

February 10, 2022

**BSE Ltd.**  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai- 400 001  
**BSE Scrip Code: 500020**

**National Stock Exchange of India Ltd.,**  
Exchange Plaza, 5th floor,  
Plot No. C/1, 'G' Block, Bandra-Kurla  
Complex, Bandra (E), Mumbai- 400 051  
**NSE Symbol: BOMDYEING**

Dear Sirs,

**SUBJECT: OUTCOME OF THE BOARD MEETING OF THE BOMBAY DYEING AND MANUFACTURING COMPANY LIMITED HELD ON 10<sup>TH</sup> FEBRUARY, 2022.**

**REF: REGULATION 30 & 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS 2015 ("LISTING REGULATIONS").**

This is to inform you that the Board of Directors of the Company at its meeting held today i.e. 10<sup>th</sup> February, 2022 considered and approved:

**1. Unaudited Financial Results:**

The Unaudited Financial Results (Standalone & Consolidated) of the Company for the quarter and nine months ended 31<sup>st</sup> December, 2021.

Pursuant to Regulation 33 of the Listing Regulations, statement showing Unaudited Financial Results (Standalone & Consolidated) for the quarter and nine months ended 31<sup>st</sup> December, 2021 along with Limited Review Reports thereon, are enclosed herewith for your information and record.

Further, in accordance with Regulation 47(1)(b) of the Listing Regulations, the Company would be publishing Extract of Unaudited Financial Results for the quarter and nine months ended 31<sup>st</sup> December, 2021.

**2. Appointment of Chief Risk Officer (CRO):**

Further, the Board approved the appointment of Mr. Hitesh Vora, CFO of the Company as also the Chief Risk Officer (CRO) with effect from February 10, 2022.

The Board Meeting commenced at 11.00 a.m. and concluded at 1.30 p.m.

You are requested to take note of the above.

Thanking you,

Yours faithfully,  
For **The Bombay Dyeing and Manufacturing Company Limited**



**Sanjive Arora**  
Company Secretary

Encl: as above

c.c. National Securities Depository Ltd.,  
Trade World, 4<sup>th</sup> floor, Kamala Mills Compound,  
S. Bapat Marg, Lower Parel,  
MUMBAI-400013.

Central Depository Services (India) Ltd.,  
Marathon Futurex, A Wing, 25<sup>th</sup> Floor  
N. M. Joshi Marg, Lower Parel  
Mumbai- 400 013

Bourse de Luxembourg,  
Societe de La Bourse de Luxembourg,  
Societe Anonyme, R. C. 36222, BP 165, L-2011,  
LUXEMBOURG.

Citibank N.A.,  
DR Account Management,  
Citigroup Corporate & Investment Bank,  
14<sup>th</sup> Floor, 388, Greenwich Street,  
New York, NY (USA) 10013.

M/s KFin Technologies Pvt. Ltd.  
Selenium Building, Tower B,  
Plot 31-32, Gachibowli,  
Financial District, Nanakramguda,  
Hyderabad - 500 032

**BANSI S. MEHTA & CO.**  
**CHARTERED ACCOUNTANTS**

**Bansi S. Mehta**  
(Chief Mentor)

|                     |                     |
|---------------------|---------------------|
| A. A. DESAI         | K. R. GANDHI (Ms.)  |
| D. R. DESAI (Ms.)   | Y. A. THAR          |
| P. H. CLERK         | R. G. DOSHI         |
| M. V. SHAH          | A. A. AGRAWAL (Ms.) |
| A. B. AGRAWAL       | U. A. SHAH (Ms.)    |
| M. M. PADHIAR (Ms.) |                     |

Admn. Off:  
11/13, Botawala Building, 2<sup>nd</sup> Floor,  
Horniman Circle, Mumbai 400 001  
Tel: 2266 1255/2266 0275/2266 5275  
2266 0821/2266 1557  
Fax : (91-22) 2266 5666  
E-mail : bsmco.bbo@bsmco.net  
Website : www.bsmco.net

**Independent Auditor's Review Report on Unaudited Quarterly and Year to Date Standalone Financial Results of The Bombay Dyeing and Manufacturing Company Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**To the Board of Directors,  
The Bombay Dyeing and Manufacturing Company Limited**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **The Bombay Dyeing and Manufacturing Company Limited** ("the Company") for the quarter ended December 31, 2021 and for the year to date period from April 1, 2021 to December 31, 2021 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
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 the recognition and measurement principles laid down in the Indian Accounting Standards (Ind AS) 34, "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

