

3rd February, 2025

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001
BSE Scrip Code: 500020

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

Dear Sir(s),

SUB: OUTCOME OF THE BOARD MEETING OF THE BOMBAY DYEING AND MANUFACTURING COMPANY LIMITED HELD ON 3RD FEBRUARY, 2025.

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

This is to inform that the Board of Directors of the Company at its meeting held today i.e. 3rd February, 2025 *inter alia* considered the following item of business:

1. Unaudited Financial Results:

The Board considered and approved the Unaudited Financial Results (Standalone & Consolidated) of the Company for the third quarter and nine months ended 31st December, 2024.

Pursuant to Regulation 33 of the Listing Regulations, statements showing Unaudited Financial Results (Standalone & Consolidated) for the third quarter and nine months ended 31st December, 2024 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)(b) of the Listing Regulations, the Company would be publishing Extract of Unaudited Financial Results for the third quarter and nine months ended 31st December, 2024.

2. Change in Key Managerial Personnel:

Mr. Rajnesh Datt, who is currently Chief Operating Officer – PSF of the Company, is elevated and appointed as the Manager of the Company as per section 2(51), 2(53), 196 and 203 of the Companies Act, 2013 with effect from 4th February, 2025, subject to the approval of the members of the Company.



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

Consequent upon appointment of Mr. Rajnesh Datt as the Manager (Key Managerial Personnel) of the Company with effect from 4th February, 2025, he will cease to be the Chief Operating Officer – PSF (Senior Management Personnel) of the Company with effect from the close of business hours of 3rd February, 2025.

Further, pursuant to our disclosure submitted to Stock Exchanges on 8th January, 2025 pertaining to the resignation of Mr. Rahul Anand as Manager of the Company, this is to inform that he shall cease to be the Manager with effect from the close of business hours of 3rd February, 2025.

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 – II**'.

The meeting of the Board of Directors commenced at 2.30 p.m. IST and concluded at 5.15 p.m. IST.

You are requested to take note of the above.

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

Sanjive Arora
Company Secretary
Membership No.: F3814

Encl.: as above



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

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

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **The Bombay Dyeing and Manufacturing Company Limited** (“the Company”) for the quarter ended December 31, 2024 and for the year to date period from April 1, 2024 to December 31, 2024 (“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 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. The hearing on the subject matter is underway and the final order will be issued post conclusion of hearings in due course. Thus, in the given circumstances, considering the 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

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PARESH H. CLERK
Partner
Membership No. 036148
UDIN : 25036148BMKSXD4217

PLACE : Mumbai
DATED : February 3 , 2025

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

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

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **The Bombay Dyeing and Manufacturing Company Limited** (“the Holding Company”) and its subsidiary (the Holding Company and its subsidiary together referred to as “the Group”) and its share of the net profit after tax and total comprehensive income of its associates for the quarter ended December 31, 2024 and for the year to date period from April 1, 2024 to December 31, 2024 (“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 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. The hearing on the subject matter is underway and the final order will be issued post conclusion of hearings in due course. Thus, in the given circumstances, considering the uncertainty related to the matters arising out of the SEBI Order and the 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 net profit/(loss) after tax of ₹ *0.00 crore and ₹ 0.01 crore and total comprehensive income/(loss) (including due to exchange translation) of ₹ *0.00 crore and ₹ 0.01 crore, for the quarter ended December 31, 2024 and for the year to date period from April 1, 2024 to December 31, 2024 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.

(* denotes amount less than ₹ 1 lakh)

The unaudited consolidated financial results/financial information also include the Group's share of net profit/(loss) after tax of ₹ 0.06 crore and ₹ 0.26 crore and total comprehensive profit/(loss) (net of tax) of ₹ 0.06 crore and ₹ 0.22 crore, for the quarter ended December 31, 2024 and for the year to date period from April 1, 2024 to December 31, 2024 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

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PARESH H. CLERK

Partner

Membership No. 036148

UDIN : 25036148BMKSXE8294

PLACE : Mumbai

DATED : February 3, 2025

THE BOMBAY DYEING AND MANUFACTURING COMPANY LTD.

