

**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 31,2025**

(Rs in Lacs except Per share data)

Particulars	Quarter Ended			Year Ended	
	31.03.2025 (audited) (Refer Note 4)	31.12.2024 (unaudited)	31.03.2024 (audited) (Refer Note 4)	31.03.2025 (audited)	31.03.2024 (audited)
<b>Income</b>					
1. (a) Net Sales/Income from Operations	0.00	0.00	0.00	0.00	0.00
(b) Other Income	0.00	0.00	0.15	0.00	0.15
<b>Total Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.15</b>	<b>0.00</b>	<b>0.15</b>
<b>2. Expenses</b>					
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	5.07	1.04	0.70	7.62	3.05
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	10.82	88.65	1.47	100.31	3.24
<b>Total Expenses</b>	<b>15.89</b>	<b>89.69</b>	<b>2.17</b>	<b>107.93</b>	<b>6.29</b>
<b>3. Profit/(loss) before exceptional items and tax (1-2)</b>	<b>(15.89)</b>	<b>(89.69)</b>	<b>(2.02)</b>	<b>(107.93)</b>	<b>(6.14)</b>
<b>4. Exceptional Items</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>5. Profit (+)/Loss (-) after exceptional items and before tax (3-4)</b>	<b>(15.89)</b>	<b>(89.69)</b>	<b>(2.02)</b>	<b>(107.93)</b>	<b>(6.14)</b>
<b>6. Tax expense</b>					
Current Tax	0.00	0.00	0.00	0.00	0.00
Deferred Tax	0.00	0.00	0.00	0.00	0.00
<b>7. Net Profit(+)/Loss(-) from Ordinary Activities after tax (5-6)</b>	<b>(15.89)</b>	<b>(89.69)</b>	<b>(2.02)</b>	<b>(107.93)</b>	<b>(6.14)</b>
<b>8. Other Comprehensive Income (Net of Tax )</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>9. Total Comprehensive Income After Tax(7+8)</b>	<b>(15.89)</b>	<b>(89.69)</b>	<b>(2.02)</b>	<b>(107.93)</b>	<b>(6.14)</b>
<b>10. Paid-up Equity Share Capital (Face value of the Share Rs.100/)</b>	<b>130.00</b>	<b>130.00</b>	<b>130.00</b>	<b>130.00</b>	<b>130.00</b>
<b>11. Other Equity</b>				<b>(225.89)</b>	<b>(117.96)</b>
<b>12. Earning per Share in Rupees (Not Annualised )</b>					
- Basic	(12.22)	(69.00)	(1.55)	(83.02)	(4.72)
- Diluted	(12.22)	(69.00)	(1.55)	(83.02)	(4.72)

*Mangish Khurana*



# BOMBAY POTTERIES & TILES LTD

Statement of Assets and Liabilities as at 31st March , 2025

PARTICULARS	(RS. IN LACS)	
	AS AT 31.03.2025 [ AUDITED ]	AS AT 31.03.2024 [ AUDITED ]
<b>ASSETS</b>		
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
<b>Total Non Current Assets</b>	<b>113.28</b>	<b>113.28</b>
<b>2. CURRENT ASSETS</b>		
(a) Inventories	0	0
(b) Financial Assets		
Trade receivables	0	0
Cash and Cash Equivalents	0.31	0.53
Bank balance other than above	0	0
Loans	0	0
Other current Financial assets	0	0
(C) Other current assets	0.00	0.02
<b>TOTAL CURRENT ASSETS</b>	<b>0.31</b>	<b>0.55</b>
<b>TOTAL ASSETS</b>	<b>113.59</b>	<b>113.83</b>
<b>A. EQUITY &amp; LIABILITIES</b>		
<b>1. Equity</b>		
(A) Equity Share Capital	130.00	130.00
(B) Other Equity	(225.89)	(117.96)
<b>Total Equity</b>	<b>(95.89)</b>	<b>12.04</b>
<b>2. LIABILITIES</b>		
<b>1. NON CURRENT LIABILITIES</b>		
(a) Other Financial Liabilities	19.00	19.00
<b>TOTAL NON CURRENT LIABILITIES</b>	<b>19.00</b>	<b>19.00</b>
<b>1. CURRENT LIABILITIES</b>		
(a) Short Term Borrowings	181.39	79.34
(b) Trade Payables	6.45	3.22
(c) Other Current Liabilities	2.64	0.23
<b>TOTAL CURRENT LIABILITIES</b>	<b>190.48</b>	<b>82.79</b>
<b>TOTAL - EQUITY &amp; LIABILITIES</b>	<b>113.59</b>	<b>113.83</b>

NOTE : 1) The above results have been taken on record by the Board of Directors of the Company at its meeting held on 20.05.2025.

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 31.03.2025 and 31.03.2024 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 31.03.2025.

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 : 20.05.2025



FOR AND ON BEHALF OF THE BOARD

MANOJ V. WADHWA  
CHAIRMAN & MANAGING DIRECTOR

**BOMBAY POTTERIES & TILES LIMITED**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2025**

	Year ended 31st March, 2025 Rupees in lacs	Year ended 31st March, 2024 Rupees in lacs
<b>A CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Net profit ( Loss )before tax and extra ordinary items	(107.93)	(6.14)
Adjustment for :		
Income tax Provision Written Back	-	-
Depreciation	-	-
Sundry deposits written off	0.11	-
<b>Operating profit before working Capital Changes</b>	<b>(107.82)</b>	<b>(6.14)</b>
Adjustments for :		
( Increase ) / Decrease in Trade receivables	-	-
( Increase ) / Decrease in Inventories	-	-
(Increase ) / Decrease in Loans & Advances	-	-
(Increase ) / Decrease in Other Current Assets	0.01	(0.01)
(Decrease ) / Increases in Trade Payables	3.22	(3.24)
(Decrease ) / Increases in Other Current Liabilities	2.41	0.23
<b>Cash generated from operations</b>	<b>(102.18)</b>	<b>(9.16)</b>
Direct taxes paid	-	-
<b>Net cash from Operating Activities (A)</b>	<b>(102.18)</b>	<b>(9.16)</b>
<b>B CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Purchase of Investments	-	-
Sale of Investments	-	-
<b>Net Cash from investing activities (B)</b>	<b>-</b>	<b>-</b>
<b>C CASH FLOW FROM FINANCING ACTIVITIES:</b>		
Proceeds/(Repayment) of short term Borrowing	102.06	9.04
<b>Net cash from financing activities (C)</b>	<b>102.06</b>	<b>9.04</b>
<b>Net Increase ( Decrease) in Cash and Cash Equivalents(A+B+C)</b>	<b>(0.12)</b>	<b>(0.12)</b>
<b>Cash and Cash Equivalents as at 1st April ,2024 (opening)</b>	<b>0.43</b>	<b>0.55</b>
<b>Cash and Cash Equivalents as at 31st March, 2025(closing)</b>	<b>0.31</b>	<b>0.43</b>

**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*

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

Place : Mumbai  
Date : 20/05/2025

# **AGARWAL IYER & ASSOCIATES**

## **CHARTERED ACCOUNTANTS**

**11, Pritam, 11<sup>th</sup> 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, 2025 ("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, 2025

### **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



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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

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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

**JAINA**

**AGARWAL**

Digitally signed by JAINA AGARWAL  
Date: 2025.05.20 17:08:58 +05'30'

**(JAINA AGARWAL)**

Partner

Membership No. 42291

UDIN : **25042291BMKNPV1311**

Place: Mumbai

Dated: 20<sup>th</sup> May, 2025