**Paresh  
Harikant  
Clerk**

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Paresh Harikant Clerk  
Date: 2022.02.10  
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4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Ind AS and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, as amended from time to time, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **BANSI S. MEHTA & CO.**  
Chartered Accountants  
Firm Registration No. 100991W

**Paresh**  
**Harikant**  
**Clerk**



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by Paresh  
Harikant Clerk  
Date: 2022.02.10  
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**PARESH H. CLERK**  
Partner  
Membership No. 036148  
UDIN : 22036148ABDAFP1989

**PLACE** : Mumbai  
**DATED** : February 10, 2022

**BANSI S. MEHTA & CO.**  
**CHARTERED ACCOUNTANTS**

**Bansi S. Mehta**  
(Chief Mentor)

|                     |                     |
|---------------------|---------------------|
| A. A. DESAI         | K. R. GANDHI (Ms.)  |
| D. R. DESAI (Ms.)   | Y. A. THAR          |
| P. H. CLERK         | R. G. DOSHI         |
| M. V. SHAH          | A. A. AGRAWAL (Ms.) |
| A. B. AGRAWAL       | U. A. SHAH (Ms.)    |
| M. M. PADHIAR (Ms.) |                     |

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2266 0821/2266 1557  
Fax : (91-22) 2266 5666  
E-mail : bsmco.bbo@bsmco.net  
Website : www.bsmco.net

**Independent Auditor's Review Report on Unaudited Quarterly and Year to Date Consolidated Financial Results of The Bombay Dyeing and Manufacturing Company Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**To the Board of Directors,  
The Bombay Dyeing and Manufacturing Company Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **The Bombay Dyeing and Manufacturing Company Limited** ("the Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") and its share of the net profit after tax and total comprehensive income of its associates for the quarter ended December 31, 2021 and for the year to date period from April 1, 2021 to December 31, 2021 ("the Statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the management of the Holding Company and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards (Ind AS) 34, "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

**Paresh  
Harikant Clerk**

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Paresh Harikant Clerk  
Date: 2022.02.10  
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We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

| <b>Name of the Entity</b>                 | <b>Relationship</b> |
|---|---------------------|
| P. T. Five Star Textile Indonesia         | Subsidiary          |
| Bombay Dyeing Real Estate Company Limited | Associate           |
| Pentafil Textile Dealers Limited          | Associate           |

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Ind AS and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, as amended from time to time, including the manner in which it is to be disclosed, or that it contains any material misstatement.

#### **Other matters**

6. The consolidated unaudited financial results include the interim financial results/financial information of the subsidiary located outside India, which have not been reviewed by their auditors and have been furnished to us by the management of the Holding Company, whose interim financial results/financial information reflect total net profit/(loss) after tax of ₹ NIL and ₹ 0.01 crore and total comprehensive income/(loss) (including due to exchange translation) of ₹ NIL and ₹ 0.01 crore, for the quarter ended December 31, 2021 and for the year to date period from April 1, 2021 to December 31, 2021 respectively. These financial results/financial information, have been prepared in accordance with accounting principles generally accepted in its respective country. The management of the Holding Company has converted these financial information/financial results of such subsidiary to the accounting principles generally accepted in India. The conversion adjustments made by the management have been reviewed by us.

The consolidated unaudited financial results/financial information also include the Group's share of net profit/(loss) after tax of ₹ 0.03 crore and ₹ 0.13 crore and total comprehensive profit/(loss) (net of tax) of ₹ 0.03 crore and ₹ 0.11 crore, for the quarter ended December 31, 2021 and for the year to date period from April 1, 2021 to December 31, 2021 respectively, in respect of 2 (two) associates, based on their interim financial results/financial information which have not been reviewed by their auditors and have been furnished to us by the management of the Holding Company.

Our conclusion on the Statement and our report in terms of the Listing Regulations are based solely on these interim financial results/financial information of the subsidiary and associates as certified by the management of the Holding Company. According to the information and explanations given to us by the management of the Holding Company, these interim financial results/financial information are not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matters.

