BOMBAY CYCLE & MOTOR AGENCY LTD.

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

Ref. No. : BCMA: SEC: 2026
Date : November 06, 2026

BSE Ltd.
Phiroze Jeejeebhoy Towers,
Dalal Street,
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, 2026, along with Limited Review Report as on the date issued by the 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, 2026, were approved and taken on record at the meeting of the Board of Directors of the Company held today i.e. November 06, 2026. 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, 2026, issued by M/s. LMRA & Associates, Chartered Accountants (Statutory Auditors of the Company) are enclosed for your information and record.

This is to further to inform you that the Board Meeting commenced at 02:06 p.m. and concluded at 3.26 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

Digitally signed by NIDHI AGARWAL
DN: c=IN, o=Personal, 2.5.4.20=1af1636143aa7e5bd5e2fb0f8099f10bc34ea502b3b088ddfb23e459f777e315, postalCode=400068, st=Maharashtra, serialNumber=459c03b1549a03d1f3f2b3c74ad95585ca68791b5c7ff75b19a75a8ace9b0778, cn=NIDHI AGARWAL
Date: 2026.11.06 15:38:30 +05'30'

**Nidhi Agarwal**
**Company Secretary & Compliance Officer**

## 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, 2026

| Sr. No. | Particulars | Quarter Ended | | | Half Year Ended | | Year Ended |
|---|---|---|---|---|---|---|---|
| | | 30-09-2026 (Unaudited) | 30-06-2026 (Unaudited) | 30-09-2025 (Unaudited) | 30-09-2026 (Unaudited) | 30-09-2025 (Unaudited) | 31-03-2026 (Audited) |
| 1 | Revenue from Operations | 282.42 | 277.03 | 269.75 | 559.45 | 520.94 | 1,130.43 |
| 2 | Other Income | 34.34 | 133.02 | 2.65 | 167.36 | 137.24 | 98.98 |
| 3 | **Total Revenue (1+2)** | **316.76** | **410.05** | **272.40** | **726.81** | **658.18** | **1,229.41** |
| 4 | **Expenses** | | | | | | |
| | (a) Purchase of Stock in Trade | 63.38 | 59.00 | 54.61 | 122.38 | 105.05 | 230.68 |
| | (b) Changes in inventories in Stock-in-Trade | (0.04) | 1.09 | 0.48 | 1.05 | 1.07 | (0.82) |
| | (c) Employee benefits expense | 66.00 | 67.89 | 71.26 | 133.89 | 138.72 | 282.58 |
| | (d) Finance Costs | 1.02 | 1.07 | 1.21 | 2.09 | 2.46 | 4.74 |
| | (e) Depreciation and amortisation expense | 5.15 | 5.96 | 5.71 | 12.11 | 11.37 | 22.90 |
| | (f) Other expenses | 101.37 | 88.69 | 87.37 | 190.06 | 173.78 | 397.95 |
| | **Total expenses (a+b+c+d+e+f)** | **237.88** | **223.70** | **220.64** | **461.58** | **432.45** | **938.02** |
| 5 | **Profit before exceptional items and tax (3-4)** | **78.88** | **186.35** | **51.76** | **265.23** | **225.73** | **291.39** |
| 6 | Exceptional Items | - | - | - | - | - | - |
| 7 | **Profit before tax (5-6)** | **78.88** | **186.35** | **51.76** | **265.23** | **225.73** | **291.39** |
| 8 | **Tax expense** | | | | | | |
| | (a) Current Tax | 23.63 | 23.20 | 25.99 | 46.83 | 45.58 | 84.65 |
| | (b) Short / (Excess) Provision | - | - | (0.03) | - | (0.03) | (4.96) |
| | (c) Deferred Tax | (3.63) | (0.57) | (6.61) | (4.20) | 8.80 | (12.35) |
| 9 | **Net Profit from ordinary activities after tax(7-8)** | **58.88** | **163.72** | **32.40** | **222.60** | **171.37** | **224.05** |
| 10 | **Other comprehensive income** | | | | | | |
| | (i) Items that will not be reclassified to profit or loss | | | | | | |
| | (a) Remeasurement of Defined Benefit Plans | 0.57 | 0.57 | (0.57) | 1.14 | (1.14) | 2.29 |
| | (b) Income Tax on above item | (0.15) | (0.14) | 0.15 | (0.29) | 0.29 | (0.56) |
| 11 | **Total comprehensive income for the period (9+10)** | **59.31** | **164.15** | **31.98** | **223.45** | **170.52** | **225.77** |
| 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 | **14.72** | **40.93** | **8.10** | **55.65** | **42.84** | **56.01** |
| | (b) Diluted | **14.72** | **40.93** | **8.10** | **55.65** | **42.84** | **56.01** |

