V Goyal & Associates
Chartered Accountants
FRN: 312136E | since 1979
CFB-02, 1st Floor, Shilpangan, LB-01, Salt Lake, Sector-3, Kolkata-700106
Contact: 9830044016, 9331004945 | Email: vgoyalassociates@gmail.com

INDEPENDENT AUDITORS' REPORT

The Members,
KHERIA AUTOCOMP LIMITED,

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of **Kheria Autocomp Limited** ("the Company") which comprise the Balance Sheet as at March 31, 2026 & the Statement of Profit and Loss & Cash Flow Statement for the year ended on that date, and notes to the financial statements including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the Company as at 31st March, 2026, its **Profit** and **Cash Flows** for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of The Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of The Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibility of Management for Standalone Financial Statements

The Company's Board of Directors is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

a) Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

d) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

e) Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other

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matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act (hereinafter referred to the "Order"), and on the basis of such checks of the books and records of the Company as we considered appropriate and according to the information and explanations given to us, we give in the '**Annexure-A'** statement on the matters specified in paragraphs 3 and 4 of the Order.

2. As required by section 143(3) of the Act, we report that:

a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.

b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

c. The Balance Sheet, Statement of Profit and Loss & Cash Flow Statement dealt with by this Report are in agreement with the books of account.

d. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

e. On the basis of written representations received from the Directors as on March 31, 2026, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026, from being appointed as a director in terms of Section 164(2) of the Act.

f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "**Annexure B**".

g. with respect to the other matters to be included in the Auditor's Report under section 197(16) of the Act, in our opinion and as per the information and explanations provided to us, the Company has paid/ provided for managerial remuneration in accordance with the requisite approvals mandated by provisions of section 197 read with schedule V to the Act.

h. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

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i. The Company does not have any pending litigations which would impact its financial position.

ii. In our opinion and as per the information and explanations provided to us, the Company has not entered into any long-term contracts including derivative contracts, requiring provision under applicable laws or accounting standards, for material foreseeable losses, and

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

iv. As per the management representation we report,

a. no funds have been advanced or loaned or invested by the company to or in any other person(s) or entities, including foreign entities ("Intermediaries"), with the understanding that the intermediary shall whether directly or indirectly lend or invest in other persons or entities identified in any manner by or on behalf of the company (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of ultimate beneficiaries.

b. no funds have been received by the company from any person(s) or entities including foreign entities ("Funding Parties") with the understanding that such company shall whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (ultimate beneficiaries) or provide guarantee, security or the like on behalf of the Ultimate beneficiaries.

Based on the audit procedures performed, we report that nothing has come to our notice that has caused us to believe that the representations given under sub-clause (i) and (ii) by the management contain any material misstatement.

v. Based on our examination, which included test checks, the company has used accounting software for maintaining books of account which has a feature of recording audit trail (Edit Log) facility and that has operated throughout the year for all relevant transactions recorded in the said software. During the course of performing our procedures, we did not notice any instance of audit trail feature being tampered with for the period the audit trail was enabled and that audit trail has been preserved by the company as per the statutory requirements for record retention."

For V. Goyal & Associates
Chartered Accountants

[Pankaj Kumar Goyal]
Partner
Membership No.059991
FRN. 312136E

Dated: 04th day of August, 2026
Place: Ahmedabad

UDIN: 26059991AVBBEO7507

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ANNEXURE A STATEMENT ON THE MATTERS SPECIFIED IN PARAGRAPHS 3 AND 4 OF THE COMPANIES (AUDITOR'S REPORT) ORDER, 2020 ("the Order").

Referred to in paragraph (1) under the heading 'Report on Other Legal & Regulatory Requirement' of our report of even date to the standalone financial statements of the Company for the year ended March 31, 2026:

1). **In respect of Property, Plant and Equipment:**

a) The company has maintained proper records showing full particulars, including quantitative details and situation of its Property, Plant and Equipment.

b) As informed to us, property, plant & equipment has been physically verified by the management at reasonable intervals, and no material discrepancies were noticed on such verification;

c) According to the information and explanations given to us and on the basis of our examination of the records of the company, the immovable properties are held by the company as lessee and the lease agreements are duly executed in the name of the company.

d) According to the information and explanations given to us and on the basis of our examination of records of the company, the company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.

e) According to the information and explanations given to us and on the basis of our examination of the record of the company, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

2) **In respect of Inventory and working capital limits**:

a) As informed to us, physical verification of inventory has been conducted at reasonable intervals by the management and no material discrepancy of 10% or more for each class of inventory was noticed on such verification and discrepancies noticed on such verification have been properly dealt with in the books of accounts. In our opinion, the coverage and procedure of such verification by the management is appropriate in relation to the size of the company and nature of its business.

b) The company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate by banks or financial institutions on the basis of security of current assets.

3) **In respect of Loans, Guarantee and Advances given**:

a) According to the information and explanations given to us and on the basis of our examination of the books of account, during the year, the company has not made investments in, provided any guarantee or granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year accordingly clause (iii)(a) to (iii) (d) of the order is not applicable.

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b) As per information provided to us and in our opinion, the company has not granted any loans or advances to promoters or related parties as defined in clause (76) of section 2 of the Companies Act, 2013.

4) **In respect of compliance of provisions of Section 185 and 186 of the Act:-**
According to the information and explanations given to us and on the basis of our examination of the books of account the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 in respect of Loans, investments, guarantees and security as far as the same is applicable.

5) **In respect of deposits**: The Company has not accepted any deposits or amounts which are deemed to be deposits during the year as per the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposits) Rules, 2014 with regard to the deposits accepted from the public are not applicable.

6) **Maintenance of costing records**: As per information & explanation given by the management, the company is not required to maintain cost records specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 as the same is not applicable to it.

7). **In respect of Statutory Liabilities:**

a) According to the records of the company, undisputed statutory dues including Provident Fund, Investor Education and Protection Fund, Employees' State Insurance, Income-tax, Sales-tax, Service Tax, Goods and Service tax, Custom Duty, cess and any other material statutory dues to the extent applicable, have generally been regularly deposited with the appropriate authorities.

b) According to the information and explanations given to us there were no outstanding statutory dues as on 31st March, 2026 for a period of more than six months from the date they became payable.

c) Details of statutory dues referred to in sub clause (a) above which have not been deposited as on March 31, 2026 on account of disputes are NIL

8) **Surrendered or disclosed as income in the tax assessments:**
According to the information and explanations given to us, and on the basis of our examination of records of the Company, there have been no instances where transactions not recorded in the books have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961. There is no previously unrecorded income which is required to be recorded in the books of accounts.

9) **Default in repayment of borrowings**: In our opinion and according to the information and explanations given by the management, we are of the opinion that:-

a) the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.
b) the company has not been declared as a willful defaulter by any bank or financial institution or other lender.
c) term loans obtained by the company have been applied by the company for the purpose for which the same were obtained.

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d) funds raised on a short-term basis have not been utilized for long-term purposes.
e) the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

10). **Funds raised and utilization**: Based on our audit procedures and according to the information given by the management, the company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review.

11) **Fraud and whistle-blower complaints**: According to the information and explanations given to us, we report that:-
a) no fraud by the company or any fraud on the Company by its officers or employees has been noticed or reported during the year.
b) No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
c) the company has not received any whistle blower complaint during the year.

12). **Nidhi Company:** The company is not a Nidhi Company. Therefore, clause (xii) of the order is not applicable to the company.

13) **Related Party Transactions**: According to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 wherever applicable and the details have been disclosed in the Financial Statements etc. as required by the applicable accounting standards.

14) **Internal Audit**: The company is not required to appoint Internal Auditors as specified in Section 138 of The Companies Act, 2013.

