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CIN : L74999MH1919PLC000557, E-mail : bcma@bcma.in, Website : www.bcma.in

Ref. No. : BCMA: SEC: 2021
Date : November 10, 2021

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) Financial Results for the Quarter and half year ended September 30, 2021 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 and half year ended September 30, 2021 were approved and taken on record at the meeting of the Board of Directors of the Company held today i.e. November 10, 2021. A copy of the same along with Limited Review Report on the Un-audited Financial Results for the Quarter and half year ended September 30, 2021, 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 02:37 p.m. and concluded at 03:30 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 Half Year Ended 30th September, 2021

(₹ in Lacs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2021	30-06-2021	30-09-2020	30-09-2021	30-09-2020	31-03-2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations	152.43	69.11	93.38	221.54	141.38	417.41
2	Other Income	28.21	38.21	32.31	66.42	72.91	160.20
3	Total Revenue (1+2)	180.64	107.32	125.69	287.96	214.29	577.61
4	Expenses						
	a) Purchase of Stock in Trade	20.22	7.56	0.63	27.78	0.63	36.72
	b) Changes in Inventories in Stock-in-Trade	(0.78)	-	1.51	(0.78)	1.51	2.75
	c) Employee benefits expense	33.51	23.81	19.92	57.32	33.88	107.07
	d) Depreciation and amortisation expense	2.38	2.44	2.36	4.82	4.96	9.60
	e) Other expenses	53.53	36.79	35.08	90.32	55.96	164.08
	Total expenses (a+b+c+d+e)	108.86	70.60	59.50	179.46	96.94	320.22
5	Profit before exceptional items and tax (3-4)	71.78	36.72	66.19	108.50	117.35	257.39
6	Exceptional Items	-	-	-	-	-	-
7	Profit before tax (5-6)	71.78	36.72	66.19	108.50	117.35	257.39
8	Tax expense						
	a) Current Tax	15.40	9.66	21.98	25.06	30.60	63.72
	b) Short / (Excess) Provision	-	-	-	-	-	3.77
	c) Deferred Tax	(5.60)	5.60	0.31	-	(3.47)	(10.24)
9	Net Profit from ordinary activities after tax(7-8)	61.98	21.46	43.90	83.44	90.22	200.14
10	Other comprehensive income						
	i) Items that will not be reclassified to profit or loss						
	a) Remeasurement of Defined Benefit Plans	(0.08)	(0.09)	0.07	(0.17)	0.15	(0.35)
	b) Income Tax on above item	0.02	0.02	(0.02)	0.04	(0.04)	0.09
11	Total comprehensive income for the period (9+10)	61.92	21.39	43.95	83.31	90.33	199.88
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	15.49	5.37	10.98	20.86	22.56	50.03
	(b) Diluted	15.49	5.37	10.98	20.86	22.56	50.03

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

(₹ in Lacs)

Sr.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2021	30-06-2021	30-09-2020	30-09-2021	30-09-2020	31-03-2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue						
	(a) Automobile	85.50	42.75	84.15	128.25	124.65	295.65
	(b) Hospitality	66.93	26.36	9.23	93.29	16.73	121.76
		152.43	69.11	93.38	221.54	141.38	417.41
	Less : Inter segment Revenue	-	-	-	-	-	-
	Net Sales/Income from Operations	152.43	69.11	93.38	221.54	141.38	417.41
2	Segment Results						
	Profit before Interest and Tax						
	(a) Automobile	65.49	33.80	65.88	99.29	110.53	242.33
	(b) Hospitality	6.29	2.92	0.31	9.21	6.82	15.06
		71.78	36.72	66.19	108.50	117.35	257.39
	Less: Finance costs	-	-	-	-	-	-
	Less: Other unallocable Expenditure net of unallocable Income	-	-	-	-	-	-
	Profit Before Tax	71.78	36.72	66.19	108.50	117.35	257.39
3	Capital Employed:						
	Segment Assets						
	(a) Automobile	1,714.35	1,668.71	1,602.68	1,714.35	1,602.68	1,611.16
	(b) Hospitality	1,008.22	1,001.58	1,052.91	1,008.22	1,052.91	1,036.88
	Total Segment Assets (A)	2,722.57	2,670.29	2,655.59	2,722.57	2,655.59	2,648.04
	Segment Liabilities						
	(a) Automobile	453.33	330.89	412.57	453.33	412.57	326.44
	(b) Hospitality	87.65	199.73	234.28	87.65	234.28	203.32
	Total Segment Liabilities (B)	540.98	530.62	646.85	540.98	646.85	529.76
	Total (A)-(B)	2,181.59	2,139.67	2,008.74	2,181.59	2,008.74	2,118.28

For BOMBAY CYCLE & MOTOR AGENCY LTD.

