

Regd. Office : GNA HOUSE, I-C, CHHOTI BARADARI - PART-II
GARHA ROAD, JALANDHAR- 144 404
Phones : 0181-4630477
Fax : 0181-4630477
E-mail : info@gnagroup.com
Website : www.gnaaxles.in

Dated : 23rd October, 2026

Department of Corporate Services BSE Limited 25 th Floor Rotunda Building, P J Towers Dalal Street, Fort MUMBAI 400001 SCRIP CODE : 540124	The National Stock Exchange of India Limited "Exchange Plaza" Plot No C-1, G Block Bandra Kurla Complex Bandra (East) MUMBAI - 400051 SCRIP CODE : GNA
---	--

SUB: SUBMISSION OF UNAUDITED FINANCIAL RESULTS FOR SECOND QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026.

Sir,

In compliance of regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we wish to inform you that the Board of Directors of the Company in its meeting held on 23rd October, 2026 has, inter alia, considered, approved and taken on record the Unaudited Financial Results of the Company, both standalone and consolidated, for the Second Quarter and Half Year ended 30th September, 2026.

A copy of the aforesaid unaudited financial results in the prescribed format as approved by the Board of Directors and signed by the Chairman and the Limited Review Report of the Statutory Auditors in annexed for your ready reference. The aforesaid results were reviewed by the Audit Committee and subsequently approved and taken on record by the Board of Directors of the Company.

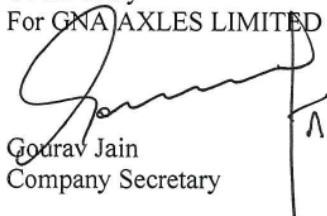
Meeting of the Board of Directors commenced at 1:00 PM and concluded at 1:35 PM.

This is for your information and record.

Thanking You

Yours Truly

For GNA AXLES LIMITED

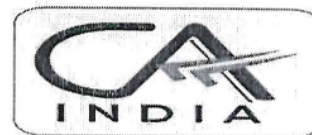

Gourav Jain
Company Secretary

G.S.SYAL & CO.

Chartered Accountants

470, Lajpat Nagar Market

Jalandhar City



To,

The Board of Directors
GNA Axles Ltd.,
1-C, Chhoti Baradari,
Jalandhar.

1. We have reviewed the unaudited standalone financial results of **GNA Axles Limited** (the "Company") for the quarter and the half year ended September 30, 2026 which are included in the accompanying Statement of unaudited standalone financial results for the quarter and six months ended September 30, 2026, the statement of assets and liabilities as on that date and the statement of cash flows for the half-year ended on that date (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015), which has been initiated by us for identification purposes. The Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.
2. We conducted our review in accordance with the Standard on Review Engagement (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 Statement is free of material misstatement.
3. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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 Statement has not been prepared in all material respects in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies and has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



For G.S.SYAL & Co.
Chartered Accountants
FRN NO. 000457N

(GURCHARAN SINGH)
Partner

Membership No.080075

UDIN : 26080075 UN CQFE2178

Place: Mehtiana
Dated:23.10.2026

G N A Axles Limited

Regd. Office : GNA House 1-C Chhoti Baradari Part - II, Garha Road, Opposite Medical College Jalandhar 144001 Punjab

Unaudited Financial Results for the quarter and half year ended 30th September 2026

