



# SM Auto Stamping Limited



Manufacturers of sheet metal pressed components & welded assemblies for Automobile & Electrical OEMs.  
GSTIN. : 27AAKCS1177K1ZX CIN NO.: L27109MH2006PLC163789

Date: 26<sup>th</sup> May, 2022

To,  
**BSE Limited**  
PhirozeJeejeebhoy Towers  
Dalal Street, Mumbai- 400001.

Dear Sir/Madam,

Scrip Code: 543065/Scrip ID: SMAUTO

Sub: Revised Audited Standalone Financial Results of the Company along with Audit Report for the Half Year and Financial Year ended 31<sup>st</sup> March, 2022, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref.: Clarification regarding typographical error occurred in Audited Standalone Financial Results submitted on Wednesday, 25<sup>th</sup> May, 2022.

Dear Sir/Madam,

This is to inform that pursuant to the provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of SM Auto Stamping Limited ("The Company") in their meeting held on Wednesday, 25<sup>th</sup> May, 2022, had approved and adopted Audited Standalone Financial Results along with Audit Report for the Half Year and Financial Year ended 31<sup>st</sup> March, 2022, and the same were submitted to BSE Limited ("Exchange") on Wednesday, 25<sup>th</sup> May, 2022.

Further, the following typographical error was occurred in the financial results submitted to BSE Limited:

1. The Membership number of Auditor was skipped to be mentioned in Audit Report.
2. In the Balance Sheet under the column for 31<sup>st</sup> March, 2022, it was mentioned half year ended 31<sup>st</sup> March, 2022 in place of year ended 31<sup>st</sup> March, 2022.

There was no intention of the Company to submit misleading results to the Exchange, hence, to rectify the error revised results are being submitted.

Kindly note there is no change in figures of financial results only errors are rectified.

**Registered Office** : J-41, MIDC Ambad, Nashik - 422010, Maharashtra, INDIA  
**Telephone** : +91-253-6621106/07.  
**II Plant** : C-13, MIDC Ambad, Nashik - 422010, Maharashtra, INDIA  
**Telephone** : +91-253-6621102, 6621103, 6621104  
**Sinnar Plant** : B-198, MIDC, Malegaon, Sinnar, Nashik - 422113. Maharashtra, INDIA  
**Telephone** : +9102530230009  
**Website** : www.smautostamping.com **email** : sales@smautostamping.com



# SM Auto Stamping Limited



Manufacturers of sheet metal pressed components & welded assemblies for Automobile & Electrical OEMs.

GSTIN. : 27AAKCS1177K1ZX

CIN NO.: L27109MH2006PLC163789

Kindly take note on your record and acknowledge the receipt of same.

Yours Faithfully,

For SM AUTO STAMPING LIMITED

Akash Jagnani  
Company Secretary & Compliance Officer  
Membership No.: A65369  
Address: C-13, MIDC Ambad, Nashik, Maharashtra-422010.



Encl. as above

**Registered Office** : J-41, MIDC Ambad, Nashik - 422010, Maharashtra, INDIA  
**Telephone** : +91-253-6621106/07.  
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**Sinnar Plant** : B-198, MIDC, Malegaon, Sinnar, Nashik - 422113. Maharashtra, INDIA  
**Telephone** : +9102530230009  
**Website** : [www.smautostamping.com](http://www.smautostamping.com) **email** : [sales@smautostamping.com](mailto:sales@smautostamping.com)



# S. R. RAHALKAR AND ASSOCIATES

## CHARTERED ACCOUNTANTS

Flat No. 1, "A" Wing, Bhumi Exotica Appt., Near Rathi Amrai, Near Chopda Lawns, Swami Vivekanand Road,  
Off Gangapur Road, Nashik - 422013. • Ph.: 2575093, 2581597, E-mail : srr.assoc@gmail.com

### STANDALONE INDEPENDENT AUDITOR'S REPORT FOR HALF YEAR AND YEAR ENDED MARCH 31, 2022

To the Board of Directors of SM Auto Stamping Limited (Formerly known as S M Auto Stamping Private Limited)

1. We have audited the accompanying standalone financial Results of **SM Auto Stamping Limited (Formerly known as S M Auto Stamping Private Limited)** for the half year ended March 31, 2022, and the year-to-date results for the period 01/04/2021 to 31/03/2022, attached herewith, being submitted by company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019.

