



## Standalone Statement of Unaudited Financial Results for the Quarter and Half Year Ended 30-09-2025

Sr.	Particulars	Quarter Ended			Half Year Ended		(Rs. in Lacs)
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	Year ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	49,641.87	42,627.90	45,481.12	92,269.77	92,800.77	2,13,124.33
II	Other Non Operating Revenue	302.78	339.60	159.91	642.38	338.55	922.82
III	<b>Total Revenue (I+II)</b>	<b>49,944.64</b>	<b>42,967.50</b>	<b>45,641.03</b>	<b>92,912.15</b>	<b>93,139.32</b>	<b>2,14,047.16</b>
IV	Expenses						
	a) Cost of materials consumed	-	-	-	-	-	-
	b) Purchases of stock-in-trade	41,638.61	42,740.35	41,383.85	84,378.97	87,660.28	1,90,747.72
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	2,762.17	(5,542.32)	(1,455.82)	(2,780.15)	(6,022.59)	(1,322.22)
	d) Employee benefits expense	2,191.93	2,263.85	2,213.42	4,455.79	4,374.36	9,310.46
	e) Finance Cost	885.31	793.73	708.53	1,679.04	1,404.77	3,026.00
	e) Depreciation and amortisation expense	694.20	736.49	702.37	1,430.69	1,357.18	2,908.67
	f) Other expenses	1,444.89	1,505.31	1,582.02	2,950.19	3,112.70	6,250.55
	<b>Total expenses</b>	<b>49,617.11</b>	<b>42,497.42</b>	<b>45,134.37</b>	<b>92,114.53</b>	<b>91,886.70</b>	<b>2,10,921.17</b>
V	<b>Profit before Exceptional and Tax (III - IV)</b>	<b>327.54</b>	<b>470.08</b>	<b>506.66</b>	<b>797.62</b>	<b>1,252.63</b>	<b>3,125.98</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit before tax (V - VI)</b>	<b>327.54</b>	<b>470.08</b>	<b>506.66</b>	<b>797.62</b>	<b>1,252.63</b>	<b>3,125.98</b>
VIII	Tax expense						
	Current Tax	72.00	118.00	133.00	190.00	336.00	935.16
	Deferred Tax	(22.97)	(13.74)	10.21	(36.70)	(22.28)	(64.95)
	Income Tax Of Earlier Year	-	-	-	-	-	-
IX	<b>Profit (Loss) for the period from continuing operations (VII - VIII)</b>	<b>278.50</b>	<b>365.82</b>	<b>363.44</b>	<b>644.32</b>	<b>938.90</b>	<b>2,255.77</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>278.50</b>	<b>365.82</b>	<b>363.44</b>	<b>644.32</b>	<b>938.90</b>	<b>2,255.77</b>
XIV	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	(13.24)	(19.24)	2.09	(38.48)	4.17	155.22
	(ii) Income tax relating to items that will not be classified to profit or loss	4.84	(14.53)	0.53	(9.68)	1.05	7.95
	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>	<b>(14.40)</b>	<b>(33.77)</b>	<b>2.62</b>	<b>(48.17)</b>	<b>5.22</b>	<b>163.16</b>
XV	<b>Total Comprehensive Income for the period (XIII + XIV)</b>	<b>264.10</b>	<b>332.05</b>	<b>366.06</b>	<b>596.16</b>	<b>944.12</b>	<b>2,418.93</b>
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	4.53	5.95	5.91	10.48	15.28	36.70
	(b) Diluted	4.53	5.95	5.91	10.48	15.28	36.70


