

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

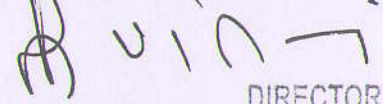
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Extract of Unaudited Financial Result for the quarter ended on 31st December, 2022

Sr. No.	Particulars	Quarter Ended			Year to Date		Year
		Ended	Ended	Ended	Ended	Ended	Ended
		31-Dec-22 (Unaudited)	30-Sep-22 (Unaudited)	31-Dec-21 (Unaudited)	31-Dec-22 (Unaudited)	31-Dec-21 (Unaudited)	31-Mar-22 (Audited)
1	Total Income from Operations (net)	265.67	319.16	293.71	793.01	777.91	1,068.85
	Other income	6.12	6.72	2.62	18.69	38.76	50.44
	Total Income	271.79	325.88	296.33	811.70	816.67	1,119.29
2	Expenses						
(a)	Cost of materials consumed	160.89	55.06	140.05	324.35	346.86	460.32
(b)	Cost of Development & Construction	-	-	-	-	-	-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(52.95)	49.84	(10.90)	(53.10)	(17.46)	(1.40)
(d)	Changes in inventories of Constructed Properties	-	-	-	-	-	-
(e)	Employee benefit expense	9.61	9.03	9.57	28.21	28.58	40.23
(f)	Finance costs	1.49	0.82	0.55	5.52	5.34	8.47
(g)	Depreciation, depletion and amortisation expense	31.89	31.18	34.06	93.28	90.11	126.40
(h)	Other Expenses	96.59	123.69	95.53	320.02	275.31	370.39
	Total Expenses	247.52	269.62	268.86	718.28	728.74	1,004.41
3	Net Profit/Loss for the period before Tax, Exceptional and Extra Ordinary Items	24.27	56.26	27.47	93.42	87.93	114.88
4	Exceptional items	-	-	-	-	-	-
5	Net Profit/Loss for the period before Tax after Exceptional and Extra Ordinary Items	24.27	56.26	27.47	93.42	87.93	114.88
6	Extraordinary items	-	-	-	-	-	-
7	Profit before tax (5-6)	24.27	56.26	27.47	93.42	87.93	114.88
8	Tax Expenses	-	-	-	-	-	-
	a) Current Tax	-	-	-	-	-	1.77
	b) Deferred Tax	-	-	-	-	-	0.41
9	Net Profit/Loss for the period after tax (after Extraordinary Items)	24.27	56.26	27.47	93.42	87.93	112.70
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)	24.27	56.26	27.47	93.42	87.93	112.70
14	Other comprehensive income net of taxes	-	-	0.35	(0.02)	(7.51)	3.48
15	Total comprehensive income for the period (13+14)	24.27	56.26	27.82	93.40	80.42	116.18
16	Paid up Equity Share Capital (Face Value of Share Rs. 10 each)	476.47	476.47	476.47	476.47	476.47	476.47
17	Reserves Excluding Revaluation Reserves	-	-	-	-	-	1035.43
18	Earnings per Share (EPS) (for continuing operations)	-	-	-	-	-	-
	Diluted EPS for the Period	(Not Annualized)	(Not Annualized)	(Not Annualized)	(Not Annualized)	(Not Annualized)	(Not Annualized)
	(a) Basic	0.51	1.18	0.58	1.96	1.85	2.37
	(b) Diluted	0.51	1.18	0.58	1.96	1.85	2.37

SAR AUTO PRODUCTS LIMITED.


 DIRECTOR.

Notes :

- 1 The above results for the quarter ended December 31, 2022 have been approved by the Board of Directors in their meetings held on 23rd January, 2023 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 Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified and the final rules/interpretation have not yet been issued. The Company will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective.
- 4 The Company is working in single segment namely the manufacturing Segment includes manufacturing of gears, gear boxes and other transmission components.
- 5 The figures for the corresponding previous period have been regrouped/reclassified wherever necessary, to make them comparable.
- 6 Provision for Taxation, if any, shall be made at the year end.

Rajkot, January 23, 2023

For and on behalf of Board of Director



Ramesh D. Virani
Managing Director
DIN 00313236