Corporate Identity Number : L29130PB1993PLC013684

Website : www.gnaaxles.in Email: gjain@gnagroup.com

Rs. in Lacs

	PARTICULARS	STAND ALONE					
		Quarter Ended			Half Year Ended		Year Ended
		30/09/2026	30/06/2026	30/09/2025	30/09/2026	30/09/2025	31/03/2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations	52115.01	47043.80	34794.09	99158.81	69214.89	147841.83
II	Other Income	95.46	131.72	38.87	227.18	162.68	299.00
III	TOTAL INCOME (I + II)	52210.47	47175.52	34832.96	99385.99	69377.57	148140.83
IV	EXPENSES						
	Cost of Material Consumed	32914.57	31604.32	22685.80	64518.89	44122.90	92494.87
	Change In Inventory [WIP & FG]	-1401.03	-1458.81	-1373.87	-2859.84	-677.13	-2005.93
	Employee Benfit Expenses	3132.96	2522.03	2013.29	5654.99	4129.09	8720.58
	Finance Cost	360.95	371.47	308.41	732.42	678.70	1324.83
	Depreciation	1827.77	1805.85	1607.30	3633.62	3232.30	7003.82
	Other Expenses	9318.39	7146.34	5355.32	16464.73	10513.73	24832.98
	TOTAL EXPENSES IV	46153.61	41991.20	30596.25	88144.81	61999.59	132371.15
V	Profit/Loss Before Exceptional Items	6056.86	5184.32	4236.71	11241.18	7377.98	15769.68
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	
VII	Profit/Loss Before Tax	6056.86	5184.32	4236.71	11241.18	7377.98	15769.68
VIII	Tax Expenses						
	a) Current Tax	1405.00	1325.00	1083.81	2730.00	1910.30	4150.00
	b) Deferred Tax	244.91	27.06	33.53	271.97	45.51	-80.26
IX	Profit For the Period	4406.95	3832.26	3119.37	8239.21	5422.17	11699.94
X	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
XI	Total Comprehensive Income for the Period	4406.95	3832.26	3119.37	8239.21	5422.17	11699.94
XII	Paid Up Equity Capital (Face value Rs.10 per Share)	4293.08	4293.08	4293.08	4293.08	4293.08	4293.08
XIII	Reserves Excluding revaluation reserves						96161.63
XIV	Earning Per Share (of face value 10 each)						
	a) Basic	10.27	8.93	7.27	19.19	12.63	27.25
	b) Diluted	10.27	8.93	7.27	19.19	12.63	27.25

Notes:

- Figures of the previous periods have been recasted / regrouped, wherever necessary to make them comparable.
- The entire operations of the Company relate to only one segment i.e "Auto Components", therefore the disclosure requirement of "Segment reporting" are not applicable.
- The above unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on Oct. 23, 2026

For G N A Axles Limited

For GNA Axles Limited

 Gursaran Singh
Chairman
DIN 00805558

 Gursaran Singh
Chairman

 Place: Mehtiana
Date : Oct. 23, 2026


G.S.SYAL& CO.

Chartered Accountants

470, Lajpat Nagar Market

Jalandhar City



To

The Board of Directors,
GNA Axles Limited
1-C, Chhoti Baradari,
Jalandhar.

1. We have reviewed the unaudited consolidated financial results of **GNA Axles Limited** (the Parent’), its subsidiary (the parent and its subsidiary hereinafter referred to as the “Group for the quarter and the half year ended September 30, 2026 which are included in the accompanying Statement of unaudited consolidated financial results for the quarter and six months ended September 30, 2026, the unaudited consolidated statement of assets and liabilities as on that date and the consolidated statement of cash flows for the half-year ended on that date (the “Statement”). The Statement is being submitted by the Parent pursuant to be requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the “Listing Regulations”), which has been initialed by us for identification purposes. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended September 30, 2025 and the corresponding period from April 1, 2025 to September 30, 2025, as reported in these financial results have been approved by the Parent’s Board of Directors, but have not been subjected to review.
2. This Statement, which is the responsibility of the Parent’s Management and has been approved by the Parent’s 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. Our responsibility is to express a conclusion 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 Statement is free of material misstatement. 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following Subsidiary Companies:
- i. GNA Axles Inc. MICHIGEN,
 - ii. G N A Mobility Limited, Mehtiana
5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The consolidated unaudited financial results includes the financial results of GNA Axles Inc. MICHIGEN and G N A Mobility Limited which are subsidiary Companies and which have not been reviewed by their auditors, whose financial results reflects total assets of Rs.34.32 Lakhs as at September 30,2026 and total revenue of Rs. Nil and total net loss after tax of Rs .17 Lakhs and total comprehensive loss of Rs .17 Lakhs and Rs 5.31 Lakhs for the quarter ended September 30, 2026 and for the period from April 1, 2026 to September 30, 2026 respectively, and cash flows (net) of Rs 14.51 Lakhs for the period from April 1, 2026 to September 30, 2026 as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Management, these financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matter.



For G.S.SYAL & Co.
Chartered Accountants
FRN NO.000457N

(GURCHARAN SINGH)
Partner

Membership No.080075

UDIN : 26080075 Q.F.V.R.A.C 4388

Dated: 23.10.2026

Place:Mehtiana

G N A Axles Limited

Regd. Office : GNA House 1-C Chhoti Baradari Part - II, Garha Road, Opposite Medical College Jalandhar 144001 Punjab

Unaudited Financial Results for the quarter and half year ended 30th September 2026

