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THE BOMBAY BURMAH TRADING CORPORATION, LIMITED

REGD. OFFICE : 9, WALLACE STREET, FORT,
MUMBAI 400 001, INDIA.

14th July, 2022

The Secretary
BSE Ltd.,
Phiroze Jeejeebhoy Towers,
Dalal Street,
MUMBAI 400 001.
Scrip Code: 501425

The Manager – Listing Department,
National Stock Exchange of India Ltd.,
Exchange Plaza, 5th Floor,
Plot No.C/1, 'G' Block,
Bandra-Kurla Complex,
Bandra (E),
MUMBAI 400 051.
Scrip Code: BBTC

Dear Sirs,

Sub: Outcome of Board Meeting held on 14th July, 2022

Ref: Regulation 30, 33, 42 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015

This is to inform you that the Board of Directors of the Corporation at its meeting held today, i.e. 14th July, 2022 have inter- alia:

Approved Audited Consolidated Financial Results of the Corporation for the quarter and financial year ended 31st March, 2022.

A Copy of the Audited Consolidated Financial Results for the quarter and year ended 31st March, 2022 along with the reports of Statutory Auditors of the Corporation thereon are enclosed herewith.

Pursuant to the provisions of Regulation 33(3)(d) of the SEBI Listing Regulations, it is hereby declared that the Statutory Auditors of the Corporation have issued the Auditors Report with unmodified opinion(s) on the Consolidated Financial Statements for the financial year ended 31st March, 2022.

Further, pursuant to Regulation 47(1)(b) of the SEBI Listing Regulations, the Corporation would be publishing extract of Audited Consolidated Financial Results for the quarter and financial year ended 31st March, 2022.

The meeting of the Board of Directors commenced at 3.00 p.m. and concluded at 8.45 p.m.

This intimation is also being uploaded on the Corporation's website at www.bbtcl.com

Kindly take the same on record.

Thanking You,
Yours faithfully,

For The Bombay Burmah Trading Corporation, Limited

Sanjay Kumar Chowdhary
Company Secretary & Compliance Officer
Encl: As above

Walker Chandlok & Co LLP

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One International Center,
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Maharashtra, India
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Independent Auditor's Report on Consolidated Annual Financial Results of the Company Pursuant to the Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of The Bombay Burmah Trading Corporation, Limited

Opinion

1. We have audited the accompanying consolidated annual financial results ('the Statement') of **The Bombay Burmah Trading Corporation, Limited** ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group') and its associates for the year ended **31 March 2022**, attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations'), including SEBI Circular SEBI/HO/DDHS/P/CIR/2021/613 dated 10 August 2021.
2. In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of other auditors on separate audited financial statements/ financial results/ financial information of the subsidiaries, associates and branch, as referred to in paragraph 14 below, the Statement:
 - (i) includes the annual financial results of the entities listed in Annexure 1;
 - (ii) presents financial results in accordance with the requirements of Regulation 33 and Regulation 52 read with Regulation 63 of the Listing Regulations, and
 - (iii) gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the consolidated net profit after tax and other comprehensive income (loss) and other financial information of the Group and its associates for the year ended 31 March 2022.



**The Bombay Burmah Trading Corporation, Limited
Independent Auditor's Report on Consolidated Annual Financial Results of the Company Pursuant to
the Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and
Disclosure Requirements) Regulations, 2015 (as amended)**

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those standards are further described in *the Auditor's Responsibilities for the Audit of the Statement* section of our report. We are independent of the Group and its associates, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act, and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us together with the audit evidence obtained by the other auditors in terms of their reports referred to in paragraph 14 of the Other Matters section below, is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matters – Restatement; and Impact of COVID-19

4. We draw attention to note 7 to the accompanying consolidated financial results which describes that, the Holding Company has restated the comparative financial information for the quarter ended 31 December 2021 in accordance with "Indian Accounting Standard 8: Accounting Policies, Changes in Accounting Estimates and Errors" for accounting of Group's share of net loss in accordance with the equity method of accounting prescribed under "Indian Accounting Standard 28 Investments in Associates and Joint Ventures", for the investment held in an associate, Go Airlines (India) Limited, as further described in the aforesaid note.
5. The following Emphasis of Matter included in the audit report of the financial statements of Go (Airlines) India Limited, an associate of the Group, audited by an independent firm of Chartered Accountants vide their audit report dated 15 June 2022, is reproduced by us as under

We draw attention to note 13 to the accompanying consolidated financial results which describes that, the extent to which COVID-19 pandemic will continue to impact the Company's financial results will depend on on-going and future developments which are uncertain.

Our opinion is not modified in respect of these matters given in paragraphs 4 and 5 above.

Responsibilities of Management and Those Charged with Governance for the Statement

6. The Statement, which is the responsibility of the Holding Company's management and has been approved by the Holding Company's Board of Directors, has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the consolidated net profit or loss and other comprehensive income, and other financial information of the Group including its associates in accordance with the Ind AS prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 read with Regulation 63 of the Listing Regulations including SEBI Circular SEBI/HO/DDHS/P/CIR/2021/613 dated 10 August 2021. The Holding Company's Board of Directors is also responsible for ensuring accuracy of records including financial information considered necessary for the preparation of the Statement. Further, in terms of the provisions of the Act, the respective Board of Directors of the companies included in the Group and its associates, covered under the Act, are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding



The Bombay Burmah Trading Corporation, Limited
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the Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and
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of the assets of the Group, and its associates, and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively, for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statements, that give a true and fair view and are free from material misstatement, whether due to fraud or error. These consolidated financial statements have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

7. In preparing the Statement, the respective Board of Directors of the companies included in the Group and of its associates, are responsible for assessing the ability of the Group and of its associates, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the respective Board of Directors either intends to liquidate the respective entities included in the Group and of its associates or to cease operations, or has no realistic alternative but to do so.
8. The respective Board of Directors of the companies included in the Group and of its associates, are responsible for overseeing the financial reporting process of the companies included in the Group and of its associates.

