

Date: 12th November, 2024

To,
General Manager-Listing
BSE Limited,
P. J. Towers, Dalal Street,
Mumbai- (M.H.) -400 001

Sub: Disclosure under Regulation 30 & 33 of Securities and Exchange Board of India (listing Obligations Disclosure Requirements) Regulation, 2015

Dear Sir/Madam,

With reference to the Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the above mentioned subject, we wish to inform you that the Board of Directors in its Meeting held on Tuesday, 12th November, 2024 has approved the Un-Audited Financial Results of the Company for the quarter and half year ended 30th September, 2024. In this regard, please find enclosed herewith the following:

1. Un-Audited Financial Results along with the Statement of Un-Audited Assets and Liabilities & Cash Flow Statement for the quarter and half year ended on 30th September, 2024.
2. To take on record the Limited Review Report along with modified/unmodified opinion on the Financial Results for the quarter and half year ended on 30th September, 2024;

The aforesaid results are duly approved by the Audit Committee and Board of Directors in their respective meetings held on Tuesday, 12th November, 2024.

You are requested to please take the same on record.

Thanking You
Yours faithfully

For PORWAL AUTO COMPONENTS LIMITED

HANSIKA MITTAL
COMPANY SECRETARY

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

STATEMENT OF ASSETS AND LIABILITIES	Rupees In Lacs	
	As At	
	30/09/2024 (Unaudited)	31/03/2024 (Audited)
ASSETS		
Non-Current Assets		
(a) Property Plant and Equipment	4,380.53	4,042.37
(b) Capital Work-In-progress	-	-
(c) Investment Properties	-	-
(d) Goodwill	9.42	10.56
(e) Other Intangible Assets	-	-
(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	146.55	103.16
(i) Deferred Tax Asset (net)	385.03	313.40
(j) Other non-current Assets	-	-
Current Assets		
(a) Inventories	1,420.55	1,413.15
(b) Financial assets		
(i) Investments	-	-
(ii) Trade receivables	1,850.83	991.95
(iii) Cash and cash equivalents	0.61	1.38
(iv) Bank balance other than (iii) above	0.21	10.94
(v) Loans	11.05	9.09
(vi) Other Receivables	-	-
(c) Current Tax Assets (Net)	-	-
(d) Other current assets	48.67	40.20
Total assets	9,181.75	8,414.61
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,510.00	1,510.00
(b) Other Equity	4,626.15	4,766.47
Liabilities		
Non Current Liabilities		
(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	-	-
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	444.29	561.88
(ii) Trade Payables	626.69	329.98
(iii) Other financial liabilities	-	-
(b) Other Current Liabilities	1,004.72	834.60
(c) Provisions	665.82	400.70
(d) Current Tax Liabilities (Net)	-	-
Total Equity and Liabilities	9,181.75	8,414.61

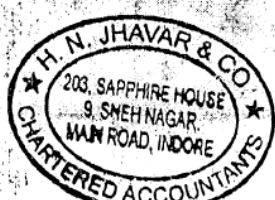
For Porwal Auto Components Limited

Place : Plithampur
Date: 12/11/2024

A. S. S. Sabarwal

D. J. Jain
D. J. Jain
Managing Director
DIN : 00232920

UDIN: 24079657BKFKJXR242



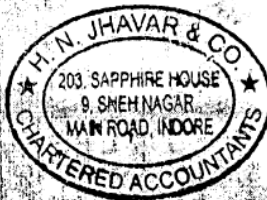
PORWAL AUTO COMPONENTS LTD.
 Regd. Office : 209 Sector I Pithampur 454775 Dhar Madhya Pradesh
 Statement of the Unaudited Financial results for the quarter ended 30th Sept 2024