Statement of Unaudited Assets and Liabilities

(₹ In Lacs)

Sr.No.	Particulars	As at	As at
		30-09-2021	31-03-2021
		(Unaudited)	(Audited)
I	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	34.21	38.46
	(b) Intangible assets	-	0.02
	(c) Financial assets		
	(i) Investments	14.16	12.87
	(ii) Other financial assets	3.61	201.00
	(d) Deferred tax assets (net)	11.59	11.54
	(e) Other non-current assets	13.09	13.73
	Sub-total - Non-current assets	76.66	277.62
2	Current assets		
	(a) Inventories	2.22	1.46
	(b) Financial Assets		
	(i) Investments	1,020.94	918.14
	(ii) Trade receivables	158.65	164.61
	(iii) Cash and cash equivalents	29.40	25.44
	(iv) Other financial assets	1,222.37	1,073.99
	(c) Other current assets	212.33	186.78
	Sub-total - Current assets	2,645.91	2,370.42
	TOTAL - ASSETS	2,722.57	2,648.04
II	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	40.00	40.00
	(b) Other equity	2,141.59	2,078.28
	Sub-total - Equity	2,181.59	2,118.28
2	Liabilities		
i	Non-Current liabilities		
	(a) Provisions	11.67	10.11
	(b) Other Long term liabilities	135.00	135.00
	Sub-total - Non-Current liabilities	146.67	145.11
ii	Current liabilities		
	(a) Financial liabilities		
	(i) Trade payables	183.22	186.96
	(b) Other current liabilities	36.04	47.51
	(c) Provisions	175.05	150.18
	Sub-total - Current liabilities	394.31	384.65
	TOTAL - EQUITY AND LIABILITIES	2,722.57	2,648.04

For BOMBAY CYCLE & MOTOR AGENCY LTD.

 Place : Mumbai
 Date : 10th November, 2021

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

CASH FLOW STATEMENT		(₹ In Lacs)	
Sr.No.	Particulars	Half Year Ended	Half Year Ended
		30-09-2021	30-09-2020
		(Unaudited)	(Unaudited)
(A)	A) CASH FLOW FROM OPERATING ACTIVITIES		
	Profit/(Loss) Before Taxation & Extra ordinary Items	108.50	117.35
	Adjustments for:		
	a) Depreciation & Amortisation Expenses	4.82	4.96
	b) Interest Income	(34.83)	(40.38)
	c) Dividends Income	-	-
	d) Remeasurement of Defined Benefit Plans through OCI	(0.17)	0.15
	e) Gain on Redemption of Investment	(1.75)	(2.84)
	f) Fair valuation of Investments in mutual fund	(24.50)	(21.14)
	g) Mark to market gain on fair valuation of Equity Shares	(0.55)	(1.01)
	sub-Total	(56.99)	(60.26)
	Appropriation of Fund		
	a) Dividend paid	(20.00)	(20.00)
	b) Dividend Distribution Tax	-	-
	sub-Total	(20.00)	(20.00)
		(76.99)	(80.26)
	Operating profit before working capital changes	31.50	37.09
	Adjustments for Changes in Assets and Liabilities:		
	a) (Increase)/Decrease in Other non-current assets	0.63	(0.36)
	b) (Increase)/Decrease in Other non-Current financial assets	197.39	(95.15)
	c) (Increase)/ Decrease in Inventories	(0.75)	1.52
	d) (Increase)/Decrease in Trade receivables	5.96	16.02
	e) (Increase)/Decrease in Other Current financial assets	(148.39)	90.65
	f) (Increase)/Decrease in Other current assets	(25.55)	(28.15)
	g) Increase/(Decrease) in Long-term provisions	1.56	1.03
	h) Increase/(Decrease) in Other long-term liabilities	-	0.06
	i) Increase/ (Decrease)in Trade payable	(3.74)	1.55
	j) Increase/ (Decrease) in Other current liabilities	(11.46)	(19.23)
	k) Increase/ (Decrease) in Short-term provisions	24.86	31.36
	l) Interest received on Business deposits	34.83	40.38
		75.34	39.68
	Cash generated from operations	106.85	76.77
	a) Provision for Taxation	(25.06)	(30.60)
	Cash flow before exceptional & extraordinary items	81.78	46.17
	a) Exceptional Items	-	-
	Net cash from operating activities	81.78	46.17
(B)	B) CASH FLOW FROM INVESTING ACTIVITIES		
	a) Purchase of Investment	(350.00)	(492.26)
	b) Purchase of Property, Plant and Equipment	(0.52)	-
	c) Sale Proceeds from Investments	272.70	443.60
	d) Sale Proceeds Property, Plant and Equipment	-	-
	e) Dividends Income	-	-
	Net cash from / (used in) investing activities	(77.82)	(48.66)
(C)	C) CASH FLOW FROM FINANCING ACTIVITIES		
	Net cash from / (used in) financing activities	-	-
	Net changes in cash & cash equivalents (A+B+C)	3.96	(2.49)
	Cash and Cash equivalent - Opening Balance	25.44	65.16
	Cash and Cash equivalent - Closing Balance	29.40	62.67
	Net increase / (decrease)	3.96	(2.49)

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, 2021 were reviewed by the Audit Committee at its meeting held on 10th November, 2021 and approved & taken on record by the Board of Directors at its meeting held on 10th November, 2021.
- 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, 2021.
- 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 : 10th November, 2021

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.

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 URL : 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 30th September, 2021 (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. 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. 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. 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 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: 21147392AAAAAZ3014



PLACE: Mumbai
DATE: 10th November, 2021