POST BOX NO. 10077
TEL. NOS.: +91 22 22197101
FAX :0091-22- 2207 1612 / 6772
Email: writetous@bbtcl.com
Website: www.bbtcl.com
CIN: L99999MH1863PLC000002

THE BOMBAY BURMAH TRADING CORPORATION, LIMITED

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

20th June, 2022

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: Submission of Standalone Financial Results in Machine Readable Form

We refer to your email dated 14th June, 2022 seeking clarification on filing of the Standalone Financial Results for the year ended 31st March, 2022 in Machine Readable Format. We had filed the said results on 30th May, 2022. However, as required, we enclose herewith the Standalone Financial Results for the year ended 31st March, 2022 in Machine Readable Format.

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: a/a

Walker Chandiok & Co LLP

Walker Chandiok & Co LLP
11th Floor, Tower II,
One International Center,
S B Marg, Prabhadevi (W),
Mumbai - 400013
Maharashtra, India
T +91 22 6626 2699
F +91 22 6626 2601

Independent Auditor's Report on Standalone 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 standalone annual financial results (the 'Statement') of The Bombay Burmah Trading Corporation, Limited (the 'Company') for the year ended **31 March 2022,** attached herewith, being submitted by the 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/DDHS/CIR/P/2019/ 115 dated 22 October 2019 (as amended) and other.

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 report of the branch auditor as referred to in paragraph 12 below, the Statement:

   (i) presents Statement in accordance with the requirements of Regulation 33 and Regulation 52 read with Regulation 63 of the Listing Regulations; and

   (ii) gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') specified 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 standalone net profit after tax and other comprehensive loss and other financial information of the Company for the year ended 31 March 2022.

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 Company 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 Statement 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 branch auditor, in terms of their report referred to in paragraph 12 of the Other Matters section below, is sufficient and appropriate to provide a basis for our opinion.

WALKER CHANDIOK & Co LLP ★ MUMBAI ★ CHARTERED ACCOUNTANTS

Responsibilities of Management and Those Charged with Governance for the Statement

4. This Statement has been prepared on the basis of the standalone annual financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive loss and other financial information of the Company in accordance with the Ind AS specified 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/DDHS/CIR/P/2019/115 dated 22 October 2019 (as amended) and other. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company 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 Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

5. In preparing the Statement, the Board of Directors is 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.

6. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

7. 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.

8. 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.



Chartered Accountants

Offices in Bengaluru, Chandigarh, Chennai, Gurugram, Hyderabad, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

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- 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 in place adequate internal financial control with reference to standalone financial statements 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.

- Conclude on the appropriateness of the 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 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 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 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.

- Obtain sufficient appropriate audit evidence regarding the financial information of the Company to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of the Company. For the branch included in the Statement, which has been audited by the branch auditor, such branch auditor remains responsible for the direction, supervision and performance of the audit carried out by them. We remain solely responsible for our audit opinion.

9. 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.

10. 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.

Other Matters

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



Chartered Accountants

Offices in Bengaluru, Chandigarh, Chennai, Gurugram, Hyderabad, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

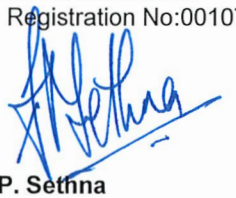
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12. We did not audit the financial information of one branch included in the Statement, whose financial information (before eliminating inter-unit balances and transactions) reflects total assets of Rs. 352.72 lakhs as at 31 March 2022, total revenues of Rs. 412.76 lakhs, total net loss after tax of Rs. 308.26 lakhs, total comprehensive loss of Rs. 307.19 lakhs, and cash outflows (net) of Rs. 39.28 lakhs for the year then ended, as considered in the Statement. This financial information has been audited by the branch auditor, whose report has 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 this branch, is based solely on the audit report of such branch auditor.

    Further, this branch is located outside India whose financial information has been prepared in accordance with accounting principles generally accepted in its country and which has been audited by branch auditor under generally accepted accounting standards applicable in its country. The Company's management has converted the financial information of this branch from accounting principles generally accepted in their country to accounting principles generally accepted in India. We have audited these conversion adjustments made by the Company's management. Our opinion on the Statement, in so far as it relates to the balances and affairs of this branch is based on the audit report of branch auditor, and the conversion adjustments prepared by the management of the Company and audited by us.

