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

BCMA: SEC: 2025
May 30, 2025

BSE Ltd.,
Corporate Relations Department
1st floor, New Trading Ring,
Rotunda Bldg. P.J. Tower,
Mumbai 400 001.
Fax: 22723121/1233/2039
BSE Scrip Code - 501430

Dear Sirs,

Sub.: Outcome of Board Meeting dated May 30, 2025.
Ref.: Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This is to inform you that the Board of Directors at their meeting held today, May 30, 2025, approved the following items *inter alia*:

1. The Standalone and Consolidated Audited Financial Results for the Quarter and Year ended March 31, 2025 (Copies of the same are enclosed).

2. Auditor's Report on Standalone and Consolidated Quarterly Financial Results and Year to date Results of the Company issued by our Statutory Auditors, M/s. N. G. Thakrar & Co., Chartered Accountants (Copies of the same are enclosed).

Further, we hereby confirm and declare that Statutory Auditors of the Company M/s. N. G. Thakrar & Co, Chartered Accountants have issued report with Un – Modified opinion in respect of Annual Audited Financial Results for the year ended March 31, 2025. The said declaration is made in pursuant to Regulation 33 (3) (d) of the Securities and Exchange Board of India (Listing Obligations and disclosure Requirements) Regulations, 2015, as amended from time to time.

The Board Meeting commenced at 03:12 P.M. and concluded at 05:30 P.M.

This is for your information and record.

Thanking you,

Yours faithfully,
For Bombay Cycle & Motor Agency Ltd.

NIDHI AGARWAL
Digitally signed by NIDHI AGARWAL
Date: 2025.05.30 18:31:18 +05'30'

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: bcma@bcma.in, website:www.bcma.in

(₹ in Lacs except EPS)

Standalone Statement of Audited Financial Results for the Quarter and Year Ended 31st March, 2025

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-03-2025 (Audited)	31-12-2024 (Unaudited)	31-03-2024 (Audited)	31-03-2025 (Audited)	31-03-2024 (Audited)
1	Revenue from Operations	252.22	287.61	247.01	1,037.18	919.95
2	Other Income	(22.90)	17.75	47.05	165.88	281.71
3	**Total Income (1+2)**	**229.32**	**305.36**	**294.06**	**1,203.06**	**1,201.66**
4	**Expenses**					
	a) Purchase of Stock in Trade	56.75	57.88	45.91	201.46	182.11
	b) Changes in Inventories in Stock-in-Trade	(0.12)	(0.58)	0.92	(0.20)	0.07
	c) Employee benefits expense	62.53	71.32	60.93	251.07	201.99
	d) Finance Costs	1.29	1.34	1.46	5.43	6.06
	e) Depreciation and amortisation expense	4.64	3.49	3.44	14.83	15.32
	f) Other expenses	81.83	107.42	98.62	366.32	345.45
	Total expenses (a+b+c+d+e)	**206.91**	**240.87**	**211.30**	**838.90**	**751.02**
5	**Profit before exceptional items and tax (3-4)**	**22.40**	**64.49**	**82.76**	**364.15**	**450.64**
6	Exceptional Items	-	-	-	-	-
7	**Profit before tax (5-6)**	**22.40**	**64.49**	**82.76**	**364.15**	**450.64**
8	**Tax expense**					
	a) Current Tax	33.91	20.63	15.15	98.58	74.84
	b) Short / (Excess) Provision of previous year	11.99	-	0.12	11.99	0.12
	c) Deferred Tax	(25.15)	25.15	5.02	(14.54)	35.18
9	**Net Profit from ordinary activities after tax(7-8)**	**1.65**	**18.71**	**62.47**	**268.12**	**340.50**
10	**Other comprehensive income**					
	i) Items that will not be reclassified to profit or loss					
	a) Remeasurement of Defined Benefit Plans	(0.92)	(0.46)	(0.62)	(2.29)	(1.82)
	b) Income Tax on above item	(0.24)	(0.57)	0.16	(0.58)	0.46
11	**Total comprehensive income for the period (9+10)**	**0.50**	**17.68**	**62.01**	**265.26**	**339.14**
12	Paid-up equity share capital (Face Value of ₹10/- each)	40.00	40.00	40.00	40.00	40.00
13	**Earnings Per Share (of ₹ 10/- each) (not annualised):**					
	(a) Basic	**0.41**	**4.68**	**15.62**	**67.03**	**85.13**
	(b) Diluted	**0.41**	**4.68**	**15.62**	**67.03**	**85.13**

