

REGD. OFFICE : 534, SARDAR VALLABHBHAI PATEL ROAD, MUMBAI - 400 007. PHONE : 23612195 • FAX : 23634527 CIN : L74999MH1919PLC000557, E-mail : bcma@bcma.in, Website : www.bcma.in

Ref. No. : BCMA: SEC: 2024 Date : November 06, 2024

BSE Ltd. Corporate Relations Department 1st floor, New Trading Ring, Rotunda Bldg. P.J. Tower, Mumbai - 400 001. **Scrip Code: 501430**

Dear Sir(s),

- Sub. : <u>Un-audited (Reviewed) Standalone and Consolidated Financial Results for the</u> <u>Quarter and Half Year ended on September 30, 2024 along with Limited Review</u> <u>Report as on the date issued by Statutory Auditors of the Company.</u>
- Ref: <u>Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)</u> <u>Regulations, 2015.</u>

This is to inform you that the Un-audited (Reviewed) Standalone and Consolidated Financial Results for the Quarter and Half Year ended on September 30, 2024 were approved and taken on record at the meeting of the Board of Directors of the Company held today i.e. November 06, 2024. A copy of the same along with Limited Review Report on the Un-audited (Reviewed) Standalone and Consolidated Financial Results for the Quarter and Half Year ended on September 30, 2024, issued by N. G. Thakrar & Co., Chartered Accountants (Statutory Auditors of the Company) is enclosed for your information and record.

This is to further inform that the Board Meeting commenced at 03:45 p.m. and concluded at 04:28 p.m.

We are enclosing herewith copies of the same for your information and record.

Thanking you, Yours faithfully,

For Bombay Cycle & Motor Agency Ltd.

Nidhi Agarwal Company Secretary & Compliance Officer Encl.: As above



BOMBAY CYCLE & MOTOR AGENCY LIMITED

Regd Office: 534, Sardar Vallabhbhai Patel Road, Opera House, Mumbai - 400 007, CIN : L74999MH1919PLC000557

Tel.:022-23612195 / 96 / 97, e-mail: investors@bcma.in, website:www.bcma.in

	Tel.:022-23612195 / 9	3 / 97, e-mail: invest	ors@bcma.in, webs	ite:www.bcma.in			and the part of the last last last last last last last last		
	Standalone Statement of Unaudited Financ	al Results for th	ne Quarter and	Half Year Ende	d 30th Sentem	(?)	n Lacs except EPS)		
	Standalone Statement of Shaddhed Pillanc	I Results for th	Quarter Ended		And in case of the local division of the loc	Half Year Ended			
Sr. No.	Particulars	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	Year Ended 31-03-2024		
en no	T WITH MILE	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)		
1	Revenue from Operations	252.73	244.62	204.63	497.35	406.07	919,95		
2	Other Income								
		82.13	88.90	71.06	171.03	178.81	281.71		
3	Total Revenue (1+2)	334.86	333,52	275.69	668.38	584.88	1,201.66		
4	Expenses								
	(a) Purchase of Stock in Trade	43.21	43.62	37.43	86.83	79.34	182.11		
	(b) Changes in Inventories in Stock-in-Trade	(0.07)	0.57	(0.39)	0.50	(0.11)	0.07		
	(c) Employee benefits expense	63,36	53.86	43.73	117.22	90,55	201.99		
	(d) Finance Costs	1.38	1.42	1.54	2.80	3.11	6.06		
	(e) Depreciation and amortisation expense	3.36	3.34	3.71	6.70	8.30	15.32		
	(f) Other expenses	88.01	89.06	74.11	177.07	144.81	345.45		
	Total expenses (a+b+c+d+e+f)	199.25	191.87	160.13	391.12	326.00	751.02		
5	Profit before exceptional items and tax (3-4)	135.61	141.65	115.57	277.26	258,89	450.64		
6	Exceptional Items				· .				
7	Profit before tax (5-6)	135.61	141.65	115.57	277.26	258.89	450.64		
8	Tax expense			L'ANTRACI.					
	(a) Current Tax	25.00	19.04	23.91	44.04	43.86	74.84		
	(b) Short / (Excess) Provision	-			-		0.12		
		(27.03)	12.49	4,42	(14.54)	20,77	35.18		
	(c) Deferred Tax	(27.03)	12.45	4,42	(14.54)	20,77	35.10		
9	Net Profit from ordinary activities after tax(7-8)	137.65	110.11	87.25	247.77	194.26	340.50		
10	Other comprehensive income								
	(i) Items that will not be reclassified to profit or loss								
	(a) Remeasurement of Defined Benefit Plans	(0.45)	(0.46)	(0.40)	(0.91)	(0.80)	(1.82		
	(b) Income Tax on above item	0.12	0.11	0.10	0.23	0.20	0,46		
11	Total comprehensive income for the period (9+10)	137.32	109.77	86,95	247.09	193.66	339.14		
12						Constant and Constant	0.000		
	Paid-up equity share capital (Face Value of ₹10/- each)	40.00	40.00	40.00	40.00	40.00	40.00		
13	Earnings Per Share (of ₹ 10/- each) (not annualised):								
	(a) Basic	34.41	27.53	21.82	61.94	48.57	85.13		
	(b) Diluted	34.41	27.53	21.82	61.94	48.57	85.13		
	Reporting of Unaudited Segment-w	se Revenue, Re	sults, Assets a	nd Liabilities			(₹ in Lacs		
		Ι	Quarter Ended		Half Yea	r Ended	Year Ended		
	Particulars	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024		
Sr.No.		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)		
1	Segment Revenue								
	(a) Automobile	100.38	104.63	97.89	205.01	187.89	392.62		
	(b) Hospitality	152.36	139.99	106.74	292.35	218.18	527.33		
		252.73	244.62	204.63	497.35	406.07	919.95		
	Less : Inter segment Revenue		-	-	-	-			
	Net Sales/Income from Operations	252.73	244.62	204.63	497.35	406.07	919.95		
2	Segment Results								
	Profit before Interest and Tax								
	(a) Automobile	104.23	123.34	94.37	227.57	214.50	411.34		
	(b) Hospitality								
	(b) nospitality	32,76	19.73	22.73	52.49	47.49	45.36		
	Lease Circums and	136.99	143.07	117.09	280.06	261.99	456.70		
	Less: Finance costs	1.38	1.42	1.54	2.80	3.11	6.06		
	Less: Other unallocable Expenditure net of unallocable Income	425.64	-	-	-	250.00	450.64		

