



May 24, 2025

To,
The Listing Compliance Dept.
National Stock Exchange of India Ltd, Mumbai

NSE Script Symbol : ATULAUTO

Dear Sir,

SUB: SUBMISSION OF STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED (REVIEWED)/ FINANCIAL YEAR ENDED (AUDITED) ON MARCH 31, 2025 PURSUANT TO PROVISIONS OF REGULATIONS 30 AND 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 IN MACHINE READABLE FORM.

With reference to the email received from National Stock Exchange dated May 23, 2025, regarding submission of financial results quarter and financial year ended on March 31, 2025 in machine readable form, we would like to submit the financial results for the quarter ended (reviewed)/ financial year ended (Audited) on March 31, 2025 pursuant to provisions of regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 submitted to the Stock Exchanges on May 10, 2025, in machine readable form.

Thanking you.

Yours faithfully,
For Atul Auto Limited,

Paras J Viramgama
Company Secretary and Compliance Officer

ATUL AUTO LIMITED

(Corporate Identification Number: L54100GJ1986PLC016999)

Regd. Office & Factory: National Highway 8-B, Near Microwave Tower, Shapar (Veraval), Rajkot – 360024 (Gujarat)

Phone: 02827 252999 Website: www.atulauto.co.in E-Mail: info@atulauto.co.in



May 10, 2025

To,
The Department of Corporate Services,
BSE Limited, Mumbai

To,
The Listing Compliance Dept.
National Stock Exchange of India Ltd, Mumbai

BSE Script Code : 531795
NSE Script Symbol : ATULAUTO

Dear Sir,

SUB: OUTCOME OF BOARD MEETING HELD ON MAY 10, 2025 AND SUBMISSION OF STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED (REVIEWED)/ FINANCIAL YEAR ENDED (AUDITED) ON MARCH 31, 2025 PURSUANT TO PROVISIONS OF REGULATIONS 30 AND 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

With reference to the above subject, we would like to inform you that Board of Directors of Atul Auto Limited at its meeting held today i.e. Saturday, May 10, 2025 inter-alia decided as under:

1. Considered and approved standalone and consolidated financial results of the company for the quarter ended (reviewed)/ financial year ended (audited) March 31, 2025 and auditors' reports thereon.
2. Considered and approved audited standalone and consolidated financial statements of the company for the financial year ended March 31, 2025 and auditors' reports thereon.
3. Board of Directors has considered not recommending any dividend for the financial year 2024-25 aiming to retain profits and support future growth in this external situation in accordance with the Company's Dividend Distribution Policy.

In this respect, we are attaching herewith following documents:

1. Standalone and consolidated financial results of the company for the quarter ended (reviewed)/ financial year ended (audited) on March 31, 2025 u/r 33 of the SEBI (LODR) Regulations, 2015 and auditors' reports thereon.

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2. Declaration regarding unmodified opinion of Statutory Auditors on financial results by Mr. Mahendra J Patel (DIN: 00057735), Whole-time Director & CFO u/r 33(3)(d) of the SEBI (LODR) Regulations, 2015

The meeting of Board of Directors commenced at 11:35 AM IST and ended at 02:00 PM IST.

Thanking you.

Yours faithfully,

For Atul Auto Limited,

Paras J Viramgama

Company Secretary and Compliance Officer



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Maharishi & Co.

Chartered Accountants

"Aparna", Behind Jeevandeep Hospital, Limda Lane, Jamnagar - 361 001, Gujarat, India.
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INDEPENDENT AUDITORS' REPORT ON AUDIT OF ANNUAL STANDALONE FINANCIAL RESULTS PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

**To the Board of Directors of
ATUL AUTO LIMITED**

Opinion

We have audited the accompanying Annual Standalone Financial Results for the year ended 31st March, 2025 and for the Quarter ended 31st March 2025 of **ATUL AUTO LIMITED** ("the Company"), ("the Statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015") as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results for the year ended on 31st March, 2025:

- i. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended; and
- ii. gives a true and fair view in conformity with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting policies generally accepted in India, of the net profit and other comprehensive income and other financial information of the company for the year then ended.

Basis for Opinion on the Audited Standalone Financial Results for the year ended on 31st March, 2025

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities' section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the Standalone Financial Results under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the Standalone Financial Results.

