

5<sup>th</sup> May, 2025

**BSE Limited**  
Phiroze Jeejeebhoy Towers,  
Dalal Street Fort,  
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 Sir/ Madam,

**SUB: OUTCOME OF THE BOARD MEETING OF THE BOMBAY DYEING AND MANUFACTURING COMPANY LIMITED HELD ON 5TH MAY, 2025.**

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

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This is to inform you that the Board of Directors of the Company at its meeting held today i.e. 5th May, 2025 considered the following items of business:

**1. Audited Financial Results:**

The Board considered and approved the Audited Financial Results (Standalone & Consolidated) of the Company for the quarter and financial year ended 31<sup>st</sup> March, 2025.

Pursuant to Regulation 33 of the Listing Regulations, statements showing Audited Financial Results (Standalone and Consolidated) for the quarter and financial year ended 31<sup>st</sup> March, 2025 along with Auditors Report thereon is enclosed as **Annexure I** for your information and records.

Further, pursuant to the provisions of Regulation 33(3)(d) of the Listing Regulations, it is hereby declared that M/s Bansi S. Mehta & Co. Statutory Auditors issued the Audit Reports for FY 2024-25 with an unmodified opinion on the Audited Financial Results (Standalone & Consolidated). (enclosed as **Annexure II**)

Further, in accordance with Regulation 47(1)(b) of the Listing Regulations, the Company would be publishing Extract of Audited Financial Results for the quarter and financial year ended 31<sup>st</sup> March, 2025. It is also being published on the website of the Company at [www.bombaydyeing.com](http://www.bombaydyeing.com)

**2. Dividend:**

Recommended the final dividend for the Financial Year ended 31<sup>st</sup> March, 2025 @60% i.e. Rs 1.20/- (Rupees One and Twenty Paise Only) per equity share of Rs 2/- each to be declared at the 145<sup>th</sup> Annual General Meeting of the Company. The dividend if declared will be paid (subject to deduction/withholding of applicable taxes) within the timelines prescribed under the law.



**THE BOMBAY DYEING & MANUFACTURING CO. LTD.**

Regd. Office: Neville House, J.N. Heredia Marg, Ballard Estate, Mumbai - 400 001, India.

Office : +91 22 666 20000 Website : [www.bombaydyeing.com](http://www.bombaydyeing.com) Email : [corporate@bombaydyeing.com](mailto:corporate@bombaydyeing.com) CIN : L17120MH1879PLC000037

### 3. Book Closure:

The Register of Members and the Share Transfer Books of the Company will be closed for the purpose of Annual General Meeting and determining the entitlement of the Members for the final dividend of the Company from 7<sup>th</sup> August, 2025 to 13<sup>th</sup> August, 2025 (both days inclusive). Hence, the record date for the AGM and final dividend is Wednesday, 6<sup>th</sup> August, 2025.

### 4. Annual General Meeting:

The Board decided that the 145<sup>th</sup> Annual General Meeting of the Company would be held on 13<sup>th</sup> August, 2025 through video conference/other audio visual means.

### 5. Appointment of Secretarial Auditors:

The Board, based on the recommendation of the Audit Committee, has approved the appointment of M/s. Parikh & Associates, Practicing Company Secretaries, (Firm Registration No. P1988MH009800) as Secretarial Auditors of the Company for a term of five consecutive years commencing from financial year 2025-26 till financial year 2029-30, subject to approval of the shareholders of the Company at the ensuing Annual General Meeting.

In terms of SEBI Master Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 read with Regulation 30, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the information required is given in the 'Annexure – III'.


The meeting of the Board of Directors commenced at 3.00 p.m. and concluded at 5.30 p.m.

You are requested to take note of the above.

Thanking you,

Yours faithfully,

For **The Bombay Dyeing and Manufacturing Company Limited**

  
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by Sanjive Arora  
Date:  
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**Sanjive Arora**  
**Company Secretary**  
**Membership No.: F3814**

Encl: As above.



**INDEPENDENT AUDITOR'S REPORT**

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

**Report on the Audit of the Standalone Financial Results****Opinion**

We have audited the accompanying Statement of standalone financial results of **THE BOMBAY DYEING AND MANUFACTURING COMPANY LIMITED** (“the Company”) for the quarter and year ended March 31, 2025 (“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 (“Listing Regulations”).

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. gives 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, other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2025.

**Basis for Opinion**

We conducted our audit of the Statement 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 Standalone 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 (“ICAI”) together with the ethical requirements that are relevant to our audit of the standalone financial results 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.

### **Emphasis of Matter**

We draw attention to Note 8 to the Statement which describes the matter relating to the Order dated October 21, 2022, issued by the Securities and Exchange Board of India (“SEBI”), imposing, inter alia, penalties of ₹ 2.25 crore on the Company as also restraining the Company from accessing the securities market for a period of two years. As informed, the Company has filed an appeal before the Securities Appellate Tribunal (SAT) against the said Order of the SEBI, and SAT has stayed the effect and operation of the said Order on November 10, 2022. Since then the matter before SAT is heard and order is reserved. Thus, in the given circumstances, considering the present status of uncertainty related to the matters arising out of the SEBI Order and grant of stay by SAT for the effect and operation of the said Order, impact of this matter has not been given in these audited standalone financial results of the Company.

Our opinion is not modified in respect of this matter.

### **Management’s Responsibilities for the Standalone Financial Results**

This Statement of standalone financial results has been prepared on the basis of standalone financial statements.

The Company’s Board of Directors is responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (“Ind AS”) prescribed under Section 133 of the Act read with relevant rules issued thereunder 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 design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors is 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 also responsible for overseeing the financial reporting process of the Company.

### **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone 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 standalone 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 standalone 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 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 made by the Board of Directors.
- Conclude on the appropriateness of the 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 Company's ability to continue as a going concern. 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 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 standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial results 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 misstatements in the financial results.

