MARUTI SUZUKI
Way of Life!

COMPETENT AUTOMOBILES CO. LTD.
(Authorised Maruti Dealer) GST No. : 07AAACC4842R1Z9
Competent House, F-14, Connaught Place, New Delhi-110001
Phone: 011-45700000 Email: ho@competent-maruti.com

Date: 14th November, 2026

The Manager (Listing)
BSE Limited
Phiroze Jeejeebhoy Tower
Dalal Street,
Mumbai – 400001
Scrip Code: 531041

Sub: Outcome of the Board Meeting held on 14th November, 2026

Dear Sir/ Madam,

Pursuant to Regulations 30, 33 and other applicable Regulations, if any, of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("Listing Regulations"), we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. on Saturday, 14th November, 2026, *inter-alia,* considered and approved the following: -

i. Unaudited Financial Results (Standalone and Consolidated) of the Company for the Second Quarter and half year ended 30th September, 2026 along with the limited review report of the Statutory Auditors.

A copy of said Financial Results (Standalone and Consolidated) along with the Limited Review Report of the Statutory Auditors pursuant to Regulation 33(3) of the Listing Regulations are enclosed herewith as **Annexure - I.**

The meeting commenced at 5:00 p.m. and concluded at 6:00 p.m.

You are requested to take same on record.

Thanking you,

Yours faithfully,
For **Competent Automobiles Co. Ltd.**

DINESH KUMAR
Digitally signed by DINESH KUMAR
Date: 2026.11.14 18:04:10 +05'30'

Dinesh Kumar
Company Secretary & Compliance Officer

Encl.: As above.

MARUTI SUZUKI
Way of Life!

COMPETENT AUTOMOBILES CO. LTD.
(Authorised Maruti Dealer) GST No. : 07AAACC4842R1Z9
Competent House, F-14, Connaught Place, New Delhi-110001
Phone: 011-45700000 Email: ho@competent-maruti.com

Standalone Statement of Unaudited Financial Results for the Quarter and Half Year Ended 30-09-2026

(Rs. in Lacs)

Sr.	Particulars	Quarter Ended			Half Year Ended		Year ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	67,282.14	57,609.88	49,641.87	1,24,892.02	92,269.77	2,23,909.86
II	Other Non Operating Revenue	295.99	263.55	302.78	559.54	642.38	1,160.81
III	**Total Revenue (I+II)**	**67,578.13**	**57,873.43**	**49,944.65**	**1,25,451.56**	**92,912.15**	**2,25,070.67**
IV	**Expenses**						
	a) Cost of materials consumed	-	-	-	-	-	-
	b) Purchases of stock-in-trade	57,860.35	53,501.90	41,638.61	1,11,362.25	84,278.97	1,94,880.96
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	3,674.39	(1,788.88)	2,762.17	1,885.50	(2,780.15)	4,327.71
	d) Employee benefits expense	2,729.16	2,570.67	2,191.93	5,299.83	4,555.79	9,891.69
	e) Finance Cost	783.44	840.43	885.31	1,623.87	1,679.04	3,136.10
	e) Depreciation and amortisation expense	751.83	711.62	694.20	1,463.45	1,430.69	3,033.28
	f) Other expenses	1,650.57	1,563.72	1,444.89	3,214.28	2,950.19	6,362.66
	Total expenses	**67,449.74**	**57,399.46**	**49,617.11**	**1,24,849.19**	**92,114.53**	**2,21,632.40**
V	**Profit before Exceptional and Tax (III - IV)**	**128.39**	**473.98**	**327.54**	**602.37**	**797.62**	**3,438.28**
VI	Exceptional Items	-	-	-	-	-	306.30
VII	**Profit before tax (V - VI)**	**128.39**	**473.98**	**327.54**	**602.37**	**797.62**	**3,131.98**
VIII	**Tax expense**						
	Current Tax	29.50	119.00	72.00	148.50	190.00	876.48
	Deferred Tax	(1.30)	(13.07)	(22.97)	(14.37)	(36.70)	(16.92)
	Income Tax Of Earlier Year	-	-	-	-	-	-
IX	**Profit (Loss) for the period from continuing operations (VII - VIII)**	**100.19**	**368.05**	**278.51**	**468.24**	**644.32**	**2,272.42**
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)**	**100.19**	**368.05**	**278.51**	**468.24**	**644.32**	**2,272.42**
XIV	**Other Comprehensive Income**						
	A (i) Items that will not be reclassified to profit or loss	44.80	44.80	(19.24)	89.60	(38.48)	(102.05)
	(ii) Income tax relating to items that will not be classified to profit or loss	(11.28)	(11.28)	4.84	(22.55)	(9.68)	(56.53)
	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	33.53	33.53	(14.40)	67.05	(48.17)	(158.58)
XV	**Total Comprehensive Income for the period (XIII + XIV)**	**133.72**	**401.58**	**264.11**	**535.29**	**596.16**	**2,113.84**
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	1.63	5.99	4.53	7.62	10.48	41.96
	(b) Diluted	1.63	5.99	4.53	7.62	10.48	41.96

