

Standalone Statement of Unaudited Financial Results for the Quarter and Half Year Ended 30-09-2024

Sr.	Particulars	Quarter Ended			Half Year Ended		Year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	45,481.12	47,348.59	47,118.90	92,829.71	94,918.67	2,11,727.68
II	Other Non Operating Revenue	159.91	178.64	144.60	338.55	321.12	721.33
III	Total Revenue (I+II)	45,641.03	47,527.23	47,263.50	93,168.26	95,239.79	2,12,449.01
IV	Expenses						
	a) Cost of materials consumed	-	-	-	-	-	-
	b) Purchases of stock-in-trade	41,308.32	46,224.91	47,850.72	87,533.23	93,509.17	1,97,012.22
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,455.82)	(4,566.77)	(5,613.90)	(6,022.59)	(8,672.19)	(7,409.31)
	d) Employee benefits expense	2,213.42	2,160.94	1,922.85	4,374.36	3,706.66	8,122.28
	e) Finance Cost	708.53	696.24	565.01	1,404.77	1,092.60	2,303.51
	e) Depreciation and amortisation expense	702.37	654.81	584.11	1,357.18	1,133.66	2,401.53
	f) Other expenses	1,657.55	1,611.13	1,331.21	3,268.68	3,062.35	6,113.88
	Total expenses	45,134.37	46,781.26	46,640.00	91,915.63	93,832.25	2,08,544.11
V	Profit before Exceptional and Tax (III - IV)	506.66	745.97	623.50	1,252.63	1,407.54	3,904.91
VI	Exceptional Items	-	-	-	-	-	46.55
VII	Profit before tax (V - VI)	506.66	745.97	623.50	1,252.63	1,407.54	3,858.35
VIII	Tax expense						
	Current Tax	133.00	203.00	246.00	336.00	470.00	1,005.00
	Deferred Tax	10.21	(32.49)	(88.21)	(22.28)	(104.36)	42.81
	Income Tax Of Earlier Year	-	-	-	-	-	54.28
IX	Profit (Loss) for the period from continuing operations (VII - VIII)	363.44	575.46	465.71	938.90	1,041.90	2,756.26
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)	363.44	575.46	465.71	938.90	1,041.90	2,756.26
XIV	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	2.09	2.08	-	4.17	-	283.10
	(ii) Income tax relating to items that will not be classified to profit or loss	0.53	0.52	-	1.05	-	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	-	-	-	-	-	-
	Total Other Comprehensive Income	2.62	2.60		5.22		285.20
XV	Total Comprehensive Income for the period (XIII + XIV)	366.06	578.06	465.71	944.12	1,041.90	3,041.46
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	5.91	9.36	7.58	15.28	16.95	45.60
	(b) Diluted	5.91	9.36	7.58	15.28	16.95	45.60

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Standalone Segment wise Revenue, Results and Capital Employed for the Quarter and Half Year Ended 30-09-2024

(Rs. in Lacs)

Sr.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue						
	(a) Showroom	41,506.67	43,562.42	43,800.42	85,069.09	88,138.10	1,97,588.80
	(b) Service & Spares	3,974.45	3,786.17	3,318.48	7,760.62	6,780.58	14,143.29
	Total	45,481.12	47,348.59	47,118.90	92,829.71	94,918.68	2,11,732.09
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/Income from Operations	45,481.12	47,348.59	47,118.90	92,829.71	94,918.68	2,11,732.09
2	Segment Results						
	(Profit before unallocable exp./ income, finance cost & Tax)						
	(a) Showroom	648.45	588.46	687.00	1,236.91	1,280.97	3,913.32
	(b) Service & Spares	555.77	526.16	356.91	1,081.93	898.05	1,527.21
	Sub - Total	1,204.22	1,114.62	1,043.91	2,318.84	2,179.02	5,440.53
	Less: i) Finance Cost	865.66	539.11	565.01	1,404.77	1,092.60	2,303.51
	Add: i) Un-allocable income	168.09	170.46	144.60	338.55	321.12	721.33
	Total Profit Before Tax	506.65	745.97	623.50	1,252.62	1,407.54	3,858.35
3	Capital Employed*						60,545.72


* 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.



