



Date: 12th November, 2024

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

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

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

CIN-L34300MP1992PLC006912

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

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	Particuli	ars Maria La	4. S. 8	30/09/2 (Unau	14 C 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	31/03/3 (Audi	
1. P. 1. 199	Startin Me	TRACK IN	A BORNEY IN	and a state of a			(Market)
SSETS	1997 P. 1997	er and server the off	医白色 化偏合合				1 ⁹⁶ . 14
Ion-Current Assets	1						
a) Property Plant and Equip	ment		가 있는 것을 같은 것이 있다. 같은 것은 것을 같은 것을 같은 것을 같은 것을 같은 것을 같은 것을 같은 것을 알았다.		4,380.53		,042.37
b) Capital Work-In-progress	A PARTICIPAL CONTRACTOR OF A PARTICIPAL OF A P			1.1			
c) Investment Properties	영화 영상		文は、「橋本」	정기 영화관습 .	N.		
d) Goodwill	Mar -		한 바람들은		9.42		10.56
e)Other Intangible Assets) Intangible assets under d	ovelooment	ANN AND	and the second	a .	- L.		
g) Biological Assets other th	an bearer plants	And the could be					•
		Conservation Streams					것을 된
h) Financial assets (i) Investments					1,128.29	13 - 1 - 1 - 1	1,478.29
(I) Investments (I) Trade receivables							평년.
(III) Loans					146.55		103.16
i) Deferred Tax Asset (net)				142X	지 말했다.		
j) Other non-current Assets					385.03		313.40
	· 我跟		St. In State State			-	
Current Assets	an an i sugar to s	hing the transfer	4 - 1 - 1	35 A	5 20. 30 B		+ 140 45
a) Inventories					1,420.55		1,413.15
(b) Financial assets						Q. 1971.	
(I) Investments.			The second second		1 000 00		991.95
(li) Trade receivables		2021		AND CAPIC	1,650.83		1.38
(III) Cash and cash equ	ivalents 👘	and set that the set	1.1.1.1.1.1.1.1	No.	0.61		10.94
(IV) Bank balance other	than (III) above		1. Anti-Anta	A REAL AND			9.05
(v) Loans	the Course of			A Alerica	11.05	S	
(vi) Other Receivables.	A Series Bart	with Killson and	11 1 M 2 W 1	18 51.1	院长的		
(c) Current Tax Assets (Ne (d)Other current assets	1. J. 1. (F. 1)	人 一般的人	的目的影响	1. 图书书	48.67	- 1 1	40.2
Total assets		14 C & April 51	4 44 474	A 1994	9,181.75	ें दूसीय	8,414.5
EQUITY AND LIABILITIES	the production of the second se	38-2		이 문화 전문 주렴.	本の主要	2 3¥	
Equity					말 같이 많	8	물질
(a) Equity Share Capital 🆄	A42 1				1,510.00	김 관한	1,510.0
(b) Other Equity	A Maria and				4,626.15	친 물란	4,766.4
Liabilities .	Will Bridge Street	Carlo Carlo Carlos	S. C. C. Barrow and		방법이 있	영문화	
Non Current Liabilities		中國的1000年31				1. 1.	
(a) Financial Liabilities	3.4.32、日本		A STATE OF STATE			옮 안	10.0
(i) Borrowings			, A.	() - - -	4.08		10.8
(il) Trade Payables		강화철말 것이.					
(iii), Other financial liab	ilities			ા તેનું છે	고 관람		
(b) Provisions					- 20 - 10 20		
(c) Deferred tax liabilities (1. 18	Ū	
(d) Other non-current liabil							
Current liabilities							
(a) Financial Liabilities	선물이 말했다.	- 1. 1 99 Ma		心臟间如何	- 444.29	5	561.6
(I) Borrowings	경영 귀엽하는				626.69	1	329.9
(ii) Trade Payables		and the second secon			020.03		
	ATTENDED CONTRACTOR AND	A STATISTICS AND A STATISTICS	even a survey and the	私の務時 開始 しょう		h	004
(iil) Other financial liab	目的に ふぶつ してく くち 御物道 しとし		Contration of the second s	·爱丽教 网络白白白	1.004 72	£	034.0
(b) Other Current Liabilitie	目的に ふぶつ してく くち 御物道 しとし	i Ma			1,004.72		834.0 400.7
	IS				1,004.72 965.82		

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203. SAPPHIRE HOUSE 9. SMEH NAGAR MAN ROAD, INDORE

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Place ; Plthampur Date:12/11/2024

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For Porwal Auto Components Limited sur Covendra Jain Managing Director DIN : 00232920 hilling NDIN: 24079657BKFKJX6242