COMPETENT AUTOMOBILES CO. LTD. NEW DELHI

KAVITA AHUJA
Digitally signed by KAVITA AHUJA
Date: 2026.11.14 18:00:49 +05'30'

MARUTI SUZUKI
Way of Life!

COMPETENT AUTOMOBILES CO. LTD.
(Authorised Maruti Dealer) GST No. : 07AAACC4842R1Z9
Competent House, F-14, Connaught Place, New Delhi-110001
Phone: 011-45700000 Email: ho@competent-maruti.com

Standalone Segment wise Revenue, Results and Capital Employed for the Quarter and Half Year Ended 30-09-2026

(Rs. in Lacs)

Sr.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Segment Revenue**						
	(a) Showroom	63,152.33	53,268.38	45,866.29	1,16,420.71	84,709.05	2,08,063.33
	(b) Service & Spares	4,129.81	4,341.50	3,775.58	8,471.31	7,560.72	15,846.53
	Total	**67,282.14**	**57,609.88**	**49,641.87**	**1,24,892.02**	**92,269.77**	**2,23,909.86**
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/Income from Operations	**67,282.14**	**57,609.88**	**49,641.87**	**1,24,892.02**	**92,269.77**	**2,23,909.86**
2	**Segment Results** (Profit before unallocable exp./ income, finance cost & Tax)						
	(a) Showroom	21.97	421.35	312.13	443.32	612.86	3,274.49
	(b) Service & Spares	593.88	629.50	597.94	1,223.39	1,221.42	2,099.38
	Sub - Total	**615.85**	**1,050.85**	**910.07**	**1,666.70**	**1,834.28**	**5,373.87**
	Less: i) Finance Cost	783.44	840.43	885.31	1,623.87	1,679.04	3,136.10
	Add: i) Un-allocable income	295.99	263.55	302.78	559.54	642.38	894.21
	Total Profit Before Tax	**128.39**	**473.97**	**327.54**	**602.37**	**797.62**	**3,131.98**
3	**Capital Employed***						**68,122.88**

*** 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:

1 The above standalone 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.

2 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 14th November 2026.

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 the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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 the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been placed before the board.

7 Previous period figures have been restated, regrouped and rearranged wherever required to confirm to the current period's presentation.

For Competent Automobiles Co. Ltd.

COMPETENT AUTOMOBILES CO. LTD. NEW DELHI

KAVITA AHUJA Digitally signed by KAVITA AHUJA Date: 2026.11.14 18:01:38 +05'30'

Kavita Ahuja
Whole Time Director
DIN : 00036803

Place: New Delhi
Date: November 14, 2026

MARUTI SUZUKI
Way of Life!

