



Excellence in Lighting

AUTOLITE (INDIA) LIMITED

D-469, Road No. 9A, V.K.I. Area, Jaipur - 302013, INDIA

Ph: 91-141-2333994/95/96, Fax: 91-141-2330426

E-Mail: info@autopal.com, Web: www.autopal.com

CIN : L31506RJ1977PLC001738

NO.AIL/SECR/2022-23/08

Dated: June 24, 2022

By Listing Portal

The Manager,
National Stock Exchange of India Limited
Exchange Plaza,
Bandra Kurla Complex,
Bandra (E) Mumbai - 400053

The Manager,
DCS - CRD,
Bombay Stock Exchange Limited,
P.J. Towers, Dalal Street
Mumbai - 400001

Stock Id: AUTOLITIND

Stock Id: 500029

Sub: Outcome of "1/2022-23" Board Meeting held on June 24, 2022

Dear Sir,

Pursuant to Regulation 30 of the Stock Exchange Board of India (Listing and other disclosures Requirements) Regulations, We hereby submit the following as outcome of the Board Meeting held on June 24, 2022 at the registered office of the Company along with the copy of Standalone and Consolidated Un-Audited Financial Results of the Company for the Quarter/Nine Months ended on December 31, 2020 and Limited review report thereon.

The above Board meeting discussed about various options available for the revival of business and to overcome the present situation of the Company and came to the conclusion that for restructuring the business, it is necessary that the Board shall, subject to the approval of shareholders by way of postal ballot, be authorised to dispose-off the land, building, undertaking and other Non-Performing Assets (NPA), enter into joint venture either for business or for the real estate business with the interested parties and to take such act as may be necessary for the revival of business of the Company.

The next Board meeting is fixed on July 4, 2022 to approve the notice of postal ballot for placing the same before shareholders and to obtain approvals on the above matters.

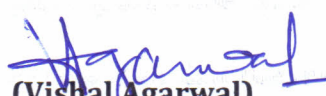
Please note that the meeting commenced at June 24, 2021 at 02:00 P.M. and concluded at 05:45 P.M on June 24, 2022.

This is for your kind information and records, please.

Thanking you,

Yours faithfully,

For Autolite (India) Limited


(Vishal Agarwal)
Company Secretary &
Compliance Officer



Encl As above



Madhukar Garg & Company

Chartered Accountants

Head Office :

II Floor, K-2B, Raj Apartment, Keshav Path
Ahinsa Circle, C-Scheme, Jaipur-1
Phone : 4005471, 2365513

B. Office :

3, Gangwal Park, Jaipur-4
Phone : 0141-2618912
E-mail : mgargco@airtelmail.in

The Board of Directors,
Autolite (India) Limited,
D-469, Road No. 9A,
V.K.I. Area, Jaipur – 302013

1. We have reviewed the accompanying statement of standalone unaudited financial results of Autolite (India) Limited (the "Company") for the Nine Month ended December 31, 2020 ("the statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No CIR/CFD/FAC/62/2016 dated July 5, 2016.

This Statement which is the responsibility of the Company's management and approved by the Board of Directors, 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 the Statement based on our review.

2. We conducted our review in accordance with the Standard on Review Engagement (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.
3. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Shukla





Madhukar Garg & Company

Chartered Accountants

Head Office :

II Floor, K-2B, Raj Apartment, Keshav Path
Ahinsa Circle, C-Scheme, Jaipur-1
Phone : 4005471, 2365513

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4. Based on our review conducted as above, **except as given in Annexure of this report**, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with Ind AS and other recognised accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For MADHUKAR GARG & CO.
CHARTERED ACCOUNTANTS
FRN 000866C