Standalone Statement of Assets & Liabilities as on Half Year Ended 30th September 2024

(Rs. in lacs)

PARTICULARS	As on 30.09.2024	As on 30.09.2023
	Unaudited	Unaudited
ASSETS		
1. Non-Current Assets		
a) Property, Plant and Equipment	19,632.68	13,264.85
b) Capital Work-in-Progress	28.00	253.82
c) Right of use Assets	5,541.06	5,186.99
d) Financial Assets		
i) Investments	6,054.75	5,770.00
ii) Other financial assets	1,942.21	2,881.00
f) Deferred Tax Assets (Net)	490.88	581.91
g) Other Non Current Assets	1,682.29	565.08
2. Current Assets		
a) Inventories	24,591.86	19,839.73
b) Financial Assets		
i) Trade Receivables	6,847.94	3,959.82
ii) Cash and Bank Balances	604.83	886.40
iii) Bank Balances other than (ii) above	466.48	6.02
iv) Other Current Financial Assets	4,831.57	4,877.45
c) Other Current Assets	6,300.55	6,336.66
Total Assets	79,015.11	64,409.73
EQUITY & LIABILITIES		
Equity		
a) Equity Share Capital	627.85	627.85
b) Other Equity	34,519.83	31,400.05
LIABILITIES		
1. Non-Current Liabilities		
a) Financial Liabilities		
i) Borrowings	111.53	-
ii) other Financial Liabilities	536.61	271.58
iii) Lease liability	5,358.71	4,847.37
Other non-current liabilities	378.42	258.71
Non-Current Provisions	1,004.43	-
2. Current Liabilities		
a) Financial Liabilities		
i) Borrowings	33,028.44	24,104.62
ii) Trade Payables due to:		
Micro and Small Enterprises	39.49	43.46
Other than Micro and Small Enterprises	855.96	429.00
iii) Other financial liabilities	789.50	775.64
iv) Lease Liability	1,010.85	915.50
b) other Current Liabilities	688.26	735.95
Current Provisions	65.22	-
Total Equity & Liabilities	79,015.11	64,409.73



PARTICULARS	As on 30.09.2024	As on 30.09.2023
	Unaudited	Unaudited
CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax	1252.63	1407.54
Adjustments for :		
Depreciation and Amortisation	1,357.18	1,133.66
Loss/(Profit) on Sale of Property, Plant & Equipments	(0.38)	(17.65)
Impact On Lease Modification / Termination	-	(11.35)
Provision for Impairment of Property, Plant & Equipments	20.00	22.11
Cost on Post Employment Benefits (Gratuity)	(33.85)	-
Lease Rent Accruals	(8.59)	-
Financial Costs	1,404.77	1,092.60
Interest Income	(188.23)	(210.12)
Operating gain before working capital changes (A)	3,803.52	3,416.79
Changes in working capital:		
(Increase)/ Decrease in Inventories	(6,022.59)	(8,672.19)
(Increase)/Decrease in Trade Receivables	(514.38)	478.06
(Increase)/Decrease in Current, Non-current Assets and A	(801.32)	(852.31)
Increase/(Decrease) in Current, Non-current Liabilities and	590.78	137.65
Working Capital changes (B)	(6,747.51)	(8,908.79)
Cash generated from Operating activities before Taxes (A)	(2,943.99)	(5,492.00)
Direct Taxes paid (net of refunds)	(455.98)	(189.07)
Net cash generated from/ (used in) Operating activities	(3,399.97)	(5,681.07)
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipments	(1,241.60)	(612.10)
Additions to Capital Work-in-Progress	(10.86)	(209.85)
Proceeds from Sale of Property, Plant & Equipments	19.66	63.37
Interest received	188.23	210.12
(Increase) / Decrease in Fixed Deposits	(888.78)	(1,137.53)
Net cash generated from / (used in) investing activities	(1,933.35)	(1,685.98)
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Bank and other Borrowings	6,872.62	7,311.86
Proceeds from Long Term Bank Borrowings	(13.34)	-
Repayment of lease liability	(815.63)	(714.09)
Financial expenses paid	(1,088.67)	(848.30)
Dividend paid	(61.46)	(61.46)
Net cash generated from/ (used in) financing activities	4,893.52	5,688.01
INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENT	(439.80)	(1,679.04)
Cash and Bank balance at the beginning of the year	1,511.11	2,571.46
Effect of exchange gain on cash and cash equivalents		
Cash and Bank balance at the end of the year	1,071.31	892.41
Component of Cash and Bank balance		
Cash and cash equivalents include :		
Cash on hand	95.66	81.94
Cheques on hand	24.27	26.04
Balances with Banks:		
Deposit accounts	-	-
Current accounts	484.90	778.42
Bank Overdraft	-	-
Cash and cash equivalents at the end of the year	604.83	886.40
Add:		
Fixed deposits with original maturity of less than 90 days	400.00	-
Unpaid Dividend	66.48	6.02
Cash and Bank balances at the end of the year	1,071.31	892.41