Corporate Identity Number : L29130PB1993PLC013684

Website : www.gnagroup.com Email: gjain@gnagroup.com

Rs. in Lacs

	PARTICULARS	CONSOLIDATED					
		Quarter Ended			Half Year Ended		Year Ended
		30/09/2026	30/06/2026	30/09/2025	30/09/2026	30/09/2025	31/03/2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations	52115.01	47043.80	34794.09	99158.81	69214.89	147841.83
II	Other Income	95.46	131.72	38.87	227.18	162.68	299.00
III	TOTAL INCOME (I + II)	52210.47	47175.52	34832.96	99385.99	69377.57	148140.83
IV	EXPENSES						
	Cost of Material Consumed	32914.57	31604.32	22685.80	64518.89	44122.90	92494.87
	Change In Inventory [WIP & FG]	-1401.03	-1458.81	-1373.87	-2859.84	-677.13	-2005.93
	Employee Benfit Expenses	3132.96	2522.03	2013.29	5654.99	4129.09	8720.58
	Finance Cost	361.07	371.59	308.63	732.66	678.92	1325.30
	Depreciation	1827.77	1805.85	1607.30	3633.62	3232.30	7003.82
	Other Expenses	9318.44	7151.36	5355.32	16469.80	10517.73	24837.36
	TOTAL EXPENSES IV	46153.78	41996.34	30596.47	88150.12	62003.81	132376.00
V	Profit/Loss Before Exceptional Items	6056.69	5179.18	4236.49	11235.87	7373.76	15764.83
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	
VII	Profit/Loss Before Tax	6056.69	5179.18	4236.49	11235.87	7373.76	15764.83
VIII	Tax Expenses						
	a) Current Tax	1405.00	1325.00	1083.81	2730.00	1910.30	4150.00
	b) Deferred Tax	244.91	27.06	33.53	271.97	45.51	-80.26
IX	Profit For the Period	4406.78	3827.12	3119.15	8233.90	5417.95	11695.09
X	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
XI	Total Comprehensive Income for the Period	4406.78	3827.12	3119.15	8233.90	5417.95	11695.09
XII	Paid Up Equity Capital (Face value Rs.10 per Share)	4293.08	4293.08	4293.08	4293.08	4293.08	4293.08
XIII	Reserves Excluding revaluation reserves						96118.26
XIV	Earning Per Share (of face value 10 each)						
	a) Basic	10.26	8.91	7.27	19.18	12.62	27.24
	b) Diluted	10.26	8.91	7.27	19.18	12.62	27.24

Notes:

- Figures of the previous periods have been recasted / regrouped, wherever necessary to make them comparable.
- The entire operations of the Company relate to only one segment i.e "Auto Components", therefore the disclosure requirement of "Segment reporting" are not applicable.
- The above unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on Oct. 23, 2026

For G N A Axles Limited

For GNA Axles Limited

Gursaran Singh
Chairman
DIN 00805558

Gursaran Singh
Chairman

Place: Mehtiana

Date : Oct. 23, 2026



G N A Axles Limited

Regd. Office : GNA House I-C Chhoti Baradari Part - II, Garha Road, Opposite
Medical College, Jalandhar 144001 Punjab

Corporate Identity Number : L29130PB1993PLC013684

Website : www.gnaaxles.in Email: gjain@gnagroup.com

Balance Sheet as at Sept. 30, 2026

[RS. IN LAC]