**Standalone Segment wise Revenue, Results and Capital Employed for the Quarter and Half Year Ended 30-09-2025**

Sr.	Particulars	Quarter Ended			Half Year Ended		(Rs. in Lacs)
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	31.03.2025 Audited
1	Segment Revenue						
	(a) Showroom	45,866.29	38,842.77	41,506.67	84,709.05	85,040.15	1,97,014.26
	(b) Service & Spares	3,775.58	3,785.13	3,974.45	7,560.71	7,760.62	16,110.07
	<b>Total</b>	<b>49,641.87</b>	<b>42,627.90</b>	<b>45,481.12</b>	<b>92,269.77</b>	<b>92,800.77</b>	<b>2,13,124.33</b>
	Less: Inter Segment Revenue	-	-	-	-	-	-
	<b>Net Sales/Income from Operations</b>	<b>49,641.87</b>	<b>42,627.90</b>	<b>45,481.12</b>	<b>92,269.77</b>	<b>92,800.77</b>	<b>2,13,124.33</b>
2	Segment Results						
	(Profit before unallocable exp./ income, finance cost & Tax)						
	(a) Showroom	312.13	300.73	648.45	612.86	1,236.91	3,305.43
	(b) Service & Spares	597.93	623.49	555.77	1,221.42	1,081.93	1,923.73
	<b>Sub - Total</b>	<b>910.06</b>	<b>924.22</b>	<b>1,204.22</b>	<b>1,834.28</b>	<b>2,318.84</b>	<b>5,229.16</b>
	Less: i) Finance Cost	885.31	793.73	865.66	1,679.04	1,404.77	3,026.00
	Add: i) Un-allocable income	302.78	339.60	168.09	642.38	338.55	922.82
	<b>Total Profit Before Tax</b>	<b>327.53</b>	<b>470.09</b>	<b>506.65</b>	<b>797.62</b>	<b>1,252.62</b>	<b>3,125.98</b>
3	Capital Employed*						68,629.96

\* 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.





## Standalone Statement of Assets &amp; Liabilities as on Half Year Ended 30th September 2025

(Rs. in lacs)

PARTICULARS	As on 30.09.2025	As on 30.09.2024
	Unaudited	Unaudited
<b>ASSETS</b>		
<b>1. Non-Current Assets</b>		
a) Property, Plant and Equipment	19,268.70	19,632.68
b) Capital Work-in-Progress	28.87	28.00
c) Right of use Assets	6,870.41	5,541.06
d) Financial Assets		
i) Investments	6,286.93	6,054.75
ii) Other financial assets	2,617.27	1,942.21
f) Deferred Tax Assets (Net)	567.47	490.88
g) Other Non Current Assets	530.63	612.64
<b>2. Current Assets</b>		
a) Inventories	22,656.64	24,591.86
b) Financial Assets		
i) Trade Receivables	7,429.61	6,847.94
ii) Cash and Bank Balances	2,075.63	1,004.83
iii) Bank Balances other than (ii) above	4.04	66.48
iv) Other Current Financial Assets	9,264.23	4,792.07
c) Other Current Assets	6,552.19	6,340.05
<b>Total Assets</b>	<b>84,152.59</b>	<b>77,945.46</b>
<b>EQUITY &amp; LIABILITIES</b>		
<b>Equity</b>		
a) Equity Share Capital	627.85	627.85
b) Other Equity	36,529.34	34,519.83
<b>LIABILITIES</b>		
<b>1. Non-Current Liabilities</b>		
a) Financial Liabilities		
i) Borrowings	82.98	111.53
ii) other Financial Liabilities	10.71	9.91
iii) Lease liability	6,141.60	5,358.71
Other non-current liabilities	816.92	905.12
<b>Non-Current Provisions</b>	-	-
<b>2. Current Liabilities</b>		
a) Financial Liabilities		
i) Borrowings	33,806.70	33,002.23
ii) Trade Payables due to:		
Micro and Small Enterprises	33.49	39.49
Other than Micro and Small Enterprises	2,492.18	855.96
iii) Other financial liabilities	766.81	789.50
iv) Lease Liability	1,483.10	1,010.85
b) other Current Liabilities	1,360.93	714.48
<b>Current Provisions</b>	-	-
<b>Total Equity &amp; Liabilities</b>	<b>84,152.59</b>	<b>77,945.46</b>

