

# SAL AUTOMOTIVE LIMITED

**Works :**  
Kakrala Road, Nabha-147201  
Distt. Patiala, Punjab (INDIA)  
Tel.: 01765-516870, 516816  
E-mail : info@salautomotive.in  
CIN : L45202PB1974PLC003516  
GSTIN : 03AABCP0383K1ZL



SAL/02/SP/BSE/2024-25

10<sup>th</sup> February, 2024

**The General Manager  
Corp. Relationship Deptt.  
BSE Ltd.**

1<sup>st</sup>. Floor, New Trading Ring,  
Rotunda Building, P J Towers,  
Dalal Street, Fort, Mumbai

**Sub.: Integrated Filing (Financials) for the quarter ended December 31, 2024.**

Dear Sir,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financials) for the quarter and nine months ended December 31, 2024.

This is for your information and record.

Thanking You

Yours Faithfully  
**For SAL Automotive Limited**

Gagan Kaushik  
**(General Counsel & Company Secretary)**  
F8080

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**Other Works : Dharwad (Karnataka), Rudrapur (Uttarakhand), Pune (Maharashtra)**

**Regd. Office : C-127, IV Floor, Satguru Infotech, Phase – VIII, Industrial Area, SAS Nagar (Mohali), Punjab - 160071**

**Website : [www.salautomotive.in](http://www.salautomotive.in)**





## SAL AUTOMOTIVE LIMITED

CIN : L45202PB1974PLC003516

Regd. Office : C -127, IV Floor, Satguru Infotech, Phase VIII, Industrial Area, S.A.S.Nagar (Mohali), Punjab - 160062

Tel. : 0172-4650377, Fax : 0172-4650377, email : kaushik.gagan@salautomotive.in, Website : www.salautomotive.in

## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER &amp; NINE MONTHS ENDED 31st Dec' 2024

(Rs. In Lakhs)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>Income</b>						
Income from Operations	9502	9441	8153	28965	24674	30752
Other Income	19	16	27	49	120	96
<b>Total Income</b>	<b>9521</b>	<b>9457</b>	<b>8180</b>	<b>29014</b>	<b>24794</b>	<b>30848</b>
<b>Expenses</b>						
a) Cost of Materials Consumed	7423	7787	6432	23239	19464	23883
b) Purchase of Stock-in-Trade	-	-	-	-	-	-
c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	99	-297	67	(99)	144	149
d) Employee Benefits Expense	1168	1154	991	3427	2913	3872
e) Finance Costs	47	52	58	158	210	279
f) Depreciation and Amortisation Expense	105	108	119	317	312	411
g) Other Expenses	453	448	399	1331	1196	1576
<b>Total Expenses</b>	<b>9295</b>	<b>9252</b>	<b>8066</b>	<b>28373</b>	<b>24239</b>	<b>30170</b>
<b>Profit from Operations before Exceptional Items</b>	<b>226</b>	<b>205</b>	<b>114</b>	<b>641</b>	<b>555</b>	<b>678</b>
Exceptional Items	-	-	-	-	-	-
<b>Profit before tax after exceptional items</b>	<b>226</b>	<b>205</b>	<b>114</b>	<b>641</b>	<b>555</b>	<b>678</b>
<b>Tax Expense</b> - Current	80	48	17	183	118	156
- Deferred	6	0	7	13	20	12
- Total	86	48	24	196	138	168
<b>Net Profit after Tax</b>	<b>140</b>	<b>157</b>	<b>90</b>	<b>445</b>	<b>417</b>	<b>510</b>
Share of Profit / (Loss) of Associates	-	-	-	-	-	-
Minority Interest	-	-	-	-	-	-
<b>Net Profit after Taxes, Minority Interest and Share of Profit / (Loss) of Associates</b>	<b>140</b>	<b>157</b>	<b>90</b>	<b>445</b>	<b>417</b>	<b>510</b>
Other Comprehensive Income (Net of Tax)	-	-	-	-	-	(26)
<b>Total Comprehensive Income</b>	<b>140</b>	<b>157</b>	<b>90</b>	<b>445</b>	<b>417</b>	<b>484</b>
Paid-up Equity Share Capital (Face Value Rs.10/-)	240	240	240	240	240	240
Other Equity	-	-	-	-	-	3644
<b>Earning Per Share on net profit after tax (Not Annualised)</b>						
- Basic	₹ 5.84	₹ 6.54	₹ 3.74	₹ 18.55	₹ 17.39	₹ 20.21
- Diluted	₹ 5.84	₹ 6.54	₹ 3.74	₹ 18.55	₹ 17.39	₹ 20.21