135.61 141.65 115.57 277.26 258,89 450.64 2,348.89 2,312.68 2,347.59 2,348.89 2,347.59 2,220.26 1,326.29 1,238.78 1,156.33 1,326.29 1,156,33 1,173.56 3,675.18 3,551.46 3,503.92 3,393.81 3,503.92 3,675.18 498.95 519.87 611.14 498.95 611.14 485.53 136.35 109.03 160,95 136,35 160,95 95,50 635.30 628.89 635.30 772.09 581.03 772.09 3,039.88 2,922.56 2,731.83 3,039.88 2,731.83 2,812.79

For BOMBAY CYCLE & MOTOR AGENCY LTD.

Place : Mumbai Date : 6th November, 2024

Profit Before Tax

3 Capital Employed: Segment Assets (a) Automobile

(b) Hospitality

4 Segment Liabilities (a) Automobile

(b) Hospitality

Total (A)-(B)

Total Segment Assets (A)

Total Segment Liabilities (B)

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joh CHIRAG C. DOSHI CHAIRMAN & MANAGING DIRECTOR (DIN : 00181291)

Particulars A at 30-8.202 A at 31-03-2024 A at 31-03-2024 A at 31-03-2024 ASSETS Non-current assets (Unaudited) (Audited) Non-current assets 80-04 93.76 (b) Property, plant and equipment (c) Investments in Joint Venture 450.00 4400.00 (c) Investments in Joint Venture 450.00 450.00 (c) Deferred tax assets (net) 10.531 10.257 (c) Deferred tax assets (net) 16.43 15.22 Sub-total - Non-current assets 1.677.40 1.754.53 (c) Investments 1.09 1.99 (c) Other renewalles 10.63.55 808.03 (d) Other financial assets 1.063.25 808.37 (e) Inventoris 1.09 1.99 1.59 (f) Other current assets 1.063.25 808.37 (f) Other current assets 1.067.66 3.847 (g) Other financial assets 1.057.79 1.648.51 (g) Other financial assets 1.057.79 1.648.51 (g) Other financial assets 1.057.74 3.337.81		Standalone Statement of Unaudited Assets and Liabilities		(ኛ In Lacs
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Non-Current liabilities 57.74 61.21 (a) Long Term Borrowings 57.74 61.21 (b) Provisions 5.61 20.38 (c) Deferred tax ilabilities (net) 5.61 20.38 (d) Other Long term liabilities 135.00 135.00 Sub-total - Non-Current liabilities 219.58 235.09 Current liabilities 219.58 235.09 (i) Trade payables 204.55 180.28 (b) Other current liabilities 80.67 80.01 (c) Provisions 204.55 180.28 Sub-total - Current liabilities 40.67 80.01 (c) Provisions 204.55 180.28 Sub-total - Current liabilities 415.72 345.53 Total - EQUITY AND LIABILITIES 3,675.18 3,393.81 Notes: The above unaudited financial results as per regulation 33 of SEBI (Listing Obligations and Discloser Requirements) Regulations, 2015 for the quarter & half year ended on 30th September, 2024 were reviewed by the Audit Committee at its meeting held on 6th November, 2024. This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS), prescribed under Section 133, of the Company have carried out a Limited Review of the unaudited financial results for the quar				
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(a) Financial liabilities 204.59 180.28 (b) Other current liabilities 204.59 180.28 (c) Provisions 130.26 85.64 Sub-total - Current liabilities 415.72 345.93 Total - EQUITY AND LIABILITIES 3,675.18 3,393.81 Notes: 130.26 130.28 The above unaudited financial results as per regulation 33 of SEBI (Listing Obligations and Discloser Requirements) Regulations, 2015 for the quarter & half year ended on 30th September, 2024 were reviewed by the Audit Committee at its meeting held on 6th November, 2024 and approved & taken on record by the Board of Directors at its meeting held on 6th November, 2024. This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS), prescribed under Section 133, of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable. The Statutory Auditors of the Company have carried out a Limited Review of the unaudited financial results for the quarter & half year ended 30th September, 2024. The Company has identified two reportable segments, Auto Division & Hospitality Division in accordance with the requirements of Ind AS 108. Previous period figures have been regrouped/rearranged where ever necessary, to correspond to those of the current period. For BOMBAY CYCLE & MOTOR AGENCY LTD. Automatic Sth November, 2024 CHIRAG C. DOSHI				
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Notes: The above unaudited financial results as per regulation 33 of SEBI (Listing Obligations and Discloser Requirements) Regulations, 2015 for the quarter & half year ended on 30th September, 2024 were reviewed by the Audit Committee at its meeting held on 6th November, 2024 and approved & taken on record by the Board of Directors at its meeting held on 6th November, 2024. This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS), prescribed under Section 133, of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable. The Statutory Auditors of the Company have carried out a Limited Review of the unaudited financial results for the quarter & half year ended 30th September, 2024. The Company has identified two reportable segments, Auto Division & Hospitality Division in accordance with the requirements of Ind AS 108. Previous period figures have been regrouped/rearranged where ever necessary, to correspond to those of the current period. For BOMBAY CYCLE & MOTOR AGENCY LTD. Wumbal : 6th November, 2024 a foresaid results have been filed with the Stock Exchange under regulation 33 of SEBI (Listing Obligations and Discloser Requirements) Regulations, 2015 for the quarter & half year ended 30th CHIRAG C. DOSHI			415.72	345.93
The above unaudited financial results as per regulation 33 of SEBI (Listing Obligations and Discloser Requirements) Regulations, 2015 for the quarter & half year ended on 30th September, 2024 were reviewed by the Audit Committee at its meeting held on 6th November, 2024 and approved & taken on record by the Board of Directors at its meeting held on 6th November, 2024. This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS), prescribed under Section 133, of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable. The Statutory Auditors of the Company have carried out a Limited Review of the unaudited financial results for the quarter & half year ended 30th September, 2024. The Company has identified two reportable segments, Auto Division & Hospitality Division in accordance with the requirements of Ind AS 108. Previous period figures have been regrouped/rearranged where ever necessary, to correspond to those of the current period. For BOMBAY CYCLE & MOTOR AGENCY LTD. For BOMBAY CYCLE & MOTOR AGENCY LTD. CHIRAG C. DOSHI CHIRAG		TOTAL - EQUITY AND LIABILITIES	3,675.18	3,393.81
The above unaudited financial results as per regulation 33 of SEBI (Listing Obligations and Discloser Requirements) Regulations, 2015 for the quarter & half year ended on 30th September, 2024 were reviewed by the Audit Committee at its meeting held on 6th November, 2024 and approved & taken on record by the Board of Directors at its meeting held on 6th November, 2024. This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS), prescribed under Section 133, of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable. The Statutory Auditors of the Company have carried out a Limited Review of the unaudited financial results for the quarter & half year ended 30th September, 2024. The Company has identified two reportable segments, Auto Division & Hospitality Division in accordance with the requirements of Ind AS 108. Previous period figures have been regrouped/rearranged where ever necessary, to correspond to those of the current period. For BOMBAY CYCLE & MOTOR AGENCY LTD. For BOMBAY CYCLE & MOTOR AGENCY LTD. CHIRAG C. DOSHI CHIRAG				
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Previous period figures have been regrouped/rearranged where ever necessary, to correspond to those of the current period. For BOMBAY CYCLE & MOTOR AGENCY LTD. For BOMBAY CYCLE & MOTOR AGENCY LTD. A MUMBAI S 6th November, 2024 CHIRAG C. DOSHI CHAIRMAN & MANAGING DIRECTOR (DIN : 00181291) a aforesaid results have been filed with the Stock Exchange under regulation 33 of SEBI (Listing Obligations and Discloser Requirements) Regulations,		September, 2024.		
# : Mumbal : 6th November, 2024 # : Mumbal : 6th November, 2024 For BOMBAY CYCLE & MOTOR AGENCY LTD. # : Mumbal : 6th November, 2024 For BOMBAY CYCLE & MOTOR AGENCY LTD. CHIRAG C. DOSHI CHIRAG C. DOSHI CHIRAG C. DOSHI CHIRAG C. DOSHI CHIRAG DIRECTOR (DIN : 00181291) a foresaid results have been filed with the Stock Exchange under regulation 33 of SEBI (Listing Obligations and Discloser Requirements) Regulations,)	The Company has identified two reportable segments, Auto Division & Hospitality Division in accordance with the requ	uirements of Ind A	AS 108.
e : Mumbal : 6th November, 2024 e aforesaid results have been filed with the Stock Exchange under regulation 33 of SEBI (Listing Obligations and Discloser Requirements) Regulations,)	Previous period figures have been regrouped/rearranged where ever necessary, to correspond to those of the current	period.	
e : Mumbal : 6th November, 2024 e aforesaid results have been filed with the Stock Exchange under regulation 33 of SEBI (Listing Obligations and Discloser Requirements) Regulations,			and the second	
: 6th November, 2024 chairman & MANAGING DIRECTOR (DIN : 00181291) a aforesaid results have been filed with the Stock Exchange under regulation 33 of SEBI (Listing Obligations and Discloser Requirements) Regulations,		For BOMBAY CY	CLE & MOTOR A	GENCY LTD.
: 6th November, 2024 chairman & MANAGING DIRECTOR (DIN : 00181291) a aforesaid results have been filed with the Stock Exchange under regulation 33 of SEBI (Listing Obligations and Discloser Requirements) Regulations,		ICLE & MO	11	1
: 6th November, 2024 chairman & MANAGING DIRECTOR (DIN : 00181291) a aforesaid results have been filed with the Stock Exchange under regulation 33 of SEBI (Listing Obligations and Discloser Requirements) Regulations,			M	ah
: 6th November, 2024 chairman & MANAGING DIRECTOR (DIN : 00181291) a aforesaid results have been filed with the Stock Exchange under regulation 33 of SEBI (Listing Obligations and Discloser Requirements) Regulations,		ALL MULL DO	any.	-
(DIN : 00181291) a aforesaid results have been filed with the Stock Exchange under regulation 33 of SEBI (Listing Obligations and Discloser Requirements) Regulations,	ce : l	Mumbai	CHIR	AG C. DOSHI
e aforesaid results have been filed with the Stock Exchange under regulation 33 of SEBI (Listing Obligations and Discloser Requirements) Regulations,	te : 6	th November, 2024 CHAIRM		
	ne ar			Regulations,
		2010 and are also available on the Stock Excitatinge website www.bselliula.com and on the Confipality's Websit	www.build.ill.	



BOMBAY CYCLE & MOTOR AGENCY LIMITED

Regd Office: 534, Sardar Vallabhbhai Patel Road, Opera House, Mumbai - 400 007. CIN : L74999MH1919PLC000557 Tel.:022-23612195 / 96 / 97, e-mail: investors@bcma.in, website:www.bcma.in