COMPETENT AUTOMOBILES CO. LTD.
(Authorised Maruti Dealer) GST No. : 07AAACC4842R1Z9
Competent House, F-14, Connaught Place, New Delhi-110001
Phone: 011-45700000 Email: ho@competent-maruti.com

Standalone Statement of Assets & Liablities as on Half Year Ended 30th September 2026

(Rs. in lacs)

PARTICULARS	As on 30.09.2026 Unaudited	As on 30.09.2025 Unaudited
ASSETS		
1. Non-Current Assets		
a) Property, Plant and Equipment	18,909.00	19,268.70
b) Capital Work-in-Progress	489.00	28.87
c) Right of use Assets	6,973.61	6,870.41
d) Financial Assets		
i) Investments	6,005.68	6,286.93
ii) Other financial assets	5,614.04	6,111.30
f) Deferred Tax Assets (Net)	492.66	567.47
g) Other Non Current Assets	760.10	530.63
2. Current Assets		
a) Inventories	13,624.55	22,656.64
b) Financial Assets		
i) Trade Receivables	17,443.39	7,429.61
ii) Cash and Bank Balances	3,494.00	2,075.63
iii) Bank Balances other than (ii) above	59.70	4.04
iv) Other Current Financial Assets	6,427.10	5,770.19
c) Other Current Assets	9,051.66	6,552.19
Total Assets	**89,344.48**	**84,152.59**
EQUITY & LIABILITIES		
Equity		
a) Equity Share Capital	627.85	627.85
b) Other Equity	38,519.86	36,529.34
LIABILITIES		
1. Non-Current Liabilities		
a) Financial Liabilities		
i) Borrowings	51.89	82.98
ii) other Financial Liabilities	11.56	10.71
iii) Lease liability	6,626.05	6,141.60
Other non-current liabilities	1,076.82	816.92
Non-Current Provisions	134.41	-
2. Current Liabilities		
a) Financial Liabilities		
i) Borrowings	37,573.23	33,806.70
ii) Trade Payables due to:		
Micro and Small Enterprises	14.17	33.49
Other than Micro and Small Enterprises	1,465.31	2,492.18
iii) Other financial liabilities	896.90	795.36
iv) Lease Liability	1,300.72	1,483.10
b) other Current Liabilities	1,037.48	1,332.38
Current Provisions	8.23	-
Total Equity & Liabilities	**89,344.48**	**84,152.59**

COMPETENT AUTOMOBILES CO. LTD. NEW DELHI

KAVITA AHUJA Digitally signed by KAVITA AHUJA Date: 2026.11.14 18:01:55 +05'30'

MARUTI SUZUKI
Way of Life!

COMPETENT AUTOMOBILES CO. LTD.
(Authorised Maruti Dealer) GST No. : 07AAACC4842R1Z9
Competent House, F-14, Connaught Place, New Delhi-110001
Phone: 011-45700000 Email: ho@competent-maruti.com

Standalone Cash flow statement for Half year ended 30th September 2026

(Rs. in Lacs)

