

14<sup>th</sup> November, 2021

To,  
The Secretary  
Corporate Relationship Department  
BSE Limited  
1st Floor, Phiroze Jeejeebhoy Tower,  
Dalal Street, Mumbai- 400001

**ISIN: INE706C01028 - AUTO PINS (INDIA) LTD**

**SUB – UNAUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY FOR  
THE SECOND QUARTER AND HALF YEAR ENDED 30<sup>TH</sup> SEPTEMBER, 2021 AS PER  
REGULATIONS 33 OF SEBI (LISTING OBLIGATIONS & DISCLOSURE  
REQUIREMENTS) REGULATIONS, 2015 (LODR)**

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 today i.e., 14<sup>th</sup> November, 2021, inter alia considered and approved Unaudited Standalone Financial Results of the Company for the second quarter and half year ended 30<sup>th</sup> September, 2021.
2. In this connection, we enclose herewith the following:
  - i) Unaudited Standalone Financial Results for the Second Quarter and Half year ended 30<sup>th</sup> September, 2021 as required under Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
  - 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.

The Board Meeting commenced at 04:00 p.m. and concluded at 05:00 p.m.

Kindly take the same on your record.

Thanking You  
For **AUTO PINS (INDIA) LTD**

  
**PRACHI SINGHAL**  
**COMPANY SECRETARY & COMPLIANCE OFFICER**  
Encl: As above





# DHARAM TANEJA ASSOCIATES

## CHARTERED ACCOUNTANTS

Independent Auditor's Limited Review Report on the Quarterly Unaudited Financial Results of Auto Pins (India) Limited pursuant to Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended

Review report 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 30<sup>th</sup> September, 2021 (the "Statement").

This Statement, which is the responsibility of the Company's management and approved by the Board of the Directors of the Company, 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 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulation"). 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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 applicable Indian Accounting Standards (Ind AS) and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Dharam Taneja Associates  
Chartered Accountants

FRN: 03563N

Dharam Vir Taneja

(Partner)

(M. No. 007718)

UDIN: 21007718AAAABU8537



Place: New Delhi

Date: 14/11/2021



**Statement of Un-Audited Financial Results for the quarter and half year Ended September 30, 2021**

(Rs. In Lakhs)

	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
		(30/09/2021)	(30/06/2021)	(30/09/2020)	(30/09/2021)	(30/09/2020)	(31/03/2021)
		Unaudited	Unaudited	Unaudited	Un-audited	Un-audited	Audited
I	Revenue From Operations	925.13	563.18	562.86	1488.31	891.59	2826.89
II	Other Income	7.83	8.94	5.92	16.77	6.01	26.36
III	<b>Total Income (I+II)</b>	<b>932.97</b>	<b>572.12</b>	<b>568.78</b>	<b>1505.09</b>	<b>897.60</b>	<b>2853.25</b>
IV	<b>EXPENSES</b>						
a	Cost of materials consumed	720.20	583.78	461.91	1303.98	701.38	2316.56
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	48.16	-137.00	-21.01	-88.84	-2.06	-42.53
d	Employee benefits expense	58.91	47.75	41.18	106.66	61.19	180.59
e	Finance costs	4.13	4.29	2.53	8.42	5.07	13.88
f	Depreciation and amortization expense	14.00	13.50	11.75	27.50	23.50	52.85
g	Power & Fuel	25.27	20.52	22.00	45.79	39.22	87.55
h	Other expenses	48.20	28.47	39.35	76.67	54.26	153.16
	<b>Total expenses (IV)</b>	<b>918.87</b>	<b>561.31</b>	<b>557.71</b>	<b>1480.18</b>	<b>882.56</b>	<b>2762.05</b>
V	Profit/(loss) before tax (III- IV)	14.10	10.82	11.08	24.92	15.05	91.20
VI	<b>Income tax expense:</b>						
	(1) Current tax	2.26	1.69	1.77	3.95	2.41	14.19
	(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	-14.13
VII	<b>Total Tax Expenses</b>	<b>2.26</b>	<b>1.69</b>	<b>1.77</b>	<b>3.95</b>	<b>2.41</b>	<b>0.06</b>
VIII	<b>Net Profit for the period (V-VII)</b>	<b>11.84</b>	<b>9.13</b>	<b>9.31</b>	<b>20.97</b>	<b>12.64</b>	<b>91.14</b>
IX	<b>Other Comprehensive Income</b>						
	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	<b>Total Comprehensive Income for the period (VIII+IX) (Comprising Profit and Other Comprehensive Income for the period)</b>	<b>11.84</b>	<b>9.13</b>	<b>9.31</b>	<b>20.97</b>	<b>12.64</b>	<b>91.14</b>
XI	<b>Paid Up Equity Share Capital (Face Value per share Rs. 10 each)</b>	<b>570.71</b>	<b>570.71</b>	<b>570.71</b>	<b>570.71</b>	<b>570.71</b>	<b>570.71</b>

For AUTO PIN (INDIA) LTD.

*[Signature]*  
Managing Director



International  
Automotive  
Task Force

**Registered Office**

2776 Pyarelal Lal Building, Guru Nanak Motor Market, Kashmere Gate, Delhi-110006

T: +91-11-23978748 E: autopins@vsnl.com [www.autopinsindia.com](http://www.autopinsindia.com)



XII	Other Equity Excluding Revaluation Reserves	N.A	N.A	N.A	N.A	N.A	36.14
XIII	EARNINGS PER SHARE (EPS) (of 10/- each) (not annualised):						
	(1) Basic	0.21	0.16	0.16	0.37	0.22	1.60
	(2) Diluted	0.21	0.16	0.16	0.37	0.22	1.60

Notes:

1	The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on held on 14th November, 2021.
2	The Financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevent rules issued thereunder and other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India.
3	The Chief Operating Decision Maker "CODM" reviews lhe operations of the Company as a whole, hence there are no reportable segments as per Ind AS 108 "Operating Segments"
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	The Statutory Auditors of the Company have carried out Limited Review of the result for the Quarter ended 30th September,2021.

