

20th October 2020

BSE Ltd.,
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 20TH OCTOBER, 2020.

REF: REGULATION 30 & 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (“LISTING REGULATIONS”).

This is to inform you that the Board of Directors of the Company at its meeting held today i.e. 20th October, 2020 considered and approved the Unaudited Financial Results of the Company for the second quarter and half year ended 30th September, 2020.

Pursuant to Regulation 33 of the Listing Regulations, statements showing Unaudited Financial Results for the second quarter and half year ended 30th September, 2020 along with Limited Review Reports thereon, are enclosed herewith for your information and record.

Further, in accordance with Regulation 47(1)(b) of the Listing Regulations, the Company would be publishing Extract of Unaudited Financial Results for the second quarter and half year 30th September, 2020.

The Board Meeting commenced at 2.00 p.m. and concluded at 04.50 p.m.

You are requested to take note of the above.

Yours faithfully,

For The Bombay Dyeing and Manufacturing Company Limited



Sanjive Arora
Company Secretary

Encl: As above.

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CC: National Securities Depository Ltd.,
Trade World, 4th Floor, Kamala Mills Compound,
S. Bapat Marg, Lower Parel,
MUMBAI – 400 013.

Central Depository Services (India) Ltd.,
Marathon Futurex, A Wing, 25th Floor
N. M. Joshi Marg, Lower Parel
Mumbai - 400 013

Bourse de Luxembourg,
Societe de La Bourse de Luxembourg,
Societe Anonyme, R. C. 36222, BP 165, L- 2011,
LUXEMBOURG.

Citibank N.A.,
DR Account Management,
Citigroup Corporate & Investment Bank,
14th Floor, 388, Greenwich Street,
NEWYORK, NY (USA) 10013.

KFin Technologies Private Limited
Selenium Building, Tower B,
Plot 31-32, Gachibowli,
Financial District, Nanakramguda,
Hyderabad – 500 032

BANSI S. MEHTA & CO.
CHARTERED ACCOUNTANTS

Bansi S. Mehta
(Chief Mentor)

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

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Website : www.bsmco.net

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

To the Board of Directors,

The Bombay Dyeing and Manufacturing Company Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **The Bombay Dyeing and Manufacturing Company Limited** ("the Company") for the quarter ended September 30, 2020 and for the year to date period from April 1, 2020 to September 30, 2020 ("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.

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

Paresh
Harikant
Clerk



Digitally signed by
Paresh Harikant
Clerk
Date: 2020.10.20
17:04:48 +05'30'

PLACE : Mumbai
DATED : October 20, 2020

PARESH H. CLERK
Partner
Membership No. 036148
UDIN : 20036148AAAADI7798

BANSI S. MEHTA & CO.
CHARTERED ACCOUNTANTS

Bansi S. Mehta
(Chief Mentor)

A. A. DESAI	K. R. GANDHI (Ms.)
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M. M. PADHIAR (Ms.)	

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Website : www.bsmco.net

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

To the Board of Directors,

The Bombay Dyeing and Manufacturing Company Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **The Bombay Dyeing and Manufacturing Company Limited** ("the Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") and its share of the net profit after tax and total comprehensive income of its associates for the quarter ended September 30, 2020 and for the year to date period from April 1, 2020 to September 30, 2020 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Holding Company's Management 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 6 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.

Other matters

6. The consolidated unaudited financial results includes 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 Holding Company's management, whose interim financial results/financial information reflect total assets of ₹ 27.94 crores as at September 30, 2020, total net profit/(loss) after tax of ₹ (0.02) crore and ₹ (0.14) crore and total comprehensive income/(loss) (including due to exchange translation) of ₹ (0.02) crore and ₹ (0.14) crore, for the quarter ended September 30, 2020 and for the year to date period from April 1, 2020 to September 30, 2020, respectively, and cash flows (net) of ₹ (0.19) crore for the year to date period from April 1, 2020 to September 30, 2020, 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 Holding Company's management has converted these financial information/financial results of such subsidiary to the accounting principles generally accepted in India. The conversion adjustments made by the management have been reviewed by us.

