

Statement of Unaudited Financial Results for the Quarter Ended 30-06-2023

(Rs. in Lacs)

Sr.	Particulars	Quarter Ended		Year ended	
		30-06-2023	30-06-2022	31-03-2023	31-03-2023
		Unaudited	Unaudited	Audited (Refer Note 4)	Audited
I	Revenue from Operations	47,799.78	36,242.66	45,522.80	1,73,152.97
II	Other Income	176.52	174.13	392.17	710.99
III	<b>Total Revenue (I+II)</b>	<b>47,976.30</b>	<b>36,416.79</b>	<b>45,914.97</b>	<b>1,73,863.96</b>
IV	<b>Expenses</b>				
	a) Cost of materials consumed				
	b) Purchases of stock in trade	45,658.44	33,827.95	47,028.18	1,58,539.37
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(3,058.29)	(1,794.55)	(6,836.39)	(4,257.76)
	d) Employee benefits expense	1,783.82	1,525.22	1,934.25	6,949.51
	e) Finance Cost	527.59	296.65	495.19	1,650.83
	e) Depreciation and amortisation expense	549.54	480.74	322.29	1,934.34
	f) Other expenses	1,731.13	1,448.75	1,700.72	5,604.38
	<b>Total expenses</b>	<b>47,192.24</b>	<b>35,784.76</b>	<b>44,644.24</b>	<b>1,70,420.67</b>
V	<b>Profit before Exceptional and Tax (III - IV)</b>	<b>784.06</b>	<b>632.03</b>	<b>1,270.73</b>	<b>3,443.28</b>
VI	Exceptional Items				
VII	<b>Profit before tax (V - VI)</b>	<b>784.06</b>	<b>632.03</b>	<b>1,270.73</b>	<b>3,443.28</b>
VIII	<b>Tax expense</b>				
	Current Tax	224.00	160.00	265.00	910.00
	Deferred Tax	(16.15)		101.34	60.20
	Reversal of MAT credit				
IX	<b>Profit (Loss) for the period from continuing operations (VII - VIII)</b>	<b>576.21</b>	<b>472.03</b>	<b>904.39</b>	<b>2,473.08</b>
X	Profit/(loss) from discontinuing operations				
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>576.21</b>	<b>472.03</b>	<b>904.39</b>	<b>2,473.08</b>
XIV	<b>Other Comprehensive Income</b>				
	A (i) Items that will not be reclassified to profit or loss			-	85.00
	(ii) Income tax relating to items that will not be classified to profit or loss	-	-	-	(21.39)
	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>				63.61
XV	<b>Total Comprehensive Income for the period (XIII + XIV)</b>	<b>576.21</b>	<b>472.03</b>	<b>904.39</b>	<b>2,536.69</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	9.38	7.68	14.72	40.24
	(b) Diluted	9.38	7.68	14.72	40.24

*[Handwritten signature]*

Segment wise Revenue, Results and Capital Employed for the Quarter Ended 30-06-2023

(Rs. in Lacs)

Sr.	Particulars	Quarter Ended			Year Ended
		30-06-2023	30-06-2022	31-03-2023	31-03-2023
		Unaudited	Unaudited	Audited (Refer Note 4)	Audited
1	<b>Segment Revenue</b>				
	(a) Showroom	44,337.68	33,087.39	41,946.78	1,59,573.23
	(b) Service & Spares	3,462.10	3,155.42	3,576.02	13,580.56
	<b>Total</b>	<b>47,799.78</b>	<b>36,242.81</b>	<b>45,522.80</b>	<b>1,73,153.79</b>
	Less: Inter Segment Revenue				
	<b>Net Sales/Income from Operations</b>	<b>47,799.78</b>	<b>36,242.81</b>	<b>45,522.80</b>	<b>1,73,153.79</b>
2	<b>Segment Results</b> (Profit before unallocable exp./ income, finance cost & Tax)				
	(a) Showroom	593.98	423.81	862.04	2,769.01
	(b) Service & Spares	541.15	330.74	511.70	1,614.11
	<b>Sub - Total</b>	<b>1,135.13</b>	<b>754.55</b>	<b>1,373.74</b>	<b>4,383.12</b>
	Less: i) Finance Cost	527.59	296.65	495.18	1,650.83
	Add: i) Un-allocable income	176.52	174.13	392.17	710.99
	<b>Total Profit Before Tax</b>	<b>784.06</b>	<b>632.03</b>	<b>1,270.73</b>	<b>3,443.28</b>
3	<b>Capital Employed*</b>				<b>47,840.21</b>
		-0.00	-0.00	0.00	-0.00

\* 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

4.

**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 14-08-2023.
- 2 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)
- 3 The Statutory Auditors have carried out the Limited Review of the financial results prepared in accordance with Ind AS.
- 4 The Figures for the quarter March 31, 2023 are the balancing figures between audited figures in respect of full financial year ended March 31, 2023 and the unaudited published figures upto nine months ended on December 31, 2022, which are subjected to limited Review by Auditors.
- 5 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
- 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 as per Ind AS to make them comparable.

Place: New Delhi  
Date: August 14, 2023

By Order of the Board  
For Competent Automobiles Co. Limited



**Raj Chopra**  
Chairman & Managing Director