



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

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**Independent Auditor's Report on Standalone Ind AS Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To,  
The Board of Directors of  
Competent Automobiles Company Limited

**Opinion**

We have audited the accompanying Standalone Ind AS Financial Results of Competent Automobiles Company Limited (hereinafter referred to as "the Company") for the year ended March 31, 2026 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "LODR Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial results:

- a. is presented in accordance with the requirements of Regulation 33 of LODR Regulations; and
- b. gives a true and fair view in conformity with recognition and measurement principles laid down in the Indian Accounting Standard – 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of the net profit (including other comprehensive income and other financial information) for the company for the quarter and year ended March 31, 2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report.

We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## **Management's Responsibility for the Standalone Ind AS Financial Results**

These standalone Ind AS financial results have been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible the preparation and presentation of these standalone Ind AS financial results that give a true and fair view of the net profit (including other comprehensive income) and other financial information of the Company in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the standalone Ind AS financial results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Standalone Ind AS Financial Results for the Quarter and year ended March 31, 2026.**

Our objectives are to obtain reasonable assurance about whether the standalone Ind AS financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone Ind AS financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Statement to express an opinion on the statement.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in (I) planning the scope of our audit work and in evaluating the results of our work; and (II) to evaluate the effect of any identified misstatements in the Statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### **Other Matters**

a. The standalone Ind AS financial results include the results for the quarter ended March 31, 2026 being the balancing figures between audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.



b. The standalone Ind AS financial results dealt with by this report has been prepared for the express purpose of filing with stock exchanges on which the Company's shares are listed. These results are based on and should be read with the audited standalone Ind AS financial statements of the Company for the year ended March 31, 2026 on which we issued an unmodified audit opinion vide our report dated 30<sup>th</sup> May, 2026

For **Dinesh Mehta & Co;**

Chartered Accountants

FRN: 000220-N

  
CA ANUP MEHTA

**PARTNER**

**UDIN: 26093133RAOHAO3712**

Date: 30<sup>th</sup> May 2026

Place: Delhi

Standalone Statement of Audited Financial Results for the Quarter and Year Ended 31-03-2026

(Rs. in Lacs)

Sr.	Particulars	Quarter Ended			Year ended	
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from Operations	55,695.05	75,945.04	50,866.56	2,23,909.86	2,13,124.33
II	Other Income	305.01	213.43	313.52	1,160.81	922.83
III	<b>Total Revenue (I+II)</b>	<b>56,000.06</b>	<b>76,158.47</b>	<b>51,180.08</b>	<b>2,25,070.67</b>	<b>2,14,047.16</b>
IV	<b>Expenses</b>					
	a) Purchases of stock-in-trade	54,004.28	56,497.72	52,676.75	1,94,880.96	1,90,747.72
	b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(5,385.99)	12,493.85	(8,388.85)	4,327.71	(1,322.22)
	c) Employee benefits expense	2,752.68	2,683.23	2,526.99	9,891.69	9,310.46
	d) Finance Cost	633.80	823.26	761.73	3,136.10	3,026.00
	e) Depreciation and amortisation expense	796.48	765.12	791.56	2,992.28	2,908.67
	f) Other expenses	1,693.73	1,759.73	1,606.18	6,403.65	6,250.55
	<b>Total expenses</b>	<b>54,494.98</b>	<b>75,022.91</b>	<b>49,974.36</b>	<b>2,21,632.39</b>	<b>2,10,921.18</b>
V	<b>Profit before Exceptional Items and Tax (III - IV)</b>	<b>1,505.08</b>	<b>1,135.56</b>	<b>1,205.72</b>	<b>3,438.28</b>	<b>3,125.98</b>
VI	Exceptional Items	306.30	-	-	306.30	-
VII	<b>Profit before tax (V - VI)</b>	<b>1,198.78</b>	<b>1,135.56</b>	<b>1,205.72</b>	<b>3,131.98</b>	<b>3,125.98</b>
VIII	<b>Tax expense</b>					
	Current Tax	351.48	335.00	335.16	876.48	935.16
	Deferred Tax	8.43	11.36	24.33	(16.92)	(64.95)
IX	<b>Profit (Loss) for the period from continuing operations (VII - VIII)</b>	<b>838.87</b>	<b>789.20</b>	<b>846.23</b>	<b>2,272.42</b>	<b>2,255.77</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>838.87</b>	<b>789.20</b>	<b>846.23</b>	<b>2,272.42</b>	<b>2,255.77</b>
XIV	<b>Other Comprehensive Income</b>					
	A (i) Items that will not be reclassified to profit or loss	(44.32)	(19.24)	148.97	(102.05)	155.22
	(ii) Income tax relating to items that will not be classified to profit or loss	(51.69)	4.85	6.38	(56.53)	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>(96.01)</b>	<b>(14.39)</b>	<b>155.35</b>	<b>(158.58)</b>	<b>163.16</b>
XV	<b>Total Comprehensive Income for the period (XIII + XIV)</b>	<b>742.86</b>	<b>774.81</b>	<b>1,001.58</b>	<b>2,113.84</b>	<b>2,418.93</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>
XVII	<b>Earnings per equity share</b>					
	(a) Basic	18.63	12.84	13.77	41.96	36.70
	(b) Diluted	18.63	12.84	13.77	41.96	36.70





