



SAR AUTO PRODUCTS LIMITED

Registered Office Address : 50-E, Bhaktinagar Industrial Estate, Rajkot - 360 002. Gujarat (India)

Website : www.sarautoproducts.com E-mail : sapl@sarautoproducts.com Ph.: +91 281 2374726

CIN No.: L34100GJ1987PLC010088

7th August, 2025

To,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai-400 001

Scrip Code: 538992
ISIN: INE002E01010

Subject: Outcome of Board Meeting held on 07th August, 2025 and submission of un-audited financial results for the quarter ended on 30th June, 2025.

REF.: Regulation 30 and 33 of SEBI [Listing Obligations and Disclosure Requirements] Regulations, 2015.

Respected Sir/Madam,

This is to inform that, the Board of Directors of the Company SAR AUTO PRODUCTS LIMITED at their meeting held on 7th August, 2025 on Thursday at **02:00 PM** at the Registered office of the Company situated at 50-E, Bhaktinagar Inds Estate, Rajkot – 360002 inter-alia has considered and approved the following:

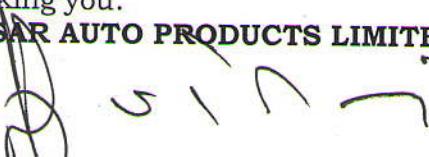
1. Board has Considered and approved the un-Audited Financial Result for the quarter ended on 30th June, 2025 as recommended by the Audit Committee along with Limited Review Report. Enclosed herewith Un-Audited financial Results for the quarter ended on 30th June, 2025 along with limited review report.
2. Board has appointed Mr. Kalpesh P. Rachchh, Proprietor of M/s. K.P. Rachchh & Co., Practicing Company Secretaries as Secretarial Auditor of the Company for the financial year ending on 31st March, 2026 i.e. to conduct secretarial audit for the financial year 2025-26. Enclosed profile of M/s. K.P. RACHCHH & CO.

The meeting was concluded on 02:30 PM

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

Thanking you.

For, SAR AUTO PRODUCTS LIMITED


Rameshkumar D. Virani
Managing Director
DIN: 00313236
Enclosures: As Above



SAR AUTO PRODUCTS LIMITED
Regd. Office :50-E BHAKTINAGAR INDS ESTATE,RAJKOT 360 001
CIN: L34100GJ1987PLC010088

Website: www.sarautoproducts.com

Extract of Unaudited Financial Result for the quarter ended on 30th June, 2025

[Rs. In Lakhs except per share data]

Sr. No.	Particulars	For the Quarter Ended			For the Year Ended 31-Mar-25 (Audited)
		30-Jun-25 (Unaudited)	31-Mar-25 (Audited)	30-Jun-24 (Unaudited)	
Income					
1	Revenue from Operation	226.94	230.12	379.70	1,396.79
	Other income	25.19	29.60	21.07	108.05
	Total Income	252.13	259.72	400.77	1,504.84
Expenses					
(a)	Cost of materials consumed	150.96	130.82	200.69	709.65
(b)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(71.32)	(59.48)	9.09	33.96
(c)	Employee benefit expense	15.02	18.13	19.81	69.49
(d)	Finance costs	2.16	4.82	2.65	13.02
(e)	Depreciation, depletion and amortisation expense	49.20	55.65	46.48	208.02
(f)	Other Expenses	94.56	113.43	92.35	397.80
	Total Expenses	240.58	263.36	371.06	1,431.95
3	Net Profit/Loss for the period before Tax, Exceptional and Extra Ordinary Items	11.55	(3.64)	29.71	72.89
4	Exceptional items			-	
5	Net Profit/Loss for the period before Tax after Exceptional and Extra Ordinary Items	11.55	(3.64)	29.71	72.89
6	Extraordinary items			-	
7	Profit before tax (5-6)	11.55	(3.64)	29.71	72.89
8	Tax Expenses				
a)	Current Tax		25.27	-	25.27
b)	Deferred Tax		5.84	-	5.84
9	Net Profit/Loss for the period after tax (after Extraordinary Items)	11.55	(34.76)	29.71	41.77
10	Profit/(Loss) from discontinuing operations		-	-	-
11	Tax expenses of discontinuing operations		-	-	-
12	Profit/ (Loss) from discontinuing operations (after tax) (10-11)		-	-	-
13	Profit/(Loss) for the period (9+12)	11.55	(34.76)	29.71	41.77
14	Other comprehensive income net of taxes	0.61	(0.24)	0.27	0.56
15	Total comprehensive income for the period (13+14)	12.16	(35.00)	29.98	42.33
16	Paid up Equity Share Capital (Face Value of Share Rs. 10 each)	476.47	476.47	476.47	476.47
17	Reserves Excluding Revaluation Reserves	-	-	-	1,254.45
18	Earnings per Share (EPS) (for continuing operations)	-		-	-
	Diluted EPS for the Period			(Not Annualized)	(Annualized)
(a)	Basic (Not Annualized)	0.24	(0.73)	0.62	0.88
(b)	Diluted (Not Annualized)	0.24	(0.73)	0.62	0.88