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

(₹ in Lacs)

Sr.No.	Particulars	Quarter Ended			Year Ended	
		31-03-2025 (Audited)	31-12-2024 (Unaudited)	31-03-2024 (Audited)	31-03-2025 (Audited)	31-03-2024 (Audited)
1	**Segment Revenue**					
	(a) Automobile	106.94	107.53	103.17	419.48	392.62
	(b) Hospitality	145.28	180.08	143.84	617.70	527.33
		252.22	**287.61**	**247.01**	**1,037.18**	**919.95**
	Less : Inter segment Revenue	-	-	-	-	-
	Net Sales/Income from Operations	**252.22**	**287.61**	**247.01**	**1,037.18**	**919.95**
2	**Segment Results**					
	Profit before Interest and Tax					
	(a) Automobile	18.97	73.16	87.19	319.70	411.34
	(b) Hospitality	4.73	(7.33)	(2.97)	49.89	45.36
		23.69	**65.82**	**84.22**	**369.58**	**456.70**
	Less : Finance costs	1.29	1.34	1.46	5.43	6.06
	Less : Other unallocable Expenditure net of unallocable Income	-	-	-	-	-
	Profit Before Tax	**22.40**	**64.49**	**82.76**	**364.15**	**450.64**
3	**Segment Assets**					
	(a) Automobile	2,305.78	2371.92	2,220.26	2,305.78	2,220.26
	(b) Hospitality	1,361.40	1379.24	1,173.56	1,361.40	1,173.56
	Total Segment Assets (A)	**3,667.18**	**3,751.16**	**3,393.81**	**3,667.18**	**3,393.81**
4	**Segment Liabilities**					
	(a) Automobile	479.61	546.32	485.53	479.61	485.53
	(b) Hospitality	129.52	147.29	95.50	129.52	95.50
	Total Segment Liabilities (B)	**609.13**	**693.61**	**581.03**	**609.13**	**581.03**
	Total (A) - (B)	**3,058.05**	**3,057.55**	**2,812.79**	**3,058.05**	**2,812.79**

N. G. THAKRAR & CO. MUMBAI CHARTERED ACCOUNTANTS

BOMBAY CYCLE & MOTOR AGENCY LTD. MUMBAI

For BOMBAY CYCLE & MOTOR AGENCY LTD.

CHAKOR L DOSHI
(CHAIRMAN EMERITUS)
(DIN : 00210949)

Place : Mumbai
Date : 30th May, 2025

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: bcma@bcma.in, website:www.bcma.in

Standalone Statement of Audited Assets and Liabilities

(₹ In Lacs)

