SIBAR
AUTOPARTS LIMITED

IATF 16949:2016 ISO 9001 : 2015
CIN No. L34201AP1983PLC003817

To
The Corporate Relations Department
BSE Limited
P.J. Towers, Dalal Street,
Mumbai–400001.

Date: 13.11.2025

Dear Sir/Madam,

Sub: Submission of Un-Audited Financial Results for the second quarter and half year ended on 30thSeptember, 2025as per the provisions of SEBI (LODR) Regulations, 2015.

Ref: BSE Scrip Code: 520141

With reference to the subject cited above, please find enclosed herewith the following documents in terms of Regulation 33 of SEBI (LODR) Regulations, 2015:

1. Approved the Un-Audited financial statements for the Second Quarter and Half Year ended on 30thSeptember, 2025.

2. Took note of the Limited Review Report on Un-Audited Financial Results for the second quarter and half year ended on 30thSeptember, 2025 by the Statutory Auditors of the Company.

The meeting commenced at 3.30 P.M. and concluded at 5.45 P.M.

This is for your information and necessary records

Thanking you,

Yours faithfully,

For**Sibar Auto Parts Ltd**

PEMMASANI RAVI CHANDRA
Digitally signed by PEMMASANI RAVI CHANDRA
Date: 2025.11.13 17:47:23 +05'30'

Pemmasani Ravichandra
Whole-Time Director
DIN: 00627413

D-4, & D-5, D-11 & C2, C-5, Industrial Estate, Renigunta Road, Tirupati - 517 506, A.P., India
+91-877-2271355 2271366/2271377
E-mail : sibarauto77@yahoo.com
web : www.sibarauto.com

SIBAR AUTOPARTS LIMITED

Registered Office : D4 & D5, Industrial Estate, Renigunta Road, Tirupati - 517506

(CIN: L34201AP1983LC003817)

Statement Of Unaudited Stand alone Results For the Quarter And half year 30th September 2025

All amounts in Indian Rupees Lakhs

Sl. No.	Particulars	Standalone					
		Quarter ended			Half Year ended		Year ended
		30-Sep-25	30-Jun-25	30-Sep-24	30.09.2025	30.09.2024	31-Mar-25
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	**Revenue from operations**	828.52	583.49	607.83	1,412.01	1,067.43	2,211.68
II	Other Income	6.29	3.39	4.34	9.68	8.86	23.43
III	**Total income (1+2)**	**834.81**	**586.88**	**612.17**	**1,421.69**	**1,076.29**	**2,235.11**
IV	**Expenses**						
	a) Cost of materials consumed	612.18	404.94	379.14	1,017.12	617.41	1,322.85
	b) Puchase of Stock in Trade	-	-	-	-	-	-
	c) Excise duty	-	-	-	-	-	-
	d) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(24.90)	(16.09)	28.68	(40.99)	82.41	86.78
	e) Employee benefits expense	113.60	95.36	91.40	208.96	180.44	374.16
	f) Finance Cost	2.21	3.29	8.10	5.50	18.54	28.98
	g) Depreciation and amortisation	13.53	13.45	13.54	26.98	27.06	54.22
	h) Other expenditure	116.12	100.02	87.99	216.14	177.38	390.46
	Total expenses	**832.74**	**600.97**	**608.86**	**1,433.71**	**1,103.24**	**2,257.45**
V	**Profit before tax (III - IV)**	**2.07**	**(14.09)**	**3.31**	**(12.02)**	**(26.95)**	**(22.34)**
	Exceptional Items	-	-	-	-	-	(46.09)
VI	Tax expense						
	a) Current tax	-	-	-	-	-	-
	b) Deferred tax	-	-	-	-	-	(0.51)
VII	**Net profit for the period / year (V - VI)**	**2.07**	**(14.09)**	**3.31**	**(12.02)**	**(26.95)**	**(67.92)**
VIII	**Other comprehensive income**						
	a) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	b) (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income	-	-	-	-	-	-
IX	**Total Comprehensive income (6 + 7)**	**2.07**	**(14.09)**	**3.31**	**(12.02)**	**(26.95)**	**(67.92)**
X	**Earnings per equity share (face value Rs. 10/- each) (Not Annualised)**						
	- Basic	0.01	(0.09)	0.02	(0.07)	(0.16)	(0.41)
	- Diluted	0.01	(0.09)	0.02	(0.07)	(0.16)	(0.41)

Notes:

1 The above unaudited financial results were reviewed and approved by the Board of Directors of the company in their respective meetings held on November 13 2025 respectively. The Statutory auditors have carried a limited review of financial results.

