BOMBAY
POTTERIES &
TILES LIMITED
CIN: L26933MH1933PLC001977

Tel:
022-46092152

Email:
cs@bombaypotteries.com

Website:
www.bombaypotteries.com

Registered Address:
11, Happy Home, 1st floor, 244,
Waterfield Road, Bandra West,
Mumbai – 400050.

Date: August 5, 2026

To,
The Manager,
Listing Compliance Department,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001.

Scrip Code: 502216 **ISIN: INE06AE01018**

Subject: Outcome of Board Meeting

Ref: Regulation 30 (Read with Part A of Schedule III) and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("listing regulations")

Dear Sir / Madam,

This is in reference to our letter dated July 29, 2026, which informed you about the Board meeting scheduled for August 5, 2026.

This is to inform you that the Board of Directors of the Company at its meeting held on August 5, 2026 (i.e., today), *inter-alia*, considered and approved the following items of business:

1. Audited Financial Results (Standalone) for the quarter and year ended March 31, 2026 (Financial Results) pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("listing regulations"). We enclose the following:

    i. Financial Results
    ii. Auditor's Report issued on the Financial Results
    iii. Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 regarding unmodified opinion of the Statutory Auditors of the company on the financial results.

The above information is also available on the Company's website www.bombaypotteries.com in terms of Regulation 46 of SEBI Listing Regulations.

The above has been duly approved by the Board of Directors at their meeting, which commenced at 11:30 a.m. and concluded at 1:10 p.m.

This is for your information and records.

For **Bombay Potteries and Tiles Limited**

Hetal Nilay Shah Digitally signed by Hetal Nilay Shah
Date: 2026.08.05 13:42:11 +05'30'

Hetal Shah
Company Secretary & Compliance Officer
ACS: 32113

Encl:

i. **Standalone Audited Financial Results** for the quarter and year ended March 31, 2026.
ii. **Auditor's Report** certified by M/s JPKD & CO LLP, Chartered Accountants.
iii. **Declaration:** Unmodified opinion of the Statutory Auditors on the financial results

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 31,2026

(Rs in Lacs except Per share data)

Particulars	Quarter Ended			Year Ended	
	31.03.2026 (audited) (Refer Note 4)	31.12.2025 (unaudited)	31.03.2025 (audited) (Refer Note 4)	31.03.2026 (audited)	31.03.2025 (audited)
Income					
1. (a) Net Sales/Income from Operations	0.00	0.00	0.00	0.00	0.00
(b) Other Income	0.00	20.00	0.00	51.80	0.00
Total Income	0.00	20.00	0.00	51.80	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	5.68	7.57	5.07	24.61	7.62
e. Fnance 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	8.79	6.64	10.82	20.83	100.31
Total Expenses	14.47	14.21	15.89	45.44	107.93
3. Profit/(loss) before exceptional items and tax (1-2)	(14.47)	5.79	(15.89)	6.36	(107.93)
4. Exceptional Items	0.00	0.00	0.00	0.00	0.00
5. Profit (+)/Loss (-) after exceptional items and before tax (3-4)	(14.47)	5.79	(15.89)	6.36	(107.93)
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)	(14.47)	5.79	(15.89)	6.36	(107.93)
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)	(14.47)	5.79	(15.89)	6.36	(107.93)
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				(219.53)	(225.89)
12. Earning per Share in Rupees (Not Annualised)					
- Basic	(11.13)	4.46	(12.22)	4.89	(83.02)
- Diluted	(11.13)	4.46	(12.22)	4.89	(83.02)

BOMBAY POTTERIES & TILES LTD. Waterfield Rd, Bandra (West) MUMBAI - 50

BOMBAY POTTERIES & TILES LTD

Staement of Assets and Liabilities as at 31st March , 2026

(RS. IN LACS)

PARTICULARS		AS AT 31.03.2026 [AUDITED]	AS AT 31.03.2025 [AUDITED]
ASSETS			
Non Current Assets			
(a) Property, Plant and equipment		0.83	0.83
(b) Captal 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		4.55	0.31
Bank balance other than above		0	0
Loans		0	0
Other current Financial assets		0	0
(C) Other current assets		6.73	0.00
	TOTAL CURRENT ASSETS	11.28	0.31
	TOTAL ASSETS	124.56	113.59
A. EQUITY & LIABILITIES			
1. Equity			
(A) Equity Share Capital		130.00	130.00
(B) Other Euity		(219.53)	(225.89)
	Total Equity	(89.53)	(95.89)
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		182.39	181.39
(b) Trade Payables		8.69	6.45
(c) Other Current Liabilities		4.01	2.64
	TOTAL CURRENT LIABILITIES	195.09	190.48
	TOTAL - EQUITY & LIABILITIES	124.56	113.59

NOTE : 1) The above results have been taken on record by the Board of Directors of the Company at its meeting held on 05.08.2026.

