

**BOMBAY WIRE ROPES LIMITED**  
CIN: L24110MH1961PLC011922

401/405, Jolly Bhavan No- 1,  
10, New Marine Lines,  
Mumbai- 400 020  
Tel :- (022) 22003231 / 5056 / 4325.  
Fax : (022) 2206 0745  
E :contactus@bombaywireropes.com

April 23, 2021

The General Manager  
Corporate Relationship Department,  
BSE Limited, 1<sup>st</sup> Floor, New Trading Wing, Rotunda Building,  
Phiroze Jeejeebhoy Towers , Dalal Street, Fort  
Mumbai-400 001

**Ref: Scrip ID: BOMBWIR; Scrip Code : 504648; ISIN : INE089T01023**

**Sub: Outcome of Board Meeting and Disclosure under Regulation 30 of the SEBI  
(Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/ Madam,

We wish to inform you that the Board of Directors of the Company at their meeting held today, i.e. Friday 23<sup>rd</sup> April, 2021 ( " the Board Meeting" ), has, inter alia, approved the Audited Financial Results (Standalone) for the Quarter and year ended 31<sup>st</sup> March, 2021.

In this regard, we are enclosing herewith a copy of the following as prescribed under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (" the Listing Regulations").

1. The Audited Financial Results (as stated above) in the detailed format as per the Listing Regulations, along with the Auditors Report.
2. Extract of the said results as being released to advertisement agency for publication in newspapers in terms of regulation 47.
3. Declaration pursuant to regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Further, the said meeting commenced at 12:00 PM and concluded at 12:30 PM.

Thanking You,  
Yours faithfully,  
For Bombay Wire Ropes Limited

(Raj Kumar Jhunjunwala)  
Whole Time Director  
DIN: 01527573

**Auditor's Report on the audited Quarterly Financial Results & Year to date Financial Results of the company pursuant to the Regulation 33 of the SEBI (Listing obligation and Disclosure Requirements) Regulation, 2015**

**Independent Auditors' Report  
To the Board of Directors of Bombay Wire Ropes Limited**

**Opinion**

We have audited the accompanying quarterly financial results of **Bombay Wire Ropes Limited** (hereinafter referred to as "the Company") for the quarter ended on 31<sup>st</sup> March 2021 and the year to date results from the year ended on 31<sup>st</sup> March 2021, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the standalone annual financial results:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the standalone net profit and other comprehensive income and other financial information of the company for the year ended 31 March 2021.

**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 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Standalone Annual 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 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 is sufficient and appropriate to provide a basis for our opinion on the standalone annual financial results.

**Material Uncertainty related to Going Concern**

We draw attention to Note no 19 in the financial results, which states that the company has discontinued its operations and hence company's ability to continue as going concern has ceased to exist. Accordingly fundamental going concern assumptions of going concern has not been followed while preparation and presentation of financial statements

Our opinion is not modified in respect of this matter

**Managements and Board of Directors' Responsibilities for the Standalone Annual Financial Results**

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements. The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the standalone net profit/ loss and other comprehensive income and other financial information of the Company in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the entities included in the Company are responsible for maintenance of adequate accounting records in accordance with



**BRANCHES :**

**NAVI MUMBAI :** 302 / 304 Arenja Corner, Sector 17, Vashi, Navi Mumbai - 400 703. • Tel. : +91-22-2766 6478  
**DELHI :** 505, Nirmal Tower, 26, Barakhamba Road, New Delhi -110 001. • Tel. : +91-11-4019 0200



the provisions of the Act for safeguarding of the assets of each entity 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the standalone annual financial results by the Management and the Directors of the Company, as aforesaid.

In preparing the standalone annual financial results, the respective Management and the Board of Directors of the entities included in the Company are responsible for assessing the ability of each entity to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. The respective Board of Directors of the entities included in the Company are responsible for overseeing the financial reporting process of each entity.

#### **Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole are 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. 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 these standalone annual financial results.

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

- Identify and assess the risks of material misstatement of the standalone annual financial results, 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.
- 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 through a separate report on the complete set of standalone financial statements on whether the entity has adequate internal financial controls with reference to standalone 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 in the standalone annual financial results made by the Management and Board of Directors of the company.
- Conclude on the appropriateness of the Management's and Board of Directors 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 appropriateness of this assumption. 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 standalone annual financial results 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 standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Company 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.