	Standalone Cash Flow Statement	IT-ICV-	(₹ In Lac
		Half Year Ended	Half Year Ende
r.No.	Particulars	30-09-2024	30-09-2023
		(Unaudited)	(Unaudited)
(A)	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit /(Loss) Before Taxation & Extra ordinary Items	277.26	258,
	Adjustments for:		
	a) Depreciation & Amortisation Expenses	6.70	8.
	b) Interest Income	(53.29)	(54.
	c) Dividends Income	(0.08)	(0,
	d) Finance Costs	2.80	3.
	e) Remeasurement of Defined Benefit Plans through OCI	(0.91)	(0.3
	f) Gain on Redemption of Investment	(0.60)	(2.5
	g) Fair valuation of Investments in mutual fund	114.59	100.1
	h) Mark to market gain on fair valuation of Equity Shares	1.01	(2.1
	sub-Total	70.21	51.
	Appropriation of Fund		
	a) Dividend paid	(20.00)	(20.0
	sub-Total	(20.00)	(20.0
	Operating profit before working capital changes	327.47	289.5
	Adjustments for Changes in Assets and Liabilities:		_
	a) (Increase)/Decrease in Other non-current assets	(1.20)	(0.)
	b) (Increase)/Decrease in Other non-Current financial assets	108.81	(257.)
	c) (Increase)/ Decrease in Inventories	0.50	(0.
	d) (Increase)/Decrease in Trade receivables	(9.19)	(34.
	e) (Increase)/Decrease in Other Current financial assets	(94.71)	(9.
	f) (Increase)/Decrease in Other current assets	(40.47)	(43.
	g) Increase/(Decrease) in Long-term provisions	2.73	(0.1
	h) Increase/ (Decrease)in Trade payable	24.31	(2.4
	i) Increase/ (Decrease) in Other current liabilities	0.86	(4.
	j) Increase/ (Decrease) in Short-term provisions	44.62	44.0
	k) Interest received on Business deposits	53.29	54.0
1		89.55	(254.)
	Cash generated from operations	417.02	35.1
	a) Provision for Taxation	(44.04)	(43.8
	Cash flow before exceptional & extraordinary items	372.99	(8.0
	cash now before exceptional & extraordinary nems	512.77	(0,1
	a) Exceptional Items		
	Net cash from operating activities	372.99	(8.6
		012.75	(0.
(B)	CASH FLOW FROM INVESTING ACTIVITIES		
	a) Purchase of Investment	(745.28)	(192.0
	b) Purchase of Property, Plant and Equipment	(1.97)	(0.:
	c) Sale Proceeds from Investments	391.99	208.4
	d) Dividends Income	0.08	0.0
	Net cash from / (used in) investing activities	(355.19)	15.
(C)	CASH FLOW FROM FINANCING ACTIVITIES		
	Repayment of borrowing	(3.47)	(3,
	Finance Costs	(2.80)	(3.
	Net cash from / (used in financing activities)	(6.27)	(6.2
	Net changes in cash & cash equivalents (A+B+C)	11.53	1.0
	Cash and Cash equivalent - Opening Balance	95.96	80.3
	Cash and Cash equivalent - Closing Balance	107.50	81.3
	Net increase / (decrease)	11.53	1.0

Place : Mumbai Date : 6th November, 2024



70th L C CHIRAG C. DOSHI

CHAIRMAN & MANAGING DIRECTOR (DIN : 00181291)

N. G. THAKRAR & Co.

CHARTERED ACCOUNTANTS

803, ATRIUM –II, NEXT TO COURTY ARD MARRIOT HOTEL, ANDHERI KURLA ROAD, ANDHERI (EAST), MUMBAI – 400 093 TELEPHONE NOS 6239 7920/2836 6379, EMAIL: natwarthakrar@gmail.com URL: www.ngthakrar.in

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Bombay Cycle & Motor Agency Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

TO THE BOARD OF DIRECTORS BOMBAY CYCLE & MOTOR AGENCY LIMITED

- We have reviewed the accompanying Statement of Unaudited standalone financial results of Bombay Cycle & Motor Agency Limited ("the Company") for the quarter and half year ended 30th September, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
- 2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 ("Listing Regulations"). Our responsibility is to issue a report on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



N.G. Thakrar & Co Chartered Accountants

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For N. G. THAKRAR& CO. CHARTERED ACCOUNTANTS (FIRM REG. NO. 110907W)

Mynul N. Thabros

UJWAL THAKRAR (PARTNER) MEMBERSHIP NO. 147392 UDIN: 24147392BKGXTA2806



Date: 6TH Nov, 2024 Place: Mumbai

BOMBAY

BOMBAY CYCLE & MOTOR AGENCY LIMITED Regd Olfice: 534, Sardar Vallabhbhal Patel Road, Opera House, Mumbai - 400 007. CIN : L74999MH1919PLC000557