Responsibilities of the Management and Board of Directors for the Statement

This Statement which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Standalone Financial Results for the year ended on 31st March, 2025 has been compiled from the related audited standalone financial statements. This responsibility includes the preparation and presentation of the Standalone Financial Results for the quarter ended and year ended on 31st March, 2025 that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in the





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applicable Indian Accounting Standards prescribed u/s 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of the Standalone Financial Results for the year ended 31st March, 2025

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended on 31st March, 2025 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.



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- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results of the Company to express an opinion on the Audited Standalone Financial Results.

Materiality is the magnitude of misstatements in the Annual Standalone Financial Results that individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.





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Other Matters

The Statement includes the standalone results for the Quarter ended 31st March, 2025, being the balancing figures between the audited figures in respect of the full financial year ended 31st March, 2025 and the published year to date figures of Year of the current financial year, which are subject to limited review by us as required under the Listing Regulations.

**For, Maharishi & Co.,
Chartered Accountants**

ICAI Firm Registration No. 124872W

Kapil Sanghvi



Kapil Sanghvi
Partner

Membership No. 141168

Place: Jamnagar

Date: 10th May, 2025

UDIN: 25141168BMJHXI3277

ATUL AUTO LIMITED
 Reg. Office : Survey No. 86, Plot No. 1 to 4
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Statement of Audited Standalone Financial Results for the Quarter and Year ended as on 31st March, 2025.

Sr. No	Particulars	(Rs. In Lakhs Except Per Share Data)				
		Quarter Ended			Year Ended	
		31-Mar-25 (Refer Note 8)	31-Dec-24 (Unaudited)	31-Mar-24 (Refer Note 8)	31-Mar-25 (Audited)	31-Mar-24 (Audited)
	Sale of three wheelers (in numbers)	8,633	8,753	7,741	32,508	26,039
1	Income from Operations					
	a Gross Sales	17,804	17,357	14,397	63,903	47,497
	b Other Operating Income	179	152	130	693	543
	Total Revenue from Operations	17,983	17,509	14,527	64,596	48,040
2	Other Income (See Note 4)	142	126	142	499	462
3	Total Income (1+2)	18,125	17,635	14,669	65,095	48,502
4	Expenses					
	a Cost of materials consumed	12,396	12,767	10,414	48,103	37,042
	b Purchase of traded goods	-	-	-	-	-
	c Changes in inventories of finished goods, work-in-progress and stock-in-trade	786	323	885	(308)	(343)
	d Employee benefits expense	1,628	1,587	1,292	6,259	4,932
	e Finance Costs	13	20	26	50	164
	f Depreciation and amortisation expenses	377	381	374	1,517	1,525
	g Other expenses	1,496	1,222	887	4,833	3,399
	Total Expenses	16,696	16,300	13,878	60,454	46,719
5	Profit/(Loss) before exceptional items	1,429	1,335	791	4,641	1,783
6	Exceptional items	-	-	-	-	-
7	Profit/(Loss) Before tax (5-6)	1,429	1,335	791	4,641	1,783
8	Tax expenses	373	335	172	1,179	436
	a Current Tax (incl. income tax of earlier years)	35	-	(8)	35	(11)
	b Deferred tax	338	335	180	1,144	447
9	Profit/(Loss) for the period	1,056	1,000	619	3,462	1,347
10	Other Comprehensive Income/(Expense), Net of Tax	16	(3)	6	(43)	(49)
	a Items that will not be reclassified to profit or loss	16	(3)	6	(43)	(49)
	(i) Remeasurement of Post Employment Benefit Obligation	21	(4)	8	(58)	(66)
	(ii) Income Tax Relating to Remeasurement of Defined Benefit Obligation	(5)	1	(2)	15	17
	b Items that will be reclassified to profit or loss	-	-	-	-	-
11	Total Comprehensive Income/(Expense) for the Period (9+10)	1,072	997	625	3,419	1,298
12	Paid-up equity share capital (Face Value of Rs. 5/-)	1,388	1,388	1,388	1,388	1,388
13	Other Equity				42,151	38,732
14	Earning Per Share on net profit/(loss) (of Rs. 5 each)					
	Basic EPS and Diluted EPS	3.81	3.60	2.23	12.47	5.09



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Note No. 1. Disclosure of Standalone Assets and Liabilities as per regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 for the Year ended on 31st March, 2025.

