

**14<sup>th</sup> November, 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 Second Quarter and Six Months ended 30<sup>th</sup> September, 2025 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> November, 2025** at **4:00 p.m.** and concluded at **5:30 p.m.** inter alia considered and approved Unaudited Standalone Financial Results of the Company for the Second Quarter and Six Months ended 30<sup>th</sup> September, 2025.
2. In this connection, we enclose herewith the following:
  - i) Unaudited Standalone Financial Results for the Second Quarter and Six Months ended 30<sup>th</sup> September, 2025.
  - 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 on record of the above.**

**Thanking you  
Yours faithfully**

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

**Somya Chaurasia**

**(Company Secretary & Compliance officer)**

**M NO.A70307**

**Encl:as above**



# SANJAY RAWAL AND CO.

## CHARTERED ACCOUNTANTS

A-146, G.F., DAYANAND COLONY, LAJPAT NAGAR-IV, NEW DELHI-110024  
Phone: +91-11-49787166, Email: casanjayrawal@gmail.com

Limited Review Report on unaudited financial results of Auto Pins India Limited for the quarter ended 30 September 2025 and year-to-date results for the period from 1 April 2025 to 30 September 2025 pursuant to Regulation 33 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 financial results of AUTO PINS (INDIA) LIMITED (the "Company") for quarter ended 30th September, 2025 and year-to-date results for the period from 1 April 2025 to 30 September 2025 ("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 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 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 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 of the Listing Regulations, as prescribed in Securities and Exchange Board of India operational circular SEBI/HO/DDHS/P/CIR/2021/613 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: 12820N

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Sanjay Rawal  
(Partner)  
Place: New Delhi  
Date: 14/11/2025  
(M. No. 088156)  
UDIN: 25088156BMNXWZ6777

Statement of Standalone Un-Audited Financial Results for the quarter and half year Ended September 30, 2025							
(Rs. In Lakhs, except per share data)							
Particulars	Quarter Ended			Half Year ended		Year Ended	
	3 months ended in current year	Preceding 3 months ended in current year	Corresponding 3 months ended in the previous year	6 months ended in current year	6 months ended in previous year	Previous Year ended	
	(30/09/2025)	(30/06/2025)	(30/09/2024)	(30/09/2025)	(30/09/2024)	(31/03/2025)	
	Unaudited	Unaudited	Unaudited	Un-audited	Un-audited	Audited	
I Revenue From Operations	732.03	980.40	1054.73	1712.43	2345.24	4642.78	
II Other Income	4.82	8.52	2.98	13.34	6.69	18.00	
III Total Income (I+II)	736.85	988.91	1057.71	1725.77	2351.93	4660.79	
IV EXPENSES							
a Cost of materials consumed	469.32	623.36	682.38	1092.68	1594.54	3250.57	
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	-19.15	27.22	1.58	8.07	-44.42	-156.19	
d Employee benefits expense	69.83	71.47	88.87	141.30	185.41	346.49	
e Finance costs	14.65	15.19	18.25	29.84	35.10	67.03	
f Depreciation and amortization expense	13.47	13.44	14.68	26.91	29.18	58.74	
g Power & Fuel	139.36	171.75	157.09	311.11	346.96	678.71	
h Other expenses	45.45	61.45	85.92	106.90	184.42	370.15	
Total expenses (IV)	732.93	983.87	1048.77	1716.80	2331.19	4615.51	
V Profit before tax for the period (III- IV)	3.93	5.04	8.94	8.97	20.74	45.27	
VI Income tax expense:							
(1) Current tax	1.01	1.33	1.45	2.35	3.60	8.14	
(2) Deferred tax	-0.02	1.35	0.84	1.33	3.54	3.84	
VII Total Tax Expenses	0.99	2.69	2.30	3.67	7.14	11.98	
VIII Net Profit after tax for the period (V-VII)	2.94	2.36	6.64	5.29	13.60	33.29	
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)	2.94	2.36	6.64	5.29	13.60	33.29	
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	292.15	289.22	267.17	292.15	267.17	286.86	
XIII Net Worth	862.86	859.93	837.88	862.86	837.88	857.57	

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**Registered Office**

Shop No. 40, 1st Floor, India Mall, Community Centre New Friends Colony, New Delhi 110025  
 M 7827937904 | E autopinsdelhi@gmail.com | www.autopinsindia.com  
 CIN: L34300DL1975PLC007994



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Task Force**

XIV	EARNINGS PER SHARE (EPS) (of 10/- each) (not annualised):						
	(1) Basic	0.05	0.04	0.12	0.09	0.24	0.58
	(2) Diluted	0.05	0.04	0.12	0.09	0.24	0.58
<b>NOTES TO STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025</b>							
1	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 14/11/2025. 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 the other accounting principles generally accepted in India.						
3	The Board of Directors have not recommended any Dividend for the years.						
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 at the time of retirement, resignation or termination of employee which is not in compliance with the requirement of Ind AS-19- Employee Benefit.						
6	Discounts/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	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						
8	Limited Review: The Limited Review, as required under Regulation 33 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 as amended has been completed by the Statutory Auditors.						

