

**28<sup>TH</sup> MAY, 2026**

To,

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

**Scrip Code: 531994 AUTO PINS (INDIA) LTD**

**SUB - AUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY FOR THE FOURTH QUARTER AND YEAR ENDED 31<sup>ST</sup> MARCH, 2026 AS PER THE REGULATIONS 33 OF SEBI (LISTING OBLIGATIONS & DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

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 of Directors of the Company at their meeting held today i.e., Thursday, 28<sup>th</sup> May, 2026, inter alia considered and approved audited Standalone Financial Results of the Company for The Fourth Quarter and year ended 31<sup>st</sup> March, 2026.
2. In this connection, we enclose herewith the following:
  - i) Audited Standalone Financial Results for the fourth quarter and financial year ended March 31, 2026 pursuant to Regulation 33 of the SEBI Listing Regulation.
  - ii) Statutory Auditor's Report with respect to the aforesaid Audited Standalone Financial Results for the fourth quarter and financial year ended March 31, 2026.
  - iii) Statement on Impact of Audit Qualifications with respect to the aforesaid Audited Standalone Financial Results for the fourth quarter and financial year ended March 31, 2026.
3. The results are also being published in the newspapers, in the prescribed format.

Registered Office:

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

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



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## Auto Pins India Limited

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

The Board Meeting commenced at 04:00 p.m. and concluded at 5:00 p.m.

Kindly take the same on your record.

Thanking You

**Yours faithfully**

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

Somya  
Chaurasia

Digitally signed by  
Somya Chaurasia  
Date: 2026.05.28 18:36:45  
+05'30'

**Somya Chaurasia**  
**(Company Secretary & Compliance officer)**  
**M NO.A70307**

**Registered Office:**

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# 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

### Independent Auditor's Report

To  
The Board of Directors of  
Auto Pins India Limited

#### Report on the audit of the Annual Financial Results

##### Qualified Opinion

We have audited the accompanying financial results of Auto Pins India Limited (herein after referred to as the "Company") for the quarter 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 "Listing Regulations") as prescribed in Securities and Exchange Board of India operational circular SEBI/HO/DDHS/P/CIR/2021/613 dated 10 August 2021.

In our opinion and to the best of our information and according to the explanations given to us subject to the matters discussed in Basis for Qualified Opinion paragraph below, the consequential impact, if any, whereof is not quantifiable, the aforesaid annual financial results :

- i. are presented in accordance with the requirements 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 in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principle laid down in applicable Indian accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the year ended March 31, 2026.

##### Basis for Qualified Opinion

We draw attention to **Note. 5** to the financial results relating to Non 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.

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those SAs are further described in the "Auditor's Responsibilities for the Audit of the 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our qualified opinion on the annual financial results.





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### Emphasis of Matter

We draw attention to **Note. 6** to the financial results relating to notification of 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 by Government of India on November 21, 2025.. 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 evaluated the provisions of these newly implemented Codes and assessed their applicability. Based on this review, management has determined that the implementation of the new Labour Codes does not have any material impact on the financial statements for the year ended March 31, 2026

We draw attention to **Note. 8** to the financial results relating to certain dispute with a Debtor regarding rate difference. As a result an amount of Rs. 133.46 lakhs has been withheld by that Debtor and the same amount is shown as Trade Receivables. The Company is negotiating with the Debtor and as represented by management.

Our opinion is not modified in respect of these matters.

### Management's and Board of Directors' Responsibilities for the Annual Financial Results

These annual financial results have been prepared on the basis of the annual financial statements.

The Company's Management and the Board of Directors of the Company are responsible for the preparation and presentation of these annual financial results that gives a true and fair view of the net profit and other comprehensive income of the company and other financial information in accordance with the recognition and measurement principals laid down in Indian accounting standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in-compliance with the 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. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 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 annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the annual financial results, the Management and 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.





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### Auditor's Responsibilities for the Audit of the Ind AS Financial Results

Our objectives are to obtain reasonable assurance about whether the annual financial results as a whole is 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 annual 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 annual 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 Management and Board of Directors.
- Conclude on the appropriateness of the Board of Directors 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 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 annual financial results, including the disclosures, and whether the annual financial results represents the underlying transactions and events in a manner that achieves fair presentation.

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.





# SANJAY RAWAL AND CO.

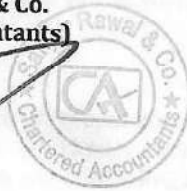
## CHARTERED ACCOUNTANTS

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### Other Matters

The annual financial results includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 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.