Sr. No.	Particulars	(Amount in lakhs)	
		31-Mar-25 (Audited)	31-Mar-24 (Audited)
ASSETS			
(1) Non-current Assets			
(a) Property, Plant and Equipment		22,616	22,808
(b) Right of use Asset		14	19
(c) Capital Work-in-Progress		125	14
(d) Investment Property		113	117
(e) Intangible Assets		28	37
(f) Financial Assets			
(i) Investments		11,326	8,823
(ii) Trade Receivables		130	199
(g) Income Tax Assets (Net)		139	173
(h) Deferred Tax Assets (Net)		-	179
(i) Other Non-current Assets		544	350
Total Non-current Assets		35,035	32,719
(2) Current Assets			
(a) Inventories		6,813	5,288
(b) Financial Assets			
(i) Investments		-	2,180
(ii) Trade Receivables		5,843	4,710
(iii) Cash and Cash Equivalents		1,507	1,078
(iv) Bank Balance other than cash and cash equivalent		109	111
(v) Loans		3,806	10
(vi) Other Financial Assets		26	31
(c) Other Current Assets		883	936
Total Current Assets		18,987	14,344
Total Assets		54,022	47,063
EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share Capital		1,388	1,388
(b) Other Equity		42,151	38,732
Total Equity		43,539	40,120
LIABILITIES			
(3) Non-current Liabilities			
(a) Financial Liability			
(i) Borrowings		-	-
(ii) Lease Liability		5	10
(iii) Other Financial Liabilities		788	649
(b) Provisions		28	40
(c) Deferred Tax Liabilities (Net)		942	-
Total Non-current Liabilities		1,763	699
(4) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings		-	-
(ii) Lease Liabilities		11	11
(iii) Trade Payables			
(A) Total outstanding dues of micro enterprises and small enterprises; and		2,325	1,538
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		3,695	2,266
(iv) Other Financial Liabilities		846	903
(b) Other Current Liabilities		1,126	1,033
(c) Provisions		663	438
(d) Current Tax Liability (Net)		54	55
Total Current Liabilities		8,720	6,244
Total Equity and Liabilities		54,022	47,063



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Note No. 2. Disclosure of Standalone Statement of Cash Flow as per regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 for the Year ended on 31st March, 2025.

		(Rs. In Lakhs)	
Sr. No.	Particulars	31-Mar-25 (Audited)	31-Mar-24 (Audited)
A. Cash Flow from Operating Activities			
	Net Profit Before Taxation	4,583	1,717
	Adjustment for:		
	Add/(Less):-		
	Bad Debts and Provision for Doubtful Debts (Reversal of Provision)	105	(26)
	Depreciation & Impairment	1,517	1,525
	Finance Cost	50	164
	Loss/(Profit) on Sale of Fixed Assets	(3)	(34)
	Profit on Redemption/Revaluation of Mutual Fund	(22)	(64)
	Interest Received on Deposits	(150)	(126)
	Sub Total	1,497	1,439
	Operating Profit Before Working Capital Changes	6,080	3,156
	Movements in Working Capital:		
	Decrease/-Increase in Trade Receivable	(1,169)	(1,876)
	Decrease/-Increase in Inventories	(1,525)	108
	Decrease/-Increase in Loans and Other Assets	38	393
	Increase/-Decrease in Trade Payables	2,216	(667)
	Increase/-Decrease in Liabilities/Provisions	387	85
	Total Movement in Working Capital	(53)	(1,957)
	Cash Generated from Operations	6,027	1,199
	Direct Taxes Paid (Net of Refunds)	(9)	60
	NET CASH FROM OPERATING ACTIVITIES	6,018	1,259
B. Cash Flow from Investing Activities			
	Purchase of Fixed Assets, Capital WIP and Advances for Capital Goods & of Payable	(1,599)	(785)
	Proceeds from Sale of Fixed Assets	14	94
	Investment in Subsidiary Company	(2,503)	(2,000)
	Net (Investment)/ Net Proceeds from Sale of Mutual Fund	2,202	(451)
	(Increase)/Decrease in Other Bank Balance	2	(20)
	(increase)/Decrease in Inter Corporate Deposits	(3,800)	500
	Interest Received on Deposits	150	126
	NET CASH FLOW FROM INVESTING ACTIVITIES	(5,534)	(2,536)
C. Cash Flow from Financing Activities			
	Decrease in Lease Liability	(5)	(3)
	Proceeds from Issue of Equity Shares / Share Warrant	-	5,750
	Proceeds from Bank Borrowing / (Repayment of Loan)	-	(3,564)
	Other Borrowing Cost	(50)	(164)
	NET CASH CLOW FROM FINANCING ACTIVITIES	(55)	2,019
	NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	429	742
	Cash and Cash Equivalents at the Beginning of the Period	1,078	336
	Cash and Cash Equivalents at the End of the Period	1,507	1,078
	Components of Cash and Cash Equivalents as at the End of the Year		
	Cash on Hand	1	14
	Cheques on Hand		
	With Bank		
	- In Current Accounts	1,506	1,064
	TOTAL	1,507	1,078

