

**Registered Office**

201, Nav Neelam Building, A Wing,
2nd Floor, 108, Worli Sea Face Road, Worli
Mumbai – 400 018
Tel.: +91 9167346889
CIN : L65990MH1984PLC033919
Email : btl.invtcomp@rediffmail.com

Date: 11th November, 2022

To
The Listing Department
BSE Limited
Phirozee Jeejeebhoy Towers
Dalal Street, 25th Floor
Mumbai - 400001

Subject: Outcome of Board Meeting dated November 11th, 2022

Dear Sir/Madam,

We are pleased to inform you that the Board of Directors of the Company at its meeting held on Friday, November 11th, 2022 at 3:00 P.M., inter alia, has approved the following:

1. The Un-audited Standalone Financial Results of the company for the Quarter and half year ended on September 30th, 2022;
2. The Limited Review Report on the Un-audited Standalone Financial Results of the company for the Quarter and half year ended on September 30th, 2022.

The above Financial Results have been reviewed by the Audit Committee in its meeting held today i.e. Friday, November 11th, 2022 and approved by the Board of Directors in its meeting held on the same day.

The Board Meeting commenced at 3:00 P.M. and concluded at 04:00 P.M.

You are requested to kindly take note of this.

Thanking you,
Yours faithfully,

For BOMBAY TALKIES LIMITED

BOMBAY TALKIES LIMITED

Director/Authorised Signatory

(DHARMESH KOTAK)

Director

DIN: 06642157

Encl: As above mentioned

Bombay Talkies Limited

(Formerly Known as White Lion Asia Limited)

(CIN NO.: L65990MH1984PLC033919)

Regd Office : 201, Nav Neelam Building, A Wing, 2nd Floor, 108, Worli Sea Face Road, Worli, Mumbai - 400 018

Email : btl.invtcomp@rediffmail.com, Website : www.bombaytalkieslimited.com, Tel : 9167346889

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2022

Sr. No.	Particulars	(Amount Rupees in Lakhs)					
		Quarter Ended			Half Year Ended		Year Ended
		30-09-2022 (Unaudited)	30-06-2022 (Unaudited)	30-09-2021 (Unaudited)	30-09-2022 (Unaudited)	30-09-2021 (Unaudited)	31-03-2022 (Audited)
I	Income From Operations	32.06	4.02	3.72	36.08	4.80	7.99
II	Other Income	0.90	0.90	0.90	1.80	1.80	3.60
III	Total Income from operations (I + II)	32.96	4.92	4.62	37.88	6.60	11.59
IV	Expenses						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchase of stock-in-trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	27.52	3.65	3.66	31.17	4.73	7.71
	(d) Employee benefits expense	1.92	1.44	0.84	3.36	1.46	2.89
	(e) Depreciation and amortisation expense	-	-	0.24	-	0.47	0.94
	(f) Finance Cost	-	-	-	-	-	-
	(g) Other expenses	6.15	3.38	2.98	9.53	4.55	10.62
	Total Expenses	35.59	8.47	7.72	44.05	11.21	22.17
V	Profit (Loss) before exceptional Items and extraordinary items and tax (III-IV)	(2.63)	(3.55)	(3.10)	(6.17)	(4.60)	(10.58)
VI	Exceptional Items	15.95	-	-	15.95	-	7.74
VII	Profit from ordinary activities before finance costs and Exceptional Items (V-VI)	(18.58)	(3.55)	(3.10)	(22.13)	(4.60)	(18.32)
VIII	Extra Ordinary Items	-	-	-	-	-	-
IX	Net Profit/(Loss) before tax (VII-VIII)	(18.58)	(3.55)	(3.10)	(22.13)	(4.60)	(18.32)
X	Tax Expense :						
	(1) Current Tax	-	-	-	-	-	-
	(2) Deferred Tax	-	-	-	-	-	-
	Total Tax Expenses	-	-	-	-	-	-
XI	Net profit/(Loss) for the period from continuing operations (IX-X)	(18.58)	(3.55)	(3.10)	(22.13)	(4.60)	(18.32)
XII	Profit/(Loss) for the period from discontinuing operations	-	-	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-	-	-
XIV	Profit/(Loss) for the period from discontinuing operations (after tax)	-	-	-	-	-	-
XV	Profit (Loss) for the period (XI + XIV)	(18.58)	(3.55)	(3.10)	(22.13)	(4.60)	(18.32)
XVI	Other Comprehensive Income	-	-	-	-	-	-
XVII	Total Comprehensive Income	(18.58)	(3.55)	(3.10)	(22.13)	(4.60)	(18.32)
XVIII	Paid up equity share capital (Face Value of Re. 1/- per Share)	540.00	540.00	540.00	540.00	540.00	540.00
XVIII	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-	-	-	-	24.62
XX	Earnings Per Share (EPS)						
	(a) Basic	-	-	-	-	-	-
	(b) Diluted	-	-	-	-	-	-

