

6th November, 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 6TH NOVEMBER, 2025.

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

This is to inform that the Board of Directors of the Company at its meeting held today i.e. 6th November, 2025 *inter alia* considered and approved the Unaudited Financial Results (Standalone & Consolidated) of the Company for the second quarter and half year ended 30th September, 2025.

Pursuant to Regulation 33 of the LODR Regulations, statements showing Unaudited Financial Results (Standalone & Consolidated) for the second quarter and half year ended 30th September, 2025 along with the Limited Review Reports thereon, are enclosed herewith as '**Annexure I**' for your information and record.

Further, in accordance with Regulation 47(1) of the LODR Regulations, the Company would be publishing Extract of Unaudited Financial Results for the second quarter and half year ended 30th September, 2025.

The meeting of the Board of Directors commenced at 12.30 P.M. (IST) and concluded at 4.15 P.M. (IST)

You are requested to take note of the above.

Thanking you,

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

Sanjive Arora
Company Secretary
Membership No.: F3814

Encl.: As above.



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 Email : corporate@bombaydyeing.com CIN : L17120MH1879PLC000037

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

To the Board of Directors,

The Bombay Dyeing and Manufacturing Company Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **The Bombay Dyeing and Manufacturing Company Limited** ("the Company") for the quarter ended September 30, 2025 and for the year to date period from April 1, 2025 to September 30, 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 (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards (Ind AS) 34, "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Ind AS and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, as amended from time to time, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter

5. We draw attention to Note 7 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 unaudited standalone financial results of the Company.

Our conclusion is not modified in respect of this matter.

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

PLACE : Mumbai
DATED : November 6, 2025

RAJALAKSHMI K.
Partner
Membership No. 219412
UDIN : 25219412BMOFCH8738

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

To the Board of Directors,

The Bombay Dyeing and Manufacturing Company Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **The Bombay Dyeing and Manufacturing Company Limited** ("the Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") and its share of the net profit after tax and total comprehensive income of its associates for the quarter ended September 30, 2025 and for the year to date period from April 1, 2025 to September 30, 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").
2. This Statement, which is the responsibility of the management of the Holding Company and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards (Ind AS) 34, "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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:

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

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Ind AS and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, as amended from time to time, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter

6. We draw attention to Note 7 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 operations 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 unaudited consolidated financial results of the Holding Company

Our conclusion is not modified in respect of this matter.

Other matters

7. The unaudited consolidated financial results include the interim financial results/financial information of the subsidiary located outside India, which have not been reviewed by their auditors and have been furnished to us by the management of the Holding Company, whose interim financial results/financial information reflect total assets of ₹ 1.01 crore as at September 30, 2025, total revenue of ₹ 0.01 crore and ₹ 0.01 crore, total net profit/(loss) after tax of ₹ 0.01 crore and ₹ 0.01 crore, total comprehensive income/(loss) (including due to exchange translation) of ₹ 0.01 crore and ₹ 0.01 crore, for the quarter ended

September 30, 2025 and for the year to date period from April 1, 2025 to September 30, 2025, respectively, and cash flows (net) of ₹ 0.01 crore for the year to date period from April 1, 2025 to September 30, 2025 as considered in the statement. These financial results/financial information, have been prepared in accordance with accounting principles generally accepted in its respective country. The management of the Holding Company has converted these financial information/financial results of such subsidiary to the accounting principles generally accepted in India. The conversion adjustments made by the management have been reviewed by us.

The unaudited consolidated financial results/financial information also include the Group's share of net profit/(loss) after tax of ₹ 0.08 crore and ₹ 0.13 crore and total comprehensive profit/(loss) (net of tax) of ₹ 0.08 crore and ₹ 0.13 crore, for the quarter ended September 30, 2025 and for the year to date period from April 1, 2025 to September 30, 2025, respectively, in respect of 2 (two) associates, based on their interim financial results/financial information which have not been reviewed by their auditors and have been furnished to us by the management of the Holding Company.

