

14th February, 2020

**To,
The Secretary
Corporate Relationship Department
BSE Limited
1st Floor, Phiroze Jeejeebhoy Tower,
Dalal Street, Mumbai- 400001**

ISIN: INE706C01028 - AUTO PINS (INDIA) LTD

**SUB - UNAUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY FOR
THE THIRD QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2019 AS PER
REGULATIONS 33 OF SEBI (LISTING OBLIGATIONS & DISCLOSURE
REQUIREMENTS) REGULATIONS, 2015 (LODR)**

1. We have to inform you that pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board at its meeting held today, inter alia considered and approved Unaudited Standalone Financial Results of the Company for the Third quarter and Nine months ended 31st December, 2019.
2. In this connection, we enclose herewith the following:
 - i) Unaudited Standalone Financial Results for the Third quarter and Nine months ended 31st December, 2019.
 - ii) The Limited Review Report by the Statutory Auditors of the Company on the above stated financial results
3. The results are also being published in the newspapers, in the prescribed format.

Kindly take the same on your record.

Thanking You

For **AUTO PINS (INDIA) LTD**

(Signature)
For **AUTO PINS INDIA LTD.**
RAJBIR SINGH
COMPLIANCE OFFICER

S. RAJBIR SINGH
Managing Director



DHARAM TANEJA ASSOCIATES

CHARTERED ACCOUNTANTS

Independent Auditor's Limited Review Report on the Quarterly Unaudited Financial Results of Auto Pins (India) Limited pursuant to Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended

Review report to,
The Board of Directors of
AUTO PINS (INDIA) LIMITED

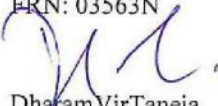
We have reviewed the accompanying statement of unaudited Ind AS financial results of **AUTO PINS (INDIA) LIMITED** (the "Company") for quarter ended 31st December, 2019 and year to date results for the period from 1st April 2019 to 31st December 2019 (the "Statement") attached herewith, being submitted by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the 'Regulation'), as amended.

The preparation of the Statement 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 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended, read with the circular is the responsibility of the Company's management and has been approved by the Board of the Directors of the Company. Our responsibility is to issue a report on these statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, *Engagements to Review Financial Statements* 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Dharam Taneja Associates
Chartered Accountants
ERN: 03563N


Dharam Vir Taneja
(Partner)

(M. No. 007718)

UDIN: 20007718AAAAAS8074

Place: New Delhi
Date: 14/02/2020



Un-Audited Financial Results for the quarter and Nine months ended December 2019 (Rs. in Lakhs)						
Particulars	Quarter Ended			Nine months ended		Year Ended
	3 months ended in current year	Preceding 3 months ended in current year	Corresponding 3 months ended in the previous year	9 months ended in current year	9 months ended in previous year	Previous Year ended
	(31/12/2019)	(30/09/2019)	(31/12/2018)	(31/12/2019)	(31/12/2018)	(31/03/2019)
	Unaudited	Unaudited	Unaudited	Un-audited	Un-audited	Audited
I Revenue From Operations	628.88	740.84	886.37	2152.01	2615.64	3586.24
II Other Income	11.03	12.35	2.39	29.67	34.87	40.88
III Total Income (I+II)	639.91	753.19	888.76	2181.68	2650.51	3627.12
IV EXPENSES						
a Cost of materials consumed	398.29	449.10	535.38	1406.88	1586.31	2279.27
b Purchases of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	0.00
c Changes in inventories of finished goods, Stock-in-Trade and Work-in-progress	41.95	60.75	14.53	101.03	34.74	-56.43
d Employee benefits expense	58.44	57.02	59.02	181.35	162.31	241.68
e Finance costs	2.80	3.77	3.50	10.39	9.60	14.67
f Depreciation and amortization expense	11.10	10.80	12.00	32.62	27.91	36.55
g Power & Fuel	49.10	58.15	80.60	172.82	244.63	322.26
h Other expenses	64.93	95.95	172.73	237.01	545.64	739.75
Total expenses (IV)	626.61	735.54	877.76	2142.11	2611.14	3577.75
V Profit/(loss) before exceptional items and tax (III-IV)	13.30	17.65	11.00	39.57	39.37	49.39
VI Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII Profit/(loss) before tax (V-VI)	13.30	17.65	11.00	39.57	39.37	49.39
VIII Tax expense:						
(1) Current tax	2.56	3.40	2.12	7.62	6.46	9.50
(2) Deferred tax						-23.10
IX Profit (Loss) for the period from continuing operations (VII-VIII)	10.75	14.25	8.88	31.96	32.91	62.99
X Profit/(loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XI Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XII Profit/(loss) from Discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
XIII Profit/(loss) for the period (IX+XII)	10.75	14.25	8.88	31.96	32.91	62.99
XIV Other Comprehensive Income						
A (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
B (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
XV Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	10.75	14.25	8.88	31.96	32.91	62.99
XVI Earnings per equity share (for continuing operation):				0.00		
(1) Basic	0.19	0.25	0.16	0.56	0.58	1.10
(2) Diluted	0.19	0.25	0.16	0.56	0.58	1.10
XVII Earnings per equity share (for discontinued operation):						
(1) Basic						
(2) Diluted						
XVIII Earnings per equity share (for discontinued & continuing operations):						
(1) Basic	0.19	0.25	0.16	0.56	0.58	1.10
(2) Diluted	0.19	0.25	0.16	0.56	0.58	1.10

Notes:

- The above unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 14th February, 2020 and have undergone "Limited Review" by the Statutory auditors of the Company.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India.
- The Chief Operating Decision Maker "CODM" reviews the operations of the Company as a whole, hence there are no reportable segments as per Ind AS 108 "Operating Segments".
- The Company has adopted Ind AS 116 w.e.f. April 1, 2019 using the modified retrospective approach. Accordingly, the comparatives have not been retrospectively adjusted. The adoption of Ind AS 116 did not have any significant impact on the financial results of the Company.
- The Taxation Laws (Amendment) Ordinance 2019 inserted section 115BAA in the Income Tax Act, 1961, which provides an option to the Company for paying Income tax at reduced rates effective April 1, 2019 as per provisions/conditions provided therein. The Company is in the process of evaluating the impact of this ordinance before it chooses to exercise the said.
- No Provision has been made for leave salary and gratuity of employee (amount unascertained), and the same are being accounted for on cash basis.
- Previous period figures have been regrouped/re-arranged, wherever necessary.

For **AUTO PIN (INDIA) LTD.**
 For Auto Pins (India) Limited

Managing Director: **RABIR SINGH**
 DIN: 00176574
 Managing Director

Date: 14/02/2020
 Place: New Delhi

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