PARTICULARS	As on 30.09.2026 Unaudited	As on 30.09.2025 Unaudited
CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax	602.37	797.62
Adjustments for :		
Depreciation and Amortisation	1,463.45	1,430.69
Loss/(Profit) on Sale of Property, Plant & Equipments	(9.84)	(11.25)
Impact On Lease Modification / Termination	-	(62.92)
Provision for Impairment of Property, Plant & Equipments	0.05	10.00
Unwinding interest on security Deposits(Net)	(0.23)	(0.97)
Cost on Post Employment Benefits (Gratuity)	21.40	(11.96)
Lease Rent Accruals	(7.22)	(8.59)
Financial Costs	1,623.87	1,679.04
Interest Income	(426.70)	(435.72)
Operating gain before working capital changes (A)	**3,267.15**	**3,385.94**
Changes in working capital:		
(Increase)/ Decrease in Inventories	1,885.50	(2,780.15)
(Increase)/Decrease in Trade Receivables	(8,617.87)	2,188.90
(Increase)/Decrease in Current, Non-current Assets and Advances	(1,028.02)	(4,355.36)
Increase/(Decrease) in Current, Non-current Liabilities and Provisions	(212.90)	1,351.96
Working Capital changes (B)	**(7,973.28)**	**(3,594.65)**
Cash generated from Operating activities before Taxes (A+B)	**(4,706.13)**	**(208.71)**
Direct Taxes paid (net of refunds)	(433.23)	(375.30)
Net cash generated from/ (used in) Operating activities	**(5,139.36)**	**(584.02)**
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipments	(356.60)	(465.86)
Additions to Capital Work-in-Progress	(391.68)	(18.00)
Proceeds from Sale of Property, Plant & Equipments	8.94	18.50
Unsecured Loan (Given to) / Return from Subsidiary	-	687.97
Interest received	426.70	435.72
(Increase) / Decrease in Fixed Deposits	(1,536.72)	(2,767.63)
Net cash generated from / (used in) investing activities	**(1,849.37)**	**(2,109.30)**
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Bank and other Borrowings	8,221.79	1,924.14
Proceeds from Long Term Bank Borrowings	(15.88)	(14.58)
Repayment of lease liability	(1,016.47)	(970.73)
Financial expenses paid	(1,274.42)	(1,357.02)
Dividend paid	-	-
Net cash generated from/ (used in) financing activities	**5,915.02**	**(418.19)**
INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS	**(1,073.71)**	**(3,111.51)**
Cash and Bank balance at the beginning of the year	**4,627.41**	**5,191.17**
Effect of exchange gain on cash and cash equivalents		
Cash and Bank balance at the end of the year	**3,553.70**	**2,079.67**
Component of Cash and Bank balance		
Cash and cash equivalents include :		
Cash in hand	75.50	187.01
Cheques in hand	0.62	31.03
Balances with Banks:		
Current accounts	1,384.10	1,019.72
Fixed deposits with original maturity of less than 90 days	2,033.78	837.87
Cash and cash equivalents at the end of the year	**3,494.00**	**2,075.63**
Add:		
Unpaid Dividend	59.70	4.04
Cash and Bank balances at the end of the year	**3,553.70**	**2,079.67**

COMPETENT AUTOMOBILES CO. LTD. NEW DELHI

KAVITA AHUJA Digitally signed by KAVITA AHUJA Date: 2026.11.14 18:02:14 +05'30'

DINESH MEHTA & CO.
CHARTERED ACCOUNTANTS
21, Daya Nand Road, Darya Ganj, New Delhi-110 002
E-mail : anupmehta@dmc-ca.net

Phone : +91 11 23272623
+91 11 23272168
Fax : +91 11 23286562

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON UNAUDITED QUARTER AND HALFYEAR STANDALONE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 133 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REGULATIONS) REGUALTIONS, 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 and half yearly ended Sep 30, 2026. 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: 26093133AFONZY8348
Place: New Delhi
Date: 14.11.2026

MARUTI SUZUKI
Way of Life!

COMPETENT AUTOMOBILES CO. LTD.
(Authorised Maruti Dealer) GST No. : 07AAACC4842R1Z9
Competent House, F-14, Connaught Place, New Delhi-110001
Phone: 011-45700000 Email: ho@competent-maruti.com

Consolidated Statement of Unaudited Financial Results for the Quarter and Half Year Ended 30-09-2026

(Rs. in Lacs)