2 The Standalone Financial Results have been prepared in accordance with Indian Accounting Standards prescribed under section 133 of the Companies Act 2013 ("the Act") read with the relevant rules issued thereunder ("INDAS") and other accounting principles generally accepted in India and the guidelines issued by SEBI .

3 Revenue from the operations of the quarter and half year ended 30th September 2025 are presented are net of Goods and Service Tax (GST) in accordance with the Indian Accounting Standards.

4 The Company operates with Single segment hence Segment information not furnished as per the Ind AS 108 'Operating Segments' notified under the Companies (Indian Accounting Standards) Rules, 2015 read with Accounting Standard (AS) 17 "Segment Reporting" notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014

5 The effective date from which Code on Social Security 2020, which subsumes nine laws relating to social security, retirement and employee benefits, including the Employees Provident Fund and Miscellaneous Provisions Act, 1952 and the Payment of Gratuity Act, 1972 is not yet notified. The financial impact, if any, of the code will be assessed once the effective date of the Code and its rules are notified.

6 The results of the half year ended 30th September,2025 are also available on the BSE Limited website and on the Company's website

7 Figures for the previous period have been regrouped/ reclassified where ever necessary to conform to the current period's presentation.

By Order of the Board of Directors
For SIBAR AUTOPARTS LIMITED

PEMMASANI RAVI CHANDRA

Digitally signed by PEMMASANI RAVI CHANDRA Date: 2025.11.13 17:48:01 +05'30'

P.RAVICHANDRA
MANAGING DIRECTOR

Place : Tirupathi
Date : 13.11.2025

SIBAR AUTO PARTS LIMITED

Registered Office : D4 & D5, Industrial Estate, Renigunta Road, Tirupati - 517506

(CIN: L34201AP1983LC003817)

Standalone Statement of Assets and Liabilities

All amounts in Indian Rupees Lakhs

Particulars	As at 30th September 2025	As at 30th September 2024
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	1,041.38	1,066.31
(b) Capital work-in-progress	-	-
(c) Investment Property	-	-
(d) Other intangible assets	-	-
(e) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	189.79	173.44
(iii) Loans	-	-
(iv) Others	56.86	44.78
(f) Deferred tax Assets (net)	-	-
(g) Other non-current Assets		
Current Assets		
(a) Inventories	436.02	385.43
(b) Financial Assets		
(i) Investments		
(ii) Trade Receivables	541.68	717.58
(iii) Cash & Cash Equivalents	64.78	4.49
(iv) Bank Balances other than (iii) above	-	-
(v) Loans	-	-
(iv) Others	-	
(c) Current Tax Assets	9.54	13.23
(d) Other Current Assets	67.55	56.11
(e) Assets Classified held for Sale	0.19	0.19
Total Assets	**2,407.79**	**2,461.56**
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,652.51	1,652.51
(b) Other Equity	(762.11)	(709.13)
Liabilities		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	45.46	110.49
(ii) Trade Payables		
- Total outstanding dues of Micro Enterprises and Small Enterprises	179.58	138.33
- Total outstanding dues of Creditors other than Micro Enterprises and Small Enterprises	42.27	33.01
(iii) Other Financial Liabilities	-	-
(b) Provisions	-	-
(c) Other non-current liabilities	-	-
(d) Deferred Tax liabilities	4.18	4.70
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	0.01	-
(ii) Trade payables		
- Total outstanding dues of Micro Enterprises and Small Enterprises	274.37	233.41
- Total outstanding dues of Creditors other than Micro Enterprises and Small Enterprises	264.32	330.84
(iii) Other Financial Liabilities	677.75	662.28
(b) Provisions	1.23	3.45
(c) Current Tax Liabilities		
(d) Other current liabilities	28.22	1.66
Total Equity and Liabilities	**2,407.79**	**2,461.56**