This statement is the responsibility of the company's Management and is approved by the Board of Directors. The statement, as it relates to the half year ended March 31, 2022, has been compiled from the related interim financial statements prepared in accordance with Accounting Standards for Interim Financial Reporting (AS 25) and as it relates to the year ended March 31, 2022, has been compiled from the related annual financial statements prepared in accordance with Accounting Standards, prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the statements based on our audits of such interim condensed standalone financial statements and annual standalone financial statements.

2. We conducted our audit in accordance with the Standards on Auditing issued by the ICAI. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation and fair presentation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal financial control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Management, as well as evaluating the overall presentation of the financial statements.



# S. R. RAHALKAR AND ASSOCIATES

## CHARTERED ACCOUNTANTS

Flat No. 1, "A" Wing, Bhumi Exotica Appt., Near Rathi Amrai, Near Chopda Lawns, Swami Vivekanand Road,  
Off Gangapur Road, Nashik - 422013. • Ph.: 2575093, 2581597, E-mail : srr.assoc@gmail.com

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

3. In our opinion and to the best of our information and according to the explanations given to us, these half yearly financial results as well as the year-to-date results are:
- Presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 and
  - Gives a true and fair view in conformity with the aforesaid accounting standards and other accounting principles generally accepted in India of the loss and other financial information of the company for the half year and year ended March 31, 2022.
4. Based on our audit conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2016, read with SEBI circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We draw attention to the following matters in the Notes to the financial results:
- Note 4 to the financial results which state that Trade Payables' and Trade Receivables' balances are subject to confirmation, reconciliation and consequential adjustment if any.

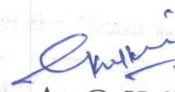
Our opinion is not modified in respect of these matters.

For S.R. RAHALKAR & ASSOCIATES  
CHARTERED ACCOUNTANTS  
Firm Registration No.108283W

Place: Nashik

Date: 25/05/2022





A. G. Kulkarni  
Partner

Membership Number 177310

UDIN: 22177310AJOWEC6427

**SM Auto Stamping Limited**  
(Formerly known as SM Auto Stamping Private Limited)  
J-41, MIDC, Ambad, Nashik-422010, Maharashtra(India)  
CIN. : L27109MH2006PLC163789

Annexure IX  
Standalone Statement of Assets and Liabilities for Companies

(Amount in Lakh)

Statement of Assets & Liabilities	Year ended	Half Year ended	Year ended
	31-03-2022	30-09-2021	31-03-2021
	Audited	Unaudited	Audited
<b>A Equity and Liabilities</b>			
<b>1. Share holders' funds</b>			
(a) Share Capital	1,428.78	1,428.78	1,428.78
(b) Reserves and Surplus	281.67	(32.38)	(82.20)
(c) Money received against share warrants	-	-	-
<b>Sub Total - Shareholders Funds</b>	<b>1,710.45</b>	<b>1,396.40</b>	<b>1,346.58</b>
<b>2. Share application money pending allotment</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>3. Minority interest</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>4. Non - Current liabilities</b>			
(a) Long - term borrowings	370.20	432.00	431.79
(b) Deferred tax liabilities (net)	-	15.79	19.77
(c) Other long-term borrowings	1.19	6.21	10.92
(d) Long term provisions	38.76	83.11	77.87
<b>Sub Total - Non current liabilities</b>	<b>410.15</b>	<b>537.11</b>	<b>540.35</b>
<b>5. Current liabilities</b>			
(a) Short - term borrowings	402.61	445.72	385.38
(b) Trade payables	665.24	496.00	560.52
(c) Other current liabilities	216.57	189.96	306.75
(d) Short term provisions	58.82	61.90	45.08
<b>Sub Total - Current liabilities</b>	<b>1,343.24</b>	<b>1,193.58</b>	<b>1,297.73</b>
<b>Total Liabilities</b>	<b>3,463.84</b>	<b>3,127.09</b>	<b>3,184.66</b>