Rupees In Lacs

Sr.	Particulars	Quarter ended			Half year ended		Year Ended
		30.09.2024 (Unaudited)	30.06.2024 (Audited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
1	Income from Operations						
	Revenue from operations	3361.13	3446.45	3428.58	6807.58	7291.06	14638.52
	Other Income	18.06	2.04	39.43	20.10	39.57	42.80
	Total Income	3379.18	3448.49	3468.01	6827.67	7330.63	14681.40
2	Expenses						
a	Cost of Material Consumed	1804.48	1843.54	1901.87	3648.02	4289.31	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 goods/WIP and Stock in trade	157.70	-78.43	-13.63	79.27	-209.16	-132.06
d	Employee benefit expense	334.60	326.92	313.66	661.52	619.92	1277.93
e	Financial costs	37.40	45.16	58.18	82.56	122.82	236.43
f	Depreciation and amortization expense	128.04	126.82	152.01	254.85	303.10	578.74
g	Other Expense	1029.02	1132.74	988.01	2161.76	2016.82	4081.64
	Total Expenses	3491.24	3396.75	3400.01	6887.99	7142.82	14245.15
3	Profit before exceptional and extraordinary items and tax	-112.06	51.74	68.00	-60.32	187.81	436.25
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit before extraordinary items and tax	-112.06	51.74	68.00	-60.32	187.81	436.25
6	Extraordinary Items (Prior Period Items)	0.00	0.00	0.00	0.00	0.00	-26.42
7	Profit before tax (VII - VIII)	-112.06	51.74	68.00	-60.32	187.81	462.67
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	Profit (Loss) for the period from continuing operations	-112.06	51.74	68.00	-60.32	187.81	385.44
10	Profit/(Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
11	Tax expense of discontinuing 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	Profit/(Loss) for the period	-112.06	51.74	68.00	-60.32	187.81	385.44
	Other Comprehensive Income						
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	Total Comprehensive Income for the period (Comprising Profit/(Loss) and other comprehensive income for the period)						
15	Earning per equity share (for continuing operations)						
	(1) Basic	-0.74	0.34	0.45	-0.40	1.24	2.55
	(2) Diluted	-0.74	0.34	0.45	-0.40	1.24	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	-0.74	0.34	0.45	-0.40	1.24	2.55
	(2) Diluted	-0.74	0.34	0.45	-0.40	1.24	2.55

As per Sabo

[Signature]



PART II							
A PARTICULARS OF SHAREHOLDING							
1	Public Shareholding	9487669.00	9487669.00	9487669.00	9487669.00	9487669.00	9487669.00
a	Number of Shares	62.83%	62.83%	62.83%	62.83%	62.83%	62.83%
b	Percentage of Shareholding						
2	Promoters & Promoter Group Shareholding	Nil	Nil	Nil	Nil	Nil	Nil
a	Pledged/Encumbered						
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	5612331.00	5612331.00	5612331.00	5612331.00	5612331.00	5612331.00
i	Number of shares	100	100	100	100	100	100
ii	Percentage of Shares(as a % of total shareholding of promoter & promoter group)	37.17%	37.17%	37.17%	37.17%	37.17%	37.17%
iii	Percentage of Shares(as a % of total share capital of the Company)						
B INVESTORS COMPLAINTS							
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

NOTES :

- 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 12th November, 2024.
- Segment reporting as required AS-17 is not applicable as 100% revenue comes from a single segment of manufacturing
- Reconciliation of equity as per generally accepted accounting principles (Previous GAAP) and as per Ind AS is given below:

Particular	(in Lakhs)
Equity as per IGGAP	1510.00
Changes in equity shares	0
Others	0
Equity as per Ind AS	1510.00

- The reconciliation of net profit reported for quarter ended 30th Sept 2024 in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS is given below:

Particular	Amount in Rs. (in Lakhs)
Net Profit/Loss as per previous GAPP(Indian)	-112.06
Other Comprehensive Income	0
Total Comprehensive Income (Profit/loss)	-112.06

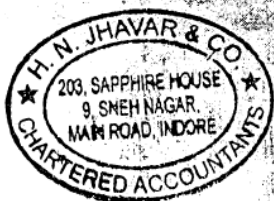
- Solar-I plant was shut down during the Quarter-I.
- Figures for the previous period has been regrouped/reclassified to confirm to the figures of the current period presentations.