For Sanjay Rawal & Co.  
(Chartered Accountants)  
F.R.N: 012820N



Sanjay Rawal  
(Partner)

M. No. : 088156

Date: 28.05.2026

Place: New Delhi

UDIN: 26088156 ZFIICT2206

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026 (Rs. In Lakhs)						
Particulars	Quarter Ended			Year Ended		
	3 months ended in current year	Preceding 3 months ended in current year	Corresponding 3 months ended in the previous year	Current year ended	Previous Year ended	
	(31/03/2026)	(31/12/2025)	(31/03/2025)	(31/03/2026)	(31/03/2025)	
I Revenue From Operations	Audited	Unaudited	Audited	Audited	Audited	
II Other Income	1065.37	932.71	1349.40	3710.51	4642.78	
III Total Income (I-II)	12.29	0.86	7.59	26.50	18.00	
IV EXPENSES	1077.66	933.57	1356.99	3737.01	4660.78	
a Cost of materials and consumable consumed	769.38	612.24	1035.43	2474.30	3250.57	
b Purchases of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	
c Changes in inventories of finished goods, Stock-in-Trade and Work-in-progress	-36.40	-16.95	-82.81	-45.28	-156.19	
d Employee benefits expense	66.58	63.09	78.66	270.97	346.49	
e Finance costs	14.38	12.80	15.70	57.02	67.03	
f Depreciation and amortization expense	12.81	13.80	14.82	53.52	58.74	
g Power & Fuel	148.41	151.93	181.39	611.45	678.71	
h Other expenses	100.16	71.49	96.41	278.55	370.16	
Total expenses (IV)	1075.32	908.40	1339.59	3700.54	4615.51	
Profit before tax for the period (III- IV)	2.33	25.17	17.40	36.46	45.27	
VI Income tax expense:						
(1) Current tax	-1.79	6.34	3.52	6.90	8.14	
(2) Deferred tax	1.08	-0.01	0.24	2.40	3.84	
VII Total Tax Expenses	-0.71	6.33	3.75	9.30	11.98	
VIII Net Profit after Tax for the period (V-VI)	3.04	18.84	13.64	27.16	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	
(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	
B (i) Items that will be reclassified to profit or loss	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	
X Total Comprehensive Income for the period (VIII+IX) (Comprising Profit and Other Comprehensive Income for the period)	3.04	18.84	13.64	27.16	33.29	
XI Paid Up Equity Share Capital (Face Value per share Rs. 10 each fully paid up)	570.71	570.71	570.71	570.71	570.71	
XII Other Equity Excluding Revaluation Reserves	314.02	310.99	286.86	314.02	286.86	
XIII Net Worth	884.73	881.71	857.57	884.73	857.57	
XIV EARNINGS PER SHARE (EPS) (of 10/- each) (not annualised):						
(1) Basic	0.05	0.33	0.24	0.48	0.58	
(2) Diluted	0.05	0.33	0.24	0.48	0.58	

For AUTO PINS INDIA LTD.

*[Signature]*

Director

Registered Office

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**NOTES TO STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026**

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 28/05/2026. 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 Ind AS notified under the Companies (Indian Accounting Standards) 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 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 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	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 evaluated the provisions of these newly implemented Codes and assessed their applicability. Based on this review, management has determined that the implementation of the new Labour Codes does not have any material impact on the financial statements for the year ended March 31, 2026
7	Discounts/rebates arising due to rate difference/warranty claims/schemes are accounted for upon issuance of credit note for the same.
8	The Company has certain dispute with a debtor regarding rate difference. As a result an amount of Rs. 133.46 lakhs has been withheld by that debtor and the same amount is shown as Trade Receivables. The Company is negotiating with the debtor and as represented by management, it is hopeful for recovery of pending amount.
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.
10	The Company has delayed payments to certain suppliers registered under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act), exceeding the stipulated 45 days. As per Section 16 of the MSMED Act, compound interest is payable on such delayed payments. (Amount unascertained)
11	Inventories are taken. Valued and certified by management.
12	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.
13	The figures of the last quarters ended March 31, 2026 and March 31, 2025 are the balancing figures between the audited figures in respect of full financial year and published year to date figures upto third quarter of the relevant financial years. The figures upto the end of the third quarter had only been reviewed and not subject to audit.

PLACE: NEW DELHI  
 DATE: 28.05.2026

For and on Behalf of Board of Directors of  
 M/ Auto pins India Limited  
 AUTO PINS INDIA LTD.

Name : Mr. Rajbir Singh  
 Designation : Managing Director  
 DIN: 00176574  
 Director



**Registered Office**

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STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026 (Rs. in Lakhs)

