

August 5, 2019

The Secretary,
BSE Limited,
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,

SUB: OUTCOME OF THE BOARD MEETING OF THE BOMBAY DYEING AND MANUFACTURING COMPANY LIMITED HELD ON 5TH AUGUST 2019.

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. 5th August, 2019, considered and approved the Unaudited Financial Results of the Company for the quarter ended 30th June, 2019.

The meeting of the Board of Directors commenced at 11:30 a.m. and concluded at 3.10 p.m.

Pursuant to Regulation 33 of the Listing Regulations, statements showing Unaudited Financial Results for quarter ended 30th June, 2019 alongwith Limited Review Reports thereon are enclosed herewith for your information and record.

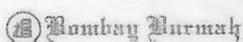
Further, in accordance with Regulation 47(1)(b) of the Listing Regulations, the Company would be publishing Extract of Unaudited Financial Results for quarter ended 30th June, 2019.

You are requested to take note of the above.

Yours faithfully,
For **THE BOMBAY DYEING & MFG. CO. LTD.**


SANJIVE ARORA
Company Secretary

Encl : As above.



THE BOMBAY DYEING & MANUFACTURING CO. LTD.

.. 2 ..

CC : National Securities Depository Ltd.,
Trade World, 4th Floor, Kamala Mills Compound,
S. Bapat Marg, Lower Parel,
MUMBAI – 400013.

Central Depository Services (India) Ltd.,
Phiroze Jeejeebhoy Towers, 16th Floor,
Dalal Street,
MUMBAI – 400023.

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,
14th Floor, 388, Greenwich Street,
New York, NY (USA) 10013.

M/s Karvy Computershare Private Limited
Karvy Selenium Tower B,
Plot 31-32, Gachibowli,
Financial District Nanakramouda

BANSI S. MEHTA & CO.
CHARTERED ACCOUNTANTS

Bansi S. Mehta
(Chief Mentor)

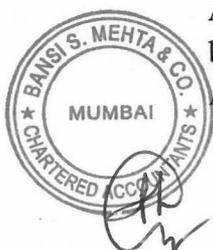
D.I.SHAH A.A.DESAI
K.R.GANDHI (Ms.) D.R.DESAI (Ms.)
Y.A.THAR P.H.CLERK
R.G.DOSHI M.V.SHAH
A.A.AGRAWAL (Ms.) A.B. AGRAWAL
U.A.SHAH (Ms.) M.M.PADHIAR (Ms.)

Admn. Off. :
11/13, Botawala Building, 2nd 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 standalone unaudited quarterly 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 June 30, 2019 ("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"), which has been initialed by us for the purpose of identification.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on August 5, 2019, 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.



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 Regulation 33 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

5. The comparative Ind AS financial information of the Company for the corresponding quarter ended June 30, 2018 were reviewed by the predecessor auditor who expressed an unmodified conclusion on those financial information and financial results vide their reports dated August 7, 2018.

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

PLACE : MUMBAI
DATED : August 5, 2019



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

A handwritten signature in black ink, appearing to be "PH", written over a horizontal line.

PARESH H. CLERK

Partner

Membership No. 036148
UDIN: 19036148AAAABT7558

BANSI S. MEHTA & CO.
CHARTERED ACCOUNTANTS

Bansi S. Mehta
(Chief Mentor)

D.I.SHAH	A.A.DESAI
K.R.GANDHI (Ms.)	D.R.DESAI (Ms.)
Y.A.THAR	P.H.CLERK
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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 consolidated unaudited quarterly 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 Parent"), its subsidiary (the Parent and its subsidiary together referred to as "the Group") and its share of the net profit after tax of its associates for the quarter ended June 30, 2019 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"), which has been initialed by us for the purpose of identification. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended March 31, 2019 and June 30, 2018, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors in their meeting held on August 5, 2019, 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.

