



G.S. AUTO INTERNATIONAL LTD.



Ref: GSA: CS: 2026

Dated: 29th January, 2026

Department of Corporate Services
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers
Dalal Street
MUMBAI-400001

BSE Scrip Code: 513059

**SUB: Outcome of the Board Meeting held on 29th January, 2026 and
Un-Audited Financial Results for the Quarter and Nine Months ended 31st December, 2025**

Dear Sir/Madam(s),

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), this is to inform you that the Board of Directors in its meeting held on 29th January, 2026, inter-alia, considered and approved:-

1. The **Un-Audited Financial Results** of the Company for the Quarter and Nine Months ended 31st December, 2025;
2. **Limited Review Report** on the Un-Audited Financial Results for the Quarter and Nine Months ended 31st December, 2025;
3. To take note of the resignation of Mr. Sehijpal Singh Khangura (DIN: 09057746) from the position of Independent Director of the Company, with effect from 14th January, 2026;
4. To take note of the resignation of Mr. Sandeep (ICSI Membership No.: A72232), from the position of Company Secretary and Compliance Officer of the Company, with effect from closure of Business hours on 21st January, 2026;
5. To take note of the appointment of Mr. Harkirat Singh Ryait, Executive Director (holding DIN: 07275740), of the Company as Compliance Officer of the Company with effect from 22nd January, 2026, till the appointment of Qualified Company Secretary.

The meeting of the Board of Directors commenced at 05:00 p.m. and concluded at 07:00 p.m. You are requested to display the same on the Notice Board for the information of the members of the exchange and general public.

Yours faithfully,
For **G. S. AUTO INTERNATIONAL LIMITED**

**HARKIRAT SINGH RYAIT
(Executive Director)
DIN: 07275740**

G.S.Auto International Limited

(CIN: L34300PB1973PLC003301)

Regd. Office : G.S.Estate, G.T.Road, Ludhiana-141010

Ph.no.0161-2511001

Website: www.gsgroupindia.com, E-mail: info@gsgroupindia.com

Statement of Standalone Unaudited Financial Results for the Quarter and nine months ended 31st December, 2025

(Rs. Lakhs)

| | Particulars | Quarter Ended | | Nine Months Ended | | Previous Year Ended |
|----|--|---------------|--------------|-------------------|--------------|---------------------|
| | | 31/12/2025 | 30/09/2025 | 31/12/2024 | 31/12/2025 | |
| | | (Un-Audited) | (Un-Audited) | (Un-Audited) | (Un-Audited) | |
| 1 | Income | | | | | |
| | (a) Revenue from Operations | 3968.82 | 3117.89 | 3541.33 | 10849.88 | 10686.44 |
| | (b) Other Income | 1.85 | 3.25 | 1.25 | 8.36 | 8.71 |
| | Total Income | 3970.67 | 3121.14 | 3542.58 | 10858.24 | 10695.15 |
| 2 | Expenses | | | | | |
| | a. Cost of Material Consumed | 1868.10 | 1521.29 | 1737.49 | 5249.87 | 5223.47 |
| | b. Changes in inventories of Finished Goods, Work in progress & Stock in trade. | 144.12 | 12.48 | 87.79 | 186.54 | 149.50 |
| | c. Employee benefit expenses | 711.22 | 574.36 | 619.96 | 1954.52 | 1802.95 |
| | d. Finance Costs | 77.58 | 90.56 | 93.38 | 260.03 | 316.33 |
| | e. Depreciation & Amortisation expense | 97.33 | 98.33 | 96.99 | 295.23 | 289.56 |
| | f. Other Expenses | 972.52 | 744.90 | 831.34 | 2660.73 | 2713.67 |
| | Total Expenses (a to f) | 3870.87 | 3041.92 | 3466.95 | 10606.92 | 10495.48 |
| 3 | Profit/(Loss) before Exceptional Items & Tax (1-2) | 99.80 | 79.22 | 75.63 | 251.32 | 199.67 |
| 4 | Exceptional Items | | - | - | - | - |
| 5 | Profit/(Loss) before Tax (3-4) | 99.80 | 79.22 | 75.63 | 251.32 | 199.67 |
| 6 | Tax Expenses | | | | | |
| | -Current Tax | | - | - | - | - |
| | -Deferred Tax | 26.30 | 12.59 | 26.43 | 50.32 | 65.07 |
| | Total Tax Expenses | 26.30 | 12.59 | 26.43 | 50.32 | 65.07 |
| 7 | Net Profit/(Net Loss) for the period/year (5-6) | 73.50 | 66.63 | 49.20 | 201.00 | 134.60 |
| 8 | Add:- Other Comprehensive Income (Net of income Tax) | | | | | |
| | Actuarial gain/ (loss) on employee defined benefit plan reclassified to other comprehensive income | --- | --- | --- | --- | (18.95) |
| 9 | Total Comprehensive Income (7+/-8) | 73.50 | 66.63 | 49.20 | 201.00 | 134.60 |
| 10 | Paid-up equity share capital (Face Value Rs.5/- Each) | 725.73 | 725.73 | 725.73 | 725.73 | 725.73 |
| 11 | Earnings Per Share (face value of Rs. 5 each) | | | | | |
| | (a) Basic (Rs.) | 1.10 | 0.46 | 0.34 | 1.98 | 0.93 |
| | (b) Diluted (Rs.) | 1.10 | 0.46 | 0.34 | 1.98 | 0.93 |
| | | | | | | 0.98 |

Notes:

- The above un-audited financial results for the quarter/nine months ended Dec. 31, 2025, as reviewed by the Audit Committee of the Board, were approved and taken on record by the Board of Directors at their meeting held on January 29, 2026. The statutory auditors of the Company have carried out the limited review of the results.
- The Company is operating in One Segment viz "Auto Components".
- Previous period's/years figures have been regrouped & reclassified, wherever required.



Place : Ludhiana
Dated : 29.01.2026

For G.S.Auto International Limited

Jasbir Singh Ryait
(Chairman & Mng. Director)
DIN No.: 00104979

LIMITED REVIEW REPORT

To
The Board of Directors
G.S. Auto International Limited
G.S. Estate, G.T. Road
Ludhiana-141010

We have reviewed the accompanying statement of un-audited financial results of M/s. G.S. Auto International Limited for the Quarter and Nine Months ended 31st December, 2025, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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 and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement 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 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 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 Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under 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.

Our conclusion is not modified in respect of this matter.

For SUKHMINDER SINGH & CO.
Chartered Accountants
Firm Registration No. 016737N


(Sanjay Saini)
Partner

(Membership No. 558069)
UDIN: 26558069ECNUCM8548

Place: Ludhiana
Date: 29.01.2026