The cash flow statement has been prepared under the indirect method as set out in the Indian Accounting Standard - 7 on Cash Flow Statement.



Notes:

3 The above results were reviewed and recommended by the Audit Committee, at its meeting held on May 10, 2025 for approval by the board and these results were approved and taken on record at the meeting of Board of Directors of the company held on that date and subjected to audit by the statutory auditors.

4 These financial results have been prepared in accordance with the recognition and measurement principles under Ind AS as prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.

5 The company is in the business of manufacturing and selling auto rickshaws in domestic and overseas market and therefore, the company's business falls within a single business segment of manufacturing and selling auto rickshaws only in accordance with IND AS 108 - Operating Segments.

6 Other income includes following :-

(Rs. In Lakhs)

Particulars	Quarter Ended On			Year Ended on	
	31.03.2025 (Refer Note 8)	31.12.2024 (Unaudited)	31.03.2024 (Refer Note 8)	31.03.2025 (Audited)	31.03.2024 (Audited)
a) Mutual Fund Income	1	2	27	23	64
b) Interest Income	117	94	69	356	232
c) Corporate Guarantee Fee	20	21	29	86	100
d) Others	4	9	17	34	66
Total	142	126	142	499	462

7 Figures relating to corresponding/previous periods have been regrouped/reclassified wherever necessary to confirm to current period figures.

8 The figures for the quarter ended on 31st March, 2025 & 31st March, 2024 are the balancing figures between the audited figures in respect of the full financial year and year to date figures upto the third quarter of the relevant financial year, which were subjected to limited review.

For and on behalf of Board of Directors of ATUL AUTO LIMITED




Neeraj Jayantibhai Chandra
Managing Director

Place: Bhayla (Dist. Ahemdabad)

Date: May 10th, 2025

(DIN : 00065159)

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INDEPENDENT AUDITORS’ REPORT ON AUDIT OF ANNUAL CONSOLIDATED FINANCIAL RESULTS PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

**To the Board of Directors of
ATUL AUTO LIMITED**

Opinion

We have audited the accompanying Annual Consolidated Financial Results for the year and for the quarter ended 31st March, 2025 of **ATUL AUTO LIMITED** (“the Parent”), which includes its subsidiaries (the Parent and its subsidiaries together referred as to as “the Group”), and its share of the net profit /(loss) after tax and other comprehensive income/(loss) of its subsidiaries for the year ended 31st March, 2025 (“the Statement”), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the “Listing Regulations, 2015”) as amended (“the Listing Regulations”).

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Consolidated Financial Results for the year ended on 31st March, 2025:

- i. includes the results of the following entity:
 - a. Atul Greentech Private Limited (Subsidiary of Atul Auto Limited)
 - b. Atul Green Automotive Private Limited (Wholly owned Subsidiary of Atul Auto Limited)
 - c. Atulease Private Limited (Subsidiary of Atul Auto Limited)
 - d. Khushbu Auto Finance Limited (Wholly owned Subsidiary of Atul Auto Limited)
- ii. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended; and
- iii. gives a true and fair view in conformity with the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 (the “Act”) and other accounting policies generally accepted in India, of the net profit and other financial information of the company for the year then ended.

Basis for Opinion on the Audited Consolidated Financial Results for the year ended on March 31, 2025

We conducted our audit in accordance with the Standards on Auditing (“SAs”) specified under section 143(10) of the Companies Act, 2013 (“the Act”). Our responsibilities under those Standards are further described in the ‘Auditor’s Responsibilities’ section of our report. We are independent of the group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI’s Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the Consolidated Financial Results.