Shukla

PLACE: JAIPUR
DATED: 24.06.2022

(SUNIL SHUKLA)
PARTNER
M.No.071179

UDIN: 22071179ALPGUA6010



AUTOLITE (INDIA) LIMITED, JAIPUR

ANNEXURE TO THE AUDITOR'S REPORT

1. The Profit & Loss Account and Balance Sheet of the Company complies with the Indian Accounting Standards referred to in Section 133 of the Companies Act, 2013, read with relevant rules of the Companies (Accounts) Rules, 2014, Except in case of Ind AS-2 (Valuation of inventories), Ind AS-12 (Income Taxes), Ind AS-19 (Employees benefit), Ind AS-21 (The effect of changes in foreign Exchange rates), Ind AS-37 (Provisions, Contingent Liabilities and Contingent Assets), Ind AS-109 (Financial Instruments) and Ind AS-115 (Revenue from Contracts with Customers) as detailed in Para 3,4,5,6,7,8,9 and 10 of this Annexure.
2. The Company is not regular in depositing its statutory dues with appropriate authorities.
3. The Company has valued finished goods at estimated price for goods held for export and at net realizable value for other goods for Rs.100.18 Lakhs. In absence of cost price, we are unable to value such stock at lower of cost and net realizable value as required by Ind AS-2 (Valuation of Inventories).
4. In absence of information, no impact has been taken in books for Deferred Tax Assets / Liabilities.
5. No impact has been taken in books for Defined Benefit Plan for Gratuity & Leave Encashment.
6. No impact of foreign exchange fluctuation has been taken for monetary item for the quarter ended on December 31, 2020.
7. The Company has not provided against Non – Recoverable/ Unadjusted Advances and Trade Receivables for Rs. 313.93 Lakhs. These advances and Trade Receivables are Recoverable in cash or kind or value to be received. However, no adjustment has been made in books of accounts.
8. No impact of Expected Credit Loss has been taken in books of the Company as required in Ind AS 109.
9. Revenue has not been properly recognized as per Ind AS 115.
10. The Company has credited Rs.308.68 Lakhs in earlier years for export incentives in Profit & Loss Account on estimated basis. Out of which 82.14 Lakhs has been received upto 31.12.20 The Concerned Department is examining the claim filed by the Holding Company the Company is in the process to provide desired information for the recovery of balance amount of Rs.226.54 Lakhs.



11. Turnover of the Company includes inter unit transfer of Rs 47.91 Lakhs for the Quarter.

We further report that had the observation made by us in item (7) and (10) above been considered, the Total Comprehensive Income and Total Equity would have been reduced by Rs. 540.47 Lakhs. Other Non Current Assets, Other Current Assets and Trade Receivables would have been reduced by Rs 350.57 Lakhs, Rs.110.23 Lakhs and Rs. 79.67 Lakhs respectively.

12. In the absence of information, No impact has been taken in the books of the Company for interest liability as per MSME ACT, 2006 on outstanding dues for more than 45 days as on 31st December 2020 to Micro and Small Enterprises
13. Debtors, Creditors and Loans & Advances are subject to confirmation and Reconciliation.
14. The Company has a separate Division for manufacturing of Machines and Dies & Moulds. These divisions are supplying Machines, Dies & Moulds for sales to outside parties and for Captive Consumption as well. The costing of such Machines & Dies used for Captive Consumption for Rs 29.50 Lakhs for the Period upto December 2020 has been evaluated by Chartered Engineer & Certified by the Management on which we have relied upon.

For MADHUKAR GARG & CO.
CHARTERED ACCOUNTANTS
FRN 000866C

Shukla

PLACE: JAIPUR
DATED: 24.06.2022

(SUNIL SHUKLA)
PARTNER
M.No.071179





AUTOLITE (INDIA) LIMITED

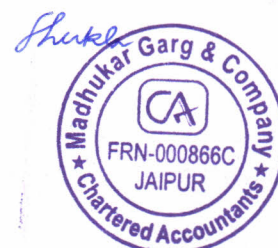


Regd. Office: D - 469, Road No. 9A, V.K.I. Area, Jaipur - 302 013

CIN: L31506RJ1977PLC001738

STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER/NINE MONTHS ENDED DECEMBER 31, 2020

