



Date: 02nd February, 2021

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, 02nd February, 2021 has approved the Un-Audited Financial Results of the Company for the quarter ended 31st December, 2020. 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 31st December, 2020.
- 2. To take on record the Limited Review Report along with modified/unmodified opinion on the Financial Results for the quarter ended 31st December, 2020;

You are requested to please take the same on record.

Thanking You Yours faithfully

For PORWAL AUTO COMPONENTS LIMITED

DEVENDRA JAIN MANAGING DIRECTOR (DIN: 00232920)

Regd. Office & Works: Plot No. 209 & 215, Sector-1, Industrial Area, Pithampur - 454 775. (M.P) - INDIA +91 7292 403608, 421300 😑 +91 7292 405120

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CIN-L34300MP1992PLC006912

PORWAL AUTO COMPONENTS LTD.

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Regd. Office : 209 Sector I Pithampur 454775 Dhar Madhya Pradesh Statement of the unaudited Financial Results for the quarter ended 31st December, 2020

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			(Quarter ended		Nine Mon	ths Ended	Year Ended
	_	0.1	31.12.2020	30.09.2020	31.12.2019	31,12,2020	31.12.2019	31.03.2020
Sn.	Par	ticulars		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	_		(Unaudited)	(Unauunteu)	(Onadanced)	(onadantou)	(0.0000000)	
AR			-					
1		Income from Operations	2036.82	1599.75	1927.93	4123.20	6038.93	7872.3
		Revenue from operations	108.43	0.29	0.17	108.92	0.56	0.9
		Other Income	2145.25	1600.04	1928.10	4232.12	6039.49	7873.2
2		Total Income						
	а	Expenses Cost of Material Consumed	1045.60	668.68	850.92	1877.07	2869.73	3755.6
	1.1	Purchase of Stock in Trade	0.00	0.00	3.34	0.00	14.69	the second se
	c	Changes in Inventory of Finished goodsWIP and Stock in trade	-155.85	76.26	70.39	-41.40	186.09	169.2
		Changes in Inventory of Finished goods wir and Stock in trade		100.05	163.37	461.27	525.88	696.1
	d	Employee benefit expense	202.04 49.28	And		119.62		
	e	Financial costs	157.44			466.26		
	f	Depreciation and amortization expense	632.08			1395.15		
	g	Other Expense	1930.58					
		Total Expenses	1000.00	1001100				
			214.67	-64.35	16.16	-45.84	-22.52	-40.
3		Profit before exceptional and extraordinary items and tax						0.
4		Exceptional Items	0.00		1			
5		Profit before extraordinary items and tax	214.67		1			
6		Extraordinary Items (Prior Period Items)	0.00 214.67					
7		Profit before tax (VII - VIII)	214.07	-64.35	10.10		1	1
8		Tax Expense	0.00	0.00	0.00	0.00	0.00	0.
		(1) Current tax	0.00					-96
		(2) Deferred tax	214.67					2 56
9		Profit (Loss) for the period from continuing operations						
10		Profit/(Loss) from discontinuing operations	0.00	0.00				
11		Tax expense of discounting operations	0.00		1			
12		Profit/(Loss) after tax from Discontinuing operations	0.00	0.00		1		
13		Profit/(Loss) for the period	214.67	-64.3	5 16.16	-45.84	-22.5	2 56.
		Other Comprehensive Income						
	a	(i) Item that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.0	0
		(ii) Income Tax relating to items that will not be reclassified to	0.00	0.00	0.00	0.00	0.0	0 0.
	h	Profit or Loss (i) Item that will be reclassified to Profit or Loss	0.0	0.00	0.00	0.00	0.0	0 0
		(ii) Income Tax relating to items that will be reclassified to Pro-	Fi+				0.0	0 0
		or Loss	0.0	0.0	0.00			
14		Total Comprehensive Income for the period	214.6	7 -64.3	5 16.10	-45.8	4 -22.5	2 56
		(Comprising Profit(Loss) and other comprehensive income for		1				
15		the period) Earning per equity share (for continuing operations)						
		(1) Basic	1.4	2 -0.4	3 0.1	1 -0.3	0 -0.1	5 0
		(2) Diluted	1.4		1	1 -0.3	0 -0.1	5 0
16		Earning per equity share (for discontinued operations)	220.22					
		(1) Basic						
		(2) Diluted						
		Earning per equity share (for discontinued and continuing						
17		operations)						5
		(1) Basic	1.4					
		(2) Diluted	1.4	2 -0.4	3 0.1	1 -0.3	0 -0.1	0