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

(₹ in Lacs)

| Sr.No. | Particulars | Quarter Ended | | | Half Year Ended | | Year Ended |
|---|---|---|---|---|---|---|---|
| | | 30-09-2026 (Unaudited) | 30-06-2026 (Unaudited) | 30-09-2025 (Unaudited) | 30-09-2026 (Unaudited) | 30-09-2025 (Unaudited) | 31-03-2026 (Audited) |
| 1 | **Segment Revenue** | | | | | | |
| | (a) Automobile | 109.72 | 108.77 | 104.69 | 218.49 | 209.71 | 432.79 |
| | (b) Hospitality | 172.71 | 168.25 | 165.06 | 340.96 | 311.23 | 697.64 |
| | | **282.43** | **277.03** | **269.75** | **559.45** | **520.94** | **1,130.43** |
| | Less : Inter segment Revenue | - | - | - | - | - | - |
| | **Net Sales/Income from Operations** | **282.43** | **277.03** | **269.75** | **559.45** | **520.94** | **1,130.43** |
| 2 | **Segment Results** | | | | | | |
| | Profit before Interest and Tax | | | | | | |
| | (a) Automobile | 85.51 | 126.34 | 40.24 | 211.85 | 157.19 | 254.20 |
| | (b) Hospitality | (5.62) | 61.08 | 12.73 | 55.46 | 71.00 | 41.92 |
| | | **79.90** | **187.42** | **52.97** | **267.32** | **228.19** | **296.13** |
| | Less: Finance costs | 1.02 | 1.07 | 1.21 | 2.09 | 2.46 | 4.74 |
| | Less: Other unallocable Expenditure net of unallocable Income | - | - | - | - | - | - |
| | **Profit Before Tax** | **78.88** | **186.35** | **51.76** | **265.23** | **225.73** | **291.39** |
| 3 | **Capital Employed:** | | | | | | |
| | **Segment Assets** | | | | | | |
| | (a) Automobile | 2,691.81 | 2,647.50 | 2,010.45 | 2,691.81 | 2,010.45 | 2,561.43 |
| | (b) Hospitality | 1,491.95 | 1,493.79 | 1,853.94 | 1,491.95 | 1,853.94 | 1,317.21 |
| | **Total Segment Assets (A)** | **4,183.76** | **4,141.29** | **3,864.39** | **4,183.76** | **3,864.39** | **3,878.64** |
| 4 | **Segment Liabilities** | | | | | | |
| | (a) Automobile | 510.54 | 505.56 | 509.65 | 510.54 | 509.65 | 458.24 |
| | (b) Hospitality | 205.94 | 207.76 | 146.17 | 205.94 | 146.17 | 156.59 |
| | **Total Segment Liabilities (B)** | **716.49** | **713.32** | **655.82** | **716.49** | **655.82** | **614.83** |
| | **Total (A)-(B)** | **3,467.27** | **3,427.96** | **3,208.57** | **3,467.27** | **3,208.57** | **3,263.82** |

For BOMBAY CYCLE & MOTOR AGENCY LTD.