**Other Matter**

The standalone annual financial results include the results for the quarter ended 31 March 2021 being the balancing figures between the audited figures in respect of the full financial year and the published audited year to date figures up to the third quarter of the current financial year

**For Batliboi & Purohit**  
**Chartered Accountants**  
**Firm Registration: 101048W**



**Gaurav Dhebar**  
**Partner**  
**Membership No: 153493**  
**UDIN: 21153493AAAACN6209**

Date: 23/04/2021  
Place: Mumbai







## BOMBAY WIRE ROPES LIMITED

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April 23, 2021

The General Manager  
Corporate Relationship Department,  
BSE Limited,  
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Thanking You,  
Yours faithfully,  
For Bombay Wire Ropes Limited

(Raj Kumar Jhunjhunwala)  
Whole Time Director  
DIN: 01527573



BOMBAY WIRE ROPES LIMITED			
CIN: L24110MH1961PLC011922			
Regd. Office: 405/405, Jolly Bhavan No. 1, 10 New Marine Lines, Mumbai-400 020			
Phone:022-22003231; Fax:022-22060745; Email: contactus@bombaywireropes.com; Website: www.bombaywireropes.com			
STATEMENT OF AUDITED ASSETS & LIABILITIES			
		Rs. In Lakhs	
Particulars	As at 31/03/2021	As at 31/03/2020	
	Audited	Audited	
<b>A ASSETS</b>			
<b>1 Non-current assets</b>			
a) Property, plant and equipment	91.33		92.99
b) Capital work-in-progress	-		-
c) Intangible assets	-		-
d) Financial assets/Intangible assets	-		-
(i) Other investments	-		-
(ii) Loans	8.32		5.64
(iii) Trade and other receivables	-		-
(iv) Other financial assets	-		-
e) Non-current tax assets (net)	208.75		208.75
f) Other non-current assets	0.69		0.69
<b>Sub total - Non-current assets</b>	<b>309.09</b>		<b>308.07</b>
<b>2 Current assets</b>			
a) Inventories	-		-
a) Financial assets			
(i) Investments	377.58		268.19
(ii) Trade and other receivables	-		-
(iii) Cash and cash equivalents	12.77		13.53
(iv) Loans	-		-
(v) Other financial assets	-		-
c) Current tax assets (net)	-		-
d) Other Current assets	0.31		0.76
e) Income Tax Asset (Net)	3.82		4.70
<b>Sub total - Current assets</b>	<b>394.48</b>		<b>287.18</b>
<b>TOTAL - ASSETS</b>	<b>703.57</b>		<b>595.25</b>
<b>B EQUITY AND LIABILITIES</b>			
<b>1 Equity</b>			
a) Share capital	53.39		53.39
b) Other equity	629.78		521.67
<b>Sub total - Equity</b>	<b>683.17</b>		<b>575.06</b>
<b>2 Liabilities</b>			
<b>Non-current liabilities</b>			
a) Financial liabilities			
(i) Borrowings	-		-
(ii) Other financial liabilities	-		-
b) Deferred income	-		-
c) Provisions	0.20		0.06
d) Deferred tax liabilities (net)	-		-
e) Other non-current liabilities	-		-
<b>Sub total - Non-current liabilities</b>	<b>0.20</b>		<b>0.06</b>
<b>Current liabilities</b>			
a) Financial liabilities			
(i) Borrowings	-		-
(ii) Trade and other payables	-		-
(iii) Other financial liabilities	10.44		10.45
b) Deferred income	-		-
c) Other current liabilities	5.11		4.15
d) Provisions	4.65		5.53
<b>Sub total - current liabilities</b>	<b>20.20</b>		<b>20.13</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>703.57</b>		<b>595.25</b>

**Notes:**

- The above audited financial results were reviewed by the Audit Committee and thereafter, the Board of Directors approved the above results and were taken on record at their meetings held on 23rd April 2021.
- The figures of the previous periods/ year have been regrouped/ reclassified/amended, wherever necessary to make them comparable with those of the current period/ year..
- The Company has only a single reportable segment.

For BOMBAY WIRE ROPES LIMITED



Raj Kumar Jhunjhunwala  
Whole Time Director  
DIN: 01527573

Place of Signature : Mumbai  
Date: 23rd April, 2021.





