



ISO 9001: 2015

Regd Off & Works: # D-4, & D-5, D-11, C-5, Industrial Estate, Renigunta Road, TIRUPATI - 517 506, A.P., India

CIN No. L34201AP1983PLC003817

Phone: +91-877-2271355 / 2271366/2271377, E-mail: sibarauto77@yahoo.com, web: www.sibarauto.com

Date: 14.11.2021

The Corporate Relations Department BSE Limited, Rotunga Building, P.J. Towers, Dalal Street, Mumbai - 400001.

Dear Sir/Madam.

Sub: Submission of Un-Audited Financial Results for the second quarter and half year ended on 30th September, 2021 as per the SEBI (LODR) Regulations, 2015

Ref: BSE Scrip Code: 520141

With reference to the subject cited above, please find the enclosed herewith the following documents in terms of Regulation 33 of SEBI (LODR) Regulations, 2015:

- 1. Approved the Un-Audited financial results for the Second Quarter and Half Year ended on 30<sup>th</sup>September, 2021.
- 2. Took note of the Limited Review Report on Un-Audited financial results for the second quarter and half year ended on 30th September, 2021 by the Statutory Auditors of the

The meeting commenced at 11.00A.M. and concluded at 12:00 P.M.

This is for your information and necessary records.

Thanking you,

Yours faithfully,

For Sipar Auto Parts Ltd

PemmasaniVeeranarayana

Managing Director

DIN: 00644259

## SIBAR AUTOPARTS LIMITED

## Registered Office: D4 & D5, Industrial Estate, Renigonta Road, Tirupati - 517506 (CIN: L34201AP1983LC003817)

Statement Of Unaudited Stand alone Results For the Quarter And half year 30th September 2021

All amounts in Indian Rupees Lakhs

		Standalone					
	Particulars		Quarter ended		Half Ye	ar ended	Year ended
Sl. No.	Carticulars	30-Sep-21	30-Jun-21	30-Sep-20	30.09,2021	30.09.2020	31-Mar-21
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	. 500.80	259.69	276.83	760.50	397.94	1,171.77
n :	Other Income	. 1.79	0.99	0.11	2.78	1.63	10.76
						P 7 54	
m	Total income (1+2)	502.59	260.68	276,94	763,28	399.57	1,182,53
					and the state of		Entry - Tr
IV I	Expenses				100	1. 1. A. B.	
-	a) Cost of materials consumed	. 267.39	191.00	166.14	458.38	228.16	794.02
	b) Puchase of Stock in Trade						
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	.57.92	(11.39)	31.73	46.53	62.85	30.45
	d) Employee benefits expense	80.06	65.86	57.83	145.93	94.46	234.55
	e) Finance Cost	15.04	. 14.97	12.17	30.01	26.49	54,73
	f) Depreciation and amortisation	13.75	13.70	14.66	27.46	29.28	58.12
	g) Other expenditure	72.53	54.16	52.29	126,68	. 87.22	232.21
·	Total expenses	506,69	328.29	334.82	834.99	528,45	1,404.08
V	Profit before tax (III - IV)	(4.10)	(67.61)	(57.88)	(71.71)	(128.88)	(221.55)
VI	Tax expense			100			
	a) Current tax			-		-	
• '	b) Deferred tax	0					(7.06)
					1.1		
VII ·	Net profit for the period / year (V - VI)	(4.10)	(67,61)	(57.88)	(71.71)	(128.88)	(214,49)
							V
VIII	Other comprehensive income						
	a) (i) Items that will not be reclassified to profit or loss			-	/	-	-
• :	(ii) Income tax relating to items that will not be reclassified to profit or loss					-	
	b) (i) Items that will be reclassified to profit or loss						-
	(ii) Income tax relating to items that will be reclassified to profit or loss	•					-
	Total other comprehensive income	. A .					-
	[m.16	(110)	((7.61)	(57.00)		(130.00	
IX	Total Comprehensive income (6 + 7)	1,652,51	(67.61) 1,652.51				
X	Earnings per equity share (face value Rs. 10/- each) (Not Annualised)	(0.02)					
	- Basic	(0.02)		, ,			
	- Diluted	(0.02)	(0.41)	(0.33	(0.43	(0.78	(1.30

## Notes

- 1 The above unaudited financial results were reviewed and approved by the Board of Directors of the company in their respective meetings held on November 14,2021 respectively. The Statutory auditors have carried a limited review of financial results.
- 2 The Standalone Financial Results have been prepared in accordance with Indian Accounting Standards prescribed under section 133 of the Companies Act 2013 ("the Act") read with the relevant rules issued thereunder ("INDAS") and other accounting principles generally accepted in India and the guidelines issued by SEBI.
- 3 The Company operates with Single segment hence Segment information not furnished as per the Ind AS 108 'Operating Segments' notified under the Companies (Indian Accounting Standards) Rules, 2015 read with Accounting Standard (AS) 17 "Segment Reporting" notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014
- 4 Revenue from the operations of the quarter and half year ended 30th September 2021 are presented are not of Goods and Service Tax (GST) in accordance with the Indian Accounting Standards.
- 5 COVID-19 is the infectious disease caused by the coronavirus, SARS-CoV-2. In March 2020, the WHO declared COVID-19 a pandemic. The Company has adopted measures to curb the spread of infection in order to protect the health of the employees and ensure business continuity with minimal disruption. The Company has considered Internal and certain external sources of information, including economic forecasts and industry reports, up to the date of approval of the financial results in determining the possible effects on the Inventories, receivables, deferred tax assets and other current assets, that may result from the COVID-19 pandemic, The impact of the global health pandemic may be different from that of estimated as at the date of approval of these financial results and the Company will continue to closely monitor any material changes to future economic conditions. Further the automobile industry has been witnessing pre-pandamic slow down due to BS VI Transition. Soon after the auto industry hinted at signs of overall sales showed positive trend, the second wave of covid-19 pandemic has struck the industry hard. In view of this as expected we could not do much business. In order to overcome this situation we have taken all measures to optimize our cash flows to sustain the situation. The company has orders worth Rs. 20.00 crores and hopeful of coming out from the present situation.
- 5 The results of the half year ended 30th September, 2021 are also available on the BSE Limited website and on the Company's website
- 6 Figures for the previous period have been regrouped/reclassified where ever necessary to conform to the current period's presentation.