Auditor's Responsibilities for the Audit of the Statement

9. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act will always detect a material misstatement, when it exists. Misstatements can arise from fraud or error, and are considered material if, individually, or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.
10. As part of an audit in accordance with the Standards on Auditing specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.



The Bombay Burmah Trading Corporation, Limited
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- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associates, to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associates to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
 - Obtain sufficient appropriate audit evidence regarding the financial results/ financial information/ financial statements of the entities within the Group, and its associates, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement, of which we are the independent auditors. For the other entities included in the Statement, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.
11. We communicate with those charged with governance of the Holding Company and such other entities included in the Statement, of which we are the independent auditors, regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
12. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
13. We also performed procedures in accordance with SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019, issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

Other Matters

14. We did not audit the annual financial results / financial information of eighteen subsidiaries, annual financial results of eleven associates and annual financial information of one branch of the Holding Company included in the Statement. The annual financial statements / financial results / financial information of such subsidiaries and branch (before eliminating inter-company / inter-unit balances and transactions) reflects total assets of Rs. 917,848.66 lakhs as at 31 March 2022, total revenues of Rs. 72,446.71 lakhs, total net profit after tax of Rs. 150,428.30 lakhs, total comprehensive income of Rs. 150,410.30 lakhs and cash outflows (net) of Rs. 2,409.42 lakhs for the year ended on that date, as considered in the Statement. The Statement also includes the Group's share of net loss after tax of Rs. 61,614.57 lakhs and total comprehensive loss of Rs. 61,515.63 lakhs for the year ended 31 March 2022, as considered in the Statement, in respect of eleven associates, whose annual financial results have not been audited by us. These annual financial results / financial information have been audited by other auditors and branch auditor whose audit reports have been furnished to us by the management, and our opinion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, associates and branch is based solely on the audit reports of such other auditors and branch auditor, and the procedures performed by us as stated in paragraph 13 above.



The Bombay Burmah Trading Corporation, Limited
Independent Auditor's Report on Consolidated Annual Financial Results of the Company Pursuant to the Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Further, of these subsidiaries, associates and branch, fourteen subsidiaries and one branch are located outside India, whose annual financial statements / financial results / financial information have been prepared in accordance with the accounting principles generally accepted in their respective countries, and which have been audited by other auditors and branch auditor under generally accepted accounting policies applicable in their respective countries. The Holding Company's management has converted the annual financial statement / financial results / financial information of such subsidiaries and branch from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have audited these conversion adjustments made by the Holding Company's management. Our opinion, in so far as it relates to the balances and affairs of these subsidiaries and branch, is based on the audit report of other auditors and branch auditor and the conversion adjustments prepared by the management of the Holding Company and audited by us.

Our opinion is not modified in respect of this matter with respect to our reliance on the work done by and the reports of the other auditors and branch auditor.

15. The Statement includes the annual financial information of five subsidiaries, which have not been audited by their auditors. The annual financial information of such subsidiaries reflect total assets of Rs. 868.20 lakhs as at 31 March 2022, total revenues of Rs. 79.54 lakhs, total net profit after tax of Rs. 218.33 lakhs, total comprehensive income of Rs. 218.33 lakhs and cash outflow (net) of Rs. 36.69 lakhs for the year then ended, as considered in the Statement. The Statement also includes the Group's share of net loss after tax of Rs. 20 lakhs and total comprehensive loss of Rs. 20 lakhs for the year ended 31 March 2022, in respect of two associates, based on their annual financial information, which have not been audited by other auditors. This financial information has been furnished to us by the Holding Company's management. Our opinion, in so far as it relates to the amounts and disclosures included in respect of aforesaid subsidiaries, is based solely on such unaudited annual financial information. In our opinion, and according to the information and explanations given to us by the management, this annual financial information is not material to the Group.

Our opinion is not modified in respect of this matter with respect to our reliance on the annual financial information certified by the Board of Directors

16. The Statement includes the consolidated financial results for the quarter ended 31 March 2022, being the balancing figures between the audited consolidated figures in respect of the full financial year and the published unaudited year-to-date consolidated figures up to the third quarter of the current financial year, which were subject to limited review by us.

For **Walker Chandiook & Co LLP**
Chartered Accountants
Firm Registration No:001076N/N500013



Adi P. Sethna
Partner
Membership No:108840

UDIN:22108840AMWLLA5231

Place: Mumbai
Date: 14 July 2022

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The Bombay Burmah Trading Corporation, Limited
Independent Auditor's Report on Consolidated Annual Financial Results of the Company Pursuant to
the Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and
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Annexure 1

List of entities included in the Statement (in addition to the Holding Company)

	Subsidiary companies
1	Afco Industrial & Chemicals Limited
2	DPI Products & Services Limited
3	Sea Wind Investment & Trading Company Limited
4	Leila Lands Senderian Berhad
5	Subham Viniyog Private Limited
6	Naira Holdings Limited
7	Island Horti-Tech Holdings Pte. Limited
8	Leila Lands Limited
9	Restpoint Investments Limited
10	Baymanco Investments Limited
11	Island Landscape & Nursery Pte. Limited
12	Innovative Organics Inc.
13	ABI Holdings Limited
14	Britannia Brands Limited
15	Associated Biscuits International Limited
16	Dowbiggin Enterprises Pte. Limited
17	Nacupa Enterprises Pte. Limited
18	Spargo Enterprises Pte. Limited
19	Valletort Enterprises Pte. Limited
20	Granum Inc.
21	Bannatyne Enterprises Pte. Limited
22	Britannia Industries Limited
23	Boribunder Finance & Investments Private Limited
24	Flora Investments Company Private Limited
25	Gilt Edge Finance & Investments Private Limited
26	Ganges Vally Foods Private Limited
27	International Bakery Products Limited
28	J. B. Mangharam Foods Private Limited
29	Manna Foods Private Limited
30	Sunrise Biscuit Company Private Limited
31	Britannia and Associates (Mauritius) Private Limited
32	Britannia and Associates (Dubai) Private Company Limited
33	Al Sallan Food Industries Company SAOC
34	Strategic Foods International Company LLC
35	Strategic Brands Holding Company Limited
36	Britannia Dairy Private Limited