15) **Non-Cash Transactions**: According to the information and explanations given to us and based on our examination of the records of the company, the company has not entered into non-cash transactions with directors or persons connected with them during the year.

16) **Registration under RBI Act:** According to information and explanations given to us, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi) of the Order is not applicable.

17) **Cash Losses**: The company has not incurred cash losses in the financial year and in the immediately preceding financial year.

18) **Resignation of Statutory Auditors**: There has been no instance of any resignation of the statutory auditors occurred during the year.

19) **Material uncertainty on meeting liabilities**:
On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, plans of the

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board of directors and management, we are of the opinion that no material uncertainty exists as on the date of the audit report, that the company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of 1 year from the balance sheet date. We however, state that this is not an assurance as to future viability of the company. We further state that our reporting is based on the facts up to the date of audit report and we neither give any guarantee nor assurance that all liabilities falling due within a period of one year from the balance sheet date will get discharged by the company as and when they fall due.

20) **Transfer to fund specified under Schedule VII of Companies Act, 2013:**
The company has an unspent corporate social responsibility (CSR) amount of ₹12.82 Lacs in respect of other than ongoing projects for the financial year 2025–26. The statutory period of six months from the expiry of the financial year for transferring such unspent amount to a Fund specified in Schedule VII to the Companies Act, 2013 expires on September 30, 2026. As of the date of our report, the said amount has not been transferred by the Company, and the same is scheduled to be transferred within the prescribed statutory timeline."

21) This being the standalone financial results of the company, clause (xxi) of the Order is not applicable to the company.

For V. Goyal & Associates
Chartered Accountants

Dated: 04th day of August, 2026
Place: Ahmedabad

[Pankaj Kumar Goyal]
Partner
Membership No.059991
FRN. 312136E

UDIN: **26059991AVBBEO7507**

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"Annexure – B" to the Auditors' Report of Kheria Autocomp Limited for the Year ended 31st March, 2026.

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **Kheria Autocomp Ltd ("the Company")** as of 31st March 2026 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

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Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For V. Goyal & Associates

Chartered Accountants

Dated: 04th day of August, 2026
Place: Ahmedabad

[Pankaj Kumar Goyal]
Partner
Membership No.059991
Firm Regn No. 312136E

UDIN: **26059991AVBBEO7507**

V GOYAL & ASSOCIATES Chartered Accountants

KHERIA AUTOCOMP LIMITED
CIN: U35923GJ2009PLC058554
BALANCE SHEET AS AT 31ST MARCH, 2026

(RUPEES IN LAKHS)

S. N	PARTICULARS	NOTE NO.	FIGURES AS AT THE END OF 31/03/2026		FIGURES AS AT THE END OF 31.03.2025	
I	**EQUITY AND LIABILITIES**					
A	SHAREHOLDERS FUNDS					
	(a) Share Capital	2		1,125.00		450.00
	(b) Reserves & Surplus	3		2,827.48		2,376.49
	TOTAL(A)			**3,952.48**		**2,826.49**
B	NON-CURRENT LIABILITIES					
	(a) Long Term Borrowings	4		2,665.50		2,507.76
	(b) Long Term Provisions	5		22.47		16.59
	© Deferred Tax Liability	9		317.86		284.75
	TOTAL(B)			**3,005.83**		**2,809.10**
C	CURRENT LIABILITIES					
	(a) Short Term Borrowings:-					
	Current Maturities of Long Term Debts			837.09		582.48
	(b) Trade Payable	6		2,363.42		1,669.93
	(c) Other Current liabilities	7		140.21		218.24
	(d) Short Term Provisions-					-
	Provision for Taxation (net of TDS)			324.14		72.32
	TOTAL(C)			**3,664.87**		**2,542.98**
	TOTAL(A+B+C)			**10,623.17**		**8,178.56**
II	**ASSETS**					
A	NON-CURRENT ASSETS					
	(a) Property , Plants & Equipments	8				
	(i) Tangible			5,551.96		5,275.34
	(ii) Intangible			2.20		1.96
	(iii) Capital Work in Progress			1,841.15		-
	(b) Other Non Current Investments					
	-Shares of Cosmos Bank Ltd			0.10		-
	(c) Other Non Current Assets	10		230.79		81.61
	TOTAL(A)			**7,626.19**		**6,358.91**
B	CURRENT ASSETS					
	(a) Inventories	11		793.55		427.91
	(b)Trade Receivables	12		1,720.32		1,708.19
	(c) Cash & Bank Balances	13		273.13		339.06
	(d) Short -Term Loans & Advances	14		187.64		338.55
	(e) Other Current Assets	15		22.35		5.94
	TOTAL(B)			**2,996.98**		**2,819.65**
	TOTAL(A+B)			**10,623.17**		**8,178.56**
	Significant Accounting Policies	1		0		0

In terms of our report of even date
For V. Goyal & Associates
Chartered Accountants

Pankaj Kumar Goyal
Partner
Membership Number 59991
Firm Regn No. 312136E
Dated the 04th day of August, 2026

For and on behalf of the Board of Directors
Kheria Autocomp Limited

Tarachand Kheria
Director
DIN:00165643

Manish Amrutal Dalvadi
CFO

Vinay Kheria
Managing Director
DIN:00165718

Nisarg Dinesh Kumar Sha
Company Secretary

V. GOYAL & ASSOCIATES Chartered Accountants

KHERIA AUTOCOMP LIMITED
CIN: U35923GJ2009PLC058554
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH,2026

(RUPEES IN LAKHS)

S. N	PARTICULARS	NOTE NO.	FIGURES FOR THE YEAR 31.03.2026		FIGURES FOR THE YEAR 31.03.2025	
	REVENUE FROM OPERATIONS					
I	Revenue from Operations	16		12,001.47		9,207.17
II	Other Income	17		28.13		28.77
III	**TOTAL INCOME(I+II)**			**12,029.60**		**9,235.93**
IV	**EXPENSES:**					
	Cost of Materials Consumed	18		8,124.79		6,178.37
	Changes in Inventories of Finished goods & Stock in Process	19		(359.00)		(102.65)
	Employee Benefit Expenses	20		1,041.54		762.27
	Finance Costs	21		316.34		246.54
	Depreciation & Amortisation Expenses	22		438.79		351.84
	Other Expenses	23		904.49		750.71
	TOTAL EXPENSES			**10,466.96**		**8,187.09**
V	**PROFIT/(LOSS) BEFORE EXCEPTIONAL & EXTRAORDINARY ITEMS TAX & (III-IV)**			1,562.64		1,048.85
VI	**Exceptional Item**			-		-
VII	**PROFIT/(LOSS) BEFORE TAX(V-VI)**			1,562.64		1,048.85
VIII	**TAX EXPENSE**					
	Current Tax		390.05		84.15	
	Deferred Tax		33.12	423.17	130.75	214.90
IX	**PROFIT (LOSS) FOR THE Year (VII-VIII)**			**1,139.48**		**833.94**
	EARNING PER EQUITY SHARE					
	Number of Outstanding shares			91,04,795		45,00,000
	Basic & Diluted			12.52		18.53

Significant Accounting Policies 1

In terms of our report of even date
For V. Goyal & Associates
Chartered Accountants

Pankaj Kumar Goyal
Partner

Membership Number 59991
Firm Regn No. 312136E
Dated the 04th day of August, 2026

For and on behalf of the Board of Directors
Kheria Autocomp Limited

Tarachand Kheria
Director
DIN:00165643

Vinay Kheria
Managing Director
DIN:00165718

Manish Amrutal Dalvadi
CFO

N.D.Shah
Nisarg Dinesh Kumar Shah
Company Secretary

V. GOYAL & ASSOCIATES Chartered Accountants

KHERIA AUTOCOMP LIMITED

CIN: U35923GJ2009PLC058554

CASH FLOW STATEMENT IN PURSUANT TO CLAUSE 32 OF LISTING AGREEMENT

FOR THE YEAR ENDED 31ST MARCH, 2026

(RUPEES IN LAKHS)