BOMBAY WIRE ROPES LIMITED						
Corporate Identity Number(CIN): L24110MH1961PLC011922						
Regd. Office: 405/405, Jolly Bhavan No. 1, 10 New Marine Lines, Mumbai-400 020						
Ph:022-22003231; Fax:022-22060745; Email: contactus@bombaywireropes.com; Website: www.bombaywireropes.com						
STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31 / 03 / 2021						
(₹ in Lakhs)						
Sr.	Particulars	Quarter Ended			March 31, 2021	March 31, 2020
		March 31, 2021	December 31, 2020	March 31, 2020		
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue from operations	-	-	-	-	-
2	Other income	8.66	7.80	-	44.70	19.39
	Total Income	8.66	7.80	-	44.70	19.39
3	Expenses					
	(a) Cost of materials consumed	-	-	-	-	-
	(b) Purchases of stock-in-trade	-	-	-	-	-
	(c) Changes in inventories of finished goods, work in progress and stock-in-trade	-	-	-	-	-
	(d) Employee benefits expenses	4.95	4.57	7.48	18.95	20.57
	(e) Depreciation & amortisation expenses	0.41	0.82	0.40	1.65	1.66
	(f) Other Expenses	1.59	2.91	8.00	9.05	15.22
	Total expenses	6.95	8.40	15.88	29.65	37.45
4	Profit/ (Loss) before exceptional items and tax (1+2-3)	1.71	(0.60)	(15.88)	15.05	(18.06)
5	Exceptional Items	-	-	-	-	-
6	Profit/ (Loss) before tax (4-5)	1.71	(0.60)	(15.88)	15.05	(18.06)
7	Tax Expense					
	Current tax (under MAT provisions)	-	-	-	-	-
	Current tax (under normal provisions)	0.38	-	-	0.38	-
	Tax provision for earlier years written back	(1.28)	-	-	-	-
	Deferred tax	(0.25)	-	-	-	-
8	Profit/ (Loss) for the year (6-7)	2.36	(0.60)	(15.88)	14.67	(18.06)
9	Other comprehensive income (OCI)					
	(i) Items that will not be reclassified to profit or loss	18.31	24.88	(27.94)	82.31	(28.02)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
10	Total Comprehensive income for the year (8+9)	20.67	24.28	(43.82)	96.98	(46.08)
11	Paid-up equity share capital (Face Value of Rs 1/- each)	53.40	53.40	53.40	53.40	53.40
12	Other Equity				629.78	521.67
13	Earnings Per Share					
	(of Rs. 1/- each) (not annualised):					
	a) Basic	0.04	(0.01)	(0.30)	0.27	(0.34)
	b) Diluted	0.04	(0.01)	(0.30)	0.27	(0.34)

- The above results have been prepared in accordance with Indian Accounting Standard (Ind AS) notified under section 133 of the Companies Act 2013, read together with Companies (Indian Accounting Standard) Rules, 2015.
- The above results have been reviewed by the Audit Committee and thereafter, were approved & taken on record by the Board of Directors of the Company at their meeting held on 23rd April, 2021.
- Deferred Tax Asset is not recognised during the year because there is no probability that future taxable profit will be available against which, the temporary difference in tax can be utilised. Deferred Tax Assets are reviewed at each reporting date and are reduced to the extent that is no longer probable.
- Companies operations are closed and hence there is no impact on account of COVID-19.
- Earlier period figures have been regrouped/rearranged wherever necessary.
- The Company has only a single reportable segment.

For BOMBAY WIRE ROPES LIMITED



Raj Kumar Jhunjhunwala  
Whole Time Director  
DIN: 01527573

Place of Signature : Mumbai  
Date: 23rd April, 2021



**BOMBAY WIRE ROPES LIMITED**

(in Rupees)

**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2021**

	<u>2020-21</u>	<u>2019-20</u>
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit Before Exceptional and Extra ordinary Items and Tax	96,97,708	(46,08,041)
Adjustments to reconcile Profit Before Exceptional and Extra ordinary Items and Tax to Net Cash Flow provided by Operating Activities :		
Finance Costs	-	-
Depreciation and Amortisation Expense	1,65,590	1,65,590
Interest Income	(26,262)	(4,70,416)
Income/ Dividend from Mutual Funds	(3,700)	(12,799)
Operating Profit before Working Capital Changes	<u>98,33,336</u>	<u>(49,25,666)</u>
Adjustments to reconcile Operating Profit to Cash Flow provided by changes in Working Capital :		
Increase / (Decrease) in Trade Payables	-	-
Increase / (Decrease) in Other Long-Term and Current Liabilities	1,10,158	2,06,303
(Decrease) / Increase in Short Term Provisions	(87,705)	1,55,792
Decrease / (Increase) in Trade and Other Receivables	-	-
(Increase) / Decrease in Long-Term and Short-Term Loans & Advances	(1,80,196)	(87,546)
(Increase) / Decrease in Other Non-Current and Current Assets	44,596	1,54,968
Cash Generated from / (used in ) Operations	<u>97,20,189</u>	<u>(44,96,149)</u>
Dividend	-	-
Direct Tax Refund / (Expense) (Net)	-	-
Cash Flow before Exceptional and Extra Ordinary Items	<u>97,20,189</u>	<u>(44,96,149)</u>
Exceptional / Extra Ordinary Items (Previous Exp)	-	-
Net Cash Generated / (Used in) Operating Activities	<u>97,20,189</u>	<u>(44,96,149)</u>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES :</b>		
Interest Income	26,262	4,70,416
Investment in Mutual Fund	(98,26,313)	43,61,389
Dividend from Mutual Funds	3,700	12,799
Net Cash Generated / (Used in) Investing Activities	<u>(97,96,351)</u>	<u>48,44,604</u>