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 Matter**

The figures of the standalone financial results as reported for the quarter ended March 31, 2025 and the corresponding quarter ended in the previous year are the balancing figures between audited figures in respect of the 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 upto the end of the third quarter of the current and previous financial year had only been subjected to limited review by us.

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

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**PLACE :** Mumbai  
**DATED :** May 5, 2025

**PARESH H. CLERK**  
Partner  
Membership No. 036148  
UDIN : 25036148BMKSXX2375

## INDEPENDENT AUDITOR'S REPORT

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

### Report on the Audit of Consolidated Financial Results

#### Opinion

We have audited the accompanying Statement of 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 and year ended March 31, 2025 (“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”).

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of report of other auditors on separate audited financial statements /financial results/ financial information of the associates, the Statement:

- i. includes the annual financial results of the following entities:

Name of the Entity	Relationship
P. T. Five Star Textile Indonesia	Subsidiary
Bombay Dyeing Real Estate Company Limited	Associate
Pentafil Textile Dealers Limited	Associate

- ii. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- iii. gives 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, other comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2025.



## **Basis for Opinion**

We conducted our audit of the Statement 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 Consolidated Financial Results* section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (“ICAI”) together with the ethical requirements that are relevant to our audit of the consolidated financial results 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 obtained by us and other auditors in terms of their reports referred to in “Other Matters” paragraph below, is sufficient and appropriate to provide a basis for our opinion.

## **Emphasis of Matter**

We draw attention to Note 8 to the Statement which describes the matter relating to the Order dated October 21, 2022, issued by the Securities and Exchange Board of India (“SEBI”), imposing, inter alia, penalties of ₹ 2.25 crore on the Holding Company as also restraining the Holding Company from accessing the securities market for a period of two years. As informed, the Holding Company has filed an appeal before the Securities Appellate Tribunal (SAT) against the said Order of the SEBI, and SAT has stayed the effect and operation of the said Order on November 10, 2022. Since then the matter before SAT is heard and order is reserved. Thus, in the given circumstances, considering the present status of uncertainty related to the matters arising out of the SEBI Order and grant of stay by SAT for the effect and operation of the said Order, impact of this matter has not been given in these audited consolidated financial results of the Holding Company.

Our opinion is not modified in respect of this matter.

## **Management’s Responsibilities for the Consolidated Financial Results**

This Statement of the consolidated financial results has been prepared on the basis of the consolidated financial statements.

The Holding Company’s Board of Directors is responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (“Ind AS”) prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.



The respective Board of Directors of the companies included in the Group is responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group 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 consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Board of Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intend to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

### **Auditor's Responsibilities for the Audit of the Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated 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 consolidated 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 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 made by the Board of Directors.
- Conclude on the appropriateness of the 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 ability of the Group to continue as a going concern. 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 consolidated 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express an opinion on the consolidated financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the consolidated financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated financial results 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 misstatements in the consolidated financial results.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors 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.

We also performed procedures in accordance with the circular issued by SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

### **Other Matters**

- a. The accompanying Statement includes the unaudited financial results/statements and other financial information in respect of 1 (one) subsidiary located outside India, whose financial results/financial statements/financial information reflect total assets of ₹ 1.00 crore as at March 31, 2025, total revenue of ₹ 0.01 crore and ₹ 0.02 crore, total net profit/(loss) after tax of ₹ 0.01 crore and ₹ 0.02 crore and total comprehensive income (including due to exchange translation) of ₹ 0.01 crore and ₹ 0.02 crore, for the quarter and year ended March 31, 2025, respectively, and net cash inflows of ₹ 0.02 crore for the year ended March 31, 2025, as considered in preparation of the consolidated financial results/statements. These unaudited financial results/financial statements/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 unaudited financial results/financial statements/financial information of such subsidiary to the Indian GAAP and the accounting principles generally accepted in India. We have audited these conversion adjustments made by the management of the Holding Company. These unaudited financial results/financial statements/financial information have been certified by the management of the Holding Company and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on such financial results/financial statements/financial information. In our opinion and according to the information and explanations given to us by the management, these unaudited financial results/financial statements/financial information are not material to the Group.
- b. The accompanying Statement includes the audited financial results/financial statements and other financial information in respect of 2 (two) associates, whose financial results/financial statements/financial information reflect Group's share of net profit of ₹ 0.05 crore and ₹ 0.31 crore and total comprehensive income of ₹ (0.09) crore and ₹ 0.13 crore, for the quarter and year ended March 31, 2025, respectively, as considered in preparation of the consolidated financial results/statements. The independent auditor's reports on financial statements/financial results/financial information of these associates have been furnished to us and our opinion on the Statement in so far as it relates to the amounts and disclosures included in respect of these associates, is based solely on the reports of such auditors and the procedures performed by us are as stated in paragraph above.

Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the financial results/financial statements/financial information certified by the management of the Holding Company in (a) above and the work done, and the reports of the other auditors as referred to (b) above.

- c. The figures of the consolidated financial results as reported for the quarter ended March 31, 2025, and the corresponding quarter ended in the previous year are the balancing figures between audited figures in respect of the 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 upto the end of the third quarter of the current and previous financial year had only been subjected to limited review by us.