    Our opinion is not modified in respect of the above matters with respect to our reliance on the work done by and the report of the branch auditor.

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



Adi P. Sethna
Partner
Membership No:108840

UDIN:22108840AJYABT1380

Place: Mumbai
Date: 30 May 2022

Chartered Accountants

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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.bbtcl.com
Email : investorservices@bbtcl.com
Corporate Identity Number (CIN) : L99999MH1863PLC000002

Part I - Statement of standalone 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 (Unaudited) (Refer Note 6)	31/12/2021 (Unaudited)	31/03/2021 (Unaudited) (Refer Note 6)	31/03/2022 (Audited)	31/03/2021 (Audited)
1	**Revenue from operations**					
	a) Sale of products and services	14,517.34	6,817.31	5,579.40	33,515.17	20,411.12
	b) Other operating income	92.16	79.39	114.19	426.76	357.43
	Total revenue from operations	14,609.50	6,896.70	5,693.59	33,941.93	20,768.55
	c) Other income (Refer note 4)	1,512.97	4,277.16	1,136.72	7,245.71	10,746.04
	Total income	**16,122.47**	**11,173.86**	**6,830.31**	**41,187.64**	**31,514.59**
2	**Expenses**					
	a) Cost of materials consumed	2,781.30	2,518.78	2,881.08	10,320.28	7,638.26
	b) Purchase of stock-in-trade	53.24	22.99	(57.00)	261.43	123.48
	c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	2,101.09	712.77	(863.63)	2,820.63	43.14
	d) Employee benefits expense	2,408.79	2,170.35	2,079.13	9,030.84	8,295.19
	e) Finance costs	2,289.84	2,288.69	1,749.01	8,267.62	7,958.72
	f) Depreciation and amortisation expense	226.63	236.05	236.23	920.80	870.14
	g) Other expenses	2,344.42	1,801.10	2,021.26	7,772.52	6,206.53
	Total expenses	**12,205.31**	**9,750.73**	**8,046.08**	**39,394.12**	**31,135.46**
3	**Profit / (loss) before exceptional items and tax (1-2)**	**3,917.16**	**1,423.13**	**(1,215.77)**	**1,793.52**	**379.13**
4	**Exceptional items - Income (Refer note 5)**	-	-	-	1,022.87	-
5	**Profit / (loss) before tax (3+4)**	**3,917.16**	**1,423.13**	**(1,215.77)**	**2,816.39**	**379.13**
6	**Tax expenses / (credit)**					
	Current tax	1,125.93	-	(182.90)	1,125.93	34.10
	Short provision for tax of earlier years	61.47	-	2.16	61.47	2.16
	Deferred tax	639.96	-	15.66	639.96	62.49
	Total tax expenses / (credit)	**1,827.36**	-	**(165.08)**	**1,827.36**	**98.75**
7	**Net profit / (loss) for the period / year (5-6)**	**2,089.80**	**1,423.13**	**(1,050.69)**	**989.03**	**280.38**
8	**Other Comprehensive (Loss) / Income for the period / year (net of tax)**	**(1,418.77)**	**(751.11)**	**556.35**	**(1,977.12)**	**124.86**
	a) Items that will not be reclassified to profit or loss	(1,424.72)	(752.88)	567.92	(1,986.86)	118.58
	b) Items that will be reclassified to profit or loss	5.95	1.77	(11.57)	9.74	6.28
9	**Total Comprehensive Income / (Loss) for the period / year (7+8)**	**671.03**	**672.02**	**(494.34)**	**(988.09)**	**405.24**
10	Paid-up equity share capital (face value of the share - ₹ 2 each)	1,395.44	1,395.44	1,395.44	1,395.44	1,395.44
11	Other equity				19,725.20	21,550.55
12	Net worth (Refer Note 7)	21,120.64	20,449.61	22,945.99	21,120.64	22,945.99
13	**Earnings / (losses) per equity share (of ₹ 2 each) [not annualised except for the year end] :**					
	a) Basic (in ₹)	3.00	2.04	(1.51)	1.42	0.40
	b) Diluted (in ₹)	3.00	2.04	(1.51)	1.42	0.40
14	**Ratios (Refer note 7)**					
	a) Debt equity ratio (Gross) (in times)	4.79	5.05	4.55	4.79	4.55
	b) Debt equity ratio (Net) (in times)	2.95	3.31	2.37	2.95	2.37
	c) Debt service coverage ratio (in times)	2.63	1.71	0.44	1.30	0.38
	d) Interest service coverage ratio (in times)	2.81	1.72	0.44	1.33	1.16
	e) Current ratio (in times)	0.92	0.99	1.00	0.92	1.00
	f) Long term debt to working capital (in times)	(8.27)	(91.96)	424.74	(8.27)	424.74
	g) Current liability ratio (in %)	71.43%	63.67%	65.68%	71.43%	65.68%
	h) Total debt to total assets (in %)	77.77%	79.30%	77.63%	77.77%	77.63%
	i) Debtors turnover (in times)	13.13	5.98	5.06	7.39	5.13
	j) Inventory turnover (in times)	2.90	1.66	1.01	1.81	0.90
	k) Operating margin (in %)	33.68%	(4.77%)	(6.45%)	11.01%	(7.42%)
	l) Net profit / (loss) margin (in %)	14.30%	20.63%	(18.45%)	2.91%	1.35%
	m) Bad debt to trade receivable ratio (in %)	0.00%	0.00%	0.00%	0.00%	0.00%