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 31.03.2026 and 31.03.2025 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 31.03.2026.

6) Figures of the previous quarter/year have been regrouped,whereever necessary, to confirm to the current quarter's/year's presentation.

BOMBAY POTTERIES & TILES LTD. Waterfield Rd, Bandra (West) MUMBAI - 50

FOR AND ON BEHALF OF THE BOARD

MANOJ V. WADHWA
CHAIRMAN & MANAGING DIRECTOR

PLACE : MUMBAI
DATE : 05.08.2026

BOMBAY POTTERIES & TILES LIMITED

CASH FLOW STATEMENT

For the year ended March 31, 2026 (Prepared in accordance with Ind AS 7 and Schedule III – Division II of the Companies Act, 2013)

(All amounts are in Indian Rupees in Lacs unless otherwise stated)

Particulars	Year Ended March 31, 2026 (₹)	Year Ended March 31, 2025 (₹)
A. Cash Flow from Operating Activities		
Net Profit/(Loss) before tax	6.36	(107.93)
Adjustments for:		
• **Sundry deposits written off**	-	0.11
• **Depreciation**	-	-
• **Income tax provision written back**	-	-
Operating profit/(loss) before working capital changes	**6.36**	**(107.82)**
Changes in working capital:		
• **(Increase)/Decrease in Other Current Assets**	(6.73)	0.00
• **Increase/(Decrease) in Trade Payables**	2.25	3.23
• **Increase/(Decrease) in Other Current Liabilities**	1.37	2.41
Cash generated from operations	**3.24**	**(102.18)**
Direct taxes paid	-	-
Net Cash Flow from Operating Activities (A)	**3.24**	**(102.18)**
B. Cash Flow from Investing Activities		
Purchase of Investments	-	-
Sale of Investments	-	-
Net Cash Flow from Investing Activities (B)	**-**	**-**
C. Cash Flow from Financing Activities		
Proceeds/(Repayment) of short-term borrowings	1.00	102.06
Net Cash Flow from Financing Activities (C)	**1.00**	**102.06**
Net Increase/(Decrease) in Cash and Cash Equivalents (A + B + C)	**4.24**	**(0.12)**
Cash and Cash Equivalents at beginning of year	**0.31**	**0.43**
Cash and Cash Equivalents at end of year	**4.55**	**0.31**

Notes:

1. The Cash Flow Statement has been prepared under the **Indirect Method** as prescribed by Ind AS 7.
2. Previous year's figures have been regrouped/rearranged wherever necessary to conform to current year's presentation.

BOMBAY POTTERIES & TILES LTD. Waterfield Rd, Bandra (West) MUMBAI - 50

For and on behalf of the Board

Manoj V. Wadhwa

Manoj V. Wadhwa
Chairman & Managing Director
DIN: 01127682

Place: Mumbai
Date: 05/08/2026

Independent Auditor's Report

To the Members of Bombay Potteries and Tiles Limited

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of **Bombay Potteries and Tiles Limited** ("the Company"), which comprise the Balance Sheet as at 31st March 2026, and the statement of Profit and Loss and statement of cash flows for the year ended as on that date, and notes to the standalone financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended ("Ind AS"), and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2026, and its profit, total comprehensive income, its cash flows and the changes in equity for the year ended on that date.

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. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements 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 standalone financial statements under the provisions of the Companies Act, 2013 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 we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matter described below to be the key audit matter to be communicated in our report.

Key Audit Matter	How our audit addressed the Key Audit Matter
Assessment of Going Concern As disclosed in the financial statements, the Company has accumulated losses over several years and, as at 31 March 2026, its accumulated losses have resulted in negative net worth. During the current year, the Company has recommenced business operations and earned revenue; however,	Our audit procedures, amongst others, included: • Evaluating management's assessment of the Company's ability to continue as a going concern; • Assessing the reasonableness of the assumptions used in the cash flow forecasts and business plans prepared by management; • Evaluating the Company's liquidity position,

operations are yet to stabilize and management has not recognized Deferred Tax Assets considering the absence of convincing evidence of future taxable profits. The assessment of the appropriateness of the going concern basis of accounting requires significant management judgement in evaluating the Company's future cash flows, expected profitability, liquidity position and ability to meet its financial obligations as they fall due. Owing to the significance of these judgements and estimates, this matter was considered to be of most significance in our audit.	projected cash flows and expected funding arrangements for a period of at least twelve months from the balance sheet date; • Reviewing subsequent events and developments up to the date of our audit report that may impact the going concern assessment; and • Assessing the adequacy and appropriateness of the disclosures made in the financial statements relating to the going concern assumption. Based on the audit procedures performed and the audit evidence obtained, we found management's use of the going concern basis of accounting to be appropriate.