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:

- P. T. Five Star Textile Indonesia (which was jointly controlled entity up to July 18, 2018)
- Bombay Dyeing Real Estate Company Limited
- Pentafil Textile Dealers Limited

5. Based on our review conducted and procedures performed 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 Regulation 33 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 unaudited consolidated financial results includes the interim financial information/financial results of 1 (one) subsidiary located outside India which have not been reviewed by their auditors, whose interim financial information/financial results reflect total net profit/(loss) after tax of ₹ (0.04) crore and total comprehensive income/(loss) (including due to exchange translation) of ₹ 0.04 crore for the quarter ended June 30, 2019. These financial statements/financial information, have been prepared in accordance with accounting principles generally accepted in its respective country. The Parent's management has converted these financial statements/financial information of such subsidiary to the Indian GAAP and the accounting principles generally accepted in India. The conversion adjustments made by the management have not reviewed by us. The unaudited consolidated financial results also includes the Group's share of net profit/ (loss) after tax of ₹ 0.04 crore for the quarter ended June 30, 2019, as considered in the unaudited consolidated financial results, in respect of 2 (two) associates, based on their interim financial information/financial results which have not been reviewed by their auditors.

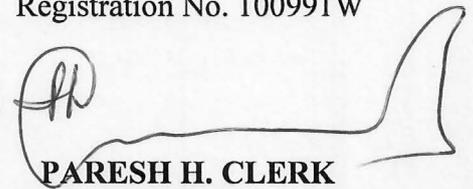


These interim financial information/financial results are based solely as certified by the management. According to the information and explanations given to us by the management, these interim financial information/financial results are not material to the Group.

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

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




PARESH H. CLERK

Partner

Membership No. 036148

UDIN: 19036148AAAABS8102

PLACE : MUMBAI

DATED : August 5, 2019

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 ENDED JUNE 30, 2019

(₹ Crores)