The consolidated unaudited financial results/financial information also includes the Group's share of net profit/(loss) after tax of ₹ 0.09 crore and ₹ 0.14 crore and total comprehensive profit/(loss) (net of tax) of ₹ 0.09 crore and ₹ 0.14 crore, for the quarter ended September 30, 2020 and for the year to date period from April 1, 2020 to September 30, 2020, 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 Holding Company's management.

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 Holding Company's management. According to the information and explanations given to us by the Holding Company's management, 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
Registration No. 100991W

Paresh

Harikant

Clerk

Digitally signed by
Paresh Harikant
Clerk
Date: 2020.10.20
17:05:24 +05'30'

PARESH H. CLERK

Partner

Membership No. 036148

UDIN : 20036148AAAADJ9377

PLACE : Mumbai
DATED : October 20, 2020

THE BOMBAY DYEING AND MANUFACTURING COMPANY LTD.

Neville House, J. N. Heredia Marg, Ballard Estate, Mumbai-400 001
CIN : L17120MH1879PLC00037

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2020

(₹ in crore)

Particulars	Standalone						Consolidated						
	Quarter Ended			Half Year Ended			Year Ended	Quarter Ended			Half Year Ended		Year Ended
	September 30, 2020 (Unaudited)	June 30, 2020 (Unaudited)	September 30, 2019 (Unaudited)	September 30, 2020 (Unaudited)	September 30, 2019 (Unaudited)	March 31, 2020 (Audited)	September 30, 2020 (Unaudited)	June 30, 2020 (Unaudited)	September 30, 2019 (Unaudited)	September 30, 2020 (Unaudited)	September 30, 2019 (Unaudited)	March 31, 2020 (Audited)	
I Revenue from Operations	217.08	91.17	555.25	308.25	1,203.82	1,894.62	217.08	91.17	555.25	308.25	1,203.82	1,894.62	
II Other Income	8.71	4.87	8.01	13.58	32.74	50.04	8.71	4.87	8.01	13.58	32.74	50.04	
III Total Income (I + II)	225.79	96.04	563.26	321.83	1,236.56	1,944.66	225.79	96.04	563.26	321.83	1,236.56	1,944.66	
IV Expenses:													
a. Cost of Materials Consumed	125.00	50.08	249.61	175.08	519.31	910.98	125.00	50.08	249.61	175.08	519.31	910.98	
b. Purchase of Stock-in-trade	1.12	-	79.09	1.12	115.94	160.92	1.12	-	79.09	1.12	115.94	160.92	
c. Changes in inventories of Finished Goods, Stock-in-trade and Work-in-progress	47.79	25.33	(133.11)	73.12	(103.63)	(54.61)	47.79	25.33	(133.11)	73.12	(103.63)	(54.61)	
d. Employee Benefits Expense	14.92	11.21	25.13	26.13	47.44	89.85	14.92	11.21	25.13	26.13	47.44	89.85	
e. Finance Costs	149.99	142.51	138.35	292.50	276.00	553.82	149.99	142.51	138.35	292.50	276.00	553.82	
f. Depreciation and Amortisation Expense	8.33	8.33	8.19	16.66	16.27	33.11	8.33	8.33	8.19	16.66	16.27	33.11	
g. Other Expenses	55.98	26.95	106.49	92.83	293.91	459.66	55.98	26.95	106.49	92.83	293.91	459.66	
Total expenses (IV)	403.13	264.31	473.75	667.44	1,135.24	2,153.73	403.13	264.31	473.75	667.44	1,135.24	2,153.73	
