



SM Auto Stamping Limited



Manufacturers of sheet metal pressed components & welded assemblies for Automobile & Electrical OEMs.
GSTIN. : 27AAKCS1177K1ZX CIN NO.: L27109MH2006PLC163789

To,
BSE Limited
PhirozeJeejeebhoy Towers
Dalal Street, Mumbai- 400001.

Date: 12th November, 2025

Dear Sir/Madam,

Scrip Code: 543065/Scrip ID: SMAUTO

Sub: Unaudited Standalone and Consolidated Financial Results of the Company along with Audit Report for the Half Year ended 30th September, 2025, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

Pursuant to the provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of SM Auto Stamping Limited (“**The Company**”) in their meeting held on Wednesday 12th November, 2025, at 11.30 a.m. (IST) at C-13, MIDC Ambad, Nashik, Maharashtra-422010 had approved and adopted Unaudited Standalone and Consolidated Financial Results along with Limited Review Report of Auditor’s for the Half Year ended on 30th September, 2025.

The Financial Results along with Limited Review Report of Auditors are enclosed herewith and will also be made available on the website of the Company at www.smautostamping.com in considerable time.

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

Yours Faithfully,

For **SM AUTO STAMPING LIMITED**

Pawan Mahajan
Company Secretary & Compliance Officer
Membership No.: A65674

Encl. as above

Registered Office : J-41, MIDC Ambad, Nashik - 422010, Maharashtra, INDIA
Telephone : +91-253-6621106/07.
II Plant : C-13, MIDC Ambad, Nashik - 422010, Maharashtra, INDIA
Telphone : +91-253-6621102, 6621103, 6621104
Sinnar Plant : B-198, MIDC, Malegaon, Sinnar, Nashik - 422113. Maharashtra, INDIA
Telephone : +9102530230009
Website : www.smautostamping.com **email** : sales@smautostamping.com

S. R. RAHALKAR AND ASSOCIATES

CHARTERED ACCOUNTANTS

Flat No. 1, "A" Wing, Bhumi Exotica Appt., Near Rathi Amrai, Near Chopda Lawns, Swami Vivekanand Road,
Off Gangapur Road, Nashik - 422013. • Ph.: 2575093, 2581597, E-mail : srr.assoc@gmail.com

Limited Review Report on Standalone unaudited financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 For Half Year Ended September 30, 2025.

To the Board of Directors of SM Auto Stamping Limited

We have reviewed the accompanying statement of unaudited financial results of **SM Auto Stamping Limited** for the half year ended 30TH September 2025 .This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial 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. 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 of unaudited financial results prepared in accordance with applicable accounting standards and other recognized 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.



Emphasis of Matter

We draw attention to the following matters in the Notes to the financial results:

- a) Comment No: 4 to the Standalone Financial Results for the Half Year Ended 30/09/2025 which state that Trade Payables' and Trade Receivables' balances are subject to confirmation, reconciliation and consequential adjustment if any.

Our conclusion is not modified in respect of these matters.

**FOR S.R. RAHALKAR & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Registration No.108283W**

Date: November 12, 2025
Place: Nashik


CA.S.R Rahalkar
Partner
M.No:014509
UDIN: 25014509BMNXZW7825



SM Auto Stamping Limited
J-41, MIDC, Ambad, Nashik-422010, Maharashtra (India)
CIN. : L27109MH2006PLC163789

Standalone Financial Results for the half year ended 30/09/2025

(Amount in Lakhs)