S.No.	Particulars	Quarter ended			Nine Months ended		(Rs. in Lakhs)
		31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	Year ended
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
1	Revenue from Operations (Gross)	407.55	417.13	2,112.90	1,132.50	6,750.34	8,673.77
2	Other Income	0.81	10.99	85.79	14.56	110.79	115.63
3	Total Income(1+2)	408.36	428.12	2,198.69	1,147.06	6,861.13	8,789.40
4	Expenses						
a)	Cost of Material Consumed	259.24	289.44	1,218.66	684.84	3,934.20	4,761.26
b)	Purchase of Stock-in-trade	2.27	11.05	80.82	33.99	442.20	1,116.03
c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	541.15	63.53	118.30	820.47	(4.31)	(1.93)
e)	Employee benefit expenses	224.62	225.65	291.45	591.14	900.31	1,178.37
f)	Finance Cost	112.19	107.18	119.33	321.10	359.41	483.24
g)	Depreciation and amortisation Expenses	90.30	90.31	97.30	270.91	291.91	361.75
h)	Other Expenses	103.69	120.99	367.37	316.08	1,194.22	1,504.53
	Total Expenses	1,333.46	908.15	2,293.23	3,038.53	7,117.94	9,403.25
5	Profit /(Loss) before Tax (3-4)	(925.10)	(480.03)	(94.54)	(1,891.47)	(256.81)	(613.85)
6	Tax Expenses a. Current Tax b. Deferred Tax	- -	- -	- -	- -	- -	- 19.30
7	Profit /(Loss) for the quarter (5-6)	(925.10)	(480.03)	(94.54)	(1,891.47)	(256.81)	(633.15)
8	Other Comprehensive Income Items that will not be reclassified to profit or loss, net of tax	-	-	-	-	-	35.88
9	Total Comprehensive Income for the quarter (7-8)	(925.10)	(480.03)	(94.54)	(1,891.47)	(256.81)	(597.27)





AUTOLITE (INDIA) LIMITED



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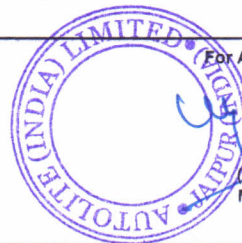
STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER/NINE MONTHS ENDED DECEMBER 31, 2020

10	Paid-up equity share capital (Face Value Rs. 10/- each)	1,118.85	1,118.85	1,118.85	1,118.85	1,118.85	1,118.85
11	Other Equity (Reserves excluding revaluation reserve)						2320.28
12	Earning per Share (EPS) (in Rs.)						
a)	Basic EPS	(8.27)	(4.29)	(0.85)	(16.92)	(2.30)	(5.66)
b)	Diluted EPS	(8.27)	(4.29)	(0.85)	(16.92)	(2.30)	(5.66)

Notes:

1	The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 24th June, 2022 Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, the statutory Auditors have carried out Limited Review of the same.
2	This statement has been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other recognised accounting practices and policies to the extent applicable.
3	The format for unaudited quarterly results as prescribed in SEBI's circular CIR/CFD/CMD/15/2015 dated November 30, 2015 have been modified to comply with the requirements of SEBI's circular dated July 5, 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013 which are applicable to the Companies that are required to comply with Ind AS.
4	The Company is mainly engaged in the business of Automotive Lamps and Lighting division which constitutes single reportable segment. Accordingly, the Company is a single segment Company in accordance with Indian Accounting Standard 108 "Operating Segment"
5	Recognition of Deferred Tax Assets/ Liabilities and provision for Current year's income tax will be considered at the year end.
6	The impact of defined benefit plan for gratuity and leave encashment will be provided at the year end.
7	Previous year's corresponding quarter figures are re-grouped and rearranged wherever considered necessary
8	The Company is in process to comply with Ind AS-115 "Revenue from Contracts with Customers"