V Profit / (Loss) before share of profit/(loss) of associates and exceptional items	(177.34)	(168.27)	89.51	(345.61)	101.32	(209.07)	(177.34)	(168.27)	89.51	(345.61)	101.32	(209.07)	
VI Share of profit/(loss) of Associates							0.09	0.05	0.04	0.14	0.08	0.98	
VII Profit / (Loss) before exceptional items and tax (V + VI)	(177.34)	(168.27)	89.51	(345.61)	101.32	(209.07)	(177.25)	(168.22)	89.55	(345.47)	101.40	(208.09)	
VIII Exceptional items (Net) [Refer Note 3]	57.78	-	-	57.78	-	-	57.78	-	-	57.78	-	-	
IX Profit / (Loss) before tax (VII + VIII)	(119.56)	(168.27)	89.51	(287.83)	101.32	(209.07)	(119.47)	(168.22)	89.55	(287.69)	101.40	(208.09)	
X Tax Expense:													
i. Current Tax	-	-	-	-	-	-	-	-	-	-	-	-	
ii. (Excess)/ Short provision of tax of earlier years	-	-	-	-	(15.84)	(5.35)	-	-	-	-	(15.84)	(5.35)	
iii. Deferred Tax [Refer Note 4]	(28.81)	(39.09)	-	(67.90)	-	(531.59)	(28.81)	(39.09)	-	(67.90)	-	(531.59)	
Total Tax Expense	(28.81)	(39.09)	-	(67.90)	(15.84)	(536.94)	(28.81)	(39.09)	-	(67.90)	(15.84)	(536.94)	
XI Profit / (Loss) for the period from continuing operations after tax (IX - X)	(90.75)	(129.18)	89.51	(219.93)	117.16	327.87	(90.66)	(129.13)	89.55	(219.79)	117.24	328.85	
XII Profit / (Loss) for the period from discontinued operations							(0.02)	(0.12)	(0.04)	(0.14)	(0.40)	(1.04)	
XIII Tax expense of discontinued operations							-	-	-	-	-	-	
XIV Profit / (Loss) for the period from discontinued operations after tax (XII - XIII)							(0.02)	(0.12)	(0.04)	(0.14)	(0.40)	(1.04)	
XV Profit / (Loss) for the period after tax (XI + XIV)	(90.75)	(129.18)	89.51	(219.93)	117.16	327.87	(90.68)	(129.25)	89.51	(219.93)	116.84	327.81	
XVI Other Comprehensive Income													
A. Items that will not be reclassified to profit or loss													
- Net (loss)/gain on Investments in equity shares designated as FVTOCI (including that on sale of equity shares)	123.13	172.82	106.99	295.95	(190.05)	(410.59)	123.13	172.82	106.99	295.95	(190.05)	(410.59)	
- Actuarial (loss)/gain on defined benefit obligation	(0.59)	(0.25)	(0.15)	(0.84)	(0.29)	(2.70)	(0.59)	(0.25)	(0.15)	(0.84)	(0.29)	(2.70)	
ii. Income tax relating to above	0.02	0.02	0.05	0.04	0.10	0.79	0.02	0.02	0.05	0.04	0.10	0.79	
iii. Share of Other Comprehensive Income of associates (net of tax)							-	-	-	-	(0.37)	(0.62)	
B. Items that will be reclassified to profit or loss													
- Exchange differences on translation of discontinued operations							(0.03)	0.03	0.04	-	(0.01)	0.06	
Total Other Comprehensive Income	122.56	172.59	106.89	295.15	(190.24)	(412.50)	122.53	172.62	106.93	295.15	(190.62)	(413.06)	
XVII Total Comprehensive Income for the period (XV + XVI)	31.81	43.41	196.40	75.22	(73.08)	(84.63)	31.85	43.37	196.44	75.22	(73.78)	(85.25)	

* denotes value less than ₹ 1 lakh

(₹ in crore)