Standalone Segment wise Revenue, Results and Capital Employed for the Quarter and Year Ended 31st March 2026

(Rs. in Lacs)

Sr.	Particulars	Quarter Ended			Year ended	
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		Audited	Unaudited	Audited	Audited	Audited
<b>1</b>	<b>Segment Revenue</b>					
	(a) Showroom	51,580.87	71,773.40	46,768.52	2,08,063.33	1,99,242.24
	(b) Service & Spares	4,114.18	4,171.64	4,098.04	15,846.53	13,882.09
	<b>Total</b>	<b>55,695.05</b>	<b>75,945.04</b>	<b>50,866.56</b>	<b>2,23,909.86</b>	<b>2,13,124.33</b>
	Less: Inter Segment Revenue	-	-	-	-	-
	<b>Net Sales/Income from Operations</b>	<b>55,695.05</b>	<b>75,945.04</b>	<b>50,866.56</b>	<b>2,23,909.86</b>	<b>2,13,124.33</b>
<b>2</b>	<b>Segment Results</b>					
	(Profit before unallocable exp./ income, finance cost & Tax)					
	(a) Showroom	1,398.59	1,263.04	1,147.36	3,274.49	3,305.43
	(b) Service & Spares	395.59	482.36	506.57	2,099.37	1,923.73
	<b>Sub - Total</b>	<b>1,794.18</b>	<b>1,745.40</b>	<b>1,653.93</b>	<b>5,373.87</b>	<b>5,229.16</b>
	Less: i) Finance Cost	633.80	823.26	761.73	3,136.10	3,026.00
	Add: i) Un-allocable income	38.41	213.43	313.52	894.21	922.83
	<b>Total Profit Before Tax</b>	<b>1,198.78</b>	<b>1,135.56</b>	<b>1,205.72</b>	<b>3,131.98</b>	<b>3,125.98</b>
<b>3</b>	<b>Capital Employed*</b>				<b>68,122.87</b>	<b>68,629.96</b>

\* 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 & Liabilities as on Year Ended 31st March 2026**

(Rs. in Lacs)