PLACE: JAIPUR
DATED: 24.06.2022



For Autolite (India) Limited

(MAHIPAL GUPTA)
Managing Director
DIN: 00057619



Madhukar Garg & Company

Chartered Accountants

Head Office :

II Floor, K-2B, Raj Apartment, Keshav Path
Ahinsa Circle, C-Scheme, Jaipur-1
Phone : 4005471, 2365513

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3, Gangwal Park, Jaipur-4
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E-mail : mgargco@airtelmail.in

The Board of Directors,
Autolite (India) Limited,
D-469, Road No. 9A,
V.K.I. Area, Jaipur – 302013

1. We have reviewed the unaudited consolidated financial results of Autolite (India) Limited (the "Parent") and its subsidiaries (the parent and its subsidiaries hereinafter referred to as the "Group (refer Note 4 below) for the quarter and nine months ended December 31, 2020 which are included in the accompanying 'statement of Consolidated Unaudited Financial Result for the quarter and nine months ended December 31, 2020'. The statement is being submitted by the parent pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015"), which has been initialled by us for identification purposes. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended December 31, 2019 and the corresponding period from April 1, 2019 to December 31, 2019, as reported in these Financial Results have been approved by the parents Board of Directors but have not been subjected to review.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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, and other accounting principles generally accepted in India. 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 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.





Madhukar Garg & Company

Chartered Accountants

Head Office :

II Floor, K-2B, Raj Apartment, Keshav Path
Ahinsa Circle, C-Scheme, Jaipur-1
Phone : 4005471, 2365513

B. Office :

3, Gangwal Park, Jaipur-4
Phone : 0141-2618912
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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.

4. The Statement included the results of the following entities :
- Autolite (India) Limited (Parent)
 - Autopal Inc. USA (Subsidiary)
 - Autolite Motors India Limited (Subsidiary)
5. Based on our review conducted and procedures performed as stated in Paragraph 3 above **except as given in Annexure of this report**, nothing has come to our attention that cause us to believe that the accompanying Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The Consolidated unaudited financial results includes the interim financial information of 2 subsidiaries which have not been reviewed by their auditors, whose interim financial information reflects total revenue of Rs.28.35 Lakhs and Rs.66.03 Lakhs, total net profit after tax of (Rs 33.69) Lakhs and RS.(88.42) Lakhs and total comprehensive income of (Rs.33.69) Lakhs and (Rs 88.42) Lakhs, for the Quarter ended December 31, 2020 and for the Nine months period from April 1, 2020 to December 31, 2020, respectively, as considered in the Consolidated Un-audited financial results, based on its interim financial information which have not been reviewed by their auditors. According to the information and explanations given to us by the Management, these interim financial information are not material to the Group.

Our Conclusion on the Statement is not modified in respect of our reliance on the interim financial information certified by the Management.

