

Standalone Statement of Unaudited Financial Results for the Quarter Ended 30-06-2025

(Rs. in Lacs)

Sr.	Particulars	Quarter Ended			Year ended
		30-06-2025	30-06-2024	31-03-2025	31-03-2025
		Unaudited	Unaudited	Audited	Audited
I	Revenue from Operations	42,627.90	47,338.39	50,866.56	2,13,124.33
II	Other Non Operating Revenue	339.60	178.64	313.52	922.82
III	Total Revenue (I+II)	42,967.50	47,517.03	51,180.08	2,14,047.16
IV	Expenses				
	a) Cost of materials consumed	-	-	-	-
	b) Purchases of stock-in-trade	42,740.35	46,284.76	52,676.75	1,90,747.72
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(5,542.32)	(4,566.77)	(8,388.85)	(1,322.22)
	d) Employee benefits expense	2,263.85	2,160.94	2,526.99	9,310.46
	e) Finance Cost	793.73	696.24	761.73	3,026.00
	e) Depreciation and amortisation expense	736.49	654.81	791.56	2,908.67
	f) Other expenses	1,505.31	1,541.08	1,606.18	6,250.55
	Total expenses	42,497.42	46,771.06	49,974.36	2,10,921.17
V	Profit before Exceptional and Tax (III - IV)	470.08	745.97	1,205.72	3,125.98
VI	Exceptional Items	-	-	-	-
VII	Profit before tax (V - VI)	470.08	745.97	1,205.72	3,125.98
VIII	Tax expense				
	Current Tax	118.00	203.00	335.16	935.16
	Deferred Tax	(13.74)	(32.49)	24.33	(64.95)
	Income Tax Of Earlier Year	-	-	-	-
IX	Profit (Loss) for the period from continuing operations (VII - VIII)	365.82	575.46	846.23	2,255.77
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)	365.82	575.46	846.23	2,255.77
XIV	Other Comprehensive Income				
	A (i) Items that will not be reclassified to profit or loss	(19.24)	2.09	148.97	155.22
	(ii) Income tax relating to items that will not be classified to profit or loss	(14.53)	0.52	6.38	7.95
	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	(33.77)	2.61	155.35	163.16
XV	Total Comprehensive Income for the period (XIII + XIV)	332.05	578.07	1,001.58	2,418.93
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	5.95	9.36	13.77	36.70
	(b) Diluted	5.95	9.36	13.77	36.70



Standalone Segment wise Revenue, Results and Capital Employed for the Quarter Ended 30-06-2025

(Rs. in Lacs)

Sr.	Particulars	Quarter Ended		Year Ended	
		30-06-2025	30-06-2024	31-03-2025	31-03-2025
		Unaudited	Unaudited	Audited	Audited
1	Segment Revenue				
	(a) Showroom	38,842.77	43,552.22	46,768.52	1,97,014.26
	(b) Service & Spares	3,785.13	3,786.17	4,098.04	16,110.07
	Total	42,627.90	47,338.39	50,866.56	2,13,124.33
	Less: Inter Segment Revenue	-	-	-	-
	Net Sales/Income from Operations	42,627.90	47,338.39	50,866.56	2,13,124.33
2	Segment Results				
	(Profit before unallocable exp./ income, finance cost & Tax)				
	(a) Showroom	300.73	739.95	1,147.36	3,305.43
	(b) Service & Spares	623.49	523.62	506.57	1,923.73
	Sub - Total	924.22	1,263.57	1,653.93	5,229.16
	Less: i) Finance Cost	793.73	696.24	761.73	3,026.00
	Add: i) Un-allocable income	339.60	178.64	313.52	922.82
	Total Profit Before Tax	470.09	745.97	1,205.72	3,125.98
3	Capital Employed*				68,629.96

* 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 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 Obligations and Disclosure Requirements) Regulations, 2015.
- The above financial 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 14-08-2025.
- 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 under the Companies (Indian Accounting Standard) Rules, 2015 readwith Regulation 33 of the Securities and 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 its spare parts.
- The previous comparative figures have been restated, regrouped and rearranged as per Ind AS to make them comparable.

Place: New Delhi

Date: August 14, 2025



Raj Chopra

Chairman & Managing Director



DINESH MEHTA & CO.

CHARTERED ACCOUNTANTS

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**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON UNAUDITED
QUARTERLY STANDALONE FINANCIAL RESULTS OF THE COMPANY
PURSUANT TO REGULATION 133 OF THE SEBI (LISTING OBLIGATIONS
AND DISCLOSURE REGULATIONS) REGULATIONS, 2015 AS AMENDED**

To,

**The Board of Directors
Competent Automobiles Co. Ltd.**

1. We have reviewed the accompanying statement of unaudited standalone financial results ("the Statement") of Competent Automobiles Co. Ltd. ("the Company") for the quarter ended June 30, 2025. being submitted by the Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (listing Obligation and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations"), including relevant Circulars issued by SEBI from time to time ("the Circulars").
2. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company. The Statement 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 ("the Act") as amended, read with relevant rules issued thereunder, the Circulars and other accounting principles generally accepted in India and in compliance with Regulations 33 and 52 of the Listing Regulations. 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 the Company's personnel 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 specified under Section 143(10) of the Companies Act, 2013 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 stated in paragraph 3 above, nothing has come to our attention that cause 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 Act, 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 Regulation 33 and 52 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Dinesh Mehta & Co.
Chartered Accountants
FRN: 000220N



Anup Mehta
Partner

M. No. 093133

UDIN: 25093133BMLXVE4251

Place: New Delhi

Date: 14.08.2025



Consolidated Statement of Unaudited Financial Results for the Quarter Ended 30-06-2025