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Responsibility of the Management and Board of Directors for the Statement

This Statement which includes the Consolidated Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Consolidated Financial Results for the year ended on 31st March, 2025 has been compiled from the related audited Consolidated financial statements. This responsibility includes the preparation and presentation of the Consolidated Financial Results for the quarter ended and year ended on 31st March, 2025 that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in the applicable Accounting Standards prescribed u/s 133 of the Act 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 respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial control that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this Consolidated Financial Results by the Directors of the Parent, as aforesaid.

In preparing the Statement, the respective management and Board of Directors of the companies included in the Group are responsible for assessing the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the Company's financial reporting process of the Group.

Auditors' Responsibilities for Audit of Consolidated Financial Results for the year ended March 31, 2025

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results for the year ended on March 31, 2025 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.





Maharishi & Co.

Chartered Accountants

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The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Annual Standalone/Consolidated Financial Results of the entities within the Group to express an opinion on the Audited Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Annual Consolidated Financial Results of which we are the independent auditors. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the Annual Consolidated Financial Results that individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Consolidated Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



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We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

Other Matters

1. The Statement includes

(i) Audited standalone financial statements in respect of

(a) Atul Greentech Private Limited, whose audited financial statement reflects total asset of INR 6,902 lakhs as at 31st March 2025, total revenue of INR 6,431 lakhs and total profit/(loss) after tax of INR (1,593) for the year ended on 31st March, 2025 as considered in the statement.

(b) Atul Green Automotive Private Limited, whose audited financial statement reflects total asset of INR 58 lakhs as at 31st March 2025, total revenue of INR Nil and total profit/(loss) after tax of INR 2 lakhs for the year ended on 31st March, 2025 as considered in the statement.

(c) Atulease Private Limited, whose audited financial statement reflects total asset of INR 9 lakhs as at 31st March, 2025, total revenue of INR Nil and total profit/(loss) after tax of INR (1) lakhs for the year ended on 31st March, 2025 as considered in the statement.

The reports on the annual audited financial statement of these entities have been furnished to us by the Management and our opinion on the Annual Consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on our reports of the respective subsidiaries.

- (ii) Khushbu Auto Finance Limited is Non - Banking Financial Company ("NBFC") and as per Rule 4(1)(iv) of The Companies (Indian Accounting Standards) Rules, 2015 read with Companies (Indian Accounting Standards) (Amendment) Rules, 2016 NBFCs shall comply with the Indian Accounting Standards (Ind AS) for accounting periods ending on 31st March, 2019 with comparatives for period ending 31st March, 2018, but it is not required to comply with Ind AS as the company is not covered in criteria provided therein. We have audited Financial statement of Khushbu Auto Finance Limited prepared as per IGAAP. However as per explanation to Rule 4(1)(iv) of Companies (Indian Accounting Standards) Rules, 2015 read with Companies (Indian Accounting Standards) (Amendment) Rules, 2016 such companies need to provide relevant financial statement data which is in accordance accounting policies followed by parent company. Consolidation of Subsidiary is made on the basis of relevant financial statement data provided by subsidiary which is in accordance with





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the accounting policies followed by the parent company for consolidation purposes. Management has provided Financial Statement as per Ind AS and reflects total asset of INR 23,856 lakhs as at 31st March, 2025, total revenue of INR 4,779 lakhs and total profit/(loss) after tax of INR (53) lakhs and total comprehensive income of INR (51) lakhs for the year ended on 31st March, 2025 as considered in the statement. We have considered audited Financial Statement as per IGAAP and Financial prepared by management.

2. The Statement includes the standalone results for the Quarter ended 31st March, 2025, being the balancing figures between the audited figures in respect of the full financial year ended 31st March, 2025 and the published year to date figures of Year of the current financial year, which are subject to limited review by us as required under the Listing Regulations.

