

Statement of Unaudited Financial Results for the Quarter and Nine Months Ended 31-12-2023

(Rs. in Lacs)

Sr.	Particulars	Quarter Ended			Nine Months ended		Year ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	66,930.10	47,118.90	51,763.10	1,61,848.78	1,27,630.17	1,73,152.97
II	Other Income	192.88	144.60	70.54	514.00	318.82	710.99
III	Total Revenue (I+II)	67,122.98	47,263.50	51,833.64	1,62,362.78	1,27,948.99	1,73,863.96
IV	Expenses						
	a) Cost of materials consumed	-	-	-	-	-	-
	b) Purchases of stock-in-trade	48,265.94	47,850.72	38,617.73	1,41,775.10	1,11,511.19	1,58,539.37
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	12,814.54	(5,613.90)	8,330.33	4,142.36	2,578.63	(4,257.76)
	d) Employee benefits expense	2,253.77	1,922.85	1,800.93	5,960.44	5,015.27	6,949.51
	e) Finance Cost	635.43	565.01	477.76	1,728.03	1,155.63	1,650.83
	e) Depreciation and amortisation expense	648.34	584.11	614.12	1,781.99	1,612.05	1,934.34
	f) Other expenses	1,494.55	1,331.22	1,071.62	4,556.91	3,903.66	5,604.38
	Total expenses	66,112.57	46,640.01	50,912.49	1,59,944.82	1,25,776.43	1,70,420.67
V	Profit before Exceptional and Tax (III - IV)	1,010.41	623.49	921.15	2,417.96	2,172.56	3,443.28
VI	Exceptional Items						
VII	Profit before tax (V - VI)	1,010.41	623.49	921.15	2,417.96	2,172.56	3,443.28
VIII	Tax expense						
	Current Tax	250.00	246.00	324.32	720.00	645.00	910.00
	Deferred Tax	7.18	(88.21)	(41.14)	(97.18)	(41.14)	60.20
IX	Profit (Loss) for the period from continuing operations (VII - VIII)	753.23	465.70	637.97	1,795.14	1,568.70	2,473.08
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)	753.23	465.70	637.97	1,795.14	1,568.70	2,473.08
XIV	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	-	-	85.00	-	85.00	85.00
	(ii) Income tax relating to items that will not be classified to profit or loss	-	-	(21.39)	-	(21.39)	(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	-	-	-	-	-	-
	Total Other Comprehensive Income			63.61		63.61	63.61
XV	Total Comprehensive Income for the period (XIII + XIV)	753.23	465.70	701.58	1,795.14	1,632.31	2,536.69
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	12.26	7.58	10.38	29.21	25.52	40.24
	(b) Diluted	12.26	7.58	10.38	29.21	25.52	40.24



Segment wise Revenue, Results and Capital Employed for the Quarter and Nine Months Ended 31st December 2023

(Rs. in Lacs)

Sr.	Particulars	Quarter Ended			Nine Months ended		Year ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue						
	(a) Showroom	63,314.89	43,800.42	48,361.59	1,51,452.98	1,17,626.45	1,59,573.23
	(b) Service & Spares	3,616.22	3,318.48	3,402.33	10,396.80	10,004.54	13,580.56
	Total	66,931.11	47,118.90	51,763.92	1,61,849.78	1,27,630.99	1,73,153.79
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/Income from Operations	66,931.11	47,118.90	51,763.92	1,61,849.78	1,27,630.99	1,73,153.79
2	Segment Results						
	(Profit before unallocable exp./ income, finance cost & Tax)						
	(a) Showroom	1,283.20	687.00	962.73	2,564.17	1,906.96	2,769.01
	(b) Service & Spares	169.76	356.91	365.64	1,067.82	1,102.41	1,614.11
	Sub - Total	1,452.96	1,043.91	1,328.37	3,631.99	3,009.37	4,383.12
	Less: i) Finance Cost	635.43	565.01	477.76	1,728.03	1,155.63	1,650.83
	Add: i) Un-allocable income	192.88	144.60	70.54	514.00	318.82	710.99
	Total Profit Before Tax	1,010.41	623.50	921.15	2,417.96	2,172.56	3,443.28
3	Capital Employed*						47,840.21

* 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.

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 09.02.2024.
- The above results have been presented in accordance with Indian Accounting Standards ('IndAS') 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 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 manufactured by Maruti Suzuki India Limited.
 - Services & Spares : Servicing of Maruti Vehicles and Sale of their spare parts.
- The 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.
- Previous comparative figures have been restated, regrouped and rearranged as per Ind AS to make them comparable.

For Competent Automobiles Co. Ltd.

Raj Chopra
Chairman & Managing Director



Place: New Delhi
Date: February 09, 2024