



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. : Un-audited (Reviewed) Standalone and Consolidated Financial Results for the Quarter and Half Year ended on September 30, 2024 along with Limited Review Report as on the date issued by Statutory Auditors of the Company.

Ref: Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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.

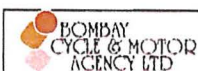
This is to further inform that the Board Meeting commenced at 03:45 p.m. and concluded at 04:28 p.m.

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

(₹ in Lacs except EPS)

Standalone Statement of Unaudited Financial Results for the Quarter and Half Year Ended 30th September, 2024

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		(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						
	(a) Current Tax	25.00	19.04	23.91	44.04	43.86	74.84
	(b) Short / (Excess) Provision	-	-	-	-	-	0.12
	(c) Deferred Tax	(27.03)	12.49	4.42	(14.54)	20.77	35.18
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	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-wise Revenue, Results, Assets and Liabilities

(₹ in Lacs)

Sr.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		(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	32.76	19.73	22.73	52.49	47.49	45.36
		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	-	-	-	-	-	-
	Profit Before Tax	135.61	141.65	115.57	277.26	258.89	450.64
3	Capital Employed:						
	Segment Assets						
	(a) Automobile	2,348.89	2,312.88	2,347.59	2,348.89	2,347.59	2,220.26
	(b) Hospitality	1,326.29	1,238.76	1,156.33	1,326.29	1,156.33	1,173.56
	Total Segment Assets (A)	3,675.18	3,551.64	3,503.92	3,675.18	3,503.92	3,393.81
	Segment Liabilities						
	(a) Automobile	498.95	519.87	611.14	498.95	611.14	485.53
	(b) Hospitality	136.35	109.03	160.95	136.35	160.95	95.50
	Total Segment Liabilities (B)	635.30	628.89	772.09	635.30	772.09	581.03
	Total (A)-(B)	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

*Chirag C. Doshi*CHIRAG C. DOSHI
CHAIRMAN & MANAGING DIRECTOR
(DIN : 00181291)

**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 Statement of Unaudited Assets and Liabilities****(₹ In Lacs)**

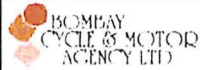
Sr.No.	Particulars	As at	As at
		30-09-2024	31-03-2024
		(Unaudited)	(Audited)
I	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	89.04	93.76
	(b) Intangible assets	-	-
	(c) Investments in Joint Venture	450.00	450.00
	(d) Financial assets		
	(i) Investments	105.01	60.59
	(ii) Other financial assets	1,016.93	1,125.74
	(e) Deferred tax assets (net)	-	-
	(f) Other non-current assets	16.43	15.22
	Sub-total - Non-current assets	1,677.40	1,745.31
2	Current assets		
	(a) Inventories	1.09	1.59
	(b) Financial Assets		
	(i) Investments	1,083.25	889.37
	(ii) Trade receivables	47.66	38.47
	(iii) Cash and cash equivalents	107.50	95.96
	(iv) Other financial assets	592.96	498.25
	(c) Other current assets	165.33	124.85
	Sub-total - Current assets	1,997.79	1,648.51
	TOTAL - ASSETS	3,675.18	3,393.81
II	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	40.00	40.00
	(b) Other equity	2,999.88	2,772.79
	Sub-total - Equity	3,039.88	2,812.79
2	Liabilities		
i	Non-Current liabilities		
	(a) Long Term Borrowings	57.74	61.21
	(b) Provisions	21.24	18.50
	(c) Deferred tax liabilities (net)	5.61	20.38
	(d) Other Long term liabilities	135.00	135.00
	Sub-total - Non-Current liabilities	219.58	235.09
ii	Current liabilities		
	(a) Financial liabilities		
	(i) Trade payables	204.59	180.28
	(b) Other current liabilities	80.87	80.01
	(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:

- 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.

Place : Mumbai
Date : 6th November, 2024
CHIRAG C. DOSHI
CHAIRMAN & MANAGING DIRECTOR
(DIN : 00181291)The aforesaid results have been filed with the Stock Exchange under regulation 33 of SEBI (Listing Obligations and Discloser Requirements) Regulations, 2015 and are also available on the Stock Exchange website www.bseindia.com and on the Company's website www.bcma.in.