Particulars	Standalone						Consolidated					
	Quarter Ended		Half Year Ended		Year Ended	Quarter Ended		Half Year Ended		Year Ended		
	September 30, 2020 (Unaudited)	June 30, 2020 (Unaudited)	September 30, 2019 (Unaudited)	September 30, 2020 (Unaudited)	September 30, 2019 (Unaudited)	March 31, 2020 (Audited)	September 30, 2020 (Unaudited)	June 30, 2020 (Unaudited)	September 30, 2019 (Unaudited)	September 30, 2020 (Unaudited)	September 30, 2019 (Unaudited)	March 31, 2020 (Audited)
i. Net Profit/(Loss) attributable to : a. Owners of the Company b. Non-Controlling interests	(90.75)	(129.18)	89.51	(219.93)	117.16	327.87	(90.68)	(129.25)	89.51	(219.93)	116.85	327.83
ii. Other Comprehensive Income attributable to : a. Owners of the Company b. Non-Controlling interests	122.56	172.59	106.89	295.15	(190.24)	(412.50)	122.53	172.62	106.93	295.15	(190.62)	(413.06)
iii. Total Comprehensive Income attributable to : a. Owners of the Company b. Non-Controlling interests	31.81	43.41	196.40	75.22	(73.08)	(84.63)	31.85	43.37	196.44	75.22	(73.77)	(85.23)
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						17.85						45.62
XX Earnings per equity share of ₹ 2 each (for continuing operations) Basic (in ₹) Diluted (in ₹)	(4.39) (4.39)	(6.25) (6.25)	4.33 4.33	(10.65) (10.65)	5.67 5.67	15.87 15.87	(4.39) (4.39)	(6.25) (6.25)	4.34 4.34	(10.64) (10.64)	5.68 5.68	15.92 15.92
XXI Earnings per equity share of ₹ 2 each (for discontinued operations) Basic (in ₹) Diluted (in ₹)							- -	(0.01) (0.01)	(0.01) (0.01)	(0.01) (0.01)	(0.02) (0.02)	(0.05) (0.05)
XXII Earnings per equity share of ₹ 2 each (for continuing and discontinued operations) Basic (in ₹) Diluted (in ₹)	(4.39) (4.39)	(6.25) (6.25)	4.33 4.33	(10.65) (10.65)	5.67 5.67	15.87 15.87	(4.39) (4.39)	(6.26) (6.26)	4.33 4.33	(10.65) (10.65)	5.66 5.66	15.87 15.87

* denotes value less than ₹ 1 lakh

THE BOMBAY DYEING AND MANUFACTURING COMPANY LTD.

Neville House, J. N. Heredia Marg, Ballard Estate, Mumbai-400 001
CIN : L17120MH1879PLC000037

SEGMENT WISE REVENUE, RESULTS AND SEGMENT ASSETS AND LIABILITIES

(₹ in crore)

