

Statement of Unaudited Standalone Financial Results for the Quarter Ended 30-06-2024

(Rs. in Lacs)

Sr.	Particulars	Quarter Ended			Year ended
		30-06-2024	30-06-2023	31-03-2024	31.03.2024
		Unaudited	Unaudited	Audited (Refer Note 4)	Audited
I	Revenue from Operations	47,348.59	47,799.78	49,878.90	2,11,727.68
II	Other Income	178.64	176.52	207.33	721.33
III	<b>Total Revenue (I+II)</b>	<b>47,527.23</b>	<b>47,976.30</b>	<b>50,086.23</b>	<b>2,12,449.01</b>
IV	<b>Expenses</b>				
	a) Cost of materials consumed	-	-	-	-
	b) Purchases of stock-in-trade	46,224.91	45,658.44	55,237.12	1,97,012.22
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(4,566.77)	(3,058.29)	(11,551.67)	(7,409.31)
	d) Employee benefits expense	2,160.94	1,783.82	2,161.84	8,122.28
	e) Finance Cost	696.24	527.59	575.48	2,303.51
	e) Depreciation and amortisation expense	654.81	549.54	619.54	2,401.53
	f) Other expenses	1,611.13	1,731.13	1,556.97	6,113.88
	<b>Total expenses</b>	<b>46,781.26</b>	<b>47,192.23</b>	<b>48,599.28</b>	<b>2,08,544.11</b>
V	<b>Profit before Exceptional and Tax (III - IV)</b>	<b>745.97</b>	<b>784.07</b>	<b>1,486.95</b>	<b>3,904.91</b>
VI	Exceptional Items	-	-	46.55	46.55
VII	<b>Profit before tax (V - VI)</b>	<b>745.97</b>	<b>784.07</b>	<b>1,440.40</b>	<b>3,858.35</b>
VIII	<b>Tax expense</b>				
	Current Tax	203.00	224.00	285.00	1,005.00
	Deferred Tax	(32.49)	(16.15)	139.99	42.81
	Income Tax Of Earlier Year	-	-	54.28	54.28
IX	<b>Profit (Loss) for the period from continuing operations (VII - VIII)</b>	<b>575.46</b>	<b>576.22</b>	<b>961.13</b>	<b>2,756.26</b>
X	<b>Profit/(loss) from discontinuing operations</b>	-	-	-	-
XI	Tax expense of discontinuing operations	-	-	-	-
XII	<b>Profit/(loss) from discontinuing operations (after tax) (X - XI)</b>	-	-	-	-
XIII	<b>Profit (Loss) for the period (IX + XII)</b>	<b>575.46</b>	<b>576.22</b>	<b>961.13</b>	<b>2,756.26</b>
XIV	<b>Other Comprehensive Income</b>				
	A (i) Items that will not be reclassified to profit or loss	2.08	-	283.10	283.10
	(ii) Income tax relating to items that will not be classified to profit or loss	0.52	-	2.10	2.10
	B (i) Items that will be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will be classified to profit or loss	-	-	-	-
	<b>Total Other Comprehensive Income</b>	<b>2.61</b>	<b>-</b>	<b>285.20</b>	<b>285.20</b>
XV	<b>Total Comprehensive Income for the period (XIII + XIV)</b>	<b>578.07</b>	<b>576.22</b>	<b>1,246.33</b>	<b>3,041.46</b>
XVI	<b>Paid-up equity share capital (Face Value of Rs.10/- Each)</b>	614.60	614.60	614.60	614.60
XVII	<b>Earnings per equity share</b>				
	(a) Basic	9.36	9.38	16.40	45.60
	(b) Diluted	9.36	9.38	16.40	45.60

Segment wise Standalone Revenue, Results and Capital Employed for the Quarter Ended 30th June 2024

Sr.	Particulars	Quarter Ended			Year ended
		30-06-2024	30-06-2023	31-03-2024	31.03.2024
		Unaudited	Unaudited	Audited (Refer Note 4)	Audited
(Rs. in Lacs)					
1	<b>Segment Revenue</b>				
	(a) Showroom	43,562.42	44,337.68	46,135.82	1,97,588.80
	(b) Service & Spares	3,786.17	3,462.10	3,746.49	14,143.29
	<b>Total</b>	<b>47,348.59</b>	<b>47,799.78</b>	<b>49,882.31</b>	<b>2,11,732.09</b>
	Less: Inter Segment Revenue	-	-	-	-
	<b>Net Sales/Income from Operations</b>	<b>47,348.59</b>	<b>47,799.78</b>	<b>49,882.31</b>	<b>2,11,732.09</b>
2	<b>Segment Results</b> (Profit before unallocable exp./ income, finance cost & Tax)				
	(a) Showroom	588.46	593.98	1,349.15	3,913.32
	(b) Service & Spares	526.16	541.16	459.39	1,527.21
	<b>Sub - Total</b>	<b>1,114.61</b>	<b>1,135.14</b>	<b>1,808.54</b>	<b>5,440.53</b>
	Less: i) Finance Cost	539.11	527.59	575.47	2,303.51
	Add: i) Un-allocable income	170.46	176.52	207.33	721.33
	<b>Total Profit Before Tax</b>	<b>745.97</b>	<b>784.07</b>	<b>1,440.40</b>	<b>3,858.35</b>
3	<b>Capital Employed*</b>				<b>65,620.71</b>

\* Capital Employed in the company business are common in nature and cannot 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 14.08.2024.
- The above financial results have been prepared in accordance with the recognition and measurement principles of accounting
- The Statutory Auditors have carried out the Limited Review of the financial results prepared in accordance with Ind AS.
- The figures for the quarter ended on March 31, 2024 are balancing figures between the audited figures in respect of full financial year ended March 31, 2024 and the unaudited published figures upto nine months ended on December 31, 2023, which are subjected to Limited Review by Auditors.
- 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 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 Board.
- The MD & 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 board.
- Previous comparative figures have been restated, regrouped and rearranged as per Ind AS to make them comparable.

For Competent Automobiles Co. Ltd.

Raj Chopra  
Chairman & Managing Director

Place: New Delhi  
Date: August 14, 2024

Statement of Unaudited Consolidated Financial Results for the Quarter Ended 30-06-2024

(Rs. in Lacs)

Sr.	Particulars	Quarter Ended		Year ended
		30-06-2024	31-03-2024	31.03.2024
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IV	<b>Expenses</b>			
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Segment wise Consolidated Revenue, Results and Capital Employed for the Quarter Ended 30th June 2024

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	Less: i) Finance Cost	539.11	575.47	2,303.51
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\* Capital Employed in the company business are common in nature and cannot 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 14.08.2024.  
The above financial results have been prepared in accordance with the recognition and measurement principles of accounting standards generally accepted in India, including the Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013 read with relevant rules notified thereunder and in compliance with Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
- The Statutory Auditors have carried out the Limited Review of the financial results prepared in accordance with Ind AS.
- The figures for the quarter ended on March 31, 2024 are balancing figures between the audited figures in respect of full financial year ended March 31, 2024 and the unaudited published figures upto nine months ended on December 31, 2023, which are subjected to Limited Review by Auditors.
- The Company has incorporated a Wholly-owned Subsidiary, Competent Kashmir Automobiles Pvt. Ltd., on March 12, 2024, hence, for the consolidated financial results, the comparative analysis for quarter ended on June 30, 2024, are not applicable.
- 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
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For Competent Automobiles Co. Ltd.

Raj Chopra  
Chairman & Managing Director

Place: New Delhi  
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