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

CIN : L17120MH1879PLC000037

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

(₹ in crore)

	Particulars	Standalone						Consolidated					
		Quarter Ended			Nine Months Ended		Year Ended	Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2024 (Unaudited)	September 30, 2024 (Unaudited)	December 31, 2023 (Unaudited)	December 31, 2024 (Unaudited)	December 31, 2023 (Unaudited)	March 31, 2024 (Audited)	December 31, 2024 (Unaudited)	September 30, 2024 (Unaudited)	December 31, 2023 (Unaudited)	December 31, 2024 (Unaudited)	December 31, 2023 (Unaudited)	March 31, 2024 (Audited)
I	Revenue from Operations	414.81	380.63	369.22	1,246.41	1,307.83	1,688.48	414.81	380.63	369.22	1,246.41	1,307.83	1,688.48
II	Other Income	38.81	29.52	17.20	90.46	40.01	110.94	38.81	29.52	17.20	90.46	40.01	110.94
III	Total Income (I + II)	453.62	410.15	386.42	1,336.87	1,347.84	1,799.42	453.62	410.15	386.42	1,336.87	1,347.84	1,799.42
IV	Expenses:												
	a. Cost of Materials Consumed	278.74	298.96	292.98	878.29	854.84	1,154.15	278.74	298.96	292.98	878.29	854.84	1,154.15
	b. Purchase of Stock-in-trade	10.08	6.64	7.97	24.12	23.95	29.17	10.08	6.64	7.97	24.12	23.95	29.17
	c. Changes in inventories of Finished Goods, Stock-in-trade and Work-in-progress [Refer Note 3]	8.89	(15.41)	1.75	17.79	118.90	115.67	8.89	(15.41)	1.75	17.79	118.90	115.67
	d. Employee Benefits Expense	15.14	15.54	15.78	47.73	50.78	66.67	15.14	15.54	15.78	47.73	50.78	66.67
	e. Finance Costs	3.30	7.70	58.41	16.58	321.16	326.35	3.30	7.70	58.41	16.58	321.16	326.35
	f. Depreciation, Amortisation and Impairment Expense	8.27	8.27	7.79	24.63	23.55	31.34	8.27	8.27	7.79	24.63	23.55	31.34
	g. Other Expenses	86.06	116.70	74.95	292.43	264.72	372.04	86.06	116.70	74.95	292.43	264.72	372.04
	Total expenses (IV)	410.48	438.40	459.63	1,301.57	1,657.90	2,095.39	410.48	438.40	459.63	1,301.57	1,657.90	2,095.39
V	Profit / (Loss) before share of profit / (loss) of Associates and exceptional items (III - IV)	43.14	(28.25)	(73.21)	35.30	(310.06)	(295.97)	43.14	(28.25)	(73.21)	35.30	(310.06)	(295.97)
VI	Share of profit / (loss) of Associates (net of tax)							0.06	0.13	0.05	0.26	0.13	0.19
VII	Profit / (Loss) before exceptional items and tax (V + VI)	43.14	(28.25)	(73.21)	35.30	(310.06)	(295.97)	43.20	(28.12)	(73.16)	35.56	(309.93)	(295.78)
VIII	Exceptional items (Net) [Refer Note 4]	50.71	501.99	3,880.54	552.70	3,945.87	3,945.87	50.71	501.99	3,880.54	552.70	3,945.87	3,945.87
IX	Profit / (Loss) before tax (VII + VIII)	93.85	473.74	3,807.33	588.00	3,635.81	3,649.90	93.91	473.87	3,807.38	588.26	3,635.94	3,650.09
X	Tax Expense: [Refer Note 5]												
	i. Current Tax	15.64	68.85	157.65	84.49	157.65	116.45	15.64	68.85	157.65	84.49	157.65	116.45
	ii. Deferred Tax	8.21	12.01	595.76	25.16	596.13	594.01	8.21	12.01	595.76	25.16	596.13	594.01
	iii. (Excess) / Short provision of tax of earlier years	-	-	-	-	-	(8.98)	-	-	-	-	-	(8.98)
	Total Tax Expense	23.85	80.86	753.41	109.65	753.78	701.48	23.85	80.86	753.41	109.65	753.78	701.48
XI	Profit / (Loss) for the period from continuing operations after tax (IX - X)	70.00	392.88	3,053.92	478.35	2,882.03	2,948.42	70.06	393.01	3,053.97	478.61	2,882.16	2,948.61
XII	Profit / (Loss) for the period from discontinued operations							- *	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	0.02
XV	Profit / (Loss) for the period after tax (XI + XIV)	70.00	392.88	3,053.92	478.35	2,882.03	2,948.42	70.06	393.02	3,053.97	478.62	2,882.17	2,948.63
XVI	Other Comprehensive Income												
	A. Items that will not be reclassified to profit or loss												
	- Net Fair value changes on Investment in Equity Instruments through Other Comprehensive Income	(173.81)	195.72	73.68	118.52	182.36	183.33	(173.81)	195.72	73.68	118.52	182.36	183.33
	- Remeasurement Gain / (Loss) on Defined Benefit Plans	(0.11)	(1.23)	0.53	(1.08)	1.38	1.02	(0.11)	(1.23)	0.53	(1.08)	1.38	1.02
	- Income tax relating to above	25.06	(36.38)	(4.92)	(19.10)	(5.44)	(8.52)	25.06	(36.38)	(4.92)	(19.10)	(5.44)	(8.52)
	- Share of Other Comprehensive Income of Associates (net of tax)							-	(0.04)	-	(0.04)	(0.04)	(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	(1.05)	(0.46)	-	3.02	-	(5.36)	(1.05)	4.07	-	3.02	-	(5.36)
	- Exchange differences on translation of discontinued operations							- *	- *	- *	- *	- *	- *
	- Income tax relating to above	0.26	0.11	-	(0.21)	-	0.98	0.26	0.11	-	(0.21)	-	0.98
	Total Other Comprehensive Income	(149.65)	157.76	69.29	101.15	178.30	171.45	(149.65)	162.25	69.29	101.11	178.26	171.38
XVII	Total Comprehensive Income for the period (XV + XVI)	(79.65)	550.64	3,123.21	579.50	3,060.33	3,119.87	(79.59)	555.27	3,123.26	579.73	3,060.43	3,120.01