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

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CLERK

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**PLACE :** Mumbai  
**DATED :** May 5, 2025

**PARESH H. CLERK**  
Partner  
Membership No. 036148  
UDIN : 25036148BMKSXY6077

# THE BOMBAY DYEING AND MANUFACTURING COMPANY LTD.

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

CIN : L17120MH1879PLC000037

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

(₹ in crore)

	Particulars	Standalone					Consolidated				
		Quarter Ended			Year Ended		Quarter Ended			Year Ended	
		March 31, 2025 (Audited)	December 31, 2024 (Unaudited)	March 31, 2024 (Audited)	March 31, 2025 (Audited)	March 31, 2024 (Audited)	March 31, 2025 (Audited)	December 31, 2024 (Unaudited)	March 31, 2024 (Audited)	March 31, 2025 (Audited)	March 31, 2024 (Audited)
I	Revenue from Operations	359.02	414.81	380.65	1,605.43	1,688.48	359.02	414.81	380.65	1,605.43	1,688.48
II	Other Income	36.45	38.81	70.93	126.91	110.94	36.45	38.81	70.93	126.91	110.94
III	<b>Total Income (I + II)</b>	<b>395.47</b>	<b>453.62</b>	<b>451.58</b>	<b>1,732.34</b>	<b>1,799.42</b>	<b>395.47</b>	<b>453.62</b>	<b>451.58</b>	<b>1,732.34</b>	<b>1,799.42</b>
IV	<b>Expenses:</b>										
	a. Cost of Materials Consumed	265.63	278.74	299.31	1,143.92	1,154.15	265.63	278.74	299.31	1,143.92	1,154.15
	b. Purchase of Stock-in-trade	5.85	10.08	5.22	29.97	29.17	5.85	10.08	5.22	29.97	29.17
	c. Changes in inventories of Finished Goods, Stock-in-trade and Work-in-progress [Refer Note 3]	(7.22)	8.89	(3.23)	10.57	115.67	(7.22)	8.89	(3.23)	10.57	115.67
	d. Employee Benefits Expense	14.66	15.14	15.89	62.39	66.67	14.66	15.14	15.89	62.39	66.67
	e. Finance Costs	2.66	3.30	5.19	19.24	326.35	2.66	3.30	5.19	19.24	326.35
	f. Depreciation, Amortisation and Impairment Expense	8.25	8.27	7.79	32.88	31.34	8.25	8.27	7.79	32.88	31.34
	g. Other Expenses	92.95	86.06	107.32	385.38	372.04	92.95	86.06	107.32	385.38	372.04
	<b>Total expenses (IV)</b>	<b>382.78</b>	<b>410.48</b>	<b>437.49</b>	<b>1,684.35</b>	<b>2,095.39</b>	<b>382.78</b>	<b>410.48</b>	<b>437.49</b>	<b>1,684.35</b>	<b>2,095.39</b>
V	Profit / (Loss) before share of profit / (loss) of Associates and exceptional items (III - IV)	12.69	43.14	14.09	47.99	(295.97)	12.69	43.14	14.09	47.99	(295.97)
VI	Share of profit / (loss) of Associates (net of tax)						0.05	0.06	0.06	0.31	0.19
VII	Profit / (Loss) before exceptional items and tax (V + VI)	12.69	43.14	14.09	47.99	(295.97)	12.74	43.20	14.15	48.30	(295.78)
VIII	Exceptional items (Net) [Refer Note 4]	(0.14)	50.71	-	552.56	3,945.87	(0.14)	50.71	-	552.56	3,945.87
IX	<b>Profit / (Loss) before tax (VII + VIII)</b>	<b>12.55</b>	<b>93.85</b>	<b>14.09</b>	<b>600.55</b>	<b>3,649.90</b>	<b>12.60</b>	<b>93.91</b>	<b>14.15</b>	<b>600.86</b>	<b>3,650.09</b>
X	Tax Expense: [Refer Note 5]										
	i. Current Tax	4.53	15.64	(41.20)	89.02	116.45	4.53	15.64	(41.20)	89.02	116.45
	ii. Deferred Tax	(3.46)	8.21	(2.12)	21.70	594.01	(3.46)	8.21	(2.12)	21.70	594.01
	iii. (Excess) / Short provision of tax of earlier years	-	-	(8.98)	-	(8.98)	-	-	(8.98)	-	(8.98)
	<b>Total Tax Expense</b>	<b>1.07</b>	<b>23.85</b>	<b>(52.30)</b>	<b>110.72</b>	<b>701.48</b>	<b>1.07</b>	<b>23.85</b>	<b>(52.30)</b>	<b>110.72</b>	<b>701.48</b>
XI	<b>Profit / (Loss) for the period from continuing operations after tax (IX - X)</b>	<b>11.48</b>	<b>70.00</b>	<b>66.39</b>	<b>489.83</b>	<b>2,948.42</b>	<b>11.53</b>	<b>70.06</b>	<b>66.45</b>	<b>490.14</b>	<b>2,948.61</b>
XII	Profit / (Loss) for the period from discontinued operations						0.01	- *	0.01	0.02	0.02
XIII	Tax expense of discontinued operations						-	-	-	-	-
XIV	<b>Profit / (Loss) for the period from discontinued operations after tax (XII - XIII)</b>						0.01	- *	0.01	0.02	0.02
XV	<b>Profit / (Loss) for the period after tax (XI + XIV)</b>	<b>11.48</b>	<b>70.00</b>	<b>66.39</b>	<b>489.83</b>	<b>2,948.42</b>	<b>11.54</b>	<b>70.06</b>	<b>66.46</b>	<b>490.16</b>	<b>2,948.63</b>
XVI	<b>Other Comprehensive Income</b>										
	A. Items that will not be reclassified to profit or loss										
	- Net Fair value changes on Investments in Equity Instruments through Other Comprehensive Income	(83.72)	(173.81)	0.97	34.80	183.33	(83.72)	(173.81)	0.97	34.80	183.33
	- Remeasurement Gain / (Loss) on Defined Benefit Plans	0.25	(0.11)	(0.36)	(0.83)	1.02	0.25	(0.11)	(0.36)	(0.83)	1.02
	- Income tax relating to above	12.20	25.06	(3.08)	(6.90)	(8.52)	12.20	25.06	(3.08)	(6.90)	(8.52)
	- Share of Other Comprehensive Income of Associates (net of tax)						(0.14)	-	(0.03)	(0.18)	(0.07)
	B. Items that will be reclassified to profit or loss										
	- Net Fair Value changes on Investments in Debt Instruments through Other Comprehensive Income	3.44	(1.05)	(5.36)	6.46	(5.36)	3.44	(1.05)	(5.36)	6.46	(5.36)
	- Exchange differences on translation of discontinued operations						- *	- *	- *	- *	- *
	- Income tax relating to above	(1.28)	0.26	0.98	(1.49)	0.98	(1.28)	0.26	0.98	(1.49)	0.98
	<b>Total Other Comprehensive Income</b>	<b>(69.11)</b>	<b>(149.65)</b>	<b>(6.85)</b>	<b>32.04</b>	<b>171.45</b>	<b>(69.25)</b>	<b>(149.65)</b>	<b>(6.88)</b>	<b>31.86</b>	<b>171.38</b>
XVII	<b>Total Comprehensive Income for the period (XV + XVI)</b>	<b>(57.63)</b>	<b>(79.65)</b>	<b>59.54</b>	<b>521.87</b>	<b>3,119.87</b>	<b>(57.71)</b>	<b>(79.59)</b>	<b>59.58</b>	<b>522.02</b>	<b>3,120.01</b>