**Standalone Cash flow statement for Half year ended 30th September 2025**

PARTICULARS	(Rs. in Lacs)	
	As on 30.09.2025 Unaudited	As on 30.09.2024 Unaudited
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit before tax	797.62	1252.63
Adjustments for :		
Depreciation and Amortisation	1,430.69	1,357.18
Loss/(Profit) on Sale of Property, Plant & Equipments	(11.25)	(0.38)
Impact On Lease Modification / Termination	(62.92)	-
Provision for Impairment of Property, Plant & Equipments	10.00	20.00
Cost on Post Employment Benefits (Gratuity)	(11.96)	(33.85)
Lease Rent Accruals	(8.59)	(8.59)
Financial Costs	1,679.04	1,404.77
Interest Income	(435.72)	(188.23)
<b>Operating gain before working capital changes (A)</b>	<b>3,385.94</b>	<b>3,803.52</b>
Changes in working capital:		
(Increase)/ Decrease in Inventories	(2,780.15)	(6,022.59)
(Increase)/Decrease in Trade Receivables	2,188.90	(514.38)
(Increase)/Decrease in Current, Non-current Assets and Advances	(4,355.36)	(801.32)
Increase/(Decrease) in Current, Non-current Liabilities and Provisions	1,351.96	590.78
<b>Working Capital changes (B)</b>	<b>(3,594.65)</b>	<b>(6,747.51)</b>
<b>Cash generated from Operating activities before Taxes (A+B)</b>	<b>(208.71)</b>	<b>(2,943.99)</b>
Direct Taxes paid (net of refunds)	(375.30)	(455.98)
<b>Net cash generated from/ (used in) Operating activities</b>	<b>(584.02)</b>	<b>(3,399.97)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Property, Plant & Equipments	(465.86)	(1,241.60)
Additions to Capital Work-in-Progress	(18.00)	(10.86)
Proceeds from Sale of Property, Plant & Equipments	18.50	19.66
Unsecured Loan (Given to) / Refund from Subsidiary	687.97	-
Interest received	435.72	188.23
(Increase) / Decrease in Fixed Deposits	(2,767.63)	(888.78)
<b>Net cash generated from/ (used in) investing activities</b>	<b>(2,109.30)</b>	<b>(1,933.35)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from Bank and other Borrowings	1,924.14	6,872.62
Proceeds from Long Term Bank Borrowings	(14.58)	(13.34)
Repayment of lease liability	(970.73)	(815.63)
Financial expenses paid	(1,357.02)	(1,088.67)
Dividend paid	-	(61.46)
<b>Net cash generated from/ (used in) financing activities</b>	<b>(418.19)</b>	<b>4,893.52</b>
<b>INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(3,111.51)</b>	<b>(439.80)</b>
Cash and Bank balance at the beginning of the year	5,191.17	1,511.11
Effect of exchange gain on cash and cash equivalents		
<b>Cash and Bank balance at the end of the year</b>	<b>2,079.67</b>	<b>1,071.31</b>
<b>Component of Cash and Bank balance</b>		
Cash and cash equivalents include :		
Cash in hand	187.01	95.66
Cheques in hand	31.03	24.27
Balances with Banks:		
Current accounts	1,019.72	484.90
Fixed deposits with original maturity of less than 90 days	837.87	400.00
<b>Cash and cash equivalents at the end of the year</b>	<b>2,075.63</b>	<b>1,004.83</b>
<b>Add:</b>		
Unpaid Dividend	4.04	66.48
<b>Cash and Bank balances at the end of the year</b>	<b>2,079.67</b>	<b>1,071.31</b>



**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 2025.
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. During the quarter ended 30th September 2025, the Company operations at Bahadurgarh were affected due to heavy rain and breakage of the Mangeshpur Drain, the Company's stockyard at the location has been flooded with water which causes damage to the Vehicles parked in the Stockyard in the month of September 2025. The Company was adequately insured and is in the process of insurance claim with the Insurance Company.
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 wherever required to confirm to the current period's presentation.

For Competent Automobiles Co. Ltd.

**Raj Chopra**  
Chairman & Managing Director

Place: New Delhi

Date: November 14, 2025





**DINESH MEHTA & CO.**  
**CHARTERED ACCOUNTANTS**

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**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) REGULATIONS, 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, 2025. being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (listing Obligation and Disclosure Requirements) Regulations, 2015 as amended ("the 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. Our responsibility is to issue a report 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 are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as 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 recognized accounting practices and policies, has not disclosed the information required to be

disclosed in terms of the Regulation, read with the Circulars, 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: 25093133BMLYFC4736**  
**Place: New Delhi**  
**Date: 14-11-2025**