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the Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and
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Annexure 1 (Contd)

37	Britannia Dairy Holdings Private Limited
38	Britchip Foods Limited
39	Britannia Nepal Private Limited
40	Britannia Bangladesh Private Limited
41	Britannia Egypt LLC
42	Strategic Foods Uganda Limited
43	Britannia Employees General Welfare Association Private Limited (#)
44	Britannia Employees Medical Welfare Association Private Limited (#)
45	Britannia Employees Educational Welfare Association Private Limited (#)

(#) Limited by guarantee

	Associates
1	Lotus Viniyog Private Limited
2	Lima Investment & Trading Company Private Limited
3	Cincinnati Investment & Trading Company Private Limited
4	Roshnara Investment & Trading Company Private Limited
5	Bombay Dyeing and Manufacturing Company Limited
6	Shadhak Investments & Trading Private Limited
7	MSIL Investments Private Limited
8	Medical Microtechnology Limited
9	Harvard Plantations Limited
10	Placid Plantations Limited
11	Go Airlines (India) Limited (with effect from 12 May 2021)
12	Nalanda Biscuit Company Limited
13	Sunandaram Foods Private Limited





THE BOMBAY BURMAH TRADING CORPORATION, LIMITED

Registered Office : Commercial Union House, 9, Wallace Street, Fort, Mumbai 400 001.

Telephone No. : 022-2219 7101 Website : www.bbttcl.com

Email : investorservices@bbttcl.com

Corporate Identity Number (CIN) : L99999MH1863PLC000002

Part I - Statement of consolidated financial results for the quarter and year ended 31 March 2022

(₹ in lakhs unless otherwise stated)

Sr. No.	Particulars	Quarter ended			Year ended	
		31/03/2022	31/12/2021	31/03/2021	31/03/2022	31/03/2021
		(Unaudited) (Refer note 9)	(Unaudited) (Restated) (Refer note 7)	(Unaudited) (Refer note 9)	(Audited)	(Audited)
1	Revenue from operations					
	a) Sale of products and services	367,314.42	361,650.89	310,944.13	1,434,841.32	1,313,950.08
	b) Other operating income	4,304.30	4,507.40	9,375.98	19,587.90	25,667.43
	Total revenue from operations	371,618.72	366,158.29	320,320.11	1,454,429.22	1,339,617.51
	c) Other income	8,563.19	5,912.56	6,743.53	36,669.27	33,876.70
	Total income	380,181.91	372,070.85	327,063.64	1,491,098.49	1,373,494.21
2	Expenses					
	a) Cost of materials consumed	189,453.50	184,973.37	140,287.71	760,347.51	659,330.32
	b) Purchase of stock-in-trade	35,221.11	41,610.04	46,995.09	137,470.22	117,070.16
	c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	1,370.69	(510.40)	1,709.47	(4,702.01)	(3,597.92)
	d) Employee benefits expense	13,963.30	15,597.23	14,879.09	64,281.01	62,938.45
	e) Finance costs	6,338.34	6,574.17	3,044.22	25,163.59	15,462.48
	f) Depreciation and amortisation expense	5,466.64	5,396.90	5,669.95	21,480.22	21,271.14
	g) Other expenses	71,117.74	71,292.20	63,888.48	274,006.21	262,111.20
	Total expenses	322,931.32	324,933.51	276,474.01	1,278,046.75	1,134,585.83
3	Profit before share of net loss of investments accounted for using equity method and tax [1-2]	57,250.59	47,137.34	50,589.63	213,051.74	238,908.38
4	Share of net loss of associates accounted for using the equity method (Refer notes 5, 6 and 7)	(20,589.77)	(15,555.60)	(6,198.32)	(61,634.57)	(26,480.16)
5	Profit before tax [3+4]	36,660.82	31,581.74	44,391.31	151,417.17	212,428.22
6	Tax expense / (credit)					
	a) Current tax	16,602.80	15,050.35	12,804.88	75,579.02	80,542.19
	b) Deferred tax	6,640.24	(1,400.62)	8,318.21	(5,026.64)	4,111.12
	Total tax expenses	23,243.04	13,649.73	21,123.09	70,552.38	84,653.31
7	Net profit after tax for the period / year [5-6]	13,417.78	17,932.01	23,268.22	80,864.79	127,774.91
8	Other Comprehensive Income / (Loss) for the period / year (net of tax) (including share of other comprehensive income / (loss) of associates)					
	a) Items that will not be reclassified to profit or loss	(1,619.44)	(696.70)	3,053.76	(2,037.53)	6,453.07
	b) Income tax relating to items that will not be reclassified to profit or loss	(9.57)	50.08	(104.56)	34.76	(77.86)
	c) Items that will be reclassified to profit or loss	3,834.52	1,418.55	(400.04)	(74.82)	31.20
		2,205.51	771.93	2,549.16	(2,077.59)	6,406.41
9	Total Comprehensive Income for the period / year (net of tax) [7+8]	15,623.29	18,703.94	25,817.38	78,787.20	134,181.32
10	Profit / (Loss) is attributable to					
	a) Owners of the Corporation	(5,185.71)	(222.65)	5,665.91	6,340.53	36,952.91
	b) Non controlling interests	18,603.49	18,154.66	17,602.31	74,524.26	90,822.00
		13,417.78	17,932.01	23,268.22	80,864.79	127,774.91
11	Other Comprehensive Income / (Loss) is attributable to					
	a) Owners of the Corporation	2,047.25	734.33	2,377.53	(2,388.70)	6,480.60
	b) Non controlling interests	158.26	37.60	171.63	311.11	(74.19)
		2,205.51	771.93	2,549.16	(2,077.59)	6,406.41
12	Total Comprehensive Income / (Loss) is attributable to					
	a) Owners of the Corporation	(3,138.46)	511.68	8,043.44	3,951.83	43,433.51
	b) Non controlling interests	18,761.75	18,192.26	17,773.94	74,835.37	90,747.81
		15,623.29	18,703.94	25,817.38	78,787.20	134,181.32
13	Paid-up equity share capital (face value of ₹ 2 each)	1,395.44	1,395.44	1,395.44	1,395.44	1,395.44
14	Other equity				548,260.71	546,240.84
15	Net worth (Refer note 12)	679,292.70	663,677.30	727,104.81	679,292.70	727,104.81
16	Earnings / (losses) per equity share (of ₹ 2 each) (not annualised except for the year end) :					
	a) Basic (in ₹)	(7.43)	(0.32)	8.12	9.09	52.96
	b) Diluted (in ₹)	(7.43)	(0.32)	8.12	9.09	52.96