Sr.	Particulars	Quarter Ended			Half Year Ended		Year ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	76,992.40	65,695.96	53,509.69	1,42,688.36	97,966.00	2,43,360.31
II	Other Non Operating Revenue	238.60	202.83	238.40	441.43	507.62	897.36
III	**Total Revenue (I+II)**	**77,231.00**	**65,898.79**	**53,748.09**	**1,43,129.79**	**98,473.62**	**2,44,257.66**
IV	**Expenses**						
	a) Cost of materials consumed	-	-	-	-	-	-
	b) Purchases of stock-in-trade	66,918.85	61,155.31	45,274.92	1,28,074.16	90,533.05	2,13,167.76
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	3,393.80	(2,165.67)	2,722.03	1,228.13	(3,700.86)	3,654.62
	d) Employee benefits expense	3,180.07	2,982.90	2,367.70	6,162.97	4,772.28	10,790.07
	e) Finance Cost	891.06	934.05	935.67	1,825.11	1,757.05	3,347.76
	e) Depreciation and amortisation expense	855.53	801.09	770.09	1,656.62	1,568.93	3,294.38
	f) Other expenses	1,809.91	1,704.02	1,534.33	3,513.93	3,102.42	6,840.61
	Total expenses	**77,049.22**	**65,411.70**	**53,604.74**	**1,42,460.92**	**98,032.87**	**2,41,095.20**
V	**Profit before Exceptional and Tax (III - IV)**	**181.78**	**487.09**	**143.35**	**668.87**	**440.75**	**3,162.47**
VI	Exceptional Items	-	-	-	-	-	315.36
VII	**Profit before tax (V - VI)**	**181.78**	**487.09**	**143.35**	**668.87**	**440.75**	**2,847.11**
VIII	**Tax expense**						
	Current Tax	29.50	119.00	72.00	148.50	190.00	876.48
	Deferred Tax	9.20	(11.18)	(79.75)	(1.98)	(168.54)	(85.65)
	Income Tax Of Earlier Year	-	-	-	-	-	-
IX	**Profit (Loss) for the period from continuing operations (VII - VIII)**	**143.07**	**379.27**	**151.10**	**522.34**	**419.29**	**2,056.28**
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)**	**143.07**	**379.27**	**151.10**	**522.34**	**419.29**	**2,056.28**
XIV	**Other Comprehensive Income**						
	A (i) Items that will not be reclassified to profit or loss	45.04	45.04	(19.24)	90.08	(38.48)	200.77
	(ii) Income tax relating to items that will not be classified to profit or loss	(11.33)	(11.34)	4.84	(22.67)	(9.68)	(56.77)
	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	33.71	33.70	(14.40)	67.41	(48.16)	144.00
XV	**Total Comprehensive Income for the period (XIII + XIV)**	**176.78**	**412.97**	**136.70**	**589.75**	**371.13**	**2,200.28**
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	2.33	6.17	2.46	8.50	6.82	38.59
	(b) Diluted	2.33	6.17	2.46	8.50	6.82	38.59

COMPETENT AUTOMOBILES CO. LTD. NEW DELHI

KAVITA AHUJA

Digitally signed by KAVITA AHUJA
Date: 2026.11.14 18:02:58 +05'30'

MARUTI SUZUKI
Way of Life!

COMPETENT AUTOMOBILES CO. LTD.
(Authorised Maruti Dealer) GST No. : 07AAACC4842R1Z9
Competent House, F-14, Connaught Place, New Delhi-110001
Phone: 011-45700000 Email: ho@competent-maruti.com

Consolidated Segment wise Revenue, Results and Capital Employed for the Quarter and Half Year Ended 30-09-2026

(Rs. in Lacs)

Sr.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Segment Revenue**						
	(a) Showroom	72,667.21	61,204.92	49,633.13	1,33,872.13	90,224.09	2,27,087.36
	(b) Service & Spares	4,325.19	4,491.04	3,876.56	8,816.23	7,741.91	16,272.95
	Total	**76,992.40**	**65,695.96**	**53,509.69**	**1,42,688.36**	**97,966.00**	**2,43,360.31**
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/Income from Operations	**76,992.40**	**65,695.96**	**53,509.69**	**1,42,688.36**	**97,966.00**	**2,43,360.31**
2	**Segment Results** (Profit before unallocable exp./ income, finance cost & Tax)						
	(a) Showroom	237.96	567.78	230.66	805.74	456.73	3,277.20
	(b) Service & Spares	596.27	650.53	609.96	1,246.80	1,233.45	2,020.31
	Sub - Total	**834.23**	**1,218.31**	**840.62**	**2,052.54**	**1,690.18**	**5,297.51**
	Less: i) Finance Cost	891.06	934.05	935.67	1,825.11	1,757.05	3,347.76
	Add: i) Un-allocable income	238.60	202.83	238.40	441.43	507.62	897.36
	Total Profit Before Tax	**181.78**	**487.09**	**143.35**	**668.87**	**440.75**	**2,847.11**
3	**Capital Employed***						**71,149.61**

*** 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:

1. The above consolidated 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.
2. 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 14th November 2026.
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 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 period figures have been restated, regrouped and rearranged wherever required to confirm to the current period's presentation.