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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

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	De	niculars		Quarter endec	影响、教	Half yes	ir ended	Yoa	r Ended
>it.	rai Second	ruculars	30.09.2024 (Unaudited)	30.06.2024 (Audited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unudited)		3.2024 udited)
4		Income from Operations	3361.13	3446.45	3428.58	6807.58	7291.06		14638.52
1		Other Income	18.06	2.04	39.43	20.10	39.57	uite.	42.83
422		Total Income	3379.18	3448.49	and the second s	6827.67	7330.63	1.15	14681.40
2		Expenses		0140.40	0400.01	0027.07	1000.00	-	14001.44
1	3	Cost of Material Consumed	1804.48	1843.54	1901,87	3648.02	+4289.31		8203.3
1	1.1.1.1	Purchase of Stock in Trade	0.00	0.00	· 영상 · · · · · · · · · · · · · · · · · ·		0.00	1998 - C	· · · ·
	0	Contraction of the second second straining states and the second s	157,70	-78.43			-209.16		0.0 -132.9
신		Changes in Inventory of Finished goodsWIP and Stock in trade	101.10	-70,45	-13,05	10.21	-205.10	•	-152.0
	d	Employee benefit expense	334.60	326.92	313.56	661.52	619.92	£ 9	1277.9
	e	Financial costs	37.40	45.16	58.18	82.56	122.82		236.4
	1	Depreciation and amortization expense	128.04	126,82	152.01	254.85	303.10		578.7
ąę i	g	Cther Expense	1029.02	1132.74	988.01	2161.76	\$2016.82	1	4081 6
44		Total Expenses	3491.24	3396.75	3400.01	6887.99	7142.82		14245.1
3		Profit before exceptional and extraordinary items and tax	-112.06	51.74	68.00	-60.32	187.81		436.2
	\$.		0.00	0.00	0.00	0.00	0.00	1 - 1 - 1 - 1	0.0
4	1	Exceptional items	No. 1. Barris . Sec. 1.	Martin Andrews Million	- 1883 m 2 12 12 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Photo a service of the service of th	0.00	- <u>S</u>	
6	14	Profit before extraordinary items and tax	•112.06	and the second sec	Strott G . Martin and	State Manual State	THE REPORT OF A	18	436.1
6		Extraordinary Items (Prior Period Items)	0.00		NAME AND ADDRESS OF	12-12 - Sub-			-26.
7		Profit before tax (VII - VIII)	-112.06	51.74	68.00	60.32	187.81		462.0
8		Tax Expense	5		1.0				
역)	10-	(1) Current lax	0.00	5.98° C 810 - 510	1. Can 1. 1. 1. 1.	27 1 A A C 1 A	1. A 100 (1995)	「龍」	77 :
		(2) Deferred tax	1000 42 1 1	~ 연기가 위한 소리가 가지?	이 이 이 이 이 한 것을 수요? 이 것을 수요?	0.02		(c) 1 (1)	0.0
9	1	Profit (Loss) for the period from continuing operations	112.06	0144	68,00	-60.32	187.81		385.4
10		Profit/(Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00		0.0
11		Tax expense of discounting operations	0.00	0.00	0.00	0.00	0.00		0.0
12	194	Profit/(Loss) after tax from Discontinuing operations	0.00	0.00			1966 - Lan - L		0.0
13		Profit/(Loss) for the period	-112.06		: 2014년 - 11월 11일 - 1	이 사람은 가 관련을 가 전하기?	100 A	1.1	385.4
17		Other Comprehensive Income						1.000	
	a			1.1		Con Contraction			
	1	(ii) Income Tax relating to items that will not be reclassified to	18. De 19.	the second second		- 영제 영화는 문		, je r	
		Profil or Loss	These and	1.1					
	b	이 같은 것 같은	-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1					· ·	
. ÷	2,	(ii) Income Tax relating to items that will be reclassified to	and the second second				N. 1994	1	
21. 1. a. a.	1	Profit or Loss		Sala Carlon		· · · · · ·	in an	a they a	in and the set and
14		Total Comprehensive Income for the period		말감감기물					
		(Comprising Profil (Loss) and other comprehensive Income for the period)	1.	1.322.104				1 j.	
15	1.	Earning per equity share (for continuing operations)	Teres and	192 消息的	£				
		(1) Basic			4 0.4		1.24	1.	
		The second s		1.1					2.
16	1	Earning per equity share (for discontinued operations)	wint of the in	1. 1. 1. 1.	4 0.4	-0.4	1.24		2.
		(1) Basic	455						
		(2) Diluted	1944 1992 1 1997 1997 1997 1997 1997 1997 19					1	
		Earning per equity share (for discontinued and continuing	944	1月2日日	4				
17		operations)		化成化化	¢.				
		(1) Basic	-0.7	0.3	4 0.4	-0.4	1.24	ıl	2.
		(2) Diluted	-0.7			1 1 1		•	2.

