Date: 13th November, 2026

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 Friday, 13th November, 2026 has approved the Un-Audited Financial Results of the Company for the quarter and half year ended 30th September, 2026. 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, 2026.

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, 2026;

The aforesaid results are duly approved by the Audit Committee and Board of Directors in their respective meetings held on Friday, 13th November, 2026.

You are requested to please take the same on record.

Thanking You
Yours faithfully

For PORWAL AUTO COMPONENTS LIMITED

HANSIKA MITTAL
Digitally signed by HANSIKA MITTAL
Date: 2026.11.13 18:17:29 +05'30'

HANSIKA MITTAL
COMPANY SECRETARY

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 2026

Rupees In Lacs

Sn.		Particulars	Quarter ended			Half year ended		Year Ended
			30.09.2026 (Unaudited)	30.06.2026 (Unudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unudited)	31.03.2026 (Audited)
1		**Income from Operations**						
		Revenue from operations	4025.07	3523.31	3455.41	7548.38	6795.79	14226.23
		Other Income	119.59	154.73	4.66	274.32	28.49	819.53
		Total Income	**4144.66**	**3678.04**	**3460.07**	**7822.70**	**6824.28**	**15045.76**
2		**Expenses**						
	a	Cost of Material Consumed	2019.36	1677.91	1703.19	3697.27	3417.98	7475.93
	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	-1.17	17.13	-120.23	15.96	-273.64	-535.86
	d	Employee benefit expense	452.18	405.36	380.19	857.54	744.51	1541.86
	e	Financial costs	47.23	27.61	13.73	74.84	34.86	111.32
	f	Depreciation and amortization expense	132.24	121.24	141.50	253.48	277.00	474.26
	g	Other Expense	1473.22	1127.31	1173.23	2600.53	2261.21	4772.38
		Total Expenses	**4123.07**	**3376.57**	**3291.61**	**7499.63**	**6461.92**	**13839.90**
3		**Profit before exceptional and extraordinary items and tax**	**21.59**	**301.47**	**168.46**	**323.07**	**362.36**	**1205.86**
4		Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5		**Profit before extraordinary items and tax**	**21.59**	**301.47**	**168.46**	**323.07**	**362.36**	**1205.86**
6		Extraordinary Items (Prior Period Items)	0.00	0.00	0.00	0.00	0.00	0.00
7		**Profit before tax (VII - VIII)**	**21.59**	**301.47**	**168.46**	**323.07**	**362.36**	**1205.86**
8		Tax Expense						
		(1) Current tax	0.00	0.00	0.00	0.00	0.00	213.35
		(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
9		**Profit (Loss) for the period from continuing operations**	**21.59**	**301.47**	**168.46**	**323.07**	**362.36**	**992.51**
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		**Profit/(Loss) for the period**	**21.59**	**301.47**	**168.46**	**323.07**	**362.36**	**992.51**
		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	0.13	2.00	1.12	1.92	2.40	6.57
		(2) Diluted	0.13	2.00	1.12	1.92	2.40	6.57
16		Earning per equity share (for discontinued operations)						
		(1) Basic						
		(2) Diluted						
17		Earning per equity share (for discontinued and continuing operations)						
		(1) Basic	0.13	2.00	1.12	1.92	2.40	6.57
		(2) Diluted	0.13	2.00	1.12	1.92	2.40	6.57

H. N. JHAVAR & CO
203, SAPPHIRE HOUSE
9, SNEH NAGAR,
MAIN ROAD, INDORE
CHARTERED ACCOUNTANTS

UDIN-26079657XSXXPZ9936

PART II								
A		**PARTICULARS OF SHAREHOLDING**						
	1	Public Shareholding						
	a	Number of Shares	**10743163.00**	**8988779.00**	**9204500.00**	**10743163.00**	**9204500.00**	**8988779.00**
	b	Percentage of Shareholding	63.74%	59.53%	60.96%	63.74%	62.83%	59.53%
	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	**6111221.00**	**6111221.00**	**5895500.00**	**6111221.00**	**5895500.00**	**6111221.00**
	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)	36.26%	40.47%	39.04%	36.26%	39.04%	40.47%
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 :

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 13th November, 2026

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:

Particular	**(in Lakhs)**
Equity as per IGGAP	1685.44
Changes in equity shares	0
Others	0
Equity as per Ind AS	1685.44

4 The reconciliation of net profit reported for quarter ended 30th Sept 2026 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)	21.59
Other Comprehensive Income	0
Total Comprehensive Income (Profit/loss)	**21.59**

5 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
Managing Director
DIN : 00232920

Place : Pithampur
Date: 13/11/2026

H. N. JHAVAR & CO.
203, SAPPHIRE HOUSE
9, SNEH NAGAR,
MAIN ROAD, INDORE
CHARTERED ACCOUNTANTS

UDIN-26079657~~BMK~~29936.

