

Date: 10<sup>th</sup> August, 2022

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, 10<sup>th</sup> August, 2022 has approved the Un-Audited Financial Results of the Company for the quarter ended 30<sup>th</sup> June, 2022. 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 ended 30<sup>th</sup> June, 2022.
2. To take on record the Limited Review Report along with modified/unmodified opinion on the Financial Results for the quarter ended 30<sup>th</sup> June, 2022;

You are requested to please take the same on record.

Thanking You  
Yours faithfully

**For PORWAL AUTO COMPONENTS LIMITED**

**For Porwal Auto Components Ltd.**



**DEVENDRA JAIN** <sup>Director</sup>  
**MANAGING DIRECTOR**  
**(DIN: 00232920)**



**Regd. Office & Works:**

Plot No. 209 & 215, Sector-1, Industrial Area, Pithampur - 454 775. (M.P) - INDIA



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**CIN-L34300MP1992PLC006912**



**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	
	30/06/2022 (Unaudited)	31/03/2022 (Audited)
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
(a) Property Plant and Equipment	4,605.70	4,678.44
(b) Capital Work-in-progress	-	-
(c) Investment Properties	-	-
(d) Goodwill	-	-
(e) Other Intangible Assets	12.76	11.55
(f) Intangible assets under development	-	-
(g) Biological Assets other than bearer plants	-	-
(h) Financial assets	-	-
(I) Investments	960.29	942.29
(II) Trade receivables	-	-
(III) Loans	93.15	103.34
(i) Deferred Tax Asset (net)	-	-
(j) Other non-current Assets	100.42	187.76
<b>Current Assets</b>		
(a) Inventories	1,406.22	1,323.62
(b) Financial assets		
(i) Investments	-	-
(ii) Trade receivables	1,353.09	1,099.14
(III) Cash and cash equivalents	0.61	1.08
(IV) Bank balance other than (iii) above	0.36	11.10
(v) Loans	17.41	15.33
(vi) Other Receivables	-	-
(c) Current Tax Assets (Net)	-	-
(d) Other current assets	137.52	42.91
<b>Total assets</b>	<b>8,687.53</b>	<b>8,416.56</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share Capital	1,510.00	1,510.00
(b) Other Equity	4,462.09	4,484.23
<b>Liabilities</b>		
<b>Non Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	315.71	233.69
(ii) Trade Payables	-	-
(iii) Other financial liabilities	-	-
(b) Provisions	-	-
(c) Deferred tax liabilities (Net)	-	-
(d) Other non-current liabilities	-	-
<b>Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	888.42	995.04
(ii) Trade Payables	946.63	654.83
(iii) Other financial liabilities	-	-
(b) Other Current Liabilities	122.43	257.31
(c) Provisions	442.26	281.47
(d) Current Tax Liabilities (Net)	-	-
<b>Total Equity and Liabilities</b>	<b>8,687.53</b>	<b>8,416.56</b>

Place : Pithampur  
Date: 10/08/2022



For Porwal Auto Components Limited

**Devendra Jain**  
Managing Director  
DIN : 00232920



**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 June 2022**

Rupees In Lacs

Sn. Particulars		Quarter ended			Year Ended
		30.06.2022 (Unaudited)	31.03.2022 (Audited)	30.06.2021 (Unaudited)	31.03.2022 (Audited)
PART I					
1	Income from Operations				
	Revenue from operations	3411.59	2806.36	2045.99	10713.28
	Other Income	0.14	105.99	4.51	109.67
	Total Income	3411.72	2912.35	2050.50	10822.95
2	Expenses				
a	Cost of Material Consumed	2054.63	1655.52	1113.89	6225.64
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	8.99	-110.72	-66.00	-314.52
d	Employee benefit expense	263.03	273.95	210.31	997.32
e	Financial costs	60.24	59.19	47.31	220.82
f	Depreciation and amortization expense	182.04	219.63	153.46	706.80
g	Other Expense	864.98	871.72	665.46	3288.57
	Total Expenses	3433.90	2969.29	2124.42	11124.63
3	Profit before exceptional and extraordinary items and tax	-22.17	-56.94	-73.92	-301.68
4	Exceptional Items	0.00	0.00	0.00	0.00
5	Profit before extraordinary items and tax	-22.17	-56.94	-73.92	-301.68
6	Extraordinary Items (Prior Period Items)	0.00	0.00	0.00	0.00
7	Profit before tax (VII - VIII)	-22.17	-56.94	-73.92	-301.68
8	Tax Expense				
	(1) Current tax	0.00	0.00	0.00	0.00
	(2) Deferred tax	0.00	0.00	0.00	-285.78
9	Profit (Loss) for the period from continuing operations	-22.17	-56.94	-73.92	-15.91
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	-22.17	-56.94	-73.92	-15.91
	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	-0.15	-0.38	-0.49	-0.11
	(2) Diluted	-0.15	-0.38	-0.49	-0.11
16	Earning per equity share (for discontinued operations)				
	(1) Basic				
	(2) Diluted				
17	Earning per equity share (for discontinued and continuing operations)				
	(1) Basic	-0.15	-0.38	-0.49	-0.11
	(2) Diluted	-0.15	-0.38	-0.49	-0.11