<b>SM Auto Stamping Limited</b> (Formerly known as SM Auto Stamping Private Limited) J-41, MIDC, Ambad, Nashik-422010, Maharashtra(India) CIN. : L27109MH2006PLC163789						
<b>Annexure IX</b> <b>Standalone Statement of Assets and Liabilities for Companies</b> (Amount in Lakh)						
Statement of Assets & Liabilities	Year ended		Half Year ended		Year ended	
	31-03-2022		30-09-2021		31-03-2021	
	Audited		Unaudited		Audited	
<b>B Assets</b>						
<b>1. Non- current assets</b>						
(a) Fixed assets & Capital WIP	1,047.63		944.81		951.32	
(b) Goodwill on consolidation	-		-		-	
(c) Non-current Investments	1,060.64		1,060.64		1,060.64	
(d) Deferred tax assets (net)	24.56		-		-	
(e) Long term loans and advances	12.88		12.88		12.86	
(f) Other non-current assets	-		-		-	
<b>Sub Total - Non - current assets</b>		<b>2,145.71</b>		<b>2,018.33</b>		<b>2,024.81</b>
<b>2. Current assets</b>						
(a) Current Investments	-		-		-	
(b) Inventories	462.49		351.84		362.39	
(c) Trade receivables	704.06		648.33		686.62	
(d) Cash and cash equivalents	8.08		5.93		4.94	
(e) Short-term loans and advances	103.49		73.01		89.17	
(f) Other current assets	40.01		29.65		16.74	
<b>Sub Total - Current assets</b>		<b>1,318.13</b>		<b>1,108.76</b>		<b>1,159.85</b>
<b>Total Assets</b>		<b>3,463.84</b>		<b>3,127.09</b>		<b>3,184.66</b>

By Order of the Board  
for SM Auto Stamping Limited

Mukund Kulkarni  
Managing Director  
DIN : 00248797



Date: 25th May , 2022  
Place: Nashik

**SM Auto Stamping Limited**  
(Formerly known as SM Auto Stamping Private Limited)  
J-41, MIDC, Ambad, Nashik-422010, Maharashtra(India)  
CIN. : L27109MH2006PLC163789

**Annexure I**  
**Standalone Financial Results for the Period Ended 31/03/2022**

(Amount in Lakh)

Particulars	Six months ended on	Preceding six months ended on	Corresponding Six months ended on	Current year ended on	Previous year ended on
	31-03-2022	30-09-2021	31-03-2021	31-03-2022	31-03-2021
	Audited	Unaudited	Audited	Audited	Audited
<b>I Revenue from Operations</b>					
a Net Sales from Operations	3,082.60	2,370.65	2,754.23	5,453.25	3,893.79
b Other Operating Income	-	-	-	-	-
<b>Total</b>	<b>3,082.60</b>	<b>2,370.65</b>	<b>2,754.23</b>	<b>5,453.25</b>	<b>3,893.79</b>
<b>II Other Income</b>	45.07	40.59	34.31	85.66	66.94
<b>III Total Revenue (I+II)</b>	<b>3,127.67</b>	<b>2,411.24</b>	<b>2,788.54</b>	<b>5,538.91</b>	<b>3,960.73</b>
<b>IV Expenses</b>					
a Cost of Materials consumed	2,272.90	1,818.33	2,126.35	4,091.23	2,968.96
b Purchases of Stock-in-Trade	-	-	-	-	-
c Changes in Inventories of Finished Goods, work-in-progress and stock in trade	(29.46)	(11.34)	(11.45)	(40.80)	62.13
d Employee benefits expense	294.24	239.95	231.17	534.19	438.37
e Finance costs	57.76	74.11	66.46	131.87	191.19
f Depreciation & amortisation Expense	61.74	53.35	58.25	115.09	114.30
g Other Expenditure (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	196.80	191.00	187.57	387.80	296.29
<b>Total Expenses</b>	<b>2,853.98</b>	<b>2,365.40</b>	<b>2,658.35</b>	<b>5,219.38</b>	<b>4,071.24</b>
<b>V Profit/(Loss) before Prior Period items , extraordinary items and tax (III-IV)</b>	<b>273.69</b>	<b>45.84</b>	<b>130.19</b>	<b>319.53</b>	<b>(110.51)</b>
VI Prior Period Item	-	-	(47.42)	-	(47.42)
<b>VII Profit/(Loss) before extraordinary items and tax (V-VI)</b>	<b>273.69</b>	<b>45.84</b>	<b>177.61</b>	<b>319.53</b>	<b>(63.09)</b>
<b>VIII Extraordinary Items (Net of tax expenses)</b>	-	-	-	-	-
<b>IX Profit/(Loss) before tax (VII-VIII)</b>	<b>273.69</b>	<b>45.84</b>	<b>177.61</b>	<b>319.53</b>	<b>(63.09)</b>
X Tax Expenses / (Surplus)	(40.35)	(3.98)	183.18	(44.33)	107.02
<b>XI Net Profit / (Loss) for the period from continuing operations (IX-X)</b>	<b>314.04</b>	<b>49.81</b>	<b>(5.57)</b>	<b>363.86</b>	<b>(170.11)</b>
XII Profit from discontinuing operations	-	-	-	-	-
XIII Tax exp of discontinuing operations	-	-	-	-	-





