

11th November, 2019

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

National Stock Exchange of India Limited,
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 11TH NOVEMBER 2019.

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. 11th November, 2019 has considered and approved the following items:

1) Unaudited Financial Results:

Board has considered and approved Unaudited Financial Results of the Company for the second quarter and half year ended 30th September, 2019.

Pursuant to Regulation 33 of the Listing Regulations, statements showing Unaudited Financial Results for the second quarter and half year ended 30th September, 2019 along with Limited Review Reports thereon; are enclosed herewith for your information and records.

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 ended 30th September, 2019.

2) Appointment of Chief Financial Officer:

Board of the Directors has appointed Mr. Hitesh Vora as Chief Financial Officer (“CFO”) and Key Managerial Personnel (“KMP”) of the Company under Section 203 of the Companies Act, 2013 read with Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 with effect from 11th November, 2019.



THE BOMBAY DYEING & MANUFACTURING CO. LTD.

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Further, in terms of Regulation 30 of the Listing Regulations, Mr. Hitesh Vora, CFO and KMP shall be considered as one of the authorised person for determining materiality of an event or information and for the purpose of making disclosure to the Stock Exchanges(s).

Profile of Mr. Hitesh Vora:

Mr. Hitesh Vora is a Chartered Accountant and holds a Master's in Business Finance from ICAI. He has over 18 years of work experience and proven skill sets in Finance & Accounts, Financial Planning & Strategies, Internal Controls & Compliances, Costing & MIS, Merger & Acquisition, Transition Management and Risk Management.

Mr. Vora joined the Company on 28th July, 2016 as General Manager, Corporate Finance & Accounts and was elevated to Vice-President, Corporate Finance & Accounts w.e.f. 1st April, 2018.

Over the past three years, Mr. Vora has played a critical role and advanced through progressively more responsible positions in leading the Corporate Finance & Accounts, IFC, Cash flow and Treasury function. He has anchored several strategic initiatives and some of his key contributions have been in driving internal controls & automation, cost optimization, team development, smooth audit closures & ensuring top notch rating for BDMC.

The Board Meeting commenced at 11:00 a.m. and concluded at 3.25 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.

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.,
Phiroze Jeejeebhoy Towers, 16th Floor,
Dalal Street,
Mumbai- 400 023.

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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.

M/s Karvy Fintech Private Limited
Karvy Selenium 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.DOSHI
M.V.SHAH A.A.AGRAWAL (Ms.)
A.B.AGRAWAL U.A.SHAH (Ms.)
M.M.PADHIAR (Ms.)

Admn. Off. :
11/13, Botawala Building, 2nd Floor,
Horniman Circle, Mumbai 400 001.
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2266 0821 / 2266 1557
Fax : (91-22) 2266 5666
E-mail : bsmco.bbo@bsmco.net
Website : www.bsmco.net

Independent Auditor's Review Report on standalone unaudited quarterly and year to date 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 Standalone Unaudited Financial Results of **The Bombay Dyeing and Manufacturing Company Limited** ("the Company") for the quarter ended September 30, 2019 and for the period from April 1, 2019 to September 30, 2019 ("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"), which has been initialed by us for the purpose of identification. Attention is drawn to the fact that the standalone figures for cash flows (net) for the corresponding period from April 1, 2018 to September 30, 2018, as reported in these standalone unaudited financial results have been approved by the Board of Directors of the Company, but have not been subjected to review.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on November 11, 2019, 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 Regulation 33 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



A handwritten signature in blue ink, consisting of the initials "PH" followed by a long, sweeping horizontal line that ends in a small loop.

