bomoxy

Bombay Oxygen Investments Ltd.

REGD. OFF.: 22/B, Mittal Tower, "B" Wing, Nariman Point, Mumbai - 400021. Tel.: +91-22-6610 7503-08
Email : bomoxy@mtnl.net.in / contact@bomoxy.com
Website : www.bomoxy.com • CIN : L65100MH1960PLC011835

Sy/BSE/ 33

30th April, 2024

To,
BSE Ltd.
P.J. Towers, Dalal Street,
Mumbai - 400 001
Scrip Code: 509470

Dear Sir/ Madam,

Subject: Outcome of Board Meeting

Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that a Meeting of the Board of Directors of the Company was held today i.e 30th April, 2024, which commenced at 12.30 p.m. and concluded at 3.30 p.m. The meeting *inter alia* transacted the following business:

1) **Audited Financial Results:**

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith a copy of the Audited Financials Results together with the Independent Auditor's Report from our Statutory Auditors for the financial year ended 31st March, 2024. Further, please note that the Independent Auditor's Report is free from any qualifications.

2) **Dividend:**

The Board of Directors have recommended a dividend of Rs.25/- per equity share, for the year ended 31st March, 2024. The dividend, if approved by the shareholders, will be paid on or after 16th August, 2024.

3) **Book Closure:**

The Share Transfer Books and Register of Members of the Company shall remain closed for the purpose of the Annual General Meeting and payment of dividend to shareholders from 7th August, 2024 to 13th August, 2024 (both days inclusive).

4) **Annual General Meeting:**

The Sixty Third Annual General Meeting of the Company will be held on **Tuesday, the 13th August, 2024 at 12.00 P.M.** through Video Conferencing / Other Audio Visual Means, in accordance with the relevant circulars issued by the Ministry of Corporate Affairs and Securities and Exchange Board of India.

BOMBAY OXYGEN INVESTMENTS LTD. MUMBAI

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5) i) Considered and approved appointment of SCP & Co., Practicing Company Secretaries as the Secretarial Auditors of the Company for the financial year ending 31st March, 2025.

ii) Approved the re-appointment of Mr. Vikas Mukesh Jain (DIN 09126269), as a Non-Executive Non-Independent Director of the Company, liable to retire by rotation.

iii) Approved the appointment of Mr. Swanand Lele, C.A., as an Internal Auditor of the Company with effect from 10th July, 2024, on the existing terms and conditions of his employment with the Company.

The above consent of the Board of Directors as mentioned in point No. 5 (ii) is subject to the approval of the Member(s) and further the abovementioned Director is not debarred from holding the office of Director by virtue of any SEBI order or any other such authority.

The details required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR / CFD / CMD / 4 / 2015 dated 9th September, 2015, pertaining to point Nos. 5(i) and 5(ii) are enclosed as Annexure 1 and 2 respectively.

Kindly take the same on your records.

Thanking you.

Yours faithfully,
For Bombay Oxygen Investments Limited

S. S. Navalkar..

BOMBAY OXYGEN INVESTMENTS LTD. MUMBAI

Sangeeta Rohit Naik
Company Secretary

Encl: as above

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Details required under Regulation 30 of the SEBI (LODR) Regulations, 2015 read with SEBI Circular No. CIR / CFD / CMD / 4 / 2015 dated 9th September, 2015

Annexure 1

Sr. No.	Particulars	SCP & Co.
1.	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment
2.	Date of appointment/ cessation and term of appointment	Appointment of SCP & Co., Practicing Company Secretaries as the Secretarial Auditors of the Company for the financial year ending 31st March, 2025.
3.	Brief Profile (in case of appointment)	SCP & Co., Company Secretaries is registered with Institute of Company Secretaries of India with effect from 22nd May, 2019 having Firm Unique Code: S2019MH78800. SCP & Co., provides Advisory & Consultancy Services in the area of Secretarial, SEBI, Insolvency, Valuation, and Other Corporate Affairs.
4.	Disclosure of relationships between Directors (in case of appointment of a Director)	Not Applicable.