	Consolidated Statement of Unaudited Financial Results for the Quarter and Half Year Ended 30th September, 2024 Quarter Ended Half Year Ended Half Year Ended						Van Erd			
r. No	. Particulars	30-09-2024			and the second		Half Year Ended		Year Ended 23 31-03-202	
1, 140	- Fanculais	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	service and the service of the servi	(Audite			
4		252.73								
1	Revenue from Operations									
2	Other Income	82.13	88.90	71.06	171.03	3 178.81	:			
3	Total Revenue (1+2)	334.86	333.52	275.69	668.38	584.88	1,3			
4	Expenses									
	(a) Purchase of Stock in Trade	43.21	43.62	37.43	86.83	3 79.34				
	(b) Changes in Inventories in Stock-in-Trade	(0.07	0.57	(0.39	0.50	(0.11)				
	(c) Employee benefits expense	63.36	A CONTRACTOR OF				:			
	(d) Finance Costs	1.38			2.80					
	(e) Depreciation and amortisation expense	3.36			6.70					
	(f) Other expenses	88.01	89.06	74.11	177.07	144.81	*			
	Total expenses (a+b+c+d+e+f)	199.25	191.87	160.13	391.12	326.00				
5	Profit before exceptional items and tax (3-4)	135.61	141.65	115.57	277.26	258.89				
6										
	Exceptional Items				-	-				
7	Profit before tax (5-6)	135.61	141.65	115.57	277.26	258.89				
8	Tax expense									
	(a) Current Tax	25.00	19.04	23.91	44.04	43.86				
	(b) Short / (Excess) Provision		•	-		-				
	(c) Deferred Tax	(27.03)	12.49	4.42	(14.54	20.77				
9	Net Profit from ordinary activities after tax(7-8)	137.65	110.11	87.25	247.77	194.26	3			
	n an fan it it in de fan fan fan de anne an an de fan een de fan de fan de fan de fan een een een een een een e									
10	Share of profit /(loss) after tax of joint venture / associate	(15.47)	(15.08)	(23.53)	(30.55)	(35.45)				
	Net Profit after tax and Share of profit /(loss) after tax of joint	122.18	95.03	63.72	217.22	158.81	3			
	venture / associate (9+10)									
2	Other comprehensive income									
· · ·	(i) Items that will not be reclassified to profit or loss									
	(a) Remeasurement of Defined Benefit Plans	(0.45)	(0.46)	(0.40)	(0.91)	(0.80)				
	(b) Income Tax on above item	0.12	0.11	0.10	0.23	0.20				
13	Total comprehensive income for the period (11+12)	121.84	94.69	63.42	216.53	158.21	3			
14	Paid-up equity share capital (Face Value of ₹10/- each)	40.00	40.00	40.00	40.00	40.00				
15	Eamings Per Share (of ₹ 10/- each) (not annualised):									
	(a) Basic	30.54	23.76	15.93	54.30	39.70	7			
	(b) Diluted	30.54	23.76	15.93	54.30	39.70	7			
	Reporting of Unaudited Segment-wi	se Revenue, Re	sults, Assets a	nd Liabilities			(₹ in L			
			Quarter Ended		Half Yea	r Ended	Year Ended			
No.	Particulars									
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-20			
		30-09-2024 (Unaudited)	30-06-2024 (Unaudited)	30-09-2023 (Unaudited)	30-09-2024 (Unaudited)	30-09-2023 (Unaudited)				
	Segment Revenue	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)					
	(a) Automobile	(Unaudited) 100.38	(Unaudited) 104.63	(Unaudited) 97.89	(Unaudited) 205.01	(Unaudited) 187.89	(Audited			
		(Unaudited) 100.38 152.36	(Unaudited) 104.63 139.99	(Unaudited) 97.89 106.74	(Unaudited) 205.01 292.35	(Unaudited) 187.89 218.18	(Audited 39 52			
1 5	(a) Automobile (b) Hospitality	(Unaudited) 100.38	(Unaudited) 104.63	(Unaudited) 97.89	(Unaudited) 205.01	(Unaudited) 187.89	(Audited 39 52			
1 5	(a) Automobile (b) Hospitality Less : Inter segment Revenue	(Unaudited) 100.38 152.36 252.73 -	(Unaudited) 104.63 139.99 244.62 -	(Unaudited) 97.89 106.74 204.63 -	(Unaudited) 205.01 292.35 497.35 -	(Unaudited) 187.89 218.18 406.07 -	(Audited 39 52 91			
1 s	(a) Automobile (b) Hospitality .ess : Inter segment Revenue Vet Sales/Income from Operations	(Unaudited) 100.38 152.36	(Unaudited) 104.63 139.99	(Unaudited) 97.89 106.74	(Unaudited) 205.01 292.35	(Unaudited) 187.89 218.18	(Audited 39 52 91			
1 5 L N 2 5	(a) Automobile (b) Hospitality Less : Inter segment Revenue Vet Sales/Income from Operations Segment Results	(Unaudited) 100.38 152.36 252.73 -	(Unaudited) 104.63 139.99 244.62 -	(Unaudited) 97.89 106.74 204.63 -	(Unaudited) 205.01 292.35 497.35 -	(Unaudited) 187.89 218.18 406.07 -	(Audited 39 52 91			
1 5 L N 2 5 F	(a) Automobile (b) Hospitality Less : Inter segment Revenue Net Sales/Income from Operations Segment Results Profit before Interest and Tax	(Unaudited) 100.38 152.36 252.73 - 252.73	(Unaudited) 104.63 139.99 244.62 - 244.62	(Unaudited) 97.89 106.74 204.63 - 204.63	(Unaudited) 205.01 292.35 497.35 -	(Unaudited) 187.89 218.18 406.07 -	(Audited 39 52 91			