PARESH H. CLERK
Partner

Membership No. 036148

UDIN: 19036148AAAAEQ2010

PLACE : MUMBAI
DATED : November 11, 2019

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.DOSHI
M.V.SHAH A.A.AGRAWAL (Ms.)
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Tel. : 2266 1255 / 2266 0275 / 2266 5275
 2266 0821 / 2266 1557
 Fax : (91-22) 2266 5666
E-mail : bsmco.bbo@bsmco.net
Website : www.bsmco.net

Independent Auditor's Review Report on consolidated unaudited quarterly and year to date 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 Consolidated Unaudited Financial Results of **The Bombay Dyeing and Manufacturing Company Limited** ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group") and its share of the net profit after tax of its associates for the quarter ended September 30, 2019 and for the period from April 1, 2019 to September 30, 2019 ("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"), which has been initialed by us for the purpose of identification. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended September 30, 2018 and the corresponding period from April 1, 2018 to September 30, 2018 [including that of the consolidated cash flows (net)], as reported in these consolidated unaudited financial results have been approved by the Board of Directors of the Parent, but have not been subjected to review.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors in their meeting held on November 11, 2019, 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 (Jointly Controlled Entity up to July 17, 2018)
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, 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 Regulation 33 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 information/financial results of the subsidiary located outside India, which have not been reviewed by their auditors and have been furnished to us by the Parent's management, whose interim financial information/financial results reflect total assets of ₹ 1.96 crores as at September 30, 2019, total net profit/(loss) after tax of ₹ (0.36) crore and ₹ (0.40) crore and total comprehensive income/(loss) (including due to exchange translation) of ₹ (0.05) crore and ₹ (0.01) crore, for the quarter ended September 30, 2019 and for the period from April 1, 2019 to September 30, 2019, respectively, and cash flows (net) of ₹ (0.39) crore for the period from April 1, 2019 to September 30, 2019, as considered in the consolidated unaudited financial results. These financial information/financial results, have been prepared in accordance with accounting principles generally accepted in its respective country. The Parent'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 also includes the Group's share of net profit/(loss) after tax of ₹ 0.04 crore and ₹ 0.08 crore and total comprehensive profit/(loss) (net of tax) of ₹ (0.37) crore and ₹ (0.37) crore, for the quarter ended



September 30, 2019 and for the period from April 1, 2019 to September 30, 2019, respectively, in respect of 2 (two) associates, based on their interim financial information/financial results which have not been reviewed by their auditors and have been furnished to us by the Parent's management.

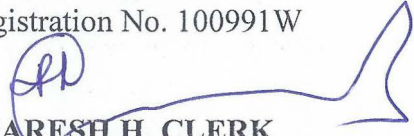
Our conclusion on the Statement, and our report in terms of Regulation 33 Listing Regulations, as amended, are based solely on these interim financial information/financial results of the subsidiary and associates as certified by the Parent's management. According to the information and explanations given to us by the Parent's management, these interim financial information/financial results are not material to the Group.

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

PLACE : MUMBAI
DATED : November 11, 2019



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


PARESH H. CLERK
Partner

Membership No. 036148

UDIN : 19036148 AAAAERT585

THE BOMBAY DYEING AND MANUFACTURING COMPANY LTD.

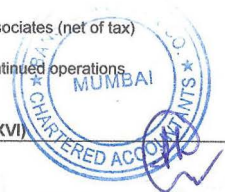
Neville House, J. N. Heredia Marg, Ballard Estate, Mumbai-400 001

CIN : L17120MH1879PLC000037

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2019

(₹ in crore)