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		₹ In Lacs)	
		Half Year Ended 30-09-2024 (Unaudited)	Half Year Ended 30-09-2023 (Unaudited)
Sr.No.	Particulars		
(A)	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit/(Loss) Before Taxation & Extra ordinary Items	277.26	258.89
	Adjustments for:		
	a) Depreciation & Amortisation Expenses	6.70	8.30
	b) Interest Income	(53.29)	(54.05)
	c) Dividends Income	(0.08)	(0.03)
	d) Finance Costs	2.80	3.11
	e) Remeasurement of Defined Benefit Plans through OCI	(0.91)	(0.80)
	f) Gain on Redemption of Investment	(0.60)	(2.97)
	g) Fair valuation of Investments in mutual fund	114.59	100.23
	h) Mark to market gain on fair valuation of Equity Shares	1.01	(2.74)
	sub-Total	70.21	51.03
	Appropriation of Fund		
	a) Dividend paid	(20.00)	(20.00)
	sub-Total	(20.00)	(20.00)
	Operating profit before working capital changes	327.47	289.92
	Adjustments for Changes in Assets and Liabilities:		
	a) (Increase)/Decrease in Other non-current assets	(1.20)	(0.20)
	b) (Increase)/Decrease in Other non-Current financial assets	108.81	(257.39)
	c) (Increase)/ Decrease in Inventories	0.50	(0.11)
	d) (Increase)/Decrease in Trade receivables	(9.19)	(34.15)
	e) (Increase)/Decrease in Other Current financial assets	(94.71)	(9.67)
	f) (Increase)/Decrease in Other current assets	(40.47)	(43.95)
	g) Increase/(Decrease) in Long-term provisions	2.73	(0.83)
	h) Increase/ (Decrease)in Trade payable	24.31	(2.44)
	i) Increase/ (Decrease) in Other current liabilities	0.86	(4.16)
	j) Increase/ (Decrease) in Short-term provisions	44.62	44.09
	k) Interest received on Business deposits	53.29	54.05
		89.55	(254.76)
	Cash generated from operations	417.02	35.16
	a) Provision for Taxation	(44.04)	(43.86)
	Cash flow before exceptional & extraordinary items	372.99	(8.69)
	a) Exceptional Items	-	-
	Net cash from operating activities	372.99	(8.69)
(B)	CASH FLOW FROM INVESTING ACTIVITIES		
	a) Purchase of Investment	(745.28)	(192.00)
	b) Purchase of Property, Plant and Equipment	(1.97)	(0.52)
	c) Sale Proceeds from Investments	391.99	208.47
	d) Dividends Income	0.08	0.03
	Net cash from / (used in) investing activities	(355.19)	15.99
(C)	CASH FLOW FROM FINANCING ACTIVITIES		
	Repayment of borrowing	(3.47)	(3.16)
	Finance Costs	(2.80)	(3.11)
	Net cash from / (used in) financing activities	(6.27)	(6.27)
	Net changes in cash & cash equivalents (A+B+C)	11.53	1.03
	Cash and Cash equivalent - Opening Balance	95.96	80.36
	Cash and Cash equivalent - Closing Balance	107.50	81.38
	Net increase / (decrease)	11.53	1.03

For BOMBAY CYCLE & MOTOR AGENCY LTD.

Place : Mumbai
Date : 6th November, 2024



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

N. G. THAKRAR & Co.

CHARTERED ACCOUNTANTS

803, ATRIUM -II, NEXT TO COURTYARD MARRIOTT 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**

1. 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.

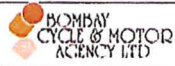
For N. G. THAKRAR & CO.
CHARTERED ACCOUNTANTS
(FIRM REG. NO. 110907W)

Ujwal N. Thakrar

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



Date: 6TH Nov, 2024
Place: Mumbai

**BOMBAY CYCLE & MOTOR AGENCY LIMITED**

Regd Office: 534, Sardar Vallabhbhai Patel Road, Opera House, Mumbai - 400 007. CIN : L74999MH1819PLC000557

Tel.:022-23812195 / 98 / 97, e-mail: investors@bcma.in, website:www.bcma.in

(₹ in Lacs except EPS)

Consolidated Statement of Unaudited Financial Results for the Quarter and Half Year Ended 30th September, 2024