Notes:

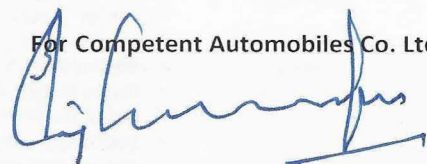
- 1 The above results have been reviewed and recommended for adoption by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12th November 2024.
- The above financial results have been prepared in accordance with the recognition and measurement principles of accounting standards generally accepted in
- 2 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.
- 3 The Statutory Auditors have carried out the Limited Review of the financial results prepared in accordance with Ind AS.
- 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
- 4 under the Companies (Indian Accounting Standard) Rules, 2015 read with Regulation 33 of Securities Exchange Board of India (Listing Obligations and Disclosure
- 5 The definitions of the business segmentation and the activities encompassed therein are as follows:
 - a) Showroom : Purchase and Sale of Vehicles manufactured by Maruti Suzuki India Limited.
 - b) Services & Spares : Servicing of Maruti Vehicles and Sale of their spare parts.
- 6 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 board.
- 7 Previous year figures have been restated, regrouped and rearranged wherever required to confirm to the current period's presentation.

Place: New Delhi

Date: November 12, 2024



For Competent Automobiles Co. Ltd.

**Raj Chopra**
Chairman & Managing Director

Consolidated Statement of Unaudited Financial Results for the Quarter and Half Year Ended 30-09-2024

Sr.	Particulars	Quarter Ended		Half Year Ended	Year ended
		30.09.2024	30.06.2024	30.09.2024	31.03.2024
		Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	45,481.12	47,348.59	92,829.71	2,11,727.68
II	Other Non Operating Revenue	159.91	178.64	338.55	721.33
III	Total Revenue (I+II)	45,641.03	47,527.23	93,168.26	2,12,449.01
IV	Expenses				
	a) Cost of materials consumed	-	-	-	-
	b) Purchases of stock-in-trade	41,308.32	46,224.91	87,533.23	1,97,012.22
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,455.82)	(4,566.77)	(6,022.59)	(7,409.31)
	d) Employee benefits expense	2,213.42	2,160.94	4,374.36	8,122.28
	e) Finance Cost	708.53	696.24	1,404.77	2,303.51
	e) Depreciation and amortisation expense	702.37	654.81	1,357.18	2,401.53
	f) Other expenses	1,657.55	1,611.13	3,268.68	6,113.88
	Total expenses	45,134.37	46,781.26	91,915.63	2,08,544.11
V	Profit before Exceptional and Tax (III - IV)	506.66	745.97	1,252.63	3,904.91
VI	Exceptional Items	-	-	-	46.55
VII	Profit before tax (V - VI)	506.66	745.97	1,252.63	3,858.35
VIII	Tax expense				
	Current Tax	133.00	203.00	336.00	1,005.00
	Deferred Tax	10.21	(32.49)	(22.28)	42.81
	Income Tax Of Earlier Year	-	-	-	54.28
IX	Profit (Loss) for the period from continuing operations (VII - VIII)	363.44	575.46	938.90	2,756.26
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)	363.44	575.46	938.90	2,756.26
XIV	Other Comprehensive Income				
	A (i) Items that will not be reclassified to profit or loss	2.09	2.08	4.17	283.10
	(ii) Income tax relating to items that will not be classified to profit or loss	0.53	0.52	1.05	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	-	-	-	-
	Total Other Comprehensive Income	2.62	2.60	5.22	285.20
XV	Total Comprehensive Income for the period (XIII + XIV)	366.06	578.06	944.12	3,041.46
XVI	Paid-up equity share capital (Face Value of Rs.10/- Each)	614.60	614.60	614.60	614.60
XVII	Earnings per equity share				
	(a) Basic	5.91	9.36	15.28	45.60
	(b) Diluted	5.91	9.36	15.28	45.60