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

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

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

PLACE : Mumbai
DATED : November 6, 2025

RAJALAKSHMI K.
Partner
Membership No. 219412
UDIN : 25219412BMOFCI9995

THE BOMBAY DYEING AND MANUFACTURING COMPANY LTD.

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

CIN : L17120MH1879PLC000037

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

(₹ in crore)

	Particulars	Standalone						Consolidated					
		Quarter Ended			Half Year Ended		Year Ended	Quarter Ended			Half Year Ended		Year Ended
		September 30, 2025 (Unaudited)	June 30, 2025 (Unaudited)	September 30, 2024 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2024 (Unaudited)	March 31, 2025 (Audited)	September 30, 2025 (Unaudited)	June 30, 2025 (Unaudited)	September 30, 2024 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2024 (Unaudited)	March 31, 2025 (Audited)
I	Revenue from Operations	362.63	377.84	380.63	740.47	831.60	1,605.43	362.63	377.84	380.63	740.47	831.60	1,605.43
II	Other Income	29.59	36.68	29.52	66.27	51.65	126.91	29.59	36.68	29.52	66.27	51.65	126.91
III	Total Income (I + II)	392.22	414.52	410.15	806.74	883.25	1,732.34	392.22	414.52	410.15	806.74	883.25	1,732.34
IV	Expenses:												
	a. Cost of Materials Consumed	270.21	257.39	298.96	527.60	599.55	1,143.92	270.21	257.39	298.96	527.60	599.55	1,143.92
	b. Purchase of Stock-in-trade	9.40	9.00	6.64	18.40	14.04	29.97	9.40	9.00	6.64	18.40	14.04	29.97
	c. Changes in inventories of Finished Goods, Stock-in-trade and Work-in-progress [Refer Note 3]	(3.29)	25.91	(15.41)	22.62	8.90	10.57	(3.29)	25.91	(15.41)	22.62	8.90	10.57
	d. Employee Benefits Expense	14.67	13.93	15.54	28.60	32.59	62.39	14.67	13.93	15.54	28.60	32.59	62.39
	e. Finance Costs	3.61	3.61	7.70	7.22	13.28	19.23	3.61	3.61	7.70	7.22	13.28	19.23
	f. Depreciation, Amortisation and Impairment Expense	8.53	7.84	8.27	16.37	16.36	32.88	8.53	7.84	8.27	16.37	16.36	32.88
	g. Other Expenses	84.35	85.65	116.70	170.00	206.37	385.39	84.35	85.65	116.70	170.00	206.37	385.39
	Total expenses (IV)	387.48	403.33	438.40	790.81	891.09	1,684.35	387.48	403.33	438.40	790.81	891.09	1,684.35
V	Profit / (Loss) before share of profit / (loss) of Associates and exceptional items (III - IV)	4.74	11.19	(28.25)	15.93	(7.84)	47.99	4.74	11.19	(28.25)	15.93	(7.84)	47.99
VI	Share of profit / (loss) of Associates (net of tax)							0.08	0.05	0.13	0.13	0.20	0.31
VII	Profit / (Loss) before exceptional items and tax (V + VI)	4.74	11.19	(28.25)	15.93	(7.84)	47.99	4.82	11.24	(28.12)	16.06	(7.64)	48.30
