

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

14th February, 2025

To,

The Secretary
BSE Limited
The Stock Exchange, Mumbai
Corporate Relationship
Department Phiroze Jeejeebhoy
Tower, Dalal Street, Mumbai400001

Sub: Integrated Filing (Financial) for the Quarter and Nine Months Ended December 31, 2024

Ref: - AUTO PINS (INDIA) LIMITED (Scrip Code: 531994) ISIN: INE706C01028

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 2, 2025, please find enclosed herewith the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

The above information is also available on the website of the Company (https://www.autopinsindia.com).

Request you to please take the above information on records.

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 31 December 2024 and year-to-date results for the period from 1 April 2024 to 31 December 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 31st December, 2024 and year-to-date results for the period from 1 April 2024 to 31 December 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, ("Listing Obligations") 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 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. 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/202 1/613 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: 25088156BMNXRS8470

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Place: New Delhi Date: 14/02/2025



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	Statement of Standalone Un-Audited					(Rs. In Lakhs, exce	ept per share data)
Т			Quarter Ended	arter Ended		Nine Months ended	
	Particulars	3 months ended in current year	Preceding 3 months ended	Corresponding 3 months ended in the previous year	9 months ended in current year	9 months ended in previous year	Previous Year ended
$\dashv$		(31/12/2024)	(30/09/2024)	(31/12/2023)	(31/12/2024)	(31/12/2023)	(31/03/2024
$\dashv$		Unaudited	Unaudited	Unaudited	Un-audited	Un-audited	Audited
,	Revenue From Operations	948.14	1054.73	1754.14	3293.38	4654.20	6459.53
-	Other Income	3.72	2.98	2.30	10.41	6.52	39.96
-	Total Income (I+II)	951.86	1057.71	1756.44	3303.79	4660.72	6499.49
11		331.00					
	EXPENSES  Section for a travelel a consumed	620.60	682.38	1412.87	2215.14	3970.19	5288.15
-	Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	Purchases of Stock-in-Trade	-28.96	1.58	54.89	-73.38	-69.53	-11.78
	Changes in inventories of finished goods, Stock-in-	-28.30	1.50	3 1103			
	Trade and Work-in-progress	82.41	88.87	88.41	267.83	247.04	357.79
	Employee benefits expense	16.24	18.25	20.42	51.33	54.51	76,90
е	Finance costs	14.74	14.68	14.25	43.92	40.50	56.62
f	Depreciation and amortization expense	150.37	157.09	29.76	497.32	95.35	132.21
g	Power & Fuel	89.33	85.92	91.62	273.75	212.55	434.85
h	Other expenses	944.72	1048.77	1712.22	3275.92	4550.61	6334.74
	Total expenses (IV)	7.13	8.94	44.21	27.87	110.13	164.75
V	Profit before tax for the period (III- IV)	7.15	0.94	44.21	27.07	110.13	
VI	Income tax expense:						
	(1) Current tax	1.02	1.46	0.00	4.62	0.00	0.00
	(2) Deferred tax	0.06	0.84	0.00	3.60	0.00	61.26
VII	Total Tax Expenses	1.09	2.30	0.00	8.23	0.00	61.26
	·		-		10.65	110.13	103.49
<b>/</b>	Net Profit after tax for the period (V-VII)	6.05	6.64	44.21	19.65	110.13	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)	6.05	6.64	44.21	19.65	110.13	103.49
ΧI	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	273.22	267.17	260.20	273.22	260.20	253.57







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16 Industrial Area, NIT Faridabad-121001

PI	NS · U BOLTS	Haryana, India							
XIV	EARNINGS PER SHARE (EPS) (of 10/- each)		T: +	91-129-4155					
	(not annualised):		E: autopinsindia@gmail.com						
			GST	IN. OBVVVC	A0102D171				
	(1) Basic	0.11	0.12	0.77	0.34	1.93	1.81		
	(2) Diluted	0.11	0.12	0.77	0.34	1.93	1.81		

### NOTES TO STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

- 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 14/02/2025. The audit report of the Statutory Auditors is being filed with Bombay Stock Exchange.
- 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 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 Discount/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 Balances of trade receivables, trade payables, loan/ advances given and financial and non financial assets andliabilities 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.
- 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.
- 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 : RAJBIR SINGH

DIN: 00176574

Date: 14/02/2025 Place: New Delhi







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B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.
-Not applicable for the quarter ended 31st December, 2024.

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES -Not applicable for the quarter ended 31st December, 2024.

**D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTION (APPLICABLE ONLY FOR HALFYEARLY FILINGS, I.E. 2ND AND 4TH QUARTER)** – Not applicable for the quarter ended 31st December, 2024.

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (STANDALONE AND CONSOLIDATED SEPARATELY) (APPLICABLE ONLY FOR ANNUAL FILING I.E. 4TH QUARTER) — Not applicable for the quarter ended 31st December, 2024.