**For, Maharishi & Co.,
Chartered Accountants**

ICAI Firm Registration No. 124872W

Kapil Sanghvi


Kapil Sanghvi

Partner

Membership No. 141168

Place: Jamnagar

Date: 10th May, 2025

UDIN: 25141168BMJHXJ6709

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Statement of Consolidated Financial Results for the Quarter and Year ended on March 31st, 2025

(Rs. in Lakhs Except per Share Data)

Sr. No	Particulars	Quarter Ended			Year Ended	
		31.03.2025 (Refer Note No. 8)	31.12.2024 (Unaudited)	31.03.2024 (Refer Note No. 8)	31.03.2025 (Audited)	31.03.2024 (Audited)
	Sale of three wheelers (in numbers)	9,365	9,233	7,844	34,263	25,989
1	Revenue from Operations					
	a Gross Sales	20,004	18,127	14,906	67,398	47,955
	b Income from finance business	455	1,214	911	3,657	3,871
	c Other Operating Income	639	158	197	1,215	903
	Total Revenue from Operations	21,098	19,499	16,014	72,270	52,729
2	Other Income (See Note 6)	64	71	79	252	206
3	Total Income (1+2)	21,162	19,570	16,093	72,522	52,935
4	Expenses					
	a Cost of materials consumed	14,596	13,606	11,430	51,581	38,357
	b Purchase of traded goods	-	-	-	-	-
	c Changes in inventories of finished	1,142	347	385	497	-1,135
	d Employee benefits expense	1,942	1,871	1,515	7,398	5,848
	e Finance Costs	254	286	321	1,018	1,325
	f Depreciation and amortisation expenses	446	453	443	1,802	1,807
	g Loan Losses and provision	446	755	333	2,442	1,765
	h Other expenses	1,461	1,254	1,020	5,122	3,897
	Total Expenses	20,287	18,572	15,447	69,860	51,864
5	Profit/(Loss) before exceptional items	875	998	646	2,662	1,071
6	Exceptional items	-	-	-	-	-
7	Profit/(Loss) Before tax (5-6)	875	998	646	2,662	1,071
8	Tax expenses	286	286	158	828	364
	a Current Tax (incl. income tax of earlier)	99	-	-5	100	217
	b Deferred tax	187	286	163	728	147
9	Profit/(Loss) for the period	589	712	488	1,834	707
10	Share of profit from Associate	-	-	-	-	-
11	Other Comprehensive	19	-2	6	-41	-51
	a Items that will not be reclassified to	25	-3	8	-55	-68
	Tax impact on above	-6	1	-2	14	17
	b Items that will be reclassified to profit or	-	-	-	-	-
12	Total Comprehensive	608	710	494	1,793	656
	Profit attributable to					
	Owners of the company	715	775	533	2,163	898
	Non Controlling Interest	-126	-63	-45	-329	-191
		589	712	488	1,834	707
	Total Comprehensive income					
	Owners of the company	734	773	539	2,122	847
	Non Controlling Interest	-126	-63	-45	-329	-191
		608	710	494	1,793	656
13	Paid-up equity share capital (Face Value)	1,388	1,388	1,388	1,388	1,388
13	Reserves excluding Revaluation				42,708	40,597
14	Earning Per Share on net profit/(loss)	2.12	2.57	1.92	6.61	3.39



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1. Disclosure of Consolidated Assets and Liabilities as per regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 for the Year ended on 31st March, 2025

Particulars	(Rs. In lakhs)	
	As at	
	31.03.2025 (Audited)	31.03.2024 (Audited)
A. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment	24,153	24,460
(b) Right of use Asset	14	19
(c) Capital work-in-progress	128	14
(d) Investment Property	113	-
(e) Intangible Assets	289	533
(f) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivable	130	199
(iii) Loans	14,108	12,379
(iv) Other Financial Assets	-	42
(g) Income tax assets (net)	162	207
(h) Deferred tax assets (net)	1,320	1,084
(i) Other non-current assets	581	384
Total Non-Current Assets	40,998	39,321
(2) Current assets		
(a) Inventories	8,906	7,579
(b) Financial Assets		
(i) Investments	-	2,305
(ii) Trade Receivables	5,284	4,811
(iii) Cash and cash equivalents	1,695	1,980
(iv) Bank Balances other than cash & cash equivalents	288	246
(v) Loans	8,030	7,273
(vi) Other Financial Assets	523	378
(c) Other current assets	2,321	1,639
Total Current Assets	27,047	26,211
Total Assets (1)+(2)	68,045	65,532
B. EQUITY AND LIABILITIES		
(3) EQUITY		
(a) Equity Share Capital	1,388	1,388
(b) Other Equity	42,708	40,597
(c) Non Controlling interest	563	888
Total Equity	44,659	42,873
(4) LIABILITIES		
(i) Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	5,971	5,813
(ii) Lease Liability	5	10
(iii) Other Financial liabilities	1,160	892
(b) Provisions	28	40
(c) Deferred Tax Liabilities	942	-
(d) Other non - current liabilities	216	218
Total Non-Current Liabilities	8,322	6,973
(ii) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	4,982	8,612
(ii) Lease Liability	11	11
(iii) Trade Payables		
(A) total outstanding dues of micro and small enterprises; and	2,361	1,739
(B) total outstanding dues of creditors other than (ii)(A) above	4,342	2,219
(iv) Other Financial Liabilities	1,265	1,302
(b) Other current liabilities	1,343	1,279
(c) Provisions	706	469
(d) Current Tax Liability (Net)	54	55
Total Current Liabilities	15,064	15,686
Total Equity and Liabilities (3) + (4)	68,045	65,532