For **BANSI S. MEHTA & CO.**  
Chartered Accountants  
Firm Registration No. 100991W

**Paresh**  
**Harikant**  
**Clerk**

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by Paresh  
Harikant Clerk  
Date: 2022.02.10  
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**PARESH H. CLERK**

Partner

Membership No. 036148

UDIN : 22036148ABDBIS5002

**PLACE** : Mumbai

**DATED** : February 10, 2022

**THE BOMBAY DYEING AND MANUFACTURING COMPANY LTD.**

Neville House, J. N. Heredia Marg, Ballard Estate, Mumbai-400 001

CIN : L17120MH1879PLC000037

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2021

(₹ in crore)

| Particulars  | Standalone                    |                                |                               |                               |                               |                          | Consolidated                  |                                |                               |                               |                               |                          |
|--|-------------------------------|--------------------------------|-------------------------------|-------------------------------|-------------------------------|--------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|-------------------------------|--------------------------|
|  | Quarter Ended                 |                                |                               | Nine Months Ended             |                               | Year Ended               | Quarter Ended                 |                                |                               | Nine Months Ended             |                               | Year Ended               |
|  | December 31, 2021 (Unaudited) | September 30, 2021 (Unaudited) | December 31, 2020 (Unaudited) | December 31, 2021 (Unaudited) | December 31, 2020 (Unaudited) | March 31, 2021 (Audited) | December 31, 2021 (Unaudited) | September 30, 2021 (Unaudited) | December 31, 2020 (Unaudited) | December 31, 2021 (Unaudited) | December 31, 2020 (Unaudited) | March 31, 2021 (Audited) |
| I Revenue from Operations  | 526.50                        | 495.56                         | 386.22                        | 1,402.91                      | 694.47                        | 1,193.42                 | 526.50                        | 495.56                         | 386.22                        | 1,402.91                      | 694.47                        | 1,193.42                 |
| II Other Income  | 66.30                         | 14.31                          | 9.91                          | 95.15                         | 23.49                         | 32.29                    | 66.30                         | 14.31                          | 9.91                          | 95.15                         | 23.49                         | 32.29                    |
| III Total Income (I + II)  | 592.80                        | 509.87                         | 396.13                        | 1,498.06                      | 717.96                        | 1,225.71                 | 592.80                        | 509.87                         | 396.13                        | 1,498.06                      | 717.96                        | 1,225.71                 |
| IV Expenses:   |                               |                                |                               |                               |                               |                          |                               |                                |                               |                               |                               |                          |
| a. Cost of Materials Consumed  | 303.14                        | 291.59                         | 141.68                        | 868.66                        | 316.76                        | 545.12                   | 303.14                        | 291.59                         | 141.68                        | 868.66                        | 316.76                        | 545.12                   |
| b. Purchase of Stock-in-trade  | 2.77                          | 0.05                           | 0.51                          | 3.52                          | 1.63                          | 1.96                     | 2.77                          | 0.05                           | 0.51                          | 3.52                          | 1.63                          | 1.96                     |
| c. Changes in inventories of Finished Goods, Stock-in-trade and Work-in-progress                                 | 42.92                         | 58.12                          | 141.40                        | 97.23                         | 214.52                        | 307.13                   | 42.92                         | 58.12                          | 141.40                        | 97.23                         | 214.52                        | 307.13                   |
| d. Employee Benefits Expense   | 18.52                         | 15.28                          | 17.22                         | 49.00                         | 43.35                         | 60.33                    | 18.52                         | 15.28                          | 17.22                         | 49.00                         | 43.35                         | 60.33                    |
| e. Finance Costs   | 140.16                        | 140.24                         | 145.34                        | 414.86                        | 437.84                        | 588.39                   | 140.16                        | 140.24                         | 145.34                        | 414.86                        | 437.84                        | 588.39                   |
| f. Depreciation and Amortisation Expense   | 8.32                          | 8.26                           | 8.29                          | 24.86                         | 24.95                         | 33.72                    | 8.32                          | 8.26                           | 8.29                          | 24.86                         | 24.95                         | 33.72                    |
| g. Other Expenses  | 108.50                        | 103.81                         | 56.93                         | 304.35                        | 139.76                        | 253.38                   | 108.50                        | 103.81                         | 56.93                         | 304.35                        | 139.76                        | 253.38                   |
| Total expenses (IV)  | 624.33                        | 617.35                         | 511.37                        | 1,762.48                      | 1,178.81                      | 1,790.03                 | 624.33                        | 617.35                         | 511.37                        | 1,762.48                      | 1,178.81                      | 1,790.03                 |
| V Profit / (Loss) before share of profit/(loss) of associates and exceptional items                              | (31.53)                       | (107.48)                       | (115.24)                      | (264.42)                      | (460.85)                      | (564.32)                 | (31.53)                       | (107.48)                       | (115.24)                      | (264.42)                      | (460.85)                      | (564.32)                 |
| VI Share of profit/(loss) of Associates  |                               |                                |                               |                               |                               |                          | 0.03                          | 0.04                           | 0.04                          | 0.13                          | 0.18                          | 0.21                     |
| VII Profit / (Loss) before exceptional items and tax ( V + VI)   | (31.53)                       | (107.48)                       | (115.24)                      | (264.42)                      | (460.85)                      | (564.32)                 | (31.50)                       | (107.44)                       | (115.20)                      | (264.29)                      | (460.67)                      | (564.11)                 |
| VIII Exceptional items (Net) [Refer Note 4]  | (232.58)                      | -                              | -                             | (232.58)                      | 57.78                         | 57.78                    | (232.58)                      | -                              | -                             | (232.58)                      | 57.78                         | 57.78                    |