: 1 :



Part II - Consolidated segment wise revenue, results, assets, liabilities and capital employed

(₹ in lakhs)

Sr. No.	Particulars	Quarter ended			Year ended	
		31/03/2022	31/12/2021	31/03/2021	31/03/2022	31/03/2021
		(Unaudited) (Refer note 9)	(Unaudited) (Restated) (Refer note 7)	(Unaudited) (Refer note 9)	(Audited)	(Audited)
1	Segment revenue					
	a) Plantations (Tea)	1,891.08	1,755.55	1,822.55	7,005.44	7,434.37
	b) Plantations (Coffee)**	364.78	1,347.61	129.09	3,769.42	1,960.59
	c) Auto electrical components	3,739.78	3,372.69	3,501.81	13,351.15	10,345.59
	d) Investments	9,321.94	8,750.47	6,081.68	158,846.94	173,107.46
	e) Healthcare	507.97	510.26	445.04	1,865.39	1,016.93
	f) Horticulture	1,962.07	1,763.58	1,676.20	6,859.14	5,815.13
	g) Food-bakery & dairy products	355,839.00	358,241.00	314,470.00	1,417,449.00	1,321,435.00
	h) Others*	0.35	35.00	0.44	35.35	0.44
	i) Unallocated	7,403.72	5.51	17.26	8,466.76	1,274.84
	Total	381,030.69	375,781.67	328,144.07	1,617,648.59	1,522,390.35
	Less : Inter segment revenue	848.78	3,710.82	1,080.43	126,550.10	148,896.14
	Net sales / income	380,181.91	372,070.85	327,063.64	1,491,098.49	1,373,494.21
2	Segment results					
	a) Plantations (Tea)	(1,011.97)	(1,183.79)	(173.67)	(3,392.66)	(1,325.63)
	b) Plantations (Coffee)**	(60.95)	706.54	(85.36)	754.51	(193.37)
	c) Auto electrical components	293.82	262.06	267.72	971.81	494.59
	d) Investments	7,804.16	4,606.25	8,470.71	29,933.53	20,653.33
	e) Healthcare	62.17	65.41	98.55	188.07	49.45
	f) Horticulture	189.52	79.25	464.55	526.53	363.75
	g) Food-bakery & dairy products	50,669.00	49,579.00	46,652.00	203,822.00	238,904.00
	h) Others*	(12.94)	23.84	(1,087.49)	(8.53)	(3,630.58)
	i) Unallocated	5,656.12	(427.05)	(973.16)	5,420.07	(944.68)
	Total	63,588.93	53,711.51	53,633.85	238,215.33	254,370.86
	Less : Finance cost	(6,338.34)	(6,574.17)	(3,044.22)	(25,163.59)	(15,462.48)
	Add : Share of net loss of associates accounted for using the equity method (Refer notes 5, 6 and 7)	(20,589.77)	(15,555.60)	(6,198.32)	(61,634.57)	(26,480.16)
	Profit before tax	36,660.82	31,581.74	44,391.31	151,417.17	212,428.22
3	Segment assets					
	a) Plantations (Tea)	9,918.74	9,788.31	10,209.17	9,918.74	10,209.17
	b) Plantations (Coffee)	4,975.95	4,917.80	5,933.21	4,975.95	5,933.21
	c) Auto electrical components	10,720.86	10,335.08	9,514.94	10,720.86	9,514.94
	d) Investments	988,212.58	874,550.89	777,128.97	988,212.58	777,128.97
	e) Healthcare	889.86	958.68	927.74	889.86	927.74
	f) Horticulture	16,718.88	-	15,381.11	16,718.88	15,381.11
	g) Food-bakery & dairy products	478,167.00	477,415.00	404,804.21	478,167.00	404,804.21
	h) Others*	125.16	134.49	125.06	125.16	125.06
	i) Unallocated	20,783.73	16,198.07	19,593.10	20,783.73	19,593.10
	Total segment assets	1,530,512.76	1,394,298.32	1,243,617.51	1,530,512.76	1,243,617.51
4	Segment liabilities					
	a) Plantations (Tea)	1,982.60	1,712.94	1,956.80	1,982.60	1,956.80
	b) Plantations (Coffee)	196.65	136.21	235.78	196.65	235.78
	c) Auto electrical components	2,002.52	1,924.26	2,577.61	2,002.52	2,577.61
	d) Investments	279,118.13	157,785.05	4,289.89	279,118.13	4,289.89
	e) Healthcare	234.21	183.10	209.77	234.21	209.77
	f) Horticulture	2,361.50	-	1,971.49	2,361.50	1,971.49
	g) Food-bakery & dairy products	485,457.00	494,661.00	434,000.50	485,457.00	434,000.50
	h) Others*	174.41	170.82	165.45	174.41	165.45
	i) Unallocated	79,692.21	74,046.81	71,104.58	79,692.21	71,104.58
	Total segment liabilities	851,219.23	730,620.19	516,511.87	851,219.23	516,511.87
5	Capital employed					
	(Segment assets less segment liabilities)					
	a) Plantations (Tea)	7,936.14	8,075.37	8,252.37	7,936.14	8,252.37
	b) Plantations (Coffee)	4,779.30	4,781.59	5,697.43	4,779.30	5,697.43
	c) Auto electrical components	8,718.34	8,410.82	6,937.33	8,718.34	6,937.33
	d) Investments	709,094.45	716,765.84	772,839.08	709,094.45	772,839.08
	e) Healthcare	655.65	775.58	717.97	655.65	717.97
	f) Horticulture	14,357.38	-	13,409.62	14,357.38	13,409.62
	g) Food-bakery & dairy products	(7,290.00)	(17,246.00)	(29,196.29)	(7,290.00)	(29,196.29)
	h) Others*	(49.25)	(36.33)	(40.39)	(49.25)	(40.39)
	i) Unallocated	(58,908.48)	(57,848.74)	(51,511.48)	(58,908.48)	(51,511.48)
	Total capital employed	679,293.53	663,678.13	727,105.64	679,293.53	727,105.64