VIII	Exceptional items (Net) [Refer Note 4]	(0.10)	(0.10)	501.99	(0.20)	501.99	552.56	(0.10)	(0.10)	501.99	(0.20)	501.99	552.56
IX	Profit / (Loss) before tax (VII + VIII)	4.64	11.09	473.74	15.73	494.15	600.55	4.72	11.14	473.87	15.86	494.35	600.86
X	Tax Expense: [Refer Note 5]												
	i. Current Tax	4.00	2.78	68.85	6.78	68.85	89.02	4.00	2.78	68.85	6.78	68.85	89.02
	ii. Deferred Tax	(1.19)	0.52	12.01	(0.67)	16.95	21.70	(1.19)	0.52	12.01	(0.67)	16.95	21.70
	iii. (Excess) / Short provision of tax of earlier years	-	(5.97)	-	(5.97)	-	-	-	(5.97)	-	(5.97)	-	-
	Total Tax Expense	2.81	(2.67)	80.86	0.14	85.80	110.72	2.81	(2.67)	80.86	0.14	85.80	110.72
XI	Profit / (Loss) for the period from continuing operations after tax (IX - X)	1.83	13.76	392.88	15.59	408.35	489.83	1.91	13.81	393.01	15.72	408.55	490.14
XII	Profit / (Loss) for the period from discontinued operations							0.01	- *	0.01	0.01	0.01	0.02
XIII	Tax expense of discontinued operations							-	-				-
XIV	Profit / (Loss) for the period from discontinued operations after tax (XII - XIII)							0.01	- *	0.01	0.01	0.01	0.02
XV	Profit / (Loss) for the period after tax (XI + XIV)	1.83	13.76	392.88	15.59	408.35	489.83	1.92	13.81	393.02	15.73	408.56	490.16
XVI	Other Comprehensive Income												
	A. Items that will not be reclassified to profit or loss												
	- Net Fair value changes on Investments in Equity Instruments through Other Comprehensive Income	(55.80)	56.07	195.72	0.27	292.33	34.80	(55.80)	56.07	195.72	0.27	292.33	34.80
	- Remeasurement Gain / (Loss) on Defined Benefit Plans	1.11	(0.01)	(1.23)	1.10	(0.97)	(0.83)	1.11	(0.01)	(1.23)	1.10	(0.97)	(0.83)
	- Income tax relating to above	7.49	(7.91)	(36.38)	(0.42)	(44.16)	(6.90)	7.49	(7.91)	(36.38)	(0.42)	(44.16)	(6.90)
	- Share of Other Comprehensive Income of Associates (net of tax)							-	-	(0.04)	-	(0.04)	(0.18)
	B. Items that will be reclassified to profit or loss												
	- Net Fair Value changes on Investments in Debt Instruments through Other Comprehensive Income	(0.36)	2.88	(0.46)	2.52	4.07	6.46	(0.36)	2.88	(0.46)	2.52	4.07	6.46
	- Exchange differences on translation of discontinued operations							- *	- *	*	*	*	- *
	- Income tax relating to above	0.11	(0.71)	0.11	(0.60)	(0.47)	(1.49)	0.11	(0.71)	0.11	(0.60)	(0.47)	(1.49)
	Total Other Comprehensive Income	(47.45)	50.32	157.76	2.87	250.80	32.04	(47.45)	50.32	157.72	2.87	250.76	31.86
XVII	Total Comprehensive Income for the period (XV + XVI)	(45.62)	64.08	550.64	18.46	659.15	521.87	(45.53)	64.13	550.74	18.60	659.32	522.02