	PARTICULARS	Standalone						Consolidated					
		Quarter Ended			Half Year Ended			Quarter Ended			Half Year Ended		
		September 30, 2019 (Unaudited)	June 30, 2019 (Unaudited)	September 30, 2018 (Unaudited)	September 30, 2019 (Unaudited)	September 30, 2018 (Unaudited)	March 31, 2019 (Audited)	September 30, 2019 (Unaudited)	June 30, 2019 (Unaudited)	September 30, 2018 (Unaudited)	September 30, 2019 (Unaudited)	September 30, 2018 (Unaudited)	March 31, 2019 (Audited)
I	Revenue from Operations	555.25	648.57	832.62	1,203.82	1,230.08	4,429.76	555.25	648.57	832.62	1,203.82	1,230.08	4,429.76
II	Other Income	8.01	24.73	10.66	32.74	23.51	40.22	8.01	24.73	10.66	32.74	23.51	40.22
III	Total Income (I + II)	563.26	673.30	843.28	1,236.56	1,253.59	4,469.98	563.26	673.30	843.28	1,236.56	1,253.59	4,469.98
IV	Expenses:												
	a. Cost of Materials Consumed	249.61	269.70	319.11	519.31	602.60	1,177.03	249.61	269.70	319.11	519.31	602.60	1,177.03
	b. Purchase of Stock-in-trade	79.09	36.85	62.17	115.94	102.42	220.90	79.09	36.85	62.17	115.94	102.42	220.90
	c. Changes in inventories of Finished Goods, Stock-in-trade and Work-in-progress	(133.11)	29.48	(87.68)	(103.63)	(238.28)	494.40	(133.11)	29.48	(87.68)	(103.63)	(238.28)	494.40
	d. Employee Benefits Expense	25.13	22.31	22.09	47.44	45.34	94.66	25.13	22.31	22.09	47.44	45.34	94.66
	e. Finance Costs	138.35	137.65	122.35	276.00	219.84	489.70	138.35	137.65	122.35	276.00	219.84	489.70
	f. Depreciation and Amortisation Expense	8.19	8.08	7.48	16.27	14.86	29.79	8.19	8.08	7.48	16.27	14.86	29.79
	g. Other Expenses	106.49	157.42	159.67	263.91	353.74	731.60	106.49	157.42	159.67	263.91	353.74	731.60
	Total expenses (IV)	473.75	661.49	605.19	1,135.24	1,100.52	3,238.08	473.75	661.49	605.19	1,135.24	1,100.52	3,238.08
V	Profit / (Loss) before share of profit/(loss) of associates and exceptional items	89.51	11.81	238.09	101.32	153.07	1,231.90	89.51	11.81	238.09	101.32	153.07	1,231.90
VI	Share of profit/(loss) of Associates	-	-	-	-	-	-	0.04	0.04	0.04	0.08	0.08	0.13
VII	Profit / (Loss) before exceptional items and tax (V + VI)	89.51	11.81	238.09	101.32	153.07	1,231.90	89.55	11.85	238.13	101.40	153.15	1,232.03
VIII	Exceptional items	-	-	(8.31)	-	(18.88)	3.87	-	-	(8.31)	-	(18.88)	3.87
IX	Profit / (Loss) before tax (VII + VIII)	89.51	11.81	229.78	101.32	134.19	1,235.77	89.55	11.85	229.82	101.40	134.27	1,235.90
X	Tax Expenses:												
	i. Current Tax	-	-	-	-	-	7.64	-	-	-	-	-	7.64
	ii. (Excess)/ Short provision of tax of earlier years	-	(15.84)	-	(15.84)	(1.85)	(1.85)	-	(15.84)	-	(15.84)	(1.85)	(1.85)
	iii. Deferred Tax	-	-	-	-	-	-	-	-	-	-	-	-
	Total Tax Expenses	-	(15.84)	-	(15.84)	(1.85)	5.79	-	(15.84)	-	(15.84)	(1.85)	5.79
XI	Profit / (Loss) for the period from continuing operations after tax (IX - X)	89.51	27.65	229.78	117.16	136.04	1,229.98	89.55	27.69	229.82	117.24	136.12	1,230.11
XII	Profit / (Loss) for the period from discontinued operations	-	-	-	-	-	-	(0.36)	(0.04)	94.69	(0.40)	94.69	(1.90)
XIII	Tax expense of discontinued operations	-	-	-	-	-	-	-	-	-	-	-	-
XIV	Profit / (Loss) for the period from discontinued operations after tax (XII - XIII)	-	-	-	-	-	-	(0.36)	(0.04)	94.69	(0.40)	94.69	(1.90)
XV	Profit / (Loss) for the period after tax (XI + XIV)	89.51	27.65	229.78	117.16	136.04	1,229.98	89.19	27.65	324.51	116.84	230.81	1,228.21
XVI	Other Comprehensive Income												
	A i. Items that will not be reclassified to profit or loss												
	- Net (loss)/gain on Investment in equity shares designated as FVTOCI (including that on sale of equity shares)	106.99	(297.04)	(71.62)	(190.05)	151.62	111.36	106.99	(297.04)	(71.62)	(190.05)	151.62	111.36
	- Actuarial (loss)/gain on defined benefit obligation	(0.15)	(0.14)	(0.25)	(0.29)	(0.46)	(0.26)	(0.15)	(0.14)	(0.25)	(0.29)	(0.46)	(0.26)
	ii. Income tax relating to above	0.05	0.05	0.04	0.10	0.09	0.09	0.05	0.05	0.04	0.10	0.09	0.09
	iii. Share of Other Comprehensive Income of associates (net of tax)	-	-	-	-	-	-	(0.37)	-	-	(0.37)	-	-
	B i. Items that will be reclassified to profit or loss												
	- Exchange differences on translation of discontinued operations	-	-	-	-	-	-	(0.05)	0.04	-	(0.01)	-	(1.17)
		106.89	(297.13)	(71.83)	(190.24)	151.25	111.19	106.47	(297.09)	(71.83)	(190.62)	151.25	110.02
XVII	Total Comprehensive Income for the period (XV + XVI)	196.40	(269.48)	157.95	(73.08)	287.29	1,341.17	195.66	(269.44)	252.68	(73.78)	382.06	1,338.23



