

**11<sup>th</sup> November, 2023**

To,

**The Secretary  
BSE Limited  
The Stock Exchange, Mumbai  
Corporate Relationship Department  
Phiroze Jeejeebhoy Tower,  
Dalal Street, Mumbai- 400001**

**Sub: Unaudited Standalone Financial Results of the Company for the Second Quarter and Six Months ended 30<sup>th</sup> September, 2023 as per Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015**

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

**Dear Sir/Madam,**

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 on **Saturday, 11<sup>th</sup> November, 2023** at 3:00 p.m. and concluded at 4:30 p.m. inter alia considered and approved Unaudited Standalone Financial Results of the Company for the Second Quarter and Six Months ended 30<sup>th</sup> September, 2023.
2. In this connection, we enclose herewith the following:
  - i) Unaudited Standalone Financial Results for the Second Quarter and Six Months ended 30<sup>th</sup> September, 2023.
  - ii) The Limited Review Report by the Statutory Auditors of the Company on the above stated financial results.

Registered Office:

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3. The results are also being published in the newspapers, in the prescribed format.

**Kindly take on record of the above.**

**Thanking you  
Yours faithfully**

**For and on behalf of Auto Pins (India) Limited**

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CHAURASIA  
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Digitally signed by  
SOMYA CHAURASIA  
Date: 2023.11.11  
16:53:13 +05'30'

**Somya Chaurasia**

**(Company Secretary & Compliance officer)**

**M NO.A70307**

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# 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](mailto:casanjayrawal@gmail.com)

Limited Review Report on unaudited standalone financial results of Auto Pins India Limited for the quarter ended 30 September 2023 and year-to-date results for the period from 1 April 2023 to 30 September 2023 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 30th September, 2023 and year-to-date results for the period from 1 April 2023 to 30 September 2023 ("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, 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 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. 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/2021/613 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: 23088156BGVOCQ7733

Place: New Delhi  
Date: 11/11/2023

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**SIROCCO**LEAF & PARABOLIC SPRINGS  
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**Statement of Standalone Un-Audited Financial Results for the quarter and half year Ended September 30, 2023**

(Rs. In Lakhs, except per share data)

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
	(30/09/2023)	(30/06/2023)	(30/09/2022)	(30/09/2023)	(30/09/2022)	(31/03/2023)
	Unaudited	Unaudited	Unaudited	Un-audited	Un-audited	Audited
I Revenue From Operations	1291.87	1608.19	944.73	2900.06	1874.36	4543.51
II Other Income	1.14	3.08	6.59	4.22	14.68	25.38
III <b>Total Income (I+II)</b>	<b>1293.02</b>	<b>1611.27</b>	<b>951.32</b>	<b>2904.29</b>	<b>1889.04</b>	<b>4568.89</b>
IV <b>EXPENSES</b>						
a Cost of materials consumed	1055.82	1501.50	760.49	2557.32	1744.14	3987.44
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	10.57	-135.00	24.27	-124.43	-175.93	-204.45
d Employee benefits expense	77.47	81.16	58.02	158.63	114.16	238.82
e Finance costs	17.25	16.84	7.81	34.09	15.92	44.15
f Depreciation and amortization expense	14.25	12.00	13.02	26.25	25.02	50.58
g Power & Fuel	31.48	34.11	22.88	65.59	48.45	100.30
h Other expenses	53.33	67.60	54.02	120.93	97.86	264.24
<b>Total expenses (IV)</b>	<b>1260.17</b>	<b>1578.21</b>	<b>940.51</b>	<b>2838.38</b>	<b>1869.62</b>	<b>4481.08</b>
V Profit before tax for the period (III- IV)	32.84	33.07	10.81	65.91	19.42	87.81
VI <b>Income tax expense:</b>						
(1) Current tax	0.00	0.00	0.00	0.00	0.00	0.00
(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	3.26
VII <b>Total Tax Expenses</b>	0.00	0.00	0.00	0.00	0.00	3.26
VIII <b>Net Profit after tax for the period (V-VII)</b>	32.84	33.07	10.81	65.91	19.42	84.55
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>32.84</b>	<b>33.07</b>	<b>10.81</b>	<b>65.91</b>	<b>19.42</b>	<b>84.55</b>
XI 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	N.A	N.A	N.A	N.A	N.A	150.07

For AUTO PINS INDIA LTD.

