

14th November, 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 Second Quarter and Six Months ended 30th September, 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 **Thursday, 14th November, 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 Second Quarter and Six Months ended 30th September, 2024.
2. In this connection, we enclose herewith the following:
 - i) Unaudited Standalone Financial Results for the Second Quarter and Six Months ended 30th September, 2024.
 - 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 & 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 30 September 2024 and year-to-date results for the period from 1 April 2024 to 30 September 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 30th September, 2024 and year-to-date results for the period from 1 April 2024 to 30 September 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, 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 and Regulation 52(4) 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



Sanjay Rawal
(Partner)
(M. No. 088156)
UDIN: 24088156BKGPMT6264

Place: New Delhi
Date: 14/11/2024

Statement of Standalone Un-Audited Financial Results for the period ending on 30/09/2024						
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
	(30/09/2024)	(30/06/2024)	(30/09/2023)	(30/09/2024)	(30/09/2023)	(31/03/2024)
	Unaudited	Unaudited	Unaudited	Un-audited	Un-audited	Audited
I Revenue From Operations	1054.73	1290.51	1291.87	2345.24	2900.06	6459.53
II Other Income	2.98	3.71	1.14	6.69	4.22	39.96
III Total Income (I+II)	1057.71	1294.22	1293.02	2351.93	2904.29	6499.49
IV EXPENSES						
a Cost of materials consumed	682.38	912.16	1055.82	1594.54	2557.32	5288.15
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	1.58	-46.00	10.57	-44.42	-124.43	-11.78
d Employee benefits expense	88.87	96.54	77.47	185.41	158.63	357.79
e Finance costs	18.25	16.85	17.25	35.10	34.09	76.90
f Depreciation and amortization expense	14.68	14.50	14.25	29.18	26.25	56.62
g Power & Fuel	157.09	189.87	31.48	346.96	65.59	132.21
h Other expenses	85.92	98.50	53.33	184.42	120.93	434.85
Total expenses (IV)	1048.77	1282.42	1260.17	2331.19	2838.38	6334.74
V Profit before tax for the period (III- IV)	8.94	11.80	32.84	20.74	65.91	164.75
VI Income tax expense:						
(1) Current tax	1.46	2.14	0.00	3.60	0.00	0.00
(2) Deferred tax	0.84	2.70	0.00	3.54	0.00	61.26
VII Total Tax Expenses	2.30	4.84	0.00	7.14	0.00	61.26
VIII Net Profit after tax for the period (V-VII)	6.64	6.96	32.84	13.60	65.91	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)	6.64	6.96	32.84	13.60	65.91	103.49
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	267.17	260.53	-	267.17	-	253.57
XIII Net Worth	837.88	831.24	-	837.88	-	824.28



For AUTO PINS INDIA LTD.

[Signature]
 DIRECTOR

Registered Office

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



International
 Automotive
 Task Force

XIV	EARNINGS PER SHARE (EPS) (of 10/- each) (not annualised):						
				T: +91-129-4153691-92			
				E: autopinsindia@gmail.com			
				GSTIN: 06AAACA0193P17			
	(1) Basic	0.12	0.12	0.58	0.24	1.15	1.81
	(2) Diluted	0.12	0.12	0.58	0.24	1.15	1.81
NOTES TO STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024							
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 14/11/2024. 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 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	Balances of trade receivables, trade payables, loan/ advances given and financial and non financial assets and liabilities are subject to reconciliation 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.						
7	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 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 as amended has been completed by the Statutory Auditors.						