Sr.No.	PARTICULARS	As at 31-03-2025 (Audited)	As at 31-03-2024 (Audited)
I	**ASSETS**		
1	**Non-current assets**		
	(a) Property, Plant and Equipment	174.96	93.76
	(b) Intangible Assets	-	-
	(c) Investments in Subsidiary Company	550.00	450.00
	(d) Financial Assets		
	(i) Investments	336.65	60.59
	(ii) Other financial assets	1,543.61	1,125.74
	(e) Deferred tax assets (net)	-	-
	(f) Other non-current assets	23.66	15.22
	Sub-total - Non-current assets	**2,628.88**	**1,745.31**
2	**Current assets**		
	(a) Inventories	1.79	1.59
	(b) Financial Assets		
	(i) Investments	728.02	889.37
	(ii) Trade receivables	40.22	38.47
	(iii) Cash and cash equivalents	99.37	95.96
	(iv) Other financial assets	42.74	498.25
	(c) Other current assets	126.15	124.85
	Sub-total - Current assets	**1,038.30**	**1,648.51**
	TOTAL - ASSETS	**3,667.18**	**3,393.81**
II	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity Share capital	40.00	40.00
	(b) Other Equity	3,018.05	2,772.79
	Sub-total - Equity	**3,058.05**	**2,812.79**
2	**Liabilities**		
i	**Non-Current liabilities**		
	(a) Long Term Borrowings	54.10	61.21
	(b) Provisions	25.62	18.50
	(c) Deferred tax liability (net)	6.42	20.38
	(d) Other Long term liabilities	135.00	135.00
	Sub-total - Non-Current liabilities	**221.14**	**235.09**
ii	**Current liabilities**		
	(a) Financial Liabilities		
	(i) Trade payables	185.03	180.28
	(b) Other current liabilities	91.96	80.01
	(c) Provisions	111.01	85.64
	Sub-total - Current liabilities	**387.99**	**345.93**
	TOTAL - EQUITY AND LIABILITIES	**3,667.18**	**3,393.81**

Notes :

1) The above audited financial results as per regulation 33 of SEBI (Listing Obligations and Discloser Requirements) Regulations, 2015 for the quarter & year ended on 31st March, 2025 were reviewed by the Audit Committee at its meeting held on 30th May, 2025 and approved & taken on record by the Board of Directors at its meeting held on 30th May, 2025.
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 figures of the quarter ended 31st March, 2025 and 31st March, 2024 are balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the relevant financial year.
4) During the year the Company acquired the remaining 50% stake in its joint venture, Walchand Sun Advanced Composites Private Limited, thereby making it a wholly owned subsidiary.
5) The Company has identified two reportable segments, Auto Division & Hospitality Division in accordance with the requirements of Ind AS 108.
6) The Board of Directors has recommended Dividend of ₹ 5/- per equity share 50% subject to the approval of shareholders. The cash outgo on account of dividend will be ₹ 20 lacs.
7) Previous years figures have been regrouped/rearranged whereever necessary, to correspond to those of the current period.

N. G. THAKRAR & CO. MUMBAI CHARTERED ACCOUNTANTS

BOMBAY CYCLE & MOTOR AGENCY LTD. MUMBAI

For BOMBAY CYCLE & MOTOR AGENCY LTD.

CHAKOR L DOSHI
(CHAIRMAN EMERITUS)
(DIN : 00210949)

Place : Mumbai
Date : 30th May, 2025

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: bcma@bcma.in, website:www.bcma.in

Standalone Cash Flow Statement (₹ in Lacs)