Particulars	Standalone						Consolidated					
	Quarter Ended			Half Year Ended		Year Ended	Quarter Ended			Half Year Ended		Year Ended
	September 30, 2020 (Unaudited)	June 30, 2020 (Unaudited)	September 30, 2019 (Unaudited)	September 30, 2020 (Unaudited)	September 30, 2019 (Unaudited)	March 31, 2020 (Audited)	September 30, 2020 (Unaudited)	June 30, 2020 (Unaudited)	September 30, 2019 (Unaudited)	September 30, 2020 (Unaudited)	September 30, 2019 (Unaudited)	March 31, 2020 (Audited)
1. Segment Revenue (net sales/income from each segment)												
a. Real Estate	34.82	12.34	193.39	47.16	443.72	548.93	34.82	12.34	193.39	47.16	443.72	548.93
b. Polyester	175.84	77.21	268.38	253.05	609.83	1,114.58	175.84	77.21	268.38	253.05	609.83	1,114.58
c. Retail / Textile	6.42	1.62	93.48	8.04	150.27	231.11	6.42	1.62	93.48	8.04	150.27	231.11
Net Sales/Income from Operations	217.08	91.17	555.25	308.25	1,203.82	1,894.62	217.08	91.17	555.25	308.25	1,203.82	1,894.62
2. Segment Results - Profit/ (Loss)												
a. Real Estate	(10.19)	0.69	233.41	(9.50)	376.19	381.50	(10.19)	0.69	233.41	(9.50)	376.19	381.50
b. Polyester	(5.69)	(19.34)	(4.62)	(25.03)	2.34	(10.87)	(5.69)	(19.34)	(4.62)	(25.03)	2.34	(10.87)
c. Retail / Textile	(7.71)	(5.08)	4.04	(12.79)	4.24	1.93	(7.71)	(5.08)	4.04	(12.79)	4.24	1.93
Total	(23.59)	(23.73)	232.83	(47.32)	382.77	372.56	(23.59)	(23.73)	232.83	(47.32)	382.77	372.56
Less: i. Finance Costs	(149.87)	(142.37)	(138.16)	(292.24)	(275.83)	(553.11)	(149.87)	(142.37)	(138.16)	(292.24)	(275.83)	(553.11)
Less: ii. Other un-allocable expenditure net of un-allocable income	(3.88)	(2.17)	(5.16)	(6.05)	(5.82)	(28.52)	(3.88)	(2.17)	(5.16)	(6.05)	(5.82)	(28.52)
iii. Exceptional Item - Profit on Sale of Immovable Properties (Net)	57.78	-	-	57.78	-	-	57.78	-	-	57.78	-	-
iv. Share of profit/(loss) of associates	0.09	0.05	0.04	0.14	0.08	0.98	0.09	0.05	0.04	0.14	0.08	0.98
Profit/(Loss) before tax from continuing operations	(119.56)	(168.27)	89.51	(287.83)	101.32	(209.07)	(119.47)	(168.22)	89.55	(287.69)	101.40	(208.09)
Profit/(Loss) before tax from discontinued operations							(0.02)	(0.12)	(0.04)	(0.14)	(0.40)	(1.04)
Total Profit / (Loss) before Tax	(119.56)	(168.27)	89.51	(287.83)	101.32	(209.07)	(119.49)	(168.34)	89.51	(287.83)	101.00	(209.13)
3. Segment Assets												
a. Real Estate	3,245.91	3,074.36	3,264.60	3,245.91	3,264.60	3,071.75	3,245.91	3,074.36	3,264.60	3,245.91	3,264.60	3,071.75
b. Polyester	493.37	541.47	622.74	493.37	622.74	601.46	493.37	541.47	622.74	493.37	622.74	601.46
c. Retail / Textile	63.55	82.75	120.14	63.55	120.14	75.12	63.55	82.75	120.14	63.55	120.14	75.12
d. Textile Discontinued Operations (Foreign Subsidiary)							1.25	1.39	1.96	1.25	1.96	1.44
e. Unallocated	1,363.41	1,263.66	879.86	1,363.41	879.86	1,061.38	1,364.26	1,264.42	879.93	1,364.26	879.93	1,062.09
Total	5,166.24	4,962.24	4,887.34	5,166.24	4,887.34	4,809.71	5,168.34	4,964.39	4,889.37	5,168.34	4,889.37	4,811.86
4. Segment Liabilities												
a. Real Estate	838.28	836.00	945.58	838.28	945.58	841.67	838.28	836.00	945.58	838.28	945.58	841.67
b. Polyester	188.49	345.52	283.21	188.49	283.21	248.86	188.49	345.52	283.21	188.49	283.21	248.86
c. Retail / Textile	88.29	87.14	143.33	88.29	143.33	97.31	88.29	87.14	143.33	88.29	143.33	97.31
d. Textile Discontinued Operations (Foreign Subsidiary)							0.89	0.97	0.88	0.89	0.88	0.93
e. Unallocated	3,921.21	3,591.01	3,444.52	3,921.21	3,444.52	3,562.71	3,921.21	3,591.01	3,444.52	3,921.21	3,444.52	3,562.71
Total	5,036.27	4,859.67	4,816.64	5,036.27	4,816.64	4,750.55	5,037.16	4,860.64	4,817.52	5,037.16	4,817.52	4,751.48

THE BOMBAY DYEING AND MANUFACTURING COMPANY LTD.
Neville House, J. N.Heredia Marg, Ballard Estate, Mumbai-400 001
CIN : L17120MH1879PLC000037