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PART II				Contraction of the second				
A		PARTICULARS OF SHAREHOLDING						
	1	Public Shareholding				0400040	0480216	9489216
	а	Number of Shares	9489216	9489216	9489216	9489216	9489216	
	b	Percentage of Shareholding	62.84%	62.84%	62.84%	62.84%	62.84%	62.84%
		Promoters & Promoter Group Shareholding Pledged/Encumbered	Nil	Nil	Nil	Nil	Nil	Nil
	ii	Number of shares Percentage of Shares(as a % of total shareholding of promoter & promoter group) Percentage of Shares(as a % of total share capital of the						
	111	Company)						
	b	Non-Encumbered	5010701	5040704	5610784	5610784	5610784	5610784
	i ii	Number of shares Percentage of Shares(as a % of total shareholding of promoter & promoter group)	5610784 100	5610784 100	100	100	100	100
	iii	Percentage of Shares(as a % of total share capital of the Company)	37.16%	37.16%	37.16%	37.16%	37.16%	37.16%
В		INVESTORS COMPLAINTS						
	a	Pending at the beginning of the quarter	NILL					
	b	Received during the quarter	NILL	1				
		Disposed off during the quarter	NILL					
	d	Remaining Unresolved at the end of the quarter	NILL					

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 02nd February, 2021.

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 31st December, 2020.

4 Reconciliation of equity as per generally accepted accounting principles (Previous GAAP) and as per Ind AS is given below:

4	Reconciliation of equity as per generally accepted accounting principles (Frevious 67047) and as per ind Acte given below.					
	Particular		(in Lakhs)			
	Equity as per IGGAP		1510.00			
	Changes in equity sha	res	0			
	Others		0			
	Equity as per Ind AS		1510.00			
The reconciliation of net profit reported for quarter ended 31st December, 2020 with Indian GAAP to total comprehensive income in accordance with I given below :						
			Amount in Rs.			
	Particular		(in Lakhs)			
	Net Profit/Loss as per	previous GAAP(Indian)	214.67			
Other Comprehensive Income						
Total Comprehensive Income (Profit/Ioss) 21						
6	Figures for the previous period has been regrouped/reclassified to confirm to the figures of the current period presentations.					

Place : Pithampur Date: 02nd February, 2021

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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 unaudited financial results for the quarter ended 31st December, 2020