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

Place : Mumbai
Date : 6th November, 2026

LMRA AND ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ MUMBAI FRN 159407W

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

## Standalone Statement of Unaudited Assets and Liabilities

(₹ In Lacs)

| Sr.No. | Particulars | As at 30-09-2026 (Unaudited) | As at 31-03-2026 (Audited) |
|---|---|---|---|
| I | **ASSETS** | | |
| 1 | **Non-current assets** | | |
| | (a) Property, plant and equipment | 151.14 | 158.92 |
| | (b) Intangible assets | - | - |
| | (c) Investments in Joint Venture | 550.00 | 550.00 |
| | (d) Financial assets | | |
| | (i) Investments | 965.61 | 841.76 |
| | (ii) Other financial assets | 700.38 | 917.84 |
| | (e) Deferred tax assets (net) | 9.27 | 5.36 |
| | (f) Other non-current assets | 22.15 | 21.93 |
| | **Sub-total - Non-current assets** | **2,398.55** | **2,495.80** |
| 2 | **Current assets** | | |
| | (a) Inventories | 1.56 | 2.61 |
| | (b) Financial Assets | | |
| | (i) Investments | - | 316.87 |
| | (ii) Trade receivables | 78.50 | 63.94 |
| | (iii) Cash and cash equivalents | 172.23 | 162.43 |
| | (iv) Other financial assets | 1,368.17 | 724.55 |
| | (c) Other current assets | 164.75 | 112.43 |
| | **Sub-total - Current assets** | **1,785.21** | **1,382.84** |
| | **TOTAL - ASSETS** | **4,183.76** | **3,878.64** |
| II | **EQUITY AND LIABILITIES** | | |
| 1 | **Equity** | | |
| | (a) Equity share capital | 40.00 | 40.00 |
| | (b) Other equity | 3,427.27 | 3,223.82 |
| | **Sub-total - Equity** | **3,467.27** | **3,263.82** |
| 2 | **Liabilities** | | |
| i | **Non-Current liabilities** | | |
| | (a) Long Term Borrowings | 42.13 | 46.31 |
| | (b) Provisions | 29.62 | 28.38 |
| | (c) Deferred tax liabilities (net) | - | - |
| | (d) Other Long term liabilities | 141.00 | 135.00 |
| | **Sub-total - Non-Current liabilities** | **212.75** | **209.68** |
| ii | **Current liabilities** | | |
| | (a) Financial liabilities | | |
| | (i) Trade payables | 242.70 | 223.58 |
| | (b) Other current liabilities | 115.97 | 82.71 |
| | (c) Provisions | 145.08 | 98.86 |
| | **Sub-total - Current liabilities** | **503.74** | **405.14** |
| | **TOTAL - EQUITY AND LIABILITIES** | **4,183.76** | **3,878.64** |

**Notes:**

1) 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, 2026 were reviewed by the Audit Committee at its meeting held on 6th November, 2026 and approved & taken on record by the Board of Directors at its meeting held on 6th November, 2026.

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 & half year ended 30th September, 2026.

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.**

Place : Mumbai
Date : 6th November, 2026

**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.

L M R A AND ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ MUMBAI FRN 159407W