Particulars	Half Year ended on	Half Year ended on	Half Year ended on	Year to date figures for the half year ended on	Year to date figures for the half year ended on	Previous year ended on
	30-09-2025	31-03-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
I Revenue from Operations						
a Net Sales from Operations	3,412.15	3,548.92	3,089.41	3,412.15	3,089.41	6,638.33
b Other Operating Income	-	-	-	-	-	-
Total	3,412.15	3,548.92	3,089.41	3,412.15	3,089.41	6,638.33
II Other Income	58.32	122.06	66.66	58.32	66.66	188.72
III Total Revenue (I+II)	3,470.47	3,670.98	3,156.07	3,470.47	3,156.07	6,827.05
IV Expenses						
a Cost of Materials consumed	2,424.39	2,676.85	2,287.43	2,424.39	2,287.43	4,964.28
b Purchases of Stock-in-Trade	-	-	-	-	-	-
c Changes in Inventories of Finished Goods, work-in-progress and stock in trade	232.99	(75.78)	85.53	232.99	85.53	9.75
d Employee benefits expense	408.39	393.69	403.49	408.39	403.49	797.18
e Finance costs	37.50	42.28	40.85	37.50	40.85	83.13
f Depreciation & amortisation Expense	56.75	57.52	56.73	56.75	56.73	114.25
g Other Expenditure (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	240.44	225.48	248.78	240.44	248.78	474.26
Total Expenses	3,400.46	3,320.04	3,122.81	3,400.46	3,122.81	6,442.85
V Profit/(Loss) before Prior Period items , extraordinary items and tax (III-IV)	70.01	350.94	33.26	70.01	33.26	384.20
VI Prior Period Item	0.48	-	-	0.48	-	-
VII Profit/(Loss) before extraordinary items and tax (V-VI)	69.53	350.94	33.26	69.53	33.26	384.20
VIII Extraordinary Items (Net of tax expenses)	-	-	-	-	-	-
IX Profit/(Loss) before tax (VII-VIII)	69.53	350.94	33.26	69.53	33.26	384.20
X Tax Expenses / (Surplus)	20.38	98.04	11.19	20.38	11.19	109.23
XI Net Profit / (Loss) for the period from continuing operations (IX-X)	49.15	252.90	22.07	49.15	22.07	274.97
XII Profit from discontinuing operations	-	-	-	-	-	-
XIII Tax exp of discontinuing operations	-	-	-	-	-	-
XIV Net Profit/(Loss) from discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-	-
XV Profit (Loss) for the period (XI + XIV)	49.15	252.90	22.07	49.15	22.07	274.97
XVI Paid - up Equity share capital (Face Value) @ Rs. 10)	1,368.78	1,368.78	1,368.78	1,368.78	1,368.78	1,368.78
XVII Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	717.20	668.06	415.15	717.20	415.15	668.06
XVIII Earnings Per Share (before Extraordinary Items) (of Rs. 10/- each) not annualised	-	-	-	-	-	-
(a) Basic & Diluted	0.36	2.01	0.16	0.36	0.16	2.01
XIX Earnings Per Share (After Extraordinary Items) (of Rs. 10/- each) not annualised	-	-	-	-	-	-
(a) Basic & Diluted	0.36	2.01	0.16	0.36	0.16	2.01

Notes :-

- The statutory auditors have expressed an unqualified opinion for unaudited standalone financial results for the half year ended on September 30, 2025.
- The Company is operating only in one segment i.e. manufacturing of automobile componenets. Hence segment reporting is not given.
- The information presented above is extracted from audited standalone financial statements for the financial year ended March 31, 2025, unaudited standalone financial statements for the half year ended on September 30, 2025 and unaudited standalone financial statements for the half year ended September 30, 2024. The standalone financial statements are prepared in accordance with the accounting standards as specified in the Section 133 of the Companies Act, 2013 and the relevant rules thereof.
- Trade Payables and Trade Receivables are subject to confirmation, reconciliation and consequential adjustments if any.
- The figures of the previous year are re- grouped /re-arranged and / or re-cast, wherever found necessary, to make them comparable.

Date:12/11/2025
Place: Nashik

By Order of the Board
for SM Auto Stamping Limited

Mukund Kulkarni
Managing Director
DIN : 00248797



SM Auto Stamping Limited
J-41, MIDC, Ambad, Nashik-422010, Maharashtra(India)
CIN. : L27109MH2006PLC163789

Standalone Statement of Assets and Liabilities

(Amount in Lakhs)