| IX Profit / (Loss) before tax (VII + VIII)   | (264.11)                      | (107.48)                       | (115.24)                      | (497.00)                      | (403.07)                      | (506.54)                 | (264.08)                      | (107.44)                       | (115.20)                      | (496.87)                      | (402.89)                      | (506.33)                 |
| X Tax Expense:   |                               |                                |                               |                               |                               |                          |                               |                                |                               |                               |                               |                          |
| i. Current Tax   | -                             | -                              | -                             | -                             | -                             | -                        | -                             | -                              | -                             | -                             | -                             | -                        |
| ii. Deferred Tax [Refer Note 3]  | (46.76)                       | (14.08)                        | (32.75)                       | (78.28)                       | (100.65)                      | (36.62)                  | (46.76)                       | (14.08)                        | (32.75)                       | (78.28)                       | (100.65)                      | (36.62)                  |
| iii. (Excess)/ Short provision of tax of earlier years   | -                             | -                              | (0.09)                        | -                             | (0.09)                        | (0.82)                   | -                             | -                              | (0.09)                        | -                             | (0.09)                        | (0.82)                   |
| Total Tax Expense  | (46.76)                       | (14.08)                        | (32.84)                       | (78.28)                       | (100.74)                      | (37.44)                  | (46.76)                       | (14.08)                        | (32.84)                       | (78.28)                       | (100.74)                      | (37.44)                  |
| XI Profit / (Loss) for the period from continuing operations after tax (IX - X)                                  | (217.35)                      | (93.40)                        | (82.40)                       | (418.72)                      | (302.33)                      | (469.10)                 | (217.32)                      | (93.36)                        | (82.36)                       | (418.59)                      | (302.15)                      | (468.89)                 |
| XII Profit / (Loss) for the period from discontinued operations  |                               |                                |                               |                               |                               |                          | -                             | 0.01 *                         | (0.10)                        | 0.01                          | (0.24)                        | (0.24)                   |
| XIII Tax expense of discontinued operations  |                               |                                |                               |                               |                               |                          | -                             | -                              | -                             | -                             | -                             | -                        |
| XIV Profit / (Loss) for the period from discontinued operations after tax (XII - XIII)                           |                               |                                |                               |                               |                               |                          | -                             | 0.01                           | (0.10)                        | 0.01                          | (0.24)                        | (0.24)                   |
| XV Profit / (Loss) for the period after tax (XI + XIV)   | (217.35)                      | (93.40)                        | (82.40)                       | (418.72)                      | (302.33)                      | (469.10)                 | (217.32)                      | (93.35)                        | (82.46)                       | (418.58)                      | (302.39)                      | (469.13)                 |
| XVI Other Comprehensive Income   |                               |                                |                               |                               |                               |                          |                               |                                |                               |                               |                               |                          |
| A i. Items that will not be reclassified to profit or loss   |                               |                                |                               |                               |                               |                          |                               |                                |                               |                               |                               |                          |
| - Net (loss)/gain on Investments in equity shares designated as FVTOCI (including that on sale of equity shares) | (17.83)                       | (72.19)                        | (2.86)                        | (2.05)                        | 293.09                        | 215.48                   | (17.83)                       | (72.19)                        | (2.86)                        | (2.05)                        | 293.09                        | 215.48                   |
| - Actuarial (loss)/gain on defined benefit obligation  | 1.46                          | 1.12                           | 1.71                          | 3.12                          | 0.87                          | 2.63                     | 1.46                          | 1.12                           | 1.71                          | 3.12                          | 0.87                          | 2.63                     |
| ii. Income tax relating to above   | 1.13                          | (0.11)                         | 0.05                          | 1.00                          | 0.09                          | 0.32                     | 1.13                          | (0.11)                         | 0.05                          | 1.00                          | 0.09                          | 0.32                     |
| iii. Share of Other Comprehensive Income of associates (net of tax)  |                               |                                |                               |                               |                               |                          | -                             | (0.02)                         | - *                           | (0.02)                        | - *                           | (0.06)                   |
| B i. Items that will be reclassified to profit or loss   |                               |                                |                               |                               |                               |                          |                               |                                |                               |                               |                               |                          |
| - Exchange differences on translation of discontinued operations   |                               |                                |                               |                               |                               |                          | - *                           | 0.01                           | (0.01)                        | - *                           | (0.01)                        | 0.01                     |
| Total Other Comprehensive Income   | (15.24)                       | (71.18)                        | (1.10)                        | 2.07                          | 294.05                        | 218.43                   | (15.24)                       | (71.19)                        | (1.11)                        | 2.05                          | 294.04                        | 218.38                   |
| XVII Total Comprehensive Income for the period (XV + XVI)  | (232.59)                      | (164.58)                       | (83.50)                       | (416.65)                      | (8.28)                        | (250.67)                 | (232.56)                      | (164.54)                       | (83.57)                       | (416.53)                      | (8.35)                        | (250.75)                 |