For Auto Pins (India) Limited  
 For AUTO PINS INDIA LTD.

Managing Director : RAJBIR SINGH  
 DIN: 00176574 Managing Director

Date: 14/11/2021  
 Place: New Delhi

Registered Office

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Statement of Assets & Liabilities			
(Figures in Rs. in lacs)			
	Particulars	As at 30th Sept, 2021 Unaudited	As at 31st March, 2021 Audited
	<b>ASSETS</b>		
(1)	<b>Non-Current Assets</b>		
	(a) Property, Plant and Equipment	491.88	491.21
	(b) Other Intangible assets	3.35	3.83
	(c) Financial Assets		
	(i) Investments	3.11	3.11
	(ii) Loans	29.30	29.30
	(iii) Deferred Tax Asset	44.93	44.93
	<b>Total Non-Current Assets</b>	<b>572.57</b>	<b>572.38</b>
(2)	<b>Current Assets</b>		
	(a) Inventories	511.34	401.31
	(b) Financial Assets		
	(i) Trade receivables	265.46	392.38
	(ii) Cash and cash equivalents	47.43	38.23
	(c) Current Tax Assets (Net)	0	0.00
	(d) Other current assets	26.02	22.48
	<b>Total Current Assets</b>	<b>850.25</b>	<b>854.40</b>
	<b>Total Assets</b>	<b>1422.82</b>	<b>1426.78</b>
(1)	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
	(a) Equity Share capital	570.71	570.71
	(b) Other Equity	57.07	36.14
	<b>Total Equity</b>	<b>627.78</b>	<b>606.85</b>
	<b>LIABILITIES</b>		
	<b>Non-Current Liabilities</b>		
(2)	(a) Financial Liabilities		
	(i) Borrowings	18.38	28.27
	(b) Deferred tax liabilities (Net)	0	0.00
	<b>Total Non-Current Liabilities</b>	<b>18.38</b>	<b>28.27</b>
	<b>Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	203.47	200.98
	(ii) Trade payables		
	(a) Total outstanding dues of micro enterprises and small enterprises	305.65	329.08
	(b) Total outstanding due of other than micro enterprises and small enterprises	132.96	71.06
	(iii) Other financial liabilities (other than those specified in item (c))	54.88	65.05
	(b) other current liabilities	61.57	119.30
	(c) Current Tax Liabilities (Net)	18.14	6.19
	<b>Total Current Liabilities</b>	<b>776.66</b>	<b>791.66</b>
	<b>Total Equity and Liabilities</b>	<b>1422.82</b>	<b>1426.78</b>

Date : 14/11/2021  
 Place : New Delhi

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

For AUTO PINS INDIA LTD.  
 (Rajbir Singh)  
 Director  
 DIN : 00176574

S. RAJBIR SINGH  
 Managing Director



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## Registered Office

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**AUTO PINS (INDIA) LIMITED**

**Cash Flow Statement for the half year ended 30 September 2021**  
(Amount in INR lakhs, unless otherwise stated)

# Auto Pins India Limited

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

	Half year ended	
	30-Sep-21	30-Sep-20
	Unaudited	Unaudited
<b>Cash flow from operating activities</b>	24.92	15.05
Profit before taxes		
Adjustments:	27.50	23.50
Depreciation and amortization expense	(0.93)	(1.13)
Interest income on fixed deposits with banks	8.42	5.07
Finance costs	59.91	42.49
Operating cash flow before working capital changes		
Movements in working capital:	38.47	16.26
(Decrease)/ Increase in trade payables	(53.46)	(24.38)
(Decrease)/ Increase in other financial and current liabilities	126.92	(45.63)
(Increase)/ Decrease in trade receivables	0.00	5.92
(Increase)/ Decrease in financial assets	(110.03)	(2.06)
(Increase)/ Decrease in inventories	(3.54)	(6.73)
(Increase)/ Decrease in other current assets	58.22	(14.14)
Cash used in operations	(3.95)	(0.10)
Income taxes paid (net of refunds)		
<b>Net cash used in operating activities</b>	<b>(A) 54.27</b>	<b>(14.24)</b>
<b>Cash flows from investing activities</b>	(27.68)	-
Purchase of property, plant and equipment and intangible assets		-
Proceeds from sale of fixed assets	-	-
Movement in investments	0.93	1.13
Interest received	(26.75)	1.13
<b>Net cash used in investing activities</b>	<b>(B)</b>	
<b>Cash flows from financing activities</b>	-	-
Proceeds from issue of equity share capital	(9.89)	1.60
Net (repayment)/taken of borrowings	(8.42)	(5.07)
Finance cost paid	(18.31)	(3.47)
<b>Net cash provided in financing activities</b>	<b>(C)</b>	
<b>Net increase in cash and cash equivalents</b>	<b>(A + B + C) 9.20</b>	<b>(16.57)</b>
Cash and cash equivalents at the beginning of the year	38.23	56.87
Cash and cash equivalents at the end of the year	47.43	40.30

Date: 14/11/2021  
Place: New Delhi

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

For AUTO PINS INDIA LTD.

(Rajbir Singh)  
(Director)  
S. RAJBIR SINGH  
Managing Director  
DIN : 00176574

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