PARTICULARS	Standalone				Consolidated			
	Quarter Ended		Year Ended		Quarter Ended		Year Ended	
	June 30, 2019	March 31, 2019	June 30, 2018	March 31, 2019	June 30, 2019	March 31, 2019	June 30, 2018	March 31, 2019
	(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)
I Revenue from Operations	648.57	2,786.36	397.46	4,429.76	648.57	2,786.36	397.46	4,429.76
II Other Income	24.73	4.72	12.85	40.22	24.73	4.72	12.85	40.22
III Total Income (I + II)	673.30	2,791.08	410.31	4,469.98	673.30	2,791.08	410.31	4,469.98
IV Expenses:								
a. Cost of Materials Consumed	269.70	229.33	283.49	1,177.03	269.70	229.33	283.49	1,177.03
b. Purchase of Stock-in-trade	36.85	62.57	40.25	220.90	36.85	62.57	40.25	220.90
c. Changes in inventories of Finished Goods, Stock-in-trade and Work-in-progress	29.48	848.40	(150.60)	494.40	29.48	848.40	(150.60)	494.40
d. Employee Benefits Expense	22.31	27.46	23.25	94.66	22.31	27.46	23.25	94.66
e. Finance Costs	137.65	138.63	97.49	489.70	137.65	138.63	97.49	489.70
f. Depreciation and Amortisation Expense	8.08	7.51	7.38	29.79	8.08	7.51	7.38	29.79
g. Other Expenses	157.42	233.52	194.07	731.60	157.42	233.52	194.07	731.60
Total expenses (IV)	661.49	1,547.42	495.33	3,238.08	661.49	1,547.42	495.33	3,238.08
V Profit / (Loss) before share of profit/(loss) of associates and exceptional items	11.81	1,243.66	(85.02)	1,231.90	11.81	1,243.66	(85.02)	1,231.90
VI Share of profit/(loss) of associates	-	-	-	-	0.04	0.04	0.04	0.13
VII Profit / (Loss) before exceptional items and tax (V + VI)	11.81	1,243.66	(85.02)	1,231.90	11.85	1,243.70	(84.98)	1,232.03
VIII Exceptional items	-	17.31	(10.57)	3.87	-	17.31	(10.57)	3.87
IX Profit / (Loss) before tax (VII + VIII)	11.81	1,260.97	(95.59)	1,235.77	11.85	1,261.01	(95.55)	1,235.90
X Tax Expenses:								
i. Current Tax	-	7.64	-	7.64	-	7.64	-	7.64
ii. (Excess)/ Short provision of tax of earlier years	(15.84)	-	(1.85)	(1.85)	(15.84)	-	(1.85)	(1.85)
iii. Deferred Tax	-	-	-	-	-	-	-	-
Total Tax Expenses	(15.84)	7.64	(1.85)	5.79	(15.84)	7.64	(1.85)	5.79
XI Profit / (Loss) for the period from continuing operations after tax (IX - X)	27.65	1,253.33	(93.74)	1,229.98	27.65	1,253.37	(93.70)	1,230.11
XII Profit / (Loss) for the period from discontinued operations	-	-	-	-	(0.04)	(60.81)	-	(1.90)
XIII Tax expense of discontinued operations	-	-	-	-	-	-	-	-
XIV Profit / (Loss) for the period from discontinued operations after tax (XII - XIII)	-	-	-	-	(0.04)	(60.81)	-	(1.90)
XV Profit / (Loss) for the period after tax (XI + XIV)	27.65	1,253.33	(93.74)	1,229.98	27.65	1,192.56	(93.70)	1,228.21
XVI Other Comprehensive Income								
A i. Items that will not be reclassified to profit or loss								
- Fair Value changes of investments in equity shares	(297.04)	(61.05)	223.24	111.36	(297.04)	(61.05)	223.24	111.36
- Actuarial (loss)/gain on defined benefit obligation	(0.14)	0.41	(0.21)	(0.26)	(0.14)	0.41	(0.21)	(0.26)
ii. Income tax relating to above	0.05	(0.05)	0.05	0.09	0.05	(0.05)	0.05	0.09
B i. Items that will be reclassified to profit or loss								
- Exchange differences on translation of discontinued operations	-	-	-	-	0.04	1.49	-	(1.17)
	(297.13)	(60.69)	223.08	111.19	(297.09)	(59.20)	223.08	110.02
XVII Total Comprehensive Income for the period (XV + XVI)	(269.48)	1,192.64	129.34	1,341.17	(269.44)	1,133.36	129.38	1,338.23
i Net Profit / (Loss) attributable to :								
a. Owners of the Company	27.65	1,253.33	(93.74)	1,229.98	27.65	1,201.06	(93.70)	1,241.72
b. Non-Controlling interests	-	-	-	-	-	(8.50)	-	(13.51)
ii. Other Comprehensive Income attributable to :								
a. Owners of the Company	(297.13)	(60.69)	223.08	111.19	(297.09)	(59.24)	223.08	110.05
b. Non-Controlling interests	-	-	-	-	0.04	-	-	(0.03)
iii. Total Comprehensive Income attributable to :								
a. Owners of the Company	(269.48)	1,192.64	129.34	1,341.17	(269.44)	1,141.82	129.38	1,351.77
b. Non-Controlling interests	-	-	-	-	-	(8.46)	-	(13.54)
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
XIX Other Equity				139.31				167.69
XX Earnings per equity share of (₹) 2 each (for continuing operations)								
Basic (in ₹)	1.34	60.68	(4.54)	59.55	1.34	60.69	(4.54)	59.55
Diluted (in ₹)	1.34	60.68	(4.54)	59.55	1.34	60.69	(4.54)	59.55
XXI Earnings per equity share of (₹) 2 each (for discontinued operations)								
Basic (in ₹)	-	-	-	-	-	(2.94)	-	(0.09)
Diluted (in ₹)	-	-	-	-	-	(2.94)	-	(0.09)
XXII Earnings per equity share of (₹) 2 each (for continuing & discontinued operations)								
Basic (in ₹)	1.34	60.68	(4.54)	59.55	1.34	57.74	(4.54)	59.46
Diluted (in ₹)	1.34	60.68	(4.54)	59.55	1.34	57.74	(4.54)	59.46



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 Crores)