STATEMENT OF ASSETS AND LIABILITIES

(₹ in crore)

Particulars	Standalone		Consolidated	
	As at September 30, 2020 (Unaudited)	As at March 31, 2020 (Audited)	As at September 30, 2020 (Unaudited)	As at March 31, 2020 (Audited)
A ASSETS				
1 Non-current Assets				
a. Property, Plant and Equipment	492.40	510.48	492.40	510.48
b. Capital Work-in-progress	1.50	1.23	1.50	1.23
c. Right-of-Use Assets	4.69	6.06	4.69	6.06
d. Investment Property	4.20	3.59	4.20	3.59
e. Other Intangible Assets	0.57	0.66	0.57	0.66
f. Intangible Assets under development	0.02	-	0.02	-
g. Financial Assets				
i. Investments	602.40	376.43	603.25	377.14
ii. Loans	5.42	5.74	5.42	5.74
iii. Others	2.74	3.07	2.74	0.01
h. Deferred Tax Assets (Net)	600.04	532.10	600.04	532.10
i. Other Non-current Assets	115.74	120.91	115.74	120.91
Sub-total-Non-current Assets	1,829.72	1,560.27	1,830.57	1,557.92
2 Current Assets				
a. Inventories	2,280.09	2,423.77	2,280.09	2,423.77
b. Financial Assets				
i. Trade Receivables	679.55	725.18	679.55	728.24
ii. Cash and Cash Equivalents	250.45	1.36	251.70	2.80
iii. Bank Balances other than (ii.) above	60.48	44.17	60.48	44.17
iv. Loans	0.50	0.47	0.50	0.47
v. Others	6.32	3.92	6.32	3.92
c. Other Current Assets	59.13	50.57	59.13	50.57
Sub-total-Current Assets	3,336.52	3,249.44	3,337.77	3,253.94
Total - Assets	5,166.24	4,809.71	5,168.34	4,811.86
B EQUITY AND LIABILITIES				
1 EQUITY				
a. Equity Share Capital	41.31	41.31	41.31	41.31
b. Other Equity	88.66	17.85	116.42	45.62
c. Non-controlling Interests			(26.55)	(26.55)
Total - Equity	129.97	59.16	131.18	60.38
2 LIABILITIES				
Non-current Liabilities				
a. Financial Liabilities				
i. Borrowings	3,063.71	3,336.59	3,063.71	3,336.59
ii. Lease Liabilities	1.46	2.85	1.46	2.85
iii. Other Financial Liabilities	7.15	6.69	7.15	6.70
b. Other Non-current Assets	0.04	0.04	0.04	0.04
c. Provisions	14.78	14.49	14.78	14.48
Sub-total-Non-current Liabilities	3,087.14	3,360.66	3,087.14	3,360.66
Current Liabilities				
a. Financial Liabilities				
i. Borrowings	1,091.46	784.08	1,091.46	784.08
ii. Trade Payables				
A. total outstanding dues of Small enterprises and Micro enterprises	33.08	36.45	33.08	36.45
B. total outstanding dues of creditors other than Small enterprises and Micro enterprises	117.08	272.23	117.08	272.23
iii. Lease Liabilities	2.64	2.45	2.64	2.45
iv. Other Financial Liabilities	583.87	165.53	584.76	166.46
b. Other Current Liabilities	54.54	69.06	54.54	69.06
c. Provisions	66.46	60.09	66.46	60.09
Sub-total-Current Liabilities	1,949.13	1,389.89	1,950.02	1,390.82
Total - Equity and Liabilities	5,166.24	4,809.71	5,168.34	4,811.86

THE BOMBAY DYEING AND MANUFACTURING COMPANY LTD.
Neville House, J. N.Heredia Marg, Ballard Estate, Mumbai-400 001
CIN : L17120MH1879PLC000037
STATEMENT OF CASH FLOWS

(₹ in Crores)