Particulars	31-03-2026	31-03-2025
<b>ASSETS</b>		
<b>1. Non-Current Assets</b>		
a) Property, Plant and Equipment	19,253.96	19,438.04
b) Capital Work-in-Progress	115.47	31.97
c) Right of use Assets	7,696.81	7,169.16
d) Financial Assets		
i) Investments	6,005.68	6,286.93
ii) Others Financial Assets	7,216.28	6,746.09
d) Deferred Tax Assets (Net)	500.83	540.45
e) Other Non-Current Assets	417.05	375.33
<b>2. Current Assets</b>		
a) Inventories	15,510.05	19,876.49
b) Financial Assets		
i) Trade Receivables	8,825.52	9,618.50
ii) Cash and Cash Equivalents	4,623.67	5,187.14
iii) Bank Balances other than (ii) above	3.74	4.04
iv) Other Current Financial Assets	3,505.29	2,622.56
c) Other Current Assets	7,844.40	2,625.55
<b>3. Asset Classified as Held for Sale</b>	-	-
<b>Total Assets</b>	<b>81,518.77</b>	<b>80,522.23</b>
<b>EQUITY &amp; LIABILITIES</b>		
<b>Equity</b>		
a) Equity Share Capital	627.85	627.85
b) Other Equity	38,046.02	35,993.64
<b>LIABILITIES</b>		
<b>1. Non-Current Liabilities</b>		
a) Financial Liabilities		
i) Borrowings	67.77	97.56
ii) Other Financial Liabilities	11.12	10.30
iii) Lease Liability	7,083.73	6,575.40
b) Other non-current liabilities	985.92	667.79
c) Non-Current Provisions	134.41	-
<b>2. Current Liabilities</b>		
a) Financial Liabilities		
i) Borrowings	29,351.44	31,882.55
ii) Trade Payables		
Micro and Small Enterprises	54.16	45.65
Other than Micro and Small Enterprises	530.33	720.36
iii) Other Financial Liabilities	499.18	378.28
iv) Lease Liability	1,483.10	1,354.26
b) other Current Liabilities	2,635.51	2,168.59
c) Current Provisions	8.23	-
<b>Total Equity &amp; Liabilities</b>	<b>81,518.77</b>	<b>80,522.23</b>



Standalone Cash flow statement for the year ended 31st March 2026

(Rs. in Lacs)

PARTICULARS	31-03-2026	31-03-2025
	Audited	Audited
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit before tax	3,131.98	3,125.98
Adjustments for :		
Depreciation and Amortisation	2,992.28	2,908.67
Loss/(Profit) on Sale of Property, Plant & Equipments	(32.10)	(21.44)
Impact On Lease Modification / Termination	(63.27)	(99.90)
Provision for Impairment of Property, Plant & Equipments	24.26	40.00
Provision for Obsolescence of Stock	38.73	15.00
Loss on purchase of lease vehicles	41.00	-
Unwinding interest on security Deposits(Net)	(1.60)	-
Cost on Post Employment Benefits (Gratuity)	39.86	17.72
Lease Rent Accruals	(17.17)	(17.17)
Bad Debts Written Off	-	15.42
Financial Cost	3,136.10	3,026.00
Other Non cash Loss	-	6.88
Exceptional Items	306.30	-
Interest Income	(814.13)	(516.23)
<b>Operating gain before working capital changes (A)</b>	<b>8,782.22</b>	<b>8,500.93</b>
Changes in working capital:		
(Increase)/ Decrease in Inventories	4,366.44	(1,307.22)
(Increase)/Decrease in Trade Receivables	792.98	(3,284.94)
(Increase)/Decrease in Loans and Advances	(5,567.26)	2,870.34
Increase/(Decrease) in Liabilities and Provisions	702.86	1,283.88
<b>Working Capital changes (B)</b>	<b>295.02</b>	<b>(437.93)</b>
<b>Cash generated from Operating activities before Taxes (A+B)</b>	<b>9,077.25</b>	<b>8,063.00</b>
Direct Taxes paid (net of refunds)	(763.71)	(964.37)
<b>Net cash generated from/ (used in) Operating activities</b>	<b>8,313.53</b>	<b>7,098.63</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Fixed Assets	(1,444.35)	(1,923.16)
Purchase of Capital Work-in-Progress	(115.47)	(31.97)
Proceeds from Sale of Tangible Assets	51.60	83.82
Unsecured Loan (Given to) / Return from Subsidiary	912.97	(4,182.00)
Interest received	814.13	455.74
(Increase) / Decrease in Fixed Deposits	(2,029.43)	713.36
<b>Net cash generated from / (used in) investing activities</b>	<b>(1,810.54)</b>	<b>(4,884.22)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds/(Repayment) from Bank and other Borrowings	(2,531.11)	5,751.86
Proceeds/(Repayment) from Long Term Bank Borrowings	(29.79)	(27.31)
Repayment of lease liability	(1,970.93)	(1,792.47)
Financial expenses paid	(2,473.47)	(2,404.95)
Dividend paid	(61.46)	(61.46)
<b>Net cash generated from/ (used in) financing activities</b>	<b>(7,066.76)</b>	<b>1,465.66</b>
<b>INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(563.77)</b>	<b>3,680.07</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>4,627.41</b>	<b>5,191.17</b>
<b>Component of Cash and Bank balance</b>		
Cash and cash equivalents include :		
Cash on hand	184.93	391.69
Cheques on hand	39.61	29.56
<b>Balances with Banks:</b>		
Current accounts	1,248.24	1,002.12
Fixed deposits with original maturity of more than 90 days	3,150.88	3,763.77
<b>Cash and cash equivalents at the end of the year</b>	<b>4,623.67</b>	<b>5,187.14</b>
<b>Add:</b>		
Unpaid Dividend	3.74	4.04
<b>Cash and Bank balances at the end of the year</b>	<b>4,627.41</b>	<b>5,191.17</b>