* denotes amount less than ₹ 1 lakh

THE BOMBAY DYEING AND MANUFACTURING COMPANY LTD.

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

CIN : L17120MH1879PLC000037

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

(₹ in crore)

	Particulars	Standalone						Consolidated					
		Quarter Ended			Half Year Ended		Year Ended	Quarter Ended			Half Year Ended		Year Ended
		September 30, 2025 (Unaudited)	June 30, 2025 (Unaudited)	September 30, 2024 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2024 (Unaudited)	March 31, 2025 (Audited)	September 30, 2025 (Unaudited)	June 30, 2025 (Unaudited)	September 30, 2024 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2024 (Unaudited)	March 31, 2025 (Audited)
i	Net Profit / (Loss) attributable to : a. Owners of the Company b. Non-Controlling interests	1.83	13.76	392.88	15.59	408.35	489.83	1.92 *	13.81 *	393.02 *	15.73 *	408.56 *	490.16 *
ii	Other Comprehensive Income attributable to : a. Owners of the Company b. Non-Controlling interests	(47.45)	50.32	157.76	2.87	250.80	32.04	(47.45) *	50.32 *	157.72 *	2.87 *	250.76 *	31.86 *
iii	Total Comprehensive Income attributable to : a. Owners of the Company b. Non-Controlling interests	(45.62)	64.08	550.64	18.46	659.15	521.87	(45.53) *	64.13 *	550.74 *	18.60 *	659.32 *	522.02 *
XVIII	Paid up Equity Share capital (Face Value ₹ 2 each)	41.31	41.31	41.31	41.31	41.31	41.31	41.31	41.31	41.31	41.31	41.31	41.31
XIX	Other Equity						2,301.70						2,329.58
XX	Earnings per equity share of ₹ 2 each (for continuing operations) Basic (in ₹) Diluted (in ₹)	0.09 0.09	0.67 0.67	19.02 19.02	0.75 0.75	19.77 19.77	23.72 23.72	0.09 0.09	0.67 0.67	19.03 19.03	0.76 0.76	19.78 19.78	23.73 23.73
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 ₹) Diluted (in ₹)	0.09 0.09	0.67 0.67	19.02 19.02	0.75 0.75	19.77 19.77	23.72 23.72	0.09 0.09	0.67 0.67	19.03 19.03	0.76 0.76	19.78 19.78	23.73 23.73