* Represents manufacturing / trading in analytical, precision balances and weighing scales and property development.

** Includes timber sales amounting to ₹ 686.95 lakhs during the quarter ended 31 December 2021 and year ended 31 March 2022



Part III - Consolidated statement of assets and liabilities

(₹ in lakhs)

Sr. No.	Particulars	As at	As at
		31 /03/ 2022	31 /03/ 2021
		(Audited)	(Audited)
(A)	ASSETS		
(1)	Non-current assets		
	a) Property, plant and equipment	172,611.78	176,320.49
	b) Capital work-in-progress	54,715.03	12,972.01
	c) Investment property	1,403.80	1,430.24
	d) Goodwill	101,906.83	101,535.83
	e) Other intangible assets	1,651.06	945.94
	f) Intangible assets under development	124.77	124.77
	g) Equity accounted investees	188,964.28	165,130.26
	h) Financial assets		
	(i) Investments	106,675.58	154,052.65
	(ii) Loans	10,156.41	5,896.31
	(iii) Other financial assets	3,371.04	4,893.34
	i) Deferred tax assets (net)	5,399.39	1,843.86
	j) Current tax assets (net)	4,777.47	8,006.19
	k) Other non-current assets	10,124.68	10,993.55
	Total - Non-current assets	661,882.12	644,145.44
(2)	Current assets		
	a) Inventories	143,471.64	118,259.28
	b) Biological assets other than bearer plants	78.30	181.03
	c) Financial assets		
	(i) Investments	86,121.53	144,581.65
	(ii) Trade receivables	39,221.27	31,271.53
	(iii) Cash and cash equivalents	59,845.73	60,462.94
	(iv) Bank balances other than (iii) above	396,859.89	92,313.18
	(v) Loans	78,789.36	94,876.10
	(vi) Other financial assets	49,936.69	43,843.59
	d) Other current assets	14,306.23	13,682.77
	Total - Current assets	868,630.64	599,472.07
	Total assets	1,530,512.76	1,243,617.51
(B)	EQUITY AND LIABILITIES		
(1)	Equity		
	a) Equity share capital	1,396.27	1,396.27
	b) Other equity	548,260.71	546,240.84
	Equity attributable to shareholders of the parent	549,656.98	547,637.11
	Non controlling interest	129,636.55	179,468.53
	Total - Equity	679,293.53	727,105.64
(2)	Liabilities		
	(2.1) Non-current liabilities		
	a) Financial liabilities		
	(i) Borrowings	355,800.15	112,688.63
	(ii) Lease liabilities	1,574.12	1,797.66
	(iii) Other financial liabilities	5,264.60	4,496.99
	b) Provisions	615.61	275.04
	c) Deferred tax liabilities (net)	7,432.07	8,901.31
	Total - Non-current liabilities	370,686.55	128,159.63
	(2.2) Current liabilities		
	a) Financial liabilities		
	(i) Borrowings	207,480.74	152,052.21
	(ii) Lease liabilities	442.58	458.01
	(iii) Trade payables		
	(a) Total outstanding dues of micro enterprises and small enterprises	6,646.36	3,076.06
	(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	125,545.92	131,727.86
	(iv) Other financial liabilities	45,134.21	36,927.39
	b) Other current liabilities	37,347.17	14,808.03
	c) Provisions	50,431.80	41,646.13
	d) Income tax liabilities (net)	7,503.90	7,656.55
	Total - Current liabilities	480,532.68	388,352.24
	Total liabilities	851,219.23	516,511.87
	Total Equity and Liabilities	1,530,512.76	1,243,617.51



Part IV - Consolidated statement of cash flows

(₹ in lakhs)