* denotes amount less than ₹ 1 lakh

	Particulars	Standalone						Consolidated					
		Quarter Ended			Nine Months Ended		Year Ended	Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2024 (Unaudited)	September 30, 2024 (Unaudited)	December 31, 2023 (Unaudited)	December 31, 2024 (Unaudited)	December 31, 2023 (Unaudited)	March 31, 2024 (Audited)	December 31, 2024 (Unaudited)	September 30, 2024 (Unaudited)	December 31, 2023 (Unaudited)	December 31, 2024 (Unaudited)	December 31, 2023 (Unaudited)	March 31, 2024 (Audited)
i	Net Profit / (Loss) attributable to :												
	a. Owners of the Company	70.00	392.88	3,053.92	478.35	2,882.03	2,948.42	70.06	393.02	3,053.97	478.62	2,882.17	2,948.63
	b. Non-Controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
ii	Other Comprehensive Income attributable to :												
	a. Owners of the Company	(149.65)	157.76	69.29	101.15	178.30	171.45	(149.65)	162.25	69.29	101.11	178.26	171.38
	b. Non-Controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
iii	Total Comprehensive Income attributable to :												
	a. Owners of the Company	(79.65)	550.64	3,123.21	579.50	3,060.33	3,119.87	(79.59)	555.27	3,123.26	579.73	3,060.43	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	41.31	41.31
XIX	Other Equity						1,804.92						1,832.65
XX	Earnings per equity share of ₹ 2 each (for continuing operations)												
	Basic (in ₹)	3.39	19.02	147.86	23.16	139.54	142.76	3.39	19.03	147.87	23.17	139.55	142.77
	Diluted (in ₹)	3.39	19.02	147.86	23.16	139.54	142.76	3.39	19.03	147.87	23.17	139.55	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 ₹)	3.39	19.02	147.86	23.16	139.54	142.76	3.39	19.03	147.87	23.17	139.55	142.77
	Diluted (in ₹)	3.39	19.02	147.86	23.16	139.54	142.76	3.39	19.03	147.87	23.17	139.55	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			Nine Months Ended		Year Ended	Quarter Ended			Nine Months Ended		Year Ended
	December 31, 2024 (Unaudited)	September 30, 2024 (Unaudited)	December 31, 2023 (Unaudited)	December 31, 2024 (Unaudited)	December 31, 2023 (Unaudited)	March 31, 2024 (Audited)	December 31, 2024 (Unaudited)	September 30, 2024 (Unaudited)	December 31, 2023 (Unaudited)	December 31, 2024 (Unaudited)	December 31, 2023 (Unaudited)	March 31, 2024 (Audited)
1. Segment Revenue (net sales/income from each segment)												
a. Real Estate	3.15	11.06	6.80	79.63	226.10	229.27	3.15	11.06	6.80	79.63	226.10	229.27
b. Polyester	395.99	358.45	349.26	1,128.51	1,044.56	1,414.19	395.99	358.45	349.26	1,128.51	1,044.56	1,414.19
c. Retail / Textile	15.67	11.12	13.16	38.27	37.17	45.02	15.67	11.12	13.16	38.27	37.17	45.02
Net Sales/Income from Operations	414.81	380.63	369.22	1,246.41	1,307.83	1,688.48	414.81	380.63	369.22	1,246.41	1,307.83	1,688.48