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:1:

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

(₹ In lakhs)

Sr. No.	Particulars	Quarter ended			Year ended	
		31/03/2022 (Unaudited) (Refer Note 6)	31/12/2021 (Unaudited)	31/03/2021 (Unaudited) (Refer Note 6)	31/03/2022 (Audited)	31/03/2021 (Audited)
1	**Segment revenue**					
	a) Plantations (tea)	1,891.08	1,755.55	1,742.94	7,005.44	7,143.64
	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 (Refer note 4)	1,192.46	4,182.25	980.36	6,729.67	9,759.40
	e) Healthcare	507.97	510.26	445.04	1,865.39	1,016.93
	f) Real Estate	8,077.62	-	-	8,077.62	616.14
	g) Unallocated	348.78	5.50	31.07	388.95	672.30
	Total	**16,122.47**	**11,173.86**	**6,830.31**	**41,187.64**	**31,514.59**
	Less : Inter segment revenue	-	-	-	-	-
	Net income	**16,122.47**	**11,173.86**	**6,830.31**	**41,187.64**	**31,514.59**
2	**Segment results**					
	a) Plantations (tea)	(941.40)	(1,080.31)	(191.67)	(2,993.63)	(1,204.22)
	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 (Refer note 4)	1,192.46	4,182.25	980.36	6,729.67	9,759.40
	e) Healthcare	62.17	65.41	98.55	188.07	49.45
	f) Real Estate	6,218.81	-	-	6,218.81	616.14
	g) Unallocated (including exceptional item - income - refer note 5)	(557.91)	(424.13)	(536.36)	(785.23)	(1,184.14)
	Total	**6,207.00**	**3,711.82**	**533.24**	**11,084.01**	**8,337.85**
	Less : Finance cost	(2,289.84)	(2,288.69)	(1,749.01)	(8,267.62)	(7,958.72)
	Total profit / (loss) before tax	**3,917.16**	**1,423.13**	**(1,215.77)**	**2,816.39**	**379.13**
3	**Segment assets**					
	a) Plantations (tea)	9,507.59	9,788.31	9,748.35	9,507.59	9,748.35
	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 (Refer note 4)	92,894.63	96,723.67	97,035.92	92,894.63	97,035.92
	e) Healthcare	889.86	958.68	927.74	889.86	927.74
	f) Real Estate	931.43	2,652.59	2,631.88	931.43	2,631.88
	g) Unallocated	10,261.18	4,751.08	8,808.55	10,261.18	8,808.55
	Total segment assets	**130,181.50**	**130,127.21**	**134,600.59**	**130,181.50**	**134,600.59**
4	**Segment liabilities**					
	a) Plantations (tea)	1,973.99	1,712.94	1,910.64	1,973.99	1,910.64
	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	39,738.12	36,257.81	51,299.08	39,738.12	51,299.08
	e) Healthcare	234.21	183.10	209.77	234.21	209.77
	f) Real Estate	-	-	-	-	-
	g) Unallocated	64,914.54	69,462.45	55,420.89	64,914.54	55,420.89
	Total segment liabilities	**109,060.03**	**109,676.77**	**111,653.77**	**109,060.03**	**111,653.77**
5	**Capital employed**					
	(Segment assets less segment liabilities)					
	a) Plantations (tea)	7,533.60	8,075.37	7,837.71	7,533.60	7,837.71
	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	53,156.51	60,465.86	45,736.84	53,156.51	45,736.84
	e) Healthcare	655.65	775.58	717.97	655.65	717.97
	f) Real Estate	931.43	2,652.59	2,631.88	931.43	2,631.88
	g) Unallocated	(54,653.36)	(64,711.37)	(46,612.34)	(54,653.36)	(46,612.34)
	Total capital employed	**21,121.47**	**20,450.44**	**22,946.82**	**21,121.47**	**22,946.82**