Statement of Assets & Liabilities	Half Year ended		Year ended	
	30-09-2025		31-03-2025	
	Unaudited		Audited	
A Equity and Liabilities				
1. Share holders' funds				
(a) Share Capital	1,368.78		1,368.78	
(b) Reserves and Surplus	717.20		668.06	
(c) Money received against share warrants	-		-	
Sub Total - Shareholders Funds		2,085.98		2,036.84
2. Share application money pending allotment				
3. Minority interest				
4. Non - Current liabilities				
(a) Long - term borrowings	172.67		187.32	
(b) Deferred tax liabilities (net)	54.03		49.72	
(c) Other long-term borrowings	-		-	
(d) Long term provisions	37.49		33.41	
Sub Total - Non current liabilities		264.19		270.45
5. Current liabilities				
(a) Short - term borrowings	46.22		66.24	
(b) Trade payables	-		-	
i) Total outstanding dues of micro enterprises and small enterprises	19.39		10.50	
ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	370.80		555.14	
(c) Other current liabilities	62.41		97.43	
(d) Short term provisions	114.05		213.97	
Sub Total - Current liabilities		612.87		943.28
Total Liabilities		2,963.04		3,250.57
B Assets				
1. Non- current assets				
(a) Fixed assets & Capital WIP	963.51		1,003.16	
(b) Goodwill on consolidation	-		-	
(c) Non-current Investments	1,060.64		1,060.64	
(d) Deferred tax assets (net)	-		-	
(e) Long term loans and advances	-		-	
(f) Other non-current assets	24.61		23.88	
Sub Total - Non - current assets		2,048.76		2,087.68
2. Current assets				
(a) Current Investments	-		-	
(b) Inventories	433.42		542.65	
(c) Trade receivables	327.49		367.72	
(d) Cash and cash equivalents	5.04		3.32	
(e) Short-term loans and advances	92.01		134.56	
(f) Other current assets	56.32		114.64	
Sub Total - Current assets		914.28		1,162.89
Total Assets		2,963.04		3,250.57

By Order of the Board
for SM Auto Stamping Limited

Mukund Kulkarni
Managing Director
DIN : 00248797



Date:12/11/2025
Place: Nashik

SM Auto Stamping Limited
J-41, MIDC, Ambad, Nashik-422010, Maharashtra(India)
CIN. : L27109MH2006PLC163789

Standalone Cash Flow Statement
(Amount in Lakhs)

Particulars	Half year ended on	Previous year ended on
	30-09-2025	31-03-2025
	Unaudited	Audited
I Cash Flow from Operating Activities		
(Net Loss)/Net Profit Before Tax	69.52	384.20
Adjustments for-		
Depreciation	56.75	114.25
Prior Period Items (Non-monetary)	-	-
Interest & Finance Cost	37.50	83.13
Income Tax Paid	-	-
Interest Income	(0.74)	(2.74)
Dividend Income	(0.76)	(0.75)
Profit on sale of fixed assets	-	-
Other Non Operating income	-	-
Operating (Loss)/Profit Before Working Capital Changes	162.28	578.09
Adjustments for Changes in Working Capital		
Increase in Trade Payables	(175.46)	94.42
Increase in Short-term provisions	(99.91)	(13.40)
Increase/(Decrease) in Short-term Borrowings	(20.02)	(466.54)
Increase/(Decrease) in Other Current Liabilities	(51.09)	(115.17)
Increase / (Decrease) in Long Term Provisions	4.07	2.95
Increase / (Decrease) in Other Long Term Liabilities	-	-
Increase / (Decrease) in Trade Receivables	40.23	46.83
(Increase)/ Decrease in Inventories	109.22	14.23
(Increase)/ Decrease in Short term Loans & Advances	120.00	115.32
(Increase)/ Decrease in Other Current Assets	58.34	(93.22)
Cash generated from Operations	147.66	163.51
Income Tax Paid	(77.45)	(77.14)
Net cash from Operating activities (A)	70.21	86.38
II Cash Flow from Investing Activities		
Purchase of Fixed Assets	(17.11)	(173.61)
Proceeds from Sale of Fixed Assets	-	0.16
Purchase of Non-Current Investments	-	-
(Increase)/ Decrease in Long term loans and advances	(0.73)	(0.82)
Interest Received	0.74	2.74
Dividend Received	0.76	0.75
Other Non Operating income	-	-
Net cash from Investing activities (B)	(16.33)	(170.78)
III Cash Flow from Financing Activities		
Proceeds from Issue of Share Capital	-	-
Securities Premium received on Shares Issued	-	-
Dividend Paid	-	-
Payment on Buy-back of Shares	-	-
Net Proceeds from Long Term Borrowings	(14.65)	167.84
Interest Paid	(37.50)	(83.13)
Net Cash From Financing activities (C)	(52.15)	84.71
Net Increase in Cash and Cash equivalents (A+B+C)	1.73	0.31
Cash and Cash equivalents at the beginning of the year	3.32	3.01
Cash and Cash equivalents at the end of the year	5.04	3.32