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		(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						
	(a) Current Tax	25.00	19.04	23.91	44.04	43.86	74.84
	(b) Short / (Excess) Provision	-	-	-	-	-	0.12
	(c) Deferred Tax	(27.03)	12.49	4.42	(14.54)	20.77	35.18
9	Net Profit from ordinary activities after tax(7-8)	137.65	110.11	87.25	247.77	194.26	340.50
10	Share of profit /(loss) after tax of joint venture / associate	(15.47)	(15.08)	(23.53)	(30.55)	(35.45)	(27.94)
11	Net Profit after tax and Share of profit /(loss) after tax of joint venture / associate (9+10)	122.18	95.03	63.72	217.22	158.81	312.56
12	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
13	Total comprehensive income for the period (11+12)	121.84	94.69	63.42	216.53	158.21	311.20
14	Paid-up equity share capital (Face Value of ₹10/- each)	40.00	40.00	40.00	40.00	40.00	40.00
15	Earnings Per Share (of ₹ 10/- each) (not annualised):						
	(a) Basic	30.54	23.76	15.93	54.30	39.70	78.14
	(b) Diluted	30.54	23.76	15.93	54.30	39.70	78.14

Reporting of Unaudited Segment-wise Revenue, Results, Assets and Liabilities

(₹ in Lacs)

Sr.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		(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	32.76	19.73	22.73	52.49	47.49	45.36
		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	-	-	-	-	-	-
	Profit Before Tax	135.61	141.65	115.57	277.26	258.89	450.64
3	Capital Employed:						
	Segment Assets						
	(a) Automobile	2,348.89	2,216.92	2,259.40	2,348.89	2,259.40	2,139.58
	(b) Hospitality	1,326.29	1,238.78	1,156.33	1,326.29	1,156.33	1,173.56
	Total Segment Assets (A)	3,675.18	3,455.70	3,415.73	3,675.18	3,415.73	3,313.15
4	Segment Liabilities						
	(a) Automobile	498.95	519.87	675.65	498.95	675.65	485.53
	(b) Hospitality	136.35	109.03	160.95	136.35	160.95	95.50
	Total Segment Liabilities (B)	635.30	628.89	836.60	635.30	836.60	581.03
	Total (A)-(B)	3,039.88	2,826.81	2,579.12	3,039.88	2,579.12	2,732.12

For BOMBAY CYCLE & MOTOR AGENCY LTD.

Place : Mumbai

Date : 6th November, 2024



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

Consolidated Statement of Audited Assets and Liabilities

(₹ In Lacs)

Sr.No.	Particulars	As at	As at
		30-09-2024	31-03-2024
		(Unaudited)	(Audited)
I	ASSETS		
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	369.33
	(d) Financial assets		
	(i) Investments	105.01	60.59
	(ii) Other financial assets	1,016.93	1,125.74
	(e) Deferred tax assets (net)	-	-
	(f) Other non-current assets	16.43	15.22
	Sub-total - Non-current assets	1,566.17	1,664.63
2	Current assets		
	(a) Inventories	1.09	1.59
	(b) Financial Assets		
	(i) Investments	1,083.25	889.37
	(ii) Trade receivables	47.66	38.47
	(iii) Cash and cash equivalents	107.50	95.96
	(iv) Other financial assets	592.96	498.25
	(c) Other current assets	165.33	124.85
	Sub-total - Current assets	1,997.79	1,648.51
	TOTAL - ASSETS	3,563.96	3,313.14
II	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	40.00	40.00
	(b) Other equity	2,888.65	2,692.12
	Sub-total - Equity	2,928.65	2,732.12
2	Liabilities		
i	Non-Current liabilities		
	(a) Long Term Borrowings	57.74	61.21
	(b) Provisions	21.24	18.50
	(c) Deferred tax liabilities (net)	5.61	20.38
	(d) Other Long term liabilities	135.00	135.00
	Sub-total - Non-Current liabilities	219.58	235.09
ii	Current liabilities		
	(a) Financial liabilities		
	(i) Trade payables	204.59	180.28
	(b) Other current liabilities	80.87	80.01
	(c) Provisions	130.26	85.64
	Sub-total - Current liabilities	415.72	345.93
	TOTAL - EQUITY AND LIABILITIES	3,563.96	3,313.14

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.

 Place : Mumbai
 Date : 6th November, 2024


For BOMBAY CYCLE & MOTOR AGENCY LTD.