Particulars	Standalone				Consolidated			
	Quarter Ended		Year Ended		Quarter Ended		Year Ended	
	June 30, 2019 (Unaudited)	March 31, 2019 (Audited)	June 30, 2018 (Unaudited)	March 31, 2019 (Audited)	June 30, 2019 (Unaudited)	March 31, 2019 (Audited)	June 30, 2018 (Unaudited)	March 31, 2019 (Audited)
1. Segment Revenue (net sales/income from each segment)								
a. Real Estate	250.33	2,353.75	11.77	2,727.48	250.33	2,353.75	11.77	2,727.48
b. Polyester	341.45	367.30	338.58	1,439.28	341.45	367.30	338.58	1,439.28
c. Retail / Textile	56.79	65.31	47.11	263.00	56.79	65.31	47.11	263.00
Net Sales/Income from Operations	648.57	2,786.36	397.46	4,429.76	648.57	2,786.36	397.46	4,429.76
2. Segment Results - Profit/ (Loss)								
a. Real Estate	142.78	1,407.20	0.42	1,742.42	142.78	1,407.20	0.42	1,742.42
b. Polyester	6.96	3.74	14.21	18.54	6.96	3.74	14.21	18.54
c. Retail / Textile	0.38	(1.34)	(4.04)	1.84	0.38	(1.34)	(4.04)	1.84
Total	150.12	1,409.60	10.59	1,762.80	150.12	1,409.60	10.59	1,762.80
Less: i. Finance Costs	(137.65)	(138.63)	(97.49)	(489.70)	(137.65)	(138.63)	(97.49)	(489.70)
Less: ii. Other un-allocable expenditure net of un-allocable	(0.66)	(27.31)	1.88	(41.20)	(0.66)	(27.31)	1.88	(41.20)
iii. Exceptional Item								
- Allowance for Doubtful Debts / Advances	-	13.29	(10.57)	(5.47)	-	13.29	(10.57)	(5.47)
- Profit on Sale of Immovable Properties	-	4.02	-	9.34	-	4.02	-	9.34
iv. Share of profit/(loss) of associates	-	-	-	-	0.04	0.04	0.04	0.13
Profit/(Loss) before tax from continuing operations	11.81	1,260.97	(95.59)	1,235.77	11.85	1,261.01	(95.55)	1,235.90
Profit/(Loss) before tax from discontinued operations	-	-	-	-	(0.04)	(60.81)	-	(1.90)
Total Profit / (Loss) before Tax	11.81	1,260.97	(95.59)	1,235.77	11.81	1,200.20	(95.55)	1,234.00
3. Segment Assets								
a. Real Estate	3,098.31	3,254.49	1,941.43	3,254.49	3,098.31	3,254.49	1,941.43	3,254.49
b. Polyester	655.01	618.36	692.80	618.36	655.01	618.36	692.80	618.36
c. Retail / Textile	80.53	80.17	75.99	80.17	80.53	80.17	75.99	80.17
d. Textile Discontinued Operations (Foreign Subsidiary)	-	-	-	-	2.38	2.41	-	2.41
e. Unallocated	943.71	1,224.86	1,480.80	1,224.86	944.11	1,225.22	1,481.07	1,225.22
Total	4,777.56	5,177.88	4,191.02	5,177.88	4,780.34	5,180.65	4,191.29	5,180.65
4. Segment Liabilities								
a. Real Estate	882.38	1,160.93	1,735.59	1,160.93	882.38	1,160.93	1,735.59	1,160.93
b. Polyester	419.07	322.04	366.03	322.04	419.07	322.04	366.03	322.04
c. Retail / Textile	99.82	93.02	67.55	93.02	99.82	93.02	67.55	93.02
d. Textile Discontinued Operations (Foreign Subsidiary)	-	-	-	-	0.90	0.93	-	0.93
e. Unallocated	3,464.61	3,421.27	3,029.09	3,421.27	3,464.61	3,421.27	3,029.09	3,421.27
Total	4,865.88	4,997.26	5,198.26	4,997.26	4,866.78	4,998.19	5,198.26	4,998.19



THE BOMBAY DYEING AND MANUFACTURING COMPANY LTD.

