

# 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/2025-26

12<sup>th</sup> August, 2025

**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

**Script Code: 539353**

**Sub.: Outcome of the Board Meeting - Unaudited Financial Results for first quarter ended 30<sup>th</sup> June, 2025.**

Dear Sir,

This is to inform you that the Board of Directors of SAL Automotive Limited ("the Company") at their meeting held on today i.e. 12<sup>th</sup> August, 2025 has, inter-alia, transacted the following business;

1. Approved the Unaudited Financial Results of the Company for the quarter ended 30<sup>th</sup> June, 2025 (*enclosed herewith as **Annexure-A***).
2. Taken on record the Limited Review Report of Mangla Associates, Chartered Accountants, (Statutory Auditor) on the above UFRs (*enclosed herewith as **Annexure-B***).

The meeting of the Board of Directors of the Company commenced at 02:30 P.M. and concluded at 5:30 P.M.

This is for your information and record.

Thanking You

Yours Faithfully  
**For SAL Automotive Limited**

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

**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**





**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 ENDED 30th June' 2025**

(Rs. In Lakhs)

Particulars	Quarter Ended			Year Ended
	30.06.2025	31.03.2025	30.06.2024	31.03.2025
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
<b>Income</b>				
Income from Operations	10003	8811	10022	37776
Other Income	17	124	14	173
<b>Total Income</b>	<b>10020</b>	<b>8935</b>	<b>10036</b>	<b>37949</b>
<b>Expenses</b>				
a) Cost of Materials Consumed	8037	6938	8029	30177
b) Purchase of Stock-in-Trade	-	-	-	-
c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	5	44	99	(55)
d) Employee Benefits Expense	1256	1144	1105	4571
e) Finance Costs	44	74	59	232
f) Depreciation and Amortisation Expense	107	111	104	428
g) Other Expenses	457	478	430	1809
<b>Total Expenses</b>	<b>9906</b>	<b>8789</b>	<b>9826</b>	<b>37162</b>
<b>Profit from Operations before Exceptional Items</b>	<b>114</b>	<b>146</b>	<b>210</b>	<b>787</b>
Exceptional Items	-	-	-	-
<b>Profit before tax after exceptional items</b>	<b>114</b>	<b>146</b>	<b>210</b>	<b>787</b>
<b>Tax Expense - Current</b>	<b>27</b>	<b>35</b>	<b>55</b>	<b>218</b>
- Deferred	1	17	7	30
- Total	28	52	62	248
<b>Net Profit after Tax</b>	<b>86</b>	<b>94</b>	<b>148</b>	<b>539</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>86</b>	<b>94</b>	<b>148</b>	<b>539</b>
Other Comprehensive Income (Net of Tax)	-	(12)	-	(12)
<b>Total Comprehensive Income</b>	<b>86</b>	<b>82</b>	<b>148</b>	<b>527</b>
Paid-up Equity Share Capital (Face Value Rs.10/-)	480*	240	240	240
Other Equity	-	-	-	4063
<b>Earning Per Share on net profit after tax (Not Annualised)</b>				
- Basic	₹ 1.79	₹ 3.44	₹ 6.17	₹ 21.99
- Diluted	₹ 1.79	₹ 3.44	₹ 6.17	₹ 21.99

\* The company has issued bonus shares on 4th April' 2025 in the ratio of 1:1 i.e one (1) equity share of face value of Re. 10/- each for every one (1) existing equity share of face value of Re. 10/-. Accordingly 23,97,713 equity shares were allotted to the eligible equity shareholders as Bonus Shares by capitalising General Reserve. This results into increase in number of fully paid equity shares and corresponding increase in paid up share capital. The impact of the same has been reflected in the financials.





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**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th June' 2025****Statement of Business Segment Information****(Rs. In Lakhs)**

Particulars	Quarter Ended			Year Ended
	30.06.2025	31.03.2025	30.06.2024	31.03.2025
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
<b>Segment Revenue</b>				
- Automobile Components	4377	4101	3802	15170
- Agriculture Implements	5626	4710	6220	22606
<b>Total</b>	<b>10003</b>	<b>8811</b>	<b>10022</b>	<b>37776</b>
Less - Inter segment Revenue				
<b>Income from Operations</b>	<b>10003</b>	<b>8811</b>	<b>10022</b>	<b>37776</b>
<b>Segment Result (Profit+)/Loss(-) before finance cost , exceptional items and taxes</b>				
- Automobile Components	169	360	232	1022
- Agriculture Implements	110	32	154	530
<b>Total</b>	<b>279</b>	<b>392</b>	<b>386</b>	<b>1552</b>
Less - i) Finance Cost	44	73	59	231
ii) Unallocable Expenditure	138	189	131	594
iii) Unallocable Income	(17)	(16)	(14)	(60)
<b>Total Profit Before Tax</b>	<b>114</b>	<b>146</b>	<b>210</b>	<b>787</b>
<b>Segment Assets :</b>				
- Automobile Components	7859	7661	6691	7661
- Agriculture Implements	3768	3323	3689	3323
- Unallocable	1379	1345	2265	1345
<b>Sub Total</b>	<b>13006</b>	<b>12329</b>	<b>12645</b>	<b>12329</b>
<b>Segment Liabilities :</b>				
- Automobile Components	3621	3002	3626	3002
- Agriculture Implements	2968	2809	1714	2809
- Unallocable	2029	2215	3274	2215
<b>Sub Total</b>	<b>8618</b>	<b>8026</b>	<b>8614</b>	<b>8026</b>

**Notes:**

- The above financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors in their meeting held at Ghaziabad on dated 12th Aug' 2025. The Statutory auditors have conducted a limited review of above financials 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 Scraper and Rotary Tiller etc.

For and on behalf of Board of Directors

Place : Ghaziabad.

Dated : 12th Aug'2025

Rama Kant Sharma  
(Managing Director)





## **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 Standalone 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 standalone financial results of SAL Automotive Limited (the "Company") for the quarter ended June 30, 2025 (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: Ghaziabad  
Dated: August 12, 2025  
UDIN: 25080173BMNXFB9659

(ANIL PRAKASH MANGLA)  
M. No. 080173