\* denotes amount less than ₹ 1 lakh

(₹ in crore)

Particulars	Standalone					Consolidated					
	Quarter Ended			Year Ended		Quarter Ended			Year Ended		
	March 31, 2025 (Audited)	December 31, 2024 (Unaudited)	March 31, 2024 (Audited)	March 31, 2025 (Audited)	March 31, 2024 (Audited)	March 31, 2025 (Audited)	December 31, 2024 (Unaudited)	March 31, 2024 (Audited)	March 31, 2025 (Audited)	March 31, 2024 (Audited)	
i	Net Profit / (Loss) attributable to :										
	a. Owners of the Company										
	11.48	70.00	66.39	489.83	2,948.42	11.54	70.06	66.46	490.16	2,948.63	
	b. Non-Controlling interests										
	- *	- *	- *	- *	- *	- *	- *	- *	- *	- *	
ii	Other Comprehensive Income attributable to :										
	a. Owners of the Company										
	(69.11)	(149.65)	(6.85)	32.04	171.45	(69.25)	(149.65)	(6.88)	31.86	171.38	
	b. Non-Controlling interests										
	- *	- *	- *	- *	- *	- *	- *	- *	- *	- *	
iii	Total Comprehensive Income attributable to :										
	a. Owners of the Company										
	(57.63)	(79.65)	59.54	521.87	3,119.87	(57.71)	(79.59)	59.58	522.02	3,120.01	
	b. Non-Controlling interests										
	- *	- *	- *	- *	- *	- *	- *	- *	- *	- *	
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	
XIX	Other Equity										
				2,301.70	1,804.92				2,329.58	1,832.65	
XX	Earnings per equity share of ₹ 2 each (for continuing operations)										
	Basic (in ₹)										
	0.56	3.39	3.21	23.72	142.76	0.56	3.39	3.22	23.73	142.77	
	Diluted (in ₹)										
	0.56	3.39	3.21	23.72	142.76	0.56	3.39	3.22	23.73	142.77	
XXI	Earnings per equity share of ₹ 2 each (for discontinued operations)										
	Basic (in ₹)										
	- #	- #	- #	- #	- #	- #	- #	- #	- #	- #	
	Diluted (in ₹)										
	- #	- #	- #	- #	- #	- #	- #	- #	- #	- #	
XXII	Earnings per equity share of ₹ 2 each (for continuing and discontinued operations)										
	Basic (in ₹)										
	0.56	3.39	3.21	23.72	142.76	0.56	3.39	3.22	23.73	142.77	
	Diluted (in ₹)										
	0.56	3.39	3.21	23.72	142.76	0.56	3.39	3.22	23.73	142.77	