PARTICULARS	Standalone						Consolidated					
	Quarter Ended			Half Year Ended		Year Ended	Quarter Ended			Half Year Ended		Year Ended
	September 30, 2019 (Unaudited)	June 30, 2019 (Unaudited)	September 30, 2018 (Unaudited)	September 30, 2019 (Unaudited)	September 30, 2018 (Unaudited)	March 31, 2019 (Audited)	September 30, 2019 (Unaudited)	June 30, 2019 (Unaudited)	September 30, 2018 (Unaudited)	September 30, 2019 (Unaudited)	September 30, 2018 (Unaudited)	March 31, 2019 (Audited)
i. Net Profit /(Loss) attributable to :												
a. Owners of the Company	89.51	27.65	229.78	117.16	136.04	1,229.98	89.20	27.65	324.51	116.85	230.81	1,241.72
b. Non-Controlling interests	-	-	-	-	-	-	(0.01)	-	-	(0.01)	-	(13.51)
ii. Other Comprehensive Income attributable to :												
a. Owners of the Company	106.89	(297.13)	(71.83)	(190.24)	151.25	111.19	106.47	(297.09)	(71.83)	(190.62)	151.25	110.05
b. Non-Controlling interests	-	-	-	-	-	-	-	-	-	-	-	(0.03)
iii. Total Comprehensive Income attributable to :												
a. Owners of the Company	196.40	(269.48)	157.95	(73.08)	287.29	1,341.17	195.67	(269.44)	252.68	(73.77)	382.06	1,351.77
b. Non-Controlling interests	-	-	-	-	-	-	(0.01)	-	-	(0.01)	-	(13.54)
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						139.31						167.69
XX Earnings per equity share of (₹) 2 each (for continuing operations)												
Basic (in ₹)	4.33	1.34	11.13	5.67	6.59	59.55	4.34	1.34	11.13	5.68	6.59	59.55
Diluted (in ₹)	4.33	1.34	11.13	5.67	6.59	59.55	4.34	1.34	11.13	5.68	6.59	59.55
XXI Earnings per equity share of (₹) 2 each (for discontinued operations)												
Basic (in ₹)	-	-	-	-	-	-	-	-	4.58	(0.02)	4.58	(0.09)
Diluted (in ₹)	-	-	-	-	-	-	-	-	4.58	(0.02)	4.58	(0.09)
XXII Earnings per equity share of (₹) 2 each (for continuing & discontinued operations)												
Basic (in ₹)	4.33	1.34	11.13	5.67	6.59	59.55	4.32	1.34	15.71	5.66	11.17	59.46
Diluted (in ₹)	4.33	1.34	11.13	5.67	6.59	59.55	4.32	1.34	15.71	5.66	11.17	59.46



THE BOMBAY DYEING AND MANUFACTURING COMPANY LTD.

