

16 Industrial Area, NIT Faridabad-121001 Haryana, India T: +91-129-4155691-92 E: autopinsindia@gmail.com CIN: L34300DL1975PLC007994 GSTIN: 06AAACA0193P1ZL

14th February, 2025

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 31st December, 2024 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 **Friday**, 14<sup>th</sup> **February**, 2025 at 4:00 p.m. and concluded at 4:35 p.m. inter alia considered and approved Unaudited Standalone Financial Results of the Company for the Third Ouarter ended 31<sup>st</sup> December, 2024.
- 2. In this connection, we enclose herewith the following:
  - i) Unaudited Standalone Financial Results for the Third Quarter ended 31st December, 2024.
  - ii) The Limited Review Report by the Statutory Auditors of the Company on the above stated financial results.





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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

SOMYA

Digitally signed by SOMYA CHAURASIA

CHAURASIA

Date: 2025.02.14

16:38:31 +05'30'

Somya Chaurasia

(Company Secretary & Compliance officer)

M NO.A70307

**Encl: as above** 





# 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

Limited Review Report on unaudited standalone financial results of Auto Pins India Limited for the quarter ended 31 December 2024 and year-to-date results for the period from 1 April 2024 to 31 December 2024 pursuant to Regulation 33 and Regulation 52(4) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, as prescribed in Securities and Exchange Board of India operational circular SEBI/HO/DDHS/P/CIR/2021/613 dated 10 August 2021, as amended

To 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 31st December, 2024 and year-to-date results for the period from 1 April 2024 to 31 December 2024 ("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 and Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, ("Listing Obligations") as prescribed in Securities and Exchange Board of India operational circular SEBI/HO/DDHS/P/CIR/2021/613 dated 10 August 2021, as amended. Our responsibility is to issue a report on these statements based on our review.

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.

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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52(4) of the Listing Regulations, as prescribed in Securities and Exchange Board of India operational circular SEBI/HO/DDHS/P/CIR/202 1/613 dated 10 August 2021, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Sanjay Rawal & Company

Chartered Accountants FRN: 12,20N

Sanray Rawal (Partner)

(M. No. 088156)

UDIN: 25088156BMNXRS8470

Place: New Delhi Date: 14/02/2025



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						(Rs. In Lakhs, exc	ept per share data)
_			Quarter Ended		Nine Mon	Year Ended	
	Particulars	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 Yea ended
-		(31/12/2024)	(30/09/2024)	(31/12/2023)	(31/12/2024)	(31/12/2023)	(31/03/2024
$\rightarrow$		Unaudited	Unaudited	Unaudited	Un-audited	Un-audited	Audited
	Revenue From Operations	948.14	1054.73	1754.14	3293.38	4654.20	6459.53
_	Other Income	3,72	2.98	2.30	10.41	6.52	39.96
11	Total Income (I+II)	951.86	1057.71	1756.44	3303.79	4660.72	6499.49
-	EXPENSES						
	Cost of materials consumed	620.60	682.38	1412.87	2215.14	3970.19	5288.15
-		0.00	0.00	0.00	0.00	0.00	0.00
	Purchases of Stock-in-Trade Changes in inventories of finished goods, Stock-in-	-28.96	1.58	54.89	-73.38	-69.53	-11.78
C	Trade and Work-in-progress	25.50	2.00				
	Employee benefits expense	82.41	88.87	88.41	267.83	247.04	357,79
-		16.24	18.25	20.42	51.33	54.51	76.90
_	Finance costs Depreciation and amortization expense	14.74	14.68	14.25	43.92	40.50	56.62
f	Power & Fuel	150.37	157.09	29.76	497.32	95.35	132.21
8	Other expenses	89.33	85.92	91.62	273.75	212.55	434.85
h .	Total expenses (IV)	944.72	1048.77	1712.22	3275.92	4550.61	6334.74
		7.13	8.94	44.21	27.87	110.13	164.75
V	Profit before tax for the period (III- IV)	7113	9.37	7,1,5,5			-
VI	Income tax expense:					200000	0.00
	(1) Current tax	1.02	1.46	0.00	4.62	0.00	0.00
	(Z) Deferred tax	0.06	0.84	0.00	3,60	0.00	61.26
VII	Total Tax Expenses	1.09	2.30	0.00	8.23	0.00	61.26
VIII	Net Profit after tax for the period (V-VII)	6.05	6.64	44.21	19.65	110.13	103.49
IX	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
X	Total Comprehensive Income for the period (VIII+IX) (Comprising Profit and Other Comprehensive Income for the period)	6.05	6.64	44.21	19.65	110.13	103.49
ΧI	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	273.22	267.17	260.20	273.22	260.20	253.57
				830.91	843.93	830.91	824.28







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_	EARNINGS PER SHARE (EPS) (of 10/- each)	T: +91-129-4155691-92					
	(not annualised):		E: autopinsindia@gmail.com				
	(1) Basic	0.11	0.12	8,77	0.34	1.93	1.81
	(2) Diluted	0.11	0.12	0.77	0.34	1.93	1,81

#### NOTES TO STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

- 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 14/02/2025. The audit report of the Statutory Auditors is being filed with Bombay Stock Exchange.
- 2 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 other accounting principles generally accepted in India.
- 3 The Board of Directors have not recommended any Dividend for the year.
- 4 Previous period figures have been regrouped/re-arranged, wherever necessary to conform to current period classifications.
- 5 No Provision has been made for leave salary and gratuity of employee (amount unascertained), and the same are being accounted for on cash basis.
- 6 Discount/rebates arising due to rate difference/warranty claims/schemes are accounted for upon issuance of credit note for the same.
- 7 The Company is engaged in the business of manufacturing and trading of loose leaf springs, iron and steel that constitutes a single reporting business segment. Accordingly, in line with the provisions of IND AS 108 Operating Segments, no segment disclosures are required.
- 8 Balances of trade receivables, trade payables, loan/ advances given and financial and non financial assets and liabilities are subject to reconcliation and confirmation from respective parties. The balance of said trade receivables, trade payables, loan/ advances given and financial and non financial assets and liabilities are taken as shown by the books of accounts.
- 9 The figures of GSTR 1, GSTR 2B and GSTR 3B are under Reconciliation with Books of Account and any adjustment, if required, will be carried out in subsequent period. Any reduction/increase of GST liability on account of ineligible input and/or any addition/reduction in output liability on any account and any interest/penalty liability shall be accounted for as and when the same is identified and/or determined. The management expects such amount shall not be material to impact the true and fair presentation of financial statements.
- 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 Regulations, 2015, as prescribed in Securities and Exchange Board of India operational circular SEBI/HO/DDH5/P/CIR/2021/613 dated August 10, 2021 as amended has been completed by the Statutory Auditors.

For Auto Pins (India) Limited

Managing Director: RAJBIR SINGH DIN: 00176574

Date: 14/02/2025 Place: New Delhi