JHAVAA 203, SAPPHIRE HOUSE 9, SMEH NAGAR MAN ROAD, INDORE

1	PARTICULARS C Public Shareholdi Number of Shareholdi	State of the state	1G		9487669.00 62.83%	9487669.00 62.83%	9487669.0 62.83	9487669	a factor in	187669.00 62.83%	9487669,00 62.83%
2 	Pledged/Encumb Number of share Percentage of Sh	moler Group Share wered S hares(as a % of %)	and and a	of promoter	Nil	Nii 1. J		SUN	Nil	NI **	Ni
ii iii iii iii	Company) Non-Encumbere Number of share Percentage of S	hares(as a % of to es shares(as a % of to	otat shareholding	of promoter	5612331.00 100 37,179	100		100	1.00 5 100 .17%	5612331.00 100 37.17%	5612331.00 100.00 37.17%
B	Company) INVESTORS C a Pending at the b Received durin	D) Shares(as a % of to OMPLAINTS beginning of the q g the quarter uning the quarter resolved at the enc	uarter		NI NI NI NI N			NIL NIL NIL NIL	NIL NIL NIL NIL	NIL NIL NIL NIL	NIL NIL NIL NIL
성의 관계관	ES : The above results al their meeting he Segment reporting Reconciliation of e	were reviewed by ald on 12th Novem g as required AS-1 equity as per gene	the Audit Comm per, 2024	a star of the set when	e destaurities states	from a single s	enment of	nanufacturin	g ·		(in Lakhs) 1510 00
	Particular Equity as per IGG Changes in equity Others Equity as per Ind	AP y shares AS n of net profit repo	and for qualifier e	nded 30th Se		ordance with Ir	ndian GAAP	to total com	prehens	lve income in	0 0 1510.00
4	Particular Net Profit/Loss a	is per previous GA	*	* 2440) - 19:325	<u>1885-009</u> 1986-5 1984 1984						Amount In Rs. (in Lakhs) -112.06 0 -112.06
5	Other Comprehe Total Comprehe Solar-I plant was Figures for the p	ensive Income ensive Income (Pi s shut down during previous period ha	the Quarter-I been regrouped	d/reclassified	G mar. Ro to confirm to t	he figures of th	e current pe	nod present	ations.		
	Date:12/1		Ase	ul.	Scal	<u>}</u> ,		For	Porwa	OP	Devendra Jair anaging Directo DiN : 0023292
001		079 657 JHAVAR & 03. SAPPHIRE HOUS 9 SNEH NAGAR MAIN ROAD, INDORE)*)	5824	2 					÷	
	1	ERED ACCOU			i (Soloradian Antonio de Carlos de Antonio de Carlos de C						

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PORWAL AUTO COMPONENTS LIMITED

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

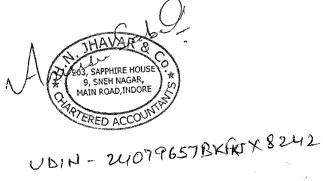
		Rs. In lacs		
	Half Year Ended	Year Ended 31-Mar-24		
PARTICULARS	30-Sep-24			
	(Unaudited)	(Audited)		
Cash Flow from Operating Activity				
Profit before tax	-60.32	436.25		
Add: Extraordinary item	0.00	26.42		
Add: Depreciation	254.85	578.74		
Add: Interest/ Finance Cost	82.56	236.43		
Less: Non Operating 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	-556.4		
Less tax paid	0.00	-77.2		
Less Interest Paid	-82.56	-236.4		
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	-0.04		
Sale of Fixed Assets	0.00	27.2		
Outflow:				
Increase in Fixed Assets	-591.87	-306.6		
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	-15.3		
Net Non Operating Income	0.00	41.0		
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	1.4		
Closing Cash	0.82	12.33		

For Porwal Auto Components Private Limited

Myer.

Devendra Jain Managing Director DIN : 00232920

Place : Pithampur Date : 12/11/2024





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 A survey not express an audit opinion.





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

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

203. SAPPHIRE HOUSE 9 SMEH NAGAR, MAIN ROAD, INDORE

CA Ashish Saboo Partner Membership No.: 079657 UDIN: 24079657BKFKJX8242 Date : 12th November 2024 Place : Indore