

Sr.	Particulars	Quarter Ended		Year ended	
		31.03.2021	31.12.2020	31.03.2021	31.03.2020
		Audited	Unaudited	Audited	Audited
I	Revenue from Operations	35,426.57	44,380.35	24,018.64	120,545.25
II	Other Income	393.00	158.83	28.01	630.86
III	Total Revenue (I+II)	35,819.57	44,539.18	24,046.65	121,176.11
IV	Expenses				
	a) Cost of materials consumed	-	-	-	-
	b) Purchases of stock-in-trade	33,029.05	32,502.97	27,699.18	99,009.96
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,612.22)	7,677.04	(7,010.59)	7,089.49
	d) Employee benefits expense	1,202.45	1,169.45	1,201.17	4,241.07
	e) Finance Cost	336.10	277.58	311.45	1,084.11
	e) Depreciation and amortisation expense	1,050.83	522.25	713.72	2,419.08
	f) Other expenses	971.07	1,578.85	1,341.85	4,757.43
	Total expenses	34,977.27	43,728.14	24,256.78	118,601.14
V	Profit before Exceptional and Tax (III - IV)	842.30	811.03	(210.13)	2,574.97
VI	Exceptional Items				
VII	Profit before tax (V - VI)	842.30	811.03	(210.13)	2,574.97
VIII	Tax expense				
	Current Tax	370.11	212.36	(70.00)	825.00
	Deferred Tax				(82.52)
	Reversal of MAT credit				99.08
IX	Profit (Loss) for the period from continuing operations (VII - VIII)	472.19	598.67	(140.13)	1,733.41
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)	472.19	598.67	(140.13)	1,733.41
XIV	Other Comprehensive Income				
	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	-	-	-	-
	Total Other Comprehensive Income	-	-	-	-
XV	Total Comprehensive Income for the period (XIII + XIV)	472.19	598.67	(140.13)	1,733.41
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	7.68	9.74	(2.28)	28.20
	(b) Diluted	7.68	9.74	(2.28)	28.20



Sr.	Particulars	Quarter Ended			Year ended	
		31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020
		Audited	Unaudited	Audited	Audited	Audited
1	Segment Revenue					
	(a) Showroom	32,279.24	41,211.16	21,214.48	110,104.12	105,514.86
	(b) Service & Spares	3,141.54	3,169.18	2,804.15	10,435.34	11,009.66
	Total	35,420.79	44,380.35	24,018.63	120,539.47	116,524.52
	Less: Inter Segment Revenue					
	Net Sales/Income from Operations	35,420.79	44,380.35	24,018.63	120,539.47	116,524.52
2	Segment Results					
	(Profit before unallocable exp./ income, finance cost & Tax)					
	(a) Showroom	230.46	388.67	(225.92)	1,307.36	986.38
	(b) Service & Spares	554.94	541.10	299.23	1,720.86	1,265.99
	Sub - Total	785.40	929.77	73.31	3,028.22	2,252.37
	Less: i) Finance Cost	336.10	277.57	311.45	1,084.11	1,200.01
	Add: i) Un-allocable income	393.00	158.83	28.01	630.86	3,207.38
	Total Profit Before Tax	842.30	811.03	(210.13)	2,574.97	4,259.74
3	Capital Employed*				34,863.70	35,724.21

* 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.

Statement of Assets & Liabilities as on Year Ended

(Rs. in lacs)

Particulars	31.03.2021	31.03.2020
ASSETS		
1. Non-Current Assets		
a) Property, Plant and Equipment	11,444.28	12,276.69
b) Capital Work-in-Progress	1,698.41	1,359.02
c) Right of use Assets	7,983.82	7,651.40
d) Financial Assets		
i) Investments	3,485.00	3,485.00
ii) Others Financial Assets	712.41	700.75
d) Deferred Tax Assets (Net)	472.07	389.55
e) Other Non-Current Assets	612.18	800.40
2. Current Assets		
a) Inventories	4,901.75	11,991.24
b) Financial Assets		
i) Trade Receivables	4,458.48	1,099.20
ii) Cash and Cash Equivalents	1,695.63	1,406.50
iii) Bank Balances other than (ii) above	4,559.40	1,031.85
iv) Loans	18.34	26.82
c) Other Current Assets	3,112.03	3,512.97
3. Asset Classified as Held for Sale		
Total Assets	45,153.80	45,731.40
EQUITY & LIABILITIES		
Equity		
a) Equity Share Capital	627.85	627.85
b) Other Equity	26,060.30	24,388.34
LIABILITIES		
1. Non-Current Liabilities		
a) Financial Liabilities		
i) Borrowings	1,926.81	54.70
ii) Other Financial Liabilities	197.96	137.37
b) Lease Liability	7,620.33	7,054.17
2. Current Liabilities		
a) Financial Liabilities		
i) Borrowings	6,217.36	10,542.92
ii) Trade Payables	528.60	556.99
iii) Other Financial Liabilities	303.21	441.20
b) other Current Liabilities	178.39	419.15
c) Provisions	673.23	755.97
d) Lease Liability	819.76	752.74
3. Liability Directly Associated with Asset classified held for Sale		
Total Equity & Liabilities	45,153.80	45,731.40



