

BOMBAY POTTERIES & TILES LIMITED

Registered Office : Happy Home, 1st floor, 244 Waterfield Rd, Bandra (W), Mumbai 400 050

Tel.No: 022 46092152, Fax No: 2645 4914

Email id : mwadhwaconstructions@rediffmail.com

CIN : L26933MH1933PLC001977

Date: 22nd May, 2024

To,
The General manager,
DCS-CRD
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001.

Scrip Code: 502216

ISIN: INE06AE01018

Subject: Submission of Audited Financial Results (Standalone) of the Company for the Fourth Quarter and Year ended 31st March, 2024.

Dear Sir,

This is with reference to our letter dated May 13, 2024 informing about the Board meeting scheduled on May 22, 2024.

The Board of directors of Bombay Potteries & Tiled Limited ('the Company') at their meeting held today, i.e. Wednesday, 22nd May, 2024 at 11, Happy Home, 244, Waterfield Road, Bandra West, Mumbai – 400 050., has inter alia pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("listing regulations"), considered and approved the Audited Financial Results (Standalone) as per IndAS along with the Auditor's Report is enclosed herewith.

We would like to state that Agarwal Iyer & Associates, Chartered Accountants, have issued audit reports with unmodified opinion on the Statement.

The Meeting of Board of Directors of the Company commenced at 15:30 p.m. IST on May 22, 2024 and concluded at 16:25 p.m. IST on May 22, 2024.

Kindly take the same on record.

Thanking you,

For **Bombay Potteries & Tiles Limited**

Manoj Vasudev Wadhwa

Manoj Vasudev Wadhwa
Chairman & Managing Director
DIN: 01127682



BOMBAY POTTERIES & TILES LTD
11- HAPPY HOME 244 WATERFIELD ROAD BANDRA (WEST), MUMBAI 400 050.
CIN : L26933MH1933PLC001977

Statement of Audited Financial Results for the Quarter and Year Ended March 31,2024

(Rs in Lacs except Per share data)

Particulars	Quarter Ended			Year Ended	
	31.03.2024 (audited) (Refer Note 4)	31.12.2023 (unaudited)	31.03.2023 (audited) (Refer Note 4)	31.03.2024 (audited)	31.03.2023 (audited)
Income					
1. (a) Net Sales/Income from Operations	0.00	0.00	0.00	0.00	0.00
(b) Other Income	0.15	0.00	0.00	0.15	0.00
Total Income	0.15	0.00	0.00	0.15	0.00
2. Expenses					
a. Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
b. Purchase of stock- in trade	0.00	0.00	0.00	0.00	0.00
c. Changes in inventories of finished goods, work in progress and stock in trade	0.00	0.00	0.00	0.00	0.00
d. Employees cost	0.70	0.94	0.60	3.05	2.60
e. Finance Cost	0.00	0.00	0.00	0.00	0.00
f. Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00
g. Other Expenditure	1.47	0.62	3.70	3.24	5.16
Total Expenses	2.17	1.56	4.30	6.29	7.76
3. Profit/(loss) before exceptional items and tax (1-2)	(2.02)	(1.56)	(4.30)	(6.14)	(7.76)
4. Exceptional Items	0.00	0.00	0.00	0.00	0.00
5. Profit (+)/Loss (-) after exceptional items and before tax (3-4)	(2.02)	(1.56)	(4.30)	(6.14)	(7.76)
6. Tax expense					
Current Tax	0.00	0.00	0.00	0.00	0.00
Deferred Tax	0.00	0.00	0.00	0.00	0.00
7. Net Profit(+)/Loss(-) from Ordinary Activities after tax (5-6)	(2.02)	(1.56)	(4.30)	(6.14)	(7.76)
8. Other Comprehensive Income (Net of Tax)	0.00	0.00	0.00	0.00	0.00
9. Total Comprehensive Income After Tax(7+8)	(2.02)	(1.56)	(4.30)	(6.14)	(7.76)
10. Paid-up Equity Share Capital (Face value of the Share Rs.100/)	130.00	130.00	130.00	130.00	130.00
11. Other Equity				(118.48)	(112.34)
12. Earning per Share in Rupees (Not Annualised)					
- Basic	(1.55)	(1.20)	(3.31)	(4.72)	(5.97)
- Diluted	(1.55)	(1.20)	(3.31)	(4.72)	(5.97)