Consolidated Segment wise Revenue, Results and Capital Employed for the Quarter and Half Year Ended 30-09-2024

(Rs. in Lacs)

Sr.	Particulars	Quarter Ended		Half Year Ended	Year Ended
		30.09.2024	30.06.2024	30.09.2024	31.03.2024
		Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue				
	(a) Showroom	41,506.67	43,562.42	85,069.09	1,97,588.80
	(b) Service & Spares	3,974.45	3,786.17	7,760.62	14,143.29
	Total	45,481.12	47,348.59	92,829.71	2,11,732.09
	Less: Inter Segment Revenue	-	-	-	-
	Net Sales/Income from Operations	45,481.12	47,348.59	92,829.71	2,11,732.09
2	Segment Results				
	(Profit before unallocable exp./ income, finance cost & Tax)				
	(a) Showroom	648.45	588.46	1,236.91	3,913.32
	(b) Service & Spares	555.77	526.16	1,081.93	1,527.21
	Sub - Total	1,204.22	1,114.62	2,318.84	5,440.53
	Less: i) Finance Cost	865.66	539.11	1,404.77	2,303.51
	Add: i) Un-allocable income	168.09	170.46	338.55	721.33
	Total Profit Before Tax	506.65	745.97	1,252.62	3,858.35
3	Capital Employed*				60,545.72

* 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.



Consolidated Statement of Assets & Liabilities as on Half Year Ended 30th September 2024

(Rs. in lacs)

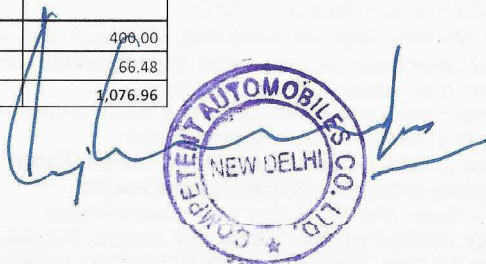
PARTICULARS	As on 30.09.2024
	Unaudited
ASSETS	
1. Non-Current Assets	
a) Property, Plant and Equipment	19,632.68
b) Capital Work-in-Progress	52.05
c) Right of use Assets	5,541.06
d) Financial Assets	
i) Investments	6,044.75
ii) Other financial assets	1,942.21
f) Deferred Tax Assets (Net)	490.88
g) Other Non Current Assets	1,900.25
2. Current Assets	
a) Inventories	24,591.86
b) Financial Assets	
i) Trade Receivables	6,847.94
ii) Cash and Bank Balances	610.48
iii) Bank Balances other than (ii) above	466.48
iv) Other Current Financial Assets	4,453.15
c) Other Current Assets	6,444.95
Total Assets	79,018.74
EQUITY & LIABILITIES	
Equity	
a) Equity Share Capital	627.85
b) Other Equity	34,519.83
LIABILITIES	
1. Non-Current Liabilities	
a) Financial Liabilities	
i) Borrowings	111.53
ii) other Financial Liabilities	536.61
iii) Lease liability	5,358.71
Other non-current liabilities	378.42
Non-Current Provisions	1,004.43
2. Current Liabilities	
a) Financial Liabilities	
i) Borrowings	33,028.44
ii) Trade Payables due to:	
Micro and Small Enterprises	39.49
Other than Micro and Small Enterprises	855.96
iii) Other financial liabilities	789.72
iv) Lease Liability	1,010.85
b) other Current Liabilities	691.67
Current Provisions	65.22
Total Equity & Liabilities	79,018.74