Particulars		Year Ended 31-03-2025 (Audited)	Year Ended 31-03-2024 (Audited)
A) CASH FLOW FROM OPERATING ACTIVITIES			
Profit /(Loss) Before Taxation & Extra ordinary Items		364.15	450.65
Adjustments for:			
a) Depreciation & Amortisation Expenses		14.83	15.32
b) Interest Income		(109.66)	(108.53)
c) Interest paid on car loan		5.43	6.06
d) Dividend Income		(0.14)	(0.05)
e) Gain on sale of Vehicle		(6.50)	(0.10)
f) Remeasurement of Defined Benefit Plans through OCI		(2.29)	(1.82)
g) Fair valuation of Investments in mutual fund		35.13	165.46
h) Mark to market gain on fair valuation of Equity Shares		8.07	1.49
	sub-total	**(55.13)**	**77.84**
Appropriation of Fund			
a) Dividend paid		(20.00)	(20.00)
	sub-total	**(20.00)**	(20.00)
		(75.13)	**57.84**
Operating profit before working capital changes		**289.03**	**508.49**
Adjustments for Changes in Assets and Liabilities:			
a) (Increase)/Decrease in Other non-current assets		(8.44)	1.00
b) (Increase)/Decrease in Other non-Current financial assets		(417.88)	(133.97)
c) (Increase)/ Decrease in Inventories		(0.20)	0.07
d) (Increase)/Decrease in Trade receivables		(1.75)	(14.70)
e) (Increase)/Decrease in Other Current financial assets		455.51	64.48
f) (Increase)/Decrease in Other current assets		(1.30)	202.40
g) Increase/(Decrease) in Long-term provisions		7.12	5.46
h) Increase/ (Decrease)in Trade payable		4.75	(33.80)
i) Increase/ (Decrease) in Other current liabilities		11.95	16.55
j) Increase/ (Decrease) in Short-term provisions		25.37	(217.98)
k) Interest received on Business deposits		109.66	108.53
		184.79	**(1.95)**
Cash generated from operations		473.81	506.53
a) Provision for Taxation		(110.57)	(74.96)
Cash flow before exceptional & extraordinary items		**363.24**	**431.57**
a) Exceptional Items		-	-
Net cash from operating activties		**363.24**	**431.57**
B) CASH FLOW FROM INVESTING ACTIVITIES			
a) Purchase of Investment		(1,008.38)	(608.90)
b) Investment in Subsidiary Company		(100.00)	-
c) Purchase of Property, Plant and Equipment		(96.03)	(3.34)
d) Sale Proceeds from Investments		850.46	208.47
e) Sale Proceeds Property, Plant and Equipment		6.50	0.28
f) Dividend Income		0.14	0.05
Net cash from / (used in) investing activities		**(347.31)**	**(403.44)**
C) CASH FLOW FROM FINANCING ACTIVITIES			
a) Car Loan from Mercedes-Benz Financial Services India Pvt Ltd		-	-
b) Repayment of Car Loan from Mercedes-Benz Financial Services India Pvt Ltd		(7.10)	(6.47)
c) Interest on Car Loan		(5.43)	(6.06)
Net cash from / (used in) financing activities		**(12.53)**	**(12.53)**
Net changes in cash & cash equivalents (A+B+C)		**3.40**	**15.60**
Cash and Cash equivalent - Opening Balance		95.96	80.36
Cash and Cash equivalent - Closing Balance		99.37	95.96
Net increase / (decrease)		**3.40**	**15.60**

Note: The above Cash Flow Statement has be prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ins AS-7)- Statement of Cash Flow.

N. G. THAKRAR & CO. MUMBAI CHARTERED ACCOUNTANTS

BOMBAY CYCLE & MOTOR AGENCY LTD. MUMBAI

For BOMBAY CYCLE & MOTOR AGENCY LTD.

Place : Mumbai
Date : 30th May, 2024

CHAKOR L DOSHI
(CHAIRMAN EMERITUS)
(DIN : 00210949)

N. G. THAKRAR & Co.

CHARTERED ACCOUNTANTS

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

TELEPHONE NOS : 28366378/28366379 EMAIL:natwarthakrar@gmail.com URL : www.ngthakrar.in

Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Result 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.

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statements of quarterly and year to date standalone financial results of **Bombay Cycle & Motor Agency Limited.** ("the Company"), for the quarter and year ended March 31, 2025 ("Statement") attached herewith being submitted by the Company pursuant to the requirements of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
ii. gives a true and fair view in conformity with the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.



N.G. Thakrar & Co
Chartered Accountants

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error considered material if, individually or in the aggregate, they could reasonably be expended to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

(a) Identify and assess the risks of material misstatement of the standalone financial statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than the one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



(b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statement in place and operating effectiveness of such control.

(c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

(d) Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

(e) Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

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

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



N.G. Thakrar & Co
Chartered Accountants

Other Matter

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For N. G. THAKRAR & CO
Chartered Accountants
Firm Registration Number: 110907W



Natwar Thakrar
(Partner)
Membership No. 036213
UDIN: 25036213BMJPNU3453

Place: Mumbai
Dated: 30th May 2025

BOMBAY CYCLE & MOTOR AGENCY LIMITED

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

(₹ in Lacs except EPS)

Consolidated Statement of Audited Financial Results for the Quarter and Year Ended 31st March, 2025