1 s	(a) Automobile (b) Hospitality ess : Inter segment Revenue Net Sales/Income from Operations Segment Results Profit before Interest and Tax (a) Automobile	(Unaudited) 100.38 152.36 252.73 - 252.73 104.23	(Unaudited) 104.63 139.99 244.62 - 244.62 123.34	(Unaudited) 97.89 106.74 204.63 - 204.63 94.37	(Unaudited) 205.01 292.35 497.35 - 497.35 227.57	(Unaudited) 187.89 218.18 406.07 - 406.07 214.50	31-03-20; (Auditec 39 52 91: 91: 91:			
1 s	(a) Automobile (b) Hospitality Less : Inter segment Revenue Net Sales/Income from Operations Segment Results Profit before Interest and Tax	(Unaudited) 100.38 162.36 252.73 - 252.73 104.23 32.76	(Unaudited) 104.63 139.99 244.62 - - 244.62 123.34 19.73	(Unaudited) 97.89 106.74 204.63 - 204.63 94.37 22.73	(Unaudited) 205,01 292,35 497,35 - 497,35 227,57 52,49	(Unaudited) 167,69 216,18 406,07 - 406,07 214,50 47,49	(Audited 39 52 91 91 91 91 41			
1 5 L N 2 5 F	(a) Automobile (b) Hospitality Less : Inter segment Revenue Net Sales/Income from Operations Segment Results Profit before Interest and Tax (a) Automobile (b) Hospitality	(Unaudited) 100.38 152.36 252.73 - 252.73 104.23 32.76 136.99	(Unaudited) 104.63 139.99 244.62 - 244.62 123.34 19.73 143.07	(Unaudited) 97.89 106.74 204.63 - 204.63 94.37 22.73 117.09	(Unaudited) 205.01 292.35 - - 497.35 - 227.57 52.49 280.06	(Unaudited) 167.69 218.18 406.07 - 406.07 214.50 47.49 261.99	(Auditec 39 52 91 91 91 41 45 45			
1 5 L N 2 5 F	(a) Automobile (b) Hospitality Less : Inter segment Revenue Net Sales/Income from Operations Segment Results Profit before Interest and Tax (a) Automobile (b) Hospitality Less: Finance costs	(Unaudited) 100.38 162.36 252.73 - 252.73 104.23 32.76	(Unaudited) 104.63 139.99 244.62 - - 244.62 123.34 19.73	(Unaudited) 97.89 106.74 204.63 - 204.63 94.37 22.73	(Unaudited) 205,01 292,35 497,35 - 497,35 227,57 52,49	(Unaudited) 167,69 216,18 406,07 - 406,07 214,50 47,49	(Audited 39 52 91 91 41 43 456			
1 5 L 2 5 F	(a) Automobile (b) Hospitality Less : Inter segment Revenue Net Sales/Income from Operations Segment Results Profit before Interest and Tax (a) Automobile (b) Hospitality Less: Finance costs Less: Other unallocable Expenditure net of unallocable Income	(Unaudited) 100.38 152.36 252.73 - 252.73 104.23 32.76 136.99 1.38	(Unaudited) 104.83 139.99 244.62 - 244.62 - 244.62 - 123.34 19.73 143.07 1.42 -	(Unaudited) 97.89 106.74 204.63 - 204.63 - 204.63 - 204.63 - 204.63 - 1.70 1.54 -	(Unaudited) 205.01 292.35 497.35 - 497.35 227.57 52.49 280.06 2.80 2.80	(Unaudited) 187.89 218.18 406.07 - 406.07 214.50 47.49 261.99 3.11 -	(Audited 39 52 91 91 91 41 41 45 6			
1 5 L 2 5 F	(a) Automobile (b) Hospitality Less : Inter segment Revenue Net Sales/Income from Operations Segment Results Profit before Interest and Tax (a) Automobile (b) Hospitality Less: Finance costs	(Unaudited) 100.38 152.36 252.73 - 252.73 104.23 32.76 136.99	(Unaudited) 104.63 139.99 244.62 - 244.62 123.34 19.73 143.07	(Unaudited) 97.89 106.74 204.63 - 204.63 94.37 22.73 117.09	(Unaudited) 205.01 292.35 - - 497.35 - 227.57 52.49 280.06	(Unaudited) 167.69 218.18 406.07 - 406.07 214.50 47.49 261.99	(Audited 39 52 91 91 91 41 41 45 6			
1 3 L N 2 5 F	(a) Automobile (b) Hospitality Less : Inter segment Revenue Net Sales/Income from Operations Segment Results Profit before Interest and Tax (a) Automobile (b) Hospitality Less: Finance costs Less: Other unallocable Expenditure net of unallocable Income	(Unaudited) 100.38 152.36 252.73 - 252.73 104.23 32.76 136.99 1.38	(Unaudited) 104.83 139.99 244.62 - 244.62 - 244.62 - 123.34 19.73 143.07 1.42 -	(Unaudited) 97.89 106.74 204.63 - 204.63 - 204.63 - 204.63 - 204.63 - 1.70 1.54 -	(Unaudited) 205.01 292.35 497.35 - 497.35 227.57 52.49 280.06 2.80 2.80	(Unaudited) 187.89 218.18 406.07 - 406.07 214.50 47.49 261.99 3.11 -	(Auditee 39 52 91 91 91 91 91 91 91 91 91 91 91 91 91			
1 3 L N 2 5 F L L P 3 C	(a) Automobile (b) Hospitality Less : Inter segment Revenue Net Sales/Income from Operations Segment Results Profit before Interest and Tax (a) Automobile (b) Hospitality Less: Finance costs Less: Other unallocable Expenditure net of unallocable Income rofit Before Tax	(Unaudited) 100.38 152.36 252.73 - 252.73 104.23 32.76 136.99 1.38	(Unaudited) 104.83 139.99 244.62 - 244.62 - 244.62 - 123.34 19.73 143.07 1.42 -	(Unaudited) 97.89 106.74 204.63 - 204.63 - 204.63 - 204.63 - 204.63 - 1.70 1.54 -	(Unaudited) 205.01 292.35 497.35 - 497.35 227.57 52.49 280.06 2.80 2.80	(Unaudited) 187.89 218.18 406.07 - 406.07 214.50 47.49 261.99 3.11 -	(Auditee 39 52 91 91 91 91 91 91 91 91 91 91 91 91 91			