Consolidated Cash flow statement for Half year ended 30th September 2024

(Rs. in Lacs)

PARTICULARS	As on 30.09.2024
	Unaudited
CASH FLOW FROM OPERATING ACTIVITIES	
Net profit before tax	1252.63
Adjustments for :	
Depreciation and Amortisation	1,357.18
Loss/(Profit) on Sale of Property, Plant & Equipments	(0.38)
Impact On Lease Modification / Termination	-
Provision for Impairment of Property, Plant & Equipments	20.00
Cost on Post Employment Benefits (Gratuity)	(33.85)
Lease Rent Accruals	(8.59)
Financial Costs	1,404.77
Interest Income	(188.23)
Operating gain before working capital changes (A)	3,803.52
Changes in working capital:	
(Increase)/ Decrease in Inventories	(6,022.59)
(Increase)/Decrease in Trade Receivables	(514.38)
(Increase)/Decrease in Current, Non-current Assets and Advances	(1,142.31)
Increase/(Decrease) in Current, Non-current Liabilities and Provisions	949.31
Working Capital changes (B)	(6,729.97)
Cash generated from Operating activities before Taxes (A+B)	(2,926.45)
Direct Taxes paid (net of refunds)	(455.98)
Net cash generated from/ (used in) Operating activities	(3,382.43)
CASH FLOW FROM INVESTING ACTIVITIES	
Purchase of Property, Plant & Equipments	(1,241.60)
Additions to Capital Work-in-Progress	(32.75)
Proceeds from Sale of Property, Plant & Equipments	19.66
Interest received	188.23
(Increase) / Decrease in Fixed Deposits	(888.78)
Net cash generated from / (used in) investing activities	(1,955.24)
CASH FLOW FROM FINANCING ACTIVITIES	
Proceeds from Bank and other Borrowings	6,872.62
Proceeds from Long Term Bank Borrowings	(13.34)
Repayment of lease liability	(815.63)
Financial expenses paid	(1,088.67)
Dividend paid	(61.46)
Net cash generated from/ (used in) financing activities	4,893.52
INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS	(444.15)
Cash and Bank balance at the beginning of the year	1,521.11
Effect of exchange gain on cash and cash equivalents	
Cash and Bank balance at the end of the year	1,076.96
Component of Cash and Bank balance	
Cash and cash equivalents include :	
Cash on hand	95.66
Cheques on hand	24.27
Balances with Banks:	
Deposit accounts	-
Current accounts	490.55
Bank Overdraft	-
Cash and cash equivalents at the end of the year	610.48
Add:	
Fixed deposits with original maturity of less than 90 days	496.00
Unpaid Dividend	66.48
Cash and Bank balances at the end of the year	1,076.96



Notes:

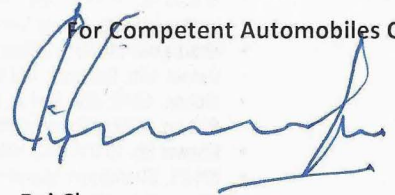
- 1 The above results have been reviewed and recommended for adoption by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12th November 2024.
- 2 The above financial results have been prepared in accordance with the recognition and measurement principles 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.
- 3 The Statutory Auditors have carried out the Limited Review of the financial results prepared in accordance with Ind AS.
- 4 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 readwith Regulation 33 of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 5 The Company has incorporated a Wholly-owned Subsidiary, Competent Kashmir Automobiles Private Limited, on 12th March 2024, hence for the Consolidated financial results, the comparative analysis for quarter ended on September 30, 2024 are not applicable.
- 6 The definitions of the business segmentation and the activities encompassed therein are as follows:
 - a) Showroom : Purchase and Sale of Vehicles manufactured by Maruti Suzuki India Limited.
 - b) Services & Spares : Servicing of Maruti Vehicles and Sale of their spare parts.
- 7 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 board.
- 8 Previous year figures have been restated, regrouped and rearranged wherever required to confirm to the current period's presentation.

Place: New Delhi

Date: November 12, 2024



For Competent Automobiles Co. Ltd.

**Raj Chopra**
Chairman & Managing Director