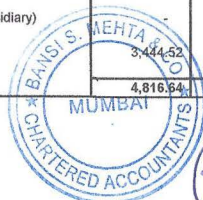
Neville House, J. N. Heredia Marg, Ballard Estate, Mumbai-400 001

CIN : L17120MH1879PLC000037

SEGMENT WISE REVENUE, RESULTS AND SEGMENT ASSETS AND LIABILITIES

(₹ in crore)

Particulars	Standalone						Consolidated						
	Quarter Ended			Half Year Ended			Quarter Ended			Half Year Ended			Year Ended
	September 30, 2019 (Unaudited)	June 30, 2019 (Audited)	September 30, 2018 (Unaudited)	September 30, 2019 (Unaudited)	September 30, 2018 (Unaudited)	March 31, 2019 (Audited)	September 30, 2019 (Unaudited)	June 30, 2019 (Audited)	September 30, 2018 (Unaudited)	September 30, 2019 (Unaudited)	September 30, 2018 (Unaudited)	March 31, 2019 (Audited)	
1. Segment Revenue (net sales/income from each segment)													
a. Real Estate	193.39	250.33	356.33	443.72	368.10	2,727.48	193.39	250.33	356.33	443.72	368.10	2,727.48	
b. Polyester	268.38	341.45	407.99	609.83	746.57	1,439.28	268.38	341.45	407.99	609.83	746.57	1,439.28	
c. Retail / Textile	93.48	56.79	68.30	150.27	115.41	263.00	93.48	56.79	68.30	150.27	115.41	263.00	
Net Sales/Income from Operations	555.25	648.57	832.62	1,203.82	1,230.08	4,429.76	555.25	648.57	832.62	1,203.82	1,230.08	4,429.76	
2. Segment Results - Profit/ (Loss)													
a. Real Estate	233.41	142.78	340.33	376.19	342.30	1,742.42	233.41	142.78	340.33	376.19	342.30	1,742.42	
b. Polyester	(4.62)	6.96	15.37	2.34	29.58	18.54	(4.62)	6.96	15.37	2.34	29.58	18.54	
c. Retail / Textile	4.23	0.38	3.38	4.61	(0.66)	1.84	4.23	0.38	3.38	4.61	(0.66)	1.84	
Total	233.02	150.12	359.08	383.14	371.22	1,762.80	233.02	150.12	359.08	383.14	371.22	1,762.80	
Less: i. Finance Costs	(138.35)	(137.65)	(122.35)	(276.00)	(219.84)	(489.70)	(138.35)	(137.65)	(122.35)	(276.00)	(219.84)	(489.70)	
Less: ii. Other un-allocable expenditure net of un-allocable income	(5.16)	(0.66)	1.36	(5.82)	1.69	(41.20)	(5.16)	(0.66)	1.36	(5.82)	1.69	(41.20)	
iii. Exceptional Item													
- Allowance for Doubtful Debts / Advances	-	-	(8.31)	-	(18.88)	(5.47)	-	-	(8.31)	-	(18.88)	(5.47)	
- Profit on Sale of Immovable Properties	-	-	-	-	-	9.34	-	-	-	-	-	9.34	
iv. Share of profit/(loss) of associates	-	-	-	-	-	-	0.04	0.04	0.04	0.08	0.08	0.13	
Profit/(Loss) before tax from continuing operations	89.51	11.81	229.78	101.32	134.19	1,235.77	89.55	11.85	229.82	101.40	134.27	1,235.90	
Profit/(Loss) before tax from discontinued operations							(0.36)	(0.04)	94.69	(0.40)	94.69	(1.90)	
Total Profit / (Loss) before Tax	89.51	11.81	229.78	101.32	134.19	1,235.77	89.19	11.81	324.51	101.00	228.96	1,234.00	
3. Segment Assets													
a. Real Estate	3,264.60	3,098.31	2,996.10	3,264.60	2,996.10	3,254.49	3,264.60	3,098.31	2,996.10	3,264.60	2,996.10	3,254.49	
b. Polyester	622.74	655.01	654.77	622.74	654.77	618.36	622.74	655.01	654.77	622.74	654.77	618.36	
c. Retail / Textile	120.14	80.53	91.32	120.14	91.32	80.17	120.14	80.53	91.32	120.14	91.32	80.17	
d. Textile Discontinued Operations (Foreign Subsidiary)	-	-	-	-	-	-	1.96	2.38	93.60	1.96	93.60	2.41	
e. Unallocated	879.86	943.71	1,339.60	879.86	1,339.60	1,224.86	879.93	944.11	1,383.44	879.93	1,383.44	1,225.22	
Total	4,887.34	4,777.56	5,081.79	4,887.34	5,081.79	5,177.88	4,889.37	4,780.34	5,219.23	4,869.37	5,219.23	5,180.65	
4. Segment Liabilities													
a. Real Estate	945.58	882.38	2,433.41	945.58	2,433.41	1,160.93	945.58	882.38	2,433.41	945.58	2,433.41	1,160.93	
b. Polyester	283.21	419.07	375.41	283.21	375.41	322.04	283.21	419.07	375.41	283.21	375.41	322.04	
c. Retail / Textile	143.33	99.82	88.38	143.33	88.38	93.02	143.33	99.82	88.38	143.33	88.38	93.02	
d. Textile Discontinued Operations (Foreign Subsidiary)	-	-	-	-	-	-	0.88	0.90	55.44	0.88	55.44	0.93	
e. Unallocated	3,444.52	3,464.61	3,057.85	3,444.52	3,057.85	3,421.27	3,444.52	3,464.61	3,057.85	3,444.52	3,057.85	3,421.26	
Total	4,816.84	4,865.88	5,955.05	4,816.64	5,955.05	4,997.26	4,817.52	4,866.78	6,010.49	4,817.52	6,010.49	4,998.18	