14. Audited Statement of Assets and Liabilities as at 31 March 2026 (Rs. in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	549.92	559.02
Intangible assets	-	-
Financial assets		
Investment	3.67	2.98
Other Financial Assets	35.65	33.32
Deffered tax asset (net)	-	-
<b>Total non-current assets</b>	<b>589.24</b>	<b>595.32</b>
<b>Current assets</b>		
Inventories	1,072.87	993.81
Financial assets		
Trade receivables	546.21	615.85
Cash and cash equivalents	33.02	11.70
Other Bank Balance	125.16	136.94
Current tax assets (net)	-	1.04
Other current assets	71.90	22.29
<b>Total current assets</b>	<b>1,849.17</b>	<b>1,781.63</b>
<b>Total assets</b>	<b>2,438.41</b>	<b>2,376.95</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity share capital	570.71	570.71
Other equity	314.02	286.86
<b>Total equity</b>	<b>884.73</b>	<b>857.57</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
<b>Financial Liabilities</b>		
Borrowings	37.87	93.43
Deferred Tax Liability (Net)	50.48	48.08
<b>Total non-current liabilities</b>	<b>88.35</b>	<b>141.51</b>
<b>Current liabilities</b>		
<b>Financial liabilities</b>		
Borrowings	489.50	384.44
Trade payables		
Total outstanding dues of micro enterprises and small enterprises	43.58	15.67
Total outstanding due of other than micro enterprises and small enterprises	674.20	805.64
Other financial liabilities	88.57	94.16
Other current liabilities	167.98	77.96
Current tax liabilities (net)	1.51	-
<b>Total current liabilities</b>	<b>1,465.34</b>	<b>1,377.87</b>
<b>Total liabilities</b>	<b>1,553.69</b>	<b>1,519.38</b>
<b>Total equity and liabilities</b>	<b>2,438.41</b>	<b>2,376.95</b>

For AUTO PINS INDIA LTD

*[Signature]*  
 Director



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STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026 (Rs. in Lakhs)

15. Statement of Cash Flow for the year ended 31 March 2026 (Rs. in Lakhs)		
	Year ended 31-Mar-26	Year ended 31-Mar-25
<b>Cash flow from operating activities</b>		
Profit before taxes	36.46	45.27
Adjustments:		
Depreciation and amortization expense	53.52	58.74
Deferred Tax Assets	-	-
Interest income on fixed deposits and Security deposits	(11.16)	(8.51)
Changes in fair valuation of FVTPL equity investments	(0.69)	-
Profit on Sale of Fixed Assets	(5.41)	-
Finance costs	57.02	67.03
Operating cash flow before working capital changes	129.74	162.53
Movements in working capital:		
(Decrease)/ Increase in trade payables	(103.53)	89.89
(Decrease)/ Increase in other financial and current liabilities	84.44	43.36
(Increase)/ Decrease in trade receivables	69.63	(34.20)
(Increase)/ Decrease in financial assets	(2.33)	(3.77)
(Increase)/ Decrease in inventories	(79.07)	(187.16)
(Increase)/ Decrease in other current assets	(37.83)	(134.35)
Cash used in operations	61.04	(63.70)
Taxes refunded (including interest refund)	(4.36)	(4.98)
<b>Net cash flow from operating activities</b>	<b>56.68</b>	<b>-68.68</b>
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment and intangible assets	(55.26)	(43.31)
Proceeds from sale of fixed assets	16.25	-
Movement in investments	-	0.54
Interest received	11.16	8.51
<b>Net cash used in investing activities</b>	<b>(27.85)</b>	<b>(34.26)</b>
<b>Cash flows from financing activities</b>		
Proceeds from issue of equity share capital	49.50	87.92
Net repayment of borrowings	(57.02)	(67.03)
Finance cost paid	(7.51)	20.89
<b>Net cash used in financing activities</b>		
<b>Net increase in cash and cash equivalents</b>	<b>21.32</b>	<b>(82.05)</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>33.02</b>	<b>11.70</b>

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*[Signature]*

Director



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**Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results - (Standalone)**

*(In lakhs)*

Statement on Impact of Audit Qualifications for the Year ended March 31, 2026 [Under Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1	Turnover / Total Income	3737.01	3737.01
	2	Total Expenditure	3700.54	3700.54
	3	Net Profit/ (Loss)	27.16	27.16
	4	Earnings Per Share	0.48	0.48
	5	Total Assets	2438.41	2438.41
	6	Total Liabilities	1553.69	1553.69
	7	Net Worth	884.73	884.73
	8	Net Profit before OCI	27.16	27.16
	9	Other Comprehensive Income	0.00	0.00
	8	Net Profit after OCI	27.16	27.16
II.	<b>Audit Qualification (each audit qualification separately):</b>			
	a.	<b>Details of Audit Qualification:</b>		
		i. Non 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.		
	b.	Type of Audit Qualification : Qualified Opinion		
	c.	Frequency of qualification: First Time		
	d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: NA		
	e.	For Audit Qualification(s) where the impact is not quantified by the auditor:  (i) Management's estimation on the impact of audit qualification: <i>Noted the auditor's observations regarding Ind AS 19, the management is in the process of evaluating these liabilities and will make the necessary provisions in the subsequent financial year to ensure complete alignment with Indian Accounting Standards.</i>		

	(ii) If management is unable to estimate the impact, reasons for the same: N.A.
	(iii) Auditors' Comments on (i) or (ii) above: N.A.
III.	Signatories
	<input type="checkbox"/> Rajbir Singh. (Managing Director)
	<input type="checkbox"/> Pradeep Singh Chauhan, (CFO)
	<input type="checkbox"/> Joginder Singh . (Audit Committee Chairman)
	<input type="checkbox"/> Sanjay Rawal, (Statutory Auditor)
	Place: Delhi
	Date: 28.05.2026

*R. Singh*

*R. Singh*  
*Pradeep*  
*J. Singh*  
*SW*