By Order of the Board
for SM Auto Stamping Limited


Mukund Kulkarni
Managing Director
DIN : 00248797



Date:12/11/2025
Place: Nashik

S. R. RAHALKAR AND ASSOCIATES

CHARTERED ACCOUNTANTS

Flat No. 1, "A" Wing, Bhumi Exotica Appt., Near Rathi Amrai, Near Chopda Lawns, Swami Vivekanand Road,
Off Gangapur Road, Nashik - 422013. • Ph.: 2575093, 2581597, E-mail : srr.assoc@gmail.com

Limited Review Report on Consolidated unaudited financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 For Half Year Ended September 30, 2025

To the Board of Directors of SM Auto Stamping Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **SM Auto Stamping Limited** ("the Parent") and its Associate (the Parent and its Associate together referred to as "the Group"), and its share of the net profit after tax of its associate for the half year ended on **30th September 2025** and for the period from **01st April 2024 to 31st March 2025** ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding half year ended 30th September 2025 and the corresponding period from 01st April 2024 to 31st March 2025, as reported in these financial results have been approved by the Parent's Board of Directors.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the Associate-SM Autovision Private Limited.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the approved financial results of associate as provided by board of directors 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 Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We draw attention to the following matters in the Notes to the financial results: Comment No: 4 to the Consolidated Financial Results for the Half Year Ended 30/09/2025 which state that Trade Payables' and Trade Receivables' balances are subject to confirmation, reconciliation and consequential adjustment if any.
7. The consolidated unaudited financial results also include the Group's share of net profit after tax for the relevant period. Share of profit after tax for the financial year ended 31st March 2025 is taken from the audited financial statements and the profit share for the half year ended on September 30, 2025 have not been reviewed by us. These interim financial statements have been reviewed by other auditors whose reports have been furnished to us by the Management.

Period	Share of Profit (In Rupees)
Period 01 st April 2025 to 30 th September 2025	Rs.29,46,434/-
F.Y 2024-25	Rs 36,79,445/-



Our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of such other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matters.

Place: Nashik
Date: November 12 ,2025



For S.R. RAHALKAR & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Registration No.108283W


CA.S.R. Rahalkar
Partner

Membership Number - 14509
UDIN: 25014509BMNXZX6187

SM Auto Stamping Limited
J-41, MIDC, Ambad, Nashik-422010, Maharashtra(India)
CIN. : L27109MH2006PLC163789

Consolidated Financial Results for the half year ended 30/09/2025

(Amount in Lakhs)