For Porwal Auto Components Limited

Devendra Jain
Devendra Jain
Managing Director
DIN : 00232920

Place : Pithampur
Date:12/11/2024

UDIN: 24079 657BKF KJX8242



PORWAL AUTO COMPONENTS LIMITED

Statement of Cash Flows for the half year ended 30th September 2024

Rs. In lacs

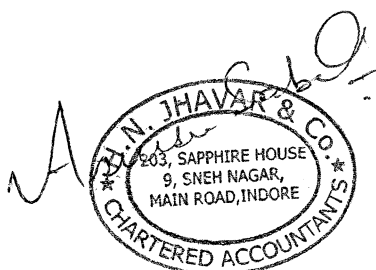
PARTICULARS	Half Year Ended	Year Ended
	30-Sep-24 (Unaudited)	31-Mar-24 (Audited)
Cash Flow from Operating Activity		
Profit before tax	-60.32	436.25
Add: Extraordinary item	0.00	26.42
Add: Depreciation	254.85	578.74
Add: Interest/ Finance Cost	82.56	236.43
Less: Non Operating Income	0.00	-42.89
Add: Loss on Sale of Fixed Assets	0.00	0.00
Cash Flow from operating activities	277.10	1234.95
Increase/decrease in CL (including bank borrowings)	834.37	520.08
increase/decrease in current assets	-676.71	-556.43
Less tax paid	0.00	-77.23
Less Interest Paid	-82.56	-236.43
Net Operating Cash Flow	352.20	884.94
Cash Flow from Investing Activity		
Inflow:		
Increase in Deferred Tax Liability	0.00	0.00
Short Provision W/ o	0.00	-0.09
Sale of Fixed Assets	0.00	27.24
Outflow:		
Increase in Fixed Assets	-591.87	-306.65
Increase/Decrease in Non current Assets	234.98	-629.68
Decrease in Capital WIP	0.00	0.00
Increase in Intangibles	0.00	0.00
Decrease in Deferred Tax Liability	0.00	0.00
Net Cash from Investing Activities	-356.89	-909.18
Cash Flow from Financing Activity		
Inflow:		
Net Change in Long term Borrowing	-6.80	-15.35
Net Non Operating Income	0.00	41.02
Dividend Paid	0.00	0.00
Dividend Distribution Tax	0.00	0.00
Net Cash from Financial Activities	-6.80	25.67
Opening Cash	12.32	10.89
Cash Surplus/Deficit	-11.50	1.43
Closing Cash	0.82	12.32

For Porwal Auto Components Private Limited



Devendra Jain
Managing Director
DIN : 00232920

Place : Pithampur
Date : 12/11/2024



UDIN - 24079657BKKR X 8242



H.N. Jhavar & Co.

Chartered Accountants

"Kanti Mansion" 6, Murai Mohalla,

Above State Bank of India

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

Email: ashishsabu14@gmail.com

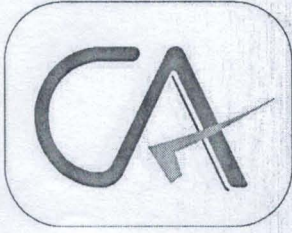
Limited Review Report on unaudited financial results of Porwal Auto Components Limited for the quarter ended 30 September 2024 and year to date results for the period from 1 April 2024 to 30 September 2024 pursuant to Regulation 33 and Regulation 52(4) read with Regulation 63 of Securities and Exchange 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 30 September 2024 and year to date results for the period from 1 April 2024 to 30 September 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



Ashish Sabu



H.N. Jhavar & Co.

Chartered Accountants

"Kanti Mansion" 6, Murai Mohalla,

Above State Bank of India

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

Email: ashishsaboo14@gmail.com

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 HN Jhavar & Co.

Chartered Accountants

Firm's Registration No.: 000544C

Ashish Saboo



CA Ashish Saboo

Partner

Membership No.: 079657

UDIN: 24079657BKFKJX8242

Date : 12th November 2024

Place : Indore