

3<sup>rd</sup> 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: INTEGRATED FILING (FINANCIAL) FOR THE QUARTER AND NINE-MONTHS ENDED 31<sup>ST</sup> DECEMBER, 2024**

In accordance with amendments to the SEBI (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2024 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD2/CIR/P/2024/185 dated 31st December, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated 2nd January, 2025, the Integrated Filing (Financial) for the quarter and nine-months ended 31st December, 2024 is enclosed herewith.

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



**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 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:

| <b>Name of the Entity</b>                 | <b>Relationship</b> |
|---|---------------------|
| 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<br>(Unaudited) | September 30, 2024<br>(Unaudited) | December 31, 2023<br>(Unaudited) | December 31, 2024<br>(Unaudited) | December 31, 2023<br>(Unaudited) | March 31, 2024<br>(Audited) | December 31, 2024<br>(Unaudited) | September 30, 2024<br>(Unaudited) | December 31, 2023<br>(Unaudited) | December 31, 2024<br>(Unaudited) | December 31, 2023<br>(Unaudited) | March 31, 2024<br>(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  | <b>Total Income (I + II)</b>  | <b>453.62</b>                    | <b>410.15</b>                     | <b>386.42</b>                    | <b>1,336.87</b>                  | <b>1,347.84</b>                  | <b>1,799.42</b>             | <b>453.62</b>                    | <b>410.15</b>                     | <b>386.42</b>                    | <b>1,336.87</b>                  | <b>1,347.84</b>                  | <b>1,799.42</b>             |
| IV   | <b>Expenses:</b>  |                                  |                                   |                                  |                                  |                                  |                             |                                  |                                   |                                  |                                  |                                  |                             |
|      | 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                      |
|      | <b>Total expenses (IV)</b>  | <b>410.48</b>                    | <b>438.40</b>                     | <b>459.63</b>                    | <b>1,301.57</b>                  | <b>1,657.90</b>                  | <b>2,095.39</b>             | <b>410.48</b>                    | <b>438.40</b>                     | <b>459.63</b>                    | <b>1,301.57</b>                  | <b>1,657.90</b>                  | <b>2,095.39</b>             |
| 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   | <b>Profit / (Loss) before tax (VII + VIII)</b>  | <b>93.85</b>                     | <b>473.74</b>                     | <b>3,807.33</b>                  | <b>588.00</b>                    | <b>3,635.81</b>                  | <b>3,649.90</b>             | <b>93.91</b>                     | <b>473.87</b>                     | <b>3,807.38</b>                  | <b>588.26</b>                    | <b>3,635.94</b>                  | <b>3,650.09</b>             |
| 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)                      |
|      | <b>Total Tax Expense</b>  | <b>23.85</b>                     | <b>80.86</b>                      | <b>753.41</b>                    | <b>109.65</b>                    | <b>753.78</b>                    | <b>701.48</b>               | <b>23.85</b>                     | <b>80.86</b>                      | <b>753.41</b>                    | <b>109.65</b>                    | <b>753.78</b>                    | <b>701.48</b>               |
| XI   | <b>Profit / (Loss) for the period from continuing operations after tax (IX - X)</b>             | <b>70.00</b>                     | <b>392.88</b>                     | <b>3,053.92</b>                  | <b>478.35</b>                    | <b>2,882.03</b>                  | <b>2,948.42</b>             | <b>70.06</b>                     | <b>393.01</b>                     | <b>3,053.97</b>                  | <b>478.61</b>                    | <b>2,882.16</b>                  | <b>2,948.61</b>             |
| XII  | Profit / (Loss) for the period from discontinued operations                                     |                                  |                                   |                                  |                                  |                                  |                             | - *                              | 0.01                              | -                                | 0.01                             | 0.01                             | 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                             | 0.01                             | 0.02                        |
| XV   | <b>Profit / (Loss) for the period after tax (XI + XIV)</b>                                      | <b>70.00</b>                     | <b>392.88</b>                     | <b>3,053.92</b>                  | <b>478.35</b>                    | <b>2,882.03</b>                  | <b>2,948.42</b>             | <b>70.06</b>                     | <b>393.02</b>                     | <b>3,053.97</b>                  | <b>478.62</b>                    | <b>2,882.17</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 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                        |
|      | <b>Total Other Comprehensive Income</b>   | <b>(149.65)</b>                  | <b>157.76</b>                     | <b>69.29</b>                     | <b>101.15</b>                    | <b>178.30</b>                    | <b>171.45</b>               | <b>(149.65)</b>                  | <b>162.25</b>                     | <b>69.29</b>                     | <b>101.11</b>                    | <b>178.26</b>                    | <b>171.38</b>               |
| XVII | <b>Total Comprehensive Income for the period (XV + XVI)</b>                                     | <b>(79.65)</b>                   | <b>550.64</b>                     | <b>3,123.21</b>                  | <b>579.50</b>                    | <b>3,060.33</b>                  | <b>3,119.87</b>             | <b>(79.59)</b>                   | <b>555.27</b>                     | <b>3,123.26</b>                  | <b>579.73</b>                    | <b>3,060.43</b>                  | <b>3,120.01</b>             |

