Porwal
Auto Components Ltd.

IRIS Certification

Date: 12th August, 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 Wednesday, 12th August, 2026 has approved the Un-Audited Financial Results of the Company for the quarter ended 30th June, 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 for the quarter ended 30th June, 2026.

2. To take on record the Limited Review Report along with modified/unmodified opinion on the Financial Results for the quarter ended 30th June, 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: 2026.08.12 18:42:48 +05'30'

HANSIKA MITTAL
COMPANY SECRETARY

Regd. Office & Works:
Plot No. 209 & 215, Sector-1, Industrial Area,
Pithampur - 454 775. (M.P) - INDIA +91 7292 403608
admin@porwalauto.com www.porwalauto.com

CERTIFIED COMPANY
- ISO 9001:2015
- ISO 14001:2015
- IATF 16949:2016
- IRIS-ISO 22163:2023
- BIS 210:2009
- RDSO Approved for "A Class Foundry"

CIN- L29300MP1992PLC006912

CIN No. L29300MP1992PLC006912

PORWAL AUTO COMPONENTS LTD.

CIN: L29300MP1992PLC006912

Regd. Office : 209 Sector I Pithampur 454775 Dhar Madhya Pradesh

Statement of the Unaudited Financial results for the quarter ended 30th June 2026

Rupees In Lacs

Sn.		Particulars	Quarter ended			Year Ended
			30.06.2026 (Unaudited)	31.03.2026 (Audited)	30.06.2025 (Unaudited)	31.03.2026 (Audited)
1		**Income from Operations**				
		Revenue from operations	3523.31	3643.11	3340.38	14226.23
		Other Income	154.73	2.84	23.83	819.53
		Total Income	**3678.05**	**3645.95**	**3364.21**	15045.76
2		**Expenses**				
	a	Cost of Material Consumed	1677.91	2039.13	1714.79	7475.93
	b	Purchase of Stock in Trade	0.00	0.00	0.00	0.00
	c	Changes in Inventory of Finished goodsWIP and Stock in trade	17.13	-150.51	-153.41	-535.86
	d	Employee benefit expense	405.36	399.86	364.32	1541.86
	e	Financial costs	27.61	44.24	21.13	111.32
	f	Depreciation and amortization expense	121.24	62.31	135.50	474.26
	g	Other Expense	1127.31	1240.19	1087.98	4772.38
		Total Expenses	**3376.57**	**3635.24**	**3170.32**	13839.90
3		**Profit before exceptional and extraordinary items and tax**	**301.47**	**10.71**	**193.89**	**1205.86**
4		Exceptional Items	0.00	0.00	0.00	0.00
5		**Profit before extraordinary items and tax**	**301.47**	**10.71**	**193.89**	**1205.86**
6		Extraordinary Items (Prior Period Items)	0.00	0.00	0.00	0.00
7		**Profit before tax (VII - VIII)**	**301.47**	**10.71**	**193.89**	**1205.86**
8		Tax Expense				
		(1) Current tax	0.00	0.00	0.00	213.35
		(2) Deferred tax	0.00	0.00	0.00	0.00
9		**Profit (Loss) for the period from continuing operations**	**301.47**	**10.71**	**193.89**	**992.51**
10		Profit/(Loss) from discontinuing operations	0.00	0.00	0.00	0.00
11		Tax expense of discounting operations	0.00	0.00	0.00	0.00
12		Profit/(Loss) after tax from Discontinuing operations	0.00	0.00	0.00	0.00
13		**Profit/(Loss) for the period**	**301.47**	**10.71**	**193.89**	**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	2.00	0.07	1.28	6.57
		(2) Diluted	2.00	0.07	1.28	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	2.00	0.07	1.28	6.57
		(2) Diluted	2.00	0.07	1.28	6.57

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

PART II						
A		PARTICULARS OF SHAREHOLDING				
	1	Public Shareholding				
	a	Number of Shares	8988779.00	8988779.00	9276215.00	8988779.00
	b	Percentage of Shareholding	59.53%	59.53%	61.43%	59.53%
	2	Promoters & Promoter Group Shareholding				
	a	Pledged/Encumbered	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	5823785.00	6111221.00
	ii	Percentage of Shares(as a % of total shareholding of promoter & promoter group)	100	100	100	100.00
	iii	Percentage of Shares(as a % of total share capital of the Company)	40.47%	40.47%	38.57%	40.47%
B		INVESTORS COMPLAINTS				
	a	Pending at the beginning of the quarter	NIL	NIL	NIL	NIL
	b	Received during the quarter	NIL	NIL	NIL	NIL
	c	Disposed off during the quarter	NIL	NIL	NIL	NIL
	d	Remaining Unresolved at the end of the quarter	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 12th August, 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	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 30th June 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)	301.47
Other Comprehensive Income	0
Total Comprehensive Income (Profit/loss)	**301.47**

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: 12/08/2026

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

UDIN : 26079657UUQGZL2860

PORWAL AUTO COMPONENTS LTD.
CIN: L29300MP1992PLC006912
Regd. Office 209 Sector I Pithampur 454775 Dhar Madhya Pradesh

STATEMENT OF ASSETS AND LIABILITIES

Rupees In Lacs

Particulars	As At	
	30/06/2026 (Unaudited)	31/03/2026 (Audited)
ASSETS		
Non-Current Assets		
(a) Property Plant and Equipment	3,133.15	3,122.14
(b) Capital Work-in-progress	-	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	1,008.96	1,078.29
(II) Trade receivables	-	-
(III) Loans	653.45	364.83
(i) Deferred Tax Asset (net)	-	-
(j) Other non-current Assets	689.19	659.23
Current Assets		
(a) Inventories	1,811.11	1,867.87
(b) Financial assets		
(i) Investments	-	-
(ii) Trade receivables	2,483.39	2,039.75
(III) Cash and cash equivalents	0.43	4.73
(IV) Bank balance other than (iii) above	5.66	34.49
(v) Loans	15.87	9.08
(vi) Other Receivables	-	3.62
(c) Current Tax Assets (Net)	-	-
(d)Other current assets	263.66	235.87
Total assets	**10,084.83**	**9,442.01**
EQUITY AND LIABILITIES		
Equitv		
(a) Equity Share Capital	1,510.00	1,510.00
(b) Other Equity	6,076.53	5,775.06
Liabilities		
Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	135.70	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	673.29	577.24
(ii) Trade Payables	844.92	845.04
(iii) Other financial liabilities		77.55
(b) Other Current Liabilities	1.88	-
(c) Provisions	842.50	566.62
(d) Current Tax Liabilities (Net)	-	
Total Equity and Liabilities	**10,084.83**	**9,442.01**

Place : Pithampur
Date:12/08/2026

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

For Porwal Auto Components Limited

Devendra Jain
Managing Director
DIN : 00232920

UDIN: 26079657UUQGZL2860

H.N. Jhavar & Co.
Chartered Accountants
67, Khajrana Road, KTM Khajarana Road
Shrinagar Extension, Indore -452018

Limited Review Report on unaudited financial results of Porwal Auto Components Limited for the quarter ended 30 June 2026 and year to date results for the period from 1 April 2026 to 30 June 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 June 2026 and year to date results for the period from 1 April 2026 to 30 June 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.

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

H.N. JHAVAR & CO.
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67, Khajrana Road, KTM Khajarana Road
Shrinagar Extension, Indore -452018

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: 26079657UUQGZL2860
Date : August 12th, 2026
Place : Indore