(Rs. in Lacs)

Sr.	Particulars	Quarter Ended			Year ended
		30-06-2025	30-06-2024	31-03-2025	31-03-2025
		Unaudited	Unaudited	Audited	Audited
I	Revenue from Operations	44,456.31	47,338.39	51,621.50	2,13,879.27
II	Other Non Operating Revenue	269.22	178.64	257.44	866.74
III	Total Revenue (I+II)	44,725.53	47,517.03	51,878.94	2,14,746.01
IV	Expenses				
	a) Cost of materials consumed		-	-	-
	b) Purchases of stock-in-trade	45,258.13	46,284.76	54,379.14	1,92,450.11
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(6,422.89)	(4,566.77)	(9,387.04)	(2,320.41)
	d) Employee benefits expense	2,404.59	2,160.94	2,575.42	9,358.89
	e) Finance Cost	821.38	696.24	767.20	3,031.47
	e) Depreciation and amortisation expense	798.84	654.81	807.91	2,925.02
	f) Other expenses	1,568.09	1,541.08	1,632.34	6,276.70
	Total expenses	44,428.12	46,771.06	50,774.97	2,11,721.78
V	Profit before Exceptional and Tax (III - IV)	297.41	745.97	1,103.97	3,024.23
VI	Exceptional Items	-	-	-	-
VII	Profit before tax (V - VI)	297.41	745.97	1,103.97	3,024.23
VIII	Tax expense				
	Current Tax	118.00	203.00	335.16	935.16
	Deferred Tax	(88.79)	(32.49)	28.64	(60.64)
	Income Tax Of Earlier Year	-	-	-	-
IX	Profit (Loss) for the period from continuing operations (VII - VIII)	268.20	575.46	740.17	2,149.71
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)	268.20	575.46	740.17	2,149.71
XIV	Other Comprehensive Income				
	A (i) Items that will not be reclassified to profit or loss	(19.24)	2.09	158.58	164.83
	(ii) Income tax relating to items that will not be classified to profit or loss	(14.53)	0.52	6.38	7.95
	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	(33.77)	2.61	164.96	172.78
XV	Total Comprehensive Income for the period (XIII + XIV)	234.43	578.07	905.13	2,322.49
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	4.36	9.36	12.04	34.98
	(b) Diluted	4.36	9.36	12.04	34.98



Consolidated Segment wise Revenue, Results and Capital Employed for the Quarter Ended 30-06-2025

(Rs. in Lacs)

Sr.	Particulars	Quarter Ended			Year Ended
		30-06-2025	30-06-2024	31-03-2025	31-03-2025
		Unaudited	Unaudited	Audited	Audited
1	Segment Revenue				
	(a) Showroom	40,590.96	43,552.22	47,519.38	1,97,765.12
	(b) Service & Spares	3,865.35	3,786.17	4,102.12	16,114.14
	Total	44,456.31	47,338.39	51,621.50	2,13,879.27
	Less: Inter Segment Revenue	-	-	-	-
	Net Sales/Income from Operations	44,456.31	47,338.39	51,621.50	2,13,879.27
2	Segment Results				
	(Profit before unallocable exp./ income, finance cost & Tax)				
	(a) Showroom	226.08	739.95	1,122.73	3,280.80
	(b) Service & Spares	623.49	523.62	491.01	1,908.17
	Sub - Total	849.57	1,263.57	1,613.74	5,188.97
	Less: i) Finance Cost	821.38	696.24	767.20	3,031.47
	Add: i) Un-allocable income	269.22	178.64	257.44	866.74
	Total Profit Before Tax	297.41	745.97	1,103.97	3,024.24
3	Capital Employed*				69,056.77

* Capital Employed in the group 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 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 Obligations and Disclosure Requirements) Regulations, 2015.
- The above financial 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 14-08-2025.
- 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 under the Companies (Indian Accounting Standard) Rules, 2015 readwith Regulation 33 of the Securities and 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 its spare parts.
- The previous comparative figures have been restated, regrouped and rearranged as per Ind AS to make them comparable.

Place: New Delhi

Date: August 14, 2025

Raj Chopra

Chairman & Managing Director





DINESH MEHTA & CO.
CHARTERED ACCOUNTANTS

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**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON UNAUDITED
QUARTERLY CONSOLIDATED FINANCIAL RESULTS OF THE COMPANY
PURSUANT TO REGULATION 133 OF THE SEBI (LISTING OBLIGATIONS
AND DISCLOSURE REGULATIONS) REGULATIONS, 2015 AS AMENDED**

To,

The Board of Directors

Competent Automobiles Co. Ltd.

1. We have reviewed the accompanying statement of unaudited consolidated financial results ("the Statement") of Competent Automobiles Co. Ltd, ("the Holding Company") and its subsidiary (the Holding Company and its Subsidiary together referred to as "the Group") for the quarter ended June 30, 2025, being submitted by the Holding Company pursuant to the requirements of Regulations 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listings Regulations").
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued thereunder 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 (ICAI). 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 personnel 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 specified under Section 143(10) of the Companies Act, 2013 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, to the extent applicable.

4. The Statement includes the results of the subsidiary namely Competent Kashmir Automobiles Co. Ltd.
5. Based on our review conducted and procedures performed as stated in paragraph 3 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 aforesaid Indian Accounting Standard ("Ind AS") 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 Regulations 33 and 52 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Dinesh Mehta & Co.
Chartered Accountants
FRN: 000220N


Anup Mehta
Partner
M. No. 093133
UDIN: 25093133BMLXVF6110
Place: New Delhi
Date: 14.08.2025

