

To,  
General Manager-Listing  
BSE Limited,  
P. J. Towers, Dalal Street,  
Mumbai - 400001

Date: 04<sup>th</sup> February, 2025

**Scrip Code - 532933; ISIN - INE386101018**

**Subject: Integrated Filing (Financial) for the Quarter and Nine Month ended 31<sup>st</sup> December, 2024.**

Dear Sir/Ma'am,

In accordance with amendments to the SEBI (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2024 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31<sup>st</sup> December, 2024, read with BSE Circular No. 20250102-4 dated 02<sup>nd</sup> January, 2025, the Integrated Filing (Financial) for the quarter and nine-month ended 31<sup>st</sup> December, 2024 is enclosed herewith.

You are requested to please take the same on record.

Thanking You  
Yours faithfully

**For PORWAL AUTO COMPONENTS LTD**  
**CIN: L34300MP1992PLC006912**

**HANSIKA MITTAL**  
**COMPANY SECRETARY**



## H.N. Jhavar & Co.

Chartered Accountants

"Kanti Mansion" 6, Murai Mohalla,

Above State Bank of India

Indore (M.P.) Mobile: +91 99772-37500

Email: ashshsabu14@gmail.com

Limited Review Report on unaudited financial results of Porwal Auto Components Limited for the quarter ended 31<sup>st</sup> December 2024 and year to date results for the period from 1 April 2024 to 31<sup>st</sup> December 2024 pursuant to Regulation 33 and Regulation 52(4) read with Regulation 63 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Porwal Auto Components Limited

1. We have reviewed the accompanying unaudited standalone financial results of Porwal Auto Components Limited (hereinafter referred to as "the Company") for the quarter ended 31<sup>st</sup> December 2024 and the nine months ended year to date results for the period from 1 April 2024 to 31<sup>st</sup> December 2024 ("the Statement").
2. This Statement, which is the responsibility of the Company's management and approved by its 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 and in compliance with Regulation 33 and Regulation 52(4) read with Regulation 63 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended. Our responsibility is to issue a report 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 financial statements are free of material misstatement. A review is limited primarily to inquires 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 be aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.





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4. 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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52(4) read with Regulation 63 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For H.N Jhavar & Co.

Chartered Accountants

Firm's Registration No.: 000544C

*Ashish Saboo*

CA Ashish Saboo

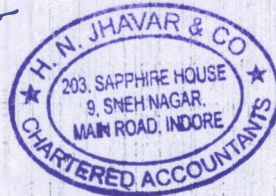
Partner

Membership No.: 079657

UDIN: 25079657BMMLDN9562

Date : 04/02/2025

Place : Indore



**PORWAL AUTO COMPONENTS LTD.**  
**Regd. Office : 209 Sector I Pithampur 454775 Dhar Madhya Pradesh**  
**Statement of the Unaudited Financial results for the quarter and Nine month ended 31st Dec 2024**