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

**Standalone Cash Flow Statement** (₹ in Lacs)

| Sr.No. | Particulars | Half Year Ended 30-09-2026 (Unaudited) | Half Year Ended 30-09-2025 (Unaudited) |
|---|---|---|---|
| (A) | **CASH FLOW FROM OPERATING ACTIVITIES** | | |
| | **Profit /(Loss) Before Taxation & Extra ordinary Items** | 265.23 | 225.73 |
| | **Adjustments for:** | | |
| | a) Depreciation & Amortisation Expenses | 12.11 | 11.37 |
| | b) Interest Income | (80.85) | (56.04) |
| | c) Interest paid on car loan | 2.09 | 2.46 |
| | d) Dividend Income | (1.73) | (1.78) |
| | e) Gain on sale of Vehicle | - | (0.002) |
| | f) Remeasurement of Defined Benefit Plans through OCI | 1.14 | (1.14) |
| | g) Gain on Redemption of Investment | 53.65 | 1.45 |
| | h) Fair valuation of Investments in mutual fund | - | 43.15 |
| | i) Mark to market gain on fair valuation of Equity Shares | (28.18) | 22.27 |
| | sub-Total | (41.76) | 21.73 |
| | **Appropriation of Fund** | | |
| | a) Dividend paid | (20.00) | (20.00) |
| | sub-Total | (20.00) | (20.00) |
| | **Operating profit before working capital changes** | 203.46 | 227.46 |
| | **Adjustments for Changes in Assets and Liabilities:** | | |
| | a) (Increase)/Decrease in Other non-current assets | (0.23) | (0.26) |
| | b) (Increase)/Decrease in Other non-Current financial assets | 217.46 | 210.93 |
| | c) (Increase)/ Decrease in Inventories | 1.05 | 1.07 |
| | d) (Increase)/Decrease in Trade receivables | (14.56) | (20.75) |
| | e) (Increase)/Decrease in Other Current financial assets | (643.61) | (162.44) |
| | f) (Increase)/Decrease in Other current assets | (52.32) | (22.53) |
| | g) Increase/(Decrease) in Long-term provisions | 1.24 | 3.56 |
| | h) Increase/ (Decrease) in Other non-current liabilities | 6.00 | - |
| | i) Increase/ (Decrease)in Trade payable | 19.12 | 7.53 |
| | j) Increase/ (Decrease) in Other current liabilities | 33.26 | (15.50) |
| | k) Increase/ (Decrease) in Short-term provisions | 46.22 | 46.30 |
| | l) Interest received on Business deposits | 80.85 | 56.04 |
| | | (305.52) | 103.93 |
| | **Cash generated from operations** | (102.05) | 331.39 |
| | a) Provision for Taxation | (46.83) | (45.56) |
| | **Cash flow before exceptional & extraordinary items** | (148.88) | 285.83 |
| | a) Exceptional Items | - | - |
| | **Net cash from operating activities** | (148.88) | 285.83 |
| (B) | **CASH FLOW FROM INVESTING ACTIVITIES** | | |
| | a) Purchase of Investment | - | (739.51) |
| | b) Purchase of Property, Plant and Equipment | (4.33) | (0.98) |
| | c) Sale Proceeds from Investments | 167.54 | 488.79 |
| | d) Sale Proceeds Property, Plant and Equipment | - | 0.03 |
| | e) Dividend Income | 1.73 | 1.78 |
| | **Net cash from / (used in) investing activities** | 164.94 | (249.89) |
| (C) | **CASH FLOW FROM FINANCING ACTIVITIES** | | |
| | Repayment of borrowing | (4.18) | (3.81) |
| | Finance Costs | (2.09) | (2.46) |
| | **Net cash from / (used in financing activities)** | (6.27) | (6.27) |
| | **Net changes in cash & cash equivalents (A+B+C)** | 9.79 | 29.68 |
| | Cash and Cash equivalent - Opening Balance | 162.43 | 99.37 |
| | Cash and Cash equivalent - Closing Balance | 172.23 | 129.05 |
| | **Net increase / (decrease)** | 9.79 | 29.68 |

For BOMBAY CYCLE & MOTOR AGENCY LTD.

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

Place : Mumbai
Date : 6th November, 2026

LMRA AND ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ MUMBAI FRN 159407W

BOMBAY CYCLE & MOTOR AGENCY LTD. MUMBAI

info@ca-lmra.in
www.ca-lmra.in
0712 4033 884

**Independent Auditor's Review Report on the Quarterly Unaudited Standalone 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 standalone financial results of **Bombay Cycle & Motor Agency Limited** (the Company") for the quarter ended 30th September, 2026 (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.