2. Segment Results - Profit/ (Loss) before Tax and Finance cost												
a. Real Estate	(2.75)	(31.93)	(4.93)	(20.74)	52.25	47.15	(2.75)	(31.93)	(4.93)	(20.74)	52.25	47.15
b. Polyester	22.47	(5.70)	(20.44)	20.32	(40.77)	(36.86)	22.47	(5.70)	(20.44)	20.32	(40.77)	(36.86)
c. Retail / Textile	3.36	1.04	4.44	6.48	7.39	8.27	3.36	1.04	4.44	6.48	7.39	8.27
Total	23.08	(36.59)	(20.93)	6.06	18.87	18.56	23.08	(36.59)	(20.93)	6.06	18.87	18.56
Add / (Less) : i. Finance Costs	(3.30)	(7.70)	(58.41)	(16.58)	(321.16)	(326.35)	(3.30)	(7.70)	(58.41)	(16.58)	(321.16)	(326.35)
Add / (Less) : ii. Unallocable Income / (Expense) - Net	23.36	16.04	6.13	45.82	(7.77)	11.82	23.36	16.04	6.13	45.82	(7.77)	11.82
Add / (Less) : iii. Exceptional items [Refer Note 4]	50.71	501.99	3,880.54	552.70	3,945.87	3,945.87	50.71	501.99	3,880.54	552.70	3,945.87	3,945.87
Add / (Less) : iv. Share of profit/(loss) of associates							0.06	0.13	0.05	0.26	0.13	0.19
Profit / (Loss) before tax from continuing operations	93.85	473.74	3,807.33	588.00	3,635.81	3,649.90	93.91	473.87	3,807.38	588.26	3,635.94	3,650.09
Profit / (Loss) before tax from discontinued operations							-	0.01	-	0.01	0.01	0.02
Total Profit / (Loss) before Tax	93.85	473.74	3,807.33	588.00	3,635.81	3,649.90	93.91	473.88	3,807.38	588.27	3,635.95	3,650.11
3. Segment Assets												
a. Real Estate	458.58	442.62	411.06	458.58	411.06	621.14	458.58	442.62	411.06	458.58	411.06	621.14
b. Polyester	560.09	609.29	568.22	560.09	568.22	558.37	560.09	609.29	568.22	560.09	568.22	558.37
c. Retail / Textile	0.44	0.49	0.52	0.44	0.52	0.37	0.44	0.49	0.52	0.44	0.52	0.37
d. Textile Discontinued Operations (Foreign Subsidiary)							1.04	0.96	1.00	1.04	1.00	1.01
e. Unallocated	2,042.42	2,160.44	1,361.69	2,042.42	1,361.69	1,378.51	2,043.75	2,161.71	1,362.76	2,043.75	1,362.76	1,379.61
Total	3,061.53	3,212.84	2,341.49	3,061.53	2,341.49	2,558.39	3,063.90	3,215.07	2,343.56	3,063.90	2,343.56	2,560.50
4. Segment Liabilities												
a. Real Estate	307.70	313.89	104.62	307.70	104.62	306.00	307.70	313.89	104.62	307.70	104.62	306.00
b. Polyester	306.07	344.33	363.10	306.07	363.10	387.18	306.07	344.33	363.10	306.07	363.10	387.18
c. Retail / Textile	7.35	17.85	6.24	7.35	6.24	6.36	7.35	17.85	6.24	7.35	6.24	6.36
d. Textile Discontinued Operations (Foreign Subsidiary)							0.98	0.90	0.94	0.98	0.94	0.95
e. Unallocated	39.77	56.49	80.83	39.77	80.83	12.62	39.77	56.49	80.83	39.77	80.83	12.62
Total	660.89	732.56	554.79	660.89	554.79	712.16	661.87	733.46	555.73	661.87	555.73	713.11
Net Capital Employed (3-4)	2,400.64	2,480.28	1,786.70	2,400.64	1,786.70	1,846.23	2,402.03	2,481.61	1,787.83	2,402.03	1,787.83	1,847.39

