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 AUDITOR'S EXAMINATION REPORT ON RESTATED FINANCIAL INFORMATION

To,
The Board of Directors,
Kheria Autocomp Limited

Dear Sir,

1. We have examined the attached Restated Financial Information of **Kheria Autocomp Limited**(the "Company") comprising the Restated Statement of Asset and Liabilities as at March 31, 2026, March 31, 2025 and March 31, 2024, the Restated Statement of Profit & Loss and Restated Statement of Cash Flow for the financial years ended on March 31, 2026, March 31, 2025 and March 31, 2024, the summary statement of significant accounting policies, and other explanatory information (collectively, the "Restated Financial Information"), as approved by the Board of Directors of the Company for the purpose of inclusion in the Red Herring Prospectus/ Prospectus (Here-in Issue Documents) prepared by the Company in connection with its proposed Initial Public Offer of equity shares ("IPO").

   These Restated Summary Statements have been prepared in terms of the requirements of:

   a) Section 26 of Part I of Chapter III of the Companies Act, 2013, as amended (the "Act");

   b) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended ("ICDR Regulations") and;

   c) The Guidance Note on Reports in Company Prospectuses (Revised 2019) issued by the Institute of Chartered Accountants of India ("ICAI"), as amended from time to time (the "Guidance Note").

2. The Company's Board of Directors is responsible for the preparation of the Restated Financial Information for the purpose of inclusion in the Red Herring Prospectus/ Prospectus to be filed with the Securities and Exchange Board of India, SME platform of NSE Limited ("**NSE Emerge**") where the equity shares of the Company are proposed to be listed and Registrar of Companies, Ahmedabad, in connection with the proposed IPO. The Restated Financial Information has been prepared by the management of the Company on the basis of preparation stated in Annexure IV to the Restated Financial Information. The Board of Directors of the Company is responsible for designing, implementing and maintaining adequate internal control relevant to the preparation and presentation of the Restated Financial Information. The Board of Directors is also responsible for identifying and ensuring that the Company complies with the Act, ICDR Regulations and the Guidance Note.

3. We have examined such Restated Financial Information taking into consideration:

   a) The terms of reference and terms of our engagement agreed upon with you in accordance with our engagement letter Dated November 14th, 2024 in connection with the proposed IPO of equity shares of the Company;

   b) The Guidance Note also requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI;

   c) Concepts of test checks and materiality to obtain reasonable assurance based on verification of evidence supporting the Restated Financial Information and The requirements of Section 26 of the Act and the ICDR Regulations.

Our work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the Act, the ICDR Regulations and the Guidance Note in connection with the IPO.

4. These Restated Financial Information have been compiled by the management from:

   a) Audited financial statements of the Company as at and for the financial years ended March 31, 2026, March 31, 2025 and March 31, 2024 prepared in accordance with the Accounting Standards (referred to as "AS") as prescribed under Section 133 of the Act, as amended, and other accounting principles generally accepted in India, which have been approved in the meeting of the Board of Directors held on 05th August, 2026, 19th May, 2025 & 05th June, 2024 respectively.

5. We have audited the financial information of the Company for the financial years ended March 31, 2026, March 31, 2025 & March 31, 2024 prepared by the Company in accordance with the AS for the purpose of

complying with the requirement of getting its financial statements audited by an audit firm holding a valid peer review certificate issued by the "Peer Review Board" of the ICAI as required by ICDR Regulations in relation to proposed IPO. We have issued our report dated 05th August, 2026 on this financial information to the Board of Directors who have approved these in their meeting held on 05th August, 2026.

6. For the purpose of our examination, we have relied on:

   a) Auditors' Report issued by us dated August 05th, 2026, May 19th, 2025 and June 05th, 2024 on the financial statements of the Company as at and for the years ended March 31st, 2026, March 31st, 2025 and March 31st, 2024 as referred in Paragraph 4 above.

7. There were no qualifications in the Audit Reports issued by us as at and for the years ended on March 31, 2026, March 31, 2025 and March 31, 2024 and which would require adjustments in this Restated Financial Information of the Company.

8. Based on our examination and according to the information and explanations given to us, we report that the Restated Financial Information:

   a) Have been prepared after incorporating adjustments for the changes in accounting policies, material errors and regrouping/reclassifications retrospectively in respective financial years to reflect the same accounting treatment as per the accounting policies and grouping/classifications followed as at and for the financial year ended March 31, 2026.

   b) Do not contain any qualifications requiring adjustments for modification as there is no modification in the underlying audit reports.

   c) There are no extra-ordinary items that need to be disclosed separately in the accounts and requiring adjustments.

   d) Have been prepared in accordance with the Act, the ICDR Regulations and the Guidance Note.

   e) Adequate disclosure has been made in the financial statements as required to be made by the issuer as per schedule III of the Companies Act, 2013.

   f) The accounting standards prescribed under the Companies act, 2013 have been followed.

   g) The financial statements present a true and fair view of the company's accounts.

   h) From Financial Years 2023-24 to 2025-26, i.e., the period covered in the restatement, the Company has not declared and paid any dividend.

   i) There are no revaluation reserves, which need to be disclosed separately in the Restated Financial Information.