TOPARTO LINE DE LA CONTROL DE

By Order of the Board of Directors For SIBAR AUTOPARTS LIMITED

P.VEJRANAWAYANA CHAIRMAN & MANAGING DIRECTOR

Place: Tirupathi Date: 14.11.2021 SIBAR AUTO PARTS LIMITED

Registered Office: D4 & D5, Industrial Estaté, Renigunta Road, Tirupati - 517506

(CIN: L34201AP1983LC003817)

Standalone Statement of Assets and Liabilities

All amounts in Indian Rupees Lakhs

NASSETS   Non-current assert   1,175.37   1,200			-		
Note-current assets   1,178.37   1,200		Particulars			As at 30th September 2020
Note-current assets   1,178.37   1,200		LUCEUM'			
S. Depecter, Print and Legaporem   1,178.37   1,200		The state of the s			
St. Capital work on property				1,178.37	1,200.08
Chrestment Property	,				
30 Order strongsble asserts   30 Investments   60 Investment Asserts   60 Investment Asserts   60 Investments   60 Investment   60 Investments   60 Investmen		,	`		
(a) Travascers (b) Inversences (c) Inversences (d) Inversences (e) Inversences (e) Inversences (f) Inversences (g) Inversences				4.	
(a) Investments (b) Trude Recevables (c) Others (c) Others (d) Others (e) Others (e) Others (e) Others (f) Deferred tax Assets (net) (g) Other non-current Assets (a) Investments (b) Funneal Assets (c) Investments (d) Trude Recevables (m) Cash & Cash Equivalents (m) Others (e) Leans (m) Others (f) Assets (g) Deferred Tax Assets (h) Other Current Assets (h) Other Gurier Assets (h) Other Current Assets (h) Equity (h) Equity (h) Equity Start Capital (h) Other Equity (h) Equity				• • •	
(w) Chers (v) Others (v) Other or on-current Assets (v) Increntness (v) Increntness (v) Increntness (v) Increments (v) Increment Increments (v) Increm	4.			64.06	55.44
(a) Others  (b) Deferred IN Assets (net) (c) Other non-current Assets  (c) Inventones (d) Inventones (d) Inventones (e) Investments (e) Investred Investments (e) Investments					
(a) Coher non-current Assets   (b) Deferred tax Assets   (c) Deferred tax Assets   (d) Inventonces   (d) Cash & Cash Equivalents   (e) Bank Balances other than (ii) above   (v) Leans   (e) Cash & Cash Equivalents   (e) Bank Balances other than (iii) above   (v) Leans   (e) Others   (d) Other Current Assets   (d) Other Current Assets   (e) Assets Classified held for Sale   (e) Assets Classified held for Sale   (e) Assets Classified held for Sale   (e) Assets EQUITY AND LIABILITIES   (e) Equity   (e				28.15	28.81
gC Other non-current Assets				. 2043	
Current Assets (a) Investments (b) Financial Assets (c) Investments (d) Trade Receivables (s) Cash & Cash Equivalents (so) Trade Receivables (so) Cash & Cash Equivalents (so) Bank Malances other than (so) above (s) Leans (so) Others (c) Current Tax Assets (d) Other Current Assets (e) Assets Classified held for Sale  Total Assets  EQUITY AND LIABILITIES Equity (a) Equity Share Capital (b) Other Equity (c) Equity Share Capital (c) Other Equity (c) Equity Share Capital (d) Other Equity (d) Financial Liabilities (e) Financial Liabilities (f) Borrowings (g) Trade Payables Total outstanding dues of Micro Enterprises and Small Enterprises and Small Enterprises (ii) Other Financial Liabilities (d) Deferred Tax liabilities (e) Financial Liabilities (f) Financial Liabilities (g)					
(a) Inventories (b) Financial Assets (c) Investments (d) Trade Receivables (d) Cash & Cash Equivalents (e) Bank Balances other than (iii) above (v) Loans (iv) Others (c) Current Tax Assets (d) Other Current Assets (e) Assets Classified held for Sale  Total Assets (e) Assets Classified held for Sale  EQUITY AND LIABILITIES Equity (a) Equity Share Capital (b) Other Equity (c) Equity (d) Financial Liabilities (d) Forovings (n) Trade Payables - Total outstanding dues of Micro Enterprises and Small Enterprises and Signal Enterprise (d) Deferred Tax labilities (d) Deferred Tax labilities (d) Deferred Tax labilities (e) Financial Liabilities (f) Forovings (g) Trade Payables - Total outstanding dues of Creditors other than Micro Enterprises and Signal Enterprise (ii) Other Financial Liabilities (f) Provisions (g) Other promiting dues of Micro Enterprises and Small Enterprises Total outstanding dues of Micro Enterprises (iii) Other Financial Liabilities (iv) Deferred Tax labilities (iv) Forovisions (iv) Other Financial Liabilities (iv) Financial Liabilitie		[g] Other non-current Assets			· .
(a) Inventories (b) Financial Assets (c) Investments (d) Trade Receivables (d) Cash & Cash Equivalents (e) Bank Balances other than (iii) above (v) Loans (iv) Others (c) Current Tax Assets (d) Other Current Assets (e) Assets Classified held for Sale  Total Assets (e) Assets Classified held for Sale  EQUITY AND LIABILITIES Equity (a) Equity Share Capital (b) Other Equity (c) Equity (d) Financial Liabilities (d) Forovings (n) Trade Payables - Total outstanding dues of Micro Enterprises and Small Enterprises and Signal Enterprise (d) Deferred Tax labilities (d) Deferred Tax labilities (d) Deferred Tax labilities (e) Financial Liabilities (f) Forovings (g) Trade Payables - Total outstanding dues of Creditors other than Micro Enterprises and Signal Enterprise (ii) Other Financial Liabilities (f) Provisions (g) Other promiting dues of Micro Enterprises and Small Enterprises Total outstanding dues of Micro Enterprises (iii) Other Financial Liabilities (iv) Deferred Tax labilities (iv) Forovisions (iv) Other Financial Liabilities (iv) Financial Liabilitie			- }		-
30   Franceal Assets   (2)   Investments   (3)   Trade Receivables   (3)   Trade Receivables   (3)   Trade Receivables   (3)   Trade Receivables   (4)   Bank Balances other than ((0) above   (5)   Leans   (6)   Bank Balances other than ((0) above   (6)   Leans   (7)   Other Current Assets   (44.50   44.50				1	ans 10
(a) Trade Receivables (b) Trade Receivables (c) Cash & Cash Equivalents (c) Bank Blances other than (m) above (c) Leans (v) Others (c) Others (c) Other Currient Assets (d) Other Currient Assets (e) Assets Classified held for Sale Total Assets EQUITY AND LIABILITIES Equity (a) Equity (a) Equity (b) Equity (a) Equity (c) Equity Share Capital (a) Financial Liabilities (b) Forovings (c) French Institutes (c) Borrowings (d) Forovings (e) Trade Payables Total outstanding dues of Micro Einterprises and Small Enterprises and Small Enterprises (iii) Other Financial Liabilities (iii) Other Financial Liabilities (iv) Provisions (c) Other, non-current liabilities (d) Deferred Tax liabilities (d) Deferred Tax liabilities (d) Deferred Tax liabilities (d) Deferred Tax liabilities (e) Financial Liabilities (f) Financial Liabilities (g) Financial Liabilities (h) Financial Liabilit	·. · .		٠	315.57	296.30