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Note No. 2. Disclosure of Consolidated statement of Cash Flow as per regulation 33 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 For The Year Ended 31st March, 2025

Sr. No.	Particulars	(Rs. In lakhs)	
		For the Year Ended	
		31.03.2025	31.03.2024
A. Cash Flow from Operating Activities			
	Net Profit Before Taxation	2,607	1,003
	<u>Adjustment for:</u>		
	<u>Add/(Less):-</u>		
	Provision for Doubtful Debts / Loan, Losses and provision	2,548	1,739
	Depreciation & Impairment	1,802	1,807
	Finance Cost	1,018	1,325
	Interest on Income Tax		-
	Sub Total	5,368	4,871
	<u>Less :-</u>		
	Loss/(Profit) on Sale of Fixed Assets	(3)	(34)
	Profit on Redemption/Revaluation of Mutual Fund	(23)	(65)
	Interest Received on Deposits	(222)	(105)
	Rental Income	(2)	(1)
	Unrealised Foreign Exchange Gain	-	-
	Sub Total	(250)	(205)
	Operating Profit Before Working Capital Changes	7,725	5,669
	<u>Movements in Working Capital:</u>		
	Decrease/-Increase in Trade Receivable	(726)	(2,081)
	Decrease/-Increase in Inventories	(1,327)	(905)
	Decrease/-Increase in Loans, Other assets and Loans of Finance Activities	(5,525)	(2,234)
	Increase/-Decrease in Trade Payables	2,745	(751)
	Increase/-Decrease in Liabilities/Provisions	1,462	406
	Total Movement in Working Capital	(3,371)	(5,565)
	Cash Generated from Operations	4,354	105
	Direct Taxes Paid (Net of Refunds)	(1,006)	(184)
	NET CASH FROM OPERATING ACTIVITIES	3,348	(79)
B. Cash Flow from Investing Activities			
	Purchase of Fixed Assets, Capital WIP and Advances for Capital Goods & of Payable	(1,654)	(864)
	Proceeds from Sale of Fixed Assets	14	34
	Net (Investment)/ Net Proceeds from Sale of Mutual Fund	2,328	(575)
	Rental Income	2	1
	(Increase)/Decrease in Other Bank Balance	(42)	(80)
	Interest Received on Deposits	222	105
	NET CASH FLOW FROM INVESTING ACTIVITIES	870	(1,379)
C. Cash Flow form Financing Activities			
	Increase in Lease Liability	(5)	(3)
	Proceeds from Issue of Shares	-	5,751
	Proceeds from Issue of Shares to NCI shareholders	2	1,250
	Proceeds from/(Repayment of) Bank Borrowing	(3,472)	(2,626)
	Share issue expenses reduced from Security Premium	(10)	-



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Note No. 2. Disclosure of Consolidated statement of Cash Flow as per regulation 33 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 For The Year Ended 31st March, 2025

Sr. No.	Particulars	(Rs. In lakhs)	
		For the Year Ended	
		31.03.2025	31.03.2024
	Other Borrowing Cost	(1,018)	(1,325)
	NET CASH CLOW FROM FINANCING ACTIVITIES	(4,503)	3,047
	NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	(285)	1,589
	Effect of Change in Cash or Cash Equivalent held in Foreign		
	Currency due to Exchange Rate Fluctuation		
	Cash and Cash Equivalents at the Beginning of the Year	1,980	391
	Cash and Cash Equivalents at the End of the Year	1,695	1,980
	Components of Cash and Cash Equivalents as at the End of the		
	Year		
	Cash on Hand	51	58
	Cheques on Hand		
	With Bank		
	- In Current Accounts	1,644	1,922
	TOTAL	1,695	1,980

The cash flow statement has been prepared under the indirect method as set out in the Indian Accounting Standard - 7 on Cash Flow Statement.