1 \$ L 2 \$ F L L P 3 C S	(a) Automobile (b) Hospitality Less : Inter segment Revenue Net Sales/Income from Operations Segment Results Profit before Interest and Tax (a) Automobile (b) Hospitality Less: Finance costs Less: Other unallocable Expenditure net of unallocable Income Profit Before Tax Lapital Employed:	(Unaudited) 100.38 152.36 252.73 - 252.73 104.23 32.76 136.99 1.38	(Unaudited) 104.83 139.99 244.62 - 244.62 - 244.62 - 123.34 19.73 143.07 1.42 -	(Unaudited) 97.89 106.74 204.63 - 204.63 - 204.63 - 204.63 - 204.63 - 1.70 1.54 -	(Unaudited) 205,01 292,35 497,35 - 497,35 227,57 52,49 280,06 2,80 - 277,26	(Unaudited) 167,69 216,18 406,07 - 406,07 - 214,50 47,49 261,99 3,11 - 256,89	(Auditec 39 52 91 91 91 91 91 91 41 45 6 45 6 450			
1 5 L L P 3 C S	(a) Automobile (b) Hospitality Less : Inter segment Revenue Net Sales/Income from Operations Segment Results Profit before Interest and Tax (a) Automobile (b) Hospitality Less: Finance costs Less: Other unallocable Expenditure net of unallocable Income Profit Before Tax Expital Employed: Legment Assets	(Unaudited) 100.38 152.36 252.73 - 252.73 104.23 32.76 136.99 1.38 - 135.61	(Unaudited) 104.63 139.99 244.62 - - 244.62 123.34 19.73 143.07 1.42 - 141.65	(Unaudited) 97.89 106.74 204.63 - 204.63 94.37 22.73 117.09 1.54 - 115.57	(Unaudited) 205.01 292.35 497.35 - 497.35 227.57 52.49 280.06 2.80 2.80	(Unaudited) 187.89 218.18 406.07 - 406.07 214.50 47.49 261.99 3.11 -	(Auditec 39 52 91 91 91 91 91 41 45 6 6 455 6 2,139			
1 \$ 2 \$ F ULUP 3 CS	(a) Automobile (b) Hospitality Less : Inter segment Revenue Vet Sales/Income from Operations Segment Results Profit before Interest and Tax (a) Automobile (b) Hospitality Less: Finance costs Less: Other unallocable Expenditure net of unallocable Income Profit Before Tax Expital Employed: Legment Assots (a) Automobile	(Unaudited) 100.38 152.36 252.73 252.73 104.23 32.76 136.99 1.38 - 135.61 2,348.89	(Unaudited) 104.63 139.99 244.62 - 244.62 123.34 19.73 143.07 1.42 - 141.65 2.216.92	(Unaudited) 97.89 106.74 204.63 - 204.63 94.37 22.73 117.09 1.54 - 115.57 2,259.40	(Unaudited) 205.01 292.35 497.35 - 497.35 227.57 52.49 280.06 2.80 2	(Unaudited) 187.89 218.18 406.07 - 406.07 214.50 47.49 261.99 3.11 - 256.69 2,259.40	(Audited 39 52 91 91 91 411 43 450 450 450 2,135 1,173			
1 S L 2 S F L L P C S	(a) Automobile (b) Hospitality Less : Inter segment Revenue Net Sales/Income from Operations Segment Results Profit before Interest and Tax (a) Automobile (b) Hospitality Less: Finance costs Less: Other unallocable Expenditure net of unallocable Income brofit Before Tax Sapital Employed: Legment Assets (a) Automobile (b) Hospitality Table (b) Hospitality Table (c) Hospitality	(Unaudited) 100.38 152.36 252.73 252.73 104.23 32.76 136.99 1.38 - 135.61 2,348.89 1,326.29	(Unaudited) 104.63 139.99 244.62 - 244.62 123.34 19.73 143.07 1.42 - 141.65 2.216.92 1.238.78	(Unaudited) 97.89 106.74 204.63 - 204.63 94.37 22.73 117.09 1.54 - 115.57 2,259.40 1,156.33	(Unaudited) 205.01 292.35 497.35 - 497.35 227.57 52.49 280.06 2.80 - 2.80	(Unaudited) 187.89 218.18 406.07 - 406.07 214.50 47.49 261.99 3.11 - 256.89 2,259.40 1,156.33	(Audited 39 52 91 91 91 411 43 450 450 450 2,135 1,173			
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1 5 L 2 5 F L L L P P C S S (((((a) Automobile (b) Hospitality Less : Inter segment Revenue Net Sales/Income from Operations Segment Results Profit before Interest and Tax (a) Automobile (b) Hospitality Less: Finance costs Less: Other unallocable Expenditure net of unallocable Income Profit Before Tax Expital Employed: Legment Assets (a) Automobile (b) Hospitality Teagment Assets (a) Automobile (b) Hospitality Teagment Assets (A) egment Liabilities	(Unaudited) 100.38 152.36 252.73 252.73 104.23 32.76 136.99 1.38 - 135.61 2,348.89 1,326.29 3,675.18	(Unaudited) 104.63 139.99 244.62 - 244.62 123.34 19.73 143.07 1.42 - 141.65 2,216.92 1,238.78 3,455.70	(Unaudited) 97.89 106.74 204.63 - 204.63 94.37 22.73 117.09 1.54 - 115.57 2,259.40 1,156.33 3,415.73	(Unaudited) 205.01 292.35 497.35 - 497.35 227.57 52.49 280.06 2.80 2	(Unaudited) 187.89 218.18 406.07 - 406.07 214.50 47.49 261.99 3.11 - 256.69 2,259.40 1,156.33 3,415.73	(Auditec 39 52 91 91 91 91 41 45 6 45 6 2,136 1,173 3,313			