**SM Auto Stamping Limited**  
(Formerly known as SM Auto Stamping Private Limited)  
J-41, MIDC, Ambad, Nashik-422010, Maharashtra(India)  
CIN. : L27109MH2006PLC163789

**Annexure I**  
**Standalone Financial Results for the Period Ended 31/03/2022**

(Amount in Lakh)

Particulars	Six months ended on	Preceding six months ended on	Corresponding Six months ended on	Current year ended on	Previous year ended on
	31-03-2022	30-09-2021	31-03-2021	31-03-2022	31-03-2021
	Audited	Unaudited	Audited	Audited	Audited
XIV Net Profit/(Loss) from discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-
XV Profit (Loss) for the period (XI + XIV)	314.04	49.81	(5.57)	363.86	(170.11)
XVI Paid - up Equity share capital (Face Value) @ Rs. 10)	1,428.78	1,428.78	1,428.78	1,428.78	1,428.78
XVII Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	112.07	112.07	112.07	112.07	112.07
XVIII Earnings Per Share (before Extraordinary Items) (of Rs. 10/- each) not annualised	-	-	-	-	-
(a) Basic & Diluted	2.55	0.35	(0.00)	2.55	(1.19)
XIX Earnings Per Share (After Extraordinary Items) (of Rs. 10/- each) not annualised	-	-	-	-	-
(a) Basic & Diluted	2.55	0.35	(0.00)	2.55	(1.19)

**Notes :-**

- The statutory auditors have expressed an unqualified opinion for audited standalone financial statements for the year ended on March 31, 2022.
- The Company is operating only in one segment i.e. manufacturing of automobile componenets. Hence segment reporting is not given.
- The information presented above is extracted from audited standalone financial statements for the financial year ended March 31, 2022 and unaudited standalone financial statements for half year ended on March 31, 2022. The standalone financial statements are prepared in accordance with the accounting standards as issued by the Institute of Chartered Accountants of India and as specified in the Section 133 of the Companies Act, 2013 and the relevant rules thereof.
- Trade payables and Trade receivables are subject to confirmation, reconciliation and consequential adjustments if any.
- The figures of the previous year are re- grouped /re-arranged and / or re-cast, wherever found necessary, to make them comparable.

By Order of the Board  
for SM Auto Stamping Limited

Mukund Kulkarni  
Managing Director  
DIN : 00248797

Date: 25th May , 2022  
Place: Nashik





**SM Auto Stamping Limited**  
(Formerly known as SM Auto Stamping Private Limited)  
J-41, MIDC, Ambad, Nashik-422010, Maharashtra(India)  
CIN. : L27109MH2006PLC163789

**Cash Flow Statement**  
**Standalone Financial Results for the Period Ended 31/03/2022**  
(Amount in Lakh)

Particulars	Six months ended on	Preceding six months ended on	Current year ended on	Previous year ended on
	31-03-2022	30-09-2021	31-03-2022	31-03-2021
	Audited	Unaudited	Audited	Audited
<b>I Cash Flow from Operating Activities</b>				
<b>(Net Loss)/Net Profit Before Tax</b>	319.54	45.84	319.54	(110.52)
Adjustments for-				
Depreciation	115.09	53.35	115.09	114.30
Interest & Finance Cost	131.87	74.11	131.87	191.19
Income Tax Paid	1.02	0.02	1.02	-
Interest Income	(0.43)	(0.37)	(0.43)	(0.28)
Dividend Income	(0.72)	(0.76)	(0.72)	-
Other Non Operating income	(84.50)	(39.57)	(84.50)	(66.67)
<b>Operating (Loss)/Profit Before Working Capital Changes</b>	<b>481.87</b>	<b>132.62</b>	<b>481.87</b>	<b>128.02</b>
Adjustments for Changes in Working Capital				
Increase in Trade Payables	104.73	(64.51)	104.73	348.97
Increase in Short-term provisions	13.74	16.82	13.74	(15.86)
Increase/(Decrease) in Short-term Borrowings	17.23	60.34	17.23	(451.12)
Increase/(Decrease) in Other Current Liabilities	(90.18)	(116.79)	(90.18)	100.55
Increase / (Decrease) in Long Term Provisions	(39.12)	5.24	(39.12)	(4.76)
Increase / (Decrease) in Other Long Term Liabilities	(9.74)	(4.72)	(9.74)	1.59
Increase / (Decrease) in Trade Receivables	(17.44)	38.29	(17.44)	(75.13)
Increase / (Decrease) in Inventories	(100.11)	10.54	(100.11)	43.20
Increase / (Decrease) in Short Term loans & Advances	2.84	23.57	2.84	(8.33)
Increase / (Decrease) in Other Current Assets	(23.27)	(12.91)	(23.27)	(3.84)
<b>Cash generated from Operations</b>	<b>340.55</b>	<b>88.49</b>	<b>340.55</b>	<b>63.29</b>
Income Tax Paid	(18.18)	(7.44)	(18.18)	(10.50)
<b>Net cash from Operating activities (A)</b>	<b>322.37</b>	<b>81.05</b>	<b>322.37</b>	<b>52.79</b>
<b>II Cash Flow from Investing Activities</b>				
Purchase of Fixed Assets	(213.37)	(46.84)	(213.37)	(228.73)
Proceeds from Sale of Fixed Assets	1.96	1.96	1.96	68.80
Purchase of Non-Current Investments	-	-	-	-
(Increase)/ Decrease in Long term loans and advances	(0.03)	(0.03)	(0.03)	(0.01)
Interest Received	0.43	0.37	0.43	0.28
Dividend Received	0.72	0.76	0.72	-
Other Non Operating income	84.50	39.57	84.50	66.67
<b>Net cash from Investing activities (B)</b>	<b>(125.79)</b>	<b>(4.21)</b>	<b>(125.79)</b>	<b>(92.99)</b>