## Consolidated Statement of Unaudited Financial Results for the Quarter and Half Year Ended 30-09-2025

Sr.	Particulars	Quarter Ended			Half Year Ended		(Rs. in Lacs)
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	Year ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	31.03.2025
I	Revenue from Operations						
II	Other Non Operating Revenue	53,509.69	44,456.31	45,481.12	97,966.00	92,800.77	2,13,879.27
III	<b>Total Revenue (I+II)</b>	<b>238.40</b>	<b>269.22</b>	<b>159.91</b>	<b>507.62</b>	<b>338.55</b>	<b>866.74</b>
IV	<b>Expenses</b>	<b>53,748.09</b>	<b>44,725.53</b>	<b>45,641.03</b>	<b>98,473.62</b>	<b>93,139.32</b>	<b>2,14,746.01</b>
	a) Cost of materials consumed						
	b) Purchases of stock-in-trade						
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	45,274.92	45,258.13	41,383.85	90,533.05	87,660.28	1,92,450.11
	d) Employee benefits expense	2,722.03	(6,422.89)	(1,455.82)	(3,700.86)	(6,022.59)	(2,320.41)
	e) Finance Cost	2,367.70	2,404.59	2,213.42	4,772.28	4,374.36	9,358.89
	f) Depreciation and amortisation expense	935.67	821.38	708.53	1,757.05	1,404.77	3,031.47
	g) Other expenses	770.09	798.84	702.37	1,568.93	1,357.18	2,925.02
	<b>Total expenses</b>	<b>1,534.33</b>	<b>1,568.09</b>	<b>1,582.02</b>	<b>3,102.42</b>	<b>3,112.70</b>	<b>6,276.70</b>
V	<b>Profit before Exceptional and Tax (III - IV)</b>	<b>53,604.74</b>	<b>44,428.12</b>	<b>45,134.37</b>	<b>98,032.87</b>	<b>91,886.70</b>	<b>2,11,721.78</b>
VI	Exceptional Items	143.35	297.41	506.66	440.76	1,252.63	3,024.23
VII	<b>Profit before tax (V - VI)</b>	<b>143.35</b>	<b>297.41</b>	<b>506.66</b>	<b>440.76</b>	<b>1,252.63</b>	<b>3,024.23</b>
VIII	<b>Tax expense</b>						
	Current Tax	72.00	118.00	133.00	190.00	336.00	935.16
	Deferred Tax	(79.75)	(88.79)	10.21	(168.54)	(22.28)	(60.64)
	Income Tax Of Earlier Year						
IX	<b>Profit (Loss) for the period from continuing operations (VII - VIII)</b>	<b>151.10</b>	<b>268.20</b>	<b>363.44</b>	<b>419.29</b>	<b>938.90</b>	<b>2,149.71</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>151.10</b>	<b>268.20</b>	<b>363.44</b>	<b>419.29</b>	<b>938.90</b>	<b>2,149.71</b>
XIV	<b>Other Comprehensive Income</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	(19.24)	(19.24)	2.09	(38.48)	4.17	164.83
	B (i) Items that will be reclassified to profit or loss	4.84	(14.53)	0.53	(9.68)	1.05	7.95
	(ii) Income tax relating to items that will be classified to profit or loss						
	<b>Total Other Comprehensive Income</b>	<b>(14.40)</b>	<b>(33.77)</b>	<b>2.62</b>	<b>(48.17)</b>	<b>5.22</b>	<b>172.78</b>
XV	<b>Total Comprehensive Income for the period (XIII + XIV)</b>	<b>136.70</b>	<b>234.43</b>	<b>366.06</b>	<b>371.13</b>	<b>944.12</b>	<b>2,322.49</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>	<b>614.60</b>	<b>614.60</b>
XVII	<b>Earnings per equity share</b>						
	(a) Basic	2.46	4.36	5.91	6.82	15.28	34.98
	(b) Diluted	2.46	4.36	5.91	6.82	15.28	34.98