(a) (1) (C) Capital Work-in-progress 537.31 276 (c) Investment Properties - - (d) Goodwill - - (e) Other Intangible Assets under development - - (f) Intangible assets under development - - (g) Biological Assets other than bearer plants - - (f) Interstments 969.25 860 (li) Trade receivables - - (li) Loans - - 285 (l) Deferred Tax Asset (net) - - 285 (l) Investments. - 285 - (j) Other non-current Assets 339.03 356 Current Assets - - - (j) Investments. - - - (j) Investments. - - - (j) Investments. - - - (j) Other receivables - - - (j) Other state states (Net) - - - (j) Other function than cill abilities <th>STATEMENT OF ASSETS AND LIABILITIES</th> <th>As At</th> <th>Rupees In Lacs</th>	STATEMENT OF ASSETS AND LIABILITIES	As At	Rupees In Lacs
Non-Current Assets 4,409.08 4,630 (a) Property, Plant and Equipment 4,409.08 4,630 (b) Capital Work-in-progress 537.31 276 (c) Investment Properties - - (c) Octorial Mork-in-progress 12.76 12 (c) Intengible Assets other than bearer plants - - (f) Intangible Assets other than bearer plants - - (f) Investments 969.25 860 (li) Trade receivables - - (li) Deferred Tax Asset (net) - - (g) Investments 969.25 860 (li) It cards receivables - - (li) Deferred Tax Assets (net) - - (g) Investments. - - (a) Inventories 775.97 680 (b) Financial assets - - (i) Investments. - - (ii) Other Receivables - - (i) Investments. - - (iii) Other Receivables - -	Particulars		
(a) Property, Plant and Equipment 4,409.08 4,630 (b) Capital Work-in-progress 537.31 276 (c) Investment Properties - - (c) Goodwill - - (e) Other Intangible Assets 12.76 12 (f) Intangible Assets other than bearer plants - - (f) Financial assets - - (f) Investments 969.25 860 (fi) Trade receivables - - (fi) Deferred Tax Asset (net) - - (g) Deferred Tax Assets 339.03 356 Current Assets - - (g) Investments - - (g) Investments<	ASSETS		
(b) Capital Work-in-progress 537.31 276 (c) Investment Properties - - (d) Goodwill - - (e) Unter Intangible Assets other than bearer plants - - (f) Intangible Assets other than bearer plants - - (f) Intangible Assets other than bearer plants - - (f) Investments 969.25 860 (f) Investments 969.25 860 (f) Investments 969.25 860 (f) Investments - 286 (f) Deferred Tax Asset (net) - 286 (g) Inventories 775.97 680 (a) Inventories 775.97 680 (h) Financial assets - - (i) Investments. - - (ii) Investments. - - (iii) Trade receivables - - (iv) Other Receivables - - (c) Current Tax Assets (Net) - - (c) Current Tax Assets (Net) - -	Non-Current Assets		
(a) Gaphal Workment Properties - (d) Goodwill - (e) Other Intangible Assets 12.76 (f) Intangible Assets other than bearer plants - (f) Financial assets - (l) Investments 969.25 (l) Investments 969.25 (l) Investments 969.25 (l) Deferred Tax Asset (net) - (l) Other non-current Assets 339.03 (l) Investments - (i) Other non-current Assets 339.03 (ii) Investments - (ii) Investments - (iii) Trade receivables - (iii) Trade receivables 706.23 (iiii) Trade receivables - (iiii) Trade receivables - (iv) Loans 20.57 (c) Current Tax Assets (Net) - (c) Current assets - (a) Equity Share Capital 1,510.00 (a) Equity Share Capital 1,510.00 (a) Equity Share Capital - (b) Borrowings - (i) Dother funancial lia	(a) Property, Plant and Equipment	4,409.08	4,630.94
(d) Goodwill - (e)Other Intangible Assets 12.76 (f) Intangible assets under development - (g) Biological Assets other than bearer plants - (f) Financial assets - (f) Investments 969.25 (g) Biological Assets other than bearer plants - (f) Financial assets - (f) Deferred Tax Asset (net) - (g) Other non-current Assets 339.03 (g) Investments - (g) Investments - (g) Investments - (g) Investments - (h) Financial assets - (i) Investments - (ii) Trade receivables 706.23 (iii) Trade receivables - (i) Investments - (i) Investments - (ii) Trade receivables - (iv) Loans 20.57 (g) Other current tassets - (iii) Other Receivables - (c) Current Tax Assets (Net) - (j) Other Equity 4,362.50 (a) Equity Share Capital 1,510.00 <	(b) Capital Work-in-progress	537.31	276.49
(e)Other Intangible Assets 12.76 12 (f) Intangible assets under development - - (g) Biological Assets other than bearer plants - - (f) Financial assets - - (l) Investments 969.25 860 (li) Trade receivables - - (li) Loans - 286 (l) Deferred Tax Asset (net) - - (j) Other non-current Assets 339.03 356 Current Assets - - (a) Inventories 775.97 680 (b) Financial assets - - (i) Investments. - - (ii) Trade receivables 706.23 806 (lil) Cash and cash equivalents 0.62 5 (v) Loans 20.57 - - (c) Current Tax Assets (Net) - - - (d) Other Receivables - - - - (e) Current Tax Assets (Net) - - - - - - - - - - - - - <td>(c) Investment Properties</td> <td>-</td> <td>-</td>	(c) Investment Properties	-	-
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(g) Biological Assets other than bearer plants - (h) Financial assets - (i) Investments 969.25 (ii) Trade receivables - (iii) Loans - (ii) Deferred Tax Assets (net) - (i) Other non-current Assets 339.03 Current Assets - (a) Inventories 775.97 (b) Financial assets - (i) Investments. - (ii) Trade receivables 706.23 (iii) Trade receivables 0.62 (iii) Trade receivables - (iii) Cash and cash equivalents 0.62 (v) Loans 20.57 (v) Uoher Receivables - (v) Other Receivables - (c) Current Tax Assets (Net) - (d) Other Receivables - (e) Current Tax Assets (Net) - (f) Other Capital 1,510.00 (h) Other Equity 4,362.50 Liabilities - Non Current Liabilities - (ii) Trade Payables - (j) Defer Inancial Liabilities (Net) 22.39 </td <td></td> <td>12.76</td> <td>12.76</td>		12.76	12.76