\* 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,<br>2024<br>(Unaudited) | September 30,<br>2024<br>(Unaudited) | December 31,<br>2023<br>(Unaudited) | December 31,<br>2024<br>(Unaudited) | December 31,<br>2023<br>(Unaudited) | March 31,<br>2024<br>(Audited) | December 31,<br>2024<br>(Unaudited) | September<br>30, 2024<br>(Unaudited) | December 31,<br>2023<br>(Unaudited) | December 31,<br>2024<br>(Unaudited) | December 31,<br>2023<br>(Unaudited) | March 31,<br>2024<br>(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,<br>2024<br>(Unaudited) | September 30,<br>2024<br>(Unaudited) | December 31,<br>2023<br>(Unaudited) | December 31,<br>2024<br>(Unaudited) | December 31,<br>2023<br>(Unaudited) | March 31, 2024<br>(Audited) | December 31,<br>2024<br>(Unaudited) | September 30,<br>2024<br>(Unaudited) | December 31,<br>2023<br>(Unaudited) | December 31,<br>2024<br>(Unaudited) | December 31,<br>2023<br>(Unaudited) | March 31, 2024<br>(Audited) |
| <b>1. Segment Revenue (net sales/income from each segment)</b>         |                                     |                                      |                                     |                                     |                                     |                             |                                     |                                      |                                     |                                     |                                     |                             |
| 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                       |
| <b>Net Sales/Income from Operations</b>                                | <b>414.81</b>                       | <b>380.63</b>                        | <b>369.22</b>                       | <b>1,246.41</b>                     | <b>1,307.83</b>                     | <b>1,688.48</b>             | <b>414.81</b>                       | <b>380.63</b>                        | <b>369.22</b>                       | <b>1,246.41</b>                     | <b>1,307.83</b>                     | <b>1,688.48</b>             |
| <b>2. Segment Results - Profit/ (Loss) before Tax and Finance cost</b> |                                     |                                      |                                     |                                     |                                     |                             |                                     |                                      |                                     |                                     |                                     |                             |
| 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                        |
| <b>Total</b>   | <b>23.08</b>                        | <b>(36.59)</b>                       | <b>(20.93)</b>                      | <b>6.06</b>                         | <b>18.87</b>                        | <b>18.56</b>                | <b>23.08</b>                        | <b>(36.59)</b>                       | <b>(20.93)</b>                      | <b>6.06</b>                         | <b>18.87</b>                        | <b>18.56</b>                |
| 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                        |
| <b>Profit / (Loss) before tax from continuing operations</b>           | <b>93.85</b>                        | <b>473.74</b>                        | <b>3,807.33</b>                     | <b>588.00</b>                       | <b>3,635.81</b>                     | <b>3,649.90</b>             | <b>93.91</b>                        | <b>473.87</b>                        | <b>3,807.38</b>                     | <b>588.26</b>                       | <b>3,635.94</b>                     | <b>3,650.09</b>             |
| <b>Profit / (Loss) before tax from discontinued operations</b>         |                                     |                                      |                                     |                                     |                                     |                             | -                                   | 0.01                                 | -                                   | 0.01                                | 0.01                                | 0.02                        |
| <b>Total Profit / (Loss) before Tax</b>                                | <b>93.85</b>                        | <b>473.74</b>                        | <b>3,807.33</b>                     | <b>588.00</b>                       | <b>3,635.81</b>                     | <b>3,649.90</b>             | <b>93.91</b>                        | <b>473.88</b>                        | <b>3,807.38</b>                     | <b>588.27</b>                       | <b>3,635.95</b>                     | <b>3,650.11</b>             |
| <b>3. Segment Assets</b>   |                                     |                                      |                                     |                                     |                                     |                             |                                     |                                      |                                     |                                     |                                     |                             |
| 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                    |
| <b>Total</b>   | <b>3,061.53</b>                     | <b>3,212.84</b>                      | <b>2,341.49</b>                     | <b>3,061.53</b>                     | <b>2,341.49</b>                     | <b>2,558.39</b>             | <b>3,063.90</b>                     | <b>3,215.07</b>                      | <b>2,343.56</b>                     | <b>3,063.90</b>                     | <b>2,343.56</b>                     | <b>2,560.50</b>             |
| <b>4. Segment Liabilities</b>  |                                     |                                      |                                     |                                     |                                     |                             |                                     |                                      |                                     |                                     |                                     |                             |
| 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                       |
| <b>Total</b>   | <b>660.89</b>                       | <b>732.56</b>                        | <b>554.79</b>                       | <b>660.89</b>                       | <b>554.79</b>                       | <b>712.16</b>               | <b>661.87</b>                       | <b>733.46</b>                        | <b>555.73</b>                       | <b>661.87</b>                       | <b>555.73</b>                       | <b>713.11</b>               |
| <b>Net Capital Employed (3-4)</b>                                      | <b>2,400.64</b>                     | <b>2,480.28</b>                      | <b>1,786.70</b>                     | <b>2,400.64</b>                     | <b>1,786.70</b>                     | <b>1,846.23</b>             | <b>2,402.03</b>                     | <b>2,481.61</b>                      | <b>1,787.83</b>                     | <b>2,402.03</b>                     | <b>1,787.83</b>                     | <b>1,847.39</b>             |