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

L M R A AND ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ MUMBAI FRN 159407W

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 L M R A and ASSOCIATES**
**Chartered Accountants**
**FRN: 159407W**




**CA Rohit Aherrao**
**Partner**
**Membership No. 131647**
**UDIN: 26131647TREBUF4641**

**Date: 06-11-2026**

**Place: Mumbai**

## BOMBAY CYCLE & MOTOR AGENCY LIMITED

Regd Office: 534, Sardar Vallabhbhai Patel Road, Opera House, Mumbai - 400 007, CIN : L74999MH1919PLC000557
Tel.:022-2361 2195 / 96 / 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, 2026

| Sr. No. | Particulars | Quarter Ended | | | Half Year Ended | | Year Ended |
|---|---|---|---|---|---|---|---|
| | | 30-09-2026 (Unaudited) | 30-06-2026 (Unaudited) | 30-09-2025 (Unaudited) | 30-09-2026 (Unaudited) | 30-09-2025 (Unaudited) | 31-03-2026 (Audited) |
| 1 | Revenue from Operations | 286.16 | 281.13 | 269.75 | 567.29 | 522.29 | 1,242.42 |
| 2 | Other Income | 39.69 | 138.34 | 8.03 | 178.03 | 147.94 | 120.65 |
| 3 | **Total Revenue (1+2)** | **325.85** | **419.47** | **277.78** | **745.32** | **670.23** | **1,363.08** |
| 4 | **Expenses** | | | | | | |
| | (a) Purchase of Stock in Trade | 82.67 | 59.78 | 54.61 | 142.45 | 105.05 | 230.68 |
| | (b) Changes in Inventories in Stock-in-Trade | (32.32) | 1.09 | 0.48 | (31.23) | 1.07 | (2.83) |
| | (c) Employee benefits expense | 80.32 | 77.55 | 83.08 | 157.87 | 160.30 | 325.76 |
| | (d) Finance Costs | 0.99 | 1.10 | 1.21 | 2.09 | 2.46 | 4.74 |
| | (e) Depreciation and amortisation expense | 10.23 | 9.87 | 9.56 | 20.10 | 19.06 | 38.34 |
| | (f) Other expenses | 138.85 | 111.79 | 119.75 | 250.64 | 225.73 | 503.72 |
| | **Total expenses (a+b+c+d+e+f)** | **280.74** | **261.18** | **268.70** | **541.92** | **513.68** | **1,100.40** |
| 5 | **Profit before exceptional items and tax (3-4)** | **45.12** | **158.29** | **9.08** | **203.41** | **156.55** | **262.67** |
| 6 | Exceptional Items | - | - | - | - | - | - |
| 7 | **Profit before tax (5-6)** | **45.12** | **158.29** | **9.08** | **203.41** | **156.55** | **262.67** |
| 8 | **Tax expense** | | | | | | |
| | (a) Current Tax | 23.63 | 23.20 | 25.99 | 46.83 | 45.58 | 84.65 |
| | (b) Short / (Excess) Provision | - | - | (0.03) | - | (0.03) | (4.96) |
| | (c) Deferred Tax | (3.63) | (0.57) | (6.90) | (4.20) | (40.55) | (61.41) |
| 9 | **Net Profit from ordinary activities after tax(7-8)** | **25.12** | **135.66** | **(10.01)** | **160.78** | **151.52** | **244.40** |
| 10 | **Other comprehensive income** | | | | | | |
| | (i) Items that will not be reclassified to profit or loss | | | | | | |
| | (a) Remeasurement of Defined Benefit Plans | 0.67 | 0.66 | (0.54) | 1.33 | (1.11) | 2.66 |
| | (b) Income Tax on above item | (0.15) | (0.14) | 0.15 | (0.29) | 0.29 | (0.58) |
| 11 | **Total comprehensive Income for the period (9+10)** | **25.64** | **136.18** | **(10.39)** | **161.82** | **150.71** | **246.48** |
| 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 | **6.27** | **33.92** | **(2.49)** | **40.19** | **37.89** | **61.10** |
| | (b) Diluted | **6.27** | **33.92** | **(2.49)** | **40.19** | **37.89** | **61.10** |