Notes:

- The above results are in compliance with Indian Accounting Standards (Ind-AS) notified by the Ministry of Corporate Affairs. The results for the previous periods have been restated as per Ind AS. The standalone financial results of the Company for the quarter and half year ended 30th September, 2022 have been reviewed by the Audit Committee at their meeting held on 11th November, 2022 and have been approved by the Board of Directors at its meeting held on 11th November, 2022.
- Reconciliation of Net Profit & Equity as previously reported under India GAAP (IGAAP) and Ind-AS for the quarters/periods are presented as under:

Particulars	30-09-2022 (Unaudited)	30-09-2021 (Unaudited)
Net Profit/Equity as per IGAAP	(18.58)	(3.10)
Appreciation/ (Diminution) in value of Investments	-	-
Reclassification of Net Actuarial (Gain) / Loss on employee defined benefit obligation to other comprehensive income	-	-
Net Profit/Equity as per Ind-AS	(18.58)	(3.10)
Other Comprehensive Income	-	-
Total Comprehensive Income/Equity as per Ind-AS	(18.58)	(3.10)
- The standalone financial results of the Company for the Quarter and Half Year ended 30th September, 2022 have not been audited by the Statutory Auditors.
- The Statutory Auditors have carried out a "Limited Review" of the above financial results for the Quarter / Half Year ended 30th September, 2022.
- Previous period/Year figures have been regrouped/reclassified to make them comparable with those of current period/year.

For Bombay Talkies Limited



Dharmesh Kotak
Director

(DIN No.: 06642157)

Place: Mumbai
Dated: 11.11.2022

Bombay Talkies Limited

(Formerly Known as White Lion Asia Limited)

(CIN NO.: L65990MH1984PLC033919)

Regd Office : 201, Nav Neelam Building, A Wing, 2nd Floor, 108, Worli Sea Face Road, Worli, Mumbai – 400 018

Standalone Statement of Assets and Liabilities

Amount Rupees in Lakhs

Sr No	Particulars	As at	As at
		(Current Half Year ended) 30th September 2022	(Previous Year ended) 31st March 2022
		(Unaudited)	(Audited)
	Assets		
1	Non-Current Assets		
	Property, Plant and Equipment	34.71	34.24
	Capital work-in-Progress	-	-
	Investment Property	-	-
	Goodwill	-	-
	Other Intangible Assets	-	-
	Biological assets other than bearer plants	-	-
	Investments accounted for using equity method	-	-
	Non-Current Financial Assets	34.71	34.24
	Non-current investments	222.22	222.22
	Trade recivables, non-current	-	-
	Loans, non-current financial assets	-	-
	Total Non-Current Financial Assets	222.22	222.22
	Deferred tax assets (net)	-	-
	Other non-current assets	-	-
	Total Non-Current Assets	256.93	256.46
2	Current Assets		
	Inventories	76.58	107.75
	Current Financial Assets		
	Current investments	-	-
	Trade recivables, current	20.74	20.44
	Cash and cash equivalents	2.15	1.24
	Bank balance other than cash and cash equivalents	0.30	1.06
	Loans, current	170.50	170.50
	Other current financial assets	-	-
	Total Current Financial Assets	193.69	193.24
	Current tax assets (net)	-	-
	Other current assets	-	-
	Total Current Assets	270.27	301.01
	Non-current assets classified as held for sale	-	-
	Regulatory deferral account debit balance and related	-	-
	Deferred tax assets	-	-
	Total Assets	527.20	557.45



	Equity and Liabilities		
1	Equity		
	Equity attributable to owners of parent		
	Equity Share Capital	540.00	540.00
	Other Equity	(15.83)	6.30
	Total Equity attributable to owners of parents	524.17	546.30
	Non controlling assets	-	-
	Total Equity	524.17	546.30
2	Liabilities		
	Non-Current Liabilities		
	Non-Current Financial Liabilities		
	Borrowing, non-current	-	-
	Trade payables, non current	-	-
	Other non-current liabilities	-	-
	Total Non-Current Financial Liabilities	-	-
	Provision, non-current	-	-
	Deferred tax liabilities (net)	-	-
	Deferred government grants, Non-current	-	-
	Other non-current liabilities	-	-
	Total Non-Current Liabilities	-	-
	Current Liabilities		
	Current Financial Liabilities		
	Borrowings current	-	-
	Trade payables, current	-	-
	Other current financial liabilities	-	-
	Short-term provisions	-	-
	Total Current Financial Liabilities	-	-
	Other current liabilities	-	10.62
	Provisions, current	3.03	0.53
	Current tax liabilities (Net)	-	-
	Deferred government grants, current	-	-
	Total Current Liabilities	3.03	11.15
	Liabilities directly associated with assets in disposal group classified as held for sale	-	-
	Regulatory deferral account credit balance and related deferred tax liability	-	-
	Total Liabilities	3.03	11.15
	Total Equity and Liabilities	527.20	557.45

