

BOMBAY  
CYCLE & MOTOR  
AGENCY LTD.

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: 2021

Date : February 08, 2021

BSE Ltd.

Corporate Relations Department

1<sup>st</sup> floor, New Trading Ring,

Rotunda Bldg. P.J. Tower,

Mumbai 400 001.

**Scrip Code : 501430**

Dear Sir(s),

**Sub. : Un-audited (Reviewed) Financial Results for the Quarter ended December 31, 2020 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) Financial Results for the Quarter ended December 31, 2020 were approved and taken on record at the meeting of the Board of Directors of the Company held today i.e. February 08, 2021. A copy of the same along with Limited Review Report of the Un-audited Financial Results for the Quarter ended December 31, 2020, issued by N. G. Thakrar & Co., Chartered Accountants (Statutory Auditors of the Company) are enclosed for your information and record.

This is to further inform that the Board Meeting commenced at 02.38 p.m. and concluded at - 03.15 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.**

**Satish Kumar Prajapati**  
**Company Secretary & Compliance Officer**

**Encl.: As above**

Statement of Unaudited Financial Results for the Quarter and Nine Months Ended 31st December, 2020							(₹ in Lacs)
Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-12-2020 (Unaudited)	30-09-2020 (Unaudited)	31-12-2019 (Unaudited)	31-12-2020 (Unaudited)	31-12-2019 (Unaudited)	31-03-2020 (Audited)
1	Revenue from Operations	129.47	93.38	224.79	270.85	653.25	848.62
2	Other Income	50.07	32.31	33.54	122.98	104.03	138.81
3	<b>Total Revenue (1+2)</b>	<b>179.54</b>	<b>125.69</b>	<b>258.33</b>	<b>393.83</b>	<b>757.28</b>	<b>987.43</b>
4	<b>Expenses</b>						
	a) Purchase of Stock in Trade	15.58	0.63	51.01	16.21	144.02	181.23
	b) Changes in Inventories in Stock-in-Trade	0.90	1.51	(1.26)	2.41	(2.28)	1.22
	c) Employee benefits expense	35.01	19.92	40.14	68.89	113.89	157.46
	d) Depreciation and amortisation expense	2.31	2.36	5.28	7.27	15.56	16.71
	e) Other expenses	43.96	35.08	66.86	99.92	198.81	260.81
	<b>Total expenses (a+b+c+d+e+f)</b>	<b>97.76</b>	<b>59.50</b>	<b>162.03</b>	<b>194.70</b>	<b>470.00</b>	<b>617.43</b>
5	<b>Profit before exceptional items and tax (3-4)</b>	<b>81.78</b>	<b>66.19</b>	<b>96.30</b>	<b>199.13</b>	<b>287.28</b>	<b>370.00</b>
6	Exceptional Items	-	-	-	-	-	-
7	<b>Profit before tax (5-6)</b>	<b>81.78</b>	<b>66.19</b>	<b>96.30</b>	<b>199.13</b>	<b>287.28</b>	<b>370.00</b>
8	<b>Tax expense</b>						
	a) Current Tax	16.60	21.98	22.70	47.20	64.52	82.31
	b) Deferred Tax	(5.08)	0.31	0.78	(8.55)	4.48	7.03
9	<b>Net Profit from ordinary activities after tax(7-8)</b>	<b>70.26</b>	<b>43.90</b>	<b>72.82</b>	<b>160.48</b>	<b>218.28</b>	<b>280.66</b>
10	<b>Other comprehensive income</b>						
	i) Items that will not be reclassified to profit or loss						
	a) Remeasurement of Defined Benefit Plans	0.08	0.07	0.08	0.23	0.24	0.31
	b) Income Tax on above	(0.02)	(0.02)	(0.02)	(0.06)	(0.06)	(0.08)
11	<b>Total comprehensive income for the period (9+10)</b>	<b>70.32</b>	<b>43.95</b>	<b>72.88</b>	<b>160.65</b>	<b>218.46</b>	<b>280.89</b>
12	Paid-up equity share capital (Face Value of ₹10/- each)	40.00	40.00	40.00	40.00	40.00	40.00
13	<b>Earnings Per Share (of ₹ 10/- each) ( not annualised):</b>						
	(a) Basic	17.56	10.98	18.20	40.12	54.57	70.17
	(b) Diluted	17.56	10.98	18.20	40.12	54.57	70.17

For BOMBAY CYCLE &amp; MOTOR AGENCY LTD.