\* denotes amount less than ₹ 1 lakh

# denotes that amount is negligible

# 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			Year Ended		Quarter Ended			Year Ended	
	March 31, 2025 (Audited)	December 31, 2024 (Unaudited)	March 31, 2024 (Audited)	March 31, 2025 (Audited)	March 31, 2024 (Audited)	March 31, 2025 (Audited)	December 31, 2024 (Unaudited)	March 31, 2024 (Audited)	March 31, 2025 (Audited)	March 31, 2024 (Audited)
<b>1. Segment Revenue (net sales/income from each segment)</b>										
a. Real Estate	20.47	3.15	3.17	100.10	229.27	20.47	3.15	3.17	100.10	229.27
b. Polyester	329.35	395.99	369.63	1,457.86	1,414.19	329.35	395.99	369.63	1,457.86	1,414.19
c. Retail / Textile	9.20	15.67	7.85	47.47	45.02	9.20	15.67	7.85	47.47	45.02
<b>Net Sales/Income from Operations</b>	<b>359.02</b>	<b>414.81</b>	<b>380.65</b>	<b>1,605.43</b>	<b>1,688.48</b>	<b>359.02</b>	<b>414.81</b>	<b>380.65</b>	<b>1,605.43</b>	<b>1,688.48</b>
<b>2. Segment Results - Profit/ (Loss) before Tax and Finance cost</b>										
a. Real Estate	(15.57)	(2.75)	(5.10)	(36.31)	47.15	(15.57)	(2.75)	(5.10)	(36.31)	47.15
b. Polyester	7.14	22.47	3.91	27.46	(36.86)	7.14	22.47	3.91	27.46	(36.86)
c. Retail / Textile	1.18	3.36	0.88	7.66	8.27	1.18	3.36	0.88	7.66	8.27
<b>Total</b>	<b>(7.25)</b>	<b>23.08</b>	<b>(0.31)</b>	<b>(1.19)</b>	<b>18.56</b>	<b>(7.25)</b>	<b>23.08</b>	<b>(0.31)</b>	<b>(1.19)</b>	<b>18.56</b>
Add / (Less) : i. Finance Costs	(2.66)	(3.30)	(5.19)	(19.24)	(326.35)	(2.66)	(3.30)	(5.19)	(19.24)	(326.35)
Add / (Less) : ii. Unallocable Income / (Expense) - Net	22.60	23.36	19.59	68.42	11.82	22.60	23.36	19.59	68.42	11.82
Add / (Less) : iii. Exceptional items [Refer Note 4]	(0.14)	50.71	-	552.56	3,945.87	(0.14)	50.71	-	552.56	3,945.87
Add / (Less) : iv. Share of profit/(loss) of associates						0.05	0.06	0.06	0.31	0.19
<b>Profit / (Loss) before tax from continuing operations</b>	<b>12.55</b>	<b>93.85</b>	<b>14.09</b>	<b>600.55</b>	<b>3,649.90</b>	<b>12.60</b>	<b>93.91</b>	<b>14.15</b>	<b>600.86</b>	<b>3,650.09</b>
<b>Profit / (Loss) before tax from discontinued operations</b>						<b>0.01</b>	<b>-</b>	<b>0.01</b>	<b>0.02</b>	<b>0.02</b>
<b>Total Profit / (Loss) before Tax</b>	<b>12.55</b>	<b>93.85</b>	<b>14.09</b>	<b>600.55</b>	<b>3,649.90</b>	<b>12.61</b>	<b>93.91</b>	<b>14.16</b>	<b>600.88</b>	<b>3,650.11</b>
<b>3. Segment Assets</b>										
a. Real Estate	448.55	458.58	621.14	448.55	621.14	448.55	458.58	621.14	448.55	621.14
b. Polyester	584.90	560.09	558.37	584.90	558.37	584.90	560.09	558.37	584.90	558.37
c. Retail / Textile	1.87	0.44	0.37	1.87	0.37	1.87	0.44	0.37	1.87	0.37
d. Textile Discontinued Operations (Foreign Subsidiary)						1.00	1.04	1.01	1.00	1.01
e. Unallocated	1,957.83	2,042.42	1,378.51	1,957.83	1,378.51	1,959.07	2,043.75	1,379.61	1,959.07	1,379.61
<b>Total</b>	<b>2,993.15</b>	<b>3,061.53</b>	<b>2,558.39</b>	<b>2,993.15</b>	<b>2,558.39</b>	<b>2,995.39</b>	<b>3,063.90</b>	<b>2,560.50</b>	<b>2,995.39</b>	<b>2,560.50</b>
<b>4. Segment Liabilities</b>										
a. Real Estate	291.17	307.70	306.00	291.17	306.00	291.17	307.70	306.00	291.17	306.00
b. Polyester	318.95	306.07	387.18	318.95	387.18	318.95	306.07	387.18	318.95	387.18
c. Retail / Textile	13.08	7.35	6.36	13.08	6.36	13.08	7.35	6.36	13.08	6.36
d. Textile Discontinued Operations (Foreign Subsidiary)						0.93	0.98	0.95	0.93	0.95
e. Unallocated	26.94	39.77	12.62	26.94	12.62	26.94	39.77	12.62	26.94	12.62
<b>Total</b>	<b>650.14</b>	<b>660.89</b>	<b>712.16</b>	<b>650.14</b>	<b>712.16</b>	<b>651.07</b>	<b>661.87</b>	<b>713.11</b>	<b>651.07</b>	<b>713.11</b>
<b>Net Capital Employed (3-4)</b>	<b>2,343.01</b>	<b>2,400.64</b>	<b>1,846.23</b>	<b>2,343.01</b>	<b>1,846.23</b>	<b>2,344.32</b>	<b>2,402.03</b>	<b>1,847.39</b>	<b>2,344.32</b>	<b>1,847.39</b>



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

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

CIN : L17120MH1879PLC000037

**STATEMENT OF ASSETS AND LIABILITIES**

(₹ in crore)

Particulars	Standalone		Consolidated	
	As at March 31, 2025 (Audited)	As at March 31, 2024 (Audited)	As at March 31, 2025 (Audited)	As at March 31, 2024 (Audited)
<b>A ASSETS</b>				
<b>1 Non-current Assets</b>				
<b>Property, Plant and Equipment and Intangible Assets</b>				
a. Property, Plant and Equipment	579.13	571.22	579.13	571.22
b. Capital Work-in-progress [Refer Note below]	26.67	13.86	26.67	13.86
c. Right-of-Use Assets	0.31	0.32	0.31	0.32
d. Investment Property	3.20	2.87	3.20	2.87
e. Other Intangible Assets	0.11	0.15	0.11	0.15
f. Financial Assets				
i. Investments	918.22	673.47	919.46	674.57
ii. Loans	-	-	-	-
iii. Others	34.83	21.32	34.83	21.32
g. Deferred Tax Assets (Net)	-	14.19	-	14.19
h. Other Non-current Assets	140.35	164.45	140.35	164.45
<b>Sub-total-Non-current Assets</b>	<b>1,702.82</b>	<b>1,461.85</b>	<b>1,704.06</b>	<b>1,462.95</b>
<b>2 Current Assets</b>				
a. Inventories	254.27	244.88	254.27	244.88
b. Financial Assets				
i. Investments	547.65	72.65	547.65	72.65
ii. Trade Receivables	43.98	52.07	43.98	52.07
iii. Cash and Cash Equivalents	32.15	54.96	33.15	55.97
iv. Bank Balances other than (iii) above	65.57	423.24	65.57	423.24
v. Loans	250.09	0.09	250.09	0.09
vi. Others	45.05	125.56	45.05	125.56
c. Other Current Assets	51.57	99.22	51.57	99.22
<b>Sub-total-Current Assets</b>	<b>1,290.33</b>	<b>1,072.67</b>	<b>1,291.33</b>	<b>1,073.68</b>
3 Assets held-for-sale	-	23.87	-	23.87
<b>Total - Assets</b>	<b>2,993.15</b>	<b>2,558.39</b>	<b>2,995.39</b>	<b>2,560.50</b>
<b>B EQUITY AND LIABILITIES</b>				
<b>1 EQUITY</b>				
a. Equity Share Capital	41.31	41.31	41.31	41.31
b. Other Equity	2,301.70	1,804.92	2,329.58	1,832.65
c. Non-controlling Interests			(26.57)	(26.57)
<b>Total - Equity</b>	<b>2,343.01</b>	<b>1,846.23</b>	<b>2,344.32</b>	<b>1,847.39</b>
<b>2 LIABILITIES</b>				
<b>Non-current Liabilities</b>				
a. Financial Liabilities				
i. Borrowings	2.94	2.75	2.94	2.75
ii. Other Financial Liabilities	4.27	-	4.27	-
b. Other Non-Current Liabilities	1.36	-	1.36	-
c. Provisions	102.79	171.97	102.79	171.97
d. Deferred Tax Liabilities (Net)	15.90	-	15.90	-
<b>Sub-total-Non-current Liabilities</b>	<b>127.26</b>	<b>174.72</b>	<b>127.26</b>	<b>174.72</b>
<b>Current Liabilities</b>				
a. Financial Liabilities				
i. Trade Payables				
A. total outstanding dues of Small enterprises and Micro enterprises	6.10	30.28	6.10	30.28
B. total outstanding dues of creditors other than Small enterprises and Micro enterprises	274.94	328.51	274.94	328.51
ii. Other Financial Liabilities	45.46	53.56	46.39	54.51
b. Other Current Liabilities	54.82	52.29	54.82	52.29
c. Provisions	141.56	72.80	141.56	72.80
<b>Sub-total-Current Liabilities</b>	<b>522.88</b>	<b>537.44</b>	<b>523.81</b>	<b>538.39</b>
<b>Total - Equity and Liabilities</b>	<b>2,993.15</b>	<b>2,558.39</b>	<b>2,995.39</b>	<b>2,560.50</b>