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

(₹ in Lacs)

| Sr.No. | Particulars | Quarter Ended | | | Half Year Ended | | Year Ended |
|---|---|---|---|---|---|---|---|
| | | 30-09-2026 (Unaudited) | 30-06-2026 (Unaudited) | 30-09-2025 (Unaudited) | 30-09-2026 (Unaudited) | 30-09-2025 (Unaudited) | 31-03-2026 (Audited) |
| 1 | **Segment Revenue** | | | | | | |
| | (a) Automobile | 113.47 | 112.87 | 106.04 | 226.34 | 211.06 | 544.79 |
| | (b) Hospitality | 172.71 | 168.25 | 163.71 | 340.96 | 311.23 | 697.64 |
| | | **286.16** | **281.13** | **269.75** | **567.29** | **522.29** | **1,242.42** |
| | Less : Inter segment Revenue | - | - | - | - | - | - |
| | **Net Sales/Income from Operations** | **286.16** | **281.13** | **269.75** | **567.29** | **522.29** | **1,242.42** |
| 2 | **Segment Results** | | | | | | |
| | Profit before Interest and Tax | | | | | | |
| | (a) Automobile | 51.72 | 98.31 | (2.43) | 150.03 | 88.02 | 226.48 |
| | (b) Hospitality | (5.62) | 61.08 | 12.73 | 55.46 | 71.00 | 41.92 |
| | | **46.10** | **159.39** | **10.29** | **205.49** | **159.01** | **267.41** |
| | Less: Finance costs | 0.99 | 1.10 | 1.21 | 2.09 | 2.46 | 4.74 |
| | Less: Other unallocable Expenditure net of unallocable Income | - | - | - | - | - | - |
| | **Profit Before Tax** | **45.12** | **158.29** | **9.08** | **203.41** | **156.55** | **262.67** |
| 3 | **Capital Employed:** | | | | | | |
| | **Segment Assets** | | | | | | |
| | (a) Automobile | 2,503.29 | 2,350.59 | 1,707.90 | 2,503.29 | 1,707.90 | 2,276.12 |
| | (b) Hospitality | 1,491.95 | 1,493.79 | 1,853.94 | 1,491.95 | 1,853.94 | 1,317.21 |
| | **Total Segment Assets (A)** | **3,995.25** | **3,844.38** | **3,561.84** | **3,995.25** | **3,561.84** | **3,593.33** |
| 4 | **Segment Liabilities** | | | | | | |
| | (a) Automobile | 749.14 | 603.06 | 615.29 | 749.14 | 615.29 | 540.33 |
| | (b) Hospitality | 205.94 | 207.76 | 146.17 | 205.94 | 146.17 | 156.59 |
| | **Total Segment Liabilities (B)** | **955.09** | **810.82** | **761.47** | **955.09** | **761.47** | **696.91** |
| | **Total (A)-(B)** | **3,040.16** | **3,033.56** | **2,800.37** | **3,040.16** | **2,800.37** | **2,896.41** |

For BOMBAY CYCLE & MOTOR AGENCY LTD.

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

Place : Mumbai
Date : 6th November, 2026

LMRA AND ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ MUMBAI FRN 159407W

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

## Consolidated Statement of Unaudited Assets and Liabilities

(₹ In Lacs)