(a) Trade Receivables (iii) Cash & Cash Equivalents (iv) Bank Balances other than (iii) above (v) Leans (v) Others  (c) Current Tax Assets (d) Other Current Assets (e) Assets Classified held for Sale  Total Assets EQUITY AND LIABILITIES Equity (a) Equity Shart Capital (b) Other Equity (c) Equity (c) Equity (d) Equity (c) Equity (d) Equity (d) Equity Shart Capital (e) Financial Liabilities (i) Fornowings (ii) Other Equity (d) Equity (d) Equity (d) Equity (d) Equity (d) Equity (e) Equity (e) Equity (f)		1.			
(w) Cash & Cash Equivalents (v) Bank Balances other than (iii) above (v) Luans (v) Others  (c) Current Tax Assets (d) Other Current Assets (e) Assets Classified held for Sale  Total Assets  EQUITY AND LIABILITIES  Equity (a) Equity Share Capital (b) Other Equity (a) Equity Share Capital (b) Other Equity (a) Financial Liabilities (a) Financial Liabilities (a) Formacial Liabilities (b) Borrowings (c) Trade Payables  Total outstanding dues of Micro Enterprises and Small Enterprises and Small Enterprises (iii) Other Financial Liabilities (b) Provisions (c) Other non-current liabilities (d) Deferred Tax habilities (d) Deferred Tax habilities (e) Financial Liabilities (f) Borrowings (g) Trade payables  Total outstanding dues of Micro Enterprises and Small Enterprises (iii) Other Financial Liabilities (f) Deferred Tax habilities (g) Financial Liabilities (h) Provisions (c) Other more unrent liabilities (h) Provisions (c) Grander Tax Labilities (d) Deferred Tax habilities (e) Total outstanding dues of Micro Enterprises and Small Enterprises (iii) Other Financial Liabilities (f) Borrowings (g) Trade payables  Total outstanding dues of Micro Enterprises and Small Enterprises (iii) Other Financial Liabilities (f) Provisions (g) Current Tax Labilities (h) Provisions (g) Current Tax Labilities (h) Provisions (g) Current Tax Labilities (h) Other current labilities		(i) Investments			
(iv) Bank Valances other than (iii) above (v) Leans (v) Others  (c) Current Tax Assets (d) Other Current Assets (e) Assets Classified held for Sale  Total Assets EQUITY AND LIABILITIES Equity (a) Equity Shark Capital (b) Other Equity (a) Equity Shark Capital (b) Other Equity (a) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (b) Borrowings (c) Borrowings (d) Total outstanding dues of Micro Enterprises and Small Enterprises and Small Enterprises (iii) Other Financial Liabilities (b) Provisions (c) Other rouncurrent liabilities (d) Deferred Tax liabilities (d) Deferred Tax liabilities (d) Deferred Tax liabilities (d) Deferred Tax liabilities (e) Formancial Lindbulnes (f) Borrowings (g) Trade payables Total outstanding dues of Micro Enterprises and Small Enterprises and Small Enterprises (iii) Other Financial Liabilities (d) Deferred Tax liabilities (e) Total outstanding dues of Micro Enterprises and Small Enterprises (iii) Other Financial Liabilities (f) Pownsions (g) Grance Financial Liabilities (h) Provisions (c) Current Tax Liabilities (d) Other Financial Liabilities (e) Provisions (f) Other Financial Liabilities (g) Other Current liabilities (h) Provisions (g) Current Tax Liabilities (h) Provisions (g) Current Tax Liabilities (h) Other Current liabilities (h) Provisions (g) Current Tax Liabilities (h) Other Current liabilities		(u) Trade Receivables	1	551.89	357.42
(c) Current Tax Assets (d) Other Current Assets (e) Assets Classified held for Sale  Total Assets  EQUITY AND LIABILITIES  Equity (a) Equity Share Capital (b) Other Equity (a) Equity Share Capital (b) Other Equity (c) Borrowings (a) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (a) Fortal outstanding dues of Micro Enterprises and Small Enterprises and Small Enterprises (iii) Other Financial Liabilities (b) Provisions (c) Other Financial Liabilities (d) Deferred Tax liabilities (a) Financial Liabilities (b) Provisions (c) Other Financial Liabilities (d) Deferred Tax liabilities (e) Borrowings (iii) Trade payables Total outstanding dues of Micro Enterprises and Small Enterprises (iii) Other Financial Liabilities (d) Deferred Tax liabilities (e) Borrowings (iii) Trade payables Total outstanding dues of Micro Enterprises and Small Enterprises (iii) Other Financial Liabilities (i) Borrowings (ii) Trade payables Total outstanding dues of Micro Enterprises and Small Enterprises (iii) Other Financial Liabilities (i) Fortal outstanding dues of Creditors other than Micro Enterprises (iii) Other Financial Liabilities (ii) Fortal outstanding dues of Creditors other than Micro Enterprises (iii) Other Financial Liabilities (iii) Fortal outstanding dues of Creditors other than Micro Enterprises (iii) Other Financial Liabilities (iii) Fortal outstanding dues of Creditors other than Micro Enterprises (iii) Other Financial Liabilities (iii) Fortal outstanding dues of Creditors other than Micro Enterprises (iii) Other Financial Liabilities (iii) Fortal outstanding dues of Creditors other than Micro Enterprises (iii) Other Financial Liabilities (iii) Fortal outstanding dues of Creditors other than Micro Enterprises (iii) Other Financial Liabilities (iii) Fortal outstanding dues of Creditors other than Micro Enterprises (iii) Other Financial Liabilities (iii) Fortal outstanding dues of Creditors other than Micro Enterprises (iii) Other Financial Liabilities (iii) Fortal outstanding dues of Creditors othe		(11) Cash & Cash Equivalents		3.41	8.31
(e) Current Tax Assets (d) Other Current Assets (e) Assets Classified held for Sale  Total Assets  EQUITY AND LIABILITIES  Equity (a) Equity Share Capital (b) Other Equity (a) Equity Share Capital (b) Other Equity (b) Other Equity (c) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (a) Force Sand Small Enterprises (b) Borrowings (c) Other Financial Liabilities (d) Other Financial Liabilities (e) Other Financial Liabilities (f) Forcesions (g) Other Financial Liabilities (g) Provisions (g) Other Financial Liabilities (g) Provisions (g) Other Financial Liabilities (g) Forcesions (g) Other Financial Liabilities (h) Forcesions (h) Other Financial Liabilities (h) Forcesions (c) Current Eabilities (h) Financial Liabilities (h) Financial		(nv) Bank Balances other than (iii) above			