**NOTES:**

- 1 The Standalone financial results of the company for the quarter and year ended March 31, 2026 extracted from the audited financial statements, have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 30, 2026. The Statutory Auditors of the Company have issued an unmodified opinion on the above financial results.
- 2 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 Obligations and Disclosure Requirements) Regulations, 2015.
- 3 For Standalone Financial Figures for the quarters ended March 31, 2026 and March 31, 2025 represents the balancing figures between the audited figures in respect of full financial year and published year to date reviewed figures upto the nine months ended December 31, 2025 and December 31, 2024 respectively.
- 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 the 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 The Board of Directors has recommended a dividend @ 10% i.e. ₹1/- per equity share of ₹10/- each for the financial year 2025-26, subject to the approval of members in their ensuing Annual General Meeting.
- 7 On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has considered restructured compensation of its employees with effect from April 1, 2026, and assessed the impact of the changes, consistent with the Labour Codes, draft rules, FAQs and legal opinion. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the Company has presented such incremental impact under "Exceptional Items" in the standalone statement of profit and loss for the year ended March 31, 2026 amounting to ₹142.64 lakhs. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.
- 8 During the year ended 31st March 2026, the Company's operations at Bahadurgarh were adversely affected due to heavy rainfall and the breach of the Mangeshpur Drain. Consequently, the Company's stockyard at the said location was flooded in September 2025, resulting in damage to vehicles parked therein.  
The Company is adequately insured, and the insurance claim is currently under process. Based on the assessment carried out, the Company has estimated a loss of ₹147.79 lakhs, after considering standard and other applicable deductions. The said loss has been disclosed under the head "Exceptional Items" in the Statement of Profit and Loss.
- 9 During the quarter ended 31st March 2026, the Company's operations at Una, Himachal Pradesh, were adversely affected due to a fire incident that occurred in March 2026. As a result, the Company's premises at the said location suffered damage, including spares, MGA stock, furniture and fixtures, office equipment, and machinery.  
The Company is adequately insured, and the insurance claim is currently under process. Based on the assessment carried out, the Company has estimated a loss of ₹15.87 lakhs; after considering standard and other applicable deductions. The estimated loss has been disclosed under the head "Exceptional Items" in the Statement of Profit and Loss.
- 10 The CMD & the CFO certificate in respect of the above results in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been placed before the board.
- 11 The previous year's 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 DirectorPlace: New Delhi  
Date: May 30, 2026



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

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**Independent Auditor's Report on Consolidated Ind AS Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To,  
The Board of Directors of  
Competent Automobiles Company Limited

**Opinion**

We have audited the accompanying consolidated Ind AS Financial Results of **Competent Automobiles Co. Ltd.** (hereinafter referred to as "Holding Company") and its subsidiary namely "**Competent Kashmir Automobiles Private Limited**" (the holding company and its subsidiary collectively referred as the Group) for the year ended March 31, 2026 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us separate audited Ind AS financial statements of the subsidiary, the aforesaid consolidated financial results:

- a. include the annual financial information of its Subsidiary Company
- b. are presented in accordance with the requirements of Regulation 33 of the LODR Regulations; and
- c. gives a true and fair view in conformity with recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 (the "Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2026.