Director

**Registered Office:**

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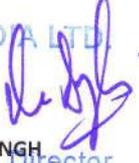
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XIII	EARNINGS PER SHARE (EPS) (of 10/- each) (not annualised):						
	(1) Basic	0.58	0.58	0.19	1.15	0.34	1.48
	(2) Diluted	0.58	0.58	0.19	1.15	0.34	1.48

**NOTES TO STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023**

1	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 11/11/2023. The audit report of the Statutory Auditors is being filed with Bombay Stock Exchange.
2	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 the 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	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  
Director

Date: 11/11/2023

Place: New Delhi

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**7. Standalone unaudited statement of assets and liabilities as at September 30, 2023**

Particulars		(Figures in Rs. in lacs)	
		As at 30th Sept, 2023 Unaudited	As at 31st March, 2023 Audited
<b>ASSETS</b>			
(1)	<b>Non-Current Assets</b>	568.27	512.19
	(a) Property, Plant and Equipment	0.00	0.00
	(b) Other Intangible assets		
	(c) Financial Assets	2.34	2.34
	(i) Investments	-	-
	(ii) Loans	29.47	29.30
	(iii) Other Financial Assets	17.01	17.01
	(iii) Deferred Tax Asset	617.09	560.84
	<b>Total Non- Current Assets</b>		
(2)	<b>Current Assets</b>	913.58	777.65
	(a) Inventories		
	(b) Financial Assets	446.52	450.53
	(i) Trade receivables	55.05	24.41
	(ii) Cash and cash equivalents	-	-
	(c) Current Tax Assets (Net)	53.71	36.03
	(d) Other current assets	1468.85	1288.62
	<b>Total Current Assets</b>	2085.95	1849.46
	<b>Total Assets</b>		
(1)	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>	570.71	570.71
	(a) Equity Share capital	215.99	150.07
	(b) Other Equity	786.70	720.78
	<b>Total Equity</b>		
	<b>LIABILITIES</b>		
	<b>Non-Current Liabilities</b>		
(2)	(a) Financial Liabilities	71.80	32.53
	(i) Borrowings	-	-
	(b) Deferred tax liabilities (Net)	71.80	32.53
	<b>Total Non-Current Liabilities</b>		
	<b>Current Liabilities</b>		
	(a) Financial Liabilities	342.59	224.82
	(i) Borrowings		
	(ii) Trade payables		
	(a) Total outstanding dues of micro enterprises and small enterprises	505.50	621.53
	(b) Total outstanding due of other than micro enterprises and small enterprises	190.20	96.87
	(iii) Other financial liabilities (other than those specified in item (c))	40.19	43.59
	(b) other current liabilities	148.96	109.34
	(c) Current Tax Liabilities (Net)	1227.46	1096.15
	<b>Total Current Liabilities</b>	1299.26	1128.68
	<b>Total Liabilities</b>		
	<b>Total Equity and Liabilities</b>	2085.95	1849.46

Date : 11/11/2023  
 Place : New Delhi

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

  
 (Rajbir Singh)  
 (Director)  
 DIN : 00176574  
 Director

**Registered Office**

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 CIN: L34300DL1975PLC007994



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NOTES TO STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023

8. Standalone unaudited cash flow statement for the half year ended September 30, 2023  
 (Amount in INR lakhs, unless otherwise stated)

	Half year ended	
	30-Sep-23 Unaudited	30-Sep-22 Unaudited
<b>Cash flow from operating activities</b>		
Profit before taxes	65.91	19.42
Adjustments:		
Depreciation and amortization expense	26.25	25.02
Interest income on fixed deposits with banks	(0.05)	(0.10)
Profit on sale of Fixed Asset	-	(1.02)
Finance costs	34.09	15.92
Operating cash flow before working capital changes	126.20	59.24
Movements in working capital:		
(Decrease)/ Increase in trade payables	(22.69)	201.15
(Decrease)/ Increase in other financial and current liabilities	154.00	6.23
(Increase)/ Decrease in trade receivables	4.01	30.24
(Increase)/ Decrease in financial assets	(0.18)	-
(Increase)/ Decrease in inventories	(135.93)	(277.17)
(Increase)/ Decrease in other current assets	(17.68)	(28.13)
Cash used in operations	107.73	(8.44)
Income taxes paid (net of refunds)	-	-
<b>Net cash used in operating activities</b>	<b>(A) 107.73</b>	<b>(8.44)</b>
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment and intangible assets	(82.33)	(52.55)
Proceeds from sale of fixed assets	-	9.90
Movement in investments	-	-
Interest received	0.05	0.10
<b>Net cash used in investing activities</b>	<b>(B) (82.28)</b>	<b>(42.55)</b>
<b>Cash flows from financing activities</b>		
Proceeds from issue of equity share capital	-	-
Net (repayment)/taken of borrowings	39.27	48.77
Finance cost paid	(34.09)	(15.92)
<b>Net cash provided in financing activities</b>	<b>(C) 5.18</b>	<b>32.85</b>
<b>Net increase in cash and cash equivalents</b>	<b>(A + B + C) 30.64</b>	<b>(18.14)</b>
Cash and cash equivalents at the beginning of the year.	24.41	60.36
Cash and cash equivalents at the end of the year	55.05	42.22

Date: 11/11/2023  
 Place: New Delhi

For and on Behalf of Board of Directors of  
 Auto Pins (India) Limited  
 For AUTO PINS INDIA LTD.

*(Signature)*  
 Director

(Rajbir Singh)  
 (Director)  
 DIN : 00176574



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