For Competent Automobiles Co. Ltd.

COMPETENT AUTOMOBILES CO. LTD. NEW DELHI

KAVITA AHUJA
Digitally signed by KAVITA AHUJA
Date: 2026.11.14 18:03:13 +05'30'

Kavita Ahuja
Whole Time Director
DIN : 00036803

Place: New Delhi
Date: November 14, 2026

MARUTI SUZUKI
Way of Life!

COMPETENT AUTOMOBILES CO. LTD.
(Authorised Maruti Dealer) GST No. : 07AAACC4842R1Z9
Competent House, F-14, Connaught Place, New Delhi-110001
Phone: 011-45700000 Email: ho@competent-maruti.com

Consolidated Statement of Assets & Liablities as on Half Year Ended 30th September 2026

(Rs. in lacs)

PARTICULARS	As on 30.09.2026	As on 30.09.2025
	Unaudited	Unaudited
ASSETS		
1. Non-Current Assets		
a) Property, Plant and Equipment	22,280.78	22,547.52
b) Capital Work-in-Progress	609.18	28.87
c) Right of use Assets	8,137.11	7,189.76
d) Financial Assets		
i) Investments	6,307.15	6,286.54
ii) Other financial assets	2,443.60	2,654.65
f) Deferred Tax Assets (Net)	544.32	694.99
g) Other Non Current Assets	1,289.50	628.68
2. Current Assets		
a) Inventories	15,953.20	24,575.54
b) Financial Assets		
i) Trade Receivables	19,096.44	7,994.52
ii) Cash and Bank Balances	3,877.27	2,507.99
iii) Bank Balances other than (ii) above	59.70	4.04
iv) Other Current Financial Assets	6,035.72	4,960.48
c) Other Current Assets	10,062.41	8,062.95
Total Assets	**96,696.41**	**88,136.53**
EQUITY & LIABILITIES		
Equity		
a) Equity Share Capital	627.85	627.85
b) Other Equity	38,564.31	36,207.86
LIABILITIES		
1. Non-Current Liabilities		
a) Financial Liabilities		
i) Borrowings	950.55	607.27
ii) other Financial Liabilities	11.56	10.71
iii) Lease liability	7,792.58	6,469.52
Other non-current liabilities	1,077.99	818.36
Non-Current Provisions	142.95	-
2. Current Liabilities		
a) Financial Liabilities		
i) Borrowings	42,246.92	37,033.18
ii) Trade Payables due to:		
Micro and Small Enterprises	14.17	33.49
Other than Micro and Small Enterprises	1,585.47	2,584.14
iii) Other financial liabilities	1,236.20	847.81
iv) Lease Liability	1,376.59	1,500.43
b) other Current Liabilities	1,060.50	1,395.91
Current Provisions	8.74	-
Total Equity & Liabilities	**96,696.40**	**88,136.53**

COMPETENT AUTOMOBILES CO. LTD. NEW DELHI

KAVITA AHUJA
Digitally signed by KAVITA AHUJA
Date: 2026.11.14 18:03:24 +05'30'

MARUTI SUZUKI
Way of Life!