| Sr.No. | Particulars | As at 30-09-2026 (Unaudited) | As at 31-03-2026 (Audited) |
|---|---|---|---|
| I | **ASSETS** | | |
| 1 | **Non-current assets** | | |
| | (a) Property, plant and equipment | 362.11 | 341.01 |
| | (b) Intangible assets | 0.02 | 0.03 |
| | (c) Investments in Joint Venture | - | - |
| | (d) Financial assets | | |
| | (i) Investments | 965.61 | 841.76 |
| | (ii) Other financial assets | 5.41 | 240.24 |
| | (e) Deferred tax assets (net) | 9.27 | 5.36 |
| | (f) Other non-current assets | 22.15 | 21.93 |
| | **Sub-total - Non-current assets** | **1,364.57** | **1,450.33** |
| 2 | **Current assets** | | |
| | (a) Inventories | 80.79 | 18.67 |
| | (b) Financial Assets | | |
| | (i) Investments | - | 316.87 |
| | (ii) Trade receivables | 80.84 | 64.58 |
| | (iii) Cash and cash equivalents | 189.07 | 170.14 |
| | (iv) Other financial assets | 2,115.22 | 1,460.31 |
| | (c) Other current assets | 164.75 | 112.43 |
| | **Sub-total - Current assets** | **2,630.68** | **2,143.00** |
| | **TOTAL - ASSETS** | **3,995.25** | **3,593.33** |
| II | **EQUITY AND LIABILITIES** | | |
| 1 | **Equity** | | |
| | (a) Equity share capital | 40.00 | 40.00 |
| | (b) Other equity | 3,000.16 | 2,856.41 |
| | **Sub-total - Equity** | **3,040.16** | **2,896.41** |
| 2 | **Liabilities** | | |
| i | **Non-Current liabilities** | | |
| | (a) Long Term Borrowings | 42.13 | 46.31 |
| | (b) Provisions | 29.62 | 30.21 |
| | (c) Deferred tax liabilities (net) | - | - |
| | (d) Other Long term liabilities | 143.18 | 135.00 |
| | **Sub-total - Non-Current liabilities** | **214.93** | **211.52** |
| ii | **Current liabilities** | | |
| | (a) Financial liabilities | | |
| | (i) Trade payables | 244.74 | 225.43 |
| | (b) Other current liabilities | 350.34 | 161.11 |
| | (c) Provisions | 145.08 | 98.86 |
| | **Sub-total - Current liabilities** | **740.16** | **485.39** |
| | **TOTAL - EQUITY AND LIABILITIES** | **3,995.25** | **3,593.33** |

**Notes:**

1) 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, 2026 were reviewed by the Audit Committee at its meeting held on 6th November, 2026 and approved & taken on record by the Board of Directors at its meeting held on 6th November, 2026.

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 & half year ended 30th September, 2026.

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.**

Place : Mumbai
Date : 6th November, 2026

**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.

MUMBAI FRN 159407W 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: investors@bcma.in, website:www.bcma.in

## Consolidated Cash Flow Statement

(₹ In Lacs)