Particulars	Standalone		Consolidated	
	Half Year Ended September 30, 2020	Half Year Ended September 30, 2019	Half Year Ended September 30, 2020	Half Year Ended September 30, 2019
A. Cash Flow from Operating Activities:				
Profit / (Loss) before Exceptional Item and Tax from Continuing Operations	(345.61)	101.32	(345.61)	101.32
Profit / (Loss) before Tax from Discontinued Operations			(0.14)	(0.40)
Adjustments for :				
Depreciation and Amortisation Expense	16.65	16.27	16.65	16.27
Unrealised Foreign exchange loss/(gain) (Net)	(0.97)	1.30	(0.97)	1.30
Allowance for doubtful advances / debts / (Sundry balances / excess provisions written back)	(3.51)	(1.00)	(3.51)	(1.00)
Provision for doubtful debts / advances	2.76	0.36	2.76	0.36
Interest Income	(1.36)	(2.03)	(1.34)	(2.09)
Loss/(Profit) on sale of Property, Plant and Equipment	0.20	0.19	0.20	0.19
Dividend Income	(0.92)	(2.61)	(0.92)	(2.61)
Finance Costs	292.50	276.00	292.50	276.00
Lease Rental Income	(2.73)	-	(2.73)	-
Operating Profit / (Loss) before Working Capital Changes	(42.99)	389.80	(43.11)	389.34
Working Capital Changes:				
(Increase) / decrease in Inventories	143.68	(309.59)	143.68	(309.59)
(Increase) / decrease in Trade Receivables	43.37	220.45	43.37	220.45
(Increase) / decrease in Other Current and Non-current Financial Assets	(2.82)	16.96	(2.82)	17.00
(Increase) / decrease in Other Current and Non-current Assets	(1.16)	(4.18)	(1.16)	(4.18)
Increase / (decrease) in Trade Payables	(157.14)	(111.78)	(157.14)	(111.78)
Increase / (decrease) in Other Current and Non-current Financial Liabilities	0.79	7.15	0.74	7.11
Increase / (decrease) in Other Current and Non-current Liabilities	(14.52)	(179.50)	(14.52)	(179.50)
Increase / (decrease) in Current and Non-current Provisions	10.18	2.87	10.18	2.87
Cash Generated / (Used) from Operations	(20.61)	32.18	(20.78)	31.72
Income Taxes paid (net)	(2.25)	(16.89)	(2.25)	(16.89)
Net Cash Generated / (Used) from Operating Activities (A)	(22.86)	15.29	(23.03)	14.83
B. Cash Flow from Investing Activities:				
Purchase of Property, Plant and Equipment	(1.47)	(9.96)	(1.47)	(9.96)
Proceeds from disposal of Property, Plant and Equipment	0.07	0.06	0.07	0.06
Proceeds from Sale of Non-current Investments	69.98	178.61	69.98	178.61
Dividend received from Non-current Investments	0.92	2.61	0.92	2.61
Bank Deposits with maturity greater than three months	-	0.71	-	0.71
Deposit under lien and in Escrow accounts	(14.53)	(1.52)	(14.53)	(1.52)
Earmarked Balances with Banks	(1.68)	22.44	(1.68)	22.44
Interest received	1.23	2.04	1.21	2.10
Exceptional Items				
Proceeds from Sale of Immoveable Property	61.00	-	61.00	-
Net Cash Generated / (Used) from Investing Activities (B)	115.52	194.99	115.50	195.05
C. Cash Flow from Financing Activities:				
Proceeds from Borrowings	350.00	67.85	350.00	67.85
Repayment of Borrowings	(29.42)	(88.15)	(29.42)	(88.15)
Proceeds from Inter-corporate Borrowings	242.25	320.00	242.25	320.00
Repayment of Matured Inter-corporate Borrowings	(267.25)	(325.00)	(267.25)	(325.00)
Proceeds from Demand Loan, Cash Credit Facilities, Bills Discounted	116.30	489.73	116.30	489.73
Repayment of Demand Loan, Cash Credit Facilities, Bills Discounted	(133.93)	(367.92)	(133.93)	(367.92)
Finance Costs paid	(115.65)	(271.90)	(115.65)	(271.90)
Payment of Principal portion of the Lease Liabilities	(1.19)	(1.13)	(1.19)	(1.13)
Payment of Interest portion of the Lease Liabilities	(0.26)	(0.37)	(0.26)	(0.37)
Dividend paid (including corporate dividend tax)	(4.42)	(37.35)	(4.42)	(37.35)
Net Cash Generated / (Used) from Financing Activities (C)	156.43	(214.24)	156.43	(214.24)
Net (Decrease) / Increase in Cash and Cash Equivalents [A + B + C]	249.09	(3.96)	248.90	(4.36)
Add: Cash and Cash Equivalents at the Beginning of the Year	1.36	32.53	2.80	34.89
Cash and Cash Equivalents at the End of the Year	250.45	28.57	251.70	30.53
Net (Decrease) / Increase in Cash and Cash Equivalents	249.09	(3.96)	248.90	(4.36)