Particulars	Half Year ended on	Half Year ended on	Half Year ended on	Year to date figures for the half year ended on	Year to date figures for the half year ended on	Previous year ended on
	30-09-2025	31-03-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
I Revenue from Operations						
a Net Sales from Operations	3,412.15	3,548.92	3,089.41	3,412.15	3,089.41	6,638.33
b Other Operating Income	-	-	-	-	-	-
Total	3,412.15	3,548.92	3,089.41	3,412.15	3,089.41	6,638.33
II Other Income	58.32	122.06	66.66	58.32	66.66	188.72
III Total Revenue (I+II)	3,470.47	3,670.98	3,156.07	3,470.47	3,156.07	6,827.05
IV Expenses						
a Cost of Materials consumed	2,424.39	2,676.85	2,287.43	2,424.39	2,287.43	4,964.28
b Purchases of Stock-in-Trade	-	-	-	-	-	-
c Changes in Inventories of Finished Goods, work-in-progress and stock in trade	232.99	(75.78)	85.53	232.99	85.53	9.75
d Employee benefits expense	408.39	393.69	403.49	408.39	403.49	797.18
e Finance costs	37.50	42.28	40.85	37.50	40.85	83.13
f Depreciation & amortisation Expense	56.75	57.52	56.73	56.75	56.73	114.25
g Other Expenditure (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	240.44	225.48	248.78	240.44	248.78	474.26
Total Expenses	3,400.46	3,320.04	3,122.81	3,400.46	3,122.81	6,442.85
V Profit/(Loss) before Prior Period items , extraordinary items and tax (III-IV)	70.01	350.94	33.26	70.01	33.26	384.20
VI Prior Period Item	0.48	-	-	0.48	-	-
VII Profit/(Loss) before extraordinary items and tax (V-VI)	69.53	350.94	33.26	69.53	33.26	384.20
VIII Extraordinary Items (Net of tax expenses)	-	-	-	-	-	-
IX Profit/(Loss) before tax (VII-VIII)	69.53	350.94	33.26	69.53	33.26	384.20
X Tax Expenses / (Surplus)	20.38	98.04	11.19	20.38	11.19	109.23
XI Net Profit / (Loss) for the period from continuing operations (IX-X)	49.15	252.90	22.07	49.15	22.07	274.97
XII Profit from discontinuing operations	-	-	-	-	-	-
XIII Tax exp of discontinuing operations	-	-	-	-	-	-
XIV Net Profit/(Loss) from discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-	-
XV Share in profit of associate	29.46	32.52	4.27	29.46	4.27	36.79
XV Profit (Loss) for the period (XI + XIV)	78.61	285.42	26.34	78.61	26.34	311.76
XVI Paid - up Equity share capital (Face Value) @ Rs. 10)	1,368.78	1,368.78	1,368.78	1,368.78	1,368.78	1,368.78
XVII Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	960.37	881.77	596.34	960.37	596.34	881.77
XVIII Earnings Per Share (before Extraordinary Items) (of Rs. 10/- each) not annualised	-	-	-	-	-	-
(a) Basic & Diluted	0.57	2.09	0.19	0.57	0.19	2.28
XIX Earnings Per Share (After Extraordinary Items) (of Rs. 10/- each) not annualised	-	-	-	-	-	-
(a) Basic & Diluted	0.57	2.09	0.19	0.57	0.19	2.28

Notes :-

- The statutory auditors have expressed an unqualified opinion for unaudited consolidated financial results for the half year ended on September 30, 2025.
- The Company is operating only in one segment i.e. manufacturing of automobile componenets. Hence segment reporting is not given.
- The information presented above is extracted from audited consolidated financial statements for the financial year ended March 31, 2025, unaudited consolidated financial statements for the half year ended on September 30, 2025 and unaudited consolidated financial statements for the half year ended September 30, 2024. The consolidated financial statements are prepared in accordance with the accounting standards as specified in the Section 133 of the Companies Act, 2013 and the relevant rules thereof.
- Trade Payables and Trade Receivables are subject to confirmation, reconciliation and consequential adjustments if any.
- The figures of the previous year are re- grouped /re-arranged and / or re-cast, wherever found necessary, to make them comparable.

By Order of the Board
for SM Auto Stamping Limited

Mukund Kulkarni
Managing Director
DIN: 00248797



Date:12/11/2025
Place: Nashik

SM Auto Stamping Limited
J-41, MIDC, Ambad, Nashik-422010, Maharashtra (India)
CIN. : L27109MH2006PLC163789

Consolidated Statement of Assets and Liabilities

(Amount in Lakhs)

Statement of Assets & Liabilities	Half Year ended		Year ended	
	30-09-2025		31-03-2025	
	Unaudited		Audited	
A Equity and Liabilities				
1. Share holders' funds				
(a) Share Capital	1,368.78		1,368.78	
(b) Reserves and Surplus	960.37		881.77	
(c) Money received against share warrants	-		-	
Sub Total - Shareholders Funds		2,329.15		2,250.55
2. Share application money pending allotment				
3. Minority interest				
4. Non - Current liabilities				
(a) Long - term borrowings	172.67		187.32	
(b) Deferred tax liabilities (net)	54.03		49.72	
(c) Other long-term borrowings	-		-	
(d) Long term provisions	37.49		33.41	
Sub Total - Non current liabilities		264.19		270.45
5. Current liabilities				
(a) Short - term borrowings	46.22		66.24	
(b) Trade payables	-		-	
i) Total outstanding dues of micro enterprises and small enterprises	19.39		10.50	
ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	370.80		555.14	
(c) Other current liabilities	62.41		97.43	
(d) Short term provisions	114.05		213.97	
Sub Total - Current liabilities		612.87		943.28
Total Liabilities		3,206.21		3,464.28
B Assets				
1. Non- current assets				
(a) Fixed assets & Capital WIP	963.51		1,003.16	
(b) Goodwill on consolidation	-		-	
(c) Non-current Investments	1,303.81		1,274.35	
(d) Deferred tax assets (net)	-		-	
(e) Long term loans and advances	-		-	
(f) Other non-current assets	24.61		23.88	
Sub Total - Non - current assets		2,291.93		2,301.39
2. Current assets				
(a) Current Investments	-		-	
(b) Inventories	433.42		542.65	
(c) Trade receivables	327.49		367.72	
(d) Cash and cash equivalents	5.04		3.32	
(e) Short-term loans and advances	92.01		134.56	
(f) Other current assets	56.32		114.64	
Sub Total - Current assets		914.28		1,162.89
Total Assets		3,206.21		3,464.28