**SM Auto Stamping Limited**  
(Formerly known as SM Auto Stamping Private Limited)  
J-41, MIDC, Ambad, Nashik-422010, Maharashtra (India)  
CIN. : L27109MH2006PLC163789

**Cash Flow Statement**  
**Standalone Financial Results for the Period Ended 31/03/2022**  
(Amount in Lakh)

Particulars	Six months ended on	Preceding six months ended on	Current year ended on	Previous year ended on
	31-03-2022	30-09-2021	31-03-2022	31-03-2021
	Audited	Unaudited	Audited	Audited
<b>III Cash Flow from Financing Activities</b>				
Proceeds from Issue of Share Capital	-	-	-	-
Securities Premium received on Shares Issued	-	-	-	-
Expenses Directly Written off from Securities Premium	-	-	-	-
Net Proceeds from Long Term Borrowings	(61.59)	0.22	(61.59)	(92.54)
Interest Paid	(131.87)	(74.11)	(131.87)	(191.19)
<b>Net Cash From Financing activities (C)</b>	<b>(193.46)</b>	<b>(73.89)</b>	<b>(193.46)</b>	<b>(283.73)</b>
<b>Net Increase in Cash and Cash equivalents (A+B+C)</b>	<b>3.12</b>	<b>2.95</b>	<b>3.12</b>	<b>(323.93)</b>
<b>Cash and Cash equivalents at the beginning of the year</b>	<b>4.94</b>	<b>4.94</b>	<b>4.94</b>	<b>328.87</b>
<b>Cash and Cash equivalents at the end of the year</b>	<b>8.06</b>	<b>7.89</b>	<b>8.06</b>	<b>4.94</b>

By Order of the Board  
for SM Auto Stamping Limited



Mukund Kulkarni  
Managing Director  
DIN : 00248797

Date: 25th May, 2022  
Place: Nashik







# SM Auto Stamping Limited



Manufacturers of sheet metal pressed components & welded assemblies for Automobile & Electrical OEMs.

GSTIN. : 27AAKCS1177K1ZX

CIN NO.: L27109MH2006PLC163789

To,  
BSE Limited  
PhirozeJeebhoy Towers  
Dalal Street, Mumbai- 400001.

Date: 25<sup>th</sup> May, 2022

Dear Sir/Madam,

Scrip Code: 543065/Scrip ID: SMAUTO

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015.


We hereby declare that M/s. S. R. Rahalkar and Associates, Chartered Accountants, the Statutory Auditors of the Company have issued Audit Report with unmodified opinion on the Audited Financial Results of the Company for the Financial Year ended 31<sup>st</sup> March, 2022.

This declaration is given in compliance with Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Kindly take note on your record.

Yours Faithfully,

For SM AUTO STAMPING LIMITED

  
Mukund Narayan Kulkarni  
Managing Director

  
Suresh Govind Jagdale  
Chief Financial Officer



**Registered Office** : J-41, MIDC Ambad, Nashik - 422010, Maharashtra, INDIA  
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**II Plant** : C-13, MIDC Ambad, Nashik - 422010, Maharashtra, INDIA  
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**Website** : www.smautostamping.com **email** : sales@smautostamping.com