G.S. AUTO INTERNATIONAL LTD.

ISO/TS 16949 BUREAU VERITAS Certification

Ref: GSA: CS: 2025 Dated: 13th February, 2025

Department of Corporate Services
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers
Dalal Street
MUMBAI-400001

Scrip Code: 513059

Sub: Outcome of the Board Meeting held on 13th February, 2025 and Un- Audited Financial Results for the Quarter and Nine Months ended 31st December, 2024

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors in its meeting held on 13th February, 2025, *inter-alia*, considered and approved:-

1. The Un-Audited Financial Results of the Company for the Quarter and Nine Months ended 31st December, 2024;
2. Limited Review Report on the Un-Audited Financial Results for the Quarter and Nine Months ended 31st December, 2024;
3. Re-Appointment of M/s. **Baldev Arora & Associates**, Company Secretaries as the Secretarial Auditor of the Company for conducting the Audit for the Financial Year 2024-25. A brief profile of the appointed Secretarial Auditor is enclosed herewith in **Annexure-1**.

The meeting of the Board of Directors commenced at 02:00 p.m. and concluded at 04.45 p.m.

You are requested to display the same on the Notice Board for the information of the members of the exchange and general public.

Thanking you,

Yours faithfully,
For G.S. AUTO INTERNATIONAL LIMITED

SANDEEP Digitally signed by SANDEEP Date: 2025.02.13 16:57:28 +05'30'

(Sandeep)
Company Secretary & Compliance Officer
ICSI Membership No.: A72232

Encl: 1. Un-Audited Financial Results with Limited Review Report for the Quarter & Nine Months ended 31.12.2024
2. Detail w.r.t. aforesaid appointment u/r 30 of SEBI (LODR) Requirements, 2015

G.S.Auto International Limited

(CIN: L34300PB1973PLC003301)

Regd. Office :G.S.Estate,G.T.Road,Ludhiana-141010

Ph.no.0161-2511001

Website: www.gsgroupindia.com, E-mail: info@gsgroupindia.com

Statement of Standalone Unaudited Financial Results for the Quarter and nine months ended 31st December, 2024

(Rs. Lakhs)

	Particulars	Quarter Ended			Nine Months Ended		PreviousYear Ended
		31/12/2024	30/09/2024	31/12/2023	31/12/2024	31/12/2023	31/03/2024
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1	Income						
	(a) Revenue from Operations	3541.33	3321.16	3900.72	10686.44	11159.30	15070.32
	(b) Other Income	1.25	4.16	2.01	8.71	22.07	36.03
	Total Income	3542.58	3325.32	3902.73	10695.15	11181.37	15106.35
2	Expenses						
	a. Cost of Material Consumed	1737.49	1638.59	1980.07	5223.47	5558.28	7562.64
	b. Changes in inventories of Finished Goods, Work in progress & Stock in trade.	87.79	(72.46)	(21.85)	149.50	4.19	(55.63)
	c. Employee benefit expenses	619.96	561.32	691.21	1802.95	1893.26	2606.56
	d. Finance Costs	93.38	106.41	115.99	316.33	369.25	475.71
	e. Depreciation & Amortisation expense	96.99	96.01	88.01	289.56	277.11	386.08
	f. Other Expenses	831.34	922.50	1023.11	2713.67	3001.24	4030.33
	Total Expenses (a to f)	3466.95	3252.37	3876.54	10495.48	11103.33	15005.69
3	Profit/(Loss) before Exceptional Items &Tax (1-2)	75.63	72.95	26.19	199.67	78.04	100.66
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) before Tax (3-4)	75.63	72.95	26.19	199.67	78.04	100.66
6	Tax Expenses						
	-Current Tax	-	-	-	-	-	-
	-Deferred Tax	26.43	31.17	17.91	65.07	37.92	31.58
	Total Tax Expenses	26.43	31.17	17.91	65.07	37.92	31.58
7	Net Profit/(Net Loss) for the period/year (5-6)	49.20	41.78	8.28	134.60	40.12	69.08
8	Add:- Other Comprehensive Income (Net of income Tax)						
	Actuarial gain/ (loss) on employee defined benefit plan reclassified to other comprehensive income	---	---	---	---	---	(3.20)
9	Total Comprehensive Income (7+/-8)	49.20	41.78	8.28	134.60	40.12	65.88
10	Paid-up equity share capital (Face Value Rs.5/- Each)	725.73	725.73	725.73	725.73	725.73	725.73
11	Earnings Per Share (face value of Rs. 5 each)						
	(a) Basic (Rs.)	0.34	0.29	0.06	0.93	0.28	0.48
	(b) Diluted (Rs.)	0.34	0.29	0.06	0.93	0.28	0.48