\* denotes amount less than ₹ 1 lakh

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**Paresh Harikant Clerk**  
 Date: 2022.02.10  
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| Particulars   | Standalone                       |                                   |                                  |                                  |                                  |                             | Consolidated                     |                                   |                                  |                                  |                                  |                             |
|---|----------------------------------|-----------------------------------|----------------------------------|----------------------------------|----------------------------------|-----------------------------|----------------------------------|-----------------------------------|----------------------------------|----------------------------------|----------------------------------|-----------------------------|
|   | Quarter Ended                    |                                   |                                  | Nine Months Ended                |                                  | Year Ended                  | Quarter Ended                    |                                   |                                  | Nine Months Ended                |                                  | Year Ended                  |
|   | December 31, 2021<br>(Unaudited) | September 30, 2021<br>(Unaudited) | December 31, 2020<br>(Unaudited) | December 31, 2021<br>(Unaudited) | December 31, 2020<br>(Unaudited) | March 31, 2021<br>(Audited) | December 31, 2021<br>(Unaudited) | September 30, 2021<br>(Unaudited) | December 31, 2020<br>(Unaudited) | December 31, 2021<br>(Unaudited) | December 31, 2020<br>(Unaudited) | March 31, 2021<br>(Audited) |
| i. Net Profit/(Loss) attributable to :<br>a. Owners of the Company<br>b. Non-Controlling interests                        | (217.35)                         | (93.40)                           | (82.40)                          | (418.72)                         | (302.33)                         | (469.10)                    | (217.32)                         | (93.35)                           | (82.46)                          | (418.58)                         | (302.38)                         | (469.12)                    |
| ii. Other Comprehensive Income attributable to :<br>a. Owners of the Company<br>b. Non-Controlling interests              | (15.24)                          | (71.18)                           | (1.10)                           | 2.07                             | 294.05                           | 218.43                      | (15.24)                          | (71.19)                           | (1.11)                           | 2.05                             | 294.04                           | 218.38                      |
| iii. Total Comprehensive Income attributable to :<br>a. Owners of the Company<br>b. Non-Controlling interests             | (232.59)                         | (164.58)                          | (83.50)                          | (416.65)                         | (8.28)                           | (250.67)                    | (232.56)                         | (164.54)                          | (83.57)                          | (416.53)                         | (8.34)                           | (250.74)                    |
| XVIII Paid up Equity Share capital (Face Value ₹ 2 each)  | 41.31                            | 41.31                             | 41.31                            | 41.31                            | 41.31                            | 41.31                       | 41.31                            | 41.31                             | 41.31                            | 41.31                            | 41.31                            | 41.31                       |
| XIX Other Equity  |                                  |                                   |                                  |                                  |                                  | (237.24)                    |                                  |                                   |                                  |                                  |                                  | (209.54)                    |
| XX Earnings per equity share of ₹ 2 each (for continuing operations)<br>Basic (in ₹)<br>Diluted (in ₹)                    | (10.52)<br>(10.52)               | (4.52)<br>(4.52)                  | (3.99)<br>(3.99)                 | (20.27)<br>(20.27)               | (14.64)<br>(14.64)               | (22.71)<br>(22.71)          | (10.52)<br>(10.52)               | (4.52)<br>(4.52)                  | (3.99)<br>(3.99)                 | (20.27)<br>(20.27)               | (14.63)<br>(14.63)               | (22.70)<br>(22.70)          |
| XXI Earnings per equity share of ₹ 2 each (for discontinued operations)<br>Basic (in ₹)<br>Diluted (in ₹)                 |                                  |                                   |                                  |                                  |                                  |                             | -                                | -                                 | -                                | -                                | (0.01)<br>(0.01)                 | (0.01)<br>(0.01)            |
| XXII Earnings per equity share of ₹ 2 each (for continuing and discontinued operations)<br>Basic (in ₹)<br>Diluted (in ₹) | (10.52)<br>(10.52)               | (4.52)<br>(4.52)                  | (3.99)<br>(3.99)                 | (20.27)<br>(20.27)               | (14.64)<br>(14.64)               | (22.71)<br>(22.71)          | (10.52)<br>(10.52)               | (4.52)<br>(4.52)                  | (3.99)<br>(3.99)                 | (20.27)<br>(20.27)               | (14.64)<br>(14.64)               | (22.71)<br>(22.71)          |