Sr. No.	Particulars	For the Year Ended 31/03/2022 (Audited)	For the Year Ended 31/03/2021 (Audited)
(A)	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit before share of net loss of investments accounted for using equity method and tax	213,051.74	238,908.38
	Adjustments for:		
	Depreciation and amortisation expense	21,480.22	21,271.14
	Assets written off	27.81	-
	Share based payment (ESOS) expense	478.00	1,894.00
	Net gain on financial asset measured at fair value through profit and loss	(2,891.00)	(6,547.00)
	Net gain on sale of property, plant and equipment	(1,154.50)	(180.55)
	loss / (Gain) on sale of investments (net)	80.30	(91.65)
	Net (gain) / loss on foreign currency translation	(1,044.55)	5,970.32
	Changes in fair value of biological assets other than bearer plants	103.12	(94.49)
	Interest income	(22,627.97)	(23,899.43)
	Dividend income	(55.99)	(24.14)
	Finance costs	25,163.59	15,462.48
	Bad debt, trade and other receivables and loans and advances written off	71.22	123.39
	Allowance for doubtful advances	49.95	102.54
	Liabilities / provisions no longer required written back / reversed	(1,702.80)	(154.99)
	Operating profit before working capital changes	231,029.14	252,740.00
	Changes in working capital:		
	Inventories	(25,088.71)	(34,829.02)
	Trade and other receivables	(18,198.09)	(11,155.44)
	Trade and other payables	29,474.90	40,612.21
	Cash generated from operating activities	217,217.24	247,367.75
	Income taxes paid (net of refund)	(72,480.37)	(78,162.60)
	Net cash generated from operating activities	144,736.87	169,205.15
(B)	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of property, plant and equipment, other intangible assets and investment property	(57,514.46)	(26,003.07)
	Proceeds from sale of property, plant and equipment	1,403.18	867.00
	Proceeds from sale of investments (net)	22,191.22	12,698.01
	Inter-corporate deposits placed	(191,306.81)	(132,543.00)
	Inter-corporate deposits received back	203,277.20	169,295.00
	Investment in bank deposits (net)	(304,547.21)	(87,575.37)
	Interest received	26,760.94	23,983.01
	Dividend received	55.99	185.04
	Net cash used in investing activities	(299,679.95)	(39,093.38)
(C)	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from share allotted by subsidiary	-	10,315.00
	Payment of lease liabilities (including interest)	(478.58)	(586.64)
	Payment of interest	(23,315.16)	(14,593.57)
	Proceeds from borrowings (net)	231,713.90	61,242.69
	Issue of bonus debentures	69,852.00	-
	Contribution from non controlling interest	-	1,261.63
	Inter-corporate deposits placed	(600.00)	(72,420.00)
	Inter-corporate deposits taken	600.00	72,420.00
	Payment of dividend	(128,356.75)	(144,242.47)
	Net cash generated from / (used in) financing activities	149,415.41	(86,603.36)
	Net (decrease) / increase in cash and cash equivalents	(5,527.67)	43,508.41
	Cash and cash equivalents at the beginning of the year (net of bank overdraft)	60,333.94	17,069.12
	Unrealised gain / (loss) on foreign currency cash and cash equivalents	330.55	(243.59)
	Cash and cash equivalents at end of the year (net of bank overdraft)	55,136.82	60,333.94
	Cash and cash equivalents	59,845.73	60,462.94
	Bank overdraft	(4,708.91)	(129.00)
	Cash and cash equivalents at end of the year	55,136.82	60,333.94

Note: The consolidated statement of cash flows has been prepared under indirect method as set out in Ind AS 7 'Statement of Cash Flows'.

	Consolidated	
	Audited	
	31/03/2022	31/03/2022
Components of cash and cash equivalents		
Balance with banks :		
- In current accounts	51,211.52	58,221.36
- In EEFC accounts	433.03	159.31
- In deposit accounts	7,664.67	1,515.89
- In foreign bank accounts held by foreign branches	445.14	470.37
- Cash on hand	91.37	96.01
	59,845.73	60,462.94



Notes (Part I to V):

- The consolidated audited financial results (the 'Statement') have been reviewed and recommended by the Audit Committee of the Board of Directors ('Board') and approved by the Board on 14 July 2022.
- The Statement of The Bombay Burmah Trading Corporation Limited (the 'Corporation' / the 'Holding Company') and its subsidiaries (the 'Group') and its associates have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of Companies Act, 2013 (the 'Act') read with the relevant rules thereunder and in terms of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The Statement and audit report of statutory auditors of the Corporation are filed with the National Stock Exchange of India Limited ('NSE') and BSE Limited ('BSE') and are also available on the Corporation's website.
- The Board of Directors of the Corporation has recommended a dividend of ₹ 1.2 per share of face value of ₹ 2 for the financial year ended 31 March 2022.
- Share of net loss of associates accounted for using the equity method for the year ended 31 March 2022 includes net impact of reversal of revenue ₹ 4,513.50 lakhs and provision towards litigated matters pertaining to Real Estate amounting to ₹ 5,822.69 lakhs, created by The Bombay Dyeing and Manufacturing Company Limited ('BDMC'), an associate of the Corporation.
- Section 115BAA of the Income-tax Act, 1961 provides an option to a company for paying Income Tax at reduced rates as per the provisions / conditions defined in the said section. While BDMC is continuing to provide and consider the payment of income tax (current tax) at the old rates, deferred tax assets and liabilities are measured at the reduced rates at which such deferred tax assets / liabilities are expected to be realised or settled.
- On acquisition of 42,000,000 equity shares of face value of ₹ 10 each of Go Airlines (India) Limited ('Go Airlines') by way of preferential issue during the quarter ended 30 June 2021 by Baymanco Investments Limited ('Baymanco'), an overseas step-down subsidiary of the Corporation, Go Airlines has become an associate of the Group with a holding of 24.81% effective 12 May 2021. Subsequently, further investment, in various tranches were made during the year, whereby the total holding of the Group increased to 32.61% as at 31 March 2022. However, at the time of preparation and submission of the consolidated financial results of the Group for the quarter and nine months ended 31 December 2021 ('December Statement'), the accounts for the quarter ended 31 December 2021 were not prepared by Go Airlines and hence, the effect of results for the said quarter of Go Airlines as an associate could not be included in the December Statement. The Holding Company's management has now restated the interim consolidated financial results of the Group for the quarter ended 31 December 2021 for such associate to the extent of Group's share of net loss after tax of ₹ 5,126.07 lakhs and other comprehensive income (gain) of ₹ 7.45 lakhs, based on the audited financial statements of Go Airlines for the quarter and nine-months period ended 31 December 2021. The details of such restatement are given below:-

