

HIRA AUTOMOBILES LIMITED

Registered Office- # 0598, Sector 18B, Chandigarh, 160018,
CIN-L50101CH1989PLC009500

Email: hiraaccounts@gmail.com, website: www.hiraautomobiles.com,
Telephone: +91-92170-48111, +91-92572-39113

Date-30-05-2025

To The Listing Department,
BSE LIMITED,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai

Company Code
- 531743

SUBJECT: OUTCOME OF BOARD MEETING
INTEGRATED FILING FINANCIALS
FOR THE QUARTER AND FINANCIAL YEAR ENDED ON 31-03-2025

Dear Sir,

Please note that Board of Directors has approved Annual Audited Financial Results of the Company for the year and the quarter ended on 31st March, 2025 in its meeting held on Friday on 30th May, 2025.

Further, please find enclosed herewith following documents,

1. Annual Audited Financial Results of the Company for the year and the quarter ended 31st March, 2025.
2. A statement of assets and liabilities as on 31st March, 2025.
3. Cash Flow Statement for the year ending on 31st March, 2025.
4. Unmodified Audit Report of statutory auditors of the Company on above results.
5. A declaration pursuant to amended regulation 33(3) of SEBI (LODR) Regulations, 2015.
6. Detail of Incremental Qualified Borrowing

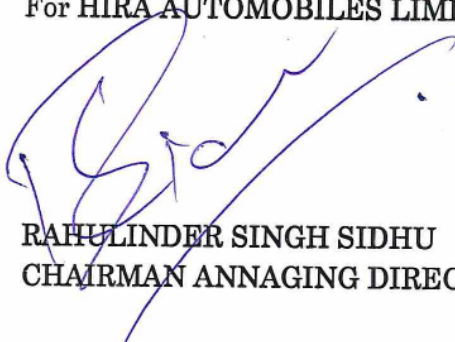
The above outcome will also be made available on the website of the Company and can be accessed using the below link: <http://www.hiraautomobiles.com/reports.php>.

Please further Note that the Board meeting started at 11.00 A.M. and concluded at 01-00 PM. Please take the same in your record.

Thanking You,

Yours faithfully,

For HIRA AUTOMOBILES LIMITED



RAHULINDER SINGH SIDHU
CHAIRMAN ANNAGING DIRECTOR



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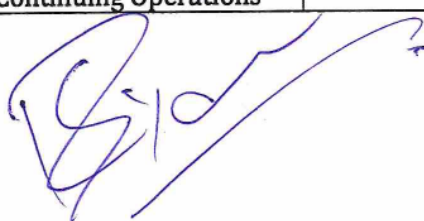
HIRA AUTOMOBILES LIMITED

Regd. Office: # 598, Sector 18-B, Chandigarh

CIN- L50101CH1989PLC009500, Tel No. 0172-2743462, E-mail- hiraaccounts@gmail.com

Website- www.hiraautomobiles.com

Statement of Standalone Audited Financial Results for the Quarter and Financial Year ended on 31 st March, 2025						
(Rs. In Lakhs)						
S N	Particulars	Quarter Ended			Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue from Operations	4630.96	5030.79	7210.98	21120.64	26222.22
2	Other Income	24.33	1.38	17.49	29.94	23.65
3	Total Revenue (1+2)	4655.29	5032.17	7228.47	21150.58	26245.87
4.	Expenses					
	a. Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
	b. Purchase of stock-in-trade	3424.00	4940.31	7622.51	18148.55	23259.04
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	517.90	-596.87	-1222.32	146.85	2.35
	d. Employee benefit expense	308.37	220.50	363.79	1026.83	1066.55
	e. Finance Cost	193.52	212.69	172.93	776.68	779.20
	f. Depreciation and amortization expense	26.57	33.63	29.70	127.22	134.10
	g. Other expenses	171.82	202.51	237.83	827.34	880.99
	Total Expenses 4(a to g)	4642.18	5012.77	7204.44	21053.47	26122.23
5	Profit/(Loss) before Exceptional Items and Extraordinary Items and Tax	13.11	19.40	24.03	97.11	123.64
6	Exceptional Items	0.00	0.00	2.36	0.00	2.36
7	Profit/(Loss) before Tax	13.11	19.40	21.67	97.11	121.28
8	Tax expense					
	a. Current Tax	4.48	4.00	23.41	25.48	49.41
	b. Deferred Tax	-6.49	0.00	4.02	-6.49	4.02
9	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00	0.00	0.00	0.00
10	Profit/ (Loss) from Continuing Operations	15.12	15.40	-5.76	78.12	67.85