(c) Current Tax Assets (d) Other Current Assets (e) Assets Classified held for Sale  Total Assets  EQUITY AND LIABILITIES  Equity (a) Equity Share Capital (b) Other Equity (a) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (b) Borrowings (c) Other Pinancial Liabilities (d) Deferred Tax Liabilities (d) Provisions (e) Other Financial Liabilities (d) Deferred Tax Liabilities (d) Deferred Tax Liabilities (d) Deferred Tax Liabilities (e) Borrowings (f) Other Financial Liabilities (g) Provisions (h) Trade payables  Total outstanding dues of Micro Enterprises and Small Enterprises (d) Deferred Tax Liabilities (e) Provisions (f) Other Financial Liabilities (g) Provisions (h) Trade payables  Total outstanding dues of Micro Enterprises and Small Enterprises and Small Enterprises (h) Trade payables  Total outstanding dues of Micro Enterprises and Small Enterprises (n) Other Financial Liabilities (s) Financial Liabilities (d) Deferred Tax Liabilities (e) Total-outstanding dues of Creditors other than Micro Enterprises and Small Enterprises (n) Other Financial Liabilities (d) Other Financial Liabilities (e) Provisions (f) Current Tax Liabilities (g) Provisions (g) Current Tax Liabilities (h) Provisions (g) Current Inabilities (h) Other corrent liabilities (h) Other corrent liabilities (h) Provisions (g) Current Tax Liabilities (h) Other corrent liabilities		(v) Loans			
(d) Other Current Assets (e) Assets Classified held for Sale  Total Assets  EQUITY AND LIABILITIES  Equity (a) Equity Share Capital (b) Other Equity (c) Equity (d) Equity (e) Financial Liabilities (e) Forcisions (f) Other Financial Liabilities (g) Provisions (g) Other Financial Liabilities (g) Equity (g) Eq		(iv) Others	9		
(d) Other Current Assets (e) Assets Classified held for Sale  Total Assets  EQUITY AND LIABILITIES  Equity (a) Equity Share Capital (b) Other Equity (c) Equity (d) Equity (e) Financial Liabilities (e) Forcisions (f) Other Financial Liabilities (g) Provisions (g) Other Financial Liabilities (g) Equity (g) Eq					
(d) Other Current Assets		(c) Current Tax Assets		6.13	5.87
(c) Assets Classified held for Sale  Total Assets  EQUITY AND LIABILITIES  Equity (a) Equity Share Capital (b) Other Equity  Liabilities  Non-current liabilities (a) Financial Liabilities (b) Borrowings (c) Total outstanding dues of Micro Enterprises and Small Enterprises and Small Enterprises (ii) Other Financial Liabilities (b) Provisions (c) Other Financial Liabilities (d) Deferred Tax liabilities (d) Deferred Tax liabilities (ii) Financial Liabilities (iii) Trade payables  Total outstanding dues of Micro Enterprises and Small Enterprises and Small Enterprises (iii) Other Financial Liabilities (d) Deferred Tax liabilities (d) Deferred Tax liabilities (a) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (b) Provisions (c) Carrent Financial Liabilities (iii) Content Financial Liabilities (iii) Trade payables  Total outstanding dues of Micro Enterprises and Small Enterprises and Small Enterprises (iii) Other Financial Liabilities (iii) Content Tax Liabilities				44.50	44.80
EQUITY AND LIABILITIES Equity  (a) Equity Shart Capital (b) Other Equity (c) Current Habilities  (a) Financial Liabilities (b) Borrowings (c) Total outstanding dues of Micro Enterprises and Small Enterprises and Small Enterprises (d) Deferred Tax liabilities (e) Provisions (f) Other Financial Liabilities (g) Financial Liabilities (h) Deferred Tax liabilities (h) Deferred Tax liabilities (h) Deferred Tax liabilities (h) Financial Liabilities (h) Deferred Tax liabilities (h) Provisions (c) Other financial Liabilities (h) Provisions (h) Other Financial Liabilities (h) Provisions	•	(e) Assets Classified held for Sale		2.43	2.43
Equity (a) Equity Share Capital (b) Other Equity (c) Other Equity (d) Content Habilities (a) Financial Liabilities (b) Borrowings (c) Borrowings (d) Trade Payables (e) Borrowings (e) Other Financial Liabilities (ii) Other Financial Liabilities (iii) Other Financial Liabilities (iv) Provisions (c) Other mon-current liabilities (d) Deferred Tax liabilities (e) Pomovings (iii) Trade payables (iv) Trade pay				2.194.81	1,999.46
(a) Equity Share Capital 1,652.51 1,652		Total Assets			1,777.10
(a) Other Equity (a) (b) Other Equity (a) (c) 2.87) (d) Other Equity (a) Financial Liabilities (b) Financial Liabilities (c) Borrowings (c) Other Financial Liabilities (d) Deferred Tax liabilities (e) Provisions (c) Other Financial Liabilities (e) Provisions (f) Borrowings (f) Trade payables (g) Financial Liabilities (g) Financi					
Liabilities  Non-current liabilities  (a) Financial Liabilities  (i) Borrowings  341.05  257.  (ii) Trade Payables  Total outstanding dues of Micro Enterprises and Small Enterprises and Small Enterprises  (iii) Other Financial Liabilities  (b) Provisions  (c) Other, non-current liabilities  (d) Deferred Tax liabilities  (i) Futancial Liabilities  (i) Borrowings  (ii) Trade payables  Total outstanding dues of Micro Enterprises and Small Enterprises and Small Enterprises  (iii) Trade payables  Total outstanding dues of Micro Enterprises and Small Enterprises and Small Enterprises  (iii) Trade payables  Total outstanding dues of Creditors other than Micro Enterprises and Small Enterprises  (iv) Trade payables  Total outstanding dues of Creditors other than Micro Enterprises 212  223  Total-outstanding dues of Creditors other than Micro Enterprises and Small Enterprises (iv) Other Enterp		EQUITY AND LIABILITIES			4,77.40
Non-current liabilities  (a) Financial Liabilities (b) Borrowings  Total outstanding dues of Micro Enterprises and Small Enterprises and Small Enterprises (ii) Other Financial Liabilities (b) Provisions (c) Other non-current liabilities (d) Deferred Tax liabilities (a) Financial Liabilities (a) Financial Liabilities (b) Borrowings (ii) Trade payables  Total outstanding dues of Micro Enterprises and Small Enterprises and Small Enterprises (iii) Other Financial Liabilities (b) Provisions (c) Other non-current liabilities (d) Deferred Tax liabilities (a) Financial Liabilities (a) Financial Liabilities (b) Provisions (c) Other Financial Liabilities (d) Other Financial Liabilities (d) Other Financial Liabilities (e) Other Financial Liabilities (f) Other Financial Liabilities (g) Other Financial Liabilities (h) Provisions (c) Current Tax Liabilities (d) Other current liabilities		EQUITY AND LIABILITIES Equity			1,652.51