By Order of the Board of Directors

For SIBAR AUTOPARTS LIMITE

PEMMASANI RAVI CHANDRA

P.RAVICHANDRA

MANAGING DIRECTOR

Place : Tirupathi

Date : 13.11.2025

SIBAR AUTO PARTS LIMITED		
CASH FLOW STATEMENT FOR THE HALF YEAR ENDING SEPTEMBER 30, 2025		
PARTICULARS	As at 30.09.2025	As at 30.09.2024
	Amounts in Rs	Amounts in Rs
Cash flow from operating activities		
Profit before Income tax from		
Continuing operations	(12.02)	(26.95)
Discontinued operations		
Prioe period Items		
Profit before Income tax including discontinued operations	(12.02)	(26.95)
Adjustments for		
Depreciation and amortisation expense	26.98	27.06
Provision	(1.86)	0.35
Finance costs	5.50	18.53
Net exchange differences		
	18.60	**18.99**
Change in operating assets and liabilities, net of effects from purchase of controlled entities and sale of subsidiary :		
Increase/ Decrease in trade receivables	(75.37)	(250.72)
Increase in Inventories	(43.00)	105.28
Increase in trade payables	203.42	162.57
Increase in other financial assets	-	-
Increase/ Decrease in other non-current assets	1.54	(14.55)
Increase/ Decrease in other current assets	1.02	(2.42)
Increase/ Decrease in other current liabilities	13.35	(29.55)
Increase/ Decrease in financial liabilities	(30.07)	41.07
Cash Generated from operations	89.50	30.67
Income taxes paid	-	-
Net cash inflow from operating activities	89.50	30.67
Cash flow from investing activities		
Payments for property, Plant and equipment	(6.43)	(16.61)
Increase in term deposits	-	-
Net cash Inflow from Investing activities	**(6.43)**	**(16.61)**
Cash flow from Financing Activities		
Proceeds from issues of shares	-	-
Proceeds from borrowings	(14.90)	-
Interest Paid	(5.50)	(18.53)
Net Cash Inflow (outflow) from financing activities	**(20.40)**	**(18.53)**
Net Increase/decrease in cash and cash equivalents	62.67	(4.47)
cash and cash equivalents at the beginning of the financial year	2.11	8.97
Cash and cash equivalents at the end of the Year	**64.78**	**4.50**

By Order of the Board of Directors

For SIBAR AUTOPARTS LIMITED

PEMMASANI RAVI CHANDRA
Digitally signed by PEMMASANI RAVI CHANDRA Date: 2025.11.13 17:48:57 +05'30'

P.RAVICHANDRA

MANAGING DIRECTOR

Place : Tirupathi

Date : 13.11.2025

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board Of Directors,
Sibar Auto Parts Limited.

We have reviewed the accompanying statement of unaudited financial results of Sibar Auto Parts Limited ("The Company") for the quarter ended 30th September, 2025 and year to date from 1st April, 2025 to 30th September 2025 ("the statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 (' the Regulation') as amended (the "listing Regulations") This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. This statement has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting " (Ind AS 34), prescribed under section 133 of the companies Act, 2013 read with relevant rules issued there under and other Accounting Principles generally accepted in India. Our responsibility is to issue a report on these financial statements 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with the 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.

Chunduru & Co F.No. 019324S Ongole 523 001 Chartered Accountants

CHUNDURU & Co
CHARTERED ACCOUNTANTS

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Chunduru & Co
Chartered Accountants

Chunduru & Co. F.No. 019324S ONGOLE 523 001 Chartered Accountants

Ch. Prem

Chunduru Prem Kumar
M.No: 224109
F.No: 019324S
UDIN: 25224109BMJUZA4201
Place: Tirupathi
Date: 13.11.2025

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