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



Part III - Standalone statement of assets and liabilities

(₹ in lakhs)

Sr. No.	Particulars	As at 31/03/2022 (Audited)	As at 31/03/2021 (Audited)
(A)	ASSETS		
(1)	Non-current assets		
	(a) Property, plant and equipment	11,743.39	11,661.23
	(b) Capital work-in-progress	1,147.03	1,320.01
	(c) Investment property	8.80	9.24
	(d) Other intangible assets	28.46	22.87
	(e) Intangible assets under development	124.77	124.77
	(f) Investment in subsidiaries and associates	40,796.08	40,466.84
	(g) Financial assets		
	(i) Investments	3,852.60	5,217.83
	(ii) Loans	154.50	96.31
	(iii) Other financial assets	191.04	219.68
	(h) Deferred tax assets (net)	221.37	861.33
	(i) Income tax assets (net)	251.92	819.14
	(j) Other non-current assets	182.64	371.67
	Total - Non-current assets	58,702.60	61,190.92
(2)	Current assets		
	(a) Inventories	6,208.16	8,592.46
	(b) Biological assets other than bearer plants	78.30	181.03
	(c) Financial assets		
	(i) Trade receivables	4,724.02	4,346.86
	(ii) Cash and cash equivalents	8,959.87	5,370.54
	(iii) Bank balances other than (ii) above	77.33	86.03
	(iv) Loans	47,967.61	50,845.49
	(v) Other financial assets	1,910.54	2,588.69
	(d) Other current assets	1,553.07	1,398.57
	Total - Current assets	71,478.90	73,409.67
	Total assets	130,181.50	134,600.59
(B)	EQUITY AND LIABILITIES		
(1)	Equity		
	(a) Equity share capital	1,396.27	1,396.27
	(b) Other equity	19,725.20	21,550.55
	Total - Equity	21,121.47	22,946.82
(2)	Liabilities		
(2.1)	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	30,474.87	37,967.35
	(i) Lease liabilities	114.70	134.06
	(iii) Other financial liabilities	0.60	0.60
	(b) Provisions	568.72	232.17
	Total - Non-current liabilities	31,158.89	38,334.18
(2.2)	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	70,625.74	66,336.74
	(i) Lease liabilities	28.63	58.15
	(iii) Trade payables		
	(a) Total outstanding dues of micro enterprises and small enterprises	370.36	436.06
	(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,979.20	1,943.85
	(iv) Other financial liabilities	3,474.49	3,394.18
	(b) Other current liabilities	694.83	752.53
	(c) Provisions	727.89	398.08
	Total - Current liabilities	77,901.14	73,319.59
	Total liabilities	109,060.03	111,653.77
	Total - Equity and Liabilities	130,181.50	134,600.59

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Part IV - Standalone statement of cash flows

(₹ In lakhs)