For MADHUKAR GARG & CO.
CHARTERED ACCOUNTANTS
FRN 000866C

Shukla

(SUNIL SHUKLA)
PARTNER
M.No.07179

UDIN: 22071179ALPHBS8045

PLACE: JAIPUR
DATED: 24.06.2022



AUTOLITE (INDIA) LIMITED, JAIPUR
ANNEXURE TO THE AUDITOR'S REPORT

1. The Profit & Loss Account and Balance Sheet of the Holding Company complies with the Indian Accounting Standards referred to in Section 133 of the Companies Act, 2013, read with relevant rules of the Companies (Accounts) Rules, 2014, Except in case of Ind AS-2 (Valuation of inventories), Ind AS-12 (Income Taxes), Ind AS-19 (Employees benefit), Ind AS-21 (The effect of changes in foreign Exchange rates), Ind AS-37 (Provisions, Contingent Liabilities and Contingent Assets), Ind AS-109 (Financial Instruments) and Ind AS-115 (Revenue from Contracts with Customers) as detailed in Para 3,4,5,6,7,8,9 and 10 of this Annexure.
2. The Holding Company is not regular in depositing its statutory dues with appropriate authorities.
3. The Holding Company has valued finished goods at estimated price for goods held for export and at net realizable value for other goods for Rs.101.33 Lakhs. In absence of cost price, we are unable to value such stock at lower of cost and net realizable value as required by Ind AS-2 (Valuation of Inventories).
4. In absence of information, no impact has been taken in books of the Holding Company for Deferred Tax Assets / Liabilities.
5. No impact has been taken in books of the Holding Company for Defined Benefit Plan for Gratuity & Leave Encashment.
6. No impact of foreign exchange fluctuation has been taken for monetary item for the Period ended December. 31, 2020.
7. The Holding Company has not provided against Non – Recoverable/ Unadjusted Advances and Trade Receivables for Rs. 313.93 Lakhs. These advances and Trade Receivables are Recoverable in cash or kind or value to be received. However, no adjustment has been made in books of accounts.
8. No impact of Expected Credit Loss has been taken in books of the Holding Company as required in Ind AS 109.
9. Revenue has not been properly recognized as per Ind AS 115 in the books of the Holding Company.
10. The Holding Company has credited Rs.308.68 Lakhs in earlier years for export incentives in Profit & Loss Account on estimated basis. Out of which 82.14 Lakhs has been received upto 31.12.2020. The Concerned Department is examining the claim filed by the Holding Company. The Holding Company is in process to provide desired information for the recovery of balance amount of Rs.226.54 Lakhs.

Shukla



11. Turnover of the Holding Company includes inter unit transfer of Rs.47.91 Lakhs for the Period upto December. 31, 2020.

We further report that had the observation made by us in item (7) and (10) above been considered, the Total Comprehensive Income and Total Equity would have been reduced by Rs. 540.47 Lakhs. Other Non Current Assets, Other Current Assets and Trade Receivables would have been reduced by Rs 350.57 Lakhs, Rs.110.23 Lakhs and Rs. 79.67 Lakhs respectively.

- 12 In the absence of information, No impact has been taken in the books of the Holding Company for interest liability as per MSME ACT, 2006 on outstanding dues for more than 45 days as on 31st December.2020 to Micro and Small Enterprises
- 13 Debtors, Creditors and Loans & Advances are subject to confirmation and Reconciliation.
- 14 The Holding Company is in process to prepare Return and reconciliation for Goods and Service Tax for the Period upto December 31, 2020. In the absence of sufficient details and information, we are unable to determine the correct liabilities of tax, interest and penalty, accordingly we are unable to comment on the impact of related liability included in these consolidated financial statements.
- 15 The Company has a separate Division for manufacturing of Machines and Dies & Moulds. These divisions are supplying Machines, Dies & Moulds for sales to outside parties and for Captive Consumption as well. The costing of such Machines & Dies used for Captive Consumption for Rs 29.50 Lakhs for the Period upto December 2020 has been evaluated by Chartered Engineer & Certified by the Management on which we have relied upon

For MADHUKAR GARG & CO.
CHARTERED ACCOUNTANTS
FRN 000866C

Shukla

PLACE: JAIPUR
DATED: 24.06.2022

(SUNIL SHUKLA)
PARTNER
M.No.071779





AUTOLITE (INDIA) LIMITED



Regd. Office: D - 469, Road No. 9A, V.K.I. Area, Jaipur - 302 013

CIN: L31506RJ1977PLC001738

CONSOLIDATED UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER/NINE MONTHS ENDED 31.12.2020