**Basis for Opinion.**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143 (10) of the Act. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Results* section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the consolidated Ind AS financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their

reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.

### **Management's Responsibility for the Consolidated Ind AS Financial Results**

These Consolidated Ind AS financial results have been prepared on the basis of the consolidated Ind AS annual financial statements. The Holding Company's Board of Directors are responsible the preparation and presentation of these consolidated Ind AS financial results that give a true and fair view of the net profit (including other comprehensive income) and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the listing requirement. The respective Board of Directors of the Companies of the Holding Company and its subsidiary are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the consolidated Ind AS financial results, the respective Board of Directors of the Holding Company and its subsidiary are responsible for assessing the ability of the Group, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the Holding Company and its subsidiary are also responsible for overseeing the financial reporting process of the Group.

### **Auditor's Responsibilities for the Audit of the Consolidated Financial Results for the quarter and year ended March 31, 2026**

Our objectives are to obtain reasonable assurance about whether the consolidated Ind AS financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated Ind AS financial results.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated Ind AS financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated financial results made by the management and board of directors.
- Conclude on the appropriateness of Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated Ind AS financial results, including the disclosures, and whether the consolidated Ind AS financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the LODR Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the financial results of the entities or business activities within the Group to express an opinion on the consolidated financial results. We are responsible for the direction, supervision and performance of the audit of the financial results of such entities included in the consolidated Ind AS financial results of which we are the independent auditors.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in (I) planning the scope of our



audit work and in evaluating the results of our work; and (II) to evaluate the effect of any identified misstatements in the Statements.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated Ind AS financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### **Other Matters**

a. The consolidated Ind AS financial results include the results for the quarter ended March 31, 2026 being the balancing figures between audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

b. The consolidated financial results dealt with by this report has been prepared for the express purpose of filing with stock exchanges on which the Company's shares are listed. These results are based on and should be read with the audited consolidated Ind AS financial statements of the Group for the year ended March 31, 2026 on which we issued an unmodified audit opinion vide our report dated 30<sup>th</sup> May, 2026.

**For Dinesh Mehta & Co;**

**Chartered Accountants**

FRN : 000220-N



CA ANUP MEHTA

**PARTNER**

**UDIN: 26093133BZMESY4293**

Date: 30<sup>th</sup> May, 2026

Place: Delhi



Consolidated Statement of Audited Financial Results for the Year Ended 31-03-2026

(Rs. in Lacs)