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 on September 30, 2019 (Unaudited)	As on March 31, 2019 (Audited)	As on September 30, 2019 (Unaudited)	As on March 31, 2019 (Audited)
A ASSETS				
1 Non-current Assets				
a. Property, Plant and Equipment	519.92	523.75	519.92	523.75
b. Capital Work-in-progress	1.50	4.81	1.50	4.81
c. Right-of-use Assets	6.22	-	6.22	-
d. Investment Property	3.60	3.63	3.60	3.63
e. Goodwill	-	-	-	-
f. Other Intangible Assets	0.26	0.21	0.26	0.21
g. Intangible Assets under development	0.43	-	0.43	-
h. Financial Assets				
i. Investments	692.95	1,061.61	693.02	1,061.96
ii. Loans	0.04	0.05	0.04	0.05
iii. Others	38.50	38.22	38.50	38.22
i. Other Non-current Assets	54.39	73.18	54.39	73.19
Sub-total-Non-current Assets	1,317.81	1,705.46	1,317.88	1,705.82
2 Current Assets				
a. Inventories	2,510.11	2,200.52	2,510.11	2,200.52
b. Financial Assets				
i. Trade Receivables	871.48	1,092.22	871.48	1,092.22
ii. Cash and Cash Equivalents	28.57	32.53	30.53	34.89
iii. Bank Balances other than ii. above	4.33	41.97	4.33	41.97
iv. Loans	0.73	0.61	0.73	0.61
v. Others	0.77	1.49	0.77	1.49
c. Current Tax Assets (Net)	87.92	61.80	87.92	61.80
d. Other Current Assets	65.62	41.28	65.62	41.33
Sub-total-Current Assets	3,569.53	3,472.42	3,571.49	3,474.83
Total - Assets	4,887.34	5,177.88	4,889.37	5,180.65
B EQUITY AND LIABILITIES				
1 EQUITY				
a. Equity Share Capital	41.31	41.31	41.31	41.31
b. Other Equity	29.39	139.31	57.08	167.69
c. Non-controlling Interests	-	-	(26.54)	(26.53)
Sub-total-Shareholder's Fund	70.70	180.62	71.85	182.47
2 LIABILITIES				
Non-current Liabilities				
a. Financial Liabilities				
i. Borrowings	3,349.36	3,373.38	3,349.36	3,373.38
ii. Other Financial Liabilities	15.12	7.97	15.12	7.97
iii. Lease Liabilities	3.98	-	3.98	-
b. Provisions	19.69	17.77	19.69	17.77
Sub-total-Non-current Liabilities	3,388.15	3,399.12	3,388.15	3,399.12
Current Liabilities				
a. Financial Liabilities				
i. Borrowings	691.20	574.39	691.20	574.39
ii. Trade Payables				
A. total outstanding dues of Small enterprises and Micro enterprises	27.04	20.71	27.04	20.71
B. total outstanding dues of creditors other than Small enterprises and Micro enterprises	387.02	502.30	387.02	502.30
iii. Other Financial Liabilities	48.96	43.05	48.96	43.05
iv. Lease Liabilities	2.35	-	2.35	-
b. Other Current Liabilities	214.41	393.91	215.29	394.78
c. Provisions	57.19	57.03	57.19	57.03
d. Current Tax Liabilities (Net)	0.32	6.75	0.32	6.80
Sub-total-Current Liabilities	1,428.49	1,598.14	1,429.37	1,599.06
Total - Equity and Liabilities	4,887.34	5,177.88	4,889.37	5,180.65