Notes:

1. The above un-audited financial results for the quarter/nine months ended Dec. 31, 2024, as reviewed by the Audit Committee of the Board, were approved and taken on record by the Board of Directors at their meeting held on February 13, 2025.The statutory auditors of the Company have carried out the limited review of the results.
2. The Company is operating in One Segment viz "Auto Components" .
3. Previous period's/years figures have been regrouped & reclassified,wherever required.

For G.S.Auto International Limited

G.S. AUTO INTERNATIONAL LTD. LUDHIANA G.T. ROAD

Jasbir S. Ryait

Jasbir Singh Ryait
(Chairman & Mg. Director)
DIN No.:00104979

Place : Ludhiana
Dated : 13.02.2025

SUKHMINDER SINGH & CO.
CHARTERED ACCOUNTANTS
620-R, MODEL TOWN,
LUDHIANA- 141002
Phones : Off.: 0161-4625843 *Mobile : 98142-15843* E mail sscca2001@gmail.com

LIMITED REVIEW REPORT

To

The Board of Directors
G.S. Auto International Limited
G.S. Estate, G.T. Road
Ludhiana-141010

We have reviewed the accompanying statement of un-audited financial results of M/s. G.S. Auto International Limited for the Quarter and Nine Months ended 31st December, 2024, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations').

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 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.

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.

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 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.

Our conclusion is not modified in respect of this matter.

For SUKHMINDER SINGH & CO.
Chartered Accountants
Firm Registration No. 016737N

SUKHMINDER SINGH & CO. FRN: 016737N CHARTERED ACCOUNTANTS

(Sanjay Saini)
Partner
(Membership No. 558069)
UDIN:2225558069BMHHVD2689

Place: Ludhiana
Date: 13.02.2025

Annexure -1

Detail with respect to the aforesaid appointment as required under Regulation 30 of SEBI Listing Regulations, read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, has been stated hereunder:

Sr. No.	Particulars	Detail
1.	Name of Secretarial Auditor	M/s. Baldev Arora & Associates, Company Secretaries
2.	Reason for change viz. ~~appointment~~, re-appointment, ~~cessation~~, ~~resignation, removal, death or otherwise;~~	Re-Appointment
3.	Date of ~~Appointment~~ /Re-Appointment /~~cessation~~ & term of ~~appointment~~/Re-Appointment	13th February, 2025 M/s. Baldev Arora & Associates, Company Secretaries, are re-appointed as Secretarial Auditor of the Company for the Financial Year ended on 31st March 2025 (F.Y. 2024-25)
4.	Brief profile (in case of appointment)	M/s. Baldev Arora & Associates is a Proprietorship Firm of Company Secretaries under the control of CS Baldev Raj Arora, who is a Fellow Member of Institute of Company Secretaries of India, New Delhi and possesses vast experience of 33 years in whole-time Employment and whole-time Practice, in the areas of practice of Corporates/other Business Structures. He started his Practice in the year 2003. He is currently, serving a number of Companies of Punjab and looking after their various laws viz. Corporate, Securities, Foreign Trade Policy and Indirect Tax Laws.
5.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

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