**C. CASH FLOW FROM FINANCING ACTIVITIES :**

Interest Expense (Net)	-	-
Net Cash Generated / (Used in) Financing Activities	-	-
Net Increase/(Decrease) in Cash & Cash Equivalent (A + B + C)	(76,161)	3,48,455
Cash and Cash equivalent at the beginning of the year	13,52,988	10,04,533
Cash and Cash equivalent at the end of the year	12,76,827	13,52,988

Notes:-

1. The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Accounting Standard (AS) - 3 on "Cash Flow Statements" notified under the Companies Accounting Standard Rules, 2006.
2. Proceeds / (Repayment) from Short-Term Borrowings have been shown on net basis.
3. Cash and Cash Equivalents do not include any amount which is not available to the Company for its use.
4. Cash and Cash Equivalents as at the Balance Sheet date consists of :

	Year Ended 31-03-2021	Year Ended 31-03-2020
Cash and Cash Equivalents	1276827	1352988
	1276827	1352988

5. Figure in brackets represents Cash Outflow from respective activities.

For and on behalf of the Board of Directors



Raj Kumar Jhunjunwala  
Whole Time Director



EXTRACT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2021

Particulars	Quarter ended	Quarter ended	Year Ended	Year Ended
	31.03.2021	31.12.2020	31.03.2021	31.03.2020
	Audited	Unaudited	Audited	Audited
Total Income from Operations (net)	-	-	-	-
Net Profit / (Loss) for the period/year (before tax and exceptional items)	1.71	(0.60)	15.05	(18.06)
Net Profit / (Loss) for the period/ year (before tax) (after exceptional items)	1.71	(0.60)	15.05	(18.06)
Net Profit / (Loss) for the period/ year after tax (after exceptional items)	2.36	(0.60)	14.67	(18.06)
Total comprehensive income for the period/ year (comprising profit/(loss) for the period/ year (after tax) and other comprehensive income (after tax))	20.67	24.28	96.98	(46.08)
Equity Share Capital	53.40	53.40	53.40	53.40
Other Equity			629.78	521.67
Earning Per Share (of Rs. 1/- each) (not annualised for quarterly figures)				-
Basic	0.04	(0.01)	0.27	(0.34)
Diluted	0.04	(0.01)	0.27	(0.34)

The above results have been approved and taken on record by the Board of Directors in their meeting held on 23rd April 2021

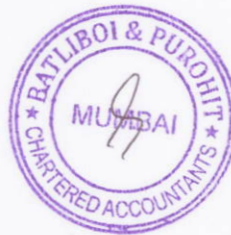
The above is an extract of the detailed format of the financial results for the quarter and year ended 31st March 2021, filed with the Stock Exchange on 23rd April, 2021 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the financial results are available on the website www.bombaywireropes.com of the Company and on the website of the Stock Exchange at www.bseindia.com

For Bombay Wire Ropes Ltd

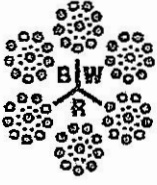


Raj Kumar Jhunjunwala  
 Whole Time Director  
 DIN: 01527573

Place : Mumbai  
 Date : 23rd April, 2021







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23rd April, 2021

BSE Limited  
The Corporate Relationship Department  
Phiroze Jeejeebhoy Towers  
1<sup>st</sup> Floor, New Trading Ring,  
Rotunda, Dalal Street,  
Mumbai - 400 001

Dear Sir/ Madam,

**Sub: Declaration pursuant to regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

In terms of provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by SEBI (Listing Obligations and Disclosure Requirements) (Amendments) Regulations, 2016, vide notification no. SEBI/LAD-NRO/GN/2016-17/001 dated 25<sup>th</sup> May, 2016 and Circular No. CIR/CFD/CMD/56/2016 dated 27<sup>th</sup> May, 2016; we confirm that the Statutory Auditors of the Company, M/S Batliboi & Purohit, Chartered Accountants have issued Audit reports with unmodified opinions on the Annual Audited Financial Statements of the Company (Standalone) for the year ended on 31<sup>st</sup> March, 2021 and we are enclosing a declaration to this effect.

This is for your information and records please.

Thanking you,

Yours faithfully,

For Bombay Wire Ropes Limited

Raj Kumar Jhunjunwala  
Whole Time Director  
DIN: 01527573

