



Bombay Oxygen Investments Ltd.

(Formerly known as Bombay Oxygen Corporation Ltd.)

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Sy /BSE /233

12th August, 2021

The Department of Corporate Services
BSE Ltd.
P.J. Towers, Dalal Street,
Mumbai - 400 001
Scrip Code: 509470

Dear Sir/Madam,

Sub: UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2021

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we have enclosed herewith a copy of the Unaudited Financial Results for the quarter ended 30th June, 2021 along with Limited Review Report duly signed by the Statutory Auditors of the Company. The said results were taken on record by the Board at its meeting held on 12th August, 2021.

Kindly take the same on your records.

Thanking you,

Yours faithfully,

For Bombay Oxygen Investments Limited

S. S. Navalkar

Sangeeta S. Navalkar
Company Secretary



SGCO & Co.LLP

Chartered Accountants

Limited Review Report on the Unaudited Financial Results of Bombay Oxygen Investments Limited for the quarter ended 30th June, 2021 pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended.

To,

The Board of Directors

Bombay Oxygen Investments Limited (formerly known as 'Bombay Oxygen Corporation Limited')

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **Bombay Oxygen Investments Limited** ('the Company') for the quarter ended 30th June, 2021 together with the notes thereon ('the Statement'), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" as prescribed under Section 133 of Companies Act, 2013 ("the Act") read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of the Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with aforesaid accounting standard and other recognized accounting practices and policies have not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended read with Circular No. CIR/CFD/FAC/6212016 dated July 5, 2016 the manner in which it is to be disclosed, or that it contains any material misstatement.

For S G C O & Co. LLP

Chartered Accountants

Firm's Registration No. 112081W/W100184

Suresh Kumar
Digitally signed by Suresh
Kumar Murarka
Date: 2021.08.12 13:37:12
+05'30'

Suresh Murarka

Partner

Mem.No. 044739

UDIN : 21044739AAAAAQ3526



Place : Mumbai

Date : 12th August 2021

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Near Andheri Station,
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Mumbai – 400 069

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Bombay Oxygen Investments Limited

CIN : L65100MH1960PLC011835

22/B, Mittal Tower, 210 Nariman Point, Mumbai - 400 021.

Email id:- bomoxy@mtnl.net.in | Website: - www.bomoxy.com

Statements of Unaudited Financial Results for the Quarter Ended 30th June, 2021

(Rs. in lakhs)

Sr. No.	PARTICULARS	Quarter ended			Year Ended
		30.06.2021	31.03.2021	30.06.2020	31.03.2021
		UNAUDITED	AUDITED	UNAUDITED	AUDITED
1	Revenue from Operations				
	Interest Income	2.67	2.70	2.87	11.37
	Dividend Income	13.09	-	-	120.01
	Net gain on fair value changes of financial assets	1,475.82	1,116.42	1,390.25	5,960.74
	Other revenue from operations	-	-	-	-
2	Other Income	-	5.83	-	678.78
	Total Income	1,491.58	1,124.95	1,393.12	6,770.90
3	Expenses				
(a)	Employee benefits expense	18.09	12.96	21.16	78.37
(b)	Depreciation and Amortisation expenses	4.75	4.73	4.99	19.48
(c)	Other expenses	28.93	33.64	22.10	128.15
	Total Expenses	51.77	51.33	48.25	226.00
4	Profit / (loss) before tax	1,439.81	1,073.62	1,344.87	6,544.90
5	Tax expenses (net)				
	Current Tax	(0.38)	(31.74)	328.92	95.92
	Deferred Tax	159.59	116.93	(0.08)	620.28
6	Profit/(loss) for the year	1,280.60	988.43	1,016.03	5,828.70
7	Other Comprehensive Income / (loss)				
	Items that will not be reclassified to Profit or Loss				
	- Remeasurement of post employment benefit obligation	-	6.45	0.30	7.36
	- Gains and losses on remeasuring FVTOCI financial assets	1,114.37	1,130.41	1,506.97	7,342.24
	- Income Tax on above	(124.57)	(120.29)	(0.08)	(310.68)
	Other Comprehensive Income / (loss)	989.80	1,016.57	1,507.19	7,038.92
8	Total Comprehensive Income / (loss)	2,270.40	2,005.00	2,523.22	12,867.62
9	Paid-up equity share capital (FV of Rs.100 /-per share)	150.00	150.00	150.00	150.00
10	Other Equity	-	-	-	30,062.84
11	Earnings Per Share (EPS)				
	- for profit/(loss) from total operations	853.73	658.95	677.35	3,885.80