Rupees In Lacs

Sn.	Particulars	Quarter ended			Nine Month ended		Year Ended
		31.12.2024 (Unaudited)	30.09.2024 (Unudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unudited)	31.03.2024 (Audited)
1	<b>Income from Operations</b>						
	Revenue from operations	3314.38	3361.13	4013.04	10121.96	11304.10	14638.52
	Other Income	0.46	18.06	0.14	20.56	39.71	42.89
	<b>Total Income</b>	<b>3314.83</b>	<b>3379.19</b>	<b>4013.18</b>	<b>10142.51</b>	<b>11343.81</b>	<b>14681.40</b>
2	<b>Expenses</b>						
a	Cost of Material Consumed	1765.39	1804.48	2180.10	5413.41	6469.41	8203.37
b	Purchase of Stock in Trade	0.00	0.00	0.00	0.00	0.00	0.00
c	Changes in Inventory of Finished goodsWIP and Stock in trade	4.64	157.70	56.00	83.91	-153.16	-132.96
d	Employee benefit expense	344.78	334.60	324.21	1006.30	944.13	1277.93
e	Financial costs	52.28	37.40	69.28	134.84	192.10	236.43
f	Depreciation and amortization expense	127.07	128.04	153.16	381.93	456.26	578.74
g	Other Expense	1161.24	1029.02	1097.86	3323.01	3114.68	4081.64
	<b>Total Expenses</b>	<b>3455.40</b>	<b>3491.25</b>	<b>3880.61</b>	<b>10343.40</b>	<b>11023.41</b>	<b>14245.15</b>
3	<b>Profit before exceptional and extraordinary items and tax</b>	<b>-140.57</b>	<b>-112.06</b>	<b>132.58</b>	<b>-200.88</b>	<b>320.40</b>	<b>436.25</b>
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5	<b>Profit before extraordinary items and tax</b>	<b>-140.57</b>	<b>-112.06</b>	<b>132.58</b>	<b>-200.88</b>	<b>320.40</b>	<b>436.25</b>
6	Extraordinary Items (Prior Period Items)	0.00	0.00	0.00	0.00	0.00	-26.42
7	<b>Profit before tax (VII - VIII)</b>	<b>-140.57</b>	<b>-112.06</b>	<b>132.58</b>	<b>-200.88</b>	<b>320.40</b>	<b>462.67</b>
8	Tax Expense						
	(1) Current tax	0.00	0.00	0.00	0.00	0.00	77.23
	(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
9	<b>Profit (Loss) for the period from continuing operations</b>	<b>-140.57</b>	<b>-112.06</b>	<b>132.58</b>	<b>-200.88</b>	<b>320.40</b>	<b>385.44</b>
10	Profit/(Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
11	Tax expense of discounting operations	0.00	0.00	0.00	0.00	0.00	0.00
12	Profit/(Loss) after tax from Discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
13	<b>Profit/(Loss) for the period</b>	<b>-140.57</b>	<b>-112.06</b>	<b>132.58</b>	<b>-200.88</b>	<b>320.40</b>	<b>385.44</b>
	<b>Other Comprehensive Income</b>						
a	(i) Item 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) Item that will be reclassified to Profit or Loss						
	(ii) Income Tax relating to items that will be reclassified to Profit or Loss						
14	<b>Total Comprehensive Income for the period</b> (Comprising Profit(Loss) and other comprehensive income for the period)						
15	Earning per equity share (for continuing operations)						
	(1) Basic	-0.93	-0.74	0.88	-1.33	2.12	2.55
	(2) Diluted	-0.93	-0.74	0.88	-1.33	2.12	2.55
16	Earning per equity share (for discontinued operations)						
	(1) Basic						
	(2) Diluted						
17	Earning per equity share (for discontinued and continuing operations)						
	(1) Basic	-0.93	-0.74	0.88	-1.33	2.12	2.55
	(2) Diluted	-0.93	-0.74	0.88	-1.33	2.12	2.55



PART II							
<b>A</b>	<b>PARTICULARS OF SHAREHOLDING</b>						
1	Public Shareholding						
a	Number of Shares	9480244.00	9487669.00	9487669.00	9487669.00	9487669.00	9487669.00
b	Percentage of Shareholding	62.78%	62.83%	62.83%	62.83%	62.83%	62.83%
2	Promoters & Promoter Group Shareholding						
a	Pledged/Encumbered	Nil	Nil	Nil	Nil	Nil	Nil
i	Number of shares						
ii	Percentage of Shares(as a % of total shareholding of promoter & promoter group)						
iii	Percentage of Shares(as a % of total share capital of the Company)						
b	Non-Encumbered						
i	Number of shares	5619756.00	5612331.00	5612331.00	5612331.00	5612331.00	5612331.00
ii	Percentage of Shares(as a % of total shareholding of promoter & promoter group)	100	100	100	100	100	100.00
iii	Percentage of Shares(as a % of total share capital of the Company)	37.22%	37.17%	37.17%	37.17%	37.17%	37.17%
<b>B</b>	<b>INVESTORS COMPLAINTS</b>						
a	Pending at the beginning of the quarter	NIL	NIL	NIL	NIL	NIL	NIL
b	Received during the quarter	NIL	NIL	NIL	NIL	NIL	NIL
c	Disposed off during the quarter	NIL	NIL	NIL	NIL	NIL	NIL
d	Remaining Unresolved at the end of the quarter	NIL	NIL	NIL	NIL	NIL	NIL
<b>NOTES :</b>							
1 The above results were reviewed by the Audit Committee and were approved & taken on record by the Board of Directors at their meeting held on 04th February, 2025.							
2 Segment reporting as required AS-17 is not applicable as 100% revenue comes from a single segment of manufacturing							
3 Reconciliation of equity as per generally accepted accounting principles (Previous GAAP) and as per Ind AS is given below:							
<b>Particular</b>							<b>(in Lakhs)</b>
Equity as per IGGAP							1510.00
Changes in equity shares							0
Others							0
Equity as per Ind AS							1510.00
4 The reconciliation of net profit reported for quarter ended 31st Dec 2024 in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS is given below :							
<b>Particular</b>							<b>Amount in Rs. (in Lakhs)</b>
Net Profit/Loss as per previous GAPP (Indian)							-140.57
Other Comprehensive Income							0
<b>Total Comprehensive Income (Profit/loss)</b>							<b>-140.57</b>
5 Solar-I plant was shut down during the Quarter.							
6 Figures for the previous period has been regrouped/reclassified to confirm to the figures of the current period presentations.							