Place : Mumbai Date : 6th November, 2024

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CHIRAG Č. DOSHI CHAIRMAN & MANAGING DIRECTOR (DIN : 00181291)

	Consolidated Statement of Audited Assets and Liabilities		(₹ In Lacs
	Destinutere	As at	As at
r.No.	Particulars	30-09-2024 (Unaudited)	31-03-2024 (Audited)
1	ASSETS	(Unaudited)	(Audited)
1	Non-current assets		
	(a) Property, plant and equipment	89.04	93.76
	(b) Intangible assets	-	-
	(c) Investments Accounted for using Equity Method	338.78	369.3
	(d) Financial assets (i) Investments	105.01	60.5
	(ii) Other financial assets	1,016.93	1,125.7
	(e) Deferred tax assets (net)	-	-
	(f) Other non-current assets	16.43	15,2
	Sub-total - Non-current assets	1,566.17	1,664.6
2	Current assets		
~	(a) Inventories	1.09	1.5
	(b) Financial Assets		
	(i) Investments	1,083.25	889.3
	(ii) Trade receivables	47.66	38.4
	(iii) Cash and cash equivalents (iv) Other financial assets	107.50 592.96	95.9 498.2
	(c) Other current assets	165.33	124.8
	Sub-total - Current assets	1,997.79	1,648.5
	TOTAL - ASSETS	3,563.96	3,313.1
11 1	EQUITY AND LIABILITIES		
	Equity (a) Equity share capital	40.00	40.0
	(b) Other equity	2,888.65	2,692.1
	Sub-total - Equity	2,928.65	2,732.1
2	Liabilities		
i	Non-Current liabilities (a) Long Term Borrowings	57.74	61.2
	(b) Provisions	21.24	18.5
	(c) Deferred tax liabilities (net)	5.61	20.3
	(d) Other Long term liabilities	135.00	135.0
	Sub-total - Non-Current liabilities	219.58	235.0
ii	Current liabilities		
	(a) Financial liabilities		
	(i) Trade payables	204.59	180.2
	(b) Other current liabilities	80.87	80.0
	(c) Provisions	130.26	85.6
	Sub-total - Current liabilities	415.72	345.9
	TOTAL - EQUITY AND LIABILITIES	3,563.96	3,313.1
1)	Notes: The above unaudited financial results as per regulation 33 of SEBI (Listing Obligations and Discloser Requirements quarter & half year ended on 30th September, 2024 were reviewed by the Audit Committee at its meeting held on 6 & taken on record by the Board of Directors at its meeting held on 6th November, 2024.		
2)	This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (133, of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.	Ind-AS), prescribe	d under Secti
3)	The Statutory Auditors of the Company have carried out a Limited Review of the unaudited financial results for the September, 2024.	quarter & half year	ended 30th
4)	The Company has identified two reportable segments, Auto Division & Hospitality Division in accordance with the re-	equirements of Ind	AS 108.
5)	Previous period figures have been regrouped/rearranged where ever necessary, to correspond to those of the curre	ent period.	
	Mumbai	CHI	RAG C. DOSI