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-03-2025 (Audited)	31-12-2024 (Unaudited)	31-03-2024 (Audited)	31-03-2025 (Audited)	31-03-2024 (Audited)
1	Revenue from Operations	252.22	287.61	247.01	1,037.18	919.95
2	Other Income	(11.62)	17.75	47.05	199.59	281.71
3	**Total Income (1+2)**	**240.60**	**305.36**	**294.06**	**1,236.77**	**1,201.66**
4	**Expenses**					
	a) Purchase of Stock in Trade	56.75	57.88	45.91	201.46	182.11
	b) Changes in Inventories in Stock-in-Trade	(0.12)	(0.58)	0.92	(0.20)	0.07
	c) Employee benefits expense	72.93	71.32	60.93	290.83	201.99
	d) Finance Costs	1.44	1.34	1.46	6.69	6.06
	e) Depreciation and amortisation expense	18.98	3.49	3.44	96.30	15.32
	f) Other expenses	84.38	107.42	98.62	377.60	345.45
	Total expenses (a+b+c+d+e)	**234.35**	**240.87**	**211.30**	**972.68**	**751.02**
5	**Profit before exceptional items and tax (3-4)**	**6.25**	**64.49**	**82.76**	**264.09**	**450.64**
6	Exceptional Items	462.55	-	-	462.55	-
7	**Profit before tax (5-6)**	**(456.30)**	**64.49**	**82.76**	**(198.46)**	**450.64**
8	**Tax expense**					
	a) Current Tax	33.91	20.63	15.15	98.58	74.84
	b) Short / (Excess) Provision of previous year	11.99	-	0.12	11.99	0.12
	c) Deferred Tax	(19.87)	25.15	5.02	(0.21)	35.18
9	**Net Profit from ordinary activities after tax(7-8)**	**(482.34)**	**18.71**	**62.47**	**(308.82)**	**340.50**
10	Share of profit /(loss) after tax of joint venture / associate	-	(15.92)	5.56	-	(27.94)
11	**Net Profit after tax and Share of profit /(loss) after tax of joint**	**(482.34)**	**2.79**	**68.03**	**(308.82)**	**312.56**
12	**Other comprehensive income**					
	i) Items that will not be reclassified to profit or loss					
	a) Remeasurement of Defined Benefit Plans	(0.69)	(0.46)	(0.62)	(2.06)	(1.82)
	b) Income Tax on above item	(0.30)	(0.57)	0.16	(0.64)	0.46
13	**Total comprehensive income for the period (9+10)**	**(483.31)**	**1.76**	**67.57**	**(311.50)**	**311.20**
14	Paid-up equity share capital (Face Value of ₹10/- each)	40.00	40.00	40.00	40.00	40.00
15	**Earnings Per Share (of ₹ 10/- each) (not annualised):**					
	(a) Basic	**(120.58)**	**0.70**	**17.01**	**(77.21)**	**78.14**
	(b) Diluted	**(120.58)**	**0.70**	**17.01**	**(77.21)**	**78.14**

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

(₹ in Lacs)

Sr.No.	Particulars	Quarter Ended			Year Ended	
		31-03-2025 (Audited)	31-12-2024 (Unaudited)	31-03-2024 (Audited)	31-03-2025 (Audited)	31-03-2024 (Audited)
1	**Segment Revenue**					
	(a) Automobile	106.94	107.53	103.17	419.48	392.62
	(b) Hospitality	145.28	180.08	143.84	617.70	527.33
		252.22	**287.61**	**247.01**	**1,037.18**	**919.95**
	Less : Inter segment Revenue	-	-	-	-	-
	Net Sales/Income from Operations	**252.22**	**287.61**	**247.01**	**1,037.18**	**919.95**
2	**Segment Results**					
	Profit before Interest and Tax					
	(a) Automobile	(459.59)	73.16	87.19	(241.66)	411.34
	(b) Hospitality	4.73	(7.33)	(2.97)	49.89	45.36
		(454.86)	**65.82**	**84.22**	**(191.77)**	**456.70**
	Less : Finance costs	1.44	1.34	1.46	6.69	6.06
	Less : Other unallocable Expenditure net of unallocable Income	-	-	-	-	-
	Profit Before Tax	**(456.30)**	**64.49**	**82.76**	**(198.46)**	**450.64**
3	**Segment Assets**					
	(a) Automobile	1,976.09	2371.92	2,139.58	1,976.09	2,139.58
	(b) Hospitality	1,361.40	1379.24	1,173.56	1,361.40	1,173.56
	Total Segment Assets (A)	**3,337.49**	**3,751.16**	**3,313.15**	**3,337.49**	**3,313.15**
4	**Segment Liabilities**					
	(a) Automobile	538.04	546.32	485.53	538.04	485.53
	(b) Hospitality	129.52	147.29	95.50	129.52	95.50
	Total Segment Liabilities (B)	**667.56**	**693.61**	**581.03**	**667.56**	**581.03**
	Total (A) - (B)	**2,669.93**	**3,057.55**	**2,732.12**	**2,669.93**	**2,732.12**