Particulars	Quarter ended	Restatement	Quarter ended
	Before restatement		Restated figures
Profit before share of net loss of investments accounted for using equity method and tax	47,137.34	-	47,137.34
Share of net loss of associates accounted for using the equity method	(10,429.53)	(5,126.07)	(15,555.60)
Profit before tax	36,707.81	(5,126.07)	31,581.74
Total tax expenses	13,649.73	-	13,649.73
Net profit after tax for the quarter	23,058.08	(5,126.07)	17,932.01
Other Comprehensive Income / (Loss) for the quarter (net of tax) (including share of other comprehensive income / (loss) of associates)	764.48	7.45	771.93
Total Comprehensive Income for the quarter	23,822.56	(5,118.62)	18,703.94
Profit / (Loss) is attributable to			
Owners of the Corporation	4,903.42	(5,126.07)	(222.65)
Non controlling interests	18,154.66	-	18,154.66
	23,058.08	(5,126.07)	17,932.01
Other Comprehensive Income / (Loss) is attributable to			
Owners of the Corporation	726.88	7.45	734.33
Non controlling interests	37.60	-	37.60
	764.48	7.45	771.93
Total Comprehensive Income / (Loss) is attributable to			
Owners of the Corporation	5,630.30	(5,118.62)	511.68
Non controlling interests	18,192.26	-	18,192.26
	23,822.56	(5,118.62)	18,703.94
Net worth	684,419.94	(20,742.64)	663,677.30
Earnings / (losses) per equity share (of ₹ 2 each)			
Basic (in ₹)	7.03	(7.35)	(0.32)
Diluted (in ₹)	7.03	(7.35)	(0.32)

- The Board of Directors of Britannia Industries Limited ('BIL') and the Shareholders at their meeting held on 30 July 2021 and 6 September 2021 respectively, approved the termination of Britannia Industries Limited Employee Stock Option Scheme (ESOS Scheme) and replaced it with Britannia Industries Limited Phantom Option Scheme 2021 (BIL POS 2021). Consequently, 5,83,334 Stock Options granted under ESOS Scheme that were either Vested but not exercised or were Unvested have been replaced with Phantom Options on similar terms and conditions. Pursuant to this transition, in accordance with IND AS 102, cost of ₹ 1,851.00 lakhs and ₹ 3,246.00 lakhs have been debited to Employee benefits expense and Reserves respectively, during the quarter ended 30 September 2021.
- The figures for the quarter ended 31 March 2022 and 31 March 2021 are the balancing figures between the audited figures in respect of the full financial years and the published unaudited year to date figures upto third quarter of the respective financial years which were subjected to a limited review by statutory auditors (Also refer note 7 above).
- The listed 3-year non-convertible bonus debentures of ₹ 72,095 lakhs having a coupon rate of 8% p.a. are secured by way of pari passu floating charge on the current assets of the BIL and the asset cover as on 31 March 2022 exceeds one hundred percent of the principal amount. The interest is payable annually and the interest amount due for the second year was paid on 30 August 2021, the next working date after the due date of 28 August 2021, being a bank holiday, as per the terms of issue of the bonus debentures. The payment of interest for the third year along with the redemption of the Principal of ₹ 30 per debenture of the non-convertible bonus debentures will be made on the due date, i.e., 28 August 2022, as per the terms of issue of the bonus debentures.
- The listed 3-year unsecured non-convertible bonus debenture of BIL of ₹ 69,852 lakhs has a coupon rate of 5.5% p.a. The interest is payable annually and the first due date for payment of interest is 3 June 2022.



Notes (Part I to V):

12 Additional Disclosures as per Regulation 52(4) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Particular	Quarter ended			Year ended	
	31/03/2022	31/12/2021	31/03/2021	31/03/2022	31/03/2021
	(Unaudited) (Refer note 9)	(Unaudited) (Restated) (Refer note 7)	(Unaudited) (Refer note 9)	(Audited)	(Audited)
a) Debt equity ratio (in times)	0.83	0.66	0.37	0.83	0.37
b) Debt service coverage ratio (in times)	1.56	1.95	9.77	3.97	13.96
c) Interest service coverage ratio (in times)	7.65	6.62	17.44	7.87	16.11
d) Current ratio (in times)	1.81	1.56	1.54	1.81	1.54
e) Long term debt to working capital (in times)	0.98	0.93	0.55	0.98	0.55
f) Current liability ratio (in %)	56.45%	66.76%	75.19%	56.45%	75.19%
g) Total debt to total assets (in %)	36.94%	32.23%	21.47%	36.94%	21.47%
h) Debtors turnover (in times)	36.95	35.23	36.32	40.71	38.62
i) Inventory turnover (in times)	6.30	6.36	6.13	6.82	7.66
j) Operating margin (in %)	10.74%	10.28%	14.47%	11.10%	16.07%
k) Net profit margin (in %)	3.61%	4.90%	7.26%	5.56%	9.54%
l) Bad debt to trade receivable ratio (in %)	0.08%	0.00%	0.36%	0.09%	0.36%

Formulae for computation of ratios are as follows:

- (a) Debt equity ratio = Debt / Net worth
[Debt: Non-current borrowings + current borrowings + lease liabilities]
[Net worth: Paid-up equity share capital + other equity]
- (b) Debt service coverage ratio = Earnings before finance cost, depreciation and amortisation expense and tax ('EBITDA') / (Finance cost + Principal repayment made of long-term debt and lease liabilities for the period/year)
- (c) Interest service coverage ratio = EBITDA / Finance cost
- (d) Current ratio = Current assets / Current liabilities
- (e) Long term debt to working capital = Long term debt / Net working capital
[Long term debt: Non-current borrowings + current maturity of long term debt + non-current lease liabilities]
[Net working capital: Current assets - current liabilities]
- (f) Current liability ratio = Current liabilities / Total liabilities
- (g) Total debt to total assets = [Non-current borrowings + current borrowings + lease liabilities] / Total assets
- (h) Debtors turnover = Annualised revenue from operations / Average trade receivables
- (i) Inventory turnover = Annualised cost of goods sold / Average inventory
[Cost of goods sold: Cost of material consumed + Purchases of stock-in-trade + Changes in inventories of finished goods, stock-in-trade and work-in-progress]
- (j) Operating margin = [EBITDA - Other income] / Revenue from operations
- (k) Net profit margin = Profit after tax / Revenue from operations
- (l) Bad debt to accounts receivable ratio = Bad debts / Average trade receivables

13 Go Airlines has assessed the possible impact Of COVID-19 in the preparation of the financial statements.

Go Airlines witnessed impact of second wave of COVID in the Quarter 1 and third wave of COVID in Quarter 4 of the financial year, however the level of operations and revenues have substantially improved as compared to previous year. With more aircraft now being deployed, capacity utilisation has gone up from 15% approx. in May 2021 to approx. 40% in July 2021 to 85% approx. in March 2022 and to almost 95% of pre-covid level till the date of signing these financial results.

The number of flights all through the period from November'20 to August 2021 were in the range 133 flights per day, and somewhat lesser during the second covid period in April/May. During November-December 2021, the number of flights are averaging at 275 to 295 per day with 300+ flights from 13th November 2021, thereby crossing the pre covid level of 288 per day. While the 3rd wave of COVID led by Omicron variant impacted the operations in January-February 2022 with departures declining 180 per day, the subsiding 3rd wave has led to increase in operations in March 2022 with operations of 230 departures per day and currently operating with near to the pre covid levels. Further, scheduled operations has resumed from 27th March 2022, this is expected to improve further. The operations in April and May 2022 have since seen a substantial improvement and Go Airlines is operating daily around 285 flights.

During the COVID period the passenger demand and revenues got adversely impacted but Go Airlines seized the opportunity of ancillary revenue including Cargo. The decision to self-handle cargo business has paid off as the monthly revenues have grown by more than 100% as compared to pre covid level. Go Airlines has adopted a strategy of flying those routes that generate a positive contribution. It has taken several initiatives to enhance its presence in the industry such as being the first operator to have night flying in Jammu, being the first operator to fly international from Srinagar (Srinagar to Sharjah flight) and continues to expand at stations that are financially viable. During the financial year Go Airlines further enhanced its network by adding 3 new stations - viz., Surat, Amritsar and Dehradun. This is also in line with the ULCC (Ultra Low Cost Carriers) plan to have higher focus on the leisure and non-metro stations.

The focus on costs optimisation continues to be even stronger as Go Airlines has re-negotiated contracts with all major lessors, suppliers and vendors; Deferral arrangements are either agreed or in advance stages of discussion with the lessors for payment of deferred lease rental amounting to ₹ 167,719.00 Lakhs. Implemented automation tools to monitor fuel consumption; implemented new payment gateways thereby reducing collection costs by 50%; and substantially rationalised employee costs through variable pay structures. With several cost savings and cost optimisation initiatives Go Airlines has been able to record the lowest operating CASKs (Cost per Available Seat Kilometer).

The average age of the fleet is 3.4 years. Go Airlines as on March 2022 has 90% of its operating fleet as NEO (New Engine Option) which is 20% more fuel efficient than the erstwhile CEO fleet (Classic Engine Option). A single homogeneous fleet gives significant advantage on the Pilot, engineering, training and other operational costs.

With COVID impact on a decline and vaccinations count increasing to 90 crores and relaxation of earlier mandatory Covid norms, the load factor has improved from 65% in November 2020 to 77%-78% in November 2021 to almost 80% in March 2022 and current domestic load factor ~84%.

During the financial year ended March 31, 2022, Go Airlines has taken delivery of 6 new A320 Neos. Furthermore, these aircraft have been on improved SLB lease rent factor terms. The benefit of these have already been captured in the improvement in the cost of ownership. This cost is expected to further improve for the deliveries of Aircraft in the financial year 2022-23 based on the SLB terms already finalised and signed off for the 9 Aircraft expected to be delivered by March 2023.



Notes (Part I to V):

14 The standalone financial results of the Corporation for the quarter and year ended 31 March 2022 can be viewed on the website of the Corporation, NSE and BSE at www.bbtcl.com, www.nseindia.com and www.bseindia.com, respectively. Information of standalone audited financial results of the Corporation in terms of Regulation 47(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is as under:

Particulars	Quarter ended			Year ended	
	31/03/2022	31/12/2021	31/03/2021	31/03/2022	31/03/2021
	(Unaudited) (Refer note 9)	(Unaudited)	(Unaudited) (Refer note 9)	(Audited)	(Audited)
Total revenue from operations	14,609.50	6,896.70	5,693.59	33,941.93	20,768.55
Profit / (loss) before tax	3,917.16	1,423.13	(1,215.77)	2,816.39	379.13
Net profit / (loss) for the period / year	2,089.80	1,423.13	(1,050.69)	989.03	280.38
Total Comprehensive Income / (Loss) for the period / year	671.03	672.02	(494.34)	(988.09)	405.24

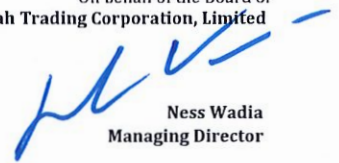
(₹ in lakhs)

15 Previous period / year figures have been re-grouped / re-classified / re-arranged wherever necessary, to conform to current year's presentation.

Mumbai
14 July 2022



On behalf of the Board of
The Bombay Burmah Trading Corporation, Limited


Ness Wadia
Managing Director