**Consolidated Segment wise Revenue, Results and Capital Employed for the Quarter and Half Year Ended 30-09-2025**

Sr.	Particulars	Quarter Ended			Half Year Ended		(Rs. in Lacs)
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	31.03.2025
1	Segment Revenue						Audited
	(a) Showroom	49,633.13	40,590.96	41,506.67	90,224.09	85,040.15	1,97,765.12
	(b) Service & Spares	3,876.56	3,865.35	3,974.45	7,741.92	7,760.62	16,114.14
	<b>Total</b>	<b>53,509.69</b>	<b>44,456.31</b>	<b>45,481.12</b>	<b>97,966.00</b>	<b>92,800.77</b>	<b>2,13,879.27</b>
	Less: Inter Segment Revenue						
	<b>Net Sales/Income from Operations</b>	<b>53,509.69</b>	<b>44,456.31</b>	<b>45,481.12</b>	<b>97,966.00</b>	<b>92,800.77</b>	<b>2,13,879.27</b>
2	Segment Results						
	(Profit before unallocable exp./ income, finance cost & Tax)						
	(a) Showroom-	230.66	226.08	648.45	456.73	1,236.91	3,280.80
	(b) Service & Spares	609.96	623.49	555.77	1,233.45	1,081.93	1,908.17
	<b>Sub - Total</b>	<b>840.62</b>	<b>849.57</b>	<b>1,204.22</b>	<b>1,690.18</b>	<b>2,318.84</b>	<b>5,188.97</b>
	Less: i) Finance Cost	935.67	821.38	865.66	1,757.05	1,404.77	3,031.47
	Add: i) Un-allocable income	238.40	269.22	168.09	507.62	338.55	866.74
	<b>Total Profit Before Tax</b>	<b>143.35</b>	<b>297.41</b>	<b>506.65</b>	<b>440.76</b>	<b>1,252.62</b>	<b>3,024.23</b>
3	Capital Employed*						69,056.77

\* 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.

Consolidated Statement of Assets & Liabilities as on Half Year Ended 30th September 2025

(Rs. in lacs)

PARTICULARS	As on 30.09.2025	As on 30.09.2024
	Unaudited	Unaudited
<b>ASSETS</b>		
<b>1. Non-Current Assets</b>		
a) Property, Plant and Equipment	22,547.52	19,632.68
b) Capital Work-in-Progress	28.87	28.00
c) Right of use Assets	7,189.78	5,541.06
d) Financial Assets		
i) Investments	6,286.54	6,054.75
ii) Other financial assets	2,654.65	1,942.21
f) Deferred Tax Assets (Net)	694.99	490.88
g) Other Non Current Assets	628.68	612.64
<b>2. Current Assets</b>		
a) Inventories	24,575.54	24,591.86
b) Financial Assets		
i) Trade Receivables	7,994.52	6,847.94
ii) Cash and Bank Balances	2,507.99	1,004.83
iii) Bank Balances other than (ii) above	4.04	66.48
iv) Other Current Financial Assets	4,960.48	4,792.07
c) Other Current Assets	8,062.95	6,340.05
<b>Total Assets</b>	<b>88,136.52</b>	<b>77,945.46</b>
<b>EQUITY &amp; LIABILITIES</b>		
<b>Equity</b>		
a) Equity Share Capital	627.85	627.85
b) Other Equity	36,207.86	34,519.83
<b>LIABILITIES</b>		
<b>1. Non-Current Liabilities</b>		
a) Financial Liabilities		
i) Borrowings	607.27	111.53
ii) other Financial Liabilities	10.71	9.91
iii) Lease liability	6,469.52	5,358.71
Other non-current liabilities	818.36	905.12
Non-Current Provisions		
<b>2. Current Liabilities</b>		
a) Financial Liabilities		
i) Borrowings	37,033.18	33,002.23
ii) Trade Payables due to:		
Micro and Small Enterprises	33.49	39.49
Other than Micro and Small Enterprises	2,584.14	855.96
iii) Other financial liabilities	847.81	789.50
iv) Lease Liability	1,500.43	1,010.85
b) other Current Liabilities	1,395.91	714.48
Current Provisions		
<b>Total Equity &amp; Liabilities</b>	<b>88,136.52</b>	<b>77,945.46</b>



**Consolidated Cash flow statement for Half year ended 30th September 2025**

(Rs. in lacs)