THE BOMBAY DYEING AND MANUFACTURING COMPANY LIMITED

STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2019

(₹ in crore)

Particulars	Standalone		Consolidated	
	Half Year Ended September 30, 2019	Half Year Ended September 30, 2018	Half Year Ended September 30, 2019	Half Year Ended September 30, 2018
A. Cash Flow from Operating Activities:				
Profit / (Loss) before Exceptional Item and Tax	101.32	153.07	101.40	153.15
Profit / (Loss) from Discontinued Operations	-	-	(0.40)	94.69
Adjustments for :				
Share of (profit) / loss of associates	-	-	(0.08)	(0.08)
Depreciation and Amortisation Expense	16.27	14.86	16.27	14.86
Unrealised Foreign exchange loss/(gain) (Net)	1.30	(2.24)	1.30	(2.24)
Allowance for doubtful advances / debts /(Sundry balances / excess provisions written back)	(1.00)	0.05	(1.00)	0.05
Provision for doubtful debts / advances	0.36	-	0.36	-
Interest Income	(2.03)	(15.74)	(2.09)	(15.74)
Loss/(Profit) on sale of Property, Plant and Equipment	0.19	-	0.19	-
Dividend Income	(2.61)	(2.61)	(2.61)	(2.61)
Finance Costs	276.00	219.84	276.00	219.84
Impairment of Goodwill	-	-	-	92.39
Provision for Diminution in Value of Investment written back	-	-	-	(187.08)
Operating Profit before Working Capital Changes	389.80	367.23	389.34	367.23
Working Capital Changes:				
(Increase) / decrease in Inventories	(309.59)	(593.46)	(309.59)	(593.46)
(Increase) / decrease in Trade Receivables	220.45	5.64	220.45	5.64
(Increase) / decrease in Other Current and Non-current Financial Assets	16.96	1,287.56	17.00	1,287.56
(Increase) / decrease in in Other Current and Non-current Assets	(4.18)	(0.37)	(4.18)	(0.37)
Increase / (decrease) in Trade Payables	(111.78)	81.30	(111.78)	81.30
Increase / (decrease) in Other Current and Non-current Financial Liabilities	7.15	(4.90)	7.11	(4.90)
Increase / (decrease) in Other Current and Non-current Liabilities	(179.50)	(1,298.65)	(179.50)	(1,298.65)
Increase / (decrease) in Current and Non-current Provisions	2.87	9.09	2.87	9.09
Cash (Used) / Generated from Operations	32.18	(146.56)	31.72	(146.56)
Income Taxes paid (net)	(16.89)	(3.37)	(16.89)	(3.37)
Net Cash (Used) / Generated from Operating Activities (A)	15.29	(149.93)	14.83	(149.93)
B. Cash Flow from Investing Activities:				
Purchase of Property, Plant and Equipment	(9.96)	(8.63)	(9.96)	(8.63)
Proceeds from disposal of Property, Plant and Equipment	0.06	-	0.06	-
Inter-corporate Deposits received back	-	1.03	-	1.03
Bank Deposits with maturity greater than three months	0.71	(41.81)	0.71	(41.81)
Deposit under lien and in Escrow accounts	(1.52)	79.16	(1.52)	79.16
Earmarked Balances with Banks	22.44	0.57	22.44	0.57
Dividend received from Non-current Investments	2.61	2.61	2.61	2.61
Interest received	2.04	17.20	2.10	17.20
Proceeds from Sale of Non-current Investments	178.61	-	178.61	-
Adjustment on account of acquisition of Subsidiary	-	-	-	0.59
Net Cash Generated / (Used) from Investing Activities (B)	194.99	50.13	195.05	50.72
C. Cash Flow from Financing Activities:				
Proceeds from Borrowings	67.85	425.59	67.85	425.59
Repayment of Borrowings	(88.15)	(95.83)	(88.15)	(95.83)
Proceeds from Inter-corporate Borrowings	320.00	-	320.00	-
Repayment of Matured Inter-corporate Borrowings	(325.00)	-	(325.00)	-
Repayment of demand loan, cash credit from bank, bills Discounted	489.73	5.12	489.73	5.12
Proceeds from demand loan, cash credit from bank, bills Discounted	(367.92)	-	(367.92)	-
Adjustment on account of Demerger of Real Estate Undertaking of Scal Services Limited	-	0.01	-	0.01
Interest and other finance charges paid	(271.90)	(217.32)	(271.90)	(217.32)
Payment of Principal portion of the Lease Liabilities	(1.13)	-	(1.13)	-
Payment of Interest portion of the Lease Liabilities	(0.37)	-	(0.37)	-
Dividend paid (including corporate dividend tax)	(37.35)	(24.90)	(37.35)	(24.90)
Net Cash Generated / (Used) from Financing Activities (C)	(214.24)	92.67	(214.24)	92.67
Net (Decrease) / Increase in Cash and Cash Equivalents [A + B + C]	(3.96)	(7.13)	(4.36)	(6.54)
Add: Cash and Cash Equivalents at the Beginning of the Year	32.53	14.15	34.89	14.15
Cash and Cash Equivalents at the End of the Year	28.57	7.02	30.53	7.61