Sr. No.	Particulars	Year ended	
		31/03/2022 (Audited)	31/03/2021 (Audited)
(A)	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit before tax	2,816.39	379.13
	Adjustments for non cash transactions and items considered separately:		
	Depreciation and amortisation expense	920.80	870.14
	Assets written off	27.81	-
	Allowance for doubtful advances	-	49.54
	Net gain on sale of property, plant and equipment (including exceptional item)	(1,022.87)	(517.49)
	Net loss/(gain) on foreign currency translation	5.85	(7.74)
	Changes in fair value of biological assets other than bearer plants	103.12	(94.49)
	Sundry balances written off	42.08	-
	Liabilities / provisions no longer required written back / reversed	(257.60)	(154.99)
	Finance cost	8,267.62	7,958.72
	Interest income	(3,893.20)	(3,789.49)
	Dividend income	(3,005.78)	(6,038.30)
	Operating profit / (loss) before working capital changes	**4,004.22**	**(1,344.97)**
	Changes in working capital:		
	Inventories	2,383.91	244.04
	Trade and other receivables	(482.03)	(926.89)
	Trade and other payables	(178.97)	639.05
	Cash generated from / (used in) operating activities before taxes	**5,727.13**	**(1,388.77)**
	Income taxes paid (net of refund)	(620.18)	(236.78)
	Net cash generated from / (used in) operating activities	**5,106.95**	**(1,625.55)**
(B)	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of property, plant and equipment, other intangible assets and investment property	(811.17)	(1,489.73)
	Proceeds from sale of property, plant and equipment	1,050.00	650.00
	Investments made	(337.79)	(7,092.54)
	Interest received	4,579.85	2,791.12
	Dividend received	3,005.78	6,038.30
	Intercorporate deposits received back	67,048.00	20,150.00
	Inter-corporate deposits placed	(64,250.00)	(62,298.00)
	Refund of bank deposits (net)	8.20	237.57
	Net cash generated from / (used in) investing activities	**10,292.87**	**(41,013.28)**
(C)	CASH FLOW FROM FINANCING ACTIVITIES		
	Repayment of long term borrowings	(125.00)	(16,290.30)
	Long term borrowings availed	15,000.00	38,858.00
	Short term borrowings repaid (net)	(7,078.48)	(18,210.64)
	Inter-corporate deposits taken	41,500.00	71,670.00
	Inter-corporate deposits repaid	(52,500.00)	(21,670.00)
	Payment of lease liabilities (including interest)	(64.68)	(87.07)
	Payment of finance cost	(7,696.90)	(6,753.31)
	Payment of dividend (including dividend transferred to Investor Education Protection Fund)	(845.96)	(837.26)
	Net cash (used in) / generated from financing activities	**(11,811.02)**	**46,679.42**
	Net increase in cash and cash equivalents	**3,588.80**	**4,040.59**
	Cash and cash equivalents at the beginning of the year	5,370.54	1,329.76
	Unrealised gain on foreign currency cash and cash equivalents	0.53	0.19
	Cash and cash equivalents at the end of the year	**8,959.87**	**5,370.54**

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

(₹ In lakhs)

	Standalone Audited	
	31/03/2022	31/03/2021
Components of cash and cash equivalents		
Balances with banks:		
- In current accounts	3,075.43	4,726.52
- In EEFC accounts	433.03	159.31
- In foreign bank accounts held by foreign branches	445.14	470.36
- In deposit accounts	5,000.00	-
Cash on hand	6.27	14.35
	8,959.87	**5,370.54**

WALKER CHANDIOK & Co LLP ★ MUMBAI ★ CHARTERED ACCOUNTANTS

Part V - Additional disclosure as per Regulation 52(4) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Sr. No.	Particulars	As at 31/03/2022
1	Asset Coverage Ratio (in times) [Asset value / Debt outstanding]	1.68 - Elkhill property 2.15 - Mudis property
2	Debenture redemption reserve	-
3	Outstanding redeemable preference shares	-
4	Capital redemption reserve	-

a) **Details of Non Convertible Debentures (NCDs)**

Sr. No.	Particulars	Rating	Previous due date*		Next due date	
			Principal	Interest	Principal	Interest
1	NCDs - Rs. 5,000 lakhs	India Rating AA/Stable		30 January 2022	30 April 2022	30 April 2022
2	NCDs - Rs. 5,000 lakhs (put option on 30 April 2022)***			30 January 2022	30 April 2023	30 April 2022
3	NCDs - Rs. 7,500 lakhs (put option on 28 September 2022)			28 March 2022	28 September 2023	28 June 2022
4	Principal Protected Market Linked NCDs - Rs. 12,500 lakhs	India Rating PP-MLD AAemr/Stable			29 March 2023	29 March 2023
5	Principal Protected Market Linked NCDs - Rs. 5,000 lakhs	India Rating PP-MLD AAemr/Stable			25 January 2024	25 January 2024