Note: Capital Work-in-progress includes incidental expenditure of ₹ 19.01 crores relating to construction/ development of Real Estate Project (ICC 3).

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

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

CIN : L17120MH1879PLC000037

STATEMENT OF CASH FLOWS

(₹ in Crore)

Particulars	Standalone		Consolidated	
	Year Ended	Year Ended	Year Ended	Year Ended
	March 31, 2025	March 31, 2024	March 31, 2025	March 31, 2024
<b>A. Cash Flow from Operating Activities:</b>				
Profit / (Loss) before Tax (after Exceptional Items)	600.55	3,649.90	600.86	3,650.09
Profit / (Loss) before Tax from Discontinued Operations			0.02	0.02
<b>Adjustments for :</b>				
Share of (profit) / loss of Associates			(0.31)	(0.19)
Depreciation, Amortisation and Impairment Expense	32.88	31.33	32.88	31.33
Unrealised Foreign exchange loss/(gain) (Net)	(0.26)	(1.68)	(0.29)	(1.66)
Excess provisions / liabilities written back	(2.94)	(39.50)	(2.94)	(39.50)
Allowance for doubtful advances / debts / receivables	2.21	4.52	2.21	4.52
Gain on financial assets measured at fair value through profit and loss	(18.57)	(0.74)	(18.57)	(0.74)
Profit on Sale of Mutual Funds	(13.00)	(10.23)	(13.00)	(10.23)
Interest Income	(60.93)	(31.48)	(60.95)	(31.50)
Loss on sale / disposal of Property, Plant and Equipment	0.30	0.21	0.30	0.21
Dividend Income	(4.26)	(0.39)	(4.26)	(0.39)
Finance Costs	19.24	326.35	19.24	326.35
Exceptional Items [Refer Note 4] :				
- Net Gain on Sale of Land at Worli and FSI				
Net Gain on Sale of Land at Worli	(513.91)	(3,883.30)	(513.91)	(3,883.30)
Proceeds from Sale of FSI	-	342.45	-	342.45
Carrying Value of FSI	-	(562.28)	-	(562.28)
-Reimbursement received towards amount paid to vacate occupants of WIC Land and other expenses	(50.85)	-	(50.85)	-
-Provision towards litigated matters	12.20	-	12.20	-
- Net Gain on Sale of Land at Worli to Axis Bank (after settlement costs)	-	(72.69)	-	(72.69)
- Derecognition of AO building and other assets on Land at Worli	-	10.12	-	10.12
<b>Operating Profit / (Loss) before Working Capital Changes</b>	<b>2.66</b>	<b>(237.41)</b>	<b>2.63</b>	<b>(237.39)</b>
<b>Working Capital Changes:</b>				
(Increase) / decrease in Inventories	(9.39)	719.32	(9.39)	719.32
(Increase) / decrease in Trade Receivables	7.15	190.11	7.15	190.11
(Increase) / decrease in Other Current and Non-current Financial Assets	91.39	(11.75)	91.39	(11.75)
(Increase) / decrease in Other Current and Non-current Assets	29.67	(34.50)	29.67	(34.50)
Increase / (decrease) in Trade Payables	(76.60)	(3.74)	(76.60)	(3.74)
Increase / (decrease) in Other Current and Non-current Financial Liabilities	(7.64)	(100.61)	(7.64)	(100.61)
Increase / (decrease) in Other Current and Non-current Liabilities	(8.30)	(40.12)	(8.30)	(40.12)
Increase / (decrease) in Current and Non-current Provisions	(9.48)	39.95	(9.48)	39.95
<b>Cash Generated / (Used) from Operations</b>	<b>19.46</b>	<b>521.25</b>	<b>19.43</b>	<b>521.27</b>
Income Taxes paid (net)	(36.45)	(166.35)	(36.45)	(166.35)
<b>Net Cash Generated / (Used) from Operating Activities (A)</b>	<b>(16.99)</b>	<b>354.90</b>	<b>(17.02)</b>	<b>354.92</b>
<b>B. Cash Flow from Investing Activities:</b>				
Exceptional Items:				
Proceeds from Sale of Land at Worli (Property, Plant and Equipment)	537.78	4,342.90	537.78	4,342.90
Reimbursement received towards amount paid to vacate occupants of WIC Land and other expenses	50.85	-	50.85	-
Direct Expenses related to Sale of Property, Plant and Equipment	-	(66.25)	-	(66.25)
Proceeds from Sale of Other items of Property, Plant and Equipment	1.79	2.69	1.79	2.69
Purchase of Property, Plant and Equipment	(55.69)	(42.85)	(55.69)	(42.85)
Purchase of Non-current Investments	(211.55)	(301.47)	(211.55)	(301.47)
Proceeds from Sale of Current Investments	941.77	863.19	941.77	863.19
Purchase of Current Investments	(1,385.07)	(925.62)	(1,385.07)	(925.62)
Inter-corporate Deposits placed	(250.00)	-	(250.00)	-
Dividend received from Non-current Investments	4.26	0.39	4.26	0.39
Deposits under lien and in Escrow accounts	339.54	(366.67)	339.54	(366.67)
Interest received	61.69	25.71	61.71	25.73
<b>Net Cash Generated / (Used) from Investing Activities (B)</b>	<b>35.37</b>	<b>3,532.02</b>	<b>35.39</b>	<b>3,532.04</b>
<b>C. Cash Flow from Financing Activities:</b>				
Repayment of Non-current Borrowings (including Current Maturities of Long-term Borrowings)	-	(3,128.81)	-	(3,128.81)
Proceeds from Current Borrowings	-	230.00	-	230.00
Proceeds from Inter-corporate Deposits	-	286.50	-	286.50
Repayment of Matured Inter-corporate Deposits	-	(1,027.20)	-	(1,027.20)
Proceeds from Demand Loan, Cash Credit Facilities, Bills Discounted	-	195.00	-	195.00
Repayment of Demand Loan, Cash Credit Facilities, Bills Discounted	-	(195.00)	-	(195.00)
Finance Costs paid	(16.10)	(325.05)	(16.10)	(325.05)
Dividend paid	(25.09)	-	(25.09)	-
<b>Net Cash Generated / (Used) from Financing Activities (C)</b>	<b>(41.19)</b>	<b>(3,964.56)</b>	<b>(41.19)</b>	<b>(3,964.56)</b>
<b>Net (Decrease) / Increase in Cash and Cash Equivalents (A + B + C)</b>	<b>(22.81)</b>	<b>(77.64)</b>	<b>(22.82)</b>	<b>(77.60)</b>
<b>Add: Cash and Cash Equivalents at the Beginning of the Year</b>	<b>54.96</b>	<b>132.60</b>	<b>55.97</b>	<b>133.57</b>
<b>Cash and Cash Equivalents at the End of the Year</b>	<b>32.15</b>	<b>54.96</b>	<b>33.15</b>	<b>55.97</b>
<b>Net (Decrease) / Increase in Cash and Cash Equivalents</b>	<b>(22.81)</b>	<b>(77.64)</b>	<b>(22.82)</b>	<b>(77.60)</b>