(Rs. in Lacs)

	PARTICULARS	31.03.2021	31.03.2020
		Audited	Audited
I.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net profit before tax	2,574.97	4,259.73
	Adjustments for :		
	Depreciation and Amortisation	2,419.08	2,102.86
	Loss/(Profit) on Sale of Tangible Assets	(8.96)	(2,949.36)
	Provisions no longer required written back	-	-
	Rent Concession due to COVID	(377.09)	-
	Provision for Doubtful Debts	-	-
	Financial Expenses	1,084.11	1,200.01
	Interest Income	(99.52)	(121.57)
	Operating gain before working capital changes (A)	5,592.60	4,491.67
	Changes in working capital:		
	(Increase)/ Decrease in Inventories	7,089.49	(1,473.53)
	(Increase)/Decrease in Trade Receivables	(3,359.28)	4,805.65
	(Increase)/Decrease in Loans and Advances	285.43	(88.24)
	Increase/(Decrease) in Liabilities and Provisions	(350.28)	(373.31)
	Working Capital changes (B)	3,665.37	2,870.57
	Cash generated from Operating activities before Taxes (A+B)	9,257.97	7,362.24
	Direct Taxes paid (net of refunds)	(623.09)	(749.99)
	Net cash generated from/ (used in) Operating activities	8,634.88	6,612.25
II.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Fixed Assets	(957.13)	(7,883.20)
	Purchase of Investments	-	-
	Proceeds from Sale of Tangible Assets	305.48	3,135.95
	Proceeds from Sale of Investments	-	-
	Interest received	99.52	121.57
	Net cash generated from / (used in) investing activities	(552.12)	(4,625.68)
III.	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds/(Repayment) from Bank and other Borrowings	(4,404.57)	(209.46)
	Proceeds/(Repayment) from Long Term Bank Borrowings	1,872.11	-
	Repayment of lease liability	(588.03)	(875.89)
	Financial expenses paid	(1,084.11)	(1,200.01)
	Dividend paid	(61.46)	(74.10)
	Net cash generated from/ (used in) financing activities	(4,266.06)	(2,359.46)
	INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS	3,816.69	(372.89)
	Cash and Bank balance at the beginning of the year	2,438.35	2,811.24
	Effect of exchange gain on cash and cash equivalents	-	-
	Cash and Bank balance at the end of the year	6,255.04	2,438.35
	Component of Cash and Bank balance		
	Cash and cash equivalents include :		
	Cash on hand	130.89	46.37
	Cheques on hand	66.29	66.65
	Balances with Banks:		
	Deposit accounts	-	-
	Current accounts	1,498.44	1,293.49
	Bank Overdraft	-	-
	Cash and cash equivalents at the end of the year	1,695.63	1,406.51
	Add:		
	Fixed deposits with original maturity of more than 90 days	4,549.95	1,024.47
	Unpaid Dividend	9.45	7.38
	Cash and Bank balances at the end of the year	6,255.04	2,438.35



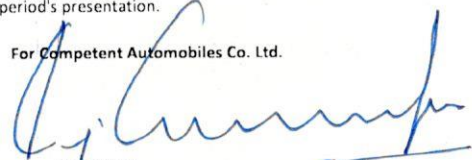
NOTES:

- 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 30.06.2021.
- 2 The Financial results have been presented in accordance with the requirement of SEBI Circular no. CIR/CFD/FAC/62/2016 dated July 05, 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013.
- 3 The Other Income as on March 31, 2020, includes a profit of Rs. 2953 Lakhs on account of sale of Land at Mehrauli.
- 4 The figures for the quarter ended on March 31, 2021 and March 31, 2020 are balancing figures between the audited figures in respect of full financial year and the published year to date figures upto the 3rd quarter ended on December 31, 2020 and December 31, 2019., which were subjected to Limited Review. However, Deferred Tax figures are considered only on Annual Basis.
- 5 The Board of Directors has recommended a Dividend @ 10% i.e. Rs. 1/- per equity share for the financial year 2020-2021, subject to the approval of members in their ensuing Annual General Meeting.
- 6 The Statutory Auditors have conducted the audit of the financial statements of the Company.
- 7 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
- 8 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.
- 9 The Company has considered the possible effects that may result from the pandemic relating to COVID-19 on the carrying amount of property, plant & equipments, Investments, Inventories, receivables and other current assets.
- 10 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.
- 11 Previous year figures have been restated, regrouped and rearranged wherever required to conform to the current period's presentation.



Place: New Delhi
Date: June 30, 2021

For Competent Automobiles Co. Ltd.



Raj Chopra
Chairman & Managing Director