Harish Kumar



BOMBAY POTTERIES & TILES LTD

Statement of Assets and Liabilities as at 31st March , 2024

(RS. IN LACS)

PARTICULARS	(RS. IN LACS)	
	AS AT 31.03.2024 [AUDITED]	AS AT 31.03.2023 [AUDITED]
ASSETS		
Non Current Assets		
(a) Property, Plant and equipment	0.83	0.83
(b) Capital work in progress	0.00	0.00
(c) Other Intangible assets	0.00	0.00
(d) Financial Assets		
Investments	0.25	0.25
Loans	0.00	0.00
Other Financial assets	103.20	103.20
(e) Other non current assets	9.00	9.00
Total Non Current Assets	113.28	113.28
2. CURRENT ASSETS		
(a) Inventories	0	0
(b) Financial Assets		
Trade receivables	0	0
Cash and Cash Equivalents	0.53	0.64
Bank balance other than above	0	0
Loans	0	0
Other current Financial assets	0	0
(C) Other current assets	0.02	0.02
TOTAL CURRENT ASSETS	0.55	0.66
TOTAL ASSETS	113.83	113.94
A. EQUITY & LIABILITIES		
1. Equity		
(A) Equity Share Capital	130.00	130.00
(B) Other Equity	(117.96)	(111.82)
Total Equity	12.04	18.18
2. LIABILITIES		
1. NON CURRENT LIABILITIES		
(a) Other Financial Liabilities	19.00	19.00
TOTAL NON CURRENT LIABILITIES	19.00	19.00
1. CURRENT LIABILITIES		
(a) Short Term Borrowings	79.34	70.30
(b) Trade Payables	3.22	6.46
(c) Other Current Liabilities	0.23	0
TOTAL CURRENT LIABILITIES	82.79	76.76
TOTAL - EQUITY & LIABILITIES	113.83	113.94

- NOTE : 1) The above results have been taken on record by the Board of Directors of the Company at its meeting held on 22.05.2024.
2) The Company is operating in a single segment.
3) The Standalone financial have been prepared by the Company in accordance with the Companies (Indian Standards rules 2015 (IND AS) prescribed under section 133 of the Companies Act 2013 and other recognised practices and policies to the extent applicable.
4) Figures for the quarter ended 31.03.2024 and 31.03.2023 are the balancing figures between the audited figures in respect of the full Financial Year and published year to date figures upto third quarter of the relevant financial year.
5) There were no complaints from investors outstanding at the beginning of the quarter and no complaints were received during the Quarter ended 31.03.2024.
6) Figures of the previous quarter/year have been regrouped, wherever necessary, to confirm to the current quarter's/year's presentation.

PLACE : MUMBAI
DATE : 22.05.2024



FOR AND ON BEHALF OF THE BOARD

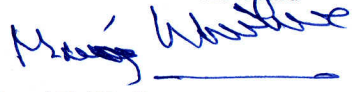
Manoj V. Wadhwa
MANOJ V. WADHWA
CHAIRMAN & MANAGING DIRECTOR

BOMBAY POTTERIES & TILES LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2024

		Year ended 31st March, 2024	Year ended 31st March, 2023
		<u>Rupees in lacs</u>	<u>Rupees in lacs</u>
A	CASH FLOW FROM OPERATING ACTIVITIES:		
	Net profit (Loss)before tax and extra ordinary items	(6.14)	(7.76)
	Adjustment for :		
	Income tax Provision Written Back	-	-
	Depreciation	-	-
	Sundry deposits written off	-	-
	Operating profit before working Capital Changes	(6.14)	(7.76)
	Adjustments for :		
	(Increase) / Decrease in Trade receivables	-	-
	(Increase) / Decrease in Inventories	-	-
	(Increase) / Decrease in Loans & Advances	-	-
	(Increase) / Decrease in Other Current Assets	(0.01)	-
	(Decrease) / Increases in Trade Payables	(3.24)	-3.40
	(Decrease) / Increases in Other Current Liabilities	0.23	(0.44)
	Cash generated from operations	(9.16)	(11.60)
	Direct taxes paid	-	-
	Net cash from Operating Activities (A)	(9.16)	(11.60)
B	CASH FLOW FROM INVESTING ACTIVITIES:		
	Purchase of Investments	-	-
	Sale of Investments	-	-
	Net Cash from investing activities (B)	-	-
C	CASH FLOW FROM FINANCING ACTIVITIES:		
	Proceeds/(Repayment) of short term Borrowing	9.04	11.38
	Net cash from financing activities (C)	9.04	11.38
	Net Increase (Decrease) in Cash and Cash Equivalents(A+B+C)	(0.12)	(0.22)
	Cash and Cash Equivalents as at 1st April ,2023 (opening)	0.55	0.77
	Cash and Cash Equivalents as at 31st March, 2024(closing)	0.43	0.55