S.No.	Particulars	Quarter ended			Nine Months ended		(Rs. in Lakhs)
		31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	Year ended
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
1	Revenue from Operations (Gross)	428.82	443.46	1,997.24	1,198.53	6,645.39	8,587.61
2	Other Income	(0.32)	11.73	42.72	15.30	67.79	116.91
3	Total Income(1+2)	428.50	455.19	2,039.96	1,213.83	6,713.18	8,704.52
4	Expenses						
a)	Cost of Material Consumed	266.35	294.54	1,174.54	693.39	3,890.08	4,646.32
b)	Purchase of Stock-in-trade	11.68	2.53	81.28	37.96	445.38	1,120.15
c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	549.11	77.68	119.51	853.11	(5.89)	(28.30)
e)	Employee benefit expenses	226.66	228.42	295.23	599.37	904.09	1,190.42
f)	Finance Cost	132.11	126.01	125.38	379.89	365.46	515.72
g)	Depreciation and amortisation Expenses	102.30	97.31	97.30	300.91	291.91	384.38
h)	Other Expenses	108.80	124.34	382.36	328.38	1,213.37	1,570.92
	Total Expenses	1,397.01	950.83	2,275.60	3,193.01	7,104.40	9,399.61
5	Profit /(Loss) before Tax (3-4)	(968.51)	(495.64)	(235.64)	(1,979.18)	(391.22)	(695.09)
6	Tax Expenses						
	a. Current Tax	0.70	-	-	0.70	-	-
	b. Deferred Tax	-	-	-	-	-	19.30
7	Profit /(Loss) for the quarter (5-6)	(969.21)	(495.64)	(235.64)	(1,979.88)	(391.22)	(714.39)
8	Other Comprehensive Income Items that will not be reclassified to profit or loss, net of tax	-	-	-	-	-	35.88
9	Total Comprehensive Income for the quarter (7-8)	(969.21)	(495.64)	(235.64)	(1,979.88)	(391.22)	(678.51)





AUTOLITE (INDIA) LIMITED



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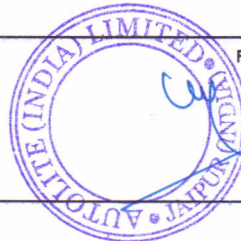
CONSOLIDATED UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER/NINE MONTHS ENDED 31.12.2020

10	Paid-up equity share capital (Face Value Rs. 10/- each)	1,118.85	1,118.85	1,118.85	1,118.85	1,118.85	1,118.85
11	Other Equity (Reserves excluding revaluation reserve)						2,321.60
12	Earning per Share (EPS) (in Rs.)						
a)	Basic EPS	(8.67)	(4.43)	(2.11)	(17.71)	(3.50)	(6.39)
b)	Diluted EPS	(8.67)	(4.43)	(2.11)	(17.71)	(3.50)	(6.39)

Notes:

1	The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 24th June, 2022. Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, the statutory Auditors have carried out Limited Review of the same.
2	This statement has been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other recognised accounting practices and policies to the extent applicable.
3	The format for unaudited quarterly results as prescribed in SEBI's circular CIR/CFD/CMD/15/2015 dated November 30, 2015 have been modified to comply with the requirements of SEBI's circular dated July 5, 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013 which are applicable to the Companies that are required to comply with Ind AS.
4	The Company is mainly engaged in the business of Automotive Lamps and Lighting division which constitutes single reportable segment. Accordingly, the Company is a single segment Company in accordance with Indian Accounting Standard 108 "Operating Segment"
5	Recognition of Deferred Tax Assets/ Liabilities and provision for Current year's income tax will be considered at the year end.
6	The impact of defined benefit plan for gratuity and leave encashment will be provided at the year end.
7	The Consolidated financial results include results of the Company and two subsidiaries. The Company together with its subsidiaries is referred to as Group. Further, financial results for quarter ended June 30, 2020, September 30, 2020 and December 31, 2020 are also approved by the Board of directors of the Company but have not been subject to audit by statutory auditors.
8	Previous year's corresponding quarter figures are re-grouped and rearranged wherever considered necessary
9	The Company is in process to comply with Ind AS-115 "Revenue from Contracts with Customers"

PLACE: JAIPUR
DATED: 24.06.2021



For Autolite (India) Limited

(MAHIPAL GUPTA)
Managing Director
DIN: 00057619