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PART II					
A	PARTICULARS OF SHAREHOLDING				
1	Public Shareholding				
a	Number of Shares	9489216.00	9489216.00	9489216.00	9489216.00
b	Percentage of Shareholding	62.84%	62.84%	62.84%	62.84%
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	5610784.00	5610784.00	5610784.00	5610784.00
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)	37.16%	37.16%	37.16%	37.16%
B	INVESTORS COMPLAINTS				
a	Pending at the beginning of the quarter	NIL	NIL	NIL	NIL
b	Received during the quarter	NIL	1	NIL	1
c	Disposed off during the quarter	NIL	1	NIL	1
d	Remaining Unresolved at the end of the quarter	NIL	NIL	NIL	NIL
<b>NOTES :</b>					
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 10th August, 2022.					
2 Segment reporting as required AS-17 is not applicable as 100% revenue comes from a single segment of manufacturing					
3 This statement has been prepared in accordance with the companies ( Indian Accounting prescribed. under standards) Rule 2015 ( Ind AS) section 133 of the companies Act 2013 and other recognised accounting practices and policies to the extent applicable. Beginning from 01st April 2017 the company has adopted Ind AS with a transition date of 01st April 2017 and accordingly restated results for the quarter ended 30th June, 2021.					
4 Reconciliation of equity as per generally accepted accounting principles (Previous GAAP) and as per Ind AS is given below:					
<b>Particular</b>					<b>(in Lakhs)</b>
Equity as per IGGAP					1510.00
Changes in equity shares					0
Others					0
Equity as per Ind AS					1510.00
5 The reconciliation of net profit reported for quarter ended 30th June 2021 in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS is given below :					
<b>Particular</b>					<b>Amount in Rs. (in Lakhs)</b>
Net Profit/Loss as per previous GAPP(Indian)					-22.17
Other Comprehensive Income					0
<b>Total Comprehensive Income (Profit/loss)</b>					<b>-22.17</b>
6 Figures for the previous period has been regrouped/reclassified to confirm to the figures of the current period presentations.					

For Porwal Auto Components Limited

Place : Pithampur  
Date: 10/08/2022

  
Devendra Jain  
Managing Director  
DIN : 00232920







**S.N. Gadiya & Co.**

Chartered Accountant

**Satya Narayan Gadiya**

FCA, ACS, B.Com.

Mob.: 9301503126

**LIMITED REVIEW REPORT**

To,

**The Board of Directors  
Porwal Auto Components Ltd  
209, Sector -1,  
Pithampur,Dhar (M.P.)**

We have reviewed the accompanying statement of unaudited financial results ('the Statements') of **M/S Porwal Auto Components Ltd** ('the Company') for the quarter ended **30 June 2022** attached herewith being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (LODR) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July 2016 (Listing Regulations).

This statement is the responsibility of the Company's management and has been approved by the Board of Directors in their meeting held on 10<sup>th</sup> August 2022. Our responsibility is to issue a report on these unaudited financial statements based on our review.

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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 and SEBI Circular dated 5<sup>th</sup> July 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For S.N GADIYA & CO. Place :- Indore**

**Chartered Accountants**

**FRN.:- 002052C**

**Date :- 10/08/2022**

**CA S.N GADIYA  
(M.NO :- 071229)**

**UDIN :- 22071229AOSTWY2575**



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