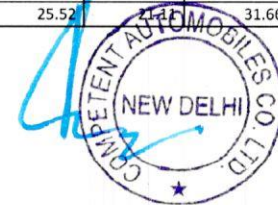


Statement of Unaudited Financial Results for the Quarter and Nine Months Ended 31-12-2022

(Rs. in Lacs)

Sr.	Particulars	Quarter Ended			Nine Months ended		Year ended
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	51,763.10	39,588.16	37,865.84	1,27,630.17	89,371.36	1,24,557.24
II	Other Income	70.54	110.40	109.79	318.82	221.09	506.87
III	Total Revenue (I+II)	51,833.64	39,698.56	37,975.63	1,27,948.99	89,592.45	1,25,064.10
IV	Expenses						
	a) Cost of materials consumed	-	-	-	-	-	-
	b) Purchases of stock-in-trade	38,617.73	39,065.51	26,443.84	1,11,511.19	75,444.41	1,11,409.75
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	8,330.33	(3,957.15)	7,188.54	2,578.63	2,745.46	(2,036.99)
	d) Employee benefits expense	1,800.93	1,689.12	1,411.98	5,015.27	3,678.61	5,224.86
	e) Finance Cost	477.76	381.22	231.94	1,155.63	871.53	826.08
	e) Depreciation and amortisation expense	614.12	517.19	560.56	1,612.05	1,643.83	2,484.07
	f) Other expenses	1,071.62	1,383.29	1,266.98	3,903.66	3,374.53	4,447.87
	Total expenses	50,912.49	39,079.18	37,103.84	1,25,776.43	87,758.37	1,22,355.64
V	Profit before Exceptional and Tax (III - IV)	921.15	619.38	871.79	2,172.56	1,834.08	2,708.46
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before tax (V - VI)	921.15	619.38	871.79	2,172.56	1,834.08	2,708.46
VIII	Tax expense						
	Current Tax	324.32	160.68	236.07	645.00	536.64	850.00
	Deferred Tax	(41.14)	-	-	(41.14)	-	(87.07)
IX	Profit (Loss) for the period from continuing operations (VII - VIII)	637.97	458.70	635.72	1,568.70	1,297.44	1,945.53
X	Profit/(loss) from discontinuing operations	-	-	-	-	-	-
XI	Tax expense of discontinuing operations	-	-	-	-	-	-
XII	Profit/(loss) from discontinuing operations (after tax) (X - XI)	-	-	-	-	-	-
XIII	Profit (Loss) for the period (IX + XII)	637.97	458.70	635.72	1,568.70	1,297.44	1,945.53
XIV	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be classified to profit or loss	85.00	-	-	85.00	-	-
	B (i) Items that will be reclassified to profit or loss	(21.39)	-	-	(21.39)	-	-
	(ii) Income tax relating to items that will be classified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income	63.61	-	-	63.61	-	-
XV	Total Comprehensive Income for the period (XIII + XIV)	701.57	458.70	635.72	1,632.31	1,297.44	1,945.53
XVI	Paid-up equity share capital(Face Value of Rs.10/- Each)	614.60	614.60	614.60	614.60	614.60	614.60
XVII	Earnings per equity share						
	(a) Basic	10.38	7.46	10.34	25.52	21.11	31.66
	(b) Diluted	10.38	7.46	10.34	25.52	21.11	31.66



Statement of Unaudited Financial Results for the Quarter and Nine Months Ended 31-12-2022

(Rs. in Lacs)

Sr.	Particulars	Quarter Ended			Nine Months ended		Year ended
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Segment Revenue						
1.00	(a) Showroom	48,361.59	36,141.37	34,717.26	1,17,626.45	81,868.69	1,12,169.78
	(b) Service & Spares	3,402.33	3,446.79	3,148.57	10,004.54	7,502.67	12,387.46
	Total	51,763.92	39,588.16	37,865.83	1,27,630.99	89,371.36	1,24,557.24
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/Income from Operations	51,763.92	39,588.16	37,865.83	1,27,630.99	89,371.36	1,24,557.24
	Segment Results						
	(Profit before unallocable exp./ income, finance cost & Tax)						
2.00	(a) Showroom	962.73	484.17	493.60	1,906.97	1,308.46	1,497.20
	(b) Service & Spares	365.64	406.03	500.34	1,102.41	1,176.06	1,530.48
	Sub - Total	1,328.37	890.20	993.94	3,009.38	2,484.52	3,027.68
	Less: i) Finance Cost	477.76	381.22	231.94	1,155.63	871.53	826.08
	Add: i) Un-allocable income	70.54	110.40	109.79	318.82	221.09	506.87
	Total Profit Before Tax	921.14	619.38	871.79	2,172.56	1,834.08	2,708.46
3.00	Capital Employed*						41,504.94

* Capital Employed in the company business are common in nature and can not be attributed to a specific segment (i.e. Showroom and Service & Spares). It is not practical to provide segmental distribution of capital employed since segregation of the available data could be erroneous.

NOTES:

- The above results have been reviewed and recommended for adoption by the Audit Committee and approved by the Board of Directors at their respective meetings held on 11.02.2023
- The Company has adopted Ind AS w.e.f. April 01, 2017. Accordingly, the results of Quarter and Nine Months ended on 31.12.2021 has been prepared in accordance with Ind AS prescribed under section 133 of the Companies Act, 2013 and other accounting policies generally accepted in India. The Financial results have been presented in accordance with the requirement of SEBI Circular no. CIR/CFD/FAC/62/2016 dated July 05, 2016, Ind AS and Schedule III (Division I) to the Companies Act, 2013.
- The Statutory Auditors have carried out the Limited Review of the financial results prepared in accordance with Ind AS.
- The company has adopted Ind AS 116 "Leases", from April 1 2019 using modified retrospective approach and recorded Right of use of Assets and a corresponding lease liability.
- The segment wise information as stated above have been furnished for each of the reportable primary segments as identified in accordance with Ind AS - 108 under the Companies (Indian Accounting Standard) Rules, 2015 read with Regulation 33 of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015
- The definitions of the business segmentation and the activities encompassed therein are as follows:
 - Showroom : Purchase and Sale of Vehicles manufactured by Maruti Suzuki India Limited.
 - Services & Spares : Servicing of Maruti Vehicles and Sale of their spare parts.
- The MD/CEO & CFO certificate in respect of the above results in terms of regulation 33 of SEBI (Listing obligations and disclosure requirements) Regulations, 2015 has been placed before the
- Previous year figures have been restated, regrouped and rearranged as per Ind AS to make them comparable.

Place: New Delhi
Date: February 11, 2023



Competent Automobiles Co. Limited
Raj Chopra
Chairman & Managing Director