Non-current liabilities  (a) Financial Liabilities (b) Borrowings  Total outstanding dues of Micro Enterprises and Small Enterprises and Small Enterprises (ii) Other Financial Liabilities (b) Provisions (c) Other non-current liabilities (d) Deferred Tax liabilities (a) Financial Liabilities (a) Financial Liabilities (b) Borrowings (ii) Trade payables  Total outstanding dues of Micro Enterprises and Small Enterprises and Small Enterprises (iii) Other Financial Liabilities (b) Provisions (c) Other non-current liabilities (d) Deferred Tax liabilities (a) Financial Liabilities (a) Financial Liabilities (b) Provisions (c) Other Financial Liabilities (d) Other Financial Liabilities (d) Other Financial Liabilities (e) Other Financial Liabilities (f) Other Financial Liabilities (g) Other Financial Liabilities (h) Provisions (c) Current Tax Liabilities (d) Other current liabilities		EQUITY AND LIABILITIES  Equity (a) Equity Share Capital		1,652.51	1,652.51
(a) Financial Liabilities (i) Borrowings (ii) Trade Payables - Total outstanding dues of Micro Enterprises and Small Enterprises and Small Enterprises and Small Enterprises (iii) Other Financial Liabilities (b) Provisions (c) Other, non-current liabilities (d) Deferred Tax liabilities (a) Financial Liabilities (b) Provisions  Total outstanding dues of Micro Enterprises and Small Enterprises and Small Enterprises (iii) Other Financial Liabilities (b) Provisions (c) Other Financial Liabilities (d) Other Financial Liabilities (d) Other Financial Liabilities (e) Other Financial Liabilities (f) Other Financial Liabilities (g) Other Financial Liabilities (h) Provisions (c) Current Tax Liabilities (d) Other current liabilities (d) Other current liabilities		EQUITY AND LIABILITIES  Equity (a) Equity Share Capital		1,652.51	1,652.51
(a) Financial Liabilities (i) Borrowings (ii) Trade Payables - Total outstanding dues of Micro Enterprises and Small Enterprises and Small Enterprises and Small Enterprises (iii) Other Financial Liabilities (b) Provisions (c) Other, non-current liabilities (d) Deferred Tax liabilities (a) Financial Liabilities (b) Provisions  Total outstanding dues of Micro Enterprises and Small Enterprises and Small Enterprises (iii) Other Financial Liabilities (b) Provisions (c) Other Financial Liabilities (d) Other Financial Liabilities (d) Other Financial Liabilities (e) Other Financial Liabilities (f) Other Financial Liabilities (g) Other Financial Liabilities (h) Provisions (c) Current Tax Liabilities (d) Other current liabilities (d) Other current liabilities		EQUITY AND LIABILITIES  Equity (a) Equity Shart Capital (b) Other Equity		1,652.51	1,652.51
(i) Borrowings (ii) Trade Payables - Total outstanding dues of Micro Enterprises and Small Enterprises and Small Enterprises and Small Enterprises (iii) Other Financial Liabilities (b) Provisions (c) Other, non-current liabilities (d) Deferred Tax liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade payables - Total outstanding dues of Micro Enterprises and Small Enterprises and Small Enterprises (iii) Other Financial Liabilities (ii) Enterprises (iii) Other Financial Liabilities (iiii) Other Financial Liabilities (iiii) Other Financ		EQUITY AND LIABILITIES  Equity (a) Equity Shart Capital (b) Other Equity  Liabilities		1,652.51	1,652.51
(ii) Trade Payables - Total outstanding dues of Micro Enterprises and Small Enterprises and Small Enterprises 2.10 2.10 2.10 2.10 2.10 2.10 2.10 2.10		EQUITY AND LIABILITIES  Equity (a) Equity Share Capital (b) Other Equity  Liabilities  Non-current liabilities		1,652.51	
- Total outstanding dues of Micro Enterprises and Small Enterprises and Small Enterprises 2.40 2 (iii) Other Financial Liabilities (b) Provisions (c) Other non-current liabilities (d) Deferred Tax liabilities (a) Financial Liabilities (a) Forowings (ii) Borrowings (iii) Trade payables - Total outstanding dues of Micro Enterprises and Small Enterprises 2.32 2.32 2.32 2.40 2.40 2.40 2.40 2.40 2.40 2.40 2.4		EQUITY AND LIABILITIES  Equity (a) Equity Shart Capital (b) Other Equity  Liabilities  Non-current liabilities (a) Financial Liabilities		1,652.51 (632.87)	1,652.51
Total outstanding dues of Creditors other than Micro Enterprises and Small Enterprises  (ii) Other Financial Liabilities (b) Provisions (c) Other, non-current liabilities (d) Deferred Tax liabilities (a) Financial Liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade payables Total outstanding dues of Micro Enterprises and Small Enterprises 232 Total-outstanding dues of Creditors other than Micro Enterprises 2413.57 232 233 2443.57 234 245 246 247 248 258 261 244 261 261 261 261 261 262 263 263 263 263 263 264 264 265 265 265 265 265 265 265 265 265 265		EQUITY AND LIABILITIES  Equity (a) Equity Shart Capital (b) Other Equity  Liabilities  Non-current liabilities (a) Financial Liabilities (i) Borrowings		1,652.51 (632.87)	1,652.51
and Small Enterprises  (iii) Other Financial Liabilities  (b) Provisions  (c) Other non-current liabilities  (d) Deferred Tax liabilities  (a) Enterprises  (i) Borrowings  (ii) Trade payables  Total outstanding dues of Micro Enterprises and Small Enterprises  and Small Enterprises  (iii) Other Financial Liabilities  (iii) Other Enterprises  (ii		EQUITY AND LIABILITIES  Equity (a) Equity Shart Capital (b) Other Equity  Liabilities  Non-current liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade Payables Textl outstandure dues of Micro Enterprises and Small Enterprises		1,652.51 (632.87) 341.05	1,652.51
(b) Provisions (c) Other non-current liabilities (d) Deferred Tax liabilities (d) Deferred Tax liabilities (a) Funancial Liabilities (a) Forowings (ii) Borrowings (iii) Trade payables Total outstanding dues of Micro Enterprises and Small Enterprises 232 Total-outstanding dues of Creditors other than Micro Enterprises 234 (iii) Other Financial Liabilities (iii) Other Current Tax Liabilities (iii) Other current liabilities (iii) Other current liabilities (iii) Other current liabilities		EQUITY AND LIABILITIES Equity (a) Equity Shart Capital (b) Other Equity  Liabilities  Non-current liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade Payables  - Total outstanding dues of Micro Enterprises and Small Enterprises - Total outstanding dues of Creditors other than Micro Enterprises		1,652.51 (632.87) 341.05	1,652.51 (475.54) 257.11 17.62