For Auto Pins (India) Limited

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Managing Director : RAJBIR SINGH  
DIN: 00176574

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Date: 14/11/2025  
Place: New Delhi

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**9. Standalone unaudited statement of assets and liabilities as at September 30, 2025**

Statement of Assets & Liabilities			(Figures in Rs. in lacs)	
Particulars	As at 30th Sept, 2025 Unaudited	As at 31st March, 2025 Audited		
<b>ASSETS</b>				
(1) <b>Non-Current Assets</b>				
(a) Property, Plant and Equipment				
(b) Other Intangible assets	527.67	559.02		
(c) Financial Assets	-	-		
(i) Investments	2.98	2.98		
(ii) Loans	-	-		
(iii) Other Financial Assets	34.37	33.32		
(iii) Deferred Tax Asset	-	-		
<b>Total Non-Current Assets</b>	<b>565.02</b>	<b>595.32</b>		
(2) <b>Current Assets</b>				
(a) Inventories	1023.53	993.81		
(b) Financial Assets				
(i) Trade receivables	491.30	615.85		
(ii) Cash and cash equivalents	11.60	11.70		
(iii) Other Bank Balance	121.91	136.94		
(c) Current Tax Assets (Net)	0.65	1.04		
(d) Other current assets	34.12	22.29		
<b>Total Current Assets</b>	<b>1683.11</b>	<b>1781.63</b>		
<b>Total Assets</b>	<b>2248.13</b>	<b>2376.95</b>		
(1) <b>EQUITY AND LIABILITIES</b>				
<b>Equity</b>				
(a) Equity Share capital	570.71	570.71		
(b) Other Equity	292.15	286.86		
<b>Total Equity</b>	<b>862.86</b>	<b>857.57</b>		
<b>LIABILITIES</b>				
<b>Non-Current Liabilities</b>				
(2) (a) Financial Liabilities				
(i) Borrowings	50.12	93.43		
(b) Deferred tax liabilities (Net)	49.41	48.08		
<b>Total Non-Current Liabilities</b>	<b>99.53</b>	<b>141.51</b>		
<b>Current Liabilities</b>				
(a) Financial Liabilities				
(i) Borrowings	467.14	384.44		
(ii) Trade payables				
(a) Total outstanding dues of micro enterprises and small enterprises	16.30	15.67		
(b) Total outstanding due of other than micro enterprises and small enterprises	564.13	805.64		
(iii) Other financial liabilities (other than those specified in item (c))	104.74	94.16		
(b) other current liabilities	133.43	77.96		
(c) Current Tax Liabilities (Net)	-	-		
<b>Total Current Liabilities</b>	<b>1285.74</b>	<b>1377.87</b>		
<b>Total Liabilities</b>	<b>1385.26</b>	<b>1294.35</b>		
<b>Total Equity and Liabilities</b>	<b>2248.13</b>	<b>2376.95</b>		

Date : 14/11/2025

Place : New Delhi

For and on Behalf of Board of Directors of  
 Auto Pins (India) Limited

(Rajbir Singh) **RAJBIR SINGH** Digitally signed by RAJBIR SINGH  
 (Managing Director) Date: 2025.11.14 16:18:46 +05'30'  
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NOTES TO STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

10. Standalone unaudited cash flow statement for the half year ended September 30, 2025  
 (Amount in INR lakhs, unless otherwise stated)

	Half year ended	
	30-Sep-25 Unaudited	30-Sep-24 Unaudited
<b>Cash flow from operating activities</b>		
Profit before taxes	8.97	20.74
Adjustments:		
Depreciation and amortization expense	26.91	29.18
Interest income on fixed deposits with banks	(6.78)	(2.71)
Profit on sale of Fixed Asset	(5.41)	-
Finance costs	29.84	35.10
Operating cash flow before working capital changes	53.53	82.31
Movements in working capital:		
(Decrease)/ Increase in trade payables	(240.88)	(39.38)
(Decrease)/ Increase in other financial and current liabilities	148.75	74.86
(Increase)/ Decrease in trade receivables	124.55	139.98
(Increase)/ Decrease in financial assets	13.98	0.07
(Increase)/ Decrease in inventories	(29.73)	(136.59)
(Increase)/ Decrease in other current assets	(11.44)	(3.03)
Cash used in operations	58.76	118.21
Income taxes paid (net of refunds)	(2.35)	(3.60)
<b>Net cash used in operating activities</b>	<b>(A) 56.41</b>	<b>114.60</b>
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment and intangible assets	(6.40)	(31.57)
Proceeds from sale of fixed assets	16.25	-
Movement in investments	-	-
Interest received	6.78	2.71
<b>Net cash used in investing activities</b>	<b>(B) 16.63</b>	<b>(28.86)</b>
<b>Cash flows from financing activities</b>		
Proceeds from issue of equity share capital	-	-
Net (repayment)/taken of borrowings	(43.31)	53.59
Finance cost paid	(29.84)	(35.10)
<b>Net cash provided in financing activities</b>	<b>(C) (73.15)</b>	<b>18.49</b>
<b>Net increase in cash and cash equivalents</b>	<b>(A + B + C) (0.09)</b>	<b>104.24</b>
Cash and cash equivalents at the beginning of the year	11.70	93.75
<b>Cash and cash equivalents at the end of the year</b>	<b>11.60</b>	<b>197.99</b>

Date: 14/11/2025  
 Place: New Delhi

For and on Behalf of Board of Directors of  
 Auto Pins (India) Limited

RAJBIR SINGH  
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 by RAJBIR SINGH  
 Date: 2025.11.14  
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(Rajbir Singh)  
 (Managing Director)  
 DIN : 00176574

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