Sr.	Particulars	Quarter Ended			Year ended	
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from Operations	61,994.95	83,399.35	51,621.50	2,43,360.31	2,13,879.27
II	Other Non Operating Revenue	243.07	146.66	257.44	897.36	866.74
III	<b>Total Revenue (I+II)</b>	<b>62,238.02</b>	<b>83,546.01</b>	<b>51,878.94</b>	<b>2,44,257.66</b>	<b>2,14,746.01</b>
IV	<b>Expenses</b>					
	a) Purchases of stock-in-trade	60,533.42	62,101.29	54,379.14	2,13,167.76	1,92,450.11
	b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(6,286.09)	13,641.57	(9,387.04)	3,654.62	(2,320.41)
	c) Employee benefits expense	3,034.54	2,983.24	2,575.42	10,790.07	9,358.89
	d) Finance Cost	696.55	894.17	767.20	3,347.76	3,031.47
	e) Depreciation and amortisation expense	877.66	847.80	807.91	3,294.38	2,925.02
	f) Other expenses	1,830.22	1,907.97	1,632.34	6,840.61	6,276.70
	<b>Total expenses</b>	<b>60,686.28</b>	<b>82,376.04</b>	<b>50,774.97</b>	<b>2,41,095.20</b>	<b>2,11,721.79</b>
V	<b>Profit before Exceptional Items and Tax (III - IV)</b>	<b>1,551.74</b>	<b>1,169.97</b>	<b>1,103.97</b>	<b>3,162.47</b>	<b>3,024.23</b>
VI	Exceptional Items	315.36	-	-	315.36	-
VII	<b>Profit before tax (V - VI)</b>	<b>1,236.38</b>	<b>1,169.97</b>	<b>1,103.97</b>	<b>2,847.11</b>	<b>3,024.23</b>
VIII	<b>Tax expense</b>					
	Current Tax	351.48	335.00	335.16	876.48	935.16
	Deferred Tax	19.59	63.31	28.64	(85.65)	(60.64)
IX	<b>Profit (Loss) for the period from continuing operations (VII - VIII)</b>	<b>865.31</b>	<b>771.66</b>	<b>740.17</b>	<b>2,056.28</b>	<b>2,149.71</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>865.31</b>	<b>771.66</b>	<b>740.17</b>	<b>2,056.28</b>	<b>2,149.71</b>
XIV	<b>Other Comprehensive Income</b>					
	A (i) Items that will not be reclassified to profit or loss	258.49	(19.24)	158.58	200.77	164.83
	(ii) Income tax relating to items that will not be classified to profit or loss	(51.93)	4.85	6.38	(56.77)	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>206.57</b>	<b>(14.39)</b>	<b>164.96</b>	<b>144.00</b>	<b>172.77</b>
XV	<b>Total Comprehensive Income for the period (XIII + XIV)</b>	<b>1,071.88</b>	<b>757.27</b>	<b>905.13</b>	<b>2,200.28</b>	<b>2,322.48</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>
XVII	<b>Earnings per equity share</b>					
	(a) Basic	19.21	12.56	12.04	38.59	34.98
	(b) Diluted	19.21	12.56	12.04	38.59	34.98





Consolidated Segment wise Revenue, Results and Capital Employed for the Year Ended 31-03-2026

(Rs. in Lacs)

Sr.	Particulars	Quarter Ended			Year ended	
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		Audited	Unaudited	Audited	Audited	Audited
<b>1</b>	<b>Segment Revenue</b>					
	(a) Showroom	57,767.00	79,096.26	47,519.38	2,27,087.35	1,99,993.10
	(b) Service & Spares	4,227.95	4,303.09	4,102.12	16,272.95	13,886.16
	<b>Total</b>	<b>61,994.95</b>	<b>83,399.35</b>	<b>51,621.50</b>	<b>2,43,360.31</b>	<b>2,13,879.27</b>
	Less: Inter Segment Revenue	-	-	-	-	-
	<b>Net Sales/Income from Operations</b>	<b>61,994.95</b>	<b>83,399.35</b>	<b>51,621.50</b>	<b>2,43,360.31</b>	<b>2,13,879.27</b>
<b>2</b>	<b>Segment Results</b> (Profit before unallocable exp./ income, finance cost & Tax)					
	(a) Showroom	1,399.49	1,420.98	1,122.73	3,277.20	3,280.80
	(b) Service & Spares	290.37	496.50	491.01	2,020.32	1,908.17
	<b>Sub - Total</b>	<b>1,689.86</b>	<b>1,917.48</b>	<b>1,613.74</b>	<b>5,297.52</b>	<b>5,188.97</b>
	Less: i) Finance Cost	696.55	894.17	767.21	3,347.76	3,031.48
	Add: i) Un-allocable income	243.07	146.66	257.44	897.36	866.74
	<b>Total Profit Before Tax</b>	<b>1,236.38</b>	<b>1,169.97</b>	<b>1,103.97</b>	<b>2,847.11</b>	<b>3,024.23</b>
<b>3</b>	<b>Capital Employed*</b>				<b>71,149.61</b>	<b>69,056.77</b>

\* 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 Year Ended 31st March 2026**

(Rs. in Lacs)