N. G. THAKRAR & CO. MUMBAI CHARTERED ACCOUNTANTS

BOMBAY CYCLE & MOTOR AGENCY LTD. MUMBAI

For BOMBAY CYCLE & MOTOR AGENCY LTD.

Place : Mumbai
Date : 30th May, 2025

CHAKOR L DOSHI
(CHAIRMAN EMERITUS)
(DIN : 00210949)

BOMBAY CYCLE & MOTOR AGENCY LTD

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: bcma@bcma.in, website:www.bcma.in

Consolidated Statement of Audited Assets and Liabilities

(₹ In Lacs)

Sr.No.	PARTICULARS	As at 31-03-2025 (Audited)	As at 31-03-2024 (Audited)
I	**ASSETS**		
1	**Non-current assets**		
	(a) Property, Plant and Equipment	369.27	93.76
	(b) Intangible Assets	-	-
	(c) Investments in Subsidiary Company	-	369.33
	(d) Financial Assets		
	(i) Investments	336.65	60.59
	(ii) Other financial assets	1,513.48	1,125.74
	(e) Deferred tax assets (net)	-	-
	(f) Other non-current assets	35.11	15.22
	Sub-total - Non-current assets	**2,254.51**	**1,664.63**
2	**Current assets**		
	(a) Inventories	15.84	1.59
	(b) Financial Assets		
	(i) Investments	728.02	889.37
	(ii) Trade receivables	40.84	38.47
	(iii) Cash and cash equivalents	120.04	95.96
	(iv) Other financial assets	42.74	498.25
	(c) Other current assets	135.50	124.85
	Sub-total - Current assets	**1,082.98**	**1,648.51**
	TOTAL - ASSETS	**3,337.49**	**3,313.14**
II	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity Share capital	40.00	40.00
	(b) Other Equity	2,629.93	2,692.12
	Sub-total - Equity	**2,669.93**	**2,732.12**
2	**Liabilities**		
i	**Non-Current liabilities**		
	(a) Long Term Borrowings	54.10	61.21
	(b) Provisions	26.78	18.50
	(c) Deferred tax liability (net)	55.48	20.38
	(d) Other Long term liabilities	135.00	135.00
	Sub-total - Non-Current liabilities	**271.36**	**235.09**
ii	**Current liabilities**		
	(a) Financial Liabilities		
	(i) Trade payables	185.04	180.28
	(b) Other current liabilities	100.15	80.01
	(c) Provisions	111.01	85.64
	Sub-total - Current liabilities	**396.20**	**345.93**
	TOTAL - EQUITY AND LIABILITIES	**3,337.49**	**3,313.14**

Notes :

1) The above audited financial results as per regulation 33 of SEBI (Listing Obligations and Discloser Requirements) Regulations, 2015 for the quarter & year ended on 31st March, 2025 were reviewed by the Audit Committee at its meeting held on 30th May, 2025 and approved & taken on record by the Board of Directors at its meeting held on 30th May, 2025.

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 figures of the quarter ended 31st March, 2025 and 31st March, 2024 are balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the relevant financial year.