(c) Other non-current liabilities (d) Deferred Tax liabilities (a) Funancial Liabilities (a) Funancial Liabilities (i) Borrowings (ii) Trade payables Total outstanding dues of Micro Enterprises and Small Enterprises Total-outstanding dues of Greditors other than Micro Enterprises and Small Enterprises (iii) Other Financial Liabilities (iii) Other Financial Liabilities (iii) Other Financial Liabilities (iii) Other Financial Liabilities (iii) Other Current Tax Liabilities (iii) Other current liabilities		EQUITY AND LIABILITIES Equity (a) Equity Shart Capital (b) Other Equity  Liabilities  Non-current liabilities (a) Financial Liabilities (i) Borrowings (n) Trade Payables  Total outstanding dues of Micro Enterprises and Small Enterprises and Small Enterprises		1,652.51 (632.87) 341.05	1,652.51 (475.54) 257.11
(d) Deferred Tax habilities  (a) Funancial Liabilities  (a) Funancial Liabilities  (b) Borrowings  (ii) Trade payables  Total outstanding dues of Micro Enterprises and Small Enterprises  Total-outstanding dues of Creditors other than Micro Enterprises  and Small Enterprises  (iii) Other Funancial Liabilities  (iv) Other Funancial Liabilities  (iv) Provisions  (c) Current Tax Liabilities  (d) Other current habilities  (e) 2194.81  1999		EQUITY AND LIABILITIES Equity (a) Equity Shart Capital (b) Other Equity  Liabilities  Non-current liabilities (a) Financial Liabilities (i) Borrowings (n) Trade Payables  Total outstanding dues of Micro Enterprises and Small Enterprises and Small Enterprises		1,652.51 (632.87) 341.05	1,652.51 (475.54) 257.11
(d) Deferred Tax habilities  (a) Funancial Liabilities  (a) Funancial Liabilities  (b) Borrowings  (ii) Trade payables  Total outstanding dues of Micro Enterprises and Small Enterprises  Total-outstanding dues of Creditors other than Micro Enterprises  and Small Enterprises  (iii) Other Funancial Liabilities  (iv) Other Funancial Liabilities  (iv) Provisions  (c) Current Tax Liabilities  (d) Other current habilities  (e) 2194.81  1999		EQUITY AND LIABILITIES  Equity (a) Equity Shart Capital (b) Other Equity  Liabilities  Non-current liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade Payables  - Total outstanding dues of Micro Enterprises and Small Enterprises - Total outstanding dues of Creditors other than Micro Enterprises and Small Enterprises (iii) Other Financial Liabilities		1,652.51 (632.87) 341.05	1,652.51 (475.54) 257.11
(a) Furancial Liabilities (b) Borrowings (ii) Trade payables Total outstanding dues of Micro Enterprises and Small Enterprises Total-outstanding dues of Creditors other than Micro Enterprises and Small Enterprises (iii) Other Furancial Liabilities (iv) Provisions (c) Current Tax Liabilities (d) Other current habilities (2.194.8) (2.194.8) (2.194.8) (2.194.8)		EQUITY AND LIABILITIES  Equity (a) Equity Shart Capital (b) Other Equity  Liabilities  Non-current liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade Payables  - Total outstanding dues of Micro Enterprises and Small Enterprises - Total outstanding dues of Creditors other than Micro Enterprises and Small Enterprises (iii) Other Financial Liabilities (b) Provisions		1,652.51 (632.87) 341.05	1,652.51 (475.54) 257.11
(a) Furancial Liabilities (b) Borrowings (ii) Trade payables Total outstanding dues of Micro Enterprises and Small Enterprises Total-outstanding dues of Creditors other than Micro Enterprises and Small Enterprises (iii) Other Furancial Liabilities (iv) Provisions (c) Current Tax Liabilities (d) Other current habilities (2.194.8) (2.194.8) (2.194.8) (2.194.8)		EQUITY AND LIABILITIES  Equity (a) Equity Shart Capital (b) Other Equity  Liabilities  Non-current liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade Payables  - Total outstanding dues of Micro Enterprises and Small Enterprises - Total outstanding dues of Creditors other than Micro Enterprises and Small Enterprises (iii) Other Financial Liabilities (b) Provisions (c) Other non-current liabilities		1,652.51 (632.87) 341.05 19.87 2.40	1,652.51 (475.54) 257.11 17.62
(i) Borrowings (ii) Trade payables  Total outstanding dues of Micro Enterprises and Small Enterprises and Small Enterprises and Small Enterprises (iii) Other Financial Liabilities (iii) Other Financial Liabilities (iv) Other Financial Liabilities (iv) Current Tax Liabilities (d) Other current habilities (21948) (299)		EQUITY AND LIABILITIES  Equity (a) Equity Share Capital (b) Other Equity  Liabilities  Non-current liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade Payables  Total outstanding dues of Micro Enterprises and Small Enterprises and Small Enterprises (iii) Other Financial Liabilities (b) Provisions (c) Other, non-current liabilities (d) Deferred Tax liabilities		1,652.51 (632.87) 341.05 19.87 2.40	1,652.51 (475.54) 257.11 17.62 2.40
(ii) Trade payables  Total outstanding dues of Micro Enterprises and Small Enterprises  Total outstanding dues of Creditors other than Micro Enterprises and Small Enterprises  (iii) Other Financial Liabilities  (b) Provisions  (c) Current Tax Liabilities  (d) Other current liabilities  2194.81  1999		EQUITY AND LIABILITIES  Equity (a) Equity Share Capital (b) Other Equity  Liabilities  Non-current liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade Payables  - Total outstanding dues of Micro Enterprises and Small Enterprises - Total outstanding dues of Creditors other than Micro Enterprises and Small Enterprises (iii) Other Financial Liabilities (b) Provisions (c) Other non-current liabilities (d) Deferred Tax liabilities  Current liabilities		1,652.51 (632.87) 341.05 19.87 2.40	1,652.51 (475.54) 257.11 17.62 2.40
Total outstanding dues of Micro Enterprises and Small Enterprises   443.57   232		EQUITY AND LIABILITIES  Equity (a) Equity Shart Capital (b) Other Equity  Liabilities  Non-current liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade Payables  - Total outstanding dues of Micro Enterprises and Small Enterprises - Total outstanding dues of Creditors other than Micro Enterprises and Small Enterprises (iii) Other Financial Liabilities (b) Provisions (c) Other non-current liabilities (d) Deferred Tax liabilities  Current liabilities (a) Financial Liabilities (b) Financial Liabilities		1,652.51 (632.87) 341.05 19.87 2.10	1,652.51 (475.54) 257.11 17.62 2.40