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 30/09/2026 (Unaudited)	As At 31/03/2026 (Audited)
ASSETS		
Non-Current Assets		
(a) Property Plant and Equipment	3,548.95	3,122.14
(b) Capital Work-in-progress	3.02	3.02
(c) Investment Properties	-	-
(d) Goodwill	-	-
(e)Other Intangible Assets	19.94	19.08
(f) Intangible assets under development	-	-
(g) Biological Assets other than bearer plants	-	-
(h) Financial assets	-	-
(I) Investments	914.86	1,078.29
(II) Trade receivables	-	-
(III) Loans	-	364.83
(i) Deferred Tax Asset (net)	-	-
(j) Other non-current Assets	1,141.72	659.23
Current Assets		
(a) Inventories	1,914.22	1,867.87
(b) Financial assets		
(i) Investments.	-	-
(ii) Trade receivables	2,748.72	2,039.75
(III) Cash and cash equivalents	0.78	4.73
(IV) Bank balance other than (iii) above	57.52	34.49
(v) Loans	184.50	9.08
(vi) Other Receivables	-	3.62
(c) Current Tax Assets (Net)	-	-
(d)Other current assets	565.67	235.87
Total assets	**11,099.91**	**9,442.01**
EQUITY AND LIABILITIES		
Equitv		
(a) Equity Share Capital	1,685.44	1,510.00
(b) Warrants (Partly paid)	56.25	-
(c) Other Equity	6,922.70	5,775.06
Liabilities		
Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	124.12	90.49
(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	532.29	577.24
(ii) Trade Payables	880.93	845.04
(iii) Other financial liabilities	0.43	77.55
(b) Other Current Liabilities	-	-
(c) Provisions	897.77	566.62
(d) Current Tax Liabilities (Net)	-	-
Total Equity and Liabilities	**11,099.91**	**9,442.01**

For Porwal Auto Components Limited

H. N. JHAVAR & CO. 203, SAPPHIRE HOUSE 9, SNEH NAGAR, MAIN ROAD, INDORE CHARTERED ACCOUNTANTS

UDIN-26079657XSX122993

Devendra Jain
Managing Director
DIN : 00232920

Place : Pithampur
Date: 13/11/2026

PORWAL AUTO COMPONENTS LIMITED

Statement of Cash Flows for the half year ended 30th September 2026

Rs. In lacs

PARTICULARS	Half Year Ended 30-Sep-26 (Unaudited)	Year Ended 31-Mar-26 (Audited)
Cash Flow from Operating Activity		
Profit before tax	323.07	1205.86
Add: Extraordinary item	0.00	0.00
Add: Depreciation	253.48	474.26
Add: Interest/ Finance Cost	74.84	111.32
Less: Non Operating Income	0.00	-213.35
Add: Loss on Sale of Fixed Assets	0.00	-21.95
Cash Flow from operating activities	**651.39**	**1556.13**
Increase/decrease in CL (including bank borrowings)	244.96	737.90
Increase/decrease in current assets	-1256.92	-1221.93
Less tax paid	0.00	0.00
Less Interest Paid	-74.84	-111.32
Net Operating Cash Flow	**-435.41**	**960.78**
Cash Flow from Investing Activity		
Inflow:		
Subsidy Received	0	254.00
Increase in Deferred Tax Liability	0.00	0.00
Short Provision W/ o	0	0.00
Sale of Fixed Assets	0.00	218.07
Outflow:		
Increase in Fixed Assets	-679.01	-448.88
Increase/Decrease in Non current Assets	45.77	-189.27
Increase / Decrease in Capital WIP	0.00	-1.52
Increase in Intangibles	-2.16	0.00
Decrease in Deferred Tax Liability	0.00	0.00
Net Cash from Investing Activities	**-635.40**	**-167.60**
Cash Flow from Financing Activity		
Inflow:		
Increase in Equity Share Capital	1056.25	0.00
Net Change in Long term Borrowing	33.63	69.84
Net Non Operating Income	0.00	24.20
Net change in other current liabilities	0.00	-875.00
Dividend Paid	0.00	0.00
Dividend Distribution Tax	0.00	0.00
Net Cash from Financial Activities	**1089.88**	**-780.96**
Opening Cash	**39.23**	**27.01**
Cash Surplus/Deficit	19.07	12.22
Closing Cash	**58.30**	**39.23**

For Porwal Auto Components Private Limited

Place : Pithampur
Date : 13/11/2026

H. N. JHAVAR & CO.
203, SAPPHIRE HOUSE
9, SNEH NAGAR,
MAIN ROAD, INDORE
CHARTERED ACCOUNTANTS

UDIN - 26079657XSXXXX2OUX36

Devendra Jain
Managing Director
DIN : 00232920

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 2026 and year to date results for the period from 1 April 2026 to 30 September 2026 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 2026 and year to date results for the period from 1 April 2026 to 30 September 2026 ("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.
203, SAPPHIRE HOUSE
9, SNEH NAGAR,
MAIN ROAD, INDORE
CHARTERED ACCOUNTANTS

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

H. N. JHAVAR & CO. 203, SAPPHIRE HOUSE 9, SNEH NAGAR, MAIN ROAD, INDORE CHARTERED ACCOUNTANTS

CA Ashish Saboo
Partner
Membership No.: 079657
UDIN: 26079657XSXXPZ9936
Date : 13th November 2026
Place : Indore