Annexure 2

Sr. No.	Particulars	Mr. Vikas Mukesh Jain
1.	Reason for change viz. appointment, resignation, removal, death or otherwise	Re-appointment
2.	Date of appointment/ cessation and term of appointment	Re-appointment as a Non-Executive, Non Independent Director of the Company, liable to retire by rotation.
3.	Brief Profile (in case of appointment)	Mr. Vikas M. Jain, aged 38 years, is qualified as a Fellow Chartered Accountants (FCA) from the Institute of Chartered Accountants of India (ICAI) and also holds a Bachelor's degree in Commerce from Mumbai University. He is the Promoter & Founder Partner of S C V J & Associates, a Chartered Accountant Firm. He has more than 10 years experience with demonstrated history in Financial Reporting, Auditing, Ind AS, Tax Compliances and Advisory Service.
4.	Disclosure of relationships between Directors (in case of appointment of a Director)	Not related to any Director(s).

BOMBAY OXYGEN INVESTMENTS LTD. MUMBAI

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Sy/BSE/ 34

30th April, 2024

To,
BSE Ltd.
P.J. Towers, Dalal Street,
Mumbai - 400 001
Scrip Code: 509470

Dear Sir/ Madam,

Re: AUDITED FINANCIAL RESULTS

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith a copy of the Audited Financials Results together with the Independent Auditor's Report from our Statutory Auditors for the financial year ended 31st March, 2024 along with a Declaration that the Independent Auditor's report is free from any qualifications. The said results were taken on record by the Board at its meeting held on 30th April, 2024.

Thanking you,

Yours faithfully,

For Bombay Oxygen Investments Limited

S. S. Navalkar

BOMBAY OXYGEN INVESTMENTS LTD. MUMBAI

Sangeeta Rohit Naik
Company Secretary

Encl: as above

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Sy/BSE/ 35

30th April, 2024

To,
BSE Ltd.
P.J. Towers, Dalal Street,
Mumbai - 400 001
Scrip Code: 509470

Dear Sir/ Madam,

Sub.: Declaration on Audit Reports with unmodified opinion pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In compliance with the provisions of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, the Company hereby declares that M/s. A M S & Co., Chartered Accountants, (Firm Registration No. 130878W), the Statutory Auditors of the Company have given an Unmodified Opinion on the Annual Audited Financial Results of the Company for the financial year ended 31st March, 2024.

Kindly take the same on your records.

Thanking you,

Yours faithfully,

For Bombay Oxygen Investments Limited

S. S. Navalkar

BOMBAY OXYGEN INVESTMENTS LTD. MUMBAI

Sangeeta Rohit Naik
Company Secretary

AMS & CO.
CHARTERED ACCOUNTANTS

Independent Auditor's Report on Annual Financial Results of Bombay Oxygen Investments Limited for the quarter and year ended 31st March, 2024 pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 (as amended).

To,
The Board of Directors of
Bombay Oxygen Investments Limited

Report on the Audit of the Annual Financial Statements

Opinion

We have audited the accompanying Financial Results of **Bombay Oxygen Investments Limited** ('the Company') for the quarter and year ended 31st March, 2024 ("Annual financial results "), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid annual financial results:

a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 31st March, 2024.



302, Rainbow Chamber, Near MTNL Tel.: Exchange, S.V. Road, Kandivali(W), Mumbai - 400 067.
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Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Annual Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our opinion on the annual financial results.

Management's and Board of Directors' responsibilities for the Annual financial results

These annual financial results have been prepared on the basis of the annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these annual financial results that give a true and fair view of the net profit/(loss) and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the annual financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern



basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the Annual financial results

Our objectives are to obtain reasonable assurance about whether the annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the annual financial results made by the Management and Board of Directors.



- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

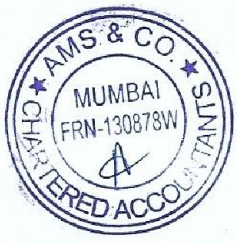
- Evaluate the overall presentation, structure and content of the annual financial results, including the disclosures, and whether the annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the Company to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of the Company. We remain solely responsible for our audit opinion.

- Materiality is the magnitude of misstatement in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatement in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Other Matters

a) As stated in Note 5 to the Statement, the annual financial results include the results for the quarter ended 31st March, 2024 and the corresponding quarter ended in the previous year being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the relevant financial year which were subject to limited review by us.

For A M S & CO.
Chartered Accountants
Firm Registration No. 130878W

Ashok Kumar Puri
Partner
Mem. No.: 128996
UDIN: 24128996BKDVBF9179
Place: Mumbai
Date: 30th April, 2024

AMS & CO. MUMBAI FRN-130878W CHARTERED ACCOUNTANTS

Bombay Oxygen Investments Limited

CIN : L65100MH1960PLC011835

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Email id:- contact@bomoxy.com | Website: - www.bomoxy.com

Statements of Audited Financial Results for the Quarter and Year Ended 31st March, 2024

(Rs. in lakhs)

Sr. No.	PARTICULARS	Quarter ended			Year Ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		AUDITED**	UNAUDITED	AUDITED**	AUDITED	AUDITED
1	**Revenue from Operations**					
	Interest Income	-	-	-	-	-
	Dividend Income	4.59	1.54	12.88	202.99	141.10
	Net gain on fair value changes of financial assets	1,261.23	2,230.23	(659.97)	6,880.98	120.70
2	Other Income	136.86	0.76	421.64	137.63	426.22
	Total Income	**1,402.68**	**2,232.53**	**(225.45)**	**7,221.60**	**688.02**
3	**Expenses**					
(a)	Employee benefits expense	15.49	14.09	16.62	59.00	61.35
(b)	Depreciation and Amortisation expenses	4.85	4.86	5.48	19.41	18.81
(c)	Other expenses	46.04	25.60	26.41	121.09	105.91
	Total Expenses	**66.38**	**44.55**	**48.51**	**199.50**	**186.07**
4	**Profit / (loss) before tax**	**1,336.30**	**2,187.98**	**(273.96)**	**7,022.10**	**501.95**
5	Tax expenses (net)					
	Current Tax	363.03	193.50	(3.91)	589.01	-
	Deferred Tax	23.95	247.32	(53.61)	593.13	9.49
	Earlier Year Taxation	79.87	-	-	79.87	-
6	**Profit/(loss) for the year**	**869.45**	**1,747.16**	**(216.44)**	**5,760.09**	**492.46**
7	**Other Comprehensive Income / (loss)**					
	Items that will not be reclassified to Profit or Loss					
	- Remeasurement of post employment benefit obligation	1.70	-	1.74	1.70	1.74
	- Gains and losses on remeasuring FVTOCI financial assets	1,434.78	2,545.44	(599.48)	8,431.37	371.27
	- Income Tax on above	(161.98)	(273.50)	136.43	(1,177.19)	(147.24)
	Other Comprehensive Income / (loss)	**1,274.50**	**2,271.94**	**(461.31)**	**7,255.88**	**225.77**
8	**Total Comprehensive Income / (loss)**	**2,143.95**	**4,019.10**	**(677.75)**	**13,015.97**	**718.23**
9	Paid-up equity share capital (FV of Rs.100 /-per share)	150.00	150.00	150.00	150.00	150.00
10	Other Equity	-	-	-	46,116.52	33,123.02
11	**Earnings Per Share (EPS)**					
	(per equity share of nominal value Rs.100 each)					
	- for profit from continuing operations	579.63	1,164.77	(144.30)	3,840.06	328.31
	- for profit/(loss) from total operations	579.63	1,164.77	(144.30)	3,840.06	328.31