For Auto Pins (India) Limited

Managing Director **HAIBIK SINGH**
DIN: 00176574

Date: 14/11/2024
Place: New Delhi

**Registered Office**

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CIN: L34300DL1975PLC007994



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Statement of Assets & Liabilities			
Particulars		As at 30th Sept, 2024 Unaudited	As at 31st March, 2024 Audited
ASSETS			
(1)	Non-Current Assets		
	(a) Property, Plant and Equipment	576.84	574.45
	(b) Other Intangible assets	-	-
	(c) Financial Assets		
	(i) Investments	3.52	3.52
	(ii) Loans	-	-
	(iii) Other Financial Assets	29.47	29.54
	(iii) Deferred Tax Asset	-	-
	Total Non- Current Assets	609.84	607.51
(2)	Current Assets		
	(a) Inventories	943.23	806.64
	(b) Financial Assets		
	(i) Trade receivables	441.67	581.65
	(ii) Cash and cash equivalents	197.99	93.75
	(c) Current Tax Assets (Net)	7.86	4.20
	(d) Other current assets	24.25	24.88
	Total Current Assets	1615.01	1511.12
	Total Assets	2224.84	2118.63
EQUITY AND LIABILITIES			
(1)	Equity		
	(a) Equity Share capital	570.71	570.71
	(b) Other Equity	267.17	253.57
	Total Equity	837.88	824.28
	LIABILITIES		
	Non-Current Liabilities		
(2)	(a) Financial Liabilities		
	(i) Borrowings	100.28	46.69
	(b) Deferred tax liabilities (Net)	47.77	44.23
	Total Non-Current Liabilities	148.05	90.92
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	378.37	343.26
	(ii) Trade payables		
	(a) Total outstanding dues of micro enterprises and small enterprises	40.88	24.58
	(b) Total outstanding due of other than micro enterprises and small enterprises	651.16	706.84
	(iii) Other financial liabilities (other than those specified in item (c))	62.22	39.24
	(b) other current liabilities	106.28	89.51
	(c) Current Tax Liabilities (Net)	-	-
	Total Current Liabilities	1238.91	1203.43
	Total Liabilities	1386.96	1294.35
	Total Equity and Liabilities	2224.84	2118.63

Date : 14/11/2024

Place : New Delhi

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



(Rajbir Singh)
(Managing Director)
DIN : 00176574



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NOTES TO STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

10. Standalone unaudited cash flow statement for the half year ended September 30, 2024
 (Amount in INR lakhs, unless otherwise stated)

	Half year ended	
	30-Sep-24 Unaudited	30-Sep-23 Unaudited
Cash flow from operating activities		
Profit before taxes	20.74	65.91
Adjustments:		
Depreciation and amortization expense	29.18	26.25
Interest income on fixed deposits with banks	(2.71)	(0.05)
Profit on sale of Fixed Asset	-	-
Finance costs	35.10	34.09
Operating cash flow before working capital changes	82.31	126.20
Movements in working capital:		
(Decrease)/ Increase in trade payables	(39.38)	(22.69)
(Decrease)/ Increase in other financial and current liabilities	74.86	154.00
(Increase)/ Decrease in trade receivables	139.98	4.01
(Increase)/ Decrease in financial assets	0.07	(0.18)
(Increase)/ Decrease in inventories	(136.59)	(135.93)
(Increase)/ Decrease in other current assets	(3.03)	(17.68)
Cash used in operations	118.21	107.73
Income taxes paid (net of refunds)	(3.60)	-
Net cash used in operating activities (A)	114.60	(107.73)
Cash flows from investing activities		
Purchase of property, plant and equipment and intangible assets	(31.57)	(82.33)
Proceeds from sale of fixed assets	-	-
Movement in investments	-	-
Interest received	2.71	0.05
Net cash used in investing activities (B)	(28.86)	(82.28)
Cash flows from financing activities		
Proceeds from issue of equity share capital	-	-
Net (repayment)/taken of borrowings	53.59	39.27
Finance cost paid	(35.10)	(34.09)
Net cash provided in financing activities (C)	18.49	5.18
Net increase in cash and cash equivalents (A + B + C)	104.24	30.64
Cash and cash equivalents at the beginning of the year	93.75	24.41
Cash and cash equivalents at the end of the year	197.99	55.05

Date: 14/11/2024
 Place: New Delhi

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

For AUTO PINS INDIA LTD.

(Rajbir Singh)
 (Managing Director) DIRECTOR
 DIN : 00176574



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