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3. Statement of Consolidated Segment Information for the Quarter and Year ended on March 31, 2025

Sr. No	Particulars	Quarter Ended			Year Ended	
		31.03.2025 (Refer Note No. 8)	31.12.2024 (Unaudited)	31.03.2024 (Refer Note No. 8)	31.03.2025 (Audited)	31.03.2024 (Audited)
(Rs. In lakhs)						
1	Segment Revenue					
	A) Automobiles Business	20,177	18,285	15,050	68,103	48,518
	B) Non Banking Financial Business	921	1,214	964	4,167	4,211
	Total Revenue from Operations	21,098	19,499	16,014	72,270	52,729
2	Segment Results					
	Profit before tax and Interest					
	A) Automobiles Business	989	1,161	653	3,346	1,191
	B) Non Banking Financial Business	140	123	314	334	1,205
	Total	1,129	1,284	967	3,680	2,396
	Less: i) Finance Cost	254	286	321	1,018	1,325
	ii) Intersegment Profits/(Losses)	-	-	-	-	-
	Profit Before Tax	875	998	646	2,662	1,071
3	Segment Assets					
	A) Automobiles Business	44,348	45,456	44,757	44,348	44,757
	B) Non Banking Financial Business	23,697	22,777	20,775	23,697	20,775
	Segment Assets	68,045	68,233	65,532	68,045	65,532
4	Segment Liabilities					
	A) Automobiles Business	12,530	11,644	9,265	12,530	9,265
	B) Non Banking Financial Business	10,856	12,527	13,391	10,856	13,391
	Segment Liabilities	23,386	24,171	22,656	23,386	22,656



Atul

Notes:

4 The above results were reviewed and recommended by the Audit Committee, at its meeting held on May 10, 2025 for approval by the board and these results were approved and taken on record at the meeting of Board of Directors of the Company held on that date.

5 The consolidated financial result includes result of following companies:

Name of Company	Consolidated as	Holding by Atul Auto Limited(%)	Holding by Others(%)
Atul Green Automotive Private Limited	Wholly Subsidiary of Atul Auto Limited	100%	0%
Atul Greentech Private Limited	Subsidiary of Atul Auto Limited	79.39%	20.61%
Khushbu Auto Finance Limited	Wholly Subsidiary of Atul Auto Limited	100%	0%
Atulease Private Limited	Subsidiary of Atul Auto Limited	80%	20%

6 These financial results have been prepared in accordance with the recognition and measurement principles under Ind AS as prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.

7 Other income includes following :-

(Rs. In lakhs)

Particulars	Quarter Ended			Year Ended	
	31.03.2025 (Refer Note No. 8)	31.12.2024 (Unaudited)	31.03.2024 (Refer Note No. 8)	31.03.2025 (Audited)	31.03.2024 (Audited)
a) Mutual Fund Income	-	2	18	23	65
b) Interest Income	64	65	48	222	106
c) Corporate Guarantee Fee	-	-	-	-	-
d) Others	-	4	13	7	35
Total	64	71	79	252	206

8 The figures for the quarter ended on 31st March,2025 & 31st March, 2024 are the balancing figures between the audited figures in respect of the full financial year and year to date figures upto the third quarter of the relevant financial year, which were subjected to limited review.

9 Figures relating to corresponding/ previous periods have been regrouped/reclassified wherever necessary to confirm to current period figures.

For and on behalf of Board of Director of Atul Auto Limited




Neeraj Jayantibhai Chandra
Managing Director
(DIN:00065159)

Place : Bhayla (Dist. Ahmedabad)
Date: May 10, 2025



DECLARATION

[Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016]

I, Mr. Mahendra J Patel, Whole-time Director & CFO hereby declare that the Statutory Auditors of Atul Auto Limited ("the Company"), M/s. Maharishi & Co., Chartered Accountants (FRN: 124872W) have issued an Audit Reports with unmodified opinion on Standalone and Consolidated Audited Financial Results of the Company for the year ended on March 31, 2025.



(Mahendra J Patel)

Whole-time Director & CFO

DIN: 00057735

Signed at Bhayla (Dist. Ahmedabad) on May 10, 2025