THE BOMBAY DYEING AND MANUFACTURING COMPANY LTD.

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

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

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 February 3, 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 standalone and consolidated financial results for the quarter and nine months ended December 31, 2024 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/(reversal of such write down) by (₹ 6.70 crores) and ₹ 8.22 crores during the quarter and nine months ended December 31, 2024, respectively.
4. Exceptional Items for the quarter and nine months ended December 31, 2024 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 ₹ 12.06 crores, pertaining to Real Estate, for the quarter and nine months ended December 31, 2024, 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 two 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. The hearing on the subject matter is underway and the final order will be issued post conclusion of hearings in due course.

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Mumbai: February 3, 2025

FOR THE BOMBAY DYEING AND MANUFACTURING COMPANY LIMITED

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NUSLI N. WADIA
CHAIRMAN
(DIN-00015731)

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.	Name	Mr. Rajnesh Datt
2.	Reason for change viz. appointment	Mr. Rajnesh Datt who is currently Chief Operating Officer – PSF of the Company, is elevated and appointed as the Manager of the Company as per section 2(51), 2(53), 196 and 203 of the Companies Act, 2013 with effect from 4 th February, 2025, subject to the approval of the members of the Company.
3.	Date and term of appointment	The said appointment shall be for a term of two years with effect from 4 th February, 2025 to 3 rd February, 2027 subject to the approval of the members
4.	Brief Profile	<p>Mr. Rajnesh Datt, with 33 years of experience in the polyester industry, has been a vital part of The Bombay Dyeing and Manufacturing Company Limited (BDMC) for the last 12 years. He joined BDMC in the year 2012 as Vice President, PSF – Sales & Marketing, was promoted as Senior Vice President in the year 2019, and subsequently elevated as Chief Operating Officer (COO – PSF) in November, 2022. Mr. Datt, who is 56 years old, is an M.B.A in Marketing and a graduate in science. His previous employers include Indorama Synthetics (India) Ltd. and JCT Ltd (Thapar Group), where he was responsible for sales and marketing, business development and projects in textile raw materials including polyester.</p> <p>As a core member of the BDMC team, Mr. Datt has a comprehensive understanding of the business and enjoys good contacts and respect in the market. He possesses knowledge of all functional areas, including understanding of plant operations. He has got overall managerial experience of running an Organisation and has spearheaded several strategic initiatives and has made significant contributions while driving the business.</p>
5.	Disclosure of relationships between Directors (in case of appointment of a director)	Not Applicable