PARTICULARS	YEAR ENDED 31/03/2026		YEAR ENDED 31/03/2025
CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit/ (Loss) before tax & extra ordinary items	1,562.64		1,048.85
Adjustment for			
Depreciation	438.79		351.84
Interest Received	(26.67)		(23.77)
Interest Paid	313.89		238.69
Loss on Sale of Assets	-		3.18
Provision for Gratuity	5.88		5.24
	2,294.52		1,62,403.42
Adjustment For			
Trade & Other Receivable	(12.13)		(904.08)
Inventories	(365.64)		(218.32)
Trade payable	693.49		573.38
Other Current Assets	(16.40)		(1.33)
Other Current Liabilities	(78.03)		45.17
Other Long Term Liabilities	-		-
Increase/(Decrease) in Short Term Loans & Advances	225.91		(266.02)
Cash Generated from Operation	**2,741.72**		**852.85**
Direct Taxes Paid	(138.84)		(12.91)
NET CASH FLOW FROM OPERATING ACTIVITIES	**2,602.88**		**839.94**
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property Plant & Equipments	(2,561.42)		(1,679.02)
Sale of Property. Plant & Equipments	4.62		1.25
Investments (made) / sold	(0.10)		-
Capital Advances made for new plant	(75.00)		-
Interest Received	26.67		23.77
Fixed Deposits Booked	-		(90.00)
Other Non current Assets	(59.18)		(53.72)
NET CASH FLOW FROM INVESTING ACTIVITIES	**(2,664.40)**		**(1,797.72)**
CASH FLOW FROM FINANCING ACTIVITIES			
Short Term Borrowings Availed/ (Repaid)	254.62		295.13
Share Capital Raised including Premium	-		-
Interest paid	(313.89)		(238.69)
Capital Increase fees paid to MCA	(12.88)		-
Long Term Borrowings	157.74		912.49
NET CASH FLOW FROM FINANCING ACTIVITIES	**85.59**		**968.93**
Net Change In Cash & Cash Equivalents	**24.07**		**11.14**
Cash & Cash Equivalents' Opening Balance	32.76		21.62
Cash & Cash Equivalents' Closing Balance	**56.83**		**32.76**
Represented By			
Bank Balances	48.88		28.86
Cash in Hand	7.94		3.90
	56.83		**32.76**
	0.00		0.00

In terms of our report of even date
For V. Goyal & Associates
Chartered Accountants

Pankaj Kumar Goyal
Partner
Membership Number 59991
Firm Regn No. 312136E

Dated the 04th day of August, 2026

V. GOYAL & ASSOCIATES Chartered Accountants

For and on behalf of the Board of Directors
Kheria Autocomp Limited

Tarachand Kheria
Director
DIN:00165643

Manish Amrutal Dalvadi
CFO

Vinay Kheria
Managing Director
DIN:00165718

N.D. Shah

Nisarg Dinesh Kumar Shah
Company Secretary

KHERIA AUTOCOMP LIMITED

(CIN: U35923GJ2009PLC058554)

CORPORATE INFORMATION

Kheria Autocomp Limited ("the company") is an unlisted Public Limited Company domiciled in India and incorporated under the provisions of the Companies Act,1956. The Company is engaged in the manufacturing of Plastic Molded Auto Components.

1. SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PREPARATION OF FINANCIAL STATEMENTS:

The financial statements of the company have been prepared and presented in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis and comply in all material respects with the accounting standards notified under the relevant provisions of the Companies Act, 2013.

B. USE OF ESTIMATES:-

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent liabilities as at the date of the financial statements and reported amount of revenues and expenses during the reporting year. Differences between the actual results and estimates are recognized in the year in which the results are known/materialized.

C. REVENUE RECOGNITION

All Incomes & Expenditure are generally recognized on accrual basis except Ex-gratia, incentives to employees which are recognized on payment basis because there exists uncertainty about entitlement.

D. PROPERTY.PLANT & EQUIPMENT:

(i) Tangible Assets:- Tangible assets are stated at their original Cost of acquisition increased by proportionate allocation of pre-operative expenses and interest wherever applicable. However GST Credit available against the duty paid on those assets is not capitalized.

(ii) Intangible Assets: An intangible asset is recognized only where it is probable that future economic benefits attributable to the asset will accrue to the enterprise and the cost can be measured reliably.

E. DEPRECIATION/AMORTISATION:

i) **Tangible Assets:** Tangible assets are depreciated using the Straight Line Method (SLM) for Plant & Machinery, Factory Building & electrical Installations, and the Written Down Value (WDV) method for other assets, as per Schedule II of the Companies Act, 2013. The useful lives of these assets are determined based on the Company's internal policy, which is aligned with the provisions of Schedule II of the Companies Act, 2013. The residual values of the tangible assets are reviewed at each balance sheet date, and adjustments, if any, are made prospectively. Depreciation is charged to the Profit and Loss account.

ii) **Intangible Assets:** Intangible assets (Computer Software) are amortized over a 5-year useful life. The amortization method reflects the pattern in which the asset's future economic benefits are expected to be consumed by the company. Amortization is charged to the Profit and Loss account.

iii) **Components of Assets:** The company identifies and accounts for significant parts of an asset separately where such parts have a useful life materially different from the principal asset. Upon replacement of a significant component, the carrying amount of

the replaced part, if any, is derecognised and the cost of the new component is capitalised as a separate item of Property, Plant and Equipment. The new component is depreciated over its new estimated useful life.

iv) **Review of Useful Lives and Depreciation Method:** The useful lives of tangible assets are reviewed at each balance sheet date. If there is a change in the expected pattern of consumption of the future economic benefits embodied in the asset, the depreciation method is changed to reflect the changed pattern. The depreciation is charged on a pro-rata basis from the date of addition.

v) INVESTMENTS :-

Long term investments are stated at cost including all expenses incidental to acquisition. Provision is made to recognize a decline, other than temporary in the value of long term investments. Current Investments are stated at lower of cost and fair value.

vi) INVENTORIES

Inventories are valued at cost or net realizable value whichever is lower. Cost of inventories comprises of cost of purchase, cost of conversion and other costs incurred in bringing them to their respective present location and condition. Cost of raw materials is determined on FIFO basis.

vii) BORROWING COST:

Borrowing cost attributable to the acquisition or construction of a qualifying asset is capitalized as part of cost of the asset. Other borrowing costs are recognized as an expense in the period in which they are incurred.

viii) FOREIGN CURRENCY TRANSACTIONS:

i) In respect of Foreign exchange transaction, the transaction in Foreign Currency is recorded in Rupees applying the exchange rate prevailing at the time of transaction. Amount short or excess realized/incurred is recognized as Income or Expenses in the Profit & Loss Account as Exchange Fluctuations.

ii) All Foreign Currency Liabilities/ Assets are restated at the rate ruling at the year end and any exchange differences is recognized as Income or Expenses in the Profit & Loss Account.

ix) **TAXES ON INCOME:** Tax provisions comprise both current and deferred taxes. Deferred Income Tax reflects the impact of current year timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years. Deferred tax assets and liabilities are measured using the tax rates and the tax law that have been enacted or subsequently enacted at the Balance Sheet Date. Deferred tax assets are recognized to the extent that there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.

x) **IMPAIRMENT OF ASSETS:**

The company assesses at each Balance Sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the company estimates the recoverable amount of the assets. If such recoverable amount of the assets is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the Statement of Profit &

Loss. If at the balance sheet date there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to a maximum of depreciated historical cost.

xi) EMPLOYEE BENEFITS

The employee benefit expenses are accounted for in accordance with Accounting Standard (AS) 15, "Employee Benefits."