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, 2019

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 November 11, 2019. 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, 2019 have been subjected to limited review by the Statutory Auditors.
- 2 a. Revenue from real estate contracts have been recognised "at a point in time" as per Ind AS 115 during the half year, that is, upon receipt of second phase of Occupancy Certificate; revenue includes income arising on cancellation of contracts with such customers due to non-completion of the performance obligations 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 and half year may not be representative of profits / losses for the year.
3. The Company has adopted Ind AS 116 on "Leases" with effect from April 1, 2019 by applying it to all contracts of leases existing on April 1, 2019 by using modified retrospective approach and accordingly, comparative information for the year ended March 31, 2019 has not been restated. The Company has recognised and measured the Right-of-Use (ROU) asset and the lease liability over the remaining lease period and payments discounted using the incremental borrowing rate as at the date of initial application. This has resulted in recognising ROU asset of ₹ 7.47 crore and a corresponding lease liability of ₹ 7.47 crore as at April 1, 2019. In the results for the current period, the nature of expenses in respect of operating leases has changed from lease rent in previous periods to depreciation for the ROU asset and finance costs for interest accrued on lease liability. The effect of adoption of Ind AS 116 on the results and earnings per share for the quarter and half year ended September 30, 2019 are not material.
4. The Scheme of Arrangement ('the Scheme') between SCAL Services Limited ('SCAL') and The Bombay Dyeing and Manufacturing Company Limited ('the Company') and their respective shareholders for demerger of Real Estate Business Undertaking of SCAL vesting into the Company was sanctioned by the Hon'ble NCLT, Bench at Mumbai vide its Order dated February 21, 2019 w.e.f. July 1, 2018 and accordingly, the accounting treatment for the demerged undertaking was given for the financial year ended March 31, 2019. Pursuant to the Scheme, the Company has restated the figures for the quarter and half year ended September 30, 2018.
5. 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 liabilities, continues to be classified as a discontinued operation in accordance with Ind AS 105 on 'Non-Current Assets Held for Sale and Discontinued Operations'.
6. Previous period figures have been regrouped / reclassified wherever found necessary, to conform to current period classification.

FOR THE BOMBAY DYEING AND MANUFACTURING COMPANY LIMITED




JEHANGIR N. WADIA
MANAGING DIRECTOR
(DIN-00088831)

Mumbai: November 11, 2019