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**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED 31st Dec' 2024****Statement of Business Segment Information***(Rs. In Lakhs)*

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>Segment Revenue</b>						
- Automobile Components	3286	3981	3279	11069	10801	14650
- Agriculture Implements	6216	5460	4874	17896	13873	16102
<b>Total</b>	<b>9502</b>	<b>9441</b>	<b>8153</b>	<b>28965</b>	<b>24674</b>	<b>30752</b>
Less - Inter segment Revenue						
<b>Income from Operations</b>	<b>9502</b>	<b>9441</b>	<b>8153</b>	<b>28965</b>	<b>24674</b>	<b>30752</b>
<b>Segment Result (Profit+)/Loss(-) before finance cost , exceptional items and taxes</b>						
- Automobile Components	190	240	173	662	681	1061
- Agriculture Implements	208	136	124	498	397	357
<b>Total</b>	<b>398</b>	<b>376</b>	<b>297</b>	<b>1160</b>	<b>1078</b>	<b>1418</b>
Less - i) Finance Cost	47	52	58	158	210	279
ii) Unallocable Expenditure	141	133	143	405	401	538
iii) Unallocable Income	(16)	(14)	(18)	(44)	(88)	(77)
<b>Total Profit Before Tax</b>	<b>226</b>	<b>205</b>	<b>114</b>	<b>641</b>	<b>555</b>	<b>678</b>
<b>Segment Assets :</b>						
- Automobile Components	6318	7054	6091	6318	6091	6076
- Agriculture Implements	4667	4333	3398	4667	3398	3889
- Unallocable	1299	1293	1978	1299	1978	1248
<b>Sub Total</b>	<b>12284</b>	<b>12680</b>	<b>11467</b>	<b>12284</b>	<b>11467</b>	<b>11213</b>
<b>Segment Liabilities :</b>						
- Automobile Components	2728	3423	2887	2728	2887	3215
- Agriculture Implements	2937	2704	2192	2937	2192	1657
- Unallocable	2395	2473	2573	2395	2573	2458
<b>Sub Total</b>	<b>8060</b>	<b>8600</b>	<b>7652</b>	<b>8060</b>	<b>7652</b>	<b>7330</b>

**Notes:**

- The above financial results for the quarter and nine months ended 31st Dec' 2024 were reviewed by the Audit Committee and thereafter approved by the Board of Directors in their meeting held at Ghaziabad on dated 10th Feb' 2025. The Statutory auditors have conducted a limited review of above financial results.
- These financial results have been prepared as per Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles relevant thereto.
- As per Ind AS - 108 dealing with "Operating Segment", Company has reported following two segments as its operating segments: -
  - Automobile Components, which includes Tractor seats, LCV seats, Seat mechanisms and Seat Frames for passenger and commercial vehicles ;
  - Agriculture Implements, which includes Rotavators, Tractor trailers, Box Scrapper and Rotary Tiller etc.

Place : Ghaziabad.

Dated : 10th Feb'2025

For and on behalf of Board of Directors





## **MANGLA ASSOCIATES** **CHARTERED ACCOUNTANTS**

Regd. Off.: CC2/504, Supertech Capetown  
Sector 74, NOIDA – 201301 (INDIA)

**Corp. Office: SB-17, Sector 117, NOIDA-201301 PHONE: 9810024630**

E-mail: [mangla.associates@gmail.com](mailto:mangla.associates@gmail.com), Web: [www.manglaca.com](http://www.manglaca.com)

### **Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended Review Report**

To  
The Board of Directors  
SAL Automotive Limited

1. We have reviewed the accompanying statement of unaudited financial results of SAL Automotive Limited (the "Company") for the quarter ended December 31, 2024 (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. 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 and 52 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.

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. 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.



4. 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 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 MANGLA ASSOCIATES  
CHARTERED ACCOUNTANTS  
(FRN: 006796C)



Place: Noida  
Dated: February 10, 2025  
UDIN: 25080173BMNVEC7204

(ANIL PRAKASH MANGLA)  
M. No. 080173

B. Statement on deviation or variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc. – **Not Applicable**

C. Disclosure outstanding default on loans and debt securities – **Not Applicable**

D. Disclosure of related party transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter) - This is required to be submitted on half yearly basis. **Not Applicable for the quarter ended December 31, 2024.**

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) - **Not Applicable for the quarter ended December 31, 2024.**

**For SAL Automotive Limited**

Gagan Kaushik

**(General Counsel & Company Secretary)**

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