\* denotes amount less than ₹ 1 lakh

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**THE BOMBAY DYEING AND MANUFACTURING COMPANY LTD.**

Neville House, J. N. Heredia Marg, Ballard Estate, Mumbai-400 001

CIN : L17120MH1879PLC000037

**SEGMENT WISE REVENUE, RESULTS AND SEGMENT ASSETS AND LIABILITIES**

(' in crore)

| Particulars   | Standalone                       |                                   |                                  |                                  |                                  |                             | Consolidated                     |                                   |                                  |                                  |                                  |                             |
|---|----------------------------------|-----------------------------------|----------------------------------|----------------------------------|----------------------------------|-----------------------------|----------------------------------|-----------------------------------|----------------------------------|----------------------------------|----------------------------------|-----------------------------|
|   | Quarter Ended                    |                                   |                                  | Nine Months Ended                |                                  | Year Ended                  | Quarter Ended                    |                                   |                                  | Nine Months Ended                |                                  | Year Ended                  |
|   | December 31, 2021<br>(Unaudited) | September 30, 2021<br>(Unaudited) | December 31, 2020<br>(Unaudited) | December 31, 2021<br>(Unaudited) | December 31, 2020<br>(Unaudited) | March 31, 2021<br>(Audited) | December 31, 2021<br>(Unaudited) | September 30, 2021<br>(Unaudited) | December 31, 2020<br>(Unaudited) | December 31, 2021<br>(Unaudited) | December 31, 2020<br>(Unaudited) | March 31, 2021<br>(Audited) |
| <b>1. Segment Revenue (net sales/income from each segment)</b>      |                                  |                                   |                                  |                                  |                                  |                             |                                  |                                   |                                  |                                  |                                  |                             |
| a. Real Estate  | 129.44                           | 107.34                            | 152.81                           | 290.16                           | 199.97                           | 410.17                      | 129.44                           | 107.34                            | 152.81                           | 290.16                           | 199.97                           | 410.17                      |
| b. Polyester  | 384.10                           | 384.19                            | 219.30                           | 1,092.93                         | 472.35                           | 755.26                      | 384.10                           | 384.19                            | 219.30                           | 1,092.93                         | 472.35                           | 755.26                      |
| c. Retail / Textile   | 12.96                            | 4.03                              | 14.11                            | 19.82                            | 22.15                            | 27.99                       | 12.96                            | 4.03                              | 14.11                            | 19.82                            | 22.15                            | 27.99                       |
| <b>Net Sales/Income from Operations</b>                             | <b>526.50</b>                    | <b>495.56</b>                     | <b>386.22</b>                    | <b>1,402.91</b>                  | <b>694.47</b>                    | <b>1,193.42</b>             | <b>526.50</b>                    | <b>495.56</b>                     | <b>386.22</b>                    | <b>1,402.91</b>                  | <b>694.47</b>                    | <b>1,193.42</b>             |
| <b>2. Segment Results - Profit/ (Loss)</b>                          |                                  |                                   |                                  |                                  |                                  |                             |                                  |                                   |                                  |                                  |                                  |                             |
| a. Real Estate  | 46.16                            | 41.53                             | 27.04                            | 103.26                           | 17.54                            | 60.17                       | 46.16                            | 41.53                             | 27.04                            | 103.26                           | 17.54                            | 60.17                       |
| b. Polyester  | 10.36                            | (5.06)                            | 6.78                             | 1.61                             | (18.25)                          | (5.13)                      | 10.36                            | (5.06)                            | 6.78                             | 1.61                             | (18.25)                          | (5.13)                      |
| c. Retail / Textile   | 0.22                             | 0.74                              | 3.00                             | 3.70                             | (9.79)                           | (8.47)                      | 0.22                             | 0.74                              | 3.00                             | 3.70                             | (9.79)                           | (8.47)                      |
| <b>Total</b>  | <b>56.74</b>                     | <b>37.21</b>                      | <b>36.82</b>                     | <b>108.57</b>                    | <b>(10.50)</b>                   | <b>46.57</b>                | <b>56.74</b>                     | <b>37.21</b>                      | <b>36.82</b>                     | <b>108.57</b>                    | <b>(10.50)</b>                   | <b>46.57</b>                |
| Less: i. Finance Costs  | (140.14)                         | (140.20)                          | (145.41)                         | (414.74)                         | (437.65)                         | (588.11)                    | (140.14)                         | (140.20)                          | (145.41)                         | (414.74)                         | (437.65)                         | (588.11)                    |
| Less: ii. Other un-allocable expenditure net of un-allocable income | 51.87                            | (4.49)                            | (6.65)                           | 41.75                            | (12.70)                          | (22.78)                     | 51.87                            | (4.49)                            | (6.65)                           | 41.75                            | (12.70)                          | (22.78)                     |
| iii Exceptional items (Net) [Refer Note 4]                          | (232.58)                         | -                                 | -                                | (232.58)                         | 57.78                            | 57.78                       | (232.58)                         | -                                 | -                                | (232.58)                         | 57.78                            | 57.78                       |
| iv. Share of profit/(loss) of associates                            |                                  |                                   |                                  |                                  |                                  |                             | 0.03                             | 0.04                              | 0.04                             | 0.13                             | 0.18                             | 0.21                        |