Information Other than the Financial Statements and Auditor’s Report Thereon

The Company’s management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company’s annual report, but does not include the standalone financial statements and our auditors’ report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibility of the Management & Those Charged with Governance for the Standalone Financial Statements

The Company’s Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 (“the Act”) with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, and cash flow of the Company in accordance with the accounting Principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. 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 financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements 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 financial statements.

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 financial statements, 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 financial controls 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 system 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 management.

- Conclude on the appropriateness of 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 standalone financial statements 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 financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "Annexure A" statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by Section 143(3) of the Act, we report that:

   a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

   b. In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;

   c. The Balance Sheet, Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account;

   d. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;

   e. On the basis of written representations received from the directors as on 31st March 2026 taken on record by the Board of Directors, we report that none of the directors is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164 (2) of the Act;

   f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

3. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

   i) The Company has disclosed the impact of pending litigations on its financial position in its financial statements.

   ii) The Company did not have any long-term contracts including derivatives contract for which there were any material foreseeable losses; and

   iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

   iv) (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

   (b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

   (c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v) There is no dividend declared or paid during the year by the company hence reporting as per section 123 of the Companies Act 2013 is not required.

vi) Based on our examination, which included test checks, the Company has used accounting softwares for maintaining its books of account for the financial year ended March 31, 2025 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the softwares. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.
As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2025, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2026.

For J P K D & CO LLP
Chartered Accountants
Firm Registration No. W100950

Digitally signed by PIYUSH NITIN JADHAV
Date: 2026.08.05 12:44:38 +05'30'

Piyush Jadhav
Partner
M No.: 192209

Place: Mumbai
Date: 05th August, 2026
UDIN: 26192209GQEJDU1022

“Annexure A” to the Independent Auditors’ Report

Referred to in paragraph 1 under the heading ‘Report on Other Legal & Regulatory Requirement’ of our report of even date to the members of **Bombay Potteries and Tiles Limited** on the financial statements for the year ended March 31, 2026:

i. In respect of the Company’s Property, Plant and Equipment and Intangible Assets:

a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment and relevant details of right-of-use assets.
(B) The Company has maintained proper records showing full particulars of intangible assets

b) The Company has a program of physical verification of Property, Plant and Equipment and right-of-use assets so to cover all the assets once every three years which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain Property, Plant and Equipment were due for verification during the year and were physically verified by the Management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties are held in the name of the Company. There are no such immovable properties held by the company during the year.

d) The Company has not revalued any of its Property, Plant and Equipment (including right-of-use assets) and intangible assets during the year.

e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2026 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

ii. a) According to the information and explanations given to us, the management has conducted physical verification of the inventories at reasonable intervals and in our opinion and according to the information and explanations given to us, the procedures followed by the management for physical verification of inventory are reasonable and adequate in relation to the size of the Company and the nature of the business. No material discrepancies have been noticed on physical verification of the stocks as compared to book records in so far as it appears from our examination of the books.

b) The Company has not been sanctioned working capital limits in excess of ₹ 5 crore, in aggregate, at any points of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not verification.

iii. According to the information and explanations given to us and on the basis of our examination of books of account, the Company has not granted any loans or advances in the nature of loans, secured or unsecured to companies, firms, limited liability partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Therefore, the provisions of clauses 3(iii)(a), (iii)(b), (iii)(c) , (iii)(d) , (iii)(e) and , (iii)(f) of the said order are not applicable to the Company.

iv. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Act, with respect to the loans and investments made and the Company has not provided any guaranty or security.

v. In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits within the meaning of Sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, the provisions of clause 3(v) of the Order are not applicable to the Company.

vi. According to the information and explanations given to us, in our opinion cost records pursuant to the Companies (Cost Records and Audit) Rules, 2014 as amended prescribed by the Central Government under sub – section (1) of Section 148 of the Act is not applicable to the Company.

vii. (a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company is regular in depositing the undisputed statutory dues including provident fund, employees state insurance, income tax, goods and service tax, duty of customs, cess, professional tax and other material statutory dues, as applicable, with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees state insurance, income tax, goods and service tax, duty of customs, cess, professional tax and other material statutory dues were in arrears as at 31 March 2025 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us, there are no dues of income tax, sales tax, value added tax, service tax, goods and service tax, duty of customs, duty of excise which have not been deposited with the appropriate authorities on account of any dispute.

viii. There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

ix. (a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of loans or borrowings to any financial institution or a bank or government or any dues to debenture-holders during the year.