By Order of the Board
for SM Auto Stamping Limited

Mukund Kulkarni
Managing Director
DIN : 00248797



Date: 12/11/2025
Place: Nashik

SM Auto Stamping Limited		
J-41, MIDC, Ambad, Nashik-422010, Maharashtra(India) CIN. : L27109MH2006PLC163789		
Consolidated Cash Flow Statement		
(Amount in Lakhs)		
Particulars	Half Year ended on	Previous year ended on
	30-09-2025	31-03-2025
	Unaudited	Audited
I Cash Flow from Operating Activities		
(Net Loss)/Net Profit Before Tax	69.52	384.20
Net Profit before tax and Extra-ordinary items of Associate company	29.46	36.79
Adjustments for-		
Depreciation	56.75	114.25
Prior Period Items (Non-monetary)	-	-
Interest & Finance Cost	37.50	83.13
Income Tax Paid	-	-
Interest Income	(0.74)	(2.74)
Dividend Income	(0.76)	(0.75)
Profit on sale of fixed assets	-	-
Other Non Operating income	-	-
Operating (Loss)/Profit Before Working Capital Changes	191.74	614.89
Adjustments for Changes in Working Capital		
Increase in Trade Payables	(175.46)	94.42
Increase in Short-term provisions	(99.91)	(13.40)
Increase/(Decrease) in Short-term Borrowings	(20.02)	(466.54)
Increase/(Decrease) in Other Current Liabilities	(51.09)	(115.17)
Increase / (Decrease) in Long Term Provisions	4.07	2.95
Increase / (Decrease) in Other Long Term Liabilities	-	-
Increase / (Decrease) in Trade Receivables	40.23	46.83
(Increase)/ Decrease in Inventories	109.22	14.23
(Increase)/ Decrease in Short term Loans & Advances	120.00	115.32
(Increase)/ Decrease in Other Current Assets	58.34	(93.22)
Cash generated from Operations	177.12	200.31
Income Tax Paid	(77.45)	(77.14)
Net cash from Operating activities (A)	99.68	123.17
II Cash Flow from Investing Activities		
Purchase of Fixed Assets	(17.11)	(173.61)
Proceeds from Sale of Fixed Assets	-	0.16
Purchase of Non-Current Investments	(29.46)	(36.79)
(Increase)/ Decrease in Long term loans and advances	(0.73)	(0.82)
Interest Received	0.74	2.74
Dividend Received	0.76	0.75
Other Non Operating income	-	-
Net cash from Investing activities (B)	(45.80)	(207.57)
III Cash Flow from Financing Activities		
Proceeds from Issue of Share Capital	-	-
Securities Premium received on Shares Issued	-	-
Dividend Paid	-	-
Payment on Buy-back of Shares	-	-
Net Proceeds from Long Term Borrowings	(14.65)	167.84
Interest Paid	(37.50)	(83.13)
Net Cash From Financing activities (C)	(52.15)	84.71
Net Increase in Cash and Cash equivalents (A+B+C)	1.73	0.31
Cash and Cash equivalents at the beginning of the year	3.32	3.01
Cash and Cash equivalents at the end of the year	5.04	3.32

By Order of the Board
for SM Auto Stamping Limited

Mukund Kulkarni
Managing Director
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