* 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			Half Year Ended		Year Ended	Quarter Ended			Half Year Ended		Year Ended
	September 30, 2025 (Unaudited)	June 30, 2025 (Unaudited)	September 30, 2024 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2024 (Unaudited)	March 31, 2025 (Audited)	September 30, 2025 (Unaudited)	June 30, 2025 (Unaudited)	September 30, 2024 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2024 (Unaudited)	March 31, 2025 (Audited)
1. Segment Revenue (net sales/income from each segment)												
a. Real Estate	-	-	11.06	-	76.48	100.10	-	-	11.06	-	76.48	100.10
b. Polyester	345.69	360.51	358.45	706.20	732.52	1,457.86	345.69	360.51	358.45	706.20	732.52	1,457.86
c. Retail / Textile	13.70	14.09	11.12	27.79	22.60	47.47	13.70	14.09	11.12	27.79	22.60	47.47
Net Sales/Income from Operations	359.39	374.60	380.63	733.99	831.60	1,605.43	359.39	374.60	380.63	733.99	831.60	1,605.43
2. Segment Results - Profit/ (Loss) before Tax and Finance Costs												
a. Real Estate	(3.12)	(4.38)	(31.93)	(7.50)	(17.99)	(36.31)	(3.12)	(4.38)	(31.93)	(7.50)	(17.99)	(36.31)
b. Polyester	(12.16)	(8.42)	(5.70)	(20.58)	(2.15)	27.46	(12.16)	(8.42)	(5.70)	(20.58)	(2.15)	27.46
c. Retail / Textile	2.21	3.19	1.04	5.40	3.12	7.66	2.21	3.19	1.04	5.40	3.12	7.66
Total	(13.07)	(9.61)	(36.59)	(22.68)	(17.02)	(1.19)	(13.07)	(9.61)	(36.59)	(22.68)	(17.02)	(1.19)
Add / (Less) : i. Finance Costs	(3.61)	(3.61)	(7.70)	(7.22)	(13.28)	(19.24)	(3.61)	(3.61)	(7.70)	(7.22)	(13.28)	(19.24)
Add / (Less) : ii. Unallocable Income / (Expense) - Net	21.42	24.41	16.04	45.83	22.46	68.42	21.42	24.41	16.04	45.83	22.46	68.42
Add / (Less) : iii. Exceptional items [Refer Note 4]	(0.10)	(0.10)	501.99	(0.20)	501.99	552.56	(0.10)	(0.10)	501.99	(0.20)	501.99	552.56
Add / (Less) : iv. Share of profit/(loss) of associates							0.08	0.05	0.13	0.13	0.20	0.31
Profit / (Loss) before tax from continuing operations	4.64	11.09	473.74	15.73	494.15	600.55	4.72	11.14	473.87	15.86	494.35	600.86
Profit / (Loss) before tax from discontinued operations							0.01	-	0.01	0.01	0.01	0.02
Total Profit / (Loss) before Tax	4.64	11.09	473.74	15.73	494.15	600.55	4.73	11.14	473.88	15.87	494.36	600.88
3. Segment Assets												
a. Real Estate	456.85	445.86	442.62	456.85	442.62	448.55	456.85	445.86	442.62	456.85	442.62	448.55
b. Polyester	567.76	568.52	609.29	567.76	609.29	584.90	567.76	568.52	609.29	567.76	609.29	584.90
c. Retail / Textile	0.81	0.07	0.49	0.81	0.49	1.87	0.81	0.07	0.49	0.81	0.49	1.87
d. Textile Discontinued Operations (Foreign Subsidiary)							1.01	0.98	0.96	1.01	0.96	1.00
e. Unallocated	1,911.08	2,032.38	2,160.44	1,911.08	2,160.44	1,957.83	1,912.45	2,033.67	2,161.71	1,912.45	2,161.71	1,959.07
Total	2,936.50	3,046.83	3,212.84	2,936.50	3,212.84	2,993.15	2,938.88	3,049.10	3,215.07	2,938.88	3,215.07	2,995.39
4. Segment Liabilities												
a. Real Estate	248.84	274.61	313.89	248.84	313.89	291.17	248.84	274.61	313.89	248.84	313.89	291.17
b. Polyester	301.02	312.15	344.33	301.02	344.33	318.95	301.02	312.15	344.33	301.02	344.33	318.95
c. Retail / Textile	15.93	8.28	17.85	15.93	17.85	13.08	15.93	8.28	17.85	15.93	17.85	13.08
d. Textile Discontinued Operations (Foreign Subsidiary)							0.92	0.90	0.90	0.92	0.90	0.93
e. Unallocated	34.34	44.70	56.49	34.34	56.49	26.94	34.34	44.70	56.49	34.34	56.49	26.94
Total	600.13	639.74	732.56	600.13	732.56	650.14	601.05	640.64	733.46	601.05	733.46	651.07
Net Capital Employed (3-4)	2,336.37	2,407.09	2,480.28	2,336.37	2,480.28	2,343.01	2,337.83	2,408.46	2,481.61	2,337.83	2,481.61	2,344.32