| <b>Profit/(Loss) before tax from continuing operations</b>          | <b>(264.11)</b>                  | <b>(107.48)</b>                   | <b>(115.24)</b>                  | <b>(497.00)</b>                  | <b>(403.07)</b>                  | <b>(506.54)</b>             | <b>(264.08)</b>                  | <b>(107.44)</b>                   | <b>(115.20)</b>                  | <b>(496.87)</b>                  | <b>(402.89)</b>                  | <b>(506.33)</b>             |
| <b>Profit/(Loss) before tax from discontinued operations</b>        |                                  |                                   |                                  |                                  |                                  |                             | -                                | 0.01                              | (0.10)                           | 0.01                             | (0.24)                           | (0.24)                      |
| <b>Total Profit / (Loss) before Tax</b>                             | <b>(264.11)</b>                  | <b>(107.48)</b>                   | <b>(115.24)</b>                  | <b>(497.00)</b>                  | <b>(403.07)</b>                  | <b>(506.54)</b>             | <b>(264.08)</b>                  | <b>(107.43)</b>                   | <b>(115.30)</b>                  | <b>(496.86)</b>                  | <b>(403.13)</b>                  | <b>(506.57)</b>             |
| <b>3. Segment Assets</b>  |                                  |                                   |                                  |                                  |                                  |                             |                                  |                                   |                                  |                                  |                                  |                             |
| a. Real Estate  | 2,144.55                         | 2,568.02                          | 2,945.82                         | 2,144.55                         | 2,945.82                         | 2,764.86                    | 2,144.55                         | 2,568.02                          | 2,945.82                         | 2,144.55                         | 2,945.82                         | 2,764.86                    |
| b. Polyester  | 658.39                           | 609.68                            | 548.07                           | 658.39                           | 548.07                           | 616.20                      | 658.39                           | 609.68                            | 548.07                           | 658.39                           | 548.07                           | 616.20                      |
| c. Retail / Textile   | 8.34                             | 17.13                             | 54.37                            | 8.34                             | 54.37                            | 24.02                       | 8.34                             | 17.13                             | 54.37                            | 8.34                             | 54.37                            | 24.02                       |
| d. Textile Discontinued Operations (Foreign Subsidiary)             |                                  |                                   |                                  |                                  |                                  |                             | 1.19                             | 1.18                              | 1.13                             | 1.19                             | 1.13                             | 1.18                        |
| e. Unallocated  | 1,304.34                         | 1,224.55                          | 1,374.75                         | 1,304.34                         | 1,374.75                         | 1,231.07                    | 1,305.31                         | 1,225.49                          | 1,375.65                         | 1,305.31                         | 1,375.65                         | 1,231.93                    |
| <b>Total</b>  | <b>4,115.62</b>                  | <b>4,419.38</b>                   | <b>4,923.01</b>                  | <b>4,115.62</b>                  | <b>4,923.01</b>                  | <b>4,636.15</b>             | <b>4,117.78</b>                  | <b>4,421.50</b>                   | <b>4,925.04</b>                  | <b>4,117.78</b>                  | <b>4,925.04</b>                  | <b>4,638.19</b>             |
| <b>4. Segment Liabilities</b>                                       |                                  |                                   |                                  |                                  |                                  |                             |                                  |                                   |                                  |                                  |                                  |                             |
| a. Real Estate  | 770.42                           | 784.56                            | 837.34                           | 770.42                           | 837.34                           | 835.82                      | 770.42                           | 784.56                            | 837.34                           | 770.42                           | 837.34                           | 835.82                      |
| b. Polyester  | 415.83                           | 364.98                            | 251.93                           | 415.83                           | 251.93                           | 345.85                      | 415.83                           | 364.98                            | 251.93                           | 415.83                           | 251.93                           | 345.85                      |
| c. Retail / Textile   | 11.24                            | 18.13                             | 67.62                            | 11.24                            | 67.62                            | 45.70                       | 11.24                            | 18.13                             | 67.62                            | 11.24                            | 67.62                            | 45.70                       |
| d. Textile Discontinued Operations (Foreign Subsidiary)             |                                  |                                   |                                  |                                  |                                  |                             | 0.91                             | 0.90                              | 0.87                             | 0.91                             | 0.87                             | 0.91                        |
| e. Unallocated  | 3,530.71                         | 3,631.70                          | 3,719.68                         | 3,530.71                         | 3,719.68                         | 3,604.71                    | 3,530.71                         | 3,631.70                          | 3,719.68                         | 3,530.71                         | 3,719.68                         | 3,604.71                    |
| <b>Total</b>  | <b>4,728.20</b>                  | <b>4,799.37</b>                   | <b>4,876.57</b>                  | <b>4,728.20</b>                  | <b>4,876.57</b>                  | <b>4,832.08</b>             | <b>4,729.11</b>                  | <b>4,800.27</b>                   | <b>4,877.44</b>                  | <b>4,729.11</b>                  | <b>4,877.44</b>                  | <b>4,832.99</b>             |
| <b>Net Capital Employed (3-4)</b>                                   | <b>(612.58)</b>                  | <b>(379.99)</b>                   | <b>46.44</b>                     | <b>(612.58)</b>                  | <b>46.44</b>                     | <b>(195.93)</b>             | <b>(611.33)</b>                  | <b>(378.77)</b>                   | <b>47.60</b>                     | <b>(611.33)</b>                  | <b>47.60</b>                     | <b>(194.80)</b>             |