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

The aforesaid results have been filed with the Stock Exchange under regulation 33 of SEBI (Listing Obligations and Discloser Requirements) Regulations, 2015 and are also available on the Stock Exchange website www.bseindia.com and on the Company's website www.bcma.in.

**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

Consolidated Cash Flow Statement		(` In Lacs)	
		Half Year Ended 30-09-2024 (Unaudited)	Half Year Ended 30-09-2023 (Unaudited)
Sr.No.	Particulars		
(A)	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit /(Loss) Before Taxation & Extra ordinary Items	277.26	258.89
	Adjustments for:		
	a) Depreciation & Amortisation Expenses	6.70	8.30
	b) Interest Income	(53.29)	(54.05)
	c) Dividends Income	(0.08)	(0.03)
	d) Finance Costs	2.80	3.11
	e) Remeasurement of Defined Benefit Plans through OCI	(0.91)	(0.80)
	f) Share of profit/loss of Joint Venture	(30.55)	(35.45)
	g) Gain on Redemption of Investment	(0.60)	(2.97)
	h) Fair valuation of Investments in mutual fund	114.59	100.23
	i) Mark to market gain on fair valuation of Equity Shares	1.01	(2.74)
	sub-Total	39.66	15.58
	Appropriation of Fund		
	a) Dividend paid	(20.00)	(20.00)
	sub-Total	(20.00)	(20.00)
	Operating profit before working capital changes	296.92	254.47
	Adjustments for Changes in Assets and Liabilities:		
	a) (Increase)/Decrease in Other non-current assets	(1.20)	(0.20)
	b) (Increase)/Decrease in Other non-Current financial assets	108.81	(257.39)
	c) (Increase)/ Decrease in Inventories	0.50	(0.11)
	d) (Increase)/Decrease in Trade receivables	(9.19)	(34.15)
	e) (Increase)/Decrease in Other Current financial assets	(94.71)	(9.67)
	f) (Increase)/Decrease in Other current assets	(40.47)	(43.95)
	g) Increase/(Decrease) in Long-term provisions	2.73	(0.83)
	h) Increase/ (Decrease)in Trade payable	24.31	(2.44)
	i) Increase/ (Decrease) in Other current liabilities	0.86	(4.16)
	j) Increase/ (Decrease) in Short-term provisions	44.62	44.09
	k) Interest received on Business deposits	53.29	54.05
		89.55	(254.76)
	Cash generated from operations	386.47	(0.29)
	a) Provision for Taxation	(44.04)	(43.86)
	Cash flow before exceptional & extraordinary items	342.44	(44.15)
	a) Exceptional Items	-	-
	Net cash from operating activities	342.44	(44.15)
(B)	CASH FLOW FROM INVESTING ACTIVITIES		
	a) Purchase of Investment	(745.28)	(192.00)
	b) Purchase of Property, Plant and Equipment	(1.97)	(0.52)
	c) Sale Proceeds from Investments	391.99	208.47
	d) Share of Profit/Loss of Joint Venture	30.55	35.45
	e) Dividends Income	0.08	0.03
	Net cash from / (used in) investing activities	(324.63)	51.44
(C)	CASH FLOW FROM FINANCING ACTIVITIES		
	Repayment of borrowing	(3.47)	(3.16)
	Finance Costs	(2.80)	(3.11)
	Net cash from / (used in) financing activities	(6.27)	(6.27)
	Net changes in cash & cash equivalents (A+B+C)	11.53	1.03
	Cash and Cash equivalent - Opening Balance	95.96	80.36
	Cash and Cash equivalent - Closing Balance	107.50	81.38
	Net increase / (decrease)	11.53	1.03

For BOMBAY CYCLE & MOTOR AGENCY LTD.

CHIRAG C. DOSHI
CHAIRMAN & MANAGING DIRECTOR
(DIN : 00181291)Place : Mumbai
Date : 6th November, 2024

N. G. THAKRAR & Co.

CHARTERED ACCOUNTANTS

803, ATRIUM -II, NEXT TO COURTYARD MARRIOTT 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.
4. The Statement includes the results of the following entities:
Holding Company: Bombay Cycle & Motor Agency Limited
Joint Venture: Walchand Sun Advanced Composites Private limited.



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)

Ujwal Thakrar

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



Place: Mumbai

Date: 6th November 2024