PARTICULARS	As on 30.09.2025	As on 30.09.2024
	Unaudited	Unaudited
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit before tax	440.76	1,252.63
Adjustments for :		
Depreciation and Amortisation	1,568.93	1,357.18
Loss/(Profit) on Sale of Property, Plant & Equipments	(11.25)	(0.38)
Impact On Lease Modification / Termination	(62.92)	-
Provision for Impairment of Property, Plant & Equipments	10.00	20.00
Unwinding interest on security Deposits(Net)	(0.97)	-
Cost on Post Employment Benefits (Gratuity)	(10.98)	(33.85)
Lease Rent Accruals	(8.59)	(8.59)
Financial Costs	1,757.05	1,404.77
Interest Income	(298.71)	(188.23)
Preliminary Expenses	0.03	-
<b>Operating gain before working capital changes (A)</b>	<b>3,383.35</b>	<b>3,803.52</b>
Changes in working capital:		
(Increase)/ Decrease in Inventories	(3,700.86)	(6,022.59)
(Increase)/Decrease in Trade Receivables	2,046.23	(514.38)
(Increase)/Decrease in Current, Non-current Assets and Advances	(5,625.45)	(1,142.31)
Increase/(Decrease) in Current, Non-current Liabilities and Provisions	2,237.52	949.31
<b>Working Capital changes (B)</b>	<b>(5,042.55)</b>	<b>(6,729.97)</b>
<b>Cash generated from Operating activities before Taxes (A+B)</b>	<b>(1,659.20)</b>	<b>(2,926.45)</b>
Direct Taxes paid (net of refunds)	(379.42)	(455.98)
<b>Net cash generated from/ (used in) Operating activities</b>	<b>(2,038.63)</b>	<b>(3,382.43)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Property, Plant & Equipments	(906.33)	(1,241.60)
Additions to Capital Work-in-Progress	(18.00)	(32.75)
Proceeds from Sale of Property, Plant & Equipments	18.50	19.66
Interest received	298.71	188.23
(Increase) / Decrease in Fixed Deposits	(2,767.72)	(888.78)
<b>Net cash generated from / (used in) investing activities</b>	<b>(3,374.84)</b>	<b>(1,955.24)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from Bank and other Borrowings	5,150.62	6,872.62
Proceeds from Long Term Bank Borrowings	(13.55)	(13.34)
Repayment of lease liability	(994.13)	(815.63)
Financial expenses paid	(1,419.39)	(1,088.67)
Dividend paid	-	(61.46)
<b>Net cash generated from/ (used in) financing activities</b>	<b>2,723.55</b>	<b>4,893.52</b>
<b>INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(2,689.91)</b>	<b>(444.15)</b>
Cash and Bank balance at the beginning of the year	5,201.94	1,521.11
Effect of exchange gain on cash and cash equivalents		
<b>Cash and Bank balance at the end of the year</b>	<b>2,512.02</b>	<b>1,076.96</b>
<b>Component of Cash and Bank balance</b>		
Cash and cash equivalents include :		
Cash in hand	188.01	95.66
Cheques in hand	1,451.07	24.27
Balances with Banks:		
Current accounts	31.03	490.55
Fixed deposits with original maturity of less than 90 days	837.87	400.00
<b>Cash and cash equivalents at the end of the year</b>	<b>2,507.99</b>	<b>1,010.48</b>
<b>Add:</b>		
Unpaid Dividend	4.04	66.48
<b>Cash and Bank balances at the end of the year</b>	<b>2,512.02</b>	<b>1,076.96</b>

**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 2025.
- 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 read with 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 During the quarter ended 30th September 2025, the Company operations at Bahadurgarh were affected due to heavy rain and breakage of the Mangeshpur Drain, the Company's stockyard at the location has been flooded with water which causes damage to the Vehicles parked in the Stockyard in the month of September 2025. The Company was adequately insured and is in the process of insurance claim with the Insurance Company.
- 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 wherever required to confirm to the current period's presentation.

For Competent Automobiles Co. Ltd.

**Raj Chopra**  
Chairman & Managing Director

Place: New Delhi

Date: November 14, 2025





**DINESH MEHTA & CO.**  
**CHARTERED ACCOUNTANTS**

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**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) REGULATIONS, 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 and half yearly ended Sep 30, 2025, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulation"), including relevant circulars issued by SEBI from time to time ("the Circulars").
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 (Ind AS 34) "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued thereunder, the Circulars 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. A review of interim financial information consists of making inquiries, primarily of persons 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 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) 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, has not disclosed the information required to be disclosed in terms of the Regulation read with Circulars, 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: 25093133 BM LY FA 2691**

**Place: New Delhi**

**Date: 14-11-2025**