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

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2019

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 August 5, 2019. 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 ended June 30, 2019 have been subjected to limited review by the Statutory Auditors. The figures for the quarter ended March 31, 2019 are the balancing figures between audited figures in respect of the full financial year ended March 31, 2019 and the reviewed year-to-date figures upto the third quarter of the financial year.
- 2 a. Revenue from Real Estate contracts have been recognised "at a point in time" as per Ind AS 115 during the quarter of its completion, that is, upon receipt of second phase of Occupancy Certificate; revenue includes income arising on cancellation of contracts with such customers due to non-completion of the performance obligations by customers.
- 2 b. Since the nature of Real Estate activities being carried out by the Company are such that profits/ losses from these transactions do not necessarily accrue evenly over the year, results of a quarter and year may not be representative of profits / losses for the year.
3. The Company has adopted Ind AS 116 on "Leases" with effect from April 1, 2019, applied all contracts of leases existing on April 1, 2019 by using modified retrospective approach and accordingly, comparative information for the year ended March 31, 2019 has not been restated. The Company has recognised and measured the Right-of-Use (ROU) asset and the lease liability on the remaining lease period and payments discounted using the incremental borrowing rate as at the date of initial application. This has resulted in recognising ROU asset of ₹ 7.47 crores and a corresponding lease liability of ₹ 7.47 crores as at April 1, 2019. In the results for the current period, the nature of expenses in respect of operating leases has changed from lease rent in previous periods to depreciation for the ROU asset and finance costs for interest accrued on lease liability. The effect of adoption of Ind AS 116 on the results and earnings per share for the Quarter ended June 30, 2019 is not material.
4. The Scheme of Arrangement ('the Scheme') between SCAL Services Limited ('SCAL') and The Bombay Dyeing and Manufacturing Company Limited ('the Company') and their respective shareholders for demerger of Real Estate Business Undertaking of SCAL vesting into the Company was sanctioned by the Hon'ble NCLT, Bench at Mumbai vide Order dated February 21, 2019 and accordingly, the accounting treatment for the demerged undertaking was given for the financial year ended March 31, 2019. During the current quarter, as on May 2, 2019 pursuant to the Scheme, the Company has allotted 3,88,800 8% Redeemable Non-convertible Non-cumulative Preference Share of ₹ 100 each fully paid up to the shareholders of SCAL.
5. Foreign Subsidiary, PT Five Star Textile Indonesia (PTFS) discontinued its operations during the year 2018-19 and accordingly, in consolidated results and consolidated segment assets and consolidated liabilities, continue to be classified as a discontinued operation in accordance with Ind AS 105 on 'Non-Current Assets Held for Sale and Discontinued Operations'.
6. Previous period figures have been regrouped / reclassified wherever found necessary, to conform to current period classification.

FOR THE BOMBAY DYEING AND MANUFACTURING COMPANY LIMITED

Mumbai: August 5, 2019


JEHANGIR N. WADIA
MANAGING DIRECTOR
(DIN-00088831)



THE BOMBAY DYEING AND MANUFACTURING COMPANY LTD.

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

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CIN : L17120MH1879PLC000037

Extract of Unaudited Financial Results (Standalone and Consolidated) for the quarter ended June 30, 2019

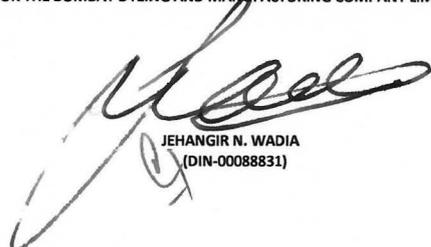
(₹ Crores)