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# THE BOMBAY DYEING AND MANUFACTURING COMPANY LTD.

Neville House, J. N. Heredia Marg, Ballard Estate, Mumbai-400 001

## UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2021

### NOTES -

1. The above results which are published have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on February 10, 2022. The financial results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India. The unaudited financial results for the quarter and nine months ended December 31, 2021 have been subjected to limited review by the Statutory Auditors.
- 2 a. In terms of Ind AS 115, Revenue from present real estate project of ICC Towers is recognised 'at a point in time', that is, upon receipt of Occupancy Certificate. Occupancy Certificate for the first phase and second phase is received during the year ended March 31, 2019 and March 31, 2020, respectively. Revenue includes net income arising on cancellation of contracts on non-fulfilment of payment terms by customers.
- 2 b. Since the nature of real estate activities being carried out by the Company is such that profits/ losses from transactions of such activities, do not necessarily accrue evenly over the year, results of a quarter may not be representative of profits / losses for the year.
3. Section 115BAA in the Income-tax Act, 1961 provides an option to the Company for paying Income Tax at reduced rates as per the provisions/conditions defined in the said section. While the Company is continuing to provide and consider the payment of income tax at the old rates, deferred tax assets and liabilities are measured at the reduced rates at which such deferred tax assets/liabilities are expected to be realised or settled.
4. Exceptional items amounting to ₹ 232.58 crores for the quarter and nine months ended December 31, 2021, represent provisions towards litigated matters pertaining to Real Estate.
5. COVID-19 has impacted business operations of the Company, its manufacturing, sales, as also revenue of real estate operations, cashflows, etc. The Company has taken into account the possible impact of COVID-19 in preparation of the financial results, including its assessment of going concern assumption and the recoverability of the carrying value of the assets, if any. The Company is continuously monitoring the situation and does not foresee any significant impact on the operations and the financial position of the Company as at December 31, 2021.
6. Foreign Subsidiary, PT Five Star Textile Indonesia (PTFS) is included in consolidated results and consolidated segment assets and consolidated segment liabilities, which is classified as a discontinued operation in accordance with Ind AS 105 in 'Non-Current Assets Held for Sale and Discontinued Operations'.

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FOR THE BOMBAY DYEING AND MANUFACTURING COMPANY LIMITED

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Mumbai: February 10, 2022

NUSLI N. WADIA  
CHAIRMAN  
(DIN-00015731)