Sr. No.	Particulars	STANDALONE		CONSOLIDATED	
		30.09.2026	30.09.2025	30.09.2026	30.09.2025
	ASSETS	Unaudited	Unaudited	Unaudited	Unaudited
1	Non Current Assets				
a	Property, Plant and Equipment	46040.81	44162.65	46040.81	44162.65
b	Right of use assets				
c	Capital Work in Progress	5524.05	1004.36	5524.05	1004.36
d	Goodwill				
e	Other Intangible Assets			23.95	
f	Intangible assets under deveolment				
g	Financial Assets				
	Investments	5.66	5.66		
	Loans				
	Other Financial Assets	1317.97	1317.97	1317.97	1317.97
h	Deffered Tax Assets	152.60	298.80	152.60	298.80
i	Other Non Current Assets	2538.81	3588.72	2529.77	3588.72
	Total Non Current Assets	55579.90	50378.16	55589.15	50372.50
2	Current Assets				
a	Inventories	31264.02	21917.21	31264.02	21917.21
b	Financial Assets				
	Short Term Investments				
	Trade Receivables	69827.38	58254.81	69827.38	58254.81
	Cash & Cash Equivilents	243.59	2703.41	263.56	2709.60
	Bank Balance Other Than Cash Equivalents	3334.00	2951.01	3334.00	2951.01
	Short Term Loans				
	Other Financial Current assets				
c	Other Current Assets	12639.49	8362.50	12644.59	8362.50
	Total Current assets	117308.48	94188.94	117333.55	94195.13
	Total Assets	172888.38	144567.10	172922.70	144567.63
	Equity & Liabilities				
1	Equity				
a	Equity Share Capital	4293.08	4293.08	4293.08	4293.08
b	Other Equity	103113.79	89891.30	103065.11	89857.10
	Total Equity	107406.87	94184.38	107358.19	94150.18
2	Liabilities				
a	Financial Liabilities				
	Lease Liabilities				
	Borrowings	11260.56	11728.46	11260.56	11728.46
	Other Financial Liabilities				
b	Provisions				
c	Deferred Tax Liabilities (Net)				
d	other Non Current Liabilities				
	Total Non Current Liabilities	11260.56	11728.46	11260.56	11728.46
3	Current Liabilities				
a	Financial Liabilities	-	-	-	-
	Lease Liabilities				
	Borrowing	9030.12	8596.52	9030.12	8596.52
	Trade Payable				
	Total Due to MSME	1253.91	415.11	1253.91	415.11
	Total Due to Other Than MSME	35586.06	23822.56	35669.04	23857.29
	Other Financial Current Liabilities	3250.00	2503.19	3250.00	2503.19
b	Other Current Liabilities	98.95	127.52	98.97	127.52
c	Short Term Provisions	2271.91	1279.06	2271.91	1279.06
d	Current Tax Liabilities	2730.00	1910.30	2730.00	1910.30
	Total Current Liabilities	54220.95	38654.26	54303.95	38688.99
	Total Liabilities	172888.38	144567.10	172922.70	144567.63



For GNA Axles Limited

Gursaran Singh
Chairman

GNA AXLES LIMITED

Cash Flow Statement as at Sept. 30, 2026

	STANDALONE		CONSOLIDATED	
	30.09.2026	31.03.2026	30.09.2026	31.03.2026
	Unaudited	Audited	Unaudited	Audited
A CASH FLOW FROM OPERATING ACTIVITIES				
Net profit before tax	11241.18	15769.68	11235.87	15764.83
Adjustments for :				
Depreiciation	3633.62	7003.82	3633.62	7003.82
Interest income	-227.18	-262.88	-227.18	-262.88
Interest paid	732.42	1245.42	732.66	1245.42
Profit/Loss on sale of assets		-36.12		-36.12
Operating profit before working capital changes	15380.04	23719.92	15374.97	23715.07
Adjustments for :				
Inventories	-6489.96	-5409.83	-6489.96	-5409.83
Decrease/Increase in Trade Rec./Other Current/Non-Current Assets	-12244.06	-1940.30	-12240.12	-1940.30
Decrease/Increase in Trade Payable/Other Current Liabilities	12183.40	9151.14	12199.28	9155.60
Income tax of earlier year	0.86	20.72	0.86	20.72
Income Tax Paid	-2730.00	-4150.00	-2730.00	-4150.00
Net cash from operating activities	6100.28	21391.65	6115.03	21391.26
B CASH FLOW FROM INVESTING ACTIVITIES :				
Increase in Other financial assets		0.00	0.00	0.00
Purchase of Fixed assets	-5841.80	-15815.42	-5841.80	-15815.42
Sale of Fixed Assets		69.60		69.60
Interest received	227.18	262.88	227.18	262.88
Net cash used in Investing activities	-5614.62	-15482.94	-5614.62	-15482.94
C CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from Long term Borrowings	3508.49	4188.66	3508.49	4188.66
Repayment of long term borrowings	-1982.53	-2767.46	-1982.53	-2767.46
Dividend Paid	-1287.92	-1287.92	-1287.92	-1287.92
Increase/Decrease in cash credits & Packing credits	206.33	-5496.92	206.33	-5496.92
Interest Paid	-732.42	-1245.42	-732.66	-1245.42
Net cash flow from financing activities	-288.05	-6609.06	-288.29	-6609.06
Net increase/ (decrease) in cash & cash equivalents (A+B+C)	197.61	-700.35	212.12	-700.74
Cash & Cash equivalents at the beginning of the year	45.98	746.33	51.44	752.18
Cash & Cash equivalents at the end of the year	243.59	45.98	263.56	51.44
NOTE				
1 Cash & cash equivalents comprise of :				
Cash in hand	19.27	14.52	19.27	14.52
With scheduled banks :				
In current accounts	224.32	31.46	244.29	36.92
Cash and cash equivalents at the end of the year	243.59	45.98	263.56	51.44



For GNA Axles Limited

Gursaran Singh
Chairman