9. In accordance with the requirements of Part I of Chapter III of the Act, ICDR Regulations, Guidance Note and Engagement Letter, we report that:

i. The "Restated Statement of Assets and Liabilities" as set out in Annexure I to this report, of the Company as at March 31, 2026, March 31, 2025 and March 31, 2024, are prepared by the Company and approved by the Board of Directors. These Statement of Assets and Liabilities, as restated have been arrived at after making such adjustments and regroupings to the financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to the Restated Financial Information as set out in Annexure IV to this Report.

ii. The "Restated Statement of Profit and Loss" as set out in Annexure II to this report, of the Company for the financial years ended March 31, 2026, March 31, 2025 and March 31, 2024, are prepared by the Company and approved by the Board of Directors. These Statement of Profit and Loss, as restated have been arrived at after making such adjustments and regroupings to the financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to the Restated Financial Information as set out in Annexure IV to this Report.

iii. The "Restated Statement of Cash Flow" as set out in Annexure III to this report, of the Company for the financial years ended March 31, 2026, March 31, 2025 and March 31, 2024, are prepared by the Company and approved by the Board of Directors. These Statement of Cash Flow, as restated have been arrived at after making such adjustments and regroupings to the financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Restated Financial Information as set out in Annexure IV to this Report.

iv. We have also examined the following financial information ("Other Financial Information") proposed to be included in the offer document prepared by the management and approved by the board of directors of the company and annexed to this report:

○

ANNEXURE NO.	PARTICULARS
I	Financial Statement of Assets & Liabilities as Restated
II	Financial Statement of Profit & Loss as Restated
III	Financial Statement of Cash Flow as Restated
IV-1	Statement of significant accounting policies and other explanatory notes as restated
IV-2	Statement of Share Capital as Restated
IV-3	Statement of Reserves & Surplus as Restated
IV-4	Statement of Long-Term Borrowings as Restated
IV-5	Statement of Long-Term Provision as Restated
IV-6	Statement of Trade Payables as Restated
IV-7	Statement of Other Current Liabilities as Restated
IV-8	Statement of Property, Plant & Equipments as Restated
IV-9	Statement of Deferred Tax Liabilities (Net) and Deferred Tax Assets as Restated
IV-10	Statement of Other Non-Current Assets as Restated
IV-11	Statement of Inventories as Restated
IV-12	Statement of Trade Receivables as Restated
IV-13	Statement of Cash & Bank balances as Restated
IV-14	Statement of Statement of Short-term Loan & Advances as Restated
IV-15	Statement of Other Current Assets as Restated
IV-16	Statement of Revenue from Operations as Restated
IV-17	Statement of Other Income as Restated
IV-18	Statement of cost of materials consumed as restated
IV-19	Statement of Changes in Inventories of as Restated

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

IV-20	Statement of Employee Benefit Expenses as Restated
IV-21	Statement of Finance Costs as Restated
IV-22	Statement of Depreciation & Amortization Expenses as Restated
IV-23	Statement of Other Expenses as Restated
IV-24	Statement of analytical ratios as restated
IV-25-43	Other Notes as Restated
V	Statement of Tax Shelter as Restated
VI	Statement of Restatement Adjustments as Restated
VII	Statement of Capitalization as Restated

10. We, V. Goyal & Associates have been subjected to the peer review process of the Institute of Chartered Accountants of India ("ICAI") and hold a valid peer review certificate issued by the "Peer Review Board" of the ICAI.
11. This report should not in any way be construed as a reissuance or re-dating of any of the previous audit reports issued by the Company Auditor's, nor should this report be construed as a new opinion on any of the financial statements referred to herein.
12. We have no responsibility to update our report for events and circumstances occurring after the date of the report.
13. Our report is intended solely for use of the Board of Directors for inclusion in the Prospectus / Prospectus to be filed with Securities and Exchange Board of India, SME Platform of NSE/BSE Limited and Registrar of Companies, Gujarat in connection with the proposed IPO. Our report should not be used, referred to or distributed for any other purpose except with our prior consent in writing. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.
14. In our opinion, the above financial information contained in these Restated Financial Statements read with the respective Significant Accounting Polices and Notes to Accounts as set out are prepared after making adjustments and regrouping as considered appropriate and have been prepared in accordance with the Act, ICDR Regulations, Engagement Letter and Guidance Note and give a true and fair view in conformity with the accounting principles generally accepted in India, to the extent applicable. =