Notes :

- 1 The above results for the quarter ended June 30, 2025 have been approved by the Board of Directors in their meetings held on August 07, 2025 and the statutory auditors of the Company have carried out a limited review.
- 2 These results have been prepared in accordance with the Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.
- 3 The Company is working in single segment namely the manufacturing Segment includes manufacturing of gears, gear boxes and other transmission components.
- 4 The figures for the corresponding previous period have been regrouped/reclassified wherever necessary, to make them comparable.
- 5 Provision for Taxation, if any, shall be made at the year end.

Rajkot, August 07, 2025



For and on behalf of Board of Director,

Ramesh D. Virani
Managing Director
DIN : 00313236

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY UNAUDITED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

**REVIEW REPORT TO
THE BOARD OF DIRECTORS,
SAR AUTO PRODUCTS LIMITED**

- 1] I have reviewed the accompanying statement of audited financial results of **SAR AUTO PRODUCTS LIMITED** (the "Company") for the quarter ended June 30, 2025 and year to date from April 01 ,2025 to June 30, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended {the "Listing Regulations"}.
- 2] This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of 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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. My responsibility is to express a conclusion on the Statement based on my review.
- 3] I conducted my 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. 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 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 specified under section 143(10) of the Act, 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, I do not express an audit opinion.



4] Based on my review conducted as above, nothing has come to my attention that causes me to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For J. A. Sheth & Associates,
Chartered Accountants
(FRN - 119980W)

J. A. Sheth



Jingal A. Sheth
Proprietor
(Membership No. 107067)

Rajkot, 07th August, 2025

UDIN No: **25107067BMLFCN5009**



PROFILE

CS KALPESH P. RACHCHH,
Proprietor of
K.P. RACHCHH & CO.,
PRACTICING COMPANY SECRETARY
Shital Park Chowk,
150 Ft Ring Road, Rajkot – 360007

ABOUT K.P. RACHCHH & CO.:

- CS Kalpesh P. Rachchh, Practicing Company Secretary and Proprietor of the firm K.P. Rachchh & Co., a Peer reviewed firm, Peer Review No. is 6681/2025
- Fellow member of the Institute of Company Secretaries of India and registered as member in the year 2001. Firm was established in November, 2001.
Membership No.: F5156 and CP No. 3974
- Also the Partner in the firm M/s. Rachchh & Rachchha which exists since last 23 years and having about 23 years of experience in the field of Corporate Laws and ancillary areas.

EDUCATION QUALIFICATION:

B.com, LLB and Company Secretary (FCS).

AREAS OF PRACTICE &EXPERIENCE :

Experienced in following areas of Practice:

Company Law Matters, Matters in relation to 100% export oriented units, Trade Mark related matters, Registration and maintenance of NBFCs and FEMA related matters. Providing Consultancy services to various listed Companies, Government Company, Banks, NBFCs and Broking Companies. Also acted as Scrutinizer of General Meetings of Listed Company and has conducted Secretarial Audits of big Companies of both types i.e. listed and unlisted Company.