THE BOMBAY DYEING AND MANUFACTURING COMPANY LTD.

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

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2020

NOTES -

1. The above results which are published have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on October 19, 2020 and October 20, 2020. The financial results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India. The unaudited financial results for the quarter and half year ended September 30, 2020 have been subjected to limited review by the Statutory Auditors.
- 2 a. In terms of Ind AS 115, Revenue from present real estate project of ICC Towers is recognised 'at a point in time', that is, upon receipt of Occupancy Certificate. Occupancy Certificate for the first phase and second phase is received during the year ended March 31, 2019 and March 31, 2020, respectively. Revenue includes net income arising on cancellation of contracts on non-fulfilment of payment terms by customers.
- 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. During the quarter and half-year ended September 30, 2020, Exceptional item represents income pertaining to profit (net) on sale of immovable property and other items of Property, Plant and Equipment along therewith.
4. Income tax expense for the half year ended September 30, 2020 is recognised based on the best estimate of the weighted average annual income tax rate expected for the full financial year. Amounts accrued for income tax expense in one interim period may have to be adjusted in a subsequent interim period of that financial year if the estimate of the annual income tax rate changes. For the purpose of arriving at the estimate of weighted average annual income tax rate, as permitted by Section 115BAA of the Income-tax Act, 1961 from the current financial year, at present, the revised income tax rate, that is, 25.17% is considered.
5. COVID-19 has impacted business operations of the Company, its manufacturing, sales, as also revenue of real estate operations, cashflows, etc. The plant of PSF Division has started its manufacturing operations from the first week of June 2020 only. The Company has taken into account the possible impact of COVID-19 in preparation of the financial results, including its assessment of going concern assumption and the recoverability of the carrying value of the assets, if any. The full extent to which the pandemic will impact future financial results of the Company cannot be reasonably ascertained and will depend on how COVID-19 situation evolves over a period of time.
6. Foreign Subsidiary, PT Five Star Textile Indonesia (PTFS) discontinued its operations during the financial year 2018-19 and accordingly, in consolidated results and consolidated segment assets and consolidated segment liabilities, continue to be classified as a discontinued operation in accordance with Ind AS 105 in 'Non-Current Assets Held for Sale and Discontinued Operations'.
7. Figures for the previous periods have been regrouped and / or rearranged and / or reclassified wherever necessary to make them comparable with those of current periods.

**Paresh
Harikant
Clerk**

Digitally signed
by Paresh
Harikant Clerk
Date: 2020.10.20
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Mumbai: October 20, 2020

FOR THE BOMBAY DYEING AND MANUFACTURING COMPANY LIMITED

**JEHANGIR
NUSLI WADIA**

Digitally signed by
JEHANGIR NUSLI WADIA
Date: 2020.10.20
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**JEHANGIR N. WADIA
MANAGING DIRECTOR
(DIN-00088831)**