AMS & CO. CHARTERED ACCOUNTANTS MUMBAI FRN-130878W

BOMBAY OXYGEN INVESTMENTS LTD. MUMBAI

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Statement of Audited Assets and Liabilities as at 31.03.2024

(Rs in Lakhs)

Particulars	As at 31st March, 2024 (Audited)	As at 31st March, 2023 (Audited)
Assets		
Financial Assets		
Cash and cash equivalents	7.62	4.65
Bank Balance other than Cash and cash equivalents	8.98	9.62
Trade receivables	47.46	47.46
Investments	48,569.23	33,255.13
Other financial assets	1.33	1.33
Total financial assets	**48,634.62**	**33,318.19**
Non-financial Assets		
Current tax assets (Net)	49.67	583.98
Property, Plant and Equipment	692.55	711.96
Other non-financial assets	1.16	2.80
Total non-financial assets	**743.38**	**1,298.74**
Total assets	**49,378.00**	**34,616.93**
Equity and Liabilities		
Equity		
Equity share capital	150.00	150.00
Other equity	46,116.52	33,123.02
Total equity	**46,266.52**	**33,273.02**
Liabilities		
Financial liabilities		
Trade payables		
Total outstanding dues to micro enterprise and small enterprise	0.00	4.29
Total outstanding dues to creditors other than micro enterprise and small enterprise	4.79	1.46
Other financial liabilities	16.51	16.05
Total financial liabilities	**21.30**	**21.80**
Non-Financial Liabilities		
Current tax liabilities (Net)	-	-
Provisions	18.17	20.42
Deferred tax liabilities (Net)	3,072.01	1,301.69
Total non-financial liabilities	**3,090.18**	**1,322.11**
Total Equity and Liabilities	**49,378.00**	**34,616.93**

AMS & CO. CHARTERED ACCOUNTANTS MUMBAI FRN-130878W

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Statement of Cash Flow

Rs in lakhs

Particulars	Year ended 31st March, 2024	Year ended 31st March, 2023
A. Cash Flow from Operating Activities		
Net (loss) / profit before tax	**7,022.10**	**501.95**
Add/ (Less) : Adjustments for :		
Depreciation	19.41	18.81
Dividend Income	(202.99)	(141.10)
(Profit) / Loss on sale of Investments	(126.41)	12.93
Fair value (gain) / loss on investments	(6,754.57)	(133.63)
(Profit) / Loss on sale of Property,Plant & Equipment	-	(426.08)
Interest Income	-	-
Interest on IT Refund	(137.62)	-
Earlier Year Taxation	(79.87)	
Remeasurement of post employment benefit obligation	1.70	1.74
Operating Profit before Working Capital changes	**(258.25)**	**(165.38)**
Adjustments for changes in working capital :		
(Increase) / Decrease in financial assets	-	(0.24)
(Increase) / Decrease in other assets	1.64	(1.73)
(Increase) / Decrease in Investments	(1.74)	(344.32)
Increase/(Decrease) in trade payables	(0.96)	(0.95)
Increase / (Decrease) in Other Financial Liabilities	0.46	(0.23)
Increase / (Decrease) in Provisions	(2.25)	(8.74)
Cash Generated From / (Used In) Operations	**(261.10)**	**(521.59)**
Income tax Paid (net of refund)	82.94	(18.99)
Net Cash inflow / (outflow) from Operating activities	**(178.16)**	**(540.58)**
B. Cash Flow from Investing Activities		
Sale/(purchase) of property, plant & equipment (net)	(0.00)	399.46
Dividend from Investments	202.99	141.10
Deposits in Unclaimed Dividend Accounts	0.64	(0.26)
Net Cash inflow / (outflow) from Investing activities	**203.63**	**540.30**
C. Cash Flow from Financing Activities		
Dividends Paid	(22.50)	(30.00)
Net Cash inflow / (outflow) from Financing activities	**(22.50)**	**(30.00)**
Net increase / (decrease) in cash and cash equivalents	2.97	(30.29)
Cash and cash equivalents at the beginning of the year	4.65	34.94
Cash and cash equivalents at the end of the year	**7.62**	**4.65**

