

**Statement of Unaudited Financial Results for the Quarter Ended 30-06-2020**

(Rs. in Lacs)

Sr.	Particulars	Quarter Ended			Year ended
		30.06.2020	30.06.2019	31.03.2020	31.03.2020
		Unaudited	Unaudited	Audited (Refer no. 4)	Audited
I	Revenue from Operations	11796.11	26792.47	24018.64	116524.53
II	Other Income	68.95	65.69	28.01	3207.38
III	<b>Total Revenue (I+II)</b>	<b>11865.06</b>	<b>26858.16</b>	<b>24046.65</b>	<b>119731.91</b>
IV	Expenses				
	a) Cost of materials consumed	-	-	-	-
	b) Purchases of stock-in-trade	4210.66	22870.22	27699.18	103516.68
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	5261.96	-27.99	-7010.59	-1473.53
	d) Employee benefits expense	707.10	1128.10	1201.17	4574.59
	e) Finance Cost	235.51	223.38	311.45	1200.01
	e) Depreciation and amortisation expense	396.75	584.29	713.72	2102.86
	f) Other expenses	788.71	1576.11	1341.85	5551.56
	<b>Total expenses</b>	<b>11600.69</b>	<b>26354.11</b>	<b>24256.78</b>	<b>115472.17</b>
V	<b>Profit before Exceptional and Tax (III - IV)</b>	<b>264.37</b>	<b>504.05</b>	<b>-210.13</b>	<b>4259.74</b>
VI	Exceptional Items				
VII	<b>Profit before tax (V - VI)</b>	<b>264.37</b>	<b>504.05</b>	<b>-210.13</b>	<b>4259.74</b>
VIII	Tax expense				
	Current Tax	70.37	177.00	-70.00	460.00
	Deferred Tax				-80.48
IX	<b>Profit (Loss) for the period from continuing operations (VII - VIII)</b>	<b>194.00</b>	<b>327.05</b>	<b>-140.13</b>	<b>3880.22</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>194.00</b>	<b>327.05</b>	<b>-140.13</b>	<b>3880.22</b>
XIV	<b>Other Comprehensive Income (Refer note no. 8)</b>				
	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				
	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>				
XV	<b>Total Comprehensive Income for the period (XIII + XIV)</b>	<b>194.00</b>	<b>327.05</b>	<b>-140.13</b>	<b>3880.22</b>
XVI	<b>Paid-up equity share capital (Face Value of Rs. 10/- each)</b>	<b>614.60</b>	<b>614.60</b>	<b>614.60</b>	<b>614.60</b>
XVII	<b>Earnings per equity share</b>				
	(a) Basic	3.16	5.32	-2.28	63.13
	(b) Diluted	3.16	5.32	-2.28	63.13

**Segment wise Revenue, Results and Capital Employed for the Quarter Ended 30-06-2020**

(Rs. in Lacs)

Sr.	Particulars	Quarter Ended			Year Ended
		30.06.2020	30.06.2019	31.03.2020	31.03.2020
		Unaudited	Unaudited	Audited Refer no. 4	Audited
<b>1</b>	<b>Segment Revenue</b>				
	(a) Showroom	10595.52	24185.17	21214.48	105514.86
	(b) Service & Spares	1200.59	2607.30	2804.15	11009.66
	<b>Total</b>	<b>11796.11</b>	<b>26792.47</b>	<b>24018.63</b>	<b>116524.52</b>
	Less: Inter Segment Revenue	-	-	-	-
	<b>Net Sales/Revenue from Operations</b>	<b>11796.11</b>	<b>26792.47</b>	<b>24018.63</b>	<b>116524.52</b>
<b>2</b>	<b>Segment Results</b>				
	(Profit before unallocable exp./ income, finance cost & Tax)				
	(a) Showroom	319.73	356.70	-225.92	986.38
	(b) Service & Spares	111.20	305.04	299.23	1265.99
	<b>Sub - Total</b>	<b>430.93</b>	<b>661.74</b>	<b>73.31</b>	<b>2252.37</b>
	Less: i) Finance Cost	235.51	223.38	311.45	1200.01
	Add: i) Un-allocable income	68.95	65.69	28.01	3207.38
	<b>Total Profit Before Tax</b>	<b>264.37</b>	<b>504.05</b>	<b>-210.13</b>	<b>4259.74</b>
<b>3</b>	<b>Capital Employed*</b>				<b>35724.21</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 15.09.2020.
- The above financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under Section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015 (as amended)
- The Statutory Auditors have carried out the Limited Review of the financial results prepared in accordance with Ind AS.
- The Figures for the quarter March 31, 2020 are the balancing figures between audited figures in respect of full financial year ended March 31, 2020 and the unaudited published figures upto nine months ended on December 31, 2019, which were 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 readwith 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 under dealership of Maruti Suzuki India Limited.
  - Services & Spares : Servicing of Maruti Vehicles and Sale of their spare parts.
- The Other Comprehensive Income (OCI) is to be calculated on annual basis as the valuation of the investment is being carried out at the end of every financial year.
- 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.
- The Company's operations and financial results for the quarter ended June 30, 2020 have been adversely impacted by the outbreak of COVID-19 pandemic and the consequent lockdown announced by the Government of India due to which the operations were suspended for part of the quarter and gradually resumed with requisite precautions. The results for the quarter are, therefore, not comparable with those for the previous quarters.
- Previous year figures have been re-stated, re-grouped and re-arranged, wherever necessary

Place: New Delhi  
Date: September 15, 2020

By Order of the Board  
For Competent Automobiles Co. Limited

Raj Chandra  
Chairman & Managing Director