Total-outstanding dues of Creditors other than Micro Enterprises   84.23   73		EQUITY AND LIABILITIES  Equity (a) Equity Shart Capital (b) Other Equity  Liabilities  Non-current liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade Payables  Total outstanding dues of Micro Enterprises and Small Enterprises Total outstanding dues of Creditors other than Micro Enterprises and Small Enterprises (iii) Other Financial Liabilities (b) Provisions (c) Other non-current liabilities (d) Deferred Tax habilities  Current liabilities (a) Financial Liabilities (i) Borrowings		1,652.51 (632.87) 341.05 19.87 2.10	1,652.51 (475.54) 257.11 17.62 2.40
(m) Other Financial Liabilities 261 44 201 (b) Provisions 0 27 (c) Current Tax Liabilities 6 50 15 (d) Other current habilities 2 194 81 1999		EQUITY AND LIABILITIES  Equity (a) Equity Shart Capital (b) Other Equity  Liabilities  Non-current liabilities (a) Financial Liabilities (i) Borrowings (n) Trade Payables  Total outstanding dues of Micro Enterprises and Small Enterprises and Small Enterprises (iii) Other Financial Liabilities (b) Provisions (c) Other, non-current liabilities (d) Deferred Tax liabilities (d) Deferred Tax liabilities (a) Financial Liabilities (a) Financial Liabilities (b) Borrowings (c) Trade payables		1,652.51 (632.87) 341.05 19.87 2.40	1,652.51 (475.54) 257.11 17.62 2.40
(c) Current Tax Exhibites		EQUITY AND LIABILITIES  Equity (a) Equity Share Capital (b) Other Equity  Liabilities  Non-current liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade Payables  Total outstanding dues of Micro Enterprises and Small Enterprises and Small Enterprises (iii) Other Financial Liabilities (b) Provisions (c) Other, non-current liabilities (d) Deferred Tax liabilities (d) Deferred Tax liabilities (d) Deferred Tax liabilities (ii) Financial Liabilities (iii) Financial Liabilities (iii) Trade payables  Total outstanding dues of Micro Enterprises and Small Enterprises  Total-outstanding dues of Greditors other than Micro Enterprises		1,652,51 (632,87) 341,05 19,87 2.40 15,83	1,652.51 (475.54) 257.11 17.62 2.40 22.89
(c) Current Tax Liabilities 6 50 15 (d) Other current liabilities 2 194.81 1999		EQUITY AND LIABILITIES  Equity (a) Equity Share Capital (b) Other Equity  Liabilities  Non-current liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade Payables  Total outstanding dues of Micro Enterprises and Small Enterprises and Small Enterprises (iii) Other Financial Liabilities (b) Provisions (c) Other, non-current liabilities (d) Deferred Tax liabilities (d) Deferred Tax liabilities (a) Financial Liabilities (ii) Borrowings (iii) Trade payables  Total outstanding dues of Micro Enterprises and Small Enterprises and Small Enterprises		1,652,51 (632,87) 341,05 19,87 2.10 15,83 0.01 443,57 84,23	1,652.51 (475.54) 257.11 17.62 2.40 22.89
(d) Other current liabilities 6.50 15		EQUITY AND LIABILITIES  Equity (a) Equity Shart Capital (b) Other Equity  Liabilities  Non-current liabilities (a) Financial Liabilities (i) Borrowings (n) Trade Payables  Total outstanding dues of Micro Enterprises and Small Enterprises and Small Enterprises (iii) Other Financial Liabilities (b) Provisions (c) Other non-current liabilities (d) Deferred Tax liabilities (d) Deferred Tax liabilities (a) Financial Liabilities (a) Financial Liabilities (b) Borrowings (c) Trade payables  Total outstanding dues of Micro Enterprises and Small Enterprises and Small Enterprises (m) Other Financial Liabilities		1,652,51 (632,87) 341,05 19,87 2,40 15,83 0,01 443,57 84,23 261,44	1,652.51 (475.54) 257.11 17.62 2.40 22.89 0.01 232.34 73.47
. 2 194 81   1.999		EQUITY AND LIABILITIES  Equity  (a) Equity Shart Capital (b) Other Equity  Liabilities  Non-current liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade Payables  - Total outstanding dues of Micro Enterprises and Small Enterprises and Small Enterprises (iii) Other Financial Liabilities (b) Provisions (c) Other non-current liabilities (d) Deferred Tax habilities (d) Deferred Tax habilities (a) Financial Liabilities (i) Borrowings (ii) Trade payables  - Total outstanding dues of Micro Enterprises and Small Enterprises and Small Enterprises (iii) Other Financial Liabilities (b) Provisions		1,652,51 (632,87) 341,05 19,87 2,40 15,83 0,01 443,57 84,23 261,44	1,652.51 (475.54) 257.11 17.62 2.40 22.89 0.01 232.34 73.47
LLOCAL COURT AND LANDINGES		EQUITY AND LIABILITIES Equity  (a) Equity Shart Capital (b) Other Equity  Liabilities  Non-current liabilities (a) Financial Liabilities (i) Borrowings (n) Trade Payables  Total outstanding dues of Micro Enterprises and Small Enterprises and Small Enterprises (iii) Other Financial Liabilities (b) Provisions (c) Other ann-current liabilities (d) Deferred Tax habilities (d) Deferred Tax habilities (a) Financial Liabilities (a) Financial Liabilities (b) Forting the payables  Total outstanding dues of Micro Enterprises and Small Enterprises and Small Enterprises (iii) Other Financial Liabilities (b) Provisions (c) Carrent Tax Liabilities (b) Provisions (c) Carrent Tax Liabilities (c) Carrent Tax Liabilities		1,652.51 (632.87) 341.05 19.87 2.40 15.83 0.01 443.57 81.23 261.44 0.27	1,652.51 (475.54) 257.11 17.62 2.40 22.89 0.01 232.34 73.47
. By Order of the Board of Direc		EQUITY AND LIABILITIES Equity  (a) Equity Shart Capital (b) Other Equity  Liabilities  Non-current liabilities (a) Financial Liabilities (i) Borrowings (n) Trade Payables  Total outstanding dues of Micro Enterprises and Small Enterprises and Small Enterprises (iii) Other Financial Liabilities (b) Provisions (c) Other Financial Liabilities (d) Deferred Tax liabilities (d) Deferred Tax liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade payables  Total outstanding dues of Micro Enterprises and Small Enterprises and Small Enterprises (iii) Other Financial Liabilities (c) Financial Liabilities (d) Other Current liabilities (d) Other Current Inabilities (d) Provisions (c) Current Tax Liabilities (d) Other current liabilities (d) Other current liabilities		1,652.51 (632.87) 341.05 19.87 2.40 15.83 0.01 443.57 84.23 261.44 0.27	1,652.51 (475.54) 257.11 17.62 2.40 22.89 0.01 232.34 73.47 201.64