Notes :

1. Segment Revenue excludes unallocated revenue of ₹ 3.24 crores and ₹ 6.48 crores for the quarter and half year ended September 30, 2025, respectively.
2. Effective April 1, 2025, certain assets, liabilities, and related income (Revenue from Operations - Other Operating Revenue) and expenses for administrative purposes have been presented under “Unallocated”, rather than being reported under the respective segments of Real Estate or Textile/Retail activities, as detailed below:

(₹ in crore)

Particulars	Quarter Ended		Half Year Ended	As at	
	September 30, 2025 (Unaudited)	June 30, 2025 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2025 (Unaudited)	June 30, 2025 (Unaudited)
Assets				20.82	20.82
Liabilities				10.12	10.12
Revenue from Operations - Other Operating Revenue	3.08	3.07	6.15		
Other Income	0.11	0.12	0.23		
Expenses	0.68	0.56	1.24		

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 September 30, 2025 (Unaudited)	As at March 31, 2025 (Audited)	As at September 30, 2025 (Unaudited)	As at March 31, 2025 (Audited)
A	ASSETS				
1	Non-current Assets				
	Property, Plant and Equipment and Intangible Assets				
	a. Property, Plant and Equipment	582.62	579.13	582.62	579.13
	b. Capital Work-in-progress [Refer Note below]	54.58	26.67	54.58	26.67
	c. Right-of-Use Assets	0.31	0.31	0.31	0.31
	d. Investment Property	3.15	3.20	3.15	3.20
	e. Other Intangible Assets	0.10	0.11	0.10	0.11
	f. Financial Assets				
	i. Investments	920.88	918.22	922.25	919.46
	ii. Loans	-	-	-	-
	iii. Others	42.00	34.83	42.00	34.83
	g. Other Non-current Assets	122.10	140.35	122.10	140.35
	Sub-total-Non-current Assets	1,725.74	1,702.82	1,727.11	1,704.06
2	Current Assets				
	a. Inventories	261.29	254.27	261.29	254.27
	b. Financial Assets				
	i. Investments	549.44	547.65	549.44	547.65
	ii. Trade Receivables	36.72	43.98	36.72	43.98
	iii. Cash and Cash Equivalents	8.74	32.15	9.75	33.15
	iv. Bank Balances other than (iii) above	51.49	65.57	51.49	65.57
	v. Loans	200.24	250.09	200.24	250.09
	vi. Others	70.96	45.05	70.96	45.05
	c. Other Current Assets	31.88	51.57	31.88	51.57
	Sub-total-Current Assets	1,210.76	1,290.33	1,211.77	1,291.33
	Total - Assets	2,936.50	2,993.15	2,938.88	2,995.39
B	EQUITY AND LIABILITIES				
1	EQUITY				
	a. Equity Share Capital	41.31	41.31	41.31	41.31
	b. Other Equity	2,295.06	2,301.70	2,323.09	2,329.58
	c. Non-controlling Interests			(26.57)	(26.57)
	Total - Equity	2,336.37	2,343.01	2,337.83	2,344.32
2	LIABILITIES				
	Non-current Liabilities				
	a. Financial Liabilities				
	i. Borrowings	3.04	2.94	3.04	2.94
	ii. Other Financial Liabilities	4.47	4.27	4.47	4.27
	b. Other Non-Current Liabilities	1.13	1.36	1.13	1.36
	c. Provisions	66.93	102.79	66.93	102.79
	d. Deferred Tax Liabilities (Net)	16.25	15.90	16.25	15.90
	Sub-total-Non-current Liabilities	91.82	127.26	91.82	127.26
	Current Liabilities				
	a. Financial Liabilities				
	i. Trade Payables				
	A. total outstanding dues of Small enterprises and Micro enterprises	13.43	6.10	13.43	6.10
	B. total outstanding dues of creditors other than Small enterprises and Micro enterprises	258.07	274.94	258.07	274.94
	ii. Other Financial Liabilities	39.59	45.46	40.51	46.39
	b. Other Current Liabilities	48.31	54.82	48.31	54.82
	c. Provisions	148.91	141.56	148.91	141.56
	Sub-total-Current Liabilities	508.31	522.88	509.23	523.81
	Total - Equity and Liabilities	2,936.50	2,993.15	2,938.88	2,995.39

Note: Capital Work-in-progress includes incidental expenditure of ₹ 34.79 crores relating to construction/ development of Real Estate Project (ICC 3).