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Notes:

- 1 The above Financial Results of the Company for the quarter ended 30th June, 2021 have been reviewed by the Audit Committee and taken on record by the Board of Directors at its meetings held on 12th August, 2021. The statutory auditors of the Company have carried out the audit of the aforesaid results.
- 2 The above financial results of the Company have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) Rules, 2016, prescribed under section 133 of the Companies Act 2013 ('the Act') read with relevant rules issued thereunder and the other accounting principles generally accepted in India. Any application guidance/ clarifications/ directions issued by the Reserve Bank of India or other regulators are implemented as and when they are issued/ applicable.
- 3 Other expenses for the quarter ended 30th June, 2021 include Rs 13.99 lakhs towards legal and professional fees.
- 4 The Company is a Non Banking Financial Company and has no activities other than Investments. Accordingly there are no separate reporting segment as in Ind AS -108 "Operating Segment".
- 5 The figures for the last quarter ended 31st March, 2021 as reported in these annual financial results, are the balancing figures between audited figures in respect of full financial year and the published year to date figures up to the end of the third quarter of the relevant financial year. Also the figures up to the end of the third quarter had only been reviewed and not subjected to audit.
- 6 Figures of the previous year has been reclassified/ regrouped wherever necessary.

Place : Mumbai

Date: 12th August, 2021



By order of the Board

Hema Renganathan
Hema Renganathan
Whole-Time Director
DIN: 08684881



Extract of Unaudited Financial Results for the Quarter Ended 30th June, 2021

Particulars	(Rs. in lakhs)			
	Quarter Ended 30.06.2021 (Unaudited)	Quarter Ended 31.03.2021 (Audited)	Quarter Ended 30.06.2020 (Unaudited)	Year Ended 31.03.2021 (Audited)
Total income from operations (net)	1,491.58	1,119.12	1,393.12	6,092.12
Net Profit / (Loss) for the year (Before tax, Exceptional and /or Extraordinary items)	1,439.81	1,073.62	1,344.87	6,544.90
Net Profit / (Loss) for the year before tax (after Exceptional and /or Extraordinary items)	1,439.81	1,073.62	1,344.87	6,544.90
Net Profit / (Loss) for the year after tax (after Exceptional and /or Extraordinary items)	1,280.60	988.43	1,016.03	5,828.70
Total Comprehensive Income for the year (comprising profit or (loss) for the year after tax and other Comprehensive income after tax)	2,270.40	2,005.00	2,523.22	12,867.62
Equity Share Capital	150.00	150.00	150.00	150.00
Earnings Per Share (EPS) of Rs. 100/- each (for continuing and discontinuing operations - Basic & diluted (not annualised))	853.73	658.95	677.35	3,885.80

Notes

1. The above is an extract of the detailed format of the Quarter Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended. The full format of the Quarter Ended Financial Results are available on the Stock Exchange at BSE at www.bseindia.com and on Company's website at www.bomoxy.com.
2. The above unaudited financial results of the Company for the quarter ended 30th June, 2021 have been reviewed and recommended to the Board of Directors by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 12th August, 2021.
3. The financial results for the quarter ended 30th June, 2021 have been reviewed by the Statutory Auditors as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
4. The financial results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 as amended (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
5. Comparative financial information of the previous quarter have been regrouped / rearranged wherever considered necessary to correspond to the figures of current quarter.

Place : Mumbai
Date: 12th August, 2021



By order of the Board

Hema Renganathan
Hema Renganathan
Whole-Time Director
DIN: 08684881

