



SAR AUTO PRODUCTS LIMITED

Registered Office Address : 50-E, Bhaktinagar Industrial Estate, Rajkot - 360 002. Gujarat (India)

Website : www.sarautoproducsltd.com **E-mail :** sapl@sarautoproducsltd.com **Ph.:** +91 281 2374726

CIN No.: L34100GJ1987PLC010088

10th February, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai-400 001

Scrip Code: 538992
ISIN: INE002E01010

Subject: Outcome of Board Meeting held on 10th February, 2026 and submission of un-audited financial results for the quarter ended on 31st December, 2025.

REF.: Regulation 30 and 33 of SEBI [Listing Obligations and Disclosure Requirements] Regulations, 2015.

Respected Sir/Madam,

This is to inform that, the Board of Directors of the Company SAR AUTO PRODUCTS LIMITED at their meeting held on 10th February, 2026 on Tuesday at 1:30 P.M. at the Registered office of the Company situated at 50-E, Bhaktinagar Industrial Estate, Rajkot - 360002 inter-alia has considered and approved the following:

1. Considered and approved un-audited standalone Financial Result for the quarter ended on December 31, 2025 as recommended by the Audit Committee and Limited Review Report issued by the Statutory Auditor M/s. J. A. SHETH & ASSOCIATES. Enclosed herewith the Unaudited Financial Results of the Company for the quarter ended on December 31, 2025 along with Limited Review Report.

The meeting was concluded on 2:00 P.M.

The above information is also available on the website of the Company:
<https://www.sarautoproducsltd.com>.

Kindly take the same on your record.

Thanking you.
Yours sincerely,

For, **SAR AUTO PRODUCTS LIMITED**

Rameshkumar D. Virani

Managing Director
DIN: 00313236
Enclosures: As Above



SAR AUTO PRODUCTS LIMITED

Regd. Office :50-E, BHAKTINAGAR INDUSTRIAL ESTATE, RAJKOT 360 002

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Email:sapl@sarautoproductsltd.com

Statement Of Unaudited Financial Results For The Quarter & Nine Months Ended On 31st December,2025

[Rs. In Lakhs except per share data]

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		For the Year Ended
		31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Mar-25
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income						
1	Revenue from Operation	358.48	241.37	352.31	826.79	1,166.67	1,396.79
	Other income	27.93	28.20	30.42	81.32	78.45	108.05
	Total Income	386.41	269.57	382.72	908.11	1,245.12	1,504.84
2	Expenses						
(a)	Cost of materials consumed	143.35	153.41	184.80	447.72	578.84	709.65
(b)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	35.60	(74.67)	21.87	(110.39)	93.44	33.96
(c)	Employee benefit expense	19.22	16.91	16.16	51.15	51.36	69.49
(d)	Finance costs	2.30	3.27	2.28	7.73	8.20	13.02
(e)	Depreciation, depletion and amortisation expense	47.70	53.40	53.72	150.30	152.38	208.02
(f)	Other Expenses	117.64	103.27	88.59	315.47	284.38	397.80
	Total Expenses	365.82	255.58	367.43	861.99	1,168.59	1,431.95
3	Net Profit/Loss for the period before Tax, Exceptional and Extra Ordinary Items	20.59	13.98	15.29	46.12	76.53	72.89
4	Exceptional items				-	-	
5	Net Profit/Loss for the period before Tax after Exceptional and Extra Ordinary Items	20.59	13.98	15.29	46.12	76.53	72.89
6	Extraordinary items				-	-	
7	Profit before tax (5-6)	20.59	13.98	15.29	46.12	76.53	72.89
8	Tax Expenses						
	a) Current Tax			-	-	-	25.27
	b) Deferred Tax			-	-	-	5.84
9	Net Profit/Loss for the period after tax (after Extraordinary Items)	20.59	13.98	15.29	46.12	76.53	41.77
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)	20.59	13.98	15.29	46.12	76.53	41.77
14	Other comprehensive income net of taxes	0.04	0.49	0.45	1.14	0.80	0.56
15	Total comprehensive income for the period (13+14)	20.64	14.47	15.74	47.27	77.33	42.33
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	-	-	-			1,254.45
18	Earnings per Share (EPS) (for continuing operations)	-	-				-
	Diluted EPS for the Period				(Not Annualized)		(Annualized)
	(a) Basic (Not Annualized)	0.43	0.29	0.32	0.97	1.61	0.88
	(b) Diluted (Not Annualized)	0.43	0.29	0.32	0.97	1.61	0.88



Notes :

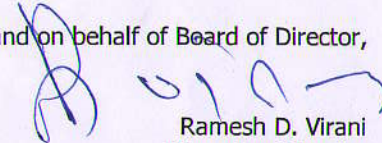
- 1 The above results for the quarter and half year ended December 31, 2025 have been reviewed and approved by the Board of Directors in their meetings held on February 10, 2026 and the statutory auditors of the Company have carried out a limited review.
- 2 These results have been prepared in accordance with the Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.
- 3 The Company is working in single segment namely the manufacturing Segment includes manufacturing of gears, gear boxes and other transmission components.

The Government of India notified four labour Codes - the Code on Wages, 2019; Industrial Relations Code, 2020; Code on Social Security, 2020; and Occupational Safety, Health and Working Conditions Code, 2020, effective from 21st November, 2025. The evaluation and quantification of financial impact is in progress by the management and hence provision has not been made in the financial statements as at the reporting date. The Company will account for the incremental liability, if any, in its financial statements by 31st March 2026. The detailed rules procedures and state specific implementation mechanisms are yet to be notified.
- 4
- 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, February 10, 2026



For and on behalf of Board of Director,


Ramesh D. Virani
Managing Director
DIN 00313236

**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND YEAR TO DATE
UNAUDITED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE
REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE
REQUIREMENTS) REGULATIONS, 2015, AS AMENDED**

**REVIEW REPORT TO
THE BOARD OF DIRECTORS,
SAR AUTO PRODUCTS LIMITED**

- 1] I have reviewed the accompanying statement of Unaudited financial results of **SAR AUTO PRODUCTS LIMITED** (the "Company") for the quarter and nine month ended 31st December 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] This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting"(Ind AS 34) 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. My responsibility is to express a conclusion on the Statement based on my review.
- 3] I conducted my 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 specified under section 143(10) of the Act, 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, I do not express an audit opinion.



- 4] Based on my review conducted as above, nothing has come to my attention that causes me 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.

For J. A. Sheth & Associates,
Chartered Accountants
(FRN - 119980W)

J. A. Sheth

Jingal A. Sheth
Proprietor
(Membership No. 107067)



Rajkot, 10th February, 2026

UDIN No: 26107067YAUASS2146