	Consolidated Cash Flow Statement			(₹ In Lac
Sr.No.	Particulars		Half Year Ended	Half Year Ende
5F.140.	raricuars		30-09-2024 (Unaudited)	30-09-2023 (Unaudited)
			(Chinduncu)	(chaudheu)
(A)	CASH FLOW FROM OPERATING ACTIVITIES Profit /(Loss) Before Taxation & Extra ordinary Items		277.26	258.8
	Adjustments for:		277.20	238.0
	a) Depreciation & Amortisation Expenses		6.70	8.3
	b) Interest Income		(53.29)	(54.0
	c) Dividends Income		(0.08)	(0.0
	d) Finance Costs		2.80	3.1
	e) Remeasurement of Defined Benefit Plans through OCI		(0.91)	(0.8
91	f) Share of porfit/loss of Joint Venture g) Gain on Redemption of Investment		(30.55)	(35.4
	h) Fair valuation of Investments in mutual fund		(0.60) 114.59	(2.9 100.2
	i) Mark to market gain on fair valuation of Equity Shares		1.01	(2.7
		b-Total	39.66	15.5
	Appropriation of Fund			
	a) Dividend paid		(20.00)	(20.0
	su	b-Total	(20.00)	(20.00
	Quarating profit before working conital changes			
	Operating profit before working capital changes Adjustments for Changes in Assets and Liabilities:		296.92	254.47
	a) (Increase)/Decrease in Other non-current assets		(1.20)	(0.20
	b) (Increase)/Decrease in Other non-Current financial assets		108.81	(257.3
	c) (Increase)/ Decrease in Inventories		0.50	(0.1
	d) (Increase)/Decrease in Trade receivables		(9.19)	(34.1
	e) (Increase)/Decrease in Other Current financial assets		(94.71)	(9.6)
	f) (Increase)/Decrease in Other current assets		(40.47)	(43.95
	g) Increase/(Decrease) in Long-term provisions h) Increase/ (Decrease) in Trade payable		2.73	(0.83
	i) Increase/ (Decrease) in Other current liabilities		24.31	(2.44
	i) Increase/ (Decrease) in Short-term provisions		44.62	44.09
	x) Interest received on Business deposits		53.29	54.05
		F	89.55	(254.76
9	Cash generated from operations	Γ	386.47	(0.29
a	n) Provision for Taxation		(44.04)	(43.86
0	Cash flow before exceptional & extraordinary items	h	342.44	(44.15
) Exceptional Items		-	•
r	Net cash from operating activities		342.44	(44.15)
	CASH FLOW FROM INVESTING ACTIVITIES			
) Purchase of Investment		(745.28)	(192.00
) Purchase of Property, Plant and Equipment		(1.97)	(0.52
) Sale Proceeds from Investments) Share of Profit/Loss of Joint Venture		391.99	208.47
) Dividends Income		30.55 0.08	35.45
	let cash from / (used in) investing activities	-	(324.63)	0.03
			(024.00)	01.44
	ASH FLOW FROM FINANCING ACTIVITIES	- 1	(2.17)	
	inance Costs		(3.47) (2.80)	(3.16)
	et cash from / (used in financing activities)	-	(6.27)	(3.11) (6.27)
	et changes in cash & cash equivalents (A+B+C)	-		and the second se
	et changes in cash & cash equivalents (A+D+C)	-	11.53	1.03
	ash and Cash equivalent - Opening Balance		95.96	80.36
	ash and Cash equivalent - Closing Balance		107.50	81.38
114	et incrense / (decrense)		11,53	1.03
	For BC	OMBAY	CYCLE & MOTOR	AGENCY LTD.

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N. G. THAKRAR & Co.

CHARTERED ACCOUNTANTS 803, ATRIUM -II, NEXT TO COURTYARD MARRIOT HOTEL, ANDHERI KURLA ROAD, ANDHERI (EAST), MUMBAI - 400 093 TELEPHONE NOS: 6239 7920/2836 6379 EMAIL:natwarthakrar@gmail.com URL: www.ngthakrar.in

Independent Auditor's Review Report on the Quarterly and Year to date Unaudited Consolidated Financial Results of the Bombay Cycle & Motor Agency Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

TO THE BOARD OF DIRECTORS BOMBAY CYCLE & MOTOR AGENCY LIMITED

- 1. We have reviewed the accompanying statement of unaudited consolidated financial results of Bombay Cycle & Motor Agency Limited (the "Holding Company') and its joint venture for the quarter and half year ended 30th September, 2024 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, (the "Listing Regulations").
- 2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulation. Our responsibilities is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.
- The Statement includes the results of the following entities: <u>Holding Company:</u> Bombay Cycle & Motor Agency Limited <u>Joint Venture:</u> Walchand Sun Advanced Composites Private limited.



N.G. Thakrar & Co Chartered Accountants

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the interim financial results/information certified by the management referred to in paragraph 5 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For N. G. THAKRAR & CO. CHARTERED ACCOUNTANTS (FIRM REG. NO. 110907W)

Mymahr. Thalaar

UJWAL THAKRAR (PARTNER) Membership No. 147392 UDIN: 24147392BKGXTB5915



Place: Mumbai Date: 6th November 2024