Cash and cash equivalent at the end of the year consists of cash in hand and balances with banks as follows :

Particulars	As at March 31, 2024	As at March 31, 2023
Balances with banks		
- Current accounts in Indian rupees	7.15	4.38
Cash on hand	0.47	0.27
	7.62	**4.65**

1. The above statement of cash flow has been prepared under the 'Indirect Method' as set out in Ind AS 7 - 'Statement of Cash Flows'.

2. Since the Company is an investment Company, purchase and sale of investments have been considered as part of "Cash flow from investing activities" and dividend earned have been considered as part of "Cash flow from operating activities".

3. Direct taxes paid is treated as arising from operating activities and is not bifurcated between investing and financing activities.

4. Cash and cash equivalents represents cash and bank balances as per Balance Sheet. Cash and cash equivalents includes current account balances which are restricted in use on account of unclaimed dividend.

AMS & CO. CHARTERED ACCOUNTANTS MUMBAI FRN-130878W

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Notes:

1 The above Financial Results of the Company for the Quarter and Year Ended on 31st March, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at its meetings held on 30th April, 2024. 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 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".

4 The Company has proposed a dividend of Rs. 25/- per share on equity shares of face value Rs. 100/- each subject to the approval of Shareholders.

5 The figures for the last quarter ended 31st March, 2024 and the corresponding quarter ended in the previous year, 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 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.

By order of the Board

Hema Renganathan
Whole-Time Director
DIN: 08684881

Place : Mumbai
Date: 30th April, 2024

AMS & CO. CHARTERED ACCOUNTANTS MUMBAI FRN-130878W

BOMBAY OXYGEN INVESTMENTS LTD. MUMBAI

Bombay Oxygen Investments Limited

CIN : L65100MH1960PLC011835

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Extract of Audited Financial Results for the Quarter and Year Ended 31st March, 2024

(Rs. in lakhs)

Particulars	Quarter ended		Year Ended	
	31.03.2024 (Audited)	31.03.2023 (Audited)	31.03.2024 (Audited)	31.03.2023 (Audited)
Total income from operations (net)	1,265.82	(647.09)	7,083.97	261.80
Net Profit / (Loss) for the year (Before tax, Exceptional and /or Extraordinary items)	1,336.30	(273.96)	7,022.10	501.95
Net Profit / (Loss) for the year before tax (after Exceptional and /or Extraordinary items)	1,336.30	(273.96)	7,022.10	501.95
Net Profit / (Loss) for the year after tax (after Exceptional and /or Extraordinary items)	869.45	(216.44)	5,760.09	492.46
Total Comprehensive Income for the year (comprising profit or (loss) for the year after tax and other Comprehensive income after tax)	2,143.95	(677.75)	13,015.97	718.23
Equity Share Capital	150.00	150.00	150.00	150.00
Earnings Per Share (EPS) of Rs. 100/- each - Basic & diluted (not annualised)	579.63	(144.30)	3,840.06	328.31

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 audited financial results of the Company for the Quarter and Year Ended 31st March, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 30th April, 2024.

3.The financial results for the Quarter and Year ended 31st March, 2024 have been audited 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.

6.The Board of Directors has recommended a dividend of Rs.25/- per equity share of Rs.100.00 each for the year ended 31st March, 2024 which is subject to the approval of the Shareholders at the ensuing Annual General Meeting of the Company.

By order of the Board

Hema Renganathan
Whole-Time Director
DIN: 08684881

Place : Mumbai
Date: 30th April, 2024