For V. Goyal & Associates
Chartered Accountants
FRN – 312136E

PANKAJ KUMAR GOYAL
PARTNER
M.No.: 059991
UDIN: **26059991MMIVAN6114**

Place: Kolkata
Date: 08.08.2026

KHERIA AUTOCOMP LIMITED
CIN: U35923GJ2009PLC058554
ANNEXURE-I
RESTATED STATEMENT OF ASSETS AND LIABILITIES

[₹ IN LAKHS]

S. N	PARTICULARS	NOTE NO.	AS AT 31/03/2026	AS AT 31/03/2025	AS AT 31/03/2024
I	**EQUITY AND LIABILITIES**				
A	SHAREHOLDERS FUNDS				
	(a) Share Capital	IV-2	1,125.00	450.00	450.00
	(b) Reserves & Surplus	IV-3	2,827.48	2,373.63	1,550.22
	TOTAL(A)		**3,952.48**	**2,823.63**	**2,000.22**
B	NON-CURRENT LIABILITIES				
	(a) Long Term Borrowings	IV-4	2,665.50	2,507.76	1,595.27
	(b) Long Term Provisions	IV-5	22.47	16.59	11.35
	(c) Deferred Tax Liability	IV-9	317.86	287.60	152.40
	TOTAL(B)		**3,005.83**	**2,811.95**	**1,759.02**
C	CURRENT LIABILITIES				
	(a) Short Term Borrowings:-				
	Current Maturities of Long Term Debts (Refer to Note No.40)		837.09	582.48	287.35
	(b) Trade Payable	IV-6	2,363.42	1,669.93	1,096.55
	(c) Other Current liabilities	IV-7	140.21	218.24	170.73
	(d) Short Term Provisions-				
	Provision for Taxation (net of TDS)		324.14	72.32	-
	TOTAL(C)		**3,664.87**	**2,542.98**	**1,554.63**
	TOTAL(A+B+C)		**10,623.17**	**8,178.56**	**5,313.87**
II	**ASSETS**				
A	NON-CURRENT ASSETS				
	(a) Property , Plants & Equipments	IV-8			
	(i) Tangible		5,551.96	5,275.34	3,952.54
	(ii) Intangible		2.20	1.96	2.01
	(iii) Capital Work in Progress		1,841.15	-	-
	(b) Non Current Investments				
	-Shares of Cosmos Co-operative Bank Ltd		0.10	-	-
	(c) Deferred Tax Asset	IV-9	-	-	-
	(d) Other Non Current Assets	IV-10	230.79	387.91	244.19
	TOTAL(A)		**7,626.19**	**5,665.21**	**4,198.74**
B	CURRENT ASSETS				
	(a) Inventories	IV-11	793.55	427.91	209.59
	(b)Trade Receivables	IV-12	1,720.32	1,708.19	804.11
	(c) Cash & Bank Balances	IV-13	273.13	32.76	21.62
	(d) Short -Term Loans & Advances	IV-14	187.64	338.55	75.19
	(e) Other Current Assets	IV-15	22.35	5.94	4.62
	TOTAL(B)		**2,996.98**	**2,513.35**	**1,115.13**
	TOTAL(A+B)		**10,623.17**	**8,178.56**	**5,313.87**
			-	-	-

Significant Accounting Policies 1

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

Pankaj Kumar Goyal
Partner
Membership Number 059991
Firm Regn No. 312136E
Dated the 08th 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

Nisarg Dinesh Kumar Shah
Company Secretary

KHERIA AUTOCOMP LIMITED

CIN: U35923GJ2009PLC058554

ANNEXURE-II

RESTATED STATEMENT OF PROFIT AND LOSS

[₹ IN LAKHS]