- Notes:**
- 1) The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in Accounting Standard - 3 on "Cash Flow Statement" issued by the Institute of Chartered Accountants of India
 - 2) Fixed deposits kept against bank gurantee has been included in other recievables
 - 3) Previous year's figures have been regrouped/rearranged wherever necessary to conform the current year's presentation.



For and On behalf of the Board

Manoj V. Wadhwa
 Chairman & Managing Director
 DIN NO:01127682

AGARWAL IYER & ASSOCIATES

CHARTERED ACCOUNTANTS

11, Pritam, 11th Road, Khar West, Mumbai 400052

Tel No. -+91 22 66943311, Mobile - + 91 9820399459

Email – jaina11@live.com

Auditor's Report on the Quarterly and Year to date Audited Standalone Financial Results of Bombay Potteries & Tiles Limited Pursuant to the Regulation 33 of the SEBI [Listing Obligation and Disclosure Requirements] Regulations, 2015, as amended

To,
The Board of Directors of
BOMBAY POTTERIES & TILES LTD.

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of standalone financial results of Bombay Potteries & Tiles Limited (the company) for the quarter and year ended March 31, 2024 ("Statement"), attached herewith, 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").

In our opinion and to the best of our information and according to the explanations given to us, the Statement;

- i. Is presented in accordance with the requirements of Regulations 33 of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principals generally accepted in India, of the net loss and other comprehensive income and other financial information of the Company for the quarter and year ended march 31, 2024

Basis for Opinion

We conducted our audit in accordance with the standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provision of the Act and the Rules thereunder, and we have fulfilled our ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statement. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net loss and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with regulation 33 of the Listing regulations. These responsibilities also includes maintenance of adequate accounting records in accordance with the provision of the Act for safeguard of



the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and the 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, the Board of Directors are responsible for assessing the Company's Ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Boards of Directors are also responsible for overseeing the Company's financial reporting process.

Auditors' responsibilities for the Audit of the Standalone Financial Results

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 SAs will always detect a material misstatement when it exists. Misstatement can arise from fraud or error and we considered material if, individually or in the aggregate, they could reasonably be expected to influence the economics decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

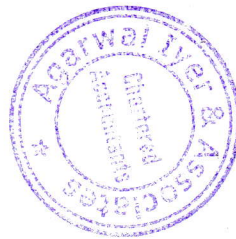
- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, 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 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 Board of Directors.
- Conclude on the appropriateness of the Board of Director's use of the ongoing 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 Company's ability 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 financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up



to date of our auditor's report. However, future events or conditions may cause the Company 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.
- We communicate with those charged with governance 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.
- 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.

For **Agarwal Iyer & Associates**
Chartered Accountants
Firm Registration No.: 159907W



JN Jhanawale

(JAINA AGARWAL)
Partner
Membership No. 42291

UDIN No.: 24042291BKAKLW9528

Place: Mumbai
Dated: 22nd May, 2024

BOMBAY POTTERIES & TILES LIMITED

Registered Office : Happy Home, 1st floor, 244 Waterfield Rd, Bandra (W), Mumbai 400 050

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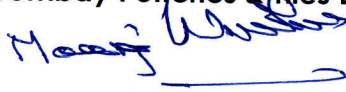
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CIN : L26933MH1933PLC001977

Declaration

Pursuant to Regulation 33(3)(d) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, Bombay Potteries & Tiles Limited (the Company) hereby furnishes a declaration that the audit reports issued by M/s. Agarwal Iyer & Associates, Chartered Accountants for the Annual audited Standalone financial results for the year ended March 31, 2024 are with unmodified opinion(s).

For **Bombay Potteries & Tiles Limited**



Mr. Manoj Vasudev Wadhwa
Chairman & Managing Director
DIN: 01127682



Place: Mumbai

Date: May 22, 2024