# 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.

PARESH  
HARIKANT  
CLERK

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Mumbai: February 3, 2025

FOR THE BOMBAY DYEING AND MANUFACTURING COMPANY LIMITED

NUSLI  
NEVILLE  
WADIA

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WADIA  
Date: 2025.02.03  
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NUSLI N. WADIA  
CHAIRMAN  
(DIN-00015731)

**B. Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. – Not Applicable**

**C. Format for disclosing outstanding default on loans and debt securities –**

| Sr. No.   | Particulars   | in INR crore |
|-----------|---|--------------|
| <b>1.</b> | <b>Loans/ revolving facilities like cash credit from banks/ financial institutions</b>            |              |
| A         | Total amount outstanding as on date   | 0            |
| B         | Of the total amount outstanding, amount of default as on date                                     | 0            |
| <b>2.</b> | <b>Unlisted debt securities i.e. NCDs and NCRPS</b>   |              |
| A.        | Total amount outstanding as on date   | 0            |
| B.        | Of the total amount outstanding, amount of default as on date                                     | 0            |
| <b>3</b>  | <b>Total financial indebtedness of the listed entity including short- term and long-term debt</b> |              |

**D. Format for disclosure of related party transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – Not Applicable**

**E. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along-with annual audited financial results (standalone and consolidated separately) (applicable only for annual filing i.e., 4th quarter) – Not Applicable**