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11	Profit/ (Loss) from Discontinuing Operations	0.00	0.00	0.00	0.00	0.00
12	Profit/(Loss) for the period	15.12	15.40	-5.76	78.12	67.85
13	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00
14	Total Comprehensive Income	15.12	15.40	-5.76	78.12	67.85
15	Paid up equity share Capital (Face value of Rs. 10/- per share)	275.34	275.34	275.34	275.34	275.34
16	Reserve excluding revaluation reserves	1170.79	1170.79	1092.73	1170.79	1092.73
17	Earning per Equity share before and after extraordinary item- both Basic and Diluted	0.55	0.56	-0.21	2.84	2.46

NOTES:

1. The above financial audited results for the quarter and the financial year ended on 31st March, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 30th May, 2025.
2. The figure for the quarter ended 31st March, 2025 and 31st March, 2024 as reported in these financial results are balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of the third quarter of the relevant financial years.
3. The Company is operating in One Segment only - sale and service of Vehicles.
4. The previous period figures have been regrouped/ rearranged, wherever considered necessary.

For HIRA AUTOMOBILES LIMITED

Rahulinder Singh Sidhu
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RAHULINDER SINGH SIDHU
MANAGING DIRECTOR
DIN - 00447452

DATE: 30.05.2025
PLACE: CHANDIGARH

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.

-Not Applicable.

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES

-Not Applicable.

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) - As per Annexure-I.

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS

(Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter)

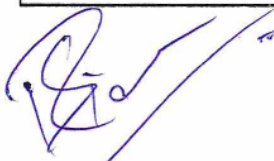
- As per Annexure-II.

HIRA AUTOMOBILES LIMITED

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Standalone Statement of Assets and Liabilities as at 31st March, 2025 - (Rupees in Lakhs)

Particulars		As at 31 st March, 2025	As at 31 st March, 2024
		Audited	Audited
A.	ASSETS		
1.	Non-current assets		1291.35
	(a) Property, plant and equipment	1569.58	
	(b) Capital work-in-progress	0.00	0.00
	(c) Investment property	0.00	0.00
	(d) Goodwill	0.00	0.00
	(e) Other intangible assets	0.00	0.00
	(f) Non-current Financial Assets- Investments	0.20	0.25
	Loans	-	-
	Others	54.35	56.71
	(g) Deferred tax assets (net)	-	-
	(h) Other Non-Current assets	-	-
	Total of Non-current assets	1624.13	1348.31
2	Current assets	4357.73	4504.58
	(a) Inventories		
	(b) Current Financial Assets- Investments	-	-
	Trade receivables	2456.37	2652.37
	Cash and cash equivalents	80.38	87.37
	Bank balance other than cash and cash equivalent	416.79	300.19
	Loans	-	-
	Others	-	-
	(c) Current tax assets (net)	-	-
	(d) Other current assets	1604.95	1238.47
	Total of Current assets	8916.22	8782.98
3	Non-Current Assets classified as held for sale	-	-
4	Regulatory deferral account debit balance And related deferred tax Assets	-	-
	TOTAL -ASSETS	10540.35	10131.29



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B. EQUITY AND LIABILITIES			
1	Equity	275.34	275.34
	(a) Equity share capital		
	(b) Other equity	1170.79	1092.73
	Total of equity	1446.13	1368.07
2	Liabilities		
	Non-current liabilities		
	(a) Financial liabilities- Borrowings	2542.99	2780.90
	Trade payables	-	-
	Others	-	-
	(b) Provisions	158.77	150.52
	(c) Deferred tax liabilities(net)	100.20	106.68
(d) Other non-current liabilities	55.38	54.84	
	Total of non-current liabilities	2857.34	3092.94
	Current liabilities		
	(a) Financial liabilities		
	Borrowings	5730.97	5075.94
	Trade payables	77.07	63.22
	Others	-	-
	(b) Other current liabilities	365.79	461.62
(c) Provisions	63.05	69.50	
(d) Current tax liabilities (Net)	-	-	
	Total of Current liabilities	6236.88	5670.28
	Total liabilities	9094.22	8763.22
3	Liabilities directly associated with assets in disposal group classified as held for sale	-	-
4	Regulatory deferral account credit balance And related deferred tax liability	-	-
	TOTAL - EQUITY AND LIABILITIES	10540.35	10131.29