Particulars	31-03-2026	31-03-2025
<b>ASSETS</b>		
<b>1. Non-Current Assets</b>		
a) Property, Plant and Equipment	22,477.28	22,396.39
b) Capital Work-in-Progress	199.38	31.97
c) Right of use Assets	8,759.48	7,506.77
d) Financial Assets	-	-
i) Investments	6,307.15	6,286.55
ii) Others Financial Assets	4,034.15	2,600.95
d) Deferred Tax Assets (Net)	565.02	536.14
e) Other Non-Current Assets	510.88	561.77
<b>2. Current Assets</b>		
a) Inventories	17,181.34	20,874.69
b) Financial Assets		
i) Trade Receivables	9,337.92	10,040.75
ii) Cash and Cash Equivalents	4,784.26	5,197.90
iii) Bank Balances other than (ii) above	3.74	4.04
iv) Other Current Financial Assets	2,875.85	2,222.30
c) Other Current Assets	8,831.28	3,178.81
<b>3. Asset Classified as Held for Sale</b>	-	-
<b>Total Assets</b>	<b>85,867.73</b>	<b>81,439.03</b>
<b>EQUITY &amp; LIABILITIES</b>		
<b>Equity</b>		
a) Equity Share Capital	627.85	627.85
b) Other Equity	38,036.02	35,897.20
<b>LIABILITIES</b>		
<b>1. Non-Current Liabilities</b>		
a) Financial Liabilities		
i) Borrowings	543.25	620.82
ii) Other Non-Current financial liabilities	11.12	10.30
iii) Lease Liability	8,127.84	6,911.43
b) Other non-current liabilities	985.92	667.79
c) Non-Current Provisions	142.95	-
<b>2. Current Liabilities</b>		
a) Financial Liabilities		
i) Borrowings	31,866.15	31,882.55
ii) Trade Payables		
Micro and Small Enterprises	54.16	45.65
Other than Micro and Small Enterprises	593.74	1,543.98
iii) Other Financial Liabilities	664.03	387.08
iv) Lease Liability	1,548.29	1,372.34
b) Other Current Liabilities	2,657.66	1,472.04
c) Current Provisions	8.74	-
<b>Total Equity &amp; Liabilities</b>	<b>85,867.73</b>	<b>81,439.03</b>



Consolidated Cash flow statement for the year ended 31st March 2026

(Rs. in Lacs)

PARTICULARS	31-03-2026	31-03-2025
	Audited	Audited
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit before tax	2,847.11	3,024.23
Adjustments for :		
Depreciation and Amortisation	3,294.38	2,925.02
Loss/(Profit) on Sale of Property, Plant & Equipments	(32.10)	(21.44)
Impact On Lease Modification / Termination	(63.27)	(99.90)
Provision for Impairment of Property, Plant & Equipments	24.26	40.00
Provision for Obsolescence of Stock	38.73	15.00
Loss on purchase of lease vehicles	41.00	-
Unwinding Interest on security Deposits(Net)	(1.60)	-
Cost on Post Employment Benefits (Gratuity)	50.68	19.67
Lease Rent Accruals	(17.17)	(17.17)
Bad Debts Written Off	-	15.42
Financial Cost	3,347.76	3,087.66
Other Non cash Loss	-	6.88
Interest Income	(547.92)	(516.33)
Exceptional Items	315.36	-
Preliminary Expenses	0.07	0.17
<b>Operating gain before working capital changes (A)</b>	<b>9,297.28</b>	<b>8,479.20</b>
Changes in working capital:		
(Increase)/ Decrease in Inventories	3,693.35	(2,305.41)
(Increase)/Decrease in Trade Receivables	702.83	(3,707.19)
(Increase)/Decrease in Loans and Advances	(5,909.19)	2,528.37
Increase/(Decrease) in Liabilities and Provisions	980.14	1,351.81
<b>Working Capital changes (B)</b>	<b>(532.87)</b>	<b>(2,132.42)</b>
<b>Cash generated from Operating activities before Taxes (A+B)</b>	<b>8,764.42</b>	<b>6,346.78</b>
Direct Taxes paid (net of refunds)	(756.38)	(990.08)
<b>Net cash generated from/ (used in) Operating activities</b>	<b>8,008.03</b>	<b>5,356.70</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Property, Plant & Equipments	(1,950.69)	(4,844.03)
Purchase of Capital Work-in-Progress	(199.38)	(31.97)
Proceeds from Sale of Tangible Assets	51.60	83.82
Interest received	547.92	455.84
(Increase) / Decrease in Fixed Deposits	(2,029.82)	707.96
<b>Net cash generated from / (used in) Investing activities</b>	<b>(3,580.37)</b>	<b>(3,628.39)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds/(Repayment) from Bank and other Borrowings	(16.40)	5,751.86
Proceeds/(Repayment) from Long Term Bank Borrowings	(77.57)	495.94
Repayment of lease liability	(2,046.61)	(1,828.87)
Financial expenses paid	(2,639.57)	(2,404.95)
Dividend paid	(61.46)	(61.46)
<b>Net cash generated from/ (used in) financing activities</b>	<b>(4,841.60)</b>	<b>1,952.52</b>
<b>INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(413.94)</b>	<b>3,680.83</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>4,788.00</b>	<b>5,201.94</b>
<b>Component of Cash and Bank balance</b>		
Cash and cash equivalents include :		
Cash on hand	192.00	396.00
Cheques on hand	39.61	29.56
<b>Balances with Banks:</b>		
Current accounts	1,401.77	1,008.57
Fixed deposits with original maturity of less than 90 days	3,150.88	3,763.77
<b>Cash and cash equivalents at the end of the year</b>	<b>4,784.26</b>	<b>5,197.90</b>
<b>Add:</b>		
Unpaid Dividend	3.74	4.04
<b>Cash and Bank Balances at the end of the year</b>	<b>4,788.00</b>	<b>5,201.94</b>