- **Defined Contribution Plans:** Contributions to defined contribution plans, such as the Employees' Provident Fund, are charged to the Profit and Loss Account as and when incurred.
- **Short-term Employee Benefits:** Short-term employee benefits, including leave encashment, are recognized as an expense in the period in which the related service is rendered. Leave encashment is paid every year and charged off to the Profit & Loss Account.
- **Defined Benefit Plans:** Defined benefit plans, such as gratuity, are provided for based on the present value of the defined benefit obligation at the balance sheet date. The obligation is measured using the projected unit credit method, and actuarial valuations are carried out at each balance sheet date by an independent actuary.
    - Actuarial gains and losses are recognized immediately in the statement of Profit and Loss.
    - Past service costs are recognized immediately in the statement of Profit and Loss.
- **Significant Assumptions:** The calculation of defined benefit obligations is sensitive to various actuarial assumptions. The significant assumptions used in calculating the gratuity obligation include the discount rate, expected rate of salary increase, and employee turnover. These assumptions are reviewed at each balance sheet date and are updated to reflect current economic conditions and expectations.

xii) EARNINGS PER SHARE:-

Basic and diluted earnings per share are computed by dividing the net profit after tax attributable to equity shareholders for the year, with the weighted number of equity shares outstanding during the year.

xiii) PROVISIONS & CONTINGENT LIABILITIES:

(i) Provisions are recognized when the present obligation of a past event gives rise to a probable outflow, embodying economic benefits on settlement and the amount of obligation can be reliably estimated. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

(ii) Contingent Liabilities are disclosed after a careful evaluation of facts and legal aspects of the matter involved.

(iii) Provisions and Contingent Liabilities are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

M. GOYAL & ASSOCIATES Chartered Accountants

KHERIA AUTOCOMP LIMITED
CIN: U35923GJ2009PLC058554
NOTES TO AND FORMING PART OF FINANCIAL STATEMENTS AS AT 31ST MARCH ,2026

(RUPEES IN LAKHS)

NOTE NO.	S.N	PARTICULARS		FIGURES AS AT THE END OF 31/03/2026	FIGURES AS AT THE END OF 31/03/2025
2		**SHARE CAPITAL:**			
		(1)AUTHORISED:			
		18,000,000 (P.Y.4,500,000) Equity Shares of Rs.10/- each		1,800.00	450.00
		(2)ISSUED, SUBSCRIBED& PAID UP			
		Shares at the Beginning of the Accounting Year			
		45,00,000 Equity Shares of Rs.10/- each		450.00	450.00
		Add: Issued during the year		675.00	-
		6,750,000 shares issued as bonus for consideration other than cash			
		At the end of the accounting year			
		11,250,000 Equity Shares of Rs.10/- each		1,125.00	450.00

Notes:
1. All the equity shares carry equal rights and obligations including for dividend and with respect to voting.
2. Equity shareholders holding more than 5% equity shares:-

Name	As at 31/03/2026		As at 31/03/2025	
	%	No. of Shares	%	No of shares
Tara Chand Kheria	19.68%	22,14,500	19.68%	8,85,800
Vinay Kheria	17.87%	20,10,250	17.87%	8,04,100
Santosh Devi Kheria	30.31%	34,10,250	30.31%	13,64,100
Sushma Khera	22.06%	24,82,250	22.06%	9,92,900
Vinay Kheria HUF	9.13%	10,27,500	9.13%	4,11,000

3. Shareholding of Promoter

Sl No,	Name of the Promoter	% change during the year	Shares held as on 31/03/2026		Shares held as on 31/03/2025	
			% of shares	No of shares	% of shares held	No of shares
1	Tara Chand Kheria	-	19.68%	22,14,500	19.68%	8,85,800
2	Vinay Kheria	-	17.87%	20,10,250	17.87%	8,04,100
3	Santosh Devi Kheria	-	30.31%	34,10,250	30.31%	13,64,100
4	Sushma Khera	-	22.06%	24,82,250	22.06%	9,92,900
5	Vinay Kheria HUF	-	9.13%	10,27,500	9.13%	4,11,000
6	Tara Chand Kheria HuF	-	0.00%	250	0.00%	100
7	Varun Kheria	-	0.93%	1,05,000	0.93%	42,000

NOTE NO.	S.N	PARTICULARS		FIGURES AS AT THE END OF 31/03/2026	FIGURES AS AT THE END OF 31/03/2025
3		**RESERVES & SURPLUS:**			
	a	SECURITIES PREMIUM ACCOUNT			
		At the Beginning of the Accounting Year		1,083.92	1,083.92
		Addition During the Year		-	-
				1,083.92	1,083.92
		Less: Deductions			
		Utilised for Bonus Issue	675.00	-	-
		ROC Filing Fees for Capital Increase	12.88	-	-
		At the End of The Accounting year	(a)	396.04	1,083.92
	b	CAPITAL RESERVE			
		At the Beginning of the Accounting Year		405.96	405.96
		At the End of The Accounting year	(b)	405.96	405.96
	c	SURPLUS			
		At the Beginning of the Accounting Year		886.61	53.74
		Additions During the Year- As per Profit & Loss A/c.		1,139.48	833.94
				2,026.08	887.68
		Appropriations			
		Earlier Year's Taxes &Adjustments		0.61	1.07
		At the End of The Accounting year	(c)	2,025.48	886.61
		GRAND TOTAL (a+b+c)		**2,827.48**	**2,376.49**

V. GOYAL & ASSOCIATES Chartered Accountants

KHERIA AUTOCOMP LIMITED
CIN: U35923GJ2009PLC088554
NOTES TO AND FORMING PART OF FINANCIAL STATEMENTS AS AT 31ST MARCH ,2026

(RUPEES IN LAKHS)

NOTE NO.	S.N	PARTICULARS		FIGURES AS AT THE END OF 31/03/2026	FIGURES AS AT THE END OF 31/03/2025
4		LONG TERM BORROWINGS			
		A. SECURED TERM LOANS FROM BANKS & NBFCs			
		For Property, Plant & Equipments		1,506.94	2,004.32
		For General Corporate Purposes		756.56	133.17
		For Vehicles		70.00	19.56
			(A)	2,333.49	2,157.04
		B. UNSECURED			
		From NBFC for General Corporate Purpose		58.14	126.34
		From Directors & their Relatives (Interest Free)		273.86	191.84
		From Directors & their Relatives (Interest Bearing)		-	32.53
			(B)	332.00	350.72
			(A+B)	2,665.50	2,507.76