For Porwal Auto Components Limited

Place : Pithampur  
Date: 04/02/2025



Mukesh Jain  
Wholetime Director  
DIN : 00245111

**PORWAL AUTO COMPONENTS LTD.**  
**Regd. Office 209 Sector I Pithampur 454775 Dhar Madhya Pradesh**

**STATEMENT OF ASSETS AND LIABILITIES**

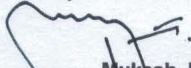
Rupees In Lacs

Particulars	As At	
	31/12/2024 (Unaudited)	31/03/2024 (Audited)
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
(a) Property Plant and Equipment	4,163.27	4,042.37
(b) Capital Work-in-progress	-	-
(c) Investment Properties	-	-
(d) Goodwill	-	-
(e) Other Intangible Assets	9.42	10.56
(f) Intangible assets under development	-	-
(g) Biological Assets other than bearer plants	-	-
(h) Financial assets	-	-
(i) Investments	1,128.29	1,478.29
(ii) Trade receivables	-	-
(iii) Loans & Advances	177.65	103.16
(i) Deferred Tax Asset (net)	-	-
(j) Other non-current Assets	352.66	313.40
<b>Current Assets</b>		
(a) Inventories	1,483.71	1,413.15
(b) Financial assets		
(i) Investments.	-	-
(ii) Trade receivables	1,812.85	991.95
(iii) Cash and cash equivalents	0.51	1.38
(IV) Bank balance other than (iii) above	10.64	10.94
(v) Loans	10.65	9.09
(vi) Other Receivables	-	-
(c) Current Tax Assets (Net)	-	-
(d) Other current assets	15.30	40.20
<b>Total assets</b>	<b>9,164.95</b>	<b>8,414.51</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share Capital	1,510.00	1,510.00
(b) Other Equity	4,565.58	4,766.47
<b>Liabilities</b>		
<b>Non Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	4.08	10.88
(ii) Trade Payables	-	-
(iii) Other financial liabilities	-	-
(b) Provisions	-	-
(c) Deferred tax liabilities (Net)	-	-
(d) Other non-current liabilities	-	-
<b>Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	260.12	561.88
(ii) Trade Payables	771.73	329.98
(iii) Other financial liabilities	-	-
(b) Other Current Liabilities	1,010.46	834.60
(c) Provisions	1,042.97	400.70
(d) Current Tax Liabilities (Net)	-	-
<b>Total Equity and Liabilities</b>	<b>9,164.95</b>	<b>8,414.51</b>

Place : Pithampur  
Date: 04/02/2025



For Porwal Auto Components Limited

  
**Mukesh Jain**  
**Wholetime Director**  
**DIN : 00245111**

B: STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. - **NOT APPLICABLE**

C: FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES: **NOT APPLICABLE**

There is no default on loans and debt securities during the quarter ended 31<sup>st</sup> December, 2024.

D: FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter)- **NOT APPLICABLE**

E: STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated Separately) (applicable only for annual filing i.e., 4th quarter): **NOT APPLICABLE**