4) During the quarter the Company acquired the remaining 50% stake in its joint venture, Walchand Sun Advanced Composites Private Limited, thereby making it a wholly owned subsidiary. Accordingly, from the acquisition date, the financial results of the entity have been consolidated line-by-line as per Ind AS 110. The figures for the previous year and and quarter ended on 31st March , 2024 and quarter ended on 31st December 2024, respectively, are not comparable as they do not include the impact of this acquisition.

5) Exceptional Item during the quarter ended March 2025 reflect an impairment loss of Rs. 627.65 lacs and written back of Rs.301.92 lacs and written off of Rs 136.82 lacs all are of non-recurring nature incurred by the subsidiary company.

6) The Company has identified two reportable segments, Auto Division & Hospitality Division in accordance with the requirements of Ind AS 108.

7) The Board of Directors has recommended Dividend of ₹ 5/- per equity share 50% subject to the approval of shareholders. The cash outgo on account of dividend will be ₹ 20 lacs.

8) Previous years figures have been regrouped/rearranged whereever necessary, to correspond to those of the current period.

For BOMBAY CYCLE & MOTOR AGENCY LTD.

CHAKOR L DOSHI
(CHAIRMAN EMERITUS)
(DIN : 00210949)

Place : Mumbai
Date : 30th May, 2025

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. MUMBAI CHARTERED ACCOUNTANTS

BOMBAY CYCLE & MOTOR AGENCY LTD. MUMBAI

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: bcma@bcma.in, website:www.bcma.in

Consolidated Cash Flow Statement

(₹ in Lacs)

Particulars		Year Ended 31-03-2025 (Audited)	Year Ended 31-03-2024 (Audited)
A) CASH FLOW FROM OPERATING ACTIVITIES			
Profit /(Loss) Before Taxation & Extra ordinary Items		(198.46)	450.64
Adjustments for:			
a) Depreciation & Amortisation Expenses		96.30	15.32
b) Interest Income		(177.23)	(108.53)
c) Interest paid on car loan & others		45.16	6.06
d) Dividend Income		(0.14)	(0.05)
e) Gain on sale of Vehicle		(6.50)	(0.10)
f) Rent Paid		(26.77)	
g) Sundry balance W/Back		(0.07)	
h) Remeasurement of Defined Benefit Plans through OCI		(1.60)	(1.82)
i) Share of Loss of Joint Venture		-	27.94
j) Fair valuation of Investments in mutual fund		35.13	165.46
k) Mark to market gain on fair valuation of Equity Shares		8.07	1.49
	sub-total	**(27.64)**	**105.78**
Appropriation of Fund			
a) Dividend paid		(20.00)	(20.00)
	sub-total	**(20.00)**	(20.00)
		(47.64)	**85.78**
Operating profit before working capital changes		**(246.10)**	**536.42**
Adjustments for Changes in Assets and Liabilities:			
a) (Increase)/Decrease in Other non-current assets		(8.44)	1.00
b) (Increase)/Decrease in Other non-Current financial assets		(417.88)	(133.97)
c) (Increase)/ Decrease in Inventories		(0.20)	0.07
d) (Increase)/Decrease in Trade receivables		2.94	(14.70)
e) (Increase)/Decrease in Other Current financial assets		389.11	64.48
f) (Increase)/Decrease in Other current assets		(1.30)	202.40
g) Increase/(Decrease) in Long-term provisions		7.12	5.46
h) Increase/ (Decrease)in Trade payable		4.69	(33.80)
i) Increase/ (Decrease) in Other current liabilities		12.96	16.55
j) Increase/ (Decrease) in Short-term provisions		25.37	(217.98)
k) Interest received on Business deposits		109.66	108.53
		124.04	**(1.95)**
Cash generated from operations		(122.07)	534.47
a) Provision for Taxation		(110.57)	(74.96)
Cash flow before exceptional & extraordinary items		**(232.64)**	**459.51**
a) Exceptional Items		462.55	-
Net cash from operating activties		**229.91**	**459.51**
B) CASH FLOW FROM INVESTING ACTIVITIES			
a) Purchase of Investment		(1,008.38)	(608.90)
b) Net Cash paid to Acquire Subsidiary Company		(8.92)	-
c) Interest Received		66.77	
d) Share of Loss of Joint Venture		-	(27.94)
e) Purchase of Property, Plant and Equipment		(96.03)	(3.34)
f) Sale Proceeds from Investments		850.46	208.47
g) Sale Proceeds Property, Plant and Equipment		6.50	0.28
h) Dividend Income		0.14	0.05
Net cash from / (used in) investing activities		**(189.45)**	**(431.38)**
C) CASH FLOW FROM FINANCING ACTIVITIES			
a) Repayment of Car & other Loan		27.55	(6.47)
b) Interest on Car Loan & other		(43.93)	(6.06)
			-
Net cash from / (used in) financing activities		**(16.38)**	**(12.53)**
Net changes in cash & cash equivalents (A+B+C)		**24.08**	**15.60**
Cash and Cash equivalent - Opening Balance		95.96	80.36
Cash and Cash equivalent - Closing Balance		120.04	95.96
Net increase / (decrease)		**24.08**	**15.60**