b) **Details of Commercial Papers**

Sr. No.	ISIN	Rating	Previous due date of payment/ date of maturity*	Next due date of payment / date of maturity**	Amount (₹ in lakhs)
1	INE050A14598	A1+	29 April 2021		2,500
2	INE050A14606	A1+	27 September 2021		1,000
3	INE050A14606	A1+	27 September 2021		2,000
4	INE050A14606	A1+	27 September 2021		2,500
5	INE050A14622	A1+	26 October 2021		5,000
6	INE050A14614	A1+	26 November 2021		3,000
7	INE050A14630	A1+	30 December 2021		1,000
8	INE050A14630	A1+	30 December 2021		500
9	INE050A14630	A1+	30 December 2021		2,000
10	INE050A14648	A1+	07 March 2022		500
11	INE050A14648	A1+	07 March 2022		1,500
12	INE050A14655	A1+	24 March 2022		500
13	INE050A14655	A1+	24 March 2022		700

*Interest and principal have been paid on the due dates.

**There are no outstanding commercial papers as at 31 March 2022.

*** The put option has not been exercised.

Note: There is no change in the credit ratings of NCDs and commercial papers during the year ended 31 March 2022.



Notes (Parts I to V):

1 The standalone 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 30 May 2022.

2 The Statement has 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 Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

3 The Statement and audit report of statutory auditors of The Bombay Burmah Trading Corporation Limited and its branches (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.

4 Other income for year ended 31 March 2022 and 31 March 2021 includes dividend of Rs. 2,977.77 lakhs and Rs. 5,975.00 lakhs, respectively, received from one of the subsidiaries of the Corporation forming part of 'Investments' segment.

5 Exceptional item pertains to profit on sale of property, plant and equipment (residential flat) during the year ended 31 March 2022.

6 The figures of the quarters ended 31 March 2022 and 31 March 2021 are the balancing figures between audited figures in respect of the full financial year and the published unaudited year to date figures up to third quarter of the respective financial years which have been subjected to a limited review by the statutory auditors.

7 Formulae for computation of ratios are as follows

(a) Debt equity ratio (Gross) = Debt / Net worth
[Debt: Non-current borrowings + current borrowings + lease liabilities]
[Net worth: Paid-up equity share capital + other equity]

(b) Debt equity ratio (Net) = Debt / Net worth
[Debt: Non-current borrowings + current borrowings + lease liabilities - intra group borrowings]
[Net worth: Paid-up equity share capital + other equity]

(c) Debt service coverage ratio = Earnings before finance cost, depreciation and amortisation expense, exceptional items and tax ('EBITDA') / (Finance cost + Principal repayment made of long-term debt and lease liabilities for the respective period/year)

(d) Interest service coverage ratio = EBITDA / Finance cost

(e) Current ratio = Current assets / Current liabilities

(f) 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]

(g) Current liability ratio = Current liabilities / Total liabilities

(h) Total debt to total assets = [Non-current borrowings + current borowings + lease liabilities] / Total assets

(i) Debtors turnover = Annualised revenue from operations / Average trade receivables

(j) 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]

(k) Operating margin = [EBITDA - Other income] / Revenue from operations

(l) Net profit margin = Profit after tax / Revenue from operations

(m) Bad debt to accounts receivable ratio = Bad debts /Average trade receivables

8 The Board of Directors of the Corporation has recommended a dividend of Rs. 1.2 per share of face value of Rs. 2 for the financial year ended 31 March 2022.

9 Comparative figures have been regrouped / reclassified / rearranged wherever necessary to conform to current year's presentation.



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

NESS NUSLI WADIA

Digitally signed by NESS NUSLI WADIA
Date: 2022.05.30 21:56:02 +05'30'

Ness Wadia
Managing Director

Mumbai
30 May 2022