Disclosure

SL	NAME OF THE ENTITY	Rate of Interest	Amount outstanding as on 31/03/2026 (Rupees '000)	Period of maturity with reference to Balance sheet Date	Amount of Each Instalment (Rs.)	Security	Overdue Amount
1	Tata Capital Ltd-21858590	Floating 12.2 %	316.76	21 Months ending on 05/12/2027	1683648	Hypothecation of 4 numbers of Injection Moulding Machines and Dehumidified Drier.	NIL
2	Tata Capital Hosuing Finance Ltd-	Floating 10.60%	133.17	127 months ending on 05/10/2036	153481	Mortgage of Residential flat at Ahmedabad owned by directors'	NIL
3	Siemens Financial Services Pvt Ltd.-A9936588	12.00%	101.92	25 months ending on 30/04/2028	462779	Secured against hypothecation of Injection Moulding Machine purchased out of said fund.	NIL
4	Small Industries Development Bank of India-D00090HH	Floating 9%	34.35	35 months ending on 10/02/2029	100519 PLUS INTEREST	Secured against hypothecation of Injection Moulding Machine IM28 purchased out of said fund.	NIL
5	Small Industries Development Bank of India-D0008M9R	Floating- 9.25%	417.20	34 months ending on 10/01/2029	1229000 PLUS INTEREST	Secured by hypothecation of Machines & Rooftop Solar Power Plant.	NIL
6	Small Industries Development Bank of India-D00C9S1	9.50%	266.67	48 months ending on 10/03/2030	555500 PLUS INTEREST	Secured against hypothecation of Injection Moulding Machine purchased out of said fund.	NIL
7	Axis Bank Ltd- CNG Bus Loan	9.50%	19.56	30 months ending on 15/09/2028	73670	Hypothecation of CNG Bus acquired by the company	NIL
8	Tata Capital Ltd-21905358	Floating 11 %	326.12	32 months ending on 15/11/2028	1019200+INTEREST	Hypothecation of Machinery purchased plus hypothecation on the receivables from NTF India Pvt Ltd	NIL
9	Small Industries Development Bank of India	Flaoting 9.25%	100.00	54 months including morotorium of 6 monhts ending on 10/02/2031	185000 PLUS INTEREST	Secured against extension of hypothecation on all the existing movable assets with SIDBI.	NIL
10	Gujarat Industrial Development Corporation	10.50%	540.81	40 quarters including morotorium of 8 quarters ending on 31/12/2034	qtrly Rs.1690020 plus interest.	Secured against leasehold industrial land acquired from them.	Nil
11	Kotak Mahindra Pvt Ltd CF25152509	9.00%	16.32	37 Months ending on 05/05/2029	49580	Hypothecation of kia seltos car	Nil
12	Car Loan Axis Bank	9.00%	16.33	38 months ending on 05/05/2029	Rs. 49770	Hypothecation of hyundai creta EV	Nil
13	Kotak Mahindra Prime CF25209024	9.00%	16.72	38 months ending on 01/06/2029	49580	Hypothecation of Toyota Urban Cruiser Hyryder	Nil
14	Cosmos Bank car loan 050801521366	9.00%	13.92	76 months ending on 17/07/2032	Rs. 23642	Hypothecation of Tata Curve EV Car	Nil
15	Cosmos Bank Nexon 050801521373	8.35%	11.62	77 months ending on 12/08/2032	Rs. 19544	Hypothecation of Nexon EV Car	Nil
16	Tata Capital Loan 21926572	11.00% Floating	770.93	66 months ending on 10/09/2031	Rs.1168100+ Interest	First and exclusive charge on machineries purchased and exclusive charge on curent assets and First charge on receivables from NTF India Pvt Ltd	Nil
	TOTAL		3,102.39				

Notes:

a) The above mentioned borrowings are also secured by personal guarantee of promoters.

b) The loans from promoters and related parties were availed purely to support general corporate and working capital requirements.

c) Interest-bearing loans to directors and their relatives uniformly carry an interest rate of 12%p.a. Existing loans of all the related parties are interest free as on March 31, 2026).

d) The loans are unsecured and do not carry a fixed repayment schedule. Based on confirmations obtained from the lenders that the amounts are not repayable within 12 months from the reporting date, the same have been classified as Long-Term Borrowings in accordance with Schedule III to the Companies Act, 2013.

& ASSOCIATES Chartered Accountants

KHERIA AUTOCOMP LIMITED
CIN: U35923GJ2009PLC058554

NOTE NO.	S.N	PARTICULARS	FIGURES AS AT THE END OF 31/03/2026	FIGURES AS AT THE END OF 31/03/2025

(RUPEES IN LAKHS)

5 LONG TERM PROVISIONS

Provision for Gratuity	22.47	16.59
	22.47	**16.59**

6 TRADE PAYABLES

Trade Paybles ageing Schedule 31/03/2026

Particulars	Outstanding for following periods from date of payments				Total
	Less Than 1 year	1-2 years	2-3 years	More than 3 years	
a) Undisputed Dues					
i) Dues to MSME	347.20	-	-	-	347.20
ii) Dues to Others	2,016.22	-	-	-	2,016.22
Total (a)	**2,363.42**	-	-	-	**2,363.42**
b) Disputed Dues					
i) Dues to MSME	-	-	-	-	-
ii) Dues to Others	-	-	-	-	-
Total (b)	-	-	-	-	-
GRAND TOTAL (a+b)	**2,363.42**	-	-	-	**2,363.42**

Trade Paybles ageing Schedule 31/03/2025

Particulars	Outstanding for following periods from date of payments				Total
	Less Than 1 year	1-2 years	2-3 years	More than 3 years	
a) Undisputed Dues					
i) Dues to MSME	373.06	-	-	-	373.06
ii) Dues to Others	1,296.87	-	-	-	1,296.87
Total (a)	**1,669.93**	-	-	-	**1,669.93**
b) Disputed Dues					
i) Dues to MSME	-	-	-	-	-
ii) Dues to Others	-	-	-	-	-
Total (b)	-	-	-	-	-
GRAND TOTAL (a+b)	**1,669.93**	-	-	-	**1,669.93**

7 OTHER CURRENT LIABILITIES

Outstanding Liabilities		
GST Payable	89.44	91.53
Professional Tax Payable	13.51	113.75
TDS & Tcs payable	0.20	0.16
ESIC Payable	22.53	11.66
Provident Fund Payable	0.20	0.27
Unspent CSR Liability Account	1.51	0.87
	12.82	-
	140.21	**218.24**



KHERIA AUTOCOMP LIMITED

CIN: U35923GJ2009PLC058554

NOTE : 8 PROPERTY, PLANTS & EQUIPMENTS

(RUPEES in Lakhs)

Sr. No	Particulars	Gross Block				Depreciaton				Net Block	
		Value at the beginning 01/04/2025	Addition during the year	Deduction during the year	Value at the end 31/03/2026	Value at the beginning 01/04/2025	Addition during the year	Deduction during the year	Value at the end 31/03/2026	WDV as on 31.03.2026	WDV as on 31.03.2025
A	**Tangible Assets**										
1	BUILDING	1,430.91	-	-	1,430.91	330.82	45.31	-	376.13	1,054.78	1,100.09
2	PLANT & MACHINERY	4,427.99	442.13	4.39	4,865.73	1,579.53	276.30	-	1,855.83	3,009.90	2,848.46
3	OFFICE EQUIPMENT	70.25	20.01	-	90.26	63.92	7.77	-	71.69	18.57	6.33
4	FURNITURE & FIXTURES	69.54	0.12	-	69.67	66.90	0.31	-	67.21	2.46	2.64
5	VEHICLES	54.78	101.23	4.33	151.68	25.35	33.36	4.11	54.60	97.08	29.43
6	ELECTRICAL INSTALLATION	175.14	4.46	-	179.59	150.73	11.09	-	161.82	17.77	24.41
7	MOULDS & DIES	40.48	-	-	40.48	36.72	0.55	-	37.27	3.21	3.76
8	OTHER ASSETS	455.01	95.10	-	550.11	198.98	56.19	-	255.17	294.94	256.03
9	SOLAR POWER PLANT	203.23	-	-	203.23	7.91	7.72	-	15.64	187.60	195.32
10	LEASE HOLD LAND	808.87	56.78	-	865.65	-	-	-	-	865.65	808.87
	TOTAL (A)	**7,736.20**	**719.85**	**8.73**	**8,447.32**	**2,460.86**	**438.61**	**4.11**	**2,895.36**	**5,551.96**	**5,275.34**
B	**INTANGIBLE ASSETS**										
	Computer Software	13.58	0.42	-	14.00	11.62	0.18	-	11.80	2.20	1.96
	TOTAL (B)	**13.58**	**0.42**	**-**	**14.00**	**11.62**	**0.18**	**-**	**11.80**	**2.20**	**1.96**
C	**Capital Work in progress**										
	Building Work in Progress	-	1,841.15	-	1,841.15	-	-	-	-	1,841.15	-
	TOTAL (C)	**-**	**1,841.15**	**-**	**1,841.15**	**-**	**-**	**-**	**-**	**1,841.15**	**-**
	GRAND TOTAL (A+B+C)	**7,749.78**	**2,561.42**	**8.73**	**10,302.47**	**2,472.48**	**438.79**	**4.11**	**2,907.16**	**7,395.31**	**5,277.30**
	(Previous Year)	**6,078.32**	**1,679.02**	**7.57**	**7,749.78**	**2,123.77**	**351.84**	**3.14**	**2,472.48**	**5,277.30**	

