



SAR AUTO PRODUCTS LIMITED

Registered Office Address : 50-E, Bhaktinagar Industrial Estate, Rajkot - 360 002. Gujarat (India)

Website : www.sarautoproductsltd.com E-mail : sapl@sarautoproductsltd.com Ph.: +91 281 2374726

CIN No.: L34100GJ1987PLC010088

10th February, 2025

To,
BSE LIMITED

P. J. Tower
Dalal Street,
Mumbai-400 001.

Scrip Code:538992
ISIN: INE002E01010

SUB.: Integrated Filing (Financial) for the quarter ended on December 31, 2024

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/ 185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 02, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter ended on December 31, 2024:

Integrated Filing (Financial) for the quarter ended on December 31, 2024

Sr. no.	Particulars	Remarks
A.	Financial Results	Enclosed
B.	Statement on Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc.	Not Applicable
C.	Format for disclosing outstanding default on loans and debt securities	Not Applicable
D.	Disclosure of Related Party Transactions	Not Applicable
E.	Statement on impact of Audit Qualifications (for audit report with modified opinion) submitted along-with annual audited financial results)	Not Applicable

Kindly take the same on your record.

Thanking you.

Yours sincerely,

For, **SAR AUTO PRODUCTS LIMITED**


Ramesh D. Virani
Chairman & Managing Director
DIN: 00313236



Enclosures: As mentioned above

SAR AUTO PRODUCTS LIMITED

Regd. Office :50-E BHAKTINAGAR INDS ESTATE,RAJKOT 360 001

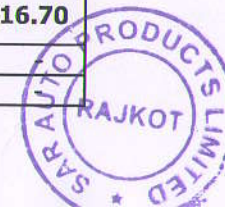
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Extract of Unaudited Financial Result for the quarter ended on 31st December, 2024

[Rs. In Lakhs except per share data]

Sr. No.	Particulars	For the Quarter Ended			Nine Month Ended		For the Year Ended
		31-Dec-24 (Unaudited)	30-Sep-24 (Unaudited)	31-Dec-23 (Unaudited)	31-Dec-24 (Unaudited)	31-Dec-23 (Unaudited)	31-Mar-24 (Audited)
	Income						
1	Revenue from Operation	352.31	434.66	566.70	1,166.67	1,464.78	2,003.58
	Other income	30.42	26.96	16.89	78.45	42.10	83.56
	Total Income	382.72	461.62	583.59	1,245.12	1,506.88	2,087.14
2	Expenses						
(a)	Cost of materials consumed	184.80	193.34	591.56	578.84	1,201.32	1,422.68
(b)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	21.87	62.48	(199.82)	93.44	(226.55)	(127.16)
(c)	Employee benefit expense	16.16	15.38	10.59	51.36	29.86	42.97
(d)	Finance costs	2.28	3.26	1.42	8.20	5.50	10.08
(e)	Depreciation, depletion and amortisation expense	53.72	52.18	25.01	152.38	75.01	114.90
(f)	Other Expenses	88.59	103.45	105.35	284.38	299.02	471.80
	Total Expenses	367.43	430.09	534.11	1,168.59	1,384.16	1,935.26
3	Net Profit/Loss for the period before Tax, Exceptional and Extra Ordinary Items	15.29	31.53	49.48	76.53	122.72	151.88
4	Exceptional items	-	-	-	-	-	-
5	Net Profit/Loss for the period before Tax after Exceptional and Extra Ordinary Items	15.29	31.53	49.48	76.53	122.72	151.88
6	Extraordinary items	-	-	-	-	-	-
7	Profit before tax (5-6)	15.29	31.53	49.48	76.53	122.72	151.88
8	Tax Expenses						
	a) Current Tax	-	-	-	-	-	34.40
	b) Deferred Tax	-	-	-	-	-	0.78
9	Net Profit/Loss for the period after tax (after Extraordinary Items)	15.29	31.53	49.48	76.53	122.72	116.70
10	Profit/(Loss) from discontinuing operations	-	-	-	-	-	-
11	Tax expenses of discontinuing operations	-	-	-	-	-	-



12	Profit/ (Loss) from discontinuing operations (after tax) (10-11)	-	-	-	-	-	-
13	Profit/(Loss) for the period (9+12)	15.29	31.53	49.48	76.53	122.72	116.70
14	Other comprehensive income net of taxes	0.45	0.07	0.01	0.80	(0.01)	(2.52)
15	Total comprehensive income for the period (13+14)	15.74	31.60	49.49	77.33	122.71	114.18
16	Paid up Equity Share Capital (Face Value of Share Rs. 10 each)	476.47	476.47	476.47	476.47	476.47	476.47
17	Reserves Excluding Revaluation Reserves	-	-	-	1,289.43	-	1,212.11
18	Earnings per Share (EPS) (for continuing operations)	-	-	-			-
	Diluted EPS for the Period		(Not Annualized)		(Not Annualized)		(Annualized)
	(a) Basic (Not Annualized)	0.32	0.66	1.04	1.61	2.58	2.45
	(b) Diluted (Not Annualized)	0.32	0.66	1.04	1.61	2.58	2.45

Notes :

- 1 The above results for the quarter ended December 31, 2024 have been approved by the Board of Directors in their meetings held on February 10, 2025 and the statutory auditors of the Company have carried out a limited review.
- 2 These results have been prepared in accordance with the Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.
- 3 The Company is working in single segment namely the manufacturing Segment includes manufacturing of gears, gear boxes and other transmission components.
- 4 The figures for the corresponding previous period have been regrouped/reclassified wherever necessary, to make them comparable.
- 5 Provision for Taxation, if any, shall be made at the year end.

Rajkot, February 10, 2025

For and on behalf of Board of Director,

Ramesh D. Virani
Managing Director
DIN : 00313236



**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY UNAUDITED
FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE
SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015,
AS AMENDED****REVIEW REPORT TO
THE BOARD OF DIRECTORS,
SAR AUTO PRODUCTS LIMITED**

- 1] I have reviewed the accompanying statement of audited financial results of **SAR AUTO PRODUCTS LIMITED** (the "Company") for the quarter ended December 31, 2024 and year to date from October 01, 2024 to December 31, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
- 2] This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. My responsibility is to express a conclusion on the Statement based on my review.
- 3] I conducted my 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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, I do not express an audit opinion.



- 4] Based on my review conducted as above, nothing has come to my attention that causes me to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For J. A. Sheth & Associates,
Chartered Accountants
(FRN - 119980W)

J. A. Sheth

Jingal A. Sheth
Proprietor
(Membership No. 107067)



Rajkot, 10th February, 2025

UDIN No: **25107067BMLFBM8379**