Sr No	Particulars	Standalone				Consolidated			
		Quarter Ended		Year Ended		Quarter Ended		Year Ended	
		June 30, 2019 (Unaudited)	March 31, 2019 (Audited)	June 30, 2018 (Unaudited)	March 31, 2019 (Audited)	June 30, 2019 (Unaudited)	March 31, 2019 (Audited)	June 30, 2018 (Unaudited)	March 31, 2019 (Audited)
1	Total income from operations	673.30	2,791.08	410.31	4,469.98	673.30	2,791.08	410.31	4,469.98
2	Net Profit/(Loss) for the period (before share of profit of associates and exceptional items)	11.81	1,243.66	(85.02)	1,231.90	11.81	1,243.66	(85.02)	1,231.90
3	Net Profit/(Loss) for the period before tax (after Exceptional items)	11.81	1,260.97	(95.59)	1,235.77	11.85	1,261.01	(95.55)	1,235.90
4	Net Profit / (Loss) for the period from continuing operations after tax	27.65	1,253.33	(93.74)	1,229.98	27.69	1,253.37	(93.70)	1,230.11
5	Net Profit / (Loss) for the period from discontinued operations after tax	-	-	-	-	(0.04)	(60.81)	-	(1.90)
6	Net Profit/(Loss) for the period after tax	27.65	1,253.33	(93.74)	1,229.98	27.65	1,192.56	(93.70)	1,228.21
7	Other comprehensive income (net of tax)								
	(i) Items that will not be reclassified to profit or loss	(297.13)	(60.69)	223.08	111.19	(297.13)	(60.69)	223.08	111.19
	(ii) Items that will be reclassified to profit or loss	-	-	-	-	0.04	1.49	-	(1.17)
8	Total comprehensive income for the Period	(269.48)	1,192.64	129.34	1,341.17	(269.44)	1,133.36	129.38	1,338.23
9	Paid-up Equity Share Capital(Face value per share:₹ 2)	41.31	41.31	41.31	41.31	41.31	41.31	41.31	41.31
10	Other Equity				139.31				167.69
11	Earnings per share (of ₹ 2 each) (Not Annualised) (from continuing and discontinued operations)								
	(a) Basic (₹)	1.34	60.68	(4.54)	59.55	1.34	57.74	(4.54)	59.46
	(b) Diluted (₹)	1.34	60.68	(4.54)	59.55	1.34	57.74	(4.54)	59.46

Notes:

- The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Full format of the Quarterly financial Results are available on the Stock Exchange websites viz. www.bseindia.com and www.nseindia.com. The same is also available on the Company's website viz. www.bombaydyeing.com
- The above results which are published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 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 August 5, 2019. 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.
- Revenue from Real Estate contracts have been recognised "at a point in time" as per Ind AS 115 during the quarter of its completion, that is, upon receipt of second phase of Occupancy Certificate; revenue includes income arising on cancellation of contracts with such customers due to non-completion of the performance obligations by customers.
- Since the nature of Real Estate activities being carried out by the Company are such that profits/ losses from these transactions do not necessarily accrue evenly over the year, results of a quarter and year may not be representative of profits / losses for the year.
- The Company has adopted Ind AS 116 on "Leases" with effect from April 1, 2019, applied all contracts of leases existing on April 1, 2019 by using modified retrospective approach and accordingly, comparative information for the year ended March 31, 2019 has not been restated. The Company has recognised and measured the Right-of-Use (ROU) asset and the lease liability on the remaining lease period and payments discounted using the incremental borrowing rate as at the date of initial application. This has resulted in recognising ROU asset of ₹ 7.47 crores and a corresponding lease liability of ₹ 7.47 crores as at April 1, 2019. In the results for the current period, the nature of expenses in respect of operating leases has changed from lease rent in previous periods to depreciation for the ROU asset and finance costs for interest accrued on lease liability. The effect of adoption of Ind AS 116 on the results and earnings per share for the Quarter ended June 30, 2019 is not material.
- The Scheme of Arrangement ('the Scheme') between SCAL Services Limited ('SCAL') and The Bombay Dyeing and Manufacturing Company Limited ('the Company') and their respective shareholders for demerger of Real Estate Business Undertaking of SCAL vesting into the Company was sanctioned by the Hon'ble NCLT, Bench at Mumbai vide Order dated February 21, 2019 and accordingly, the accounting treatment for the demerged undertaking was given for the financial year ended March 31, 2019. During the current quarter, as on May 2, 2019 pursuant to the Scheme, the Company has allotted 3,88,800 8% Redeemable Non-convertible Non-cumulative Preference Share of ₹ 100 each fully paid up to the shareholders of SCAL.
- Foreign Subsidiary, PT Five Star Textile Indonesia (PTFS) discontinued its operations during the year 2018-19 and accordingly, in consolidated results and consolidated segment assets and consolidated liabilities, continue to be classified as a discontinued operation in accordance with Ind AS 105 on 'Non-Current Assets Held for Sale and Discontinued Operations'.
- Previous period figures have been regrouped / reclassified wherever found necessary, to conform to current period classification.

FOR THE BOMBAY DYEING AND MANUFACTURING COMPANY LIMITED



JEHANGIR N. WADIA
(DIN-00088831)

Date: August 5, 2019