Notes

1 **CWIP Ageing Schedule**

CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in Progress	**1,841.15**	-	-	-	**1,841.15**

2 No additions,disposals,acquisitions through business combination has been done during the current & previous financial year.

3 Company has not revalued its Property,Plants & Equipments during the current and previous financial year.

4 The immovable properties are held by the company as lessee and the lease agreements are duly executed in the name of the company .

V. GOYAL & ASSOCIATES Chartered Accountants

KHERIA AUTOCOMP LIMITED
CIN: U35923GJ2009PLC058554

(RUPEES IN LAKHS)

NOTE NO.	S.N	PARTICULARS	FIGURES AS AT THE END OF 31/03/2026	FIGURES AS AT THE END OF 31/03/2025
9		**DEFERRED TAX ASSETS/(LIABILITY)**		
		a) Asset		
		Carried Forward Loss & Depreciation	-	-
		Disallowances	5.65	4.18
			5.65	4.18
		b) Liability		
		Depreciation	323.52	288.92
		Deferred Tax Asset (Net) (a-b)	**(317.86)**	**(284.75)**
10		**OTHER NON CURRENT ASSETS**		
		(Unsecured ,considered good unless otherwise stated)		
		Security Deposits	63.72	51.69
		Interest Acrued but not due	25.06	19.06
		Fixed Deposits with SIDBI (Refer Note Below)	90.00	-
		Deferred Revenue Expenses- Consultancy Fees	52.01	10.85
			230.79	**81.61**

Note: FD Receipts of principal Value of Rs.306.30 Lacs (P.Y. Rs.216.30 Lacs) are pledged with Small Industries Development Bank of India (SIDBI) towards collateral security for tem loan borrowings.

11		**INVENTORIES:**		
		(As taken, valued & certified by the management)		
		(At cost or net realisable value whichever is lower)		
		Raw Materials	253.07	242.12
		Semi Finished Goods	538.55	179.55
		Stores & Consumables	1.93	6.24
			793.55	**427.91**

12 **TRADE RECEIVABLES**

Trade Receivables ageing Schedule 31/03/2026

Particulars	Outstanding for following periods from date of payments					Total
	Less Than 6 months	6 months to 1 year	1-2 years	2-3 years	More than 3 years	
a) Considered Good						
i) Disputed Trade	-	-	-	-	-	-
ii) Undisputed Trade	1,720.32	-	-	-	-	1,720.32
Total (a)	**1,720.32**	-	-	-	-	**1,720.32**
b) Considered Doubtful						
i) Disputed Trade	-	-	-	-	-	-
ii) Undisputed Trade	-	-	-	-	-	-
Total (b)	-	-	-	-	-	-
GRAND TOTAL (a+b)	**1,720.32**	-	-	-	-	**1,720.32**

Trade Receivables ageing Schedule 31/03/2025

Particulars	Outstanding for following periods from date of payments					Total
	Less Than 6 months	6 months to 1 year	1-2 years	2-3 years	More than 3 years	
a) Considered Good						
i) Disputed Trade	-	-	-	-	-	-
ii) Undisputed Trade	1,706.15	-	2.05	-	-	1,708.19
Total (a)	1,706.15	-	2.05	-	-	1,708.19
b) Considered Doubtful						
i) Disputed Trade	-	-	-	-	-	-
ii) Undisputed Trade	-	-	-	-	-	-
Total (b)	-	-	-	-	-	-
GRAND TOTAL (a+b)	1,706.15	-	2.05	-	-	1,708.19

13		**CASH & BANK BALANCES**		
		1) Cash & Cash Equivalents		
		(a) BALANCE WITH BANKS		
		In Current A/cs.	48.88	28.86
		(b)Cash in Hand	7.94	3.90
		(1)	56.83	32.76
		2) Other Bank Balances		
		In Fixed Deposits Maturing after 12 Months	216.30	306.30
		(2)	216.30	306.30
		TOTAL (1+2)	**273.13**	**339.06**

Note: FD Receipts of principal Value of Rs.306.30 Lacs (P.Y. Rs.216.30 Lacs) are pledged with Small Industries Development Bank of India (SIDBI) towards collateral security for tem loan borrowings.

14		**SHORT TERM LOANS & ADVANCES:**		
		(Unsecured considered good, unless otherwise stated)		
		Advances Recoverable in Cash or in Kind or for		
		Value to be received		
		To Others		
		To Suppliers	9.33	4.59
		Capital Advances for New Plant	103.31	333.96
		I.T.Refund due	75.00	-
			-	-
			187.64	**338.55**
15		**OTHER CURRENT ASSETS**		
		Interest Accrued on Security Deposits	3.08	2.66
		Prepaid Expenses	4.34	3.29
		Interest Accrued but not due	14.92	-
			22.35	**5.94**

V. GOYAL & ASSOCIATES Chartered Accountants

KHERIA AUTOCOMP LIMITED
CIN: U35923GJ2009PLC058554

(RUPEES IN LAKHS)

NOTE NO.	PARTICULARS		FIGURES FOR THE YEAR 31.03.2026	FIGURES FOR THE YEAR 31.03.2025
16	**REVENUE FROM OPERATIONS**			
	Sale of Manufactured products		14,691.03	11,793.37
	Less: GST		2,689.56	2,586.20
			12,001.47	9,207.17
	NET REVENUE FROM OPERATIONS		**12,001.47**	**9,207.17**
17	**OTHER INCOME:**			
	Interest Earned		26.67	23.77
	Miscellaneous Receipts		1.45	-
	Earlier Year Adjustment		-	5.00
			28.13	**28.77**
18	**COST OF MATERIALS CONSUMED:**			
	a) Raw Materials			
	Opening Stock		242.12	128.46
	Add: Purchases		8,121.53	6,284.21
			8,363.65	6,412.67
	Less: Closing Stock		253.07	242.12
	Cost of Raw Materials Consumed	(a)	**8,110.58**	**6,170.55**
	b) Packing Materials			
	Opening Stock		-	-
	Add: Purchases		14.21	7.82
			14.21	7.82
	Less: Closing Stock		-	-
	Cost of Packing Materials Consumed	(b)	14.21	7.82
	GRAND TOTAL	(a+b)	**8,124.79**	**6,178.37**
19	**CHANGES IN INVENTORIES**			
	FINISHED GOODS			
	At the beginning of the Accounting Year		-	-
	At the end of the accounting Year		-	-
			-	-
	SEMI FINISHED GOODS			
	At the beginning of the Accounting Year		179.55	76.90
	At the end of the accounting Year		538.55	179.55
			(359.00)	(102.65)
	GRAND TOTAL		**(359.00)**	**(102.65)**
20	**EMPLOYEE BENEFIT EXPENSES**			
	Factory & Office Salary & Wages		930.97	669.49
	Workers & Staff Welfare		80.53	71.01
	Contribution to Provident Fund		8.50	6.30
	Contribution to ESIC		2.66	2.58
	Bonus & Ex- Gratia		12.23	6.76
	Gratuity Expenses		6.64	6.14
	LWF Conftribution		0.01	-
			1,041.54	**762.27**