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

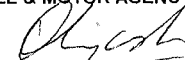
 Place : Mumbai  
 Date : 8th February, 2021

Segment-wise Revenue, Results and Assets & Liabilities						(₹ in Lacs)	
Sr.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-12-2020 (Unaudited)	30-09-2020 (Unaudited)	31-12-2019 (Unaudited)	31-12-2020 (Unaudited)	31-12-2019 (Unaudited)	31-03-2020 (Audited)
1	<b>Segment Revenue</b>						
	(a) Automobile	85.50	84.15	103.50	210.15	305.30	386.30
	(b) Hospitality	43.97	9.23	121.29	60.70	347.95	462.32
		<b>129.47</b>	<b>93.38</b>	<b>224.79</b>	<b>270.85</b>	<b>653.25</b>	<b>848.62</b>
	Less : Inter segment Revenue	-	-	-	-	-	-
	<b>Net Sales/Income from Operations</b>	<b>129.47</b>	<b>93.38</b>	<b>224.79</b>	<b>270.85</b>	<b>653.25</b>	<b>848.62</b>
2	<b>Segment Results</b>						
	Profit before Interest and Tax						
	(a) Automobile	71.26	65.88	77.39	181.79	229.61	294.42
	(b) Hospitality	10.52	0.31	18.91	17.34	57.67	75.58
		<b>81.78</b>	<b>66.19</b>	<b>96.30</b>	<b>199.13</b>	<b>287.28</b>	<b>370.00</b>
	Less : Finance costs	-	-	-	-	-	-
	Less : Other unallocable Expenditure net of unallocable Income	-	-	-	-	-	-
	<b>Profit Before Tax</b>	<b>81.78</b>	<b>66.19</b>	<b>96.30</b>	<b>199.13</b>	<b>287.28</b>	<b>370.00</b>
3	<b>Segment Assets</b>						
	(a) Automobile	1,674.35	1,602.68	1,506.21	1,674.35	1,506.21	1,560.46
	(b) Hospitality	1,075.25	1,052.91	989.52	1,075.25	989.52	1,010.02
	<b>Total Segment Assets (A)</b>	<b>2,749.60</b>	<b>2,655.59</b>	<b>2,495.73</b>	<b>2,749.60</b>	<b>2,495.73</b>	<b>2,570.48</b>
4	<b>Segment Liabilities</b>						
	(a) Automobile	434.65	412.57	378.08	434.65	378.08	392.46
	(b) Hospitality	235.89	234.28	241.66	235.89	241.66	239.62
	<b>Total Segment Liabilities (B)</b>	<b>670.54</b>	<b>646.85</b>	<b>619.74</b>	<b>670.54</b>	<b>619.74</b>	<b>632.08</b>
	<b>Total (A) - (B)</b>	<b>2,079.06</b>	<b>2,008.74</b>	<b>1,875.99</b>	<b>2,079.06</b>	<b>1,875.99</b>	<b>1,938.40</b>

**Notes :**

- 1) The above unaudited financial results as per regulation 33 of SEBI (Listing Obligations and Discloser Requirements) Regulations, 2015 for the quarter & nine months ended on 31st December, 2020 were reviewed by the Audit Committee at its meeting held on 8th February, 2021 and approved & taken on record by the Board of Directors at its meeting held on 8th February, 2021.
- 2) 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.
- 3) The Statutory Auditors of the Company have carried out a Limited Review of the unaudited financial results for the quarter & nine months ended 31st Dec, 2020.
- 4) The Company has identified two reportable segments, Auto Division & Hospitality Division in accordance with the requirements of Ind AS 108.
- 5) Previous period figures have been regrouped/rearranged where ever necessary, to correspond to those of the current period.

For BOMBAY CYCLE & MOTOR AGENCY LTD.



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

Place : Mumbai  
Date : 8th February, 2021

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.

# N. G. THAKRAR & Co.

CHARTERED ACCOUNTANTS

803, ATRIUM-II, NEXT TO COURTYARD MARRIOTT HOTEL, ANDHERI KURLA ROAD, ANDHERI (EAST), MUMBAI - 400 093

TELEPHONE Nos: 28366378/28366379 EMAIL: [natwarthakrar@gmail.com](mailto:natwarthakrar@gmail.com) URL: [www.ngthakrar.in](http://www.ngthakrar.in)

**Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of the Company 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 Financial Results of **Bombay Cycle & Motor Agency Limited** ("the Company") for the quarter ended 31<sup>st</sup> December 2020 and year to date from 1<sup>st</sup> April, 2020 to 31<sup>st</sup> December, 2020 (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), including relevant circulars issued by the SEBI from time to time.
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 thereunder and other accounting principles generally accepted in India. Our responsibility is to express 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 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, 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 thereunder and other recognised accounting practices and policies 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: 21147392AAAAAB1590**



**PLACE: Mumbai  
DATE: 8<sup>th</sup> February, 2021**