THE BOMBAY DYEING AND MANUFACTURING COMPANY LIMITED

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

CIN : L17120MH1879PLC000037

STATEMENT OF CASH FLOWS

₹ in Crores

Particulars	Standalone		Consolidated	
	Half Year Ended September 30, 2025	Half Year Ended September 30, 2024	Half Year Ended September 30, 2025	Half Year Ended September 30, 2024
A. Cash Flow from Operating Activities:				
Profit / (Loss) before Tax (after Exceptional Items)	15.73	494.15	15.86	494.35
Profit / (Loss) before Tax from Discontinued Operations			0.01	0.01
Adjustments for :				
Share of (profit) / loss of Associates			(0.13)	(0.20)
Depreciation, Amortisation and Impairment Expense	16.37	16.36	16.37	16.36
Unrealised Foreign exchange loss/(gain) (Net)	(1.29)	(0.34)	(1.29)	(0.40)
Excess provisions / liabilities written back	(5.20)	(2.35)	(5.20)	(2.35)
Allowance for doubtful advances / debts / receivables	(0.05)	2.44	(0.05)	2.44
Gain on financial assets measured at fair value through profit and loss	(9.45)	(6.58)	(9.45)	(6.58)
Profit on Sale of Mutual Funds	(9.37)	(1.88)	(9.37)	(1.88)
Interest Income	(35.97)	(28.04)	(35.98)	(28.05)
Loss on sale / disposal of Property, Plant and Equipment	0.03	0.22	0.03	0.22
Dividend Income	-	(0.35)	-	(0.35)
Finance Costs	7.22	13.28	7.22	13.28
Exceptional Items:				-
- Net Gain on Sale of Land at Worli and FSI		(513.91)		(513.91)
-Provision towards litigated matters [Refer Note 4]	0.20	11.92	0.20	11.92
Operating Profit / (Loss) before Working Capital Changes	(21.78)	(15.08)	(21.78)	(15.14)
Working Capital Changes:				
(Increase) / decrease in Inventories	(7.02)	(19.61)	(7.02)	(19.61)
(Increase) / decrease in Trade Receivables	6.48	29.57	6.48	29.57
(Increase) / decrease in Other Current and Non-current Financial Assets	(5.04)	112.83	(5.04)	112.83
(Increase) / decrease in Other Current and Non-current Assets	(3.21)	(5.31)	(3.21)	(5.31)
Increase / (decrease) in Trade Payables	(8.96)	(63.02)	(8.96)	(63.02)
Increase / (decrease) in Other Current and Non-current Financial Liabilities	(5.01)	26.69	(5.01)	26.69
Increase / (decrease) in Other Current and Non-current Liabilities	(6.93)	(15.89)	(6.93)	(15.89)
Increase / (decrease) in Current and Non-current Provisions	(29.72)	(28.43)	(29.72)	(28.43)
Cash Generated / (Used) from Operations	(81.19)	21.75	(81.19)	21.69
Income Taxes paid (net)	38.42	(37.32)	38.42	(37.32)
Net Cash Generated / (Used) from Operating Activities (A)	(42.77)	(15.57)	(42.77)	(15.63)
B. Cash Flow from Investing Activities:				
Exceptional Items:				
Proceeds from Sale of Land at Worli (Property, Plant and Equipment)	-	537.78	-	537.78
Proceeds from Sale of Other items of Property, Plant and Equipment	0.02	0.04	0.02	0.04
Purchase of Property, Plant and Equipment	(39.48)	(26.52)	(39.48)	(26.52)
Purchase of Non-current Investments	-	(206.60)	-	(206.60)
Proceeds from Sale of Current Investments	379.01	365.77	379.01	365.77
Purchase of Current Investments	(361.98)	(965.08)	(361.98)	(965.08)
Inter-corporate Deposits placed	50.00		50.00	-
Dividend received from Non-current Investments	-	0.35	-	0.35
Deposits under lien and in Escrow accounts	6.42	315.97	6.42	315.97
Interest received	17.42	10.11	17.43	10.12
Net Cash Generated / (Used) from Investing Activities (B)	51.41	31.82	51.42	31.83
C. Cash Flow from Financing Activities:				
Repayment of Non-current Borrowings (including Current Maturities of Long-term Borrowings)	(0.21)		(0.21)	-
Finance Costs paid	(6.74)	(11.17)	(6.74)	(11.17)
Dividend paid	(25.10)	(25.10)	(25.10)	(25.10)
Net Cash Generated / (Used) from Financing Activities (C)	(32.05)	(36.27)	(32.05)	(36.27)
Net (Decrease) / Increase in Cash and Cash Equivalents (A + B + C)	(23.41)	(20.02)	(23.40)	(20.07)
Add: Cash and Cash Equivalents at the Beginning of the Year	32.15	54.96	33.15	55.97
Cash and Cash Equivalents at the End of the Year	8.74	34.94	9.75	35.90
Net (Decrease) / Increase in Cash and Cash Equivalents	(23.41)	(20.02)	(23.40)	(20.07)

THE BOMBAY DYEING AND MANUFACTURING COMPANY LTD.

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

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 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 November 6, 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 unaudited financial results for the quarter ended September 30, 2025 have been subjected to limited review by the Statutory Auditors.
- 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 ₹ 3.67 crores for the quarter and half year ended September 30, 2025, respectively.
4. Exceptional items for the quarter and half year ended September 30, 2025, represent the provisions in view of the litigated matters pertaining to Real Estate.
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. 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. 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.

FOR THE BOMBAY DYEING AND MANUFACTURING COMPANY LIMITED

NUSLI N. WADIA
CHAIRMAN
(DIN-00015731)

Mumbai: November 6, 2025