N. GOYAL & ASSOCIATES
Chartered Accountants

KHERIA AUTOCOMP LIMITED
CIN: U35923GJ2009PLC058554

(RUPEES IN LAKHS)

NOTE NO.	PARTICULARS	FIGURES FOR THE YEAR 31.03.2026		FIGURES FOR THE YEAR 31.03.2025	
21	**FINANCIAL COSTS:**				
	INTEREST				
	To Banks & Financial Institutions				
	On TDS & Other Taxes	221.92		164.30	
	On Unsecured Loans from others	0.26		0.50	
	Bill Discounting Charges	-	222.19	5.41	170.21
	Loan Processing Charges		91.97		68.98
			2.19		7.35
			316.34		**246.54**
22	**DEPRECIATION AND AMORTZATION EXPNSES:**				
	Depreciation		438.79		351.84
			438.79		**351.84**
23	**OTHER EXPENSES:**				
	MANUFACTURING EXPENSES :				
	Consumption of Stores & Spare Parts		21.05		15.14
	Water Treatment Expeneses		7.31		7.51
	Freight Inward		8.86		7.46
	Power & Fuel		354.71		285.78
	Repairs to Machinery		79.03		69.33
	Shortage, Deduction and Rejection		3.76		1.15
			474.72		**386.38**
	SELLING & ADMINISTARTIVE EXPENSES				
	Bank Charges		0.49		0.01
	Business Promotion Expenses		5.09		2.12
	Conveyance Expenses		3.79		4.01
	Computer Running & Maintenance		4.21		6.60
	Directors Sitting Fees		1.50		-
	Filing Fees		0.41		0.11
	Freight & Carriage Outward		196.94		164.13
	Lease Rent		27.24		26.98
	Loss on Sale of Assets		-		3.18
	Insurance Premiums		28.79		19.00
	Internet Charges		0.99		0.95
	Miscellaneous Expenses		4.11		3.26
	Telephone Expenses		2.75		2.05
	Office & Factory Repairs & Maintenance		30.53		16.50
	Payment to Auditors (Refer to note No.39)		2.41		2.71
	Postage & Courier Expenses		0.25		0.24
	Printing & Stationery		4.21		3.00
	Professional & Consultancy Charges		19.18		9.98
	Penalties & Fines		2.00		0.09
	Repairs & Maintainence-others		5.67		7.82
	Rates & Taxes		7.16		35.51
	Staff Recruitment Expenses		1.63		0.72
	Security Charges		26.11		25.87
	Testing Charges		1.37		2.59
	Tours & Travels, Fooding & Lodging		21.94		8.46
	Vehicles Running & Maintenance Expenses		17.66		18.42
	Donations		0.63		-
	CSR Expenses		12.82		-
			429.77		**364.33**
	GRAND TOTAL		**904.49**		**750.71**

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KHERIA AUTOCOMP LIMITED
CIN: U35923GJ2009PLC058554

Note NO. 24. KEY RATIOS

SL	PARTICULARS	YEAR ENDED 31/03/2026 %	% CHANGE W.R.T Y.E.31/03/2025	YEAR ENDED 31/03/2025 %	Numerator	Denominator	Reason for Variance
1	Current Ratio,	0.82	-26.25%	1.11	Current Assets	Current Liabilities	Increase in year end current liabilities has resulted in negative variation
2	Debt-Equity Ratio,	0.89	-18.95%	1.09	Total Debt (Non-current borrowings + Current Borrowings + Total Lease Liability)	Shareholder's Equity	-
3	Debt Service Coverage Ratio,	2.89	12.17%	2.58	Net Profit before taxes + Exception items + Non-cash operating expenses (depreciation)+ Finance Costs+other adjustements (loss on sale of PPE)	Interest payments+Long term Principal Repayment+Lease Payments	-
4	Return on Equity Ratio,	33.62%	-2.85%	34.60%	Net Profit after taxes	Average Share's Holder equity	-
5	Inventory turnover ratio,	19.65	-31.97%	28.89	Sale of Products	Average inventory	higher proportionate increase in year end inventory as compared to proportionate increase in sales resulted in negative variation.
6	Trade Receivables turnover ratio,	7.00	-4.48%	7.33	Revenue from Operations	Average Trade Receivables	-
7	Trade payables turnover ratio,	4.03	-11.36%	4.54	Purchase of goods	Average Trade Payables	-
8	Net capital turnover ratio,	-17.97	154.00%	33.28	Revenue from Operations	Working Capital	Significant increase in turnover and reduction in working capital resulted in positive variation.
9	Net profit ratio,	9.49%	4.82%	9.06%	Net Profit after taxes	Revenue from Operations	-
10	Return on Capital employed,	23.94%	16.18%	20.60%	Earnings before interest and taxes (Loss before taxes+Finance costs)	"Capital employed (Tangible Net worth + Total Debt)"	-
11	Return on investment.	Not Applicable			Investment Gain	Cost of Investment.	NA

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Chartered Accountants

25. **Value of raw materials, ,Packing materials & stores & spares consumed** (Rs. In lakhs): -

Particulars	31/03/2026		31/03/2025	
	Amount	% of Consumption	Amount.	% of Consumption
1. Raw Materials				
Imported	-	-	-	-
Indigenous	8110.58	100	6170.55	100
Total Raw Materials Consumed	**8110.58**	**100**	**6170.55**	**100**
2. Packing Materials				
Imported	-	-	-	-
Indigenous	14.21	100	7.82	100
Total Packing Materials Consumed	**14.21**	**100**	**7.82**	**100**
3. Stores & Consumables				
Imported	-	-	-	-
Indigenous	21.05	100	15.14	100
Total Stores & Consumabes s Consumed	**21.05**	**100**	**15.14**	**100**

26. No proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act,1988 (45 of 1988) and the rules made thereunder.

27. **Relationship with struck off companies**: -

Name of the struck off Company	Nature of transactions with Struck-off Company	Balance Outstanding	Relationship with the Struck off company, if any, to be disclosed
-	Investment in securities	-	NA
-	Receivables	-	NA
-	Payables	-	NA
-	Shares held by struck off company	-	NA
-	Other outstanding balances (to be specified)	-	NA

28. There are no pending registration or satisfaction of charge not registered with ROC beyond the time period required .

29. During the year the company has not borrowed funds from banks/ FI against current assets as primary security.

30. All the funds borrowed by the company from banks and financial institutions have been applied for the specific purpose for which they have been borrowed and there has been no deviation.

31. The company has not advanced or loaned or invested funds to any other person or entity, including foreign entities (intermediaries) with the understanding that the intermediary shall:
    a) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate beneficiaries) or
    b) Provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.

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32. The company has not received any fund from any other person or entity, including foreign entities (funding party) with the understanding that the company shall:

a) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (ultimate beneficiaries) or
b) Provide any guarantee ,security or the like to or on behalf of the ultimate beneficiaries.

33. In the opinion of the Management, the current assets, Trade Receivables, Loans & Advances are realizable at the values stated, if realized in the ordinary course of business and the provisions for all known liabilities are adequate.