(b) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

(c) During the year, the Company has not obtained any term loans from banks, financial institutions, Government or any other lender. Accordingly, the requirements of clause 3(ix)(c) of the Order are not applicable.

(d) On an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company.

(e) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries.

(f) The Company has not raised any loans during the year and hence reporting on clause 3(ix)(f) of the Order is not applicable.

x. (a) The Company did not raise moneys by way of initial public offer or further public offer (including debt instruments) and did not have any term loans outstanding during the year. Accordingly, the provisions of clause 3(ix)(a) of the Order are not applicable.

(b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.

xi. (a) No fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

(b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.

(c) We have taken into consideration the whistle blower complaints, if any, received by the Company during the year (and upto the date of this report), while determining the nature, timing and extent of our audit procedures Act;

xii. In our opinion and according to the information and explanations given to us, the Company is not a Nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable

xiii. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

xiv. (a) In our opinion the Company has an adequate internal audit system commensurate with the size and the nature of its business.

(b) The company is not required to appoint an internal auditor and conduct an internal audit as per the provisions of section 138 of Companies Act 2013 and hence reporting under clause 3(xiv)(b) of the Order is not applicable.

xv. Based According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with them. Accordingly, paragraph 3(xv) of the Order is not applicable.

xvi. (a) In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable.

(b) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.

xvii. The Company has not incurred cash losses during the financial year covered by our audit however, the company had incurred cash losses of Rs. 1,07,928 in the immediately preceding financial year.

xviii. The previous statutory auditors of the Company had resigned during the financial year. We have considered the issues, objections and concerns, if any, raised by the outgoing auditors in their resignation letter and Form ADT-3 filed with the Registrar of Companies. Based on our evaluation and the audit procedures performed, no matter has come to our attention that requires reporting under this clause.

xix. On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due

xx. In our opinion and according to the information and explanations given to us, Section 135 of the Act are not applicable to the company hence the company is not liable to transfer amount to Funds specified under Schedule VII to the Act, accordingly reporting under clause 3(xx) of the Order is not applicable

xxi. In our opinion and according to the information and explanations given to us, the Company does not have investments in subsidiaries/ associates or joint venture companies. Accordingly, paragraph 3 (xxi) of the Order is not applicable.

For J P K D & CO LLP
Chartered Accountants
Firm Registration No. W100950

Digitally signed by PIYUSH NITIN JADHAV
Date: 2026.08.05 12:45:26 +05'30'

Piyush Jadhav
Partner
M No.: 192209

Place: Mumbai
Date: 05th August, 2026
UDIN: 26192209GQEJDU1022

ANNEXURE – 'B' TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE FINANCIAL STATEMENTS OF BOMBAY POTTERIES AND TILES LIMITED.

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ('the Act')

Opinion

We have audited the internal financial controls over financial reporting of Bombay Potteries and Tiles Limited ("the Company") as of 31st March 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India.

Management's Responsibility for Internal Financial Controls

The Company's Management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

For J P K D & CO LLP
Chartered Accountants
Firm Registration No. W100950

Digitally signed by PIYUSH NITIN JADHAV
Date: 2026.08.05 12:45:54 +05'30'

Piyush Jadhav
Partner
M No.: 192209

Place: Mumbai
Date: 05th August, 2026
UDIN: 26192209GQEJDU1022

BOMBAY
POTTERIES &
TILES LIMITED
CIN: L26933MH1933PLC001977

Tel:
022-46092152

Email:
cs@bombaypotteries.com

Website:
www.bombaypotteries.com

Registered Address:
11, Happy Home, 1st floor, 244,
Waterfield Road, Bandra West,
Mumbai – 400050.

Date: August 5, 2026

Declaration

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

In accordance with Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, ***Bombay Potteries & Tiles Limited*** ("the Company") hereby declares that the Audit Reports issued by ***JPKD & CO LLP,*** Chartered Accountants, Statutory Auditors of the Company, on the Annual Audited Standalone Financial Results for the financial year ended March 31, 2026, are with **unmodified opinion(s)**.

For **Bombay Potteries & Tiles Limited**

MANOJ VASUDEV WADHWA
Digitally signed by MANOJ VASUDEV WADHWA
Date: 2026.08.05 12:00:25 +05'30'

Manoj Wadhwa
Chairman & Managing Director
DIN: 01127682

Place: Mumbai
Date: August 5, 2026