

**13<sup>th</sup> February, 2024**

To,

**The Secretary  
BSE Limited  
The Stock Exchange, Mumbai  
Corporate Relationship Department  
Phiroze Jeejeebhoy Tower,  
Dalal Street, Mumbai- 400001**

**Sub: Unaudited Standalone Financial Results of the Company for the Third Quarter ended 31<sup>st</sup> December, 2023 as per Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015**

**Ref: - AUTO PINS (INDIA) LIMITED (Scrip Code: 531994)**

**Dear Sir/Madam,**

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 on **Tuesday, 13<sup>th</sup> February, 2024 at 4:00 p.m.** and concluded at 4:30 p.m. inter alia considered and approved Unaudited Standalone Financial Results of the Company for the Third Quarter ended **31<sup>st</sup> December, 2023**.
2. In this connection, we enclose herewith the following:
  - i) Unaudited Standalone Financial Results for the Third Quarter ended **31<sup>st</sup> December, 2023**.
  - ii) The Limited Review Report by the Statutory Auditors of the Company on the above stated financial results.

Registered Office:

Shop No. 40, 1st Floor, India Mall, Community Centre New Friends Colony, New Delhi-110025

M: 7827937904 | E: autopinsdelhi@gmail.com | W: [www.autopinsindia.com](http://www.autopinsindia.com)



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3. The results are also being published in the newspapers, in the prescribed format.

**Kindly take on record of the above.**

**Thanking you  
Yours faithfully**

**For and on behalf of Auto Pins (India) Limited**

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CHAURASI  
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SOMYA  
CHAURASIA  
Date: 2024.02.13  
17:13:45 +05'30'

**Somya Chaurasia**

**(Company Secretary & Compliance officer)**

**M NO.A70307**

**Registered Office:**

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# SANJAY RAWAL & CO.

CHARTERED ACCOUNTANTS

OFFICE: A-146, G.F. DAYANAND COLONY, LAJPAT NAGAR -IV, NEW DELHI-110024  
PHONE: 26421822, 26282518, Email: [casanjayrawal@gmail.com](mailto:casanjayrawal@gmail.com)

Limited Review Report on unaudited standalone financial results of Auto Pins India Limited for the quarter ended 31 December 2023 and year to date results for the period from 1 April 2023 to 31 December 2023 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

The Board of Directors of  
AUTO PINS (INDIA) LIMITED

We have reviewed the accompanying statement of unaudited standalone financial results of AUTO PINS (INDIA) LIMITED (the "Company") for quarter ended 31 December 2023 and year to date results for the period from 1 April 2023 to 31 December 2023 (the "Statement").

This Statement, which is the responsibility of the Company's management and approved by the Board of the Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulation"). Our responsibility is to issue a report on the statement based on our review.

We conducted our review of the statement in accordance with the Standard on Review Engagement (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.

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 applicable Indian Accounting Standards (Ind AS) and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Sanjay Rawal & Company  
Chartered Accountants  
FRN: 012820N

Sanjay Rawal  
(Partner)  
(M. No. 088156)

UDIN: 24088156BKGPHM1302



Place: New Delhi

Date: 13/02/2024

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
	(31/12/2023)	(30/09/2023)	(31/12/2022)	(31/12/2023)	(31/12/2022)	(31/03/2023)
	Unaudited	Unaudited	Unaudited	Un-audited	Un-audited	Audited
I Revenue From Operations	1754.14	1291.87	1013.32	4654.20	2887.68	4543.51
II Other Income	2.30	1.14	6.33	6.52	21.01	25.38
<b>III Total Income (I+II)</b>	<b>1756.43</b>	<b>1293.02</b>	<b>1019.65</b>	<b>4660.72</b>	<b>2908.69</b>	<b>4568.89</b>
<b>IV EXPENSES</b>	<b>1412.87</b>	<b>1055.82</b>	<b>855.79</b>	<b>3970.19</b>	<b>2599.93</b>	<b>3987.44</b>
a Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
b Purchases of Stock-in-Trade	54.89	10.57	-20.23	-69.53	-196.16	-204.45
c Changes in inventories of finished goods, Stock-in-Trade and Work-in-progress	88.41	77.47	56.46	247.04	170.62	238.82
d Employee benefits expense	20.42	17.25	8.96	54.51	24.88	44.15
e Finance costs	14.25	14.25	13.00	40.50	38.02	50.58
f Depreciation and amortization expense	29.76	31.48	21.00	95.35	69.46	100.30
g Power & Fuel	91.62	53.33	65.01	212.55	162.87	264.24
h Other expenses	1712.22	1260.17	1000.00	4550.60	2869.62	4481.08
<b>Total expenses (IV)</b>	<b>1712.22</b>	<b>1260.17</b>	<b>1000.00</b>	<b>4550.60</b>	<b>2869.62</b>	<b>4481.08</b>
V Profit before tax for the period (III- IV)	44.21	32.84	19.65	110.13	39.07	87.81
VI Income tax expense:	0.00	0.00	0.00	0.00	0.00	0.00
(1) Current tax	0.00	0.00	0.00	0.00	0.00	3.26
(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	3.26
VII Total Tax Expenses	0.00	0.00	0.00	0.00	0.00	3.26
VIII Net Profit after tax for the period (V-VII)	44.21	32.84	19.65	110.13	39.07	84.55
IX Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
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
X Total Comprehensive Income for the period (VIII+IX) (Comprising Profit and Other Comprehensive Income for the period)	44.21	32.84	19.65	110.13	39.07	84.55
XI Paid Up Equity Share Capital (Face Value per share Rs. 10 each)	570.71	570.71	570.71	570.71	570.71	570.71
XII Other Equity Excluding Revaluation Reserves	N.A	N.A	N.A	N.A	N.A	150.07

FOR AND ON BEHALF OF AUTO PINS INDIA LTD.

S. RAJIB SINGH  
Managing Director

Registered Office

Shop No. 40, 1st Floor, India Mall, Community Centre New Friends Colony, New Delhi 110025  
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CIN: L34300DL1975PLC007994



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XIII	EARNINGS PER SHARE (EPS) (of 10/- each) (not annualised):					
	(1) Basic	0.77	0.58	0.34	1.93	0.68
	(2) Diluted	0.77	0.58	0.34	1.93	0.68

**NOTES TO STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2023**

- The above financial results of AUTO PINS (INDIA) LIMITED have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 13/02/2024. The audit report of the Statutory Auditors is being filed with Bombay Stock Exchange.
- These financials results have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
- The Board of Directors have not recommended any Dividend for the year.
- The company is engaged in the business of manufacturing of leaf and Parabolic springs that constitute a single reporting business segment. Accordingly, in line with the provisions of IND AS 108 - Operating Segments, no segment disclosures are required.
- No Provision has been made for leave salary and gratuity of employee (amount unascertained), and the same are being accounted for on cash basis.
- Limited Review: The Limited Review, as required under Regulation 33 and Regulation 52(4) read with Regulation 63(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as prescribed in Securities and Exchange Board of India operational circular SEBI/HO/DDHS/P/CIR/2021/613 dated August 10, 2021 has been completed by the Statutory Auditors.

For AUTO PINS INDIA LTD.  
 For Auto Pins (India) Limited

*S. Rajbir Singh*  
**S. RAJBIR SINGH**  
 Managing Director

Managing Director : RAJBIR SINGH  
 DIN: 00176574

Date: 13/02/2024  
 Place: New Delhi

**Registered Office**

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