Place: Mumbai
Dated: 11.11.2022



For Bombay Talkies Limited

Dhamesh Kotak
Dhamesh Kotak
Director
(DIN No.: 06642157)

Bombay Talkies Limited

(Formerly Known as White Lion Asia Limited)
(CIN NO.: L65990MH1984PLC033919)

Regd Office : 201, Nav Neelam Building, A Wing, 2nd Floor, 108, Worli Sea Face Road, Worli, Mumbai – 400 018

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2022.

Amount Rupees in Lakhs

PARTICULARS	FOR THE	FOR THE
	HALF YEAR ENDED	YEAR ENDED
	30th September, 2022	31st March, 2022
	(Unaudited)	(Audited)
Operating Activities :		
Profit before Tax	(22.13)	(18.32)
Profit before Tax	(22.13)	(18.32)
<i>Adjustments to reconcile profit before tax to net cash flows:</i>		
Depreciation and impairment of property, plant and equipment	-	0.94
Gain/loss on disposal of property, plant and equipment	-	-
Reduction on account of Demerger of Undertaking	-	-
Loss on account of fire	-	-
Finance Income	-	-
Finance Costs	-	-
Rental Income	-	-
Insurance Claim Received	-	-
<i>Working Capital Adjustments:</i>		
(Increase)/decrease in inventories	31.17	7.71
(Increase)/decrease in trade receivable	(0.30)	-
(Increase)/decrease in other bank balances	-	-
(Increase)/decrease in other financial assets	-	(0.50)
(Increase)/decrease in other assets	-	-
(Decrease)/increase in trade payable	-	-
(Decrease)/increase in other financial liabilities	-	-
(Decrease)/increase in provision	2.51	0.05
(Decrease)/increase in other current liabilities	(10.62)	3.54
(Decrease)/increase in current tax liabilities (Net)	-	-
Cash generated from Operation	0.63	(6.58)
Income Tax Paid	-	-
Net Cash flows from Operating Activities (A)	0.63	(6.58)
Investing Activities		
Proceeds from sale of property, plant and equipment	(0.47)	-
(Increase)/decrease in Loans	-	-
(Increase)/decrease in Investments	-	8.60
(Increase)/decrease in Non-Current Assets	-	-
Purchase of property, plant and equipment	-	(1.56)
Insurance Claim Received (Building, Plant & Machinery)	-	-
Rental Income	-	-
Interest Received	-	-
Net Cash flows used in Investing Activities (B)	(0.47)	7.04
Financing Activities		
(Repayment)/Proceeds from borrowings - Non Current	-	-
(Repayment)/Proceeds from borrowings - Current	-	-
Interest Paid	-	-
Net Cash from / (Used in) Financing Activities (C)	-	-
Net increase in Cash & Cash Equivalents (A+B+C)	0.16	0.46
Cash & Cash Equivalents at the beginning of the Year	2.29	1.83
Cash & Cash Equivalents as at Closing Balance	2.45	2.29

For and on behalf of the Board
Bombay Talkies Limited



[Signature]
Dharmesh Kotak
Director
DIN : 06642157

Place : Mumbai
Dated: 11.11.2022

LIMITED REVIEW REPORT

To
The Board of Directors,
Bombay Talkies Limited

We have reviewed the unaudited financial results of **Bombay Talkies Limited** ("the Company"), for the quarter ended September 30, 2022 together with the notes thereon (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015"), which has been initiated by us for identification purposes. The Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Further, the management is also responsible to ensure that the accounting policies used in preparation of this Statement are consistent with those used in the preparation of the Company's opening unaudited Balance Sheet as at April 01, 2016 prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with Ind AS and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

We draw attention to the following matters:

- a) Note 2 to the Statement which states that the Company has adopted Ind AS for the financial year commencing from April 1, 2022, and accordingly, the Statement has been prepared by the Company's Management in compliance with Ind AS.
- b) We were neither engaged to review, nor have we reviewed, nor have we reviewed the comparative figures including reconciliation to the Total Comprehensive Income for the quarter ended on September 30, 2022. As set out in note 5 to the Statement, these figures have been furnished by the Management.

Place : Kolkata
Date : 11th November, 2022

For **S. N. Chakrabarty & Co.**
Chartered Accountants



Saurindra Nath Chakrabarty
(Proprietor)
Membership No : 016230
Firm Regn. No.: 309080E
UDIN : 22016230BCUCYAF148