(h) Financial assets - (i) Investments 969,25 (ii) Trade receivables - (iii) Loans - (ii) Deferred Tax Asset (net) - (i) Other non-current Assets 339,03 (ii) Trade receivables - (ii) Investments. - (ii) Investments. - (iii) Trade receivables 706,23 (iii) Trade receivables 0.62 (iv) Dans 0.62 (iv) Dans 0.62 (v) Loans 0.62 (v) Loans - (v) Other Receivables - (vi) Other Receivables - (vi) Other Receivables - (vi) Other Receivables - (a) Equity Share Capital 1,510.00 (a) Equity Share Capital 1,510.00 (b) Provisions - (ii) Other financial liabilities - <td>(f) Intangible assets under development</td> <td>-</td> <td>_</td>	(f) Intangible assets under development	-	_
(i) Investments 969.25 860 (ii) Trade receivables - 289 (iii) Loans - 289 (i) Deferred Tax Asset (net) - - (i) Other non-current Assets 339.03 3560 Current Assets 339.03 3560 (a) Inventories 775.97 680 (b) Financial assets - - (i) Trade receivables 706.23 800 (iii) Tade receivables 706.23 800 (iii) Cash and cash equivalents 0.62 5 (iv) Loans 20.57 5 (v) Loans 20.57 5 (c) Current Tax Assets (Net) - - (c) Current tassets 7,935.57 8,055 Equity 4,362.50 4,408 (b) Other Receivables - - (i) Other Receivables - - (a) Cluty AND LIABILITIES - - Equity 4,362.50 4,408 Liabilitities - -		-	
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(ii) Deferred Tax Asset (net)-(i) Deferred Tax Assets339.03(i) Other non-current Assets339.03(a) Inventories775.97(b) Financial assets-(i) Investments(ii) Trade receivables706.23(iii) Cash and cash equivalents0.62(iv) Bank balance other than (iii) above0.36(iv) Other Receivables-(v) Loans20.57(vi) Other Receivables-(c) Current Tax Assets (Net)-(d)Other current assets164.39Total assets7,935.57Equity4,362.50(a) Equity Share Capital1,510.00(b) Other Financial Liabilities-(i) Dorrowings716.42(ii) Other financial liabilities-(b) Provisions-(c) Deferred tax liabilities-(iii) Other financial liabilities-(b) Provisions-(c) Deferred tax liabilities-(iii) Other funancial liabilities-(b) Provisions-(c) Deferred tax liabilities-(i) Borrowings301.96(ii) Other Current financial liabilities-(iii) Other Current financial liabilities-(i) Other Current financial liabilities-(ii) Other Current financial liabilities-(iii) Other Current financial liabilities-(i) Other Current financial liabilities-(ii) Other Current financial liabilities-(iii) Other Current fin		-	-
(i) Other non-current Assets339.03356Current Assets(a) Inventories775.97680(b) Financial assets(i) Investments(ii) Trade receivables706.23800(iii) Trade receivables706.2380011(ii) Cash and cash equivalents0.6265(iv) Dank balance other than (iii) above0.3611(v) Loans0.6265(v) Loans0.05725164.39115(c) Current Tax Assets (Net)115(d) Other Receivables115Equity Share Capital1,510.001,5101,510(a) Equity Share Capital1,510.001,5101,510(b) Other Equity4,362.504,406116(ii) Other financial liabilities116(iii) Other financial liabilities116(b) Provisions115(c) Deferred tax liabilities (Net)292.39293293(d) Other non-current liabilities116(iii) Other funancial liabilities116(b) Provisions116(c) Deferred tax liabilities (Net)292.39293293(d) Other Current liabilities116(iii) Other Current financial liabilities116(iii) Other Current financial liabilities153.461717(c) Provisions116(- **	289.54
Current Assets 775.97 680 (a) Inventories 775.97 680 (b) Financial assets - - (ii) Trade receivables 706.23 800 (ill) Cash and cash equivalents 0.62 5 (iV) Bank balance other than (iii) above 0.36 11 (v) Loans 20.57 5 (v) Other Receivables - - (c) Current Tax Assets (Net) - - (d)Other current assets 164.39 115 Total assets 7,935.57 8,055 Equity Share Capital 1,510.00 1,510 (a) Equity Share Capital 1,510.00 1,510 (b) Other Equity 4,362.50 4,408 Liabilities - - Non Current Liabilities - - (i) Trade Payables - - (ii) Other financial liabilities - - (iii) Other financial liabilities - - (iii) Other function liabilities - - (iii) Other function liabilities - - (b) Pro		-	-
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(ii) Trade receivables 706.23 806 (III) Cash and cash equivalents 0.62 5 (IV) Bank balance other than (iii) above 0.36 11 (v) Loans 20.57 5 (v) Other Receivables - - (c) Current Tax Assets (Net) - - (d) Other Receivables - - (d) Current Tax Assets (Net) - - (d) Other Receivables - - (d) Other Receivables - - (d) Cher Current Tax Assets (Net) - - (d) Other Receivables - - - (d) Equity Share Capital 1,510.00 1,510 1,510 (b) Other Equity 4,362.50 4,408 - (ii) Trade Payables - - - (i) Borrowings 716.42 446 - (iii) Other financial liabilities - - - (i) Borrowings - - - - (i) Provisions - - </td <td></td> <td></td> <td></td>			
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For Porwal Auto Components Limited

Devendra Jain Managing Director

Place : Pithampur Date: 02nd February, 2021



LIMITED REVIEW REPORT

To, The Board of Directors Porwal Ato Components Limited

We have reviewed the accompanying statement of unaudited financial results ('the Statements') of **M/S Porwal Ato Components Limited** ('the Company') for the quarter ended **31thDecember 2020** 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 5th 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 14thNovember 2019. 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

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 5th July 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date: 2nd feb, 2021

Place: Indore

For S N Gadiya & Co Chartered Accountants

(SN Gadiya)

Proprietor

M.No: 071229

Udin :21071229AAAADG1454

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