**Notes:**

- 1 The Consolidated financial results of the company for the quarter and year ended March 31, 2026 extracted from the audited financial statements, have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 30, 2026. The Statutory Auditors of the Company have issued an unmodified opinion on the above financial results.
- 2 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 Obligations and Disclosure Requirements) Regulations, 2015.
- 3 For Consolidated Financial Figures for the quarters ended March 31, 2026 and March 31, 2025 represents the balancing figures between the audited figures in respect of full financial year and published year to date reviewed figures upto the nine months ended December 31, 2025 and December 31, 2024 respectively.
- 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 the 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 The Board of Directors has recommended a dividend @ 10% i.e. ₹1/- per equity share of ₹10/- each for the financial year 2025-26, subject to the approval of members in their ensuing Annual General Meeting.
- 7 On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company and the Group has considered restructured compensation of its employees with effect from April 1, 2026, and assessed the impact of the changes, consistent with the Labour Codes, draft rules, FAQs and legal opinion. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the Group has presented such incremental impact as under "Exceptional Items" in the consolidated statement of profit and loss for the year ended March 31, 2026 amounting to ₹151.70 lakhs respectively. The Group continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.
- 8 During the year ended 31st March 2026, the Group's operations at Bahadurgarh were adversely affected due to heavy rainfall and the breach of the Mangeshpur Drain. Consequently, the Group's stockyard at the said location was flooded in September 2025, resulting in damage to vehicles parked therein.

The Group is adequately insured, and the insurance claim is currently under process. Based on the assessment carried out, the Group has estimated a loss of ₹147.79 lakhs, after considering standard and other applicable deductions. The said loss has been disclosed under the head "Exceptional Items" in the Statement of Profit and Loss.
- 9 During the quarter ended 31st March 2026, the Group's operations at Una, Himachal Pradesh, were adversely affected due to a fire incident that occurred in March 2026. As a result, the Group's premises at the said location suffered damage, including spares, MGA stock, furniture and fixtures, office equipment, and machinery.

The Group is adequately insured, and the insurance claim is currently under process. Based on the assessment carried out, the Group has estimated a loss of ₹15.87 lakhs, after considering standard and other applicable deductions. The estimated loss has been disclosed under the head "Exceptional Items" in the Statement of Profit and Loss.
- 10 The CMD & the CFO certificate in respect of the above results in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been placed before the board.
- 11 The previous year's comparative figures have been restated, regrouped and rearranged as per Ind AS to make them comparable.

Place: New Delhi  
Date: May 30, 2026



For Competent Automobiles Co. Ltd.

*Raj Chopra*  
Raj Chopra  
Chairman & Managing Director