For HIRA AUTOMOBILES LIMITED

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RAHULINDER SINGH SIDHU
MANAGING DIRECTOR
DIN - 00447452

DATE: 30.05.2025
PLACE: CHANDIGARH

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Annexure-I

DISCLOSURE OF RELATED PARTY TRANSACTIONS-Rs. in Lakhs

Sr No	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction	
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary					Opening balance	Closing balance
1	HIRA AUTO MOBILES LIMITED	AAACH 4691M	RAHULINDER SINGH SIDHU	ANNPS 6754K	Promoter and Managing Director	Remuneration Loan	22	As per Company Policy and approved by Board	22	0	0
2	HIRA AUTO MOBILES LIMITED	AAACH 4691M	RAHULINDER SINGH SIDHU	ANNPS 6754K	Promoter and Managing Director	Interest paid	63.70	As per approved rate	63.70	0	0
3	HIRA AUTO MOBILES LIMITED	AAACH 4691M	RAHULINDER SINGH SIDHU	ANNPS 6754K	Promoter and Managing Director	Loan	518.80	As per Bank's stipulation	518.80	748	1266.80

For HIRA AUTOMOBILES LIMITED

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RAHULINDER SINGH SIDHU
 MANAGING DIRECTOR
 DIN - 00447452

DATE: 30.05.2025
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Annexure-II

STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS

Dear Sir,

I, Rahulinder Singh Sidhu, Managing Director of the Company give this "Declaration" that statutory auditors' have given an unmodified audit report on annual audited financial results for the year and the quarter ended on 31st March. 2025.

Please take the same in your record.

For HIRA AUTOMOBILES LIMITED

Rahulinder Singh Sidhu
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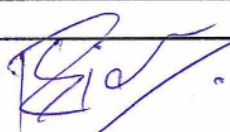
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MANAGING DIRECTOR
DIN - 00447452

DATE: 30-05-2025
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HIRA AUTOMOBILES LIMITED

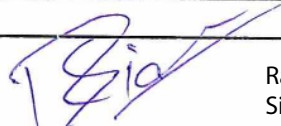
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Audited Standalone Cash Flow Statement indirect for the year ended on 31.03.2025	Rs. In Lakhs
Cash flows from used in operating activities	
Profit before tax	97.11
Adjustments for reconcile profit (loss)	
Adjustments for finance costs	747.80
Adjustments for decrease (increase) in inventories	146.85
Adjustments for decrease (increase) in trade receivables, current	196.00
Adjustments for decrease (increase) in trade receivables, non-current	0.00
Adjustments for decrease (increase) in other current assets	2.36
Adjustments for decrease (increase) in other non-current assets	0.00
Adjustments for other financial assets, non-current	0.00
Adjustments for other financial assets, current	-366.49
Adjustments for other bank balances	0.00
Adjustments for increase (decrease) in trade payables, current	13.86
Adjustments for increase (decrease) in trade payables, non-current	0.00
Adjustments for increase (decrease) in other current liabilities	-30.48
Adjustments for increase (decrease) in other non-current liabilities	0.54
Adjustments for depreciation and amortization expense	127.22
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
Adjustments for provisions, current	0.00
Adjustments for provisions, non-current	1.81
Adjustments for other financial liabilities, current	0.00
Adjustments for other financial liabilities, non-current	-65.36
Adjustments for unrealised foreign exchange losses gains	0.00
Adjustments for dividend income	0.00
Adjustments for interest income	0.00
Adjustments for share-based payments	0.00
Adjustments for fair value losses (gains)	0.00
Adjustments for undistributed profits of associates	0.00
Other adjustments for which cash effects are investing or financing cash flow	0.00
Other adjustments to reconcile profit (loss)	0.00
Other adjustments for non-cash items	0.00
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
Total adjustments for reconcile profit (loss)	774.11
Net cash flows from (used in) operations	871.22
Dividends received	0.00
Interest paid	0.00
Interest received	0.00
Income taxes paid (refund)	25.48
Other inflows (outflows) of cash	0.00
Net cash flows from (used in) operating activities	845.74