# THE BOMBAY DYEING AND MANUFACTURING COMPANY LTD.

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

## AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

### NOTES -

1. The above financial results 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 May 5, 2025. 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 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Company has consolidated the financial results of its Subsidiary and Associates as per the applicable Indian Accounting Standards. The figures for the last quarter of the current year and previous year as reported in these financial results are balancing figures between the audited figures of the financial year and published year to date figures upto the end of the third quarter of the relevant financial year, which were subjected to limited review.
- 2 a. In terms of Ind AS 115 on "Revenue from Contract with Customers", Revenue from present real estate project of ICC Towers (ICC One and Two) is recognised 'at a point in time', that is, upon receipt of Occupancy Certificate. Occupancy Certificates for the first phase, second phase, third phase, fourth phase and fifth phase were received during the year ended March 31, 2019, March 31, 2020, March 31, 2022, March 31, 2023 and March 31, 2024, respectively. Revenue includes net income arising on cancellation of contracts on non-fulfilment of payment terms by customers, if any.
- 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. Changes in inventories of Finished Goods, Stock-in-trade and Work-in-progress are arrived at after write down of inventories to net realisable value by ₹ 3.24 crores and ₹ 11.46 crores during the quarter and year ended March 31, 2025, respectively.
4. Exceptional Items for the quarter and year ended March 31, 2025 include the following:
  - Reimbursement received towards amount paid to vacate occupants of WIC Land and other expenses amounting to ₹ 50.85 crores [For the quarter ended December 31, 2024].
  - The amount of ₹ 513.91 crores represents profit on Sale of Land (net of Land and Land improvements and direct related expenses) to Goisu Realty Private Ltd in Phase-II. The receipt of consideration of ₹ 537.78 crores, includes ₹ 96.91 crores as additional consideration towards Sale of Land in Phase-I (realised upon completion of the conditions precedent in Phase-II) [For the quarter ended September 30, 2024].
  - Provision towards litigated matters of ₹ 0.14 crores and ₹ 12.20 crores, pertaining to Real Estate, for the quarter and year ended March 31, 2025, respectively.
5. Income tax expenses (Current Tax and/or Deferred Tax) for the interim period are recognised on the pre-tax income (or loss) using the separate tax rate that would be applicable on expected total annual income for each category of income ("effective annual tax rate"). For the purpose of recognising income tax expenses, the tax or reversal thereof on any income of non-recurring nature ("one-off items") is considered when they occur and the tax effect of such 'one-off' items is not included in the effective annual tax rate. In terms of Section 115BAA of the Income-tax Act, 1961, the Company has opted for paying income tax at reduced rates as per the provisions/conditions defined in the said section (New Tax regime) with effect from March 31, 2024 and accordingly, the current tax and deferred tax assets and liabilities are provided at the rates given under the New Tax regime. Amounts accrued for income tax expense, including any reversal of deferred tax asset which would not be recoverable, in one interim period may have to be adjusted in subsequent interim period of that financial year, if the estimate of the annual effective income tax rate changes.
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'.
7. On July 18, 2024, the Company executed the Share Purchase, Subscription and Shareholder's Agreement ("SPPSA") along with the Power Purchase Agreement and Option Agreement ("Transaction Documents") to acquire at least 26% equity stake in one or more tranches in AMP Energy C&I Twenty Seven Private Limited (a wholly owned subsidiary of AMPIN C & I Private Limited, formerly known as AMP Energy C & I Private Limited), for setting up captive solar power project in Maharashtra. On November 22, 2024, the Company completed its part of the transaction by investing a total of ₹ 4.95 crores in the AMP Energy C&I Twenty Seven Private Limited by acquisition of total 49,50,000 equity shares of ₹ 10 each. The Company neither has control nor significant influence over the investee and accordingly, the latter is not being construed as an Associate in terms of Ind AS 28, "Investments in Associates and Joint Ventures" and therefore, the results of the same are not required and accordingly, not consolidated in the financial results of the Group in terms of Ind AS 110, "Consolidated Financial Statements".
8. The Securities and Exchange Board of India (SEBI) passed an order dated October 21, 2022 pursuant to a show cause notice dated June 11, 2021 ("SEBI Order"). The SEBI Order makes certain observations *inter alia* on alleged inflation of revenue and profits by the Company in Financial Statements for the period from FY 2011-12 to 2017-18 and non-disclosure of material transactions, on the basis of SEBI's interpretation of MoUs executed by the Company with Scal Services Limited. The SEBI Order, *inter alia*, imposes penalty of ₹ 2.25 crores on the Company, restrains the Company from accessing securities market for a period of 2 years, imposes penalties and restrictions on three of its present directors from accessing / being associated with securities market, including being a Director and Key Managerial Personnel of any listed entity, for a period of one year.