Note: The above Cash Flow Statement has be prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ins AS-7)- Statement of Cash Flow.

N. G. THAKRAR & CO. MUMBAI CHARTERED ACCOUNTANTS

BOMBAY CYCLE & MOTOR AGENCY LTD. MUMBAI

For BOMBAY CYCLE & MOTOR AGENCY LTD.

Place : Mumbai
Date : 30th May , 2025

CHAKOR L DOSHI
(CHAIRMAN EMERITUS)
(DIN : 00210949)

N. G. THAKRAR & Co.

CHARTERED ACCOUNTANTS

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

TELEPHONE NOS : 28366378/28366379 EMAIL: natwarthakrar@gmail.com URL : www.ngthakrar.in

Independent Auditor's Report on the Quarterly and Year to Date Consolidated Financial Result 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.

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying statements of the quarterly and year to date consolidated financial results of **Bombay Cycle & Motor Agency Limited** ("Holding Company") and its subsidiary for the quarter and year ended March 31, 2025 ("Statement") attached herewith being submitted by Holding Company pursuant to the requirements of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditor on separate audited financial statement of its subsidiary, the Statement:

i. Includes the result of the subsidiary "Walchand Sun Advanced Composites Private Limited";
ii. is presented in accordance with the requirements of the Listing Regulations in this regard; and
iii. gives a true and fair view in conformity with the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Holding Company for the quarter and year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Holding Company and its joint venture in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditor in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.



N.G. Thakrar & Co
Chartered Accountants

Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information of the Company including its subsidiary in accordance with the applicable Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act and for safeguarding of their assets and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error which have been used for the purpose of preparation of the Statement by the Directors of the companies, as aforesaid.

In preparing the Statement, the respective Board of Directors of the Companies are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of Companies are also responsible for overseeing the Companies financial reporting process.

Auditor's Responsibility for the Audit of Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error considered material if, individually or in the aggregate, they could reasonably be expended to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

(a) Identify and assess the risks of material misstatement of the standalone financial statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



(b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statement in place and operating effectiveness of such control.

(c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

(d) Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the companies to cease to continue as a going concern.

(e) Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

(f) Obtain sufficient appropriate audit evidence regarding the financials results/ financials information of the entities within the Holding Company and its subsidiary of which we are the independent auditors to express an opinion on the Statement. We are responsible for the directions, supervision and performance of the audit of financial information of such entities.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance of Holding Company and Subsidiary included in the statement of which we are independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with the statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.



N.G. Thakrar & Co
Chartered Accountants

Other Matter

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the subsidiary of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For N. G. THAKRAR & CO
Chartered Accountants
Firm Registration Number: 110907W



Natwar Thakrar
(Partner)
Membership No. 036213
UDIN: 25036213BMJPNV4360

Place: Mumbai
Dated: 30th May 2025