34. **Contingent Liabilities and Commitments (to the extent not provided for)** (Rs. In lakhs)

Particulars	As at 31/03/2026	As at 31/03/2025
A) **Contingent Liabilities**		
- Claims against the company not acknowledged as debts	-	-
- Guarantees	-	-
- Other money for which the company is contingently liable – TDS Demand	1.70	-
B) **Commitments**		
- Estimated amount of contracts remaining to be executed on capital account (net of advances and spending)	-	-
- Other commitments	-	-

35. **Disclosure in accordance with AS 15 on Employee Benefits** :

a. **Contribution to defined contribution** (Rs. In Lakhs)

Particulars	As at 31/03/2026	As at 31/03/2025
Contribution to Recognized Provident Fund	8.50	6.30
Contribution to Employee's State Insurance	2.66	2.58

b. **Defined Benefit Plan- Gratuity**

The following table sets out the funded status of the gratuity plan and amounts recognized in the financial statements (Rs. In Lakhs):

Particulars	31/03/2026	31/03/2025
Present Value of Obligation	22.47	16.59
Fair Value of Plan Assets	-	-
Net Defined Benefit Liability	22.47	16.59
Current Service Cost	3.83	2.93
Interest Cost	1.11	0.78
Actuarial Loss	(0.18)	2.43
Past Service Cost	1.89	-
Benefits Paid	(0.76)	(0.90)
Total Employee Benefit Expense	6.64	6.14
Discount Rate	7.40%p.a.	6.85% p.a.
Salary Escalation Rate	6.00% p.a.	6.00% p.a.
Vesting Period	5 years	5 years
Retirement Age	60 years	60 years
Withdrawal Rate (0–4 years)	40% p.a.	40% p.a.
Withdrawal Rate (4+ years)	5% p.a.	5% p.a.

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36. The Government of India had announced the implementation of the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the New Labour Codes) with effect from November 21, 2025. The Ministry of Labour & Employment had issued draft Central Rules and FAQs to facilitate assessment of the financial impact arising from these regulatory changes. On the basis of information available and actuarial valuation, the Company has assessed and accounted the impact of these changes which is not material to the Standalone Financial Statements. The Company continues to monitor the notification of Central/State Rules."

37. Earnings Per Share (EPS) (as per AS 20) (Rs. In lakhs)

Particulars	31/03/2026	31/03/2025
Net Profit after Tax attributable to Equity Shareholders (Rs. '000)	1139.48	833.94
Weighted Average Number of Equity Shares (Nos.)	91,04,795	45,00,000
Basic EPS (Rs.)	12.52	18.53
Diluted EPS (Rs.)	12.52	18.53
Note: There are no potential dilutive equity shares, hence Basic and Diluted EPS are the same. EPS is computed by dividing the net profit after tax by the weighted average number of equity shares outstanding during the year, as per the company's accounting policy.		

38. **Dues to Micro, Small and Medium Enterprises (MSME) (Rs. In lakhs)**

Sl.	Particulars	31/03/2026	31/03/2025
a)	Principal amount due to MSME suppliers and remaining unpaid	347.20	373.06
b)	Interest due on above and remaining unpaid		-
c)	Interest paid under MSMED Act		-
d)	Interest accrued and remaining unpaid		-
Note: The above information has been determined based on information received from suppliers regarding their MSME status.			

39. SHORT TERM BORROWINGS- SECURITYWISE BREAKUP (₹ In Lakhs):-

Particulars	31/03/2026	31/03/2025
Current Maturities of Long Term Debts		
Secured	768.89	521.96
Unsecured	68.20	60.52
Total	**837.09**	**582.48**



40. Foreign Currency Transactions (Rs. In lakhs)

Particulars	31/03/2026	31/03/2025
a) CIF Value of Imports		
- Raw Materials	-	-
- Capital Goods	-	-
b) Expenditure in Foreign Currency		
- Royalty	-	-
- Travel	2.79	1.50
- Others	-	-
c) Earnings in Foreign Exchange		
- Export of Goods (FOB basis)	-	-
- Others	-	-

41. Details of Payment to Auditors (Rs. In lakhs)

Particulars	31/03/2026	31/03/2025
Statutory Audit Fees	1.60	1.40
Tax Audit Fees	0.40	0.35
Certification Fees	0.41	0.75
Reimbursement of Expenses	0.00	0.21
Total	**2.41**	**2.71**

42. CORPORATE SOCIAL RESPONSIBILITY (CSR) EXPENDITURE (Rs. In lakhs) :-

The Company became applicable under Section 135 of the Companies Act, 2013 for CSR spending in FY 2025-26 (first year of applicability). The CSR obligation of Rs. 12.82 lakhs, being 2% of the average net profit of preceding three years, will be deployed to a designated fund within six months from financial year end as required under Section 135(5) of the Companies Act, 2013.

Particulars	31/03/2026	31/03/2025
Average Net Profit of 3 preceding years	641.04	-
CSR Obligation (2% of Average Net Profit)	12.82	-
Less: CSR Expenditure incurred	-	-
Unspent CSR Amount as at March 31, 2026	**12.82**	-

43. Related Party Disclosure as per AS 18 (Rs. In lakhs) :-

(As identified by the management and relied upon by the Auditors)

a) The loans from promoters and related parties were availed purely to support general corporate and working capital requirements.
b) Interest-bearing loans uniformly carry an interest rate of 12%p.a. (Existing loans of all the related parties are interest free as at March 31, 2026.
c) The loans are unsecured and do not carry a fixed repayment schedule. Based on confirmations obtained from the lenders that the amounts are not repayable within 12 months from the reporting date, the same have been classified as Long-Term Borrowings in accordance with Schedule III to the Companies Act, 2013.



KHERIA AUTOCOMP LIMITED

CIN: U35923GJ2009PLC058554

Name of the party	Nature of Relation	Nature of Transaction	31/03/2026	31/03/2025
Tara Chand Kheria	Key Management Personnel	Salary Paid	16.80	16.80
		Interest Paid	-	1.07
		Interest free Loan Taken-		
		Taken During the year	17.50	-
		Repaid during the year	-	-
		Closing Balance	142.21	124.71
Vinay Kheria	Key Management Personnel (Managing Director)	Salary Paid	49.20	16.80
		Interest Paid	-	1.14
		Interest free Loan Taken-		
		Taken During the year	8.00	45.98
		Repaid during the year	-	12.48
		Closing Balance	88.96	80.97
Sushma Kheria	Director & relative of KMP	Salary Paid	16.80	16.80
Santosh Devi Kheria	Director & relative of KMP	Salary paid	16.80	16.80
		Interest free Loan Taken-		
		Taken During the year	24.00	-
		Repaid during the year	-	-
		Closing Balance	42.69	18.69
Vinay Kheria-HUF	HUF Whose Karta is KMP	Interest Paid	-	-
		Loan Taken(Interest Free)-	-	3.21
		Closing Balance	-	-
Varun Kheria	Son of KMP , MR. Vinay kheria	Loan Taken (Interest Free)		
		Closing Balance	-	-
		Salary Paid	12.00	12.00
Manish Amrutlal Dalwadi	Key Management Personnel (CFO)	Salary Paid	8.66	-
Nisarg Dinesh Kumar Shah	Key Management Personnel (CS)	Salary Paid	5.20	-

In terms of our report of even date
For V. Goyal & Associates
Chartered Accountants

Pankaj Kumar Goyal
Partner
Membership No.059991

Firm Regn No. 312136E
Dated the 04th day of August, 2026

For and on behalf of the Board of Directors
KHERIA AUTOCOMP LIMITED

Tarachand Kheria
Director
Din:00165643

Vinay Kheria
Managing Director
Din: 00165718

Manish Amrutal Dalvadi
Chief Financial Officer

Nisarg Dinesh Kumar Shah
Company Secretary

V. GOYAL & ASSOCIATES Chartered Accountants