The SEBI Order also categorically and positively finds that there was no diversion or misutilization or siphoning of assets of the Company, and no unfair gain was made or loss inflicted by reason of the violation alleged. The Company states that the Financial Statements from FY 2011-12 to FY 2017-18 were validly prepared, reviewed by the Audit Committee, approved by the Board, reported without any qualification by the Statutory Auditors and adopted by the Shareholders in each of the relevant years. The Company is firm in its view that all transactions were entirely legitimate and in compliance with law and applicable Accounting Standards.

The Company had filed an appeal with Securities Appellate Tribunal (SAT) against the aforesaid SEBI Order and obtained a stay on operation of the said order on November 10, 2022. Since then the matter before SAT is heard and order is reserved.
9. The Board of Directors of the Company have recommended a dividend of 60% (₹ 1.20/- per equity share of ₹ 2 each) for the financial year ended March 31, 2025.

PARESH  
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Mumbai: May 5, 2025

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FOR THE BOMBAY DYEING AND MANUFACTURING COMPANY LIMITED

NUSLI  
NEVILLE  
WADIA  
NUSLI N. WADIA  
CHAIRMAN  
(DIN-00015731)

Digitally signed by  
NUSLI NEVILLE WADIA  
Date: 2025.05.05  
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**Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015**

I, Khiroda Jena, Chief Financial Officer & Chief Risk Officer of The Bombay Dyeing and Manufacturing Company Limited, hereby declare that the Statutory Auditors of the Company, M/s. Bansi S. Mehta & Co., Chartered Accountants (Firm Registration No. 100991W) have issued unmodified opinion on standalone and consolidated annual audited financial results of the Company, for the financial year ended March 31, 2025.

**For The Bombay Dyeing and Manufacturing Company Limited**

  
Khiroda Jena

**Chief Financial Officer & Chief Risk Officer**

**Date: 05.05.2025**

**Place: Mumbai**





**THE BOMBAY DYEING & MANUFACTURING CO. LTD.**

Regd. Office: Neville House, J.N. Heredia Marg, Ballard Estate, Mumbai - 400 001, India.

Office : +91 22 666 20000 Website : [www.bombaydyeing.com](http://www.bombaydyeing.com) Email : [corporate@bombaydyeing.com](mailto:corporate@bombaydyeing.com) CIN : L17120MH1879PLC000037

**Annexure III**

**Disclosure pursuant to Regulation 30 of the SEBI (LODR) Regulations, 2015 read with SEBI Master Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024**

Sr. No.	Particulars Required	Disclosures
1.	<b>Reason for change viz. appointment</b>	Appointment of Parikh & Associates, Peer Reviewed Firm of Company Secretaries in Practice (Firm registration number: P1988MH009800), as Secretarial Auditors of the Company.
2.	<b>Date and term of appointment</b>	The Board at its meeting held on 5th May, 2025, approved the appointment of M/s. Parikh & Associates, Practicing Company Secretaries, as Secretarial Auditors of the Company, for a term of five consecutive years commencing from FY 2025-26 till FY 2029-30, subject to approval of the shareholders at the ensuing Annual General Meeting.
3.	<b>Brief Profile</b>	<p>Parikh &amp; Associates is a well-known firm of Practicing Company Secretaries founded in 1987 and based in Mumbai. Renowned for its commitment to quality and precision, the firm has been Peer Reviewed and Quality Reviewed by the Institute of Company Secretaries of India (ICSI), ensuring the highest standards in professional practices.</p> <p>Parikh &amp; Associates has a team of 35 members including 10 partners and focused on providing comprehensive professional services in corporate law, SEBI regulations, FEMA compliance, and allied fields, delivering strategic solutions to ensure regulatory adherence and operational efficiency.</p> <p>The firm provides its services to various prominent companies and their expertise has earned the trust of industry leaders across sectors like banking, manufacturing, pharmaceuticals, and public utilities.</p>
4.	<b>Disclosure of relationships between Directors (in case of appointment of a director)</b>	Not Applicable



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