Place Tirupathi



For MAII AUTOPARTS LIMITED

P.VEERANDAVANA

CHAIRMAN & MANAGING DIRECTOR

SIBAR AUTO PARTS LIMIT CASH FLOW STATEMENT FOR THE HALF YEAR E		ER 30, 2021	
	As at 30/09/2021		
PARTICULARS	Amounts in Rs	Amounts in Rs	
Cash flow from operating activities		- And the At	
Profit before Income tax from			
Continuing operations	(71.71)	(128.88	
Discontinued operations	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(	
Prioe period Items	2 - 51 - 21		
Profit before Income tax including discontinued operations	(71.71)	(128.88	
Adjustments for			
Depreciation and amortisation expense	27.46	29.28	
Provision for gratuity		(0.85	
Finance costs	30.01	26.49	
Net exchange differences			
	(14.24)	(73.96	
Change in operating assets and liabilities, net of effects from			
purchase of controlled entities and sale of subsidiary:			
Increase/ Decrease in trade receivables	(146.47)	(116.49	
Increase in Inventories	(31.07)	95.77	
Increase in trade payables	181.51	46.73	
Increase in other financial assets			
Increase/ Decrease in other non-current assets	0.58	0.02	
Increase/ Decrease in other current assets	7.00	2.28	
Increase/ Decrease in other current liabilities	(5.25)	8.54	
Increase/ Decrease in financial liabilities	48.89	28.47	
Cash Generated from operations	40.95	(8.66)	
: Income taxes paid	1 - · · · · · ·		
Net cash inflow from operating activities	40.95	(8.66)	
Cash flow from investing activities			
Payments for property, Plant and equipment	(22.37)	(3.76)	
Increase in term deposits	-		
Net cash Inflow from Investing activities	(22.37)	(3.76)	
		9	
Cash flow from Financing Activities			
Proceeds from issues of shares	,	-	
Proceeds from borrowings	2.12	7.84	
Interest Paid	(30.01)	(26.49)	
Net Cash Inflow (outflow) from financing activities	(27.89)	(18.65)	
Net Increase/decrease in cash and cash equivalents	(9.31)	(31.07)	
cash and cash equivalents at the beginning of the financial year	12.73	39.39	
Cook and such assistants at the and of the Vers			
Cash and cash equivalents at the end of the Year	3.42	8.32	



By Order of the Board of Directors
For SIBAR AUTOPARTS LIMITED

P.VEERANARAYANA

CHAIRMAN & MANAGING DIRECTOR

Place: Tirupathi

Date: 14.11.2021

## M M G S & ASSOCIATES

Chartered Accountants

Head Office: #23-24-15, TF-3, SVL Towers,

Brahmaiah Pantulu Street,

Sathyanarayana Puram, VIJAYAWADA - 520 011.

Cell: 94407 77907 E-mail: gsn6@rediff.com

Branch Office: #16-2B,

Opp. Sri Balaji Residency, Muni Reddy Nagar,

TIRUPATHI - 517 501 Cell: 98667 66356

E-mail: mmgs.associates@gmail.com

Date	 	

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
Sibar Auto parts Private Limited

Dear Sirs,

Re: Limited Review Report of the Unaudited Financial Results for the quarter ended 30th September, 2021 and year to date from 1st April, 2021 to 30th September, 2021.

We have reviewed the accompanying Statement of Unaudited Financial Results of Sibar Auto parts Limited ("the Company") for the quarter ended 30th September, 2021 and year to date from 1st April, 2021 to 30th September, 2021 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 ('the Regulation') as amended (the "Listing Regulations"). This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. This statement has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), 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 issue a report on the Statement 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. 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 is limited primarily to inquiries of company personnel and analytical procedure applied to financial data and thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with the 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 of Unaudited Financial Results prepared in accordance with applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and otherrecognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Tirupati Date: 14.11.2021 For MMGS & ASSOCIATES Chartered Accountants

(M.M. Gopalachari)

Partner

FRN: 010613S-M.No.025376 UDIN: 21025376AAAACU5294