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Cash flows from used in investing activities		
Cash flows from losing control of subsidiaries or other businesses		0.00
Cash flows used in obtaining control of subsidiaries or other businesses		0.00
Other cash receipts from sales of equity or debt instruments of other entities		0.00
Other cash payments to acquire equity or debt instruments of other entities		0.00
Other cash receipts from sales of interests in joint ventures		0.00
Other cash payments to acquire interests in joint ventures		0.00
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships		0.00
Cash payment for investment in partnership firm or association of persons or limited liability partnerships		0.00
Proceeds from sales of property, plant and equipment		15.30
Purchase of property, plant and equipment		229.38
Proceeds from sales of investment property		0.00
Purchase of investment property		191.38
Proceeds from sales of intangible assets		0.00
Purchase of intangible assets		0.00
Proceeds from sales of intangible assets under development		0.00
Purchase of intangible assets under development		0.00
Proceeds from sales of goodwill		0.00
Purchase of goodwill		0.00
Proceeds from biological assets other than bearer plants		0.00
Purchase of biological assets other than bearer plants		0.00
Proceeds from government grants		0.00
Proceeds from sales of other long-term assets		0.00
Purchase of other long-term assets		0.00
Cash advances and loans made to other parties		0.00
Cash receipts from repayment of advances and loans made to other parties		0.00
Cash payments for future contracts, forward contracts, option contracts and swap contracts		0.00
Cash receipts from future contracts, forward contracts, option contracts and swap contracts		0.00
Dividends received		0.00
Interest received		0.00
Income taxes paid (refund)		0.00
Other inflows (outflows) of cash		0.00
	Net cash flows from (used in) investing activities	-405.46
Cash flows from used in financing activities		
Proceeds from changes in ownership interests in subsidiaries		0.00
Payments from changes in ownership interests in subsidiaries		0.00
Proceeds from issuing shares		0.00
Proceeds from issuing other equity instruments		0.00
Payments to acquire or redeem entity's shares		0.00
Payments of other equity instruments		0.00
Proceeds from exercise of stock options		0.00
Proceeds from issuing debentures notes bonds etc		0.00
Proceeds from borrowings		417.13



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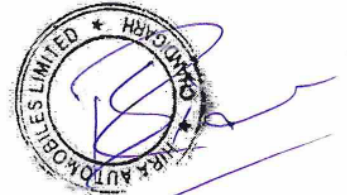
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Repayments of borrowings		0.00
Payments of finance lease liabilities		0.00
Payments of lease liabilities		0.00
Dividends paid		0.00
Interest paid		747.80
Income taxes paid (refund)		0.00
Other inflows (outflows) of cash		0.00
	Net cash flows from (used in) financing activities	-330.67
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	109.61
	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0.00
	Net increase (decrease) in cash and cash equivalents	109.61
	Cash and cash equivalents cash flow statement at beginning of period	387.55
	Cash and cash equivalents cash flow statement at end of period	497.16

For HIRA AUTOMOBILES LIMITED

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RAHULINDER SINGH SIDHU
MANAGING DIRECTOR
DIN - 00447452

DATE: 30.05.2025
PLACE: CHANDIGARH

HIRA AUTOMOBILES LIMITED

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Detail of Incremental Qualified Borrowing- Rs. In Lakhs

Company Code	Company Name	FY From	FY To	Outstanding Qualified Borrowings at the start of the financial year	Outstanding Qualified Borrowings at the end of the financial year	Credit rating (highest in case of multiple ratings)	Incremental borrowing done during the year (qualified borrowings)	Borrowings by way of issuance of debt securities during the year
531743	HIRA AUTOMOBILES LIMITED	01-April 2024	31-March 2025	891.00	1121.60	BB-/ STABLE	230.60	Nil

Net Worth as on 31-03-2025= Rs. 1446.13 Lakhs

For HIRA AUTOMOBILES LIMITED

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RAHULINDER SINGH SIDHU
CHAIRMAN ANNAGING DIRECTOR



Independent Auditor's Report (Unmodified Opinion) on Audited standalone Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

INDEPENDENT AUDITOR'S REPORT

TO

THE BOARD OF DIRECTORS OF

M/s. HIRA AUTOMOBILES LIMITED

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly financial results of M/s. "HIRA AUTOMOBILES LIMITED" (the company) for the quarter ended **31st March, 2025** and the year to date results for the period **from 01-04-2024 to 31-03-2025**, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss³ and other comprehensive income and other financial information for the quarter ended **31st March, 2025** as well as the year to date results for the period from **01-04-2024 to 31-03-2025**.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements



and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be



expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

MOHAN JUNEJA & CO.



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

***For Mohan Juneja & Co.
Chartered Accountants
Firm Registration No.020488N***

***CA Mohan Juneja
Partner
Membership Number 099825
UDIN : 25099825BMNURB8718***

MOHAN Digitally signed
by MOHAN
JUNEJA
JUNEJA Date: 2025.05.30
13:07:22 +05'30'

***Place: Chandigarh
Date: May 30, 2025***