| Sr.No. | Particulars | Half Year Ended 30-09-2026 (Unaudited) | Half Year Ended 30-09-2025 (Unaudited) |
|---|---|---|---|
| (A) | **CASH FLOW FROM OPERATING ACTIVITIES** | | |
| | **Profit /(Loss) Before Taxation & Extra ordinary Items** | 203.41 | 156.55 |
| | **Adjustments for:** | | |
| | a) Depreciation & Amortisation Expenses | 20.10 | 19.06 |
| | b) Interest Income | (91.55) | (86.04) |
| | c) Interest paid on car loan | 2.09 | 21.76 |
| | d) Dividend Income | (1.73) | (1.78) |
| | e) Gain on sale of Vehicle | - | - |
| | f) Remeasurement of Defined Benefit Plans through OCI | 1.67 | (0.91) |
| | g) Gain on Redemption of Investment | 53.65 | 1.45 |
| | h) Fair valuation of Investments in mutual fund | - | 43.15 |
| | i) Mark to market gain on fair valuation of Equity Shares | (28.18) | 22.27 |
| | sub-Total | (43.95) | 18.96 |
| | **Appropriation of Fund** | | |
| | a) Dividend paid | (20.00) | (20.00) |
| | sub-Total | (20.00) | (20.00) |
| | **Operating profit before working capital changes** | 139.46 | 155.52 |
| | **Adjustments for Changes in Assets and Liabilities:** | | |
| | a) (Increase)/Decrease in Other non-current assets | (0.23) | (0.26) |
| | b) (Increase)/Decrease in Other non-Current financial assets | 217.46 | 210.93 |
| | c) (Increase)/ Decrease in Inventories | (62.12) | 1.07 |
| | d) (Increase)/Decrease in Trade receivables | (16.26) | (20.78) |
| | e) (Increase)/Decrease in Other Current financial assets | (624.92) | (223.32) |
| | f) (Increase)/Decrease in Other current assets | (52.32) | (22.63) |
| | g) Increase/(Decrease) in Long-term provisions | 1.24 | 3.56 |
| | h) Increase/ (Decrease) in Other non-current liabilities | 6.00 | - |
| | i) Increase/ (Decrease)in Trade payable | 19.31 | 8.04 |
| | j) Increase/ (Decrease) in Other current liabilities | 189.23 | 80.17 |
| | k) Increase/ (Decrease) in Short-term provisions | 46.22 | 46.30 |
| | l) Interest received on Business deposits | 80.85 | 86.04 |
| | | (195.52) | 169.11 |
| | **Cash generated from operations** | (56.07) | 324.62 |
| | a) Provision for Taxation | (46.83) | (45.56) |
| | **Cash flow before exceptional & extraordinary items** | (102.90) | 279.07 |
| | a) Exceptional Items | - | - |
| | **Net cash from operating activities** | (102.90) | 279.07 |
| (B) | **CASH FLOW FROM INVESTING ACTIVITIES** | | |
| | a) Purchase of Investment | - | (739.51) |
| | b) Purchase of Property, Plant and Equipment | (41.18) | (0.98) |
| | c) Sale Proceeds from Investments | 167.54 | 488.79 |
| | d) Sale Proceeds Property, Plant and Equipment | - | 0.03 |
| | e) Dividend Income | 1.73 | 1.78 |
| | **Net cash from / (used in) investing activities** | 128.10 | (249.89) |
| (C) | **CASH FLOW FROM FINANCING ACTIVITIES** | | |
| | a) Proceeds from unsecured Loan | - | 17.37 |
| | b) Repayment of borrowing | (4.18) | (3.81) |
| | c) Finance Costs | (2.09) | (21.76) |
| | **Net cash from / (used in financing activities)** | (6.27) | (8.20) |
| | **Net changes in cash & cash equivalents (A+B+C)** | 18.93 | 20.98 |
| | Cash and Cash equivalent - Opening Balance | 170.14 | 120.04 |
| | Cash and Cash equivalent - Closing Balance | 189.07 | 141.03 |
| | **Net increase / (decrease)** | 18.93 | 20.98 |

**For BOMBAY CYCLE & MOTOR AGENCY LTD.**

Place : Mumbai
Date : 6th November, 2026

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

L M RA AND ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ MUMBAI FRN 159407W

BOMBAY CYCLE & MOTOR AGENCY LTD. MUMBAI

info@ca-lmra.in
www.ca-lmra.in
0712 4033 884

**Independent Auditor's Review Report on the Quarterly Unaudited Consolidated 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 Consolidated Unaudited Financial Results of **Bombay Cycle & Motor Agency Limited** (the 'Holding Company') and its subsidiary for the quarter ended September 30, 2026 (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, (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 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 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. The Statement includes the results of the following entities:
   **Holding Company**: Bombay Cycle & Motor Agency Limited
   **Subsidiary Company**: Walchand Advanced Composites Private limited.
   (Formerly known as Walchand Sun Advanced Composites Private limited)

LMRA AND ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ MUMBAI FRN 159407W

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 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 L M R A and ASSOCIATES**
**Chartered Accountants**
**FRN: 159407W**




**CA Rohit Aherrao**
**Partner**
**Membership No. 131647**
**UDIN: 26131647YZOEPZ2869**

**Date: 06-11-2026**

**Place: Mumbai**