COMPETENT AUTOMOBILES CO. LTD.
(Authorised Maruti Dealer) GST No. : 07AAACC4842R1Z9
Competent House, F-14, Connaught Place, New Delhi-110001
Phone: 011-45700000 Email: ho@competent-maruti.com

Consolidated Cash flow statement for Half year ended 30th September 2026

(Rs. in Lacs)

PARTICULARS	As on 30.09.2026	As on 30.09.2025
	Unaudited	Unaudited
CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax	668.87	440.76
Adjustments for :		
Depreciation and Amortisation	1,656.62	1,568.93
Loss/(Profit) on Sale of Property, Plant & Equipments	(9.84)	(11.25)
Impact On Lease Modification / Termination	-	(62.92)
Provision for Impairment of Property, Plant & Equipments	0.05	10.00
Unwinding interest on security Deposits(Net)	(0.23)	(0.97)
Cost on Post Employment Benefits (Gratuity)	26.81	(10.98)
Lease Rent Accruals	(7.22)	(8.59)
Financial Costs	1,825.11	1,757.05
Interest Income	(304.21)	(298.71)
Preliminary Expenses	0.03	0.03
Operating gain before working capital changes (A)	**3,855.99**	**3,383.35**
Changes in working capital:		
(Increase)/ Decrease in Inventories	1,228.13	(3,700.86)
(Increase)/Decrease in Trade Receivables	(9,758.51)	2,046.23
(Increase)/Decrease in Current, Non-current Assets and Advances	(1,487.26)	(5,625.45)
Increase/(Decrease) in Current, Non-current Liabilities and Provisions	(212.72)	2,237.52
Working Capital changes (B)	**(10,230.36)**	**(5,042.56)**
Cash generated from Operating activities before Taxes (A+B)	**(6,374.37)**	**(1,659.21)**
Direct Taxes paid (net of refunds)	(454.28)	(379.42)
Net cash generated from/ (used in) Operating activities	**(6,828.64)**	**(2,038.63)**
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipments	(577.21)	(906.33)
Additions to Capital Work-in-Progress	(480.18)	(18.00)
Proceeds from Sale of Property, Plant & Equipments	8.94	18.50
Interest received	304.21	298.71
(Increase) / Decrease in Fixed Deposits	(1,538.62)	(2,767.72)
Net cash generated from / (used in) investing activities	**(2,282.87)**	**(3,374.84)**
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Bank and other Borrowings	10,380.78	5,150.62
Proceeds from Long Term Bank Borrowings	407.30	(13.55)
Repayment of lease liability	(1,101.10)	(994.13)
Financial expenses paid	(1,426.49)	(1,419.39)
Dividend paid	-	-
Net cash generated from/ (used in) financing activities	**8,260.49**	**2,723.55**
INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS	**(851.02)**	**(2,689.92)**
Cash and Bank balance at the beginning of the year	**4,788.00**	**5,201.94**
Effect of exchange gain on cash and cash equivalents		
Cash and Bank balance at the end of the year	**3,936.98**	**2,512.02**
Component of Cash and Bank balance		
Cash and cash equivalents include :		
Cash in hand	79.67	188.01
Cheques in hand	0.62	1,451.07
Balances with Banks:		
Current accounts	1,763.21	31.03
Fixed deposits with original maturity of less than 90 days	2,033.78	837.87
Cash and cash equivalents at the end of the year	**3,877.27**	**2,507.98**
Add:		
Unpaid Dividend	59.70	4.04
Cash and Bank balances at the end of the year	**3,936.98**	**2,512.02**

COMPETENT AUTOMOBILES CO. LTD. NEW DELHI

KAVITA AHUJA
Digitally signed by KAVITA AHUJA
Date: 2026.11.14 18:03:35 +05'30'

DINESH MEHTA & CO.
CHARTERED ACCOUNTANTS
21, Daya Nand Road, Darya Ganj, New Delhi-110 002
E-mail : anupmehta@dmc-ca.net

Phone : +91 11 23272623
+91 11 23272168
Fax : +91 11 23286562

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON UNAUDITED QUARTER AND HALFYEAR CONSOLIDATED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 133 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REGULATIONS) REGUALTIONS, 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, 2026, 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: 26093133EHVDXX8600
Place: New Delhi
Date: 14.11.2026