S. N	PARTICULARS	NOTE NO.	FOR THE YEAR ENDED 31/03/2026	FOR THE YEAR ENDED 31/03/2025	FOR THE YEAR ENDED 31/03/2024
	REVENUE FROM OPERATIONS				
I	Revenue from Operations	**IV-16**	12,001.47	9,207.17	6,231.93
II	Other Income	**IV-17**	28.13	23.77	7.99
III	**TOTAL INCOME(I+II)**		**12,029.60**	**9,230.93**	**6,239.93**
IV	**EXPENSES:**				
	Cost of Materials Consumed	**IV-18**	8,124.79	6,178.37	3,972.27
	Changes in Inventories of Finished goods & Stock in Process	**IV-19**	(359.00)	(102.65)	(0.40)
	Employee Benefit Expenses	**IV-20**	1,041.54	762.27	631.54
	Finance Costs	**IV-21**	316.34	246.54	182.22
	Depreciation & Amortisation Expenses	**IV-22**	438.79	351.84	289.29
	Other Expenses	**IV-23**	904.49	750.71	652.44
	TOTAL EXPENSES		**10,466.96**	**8,187.09**	**5,727.37**
V	**PROFIT/(LOSS) BEFORE EXCEPTIONAL & EXTRAORDINARY ITEMS TAX & (III-IV)**		1,562.64	1,043.85	512.56
VI	**Exceptional Item**		-	-	-
VII	**PROFIT/(LOSS) BEFORE TAX(V-VI)**		1,562.64	1,043.85	512.56
VIII	**TAX EXPENSE**				
	Current Tax		390.05	84.15	-
	Deferred Tax		30.26	135.20	181.91
IX	**PROFIT (LOSS) FOR THE Year (VII-VIII)**		**1,142.33**	**824.49**	**330.65**
	EARNING PER EQUITY SHARE				
	Weighted Average Number of Outstanding shares		1,12,50,000	1,12,50,000	1,12,50,000
	Basic & Diluted		10.15	7.33	2.94

Significant Accounting Policies **1**

In terms of our report of even date

For V. Goyal & Associates

Chartered Accountants

Pankaj Kumar Goyal
Partner
Membership Number 059991
Firm Regn No. 312136E
Dated the 08th 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

Nisarg Dinesh Kumar Shah
Company Secretary

KHERIA AUTOCOMP LIMITED
CIN: U35923GJ2009PLC058554
ANNEXURE-III
RESTATED STATEMENT OF CASH FLOW

[₹ IN LAKHS]

PARTICULARS	FOR THE YEAR ENDED 31/03/2026	FOR THE YEAR ENDED 31/03/2025	FOR THE YEAR ENDED 31/03/2024
CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit/ (Loss) before tax & extra ordinary items	1,562.64	1,043.85	512.56
Adjustment for			
Depreciation	438.79	351.84	289.29
Interest Received	(26.67)	(23.77)	(2.91)
Interest Paid	313.89	238.69	182.09
Loss on Sale of Assets/Assets discarded	-	3.18	-
Provision for Gratuity	5.88	5.24	3.50
	2,294.52	1,619.03	984.52
Adjustment For			
Trade & Other Receivable	(12.13)	(904.08)	(242.19)
Inventories	(365.64)	(218.32)	(50.81)
Trade payable	693.49	573.38	302.40
Other Current Assets	(16.40)	(1.33)	(2.19)
Other Current Liabilities	(78.03)	47.51	24.61
Other Long Term Liabilities	-	-	-
Increase/(Decrease) in Short Term Loans & Advances	225.91	(263.36)	(26.22)
Cash Generated from Operation	**2,741.72**	**852.85**	**990.11**
Direct Taxes Paid	(138.84)	(12.91)	(7.89)
NET CASH FLOW FROM OPERATING ACTIVITIES	**2,602.88**	**839.94**	**982.22**
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property Plant & Equipments	(2,561.42)	(1,679.02)	(1,318.14)
Sale of Property. Plant & Equipments	4.62	1.25	4.97
Investments (made) / sold	(0.10)	-	-
Capital Advances for New Plant	(75.00)	-	-
Interest Received	26.67	23.77	2.91
Fixed Deposits Booked	(216.30)	(90.00)	(216.30)
Other Non current Assets	157.12	(53.72)	(6.73)
NET CASH FLOW FROM INVESTING ACTIVITIES	**(2,664.40)**	**(1,797.72)**	**(1,533.29)**
CASH FLOW FROM FINANCING ACTIVITIES			
Short Term Borrowings Availed/ (Repaid)	254.62	295.13	131.16
Share Capital Raised including Premium	-	-	-
Interest paid	(313.89)	(238.69)	(182.09)
Capital Increase fees paid to MCA	(12.88)	-	-
Long Term Borrowings	157.74	912.49	590.10
NET CASH FLOW FROM FINANCING ACTIVITIES	**85.59**	**968.93**	**539.17**
Net Change In Cash & Cash Equivalents	24.07	11.14	(11.89)
Cash & Cash Equivalents' Opening Balance	32.76	21.62	33.51
Cash & Cash Equivalents' Closing Balance	**56.83**	**32.76**	**21.62**
Represented By			
Bank Balances	48.88	28.86	19.70
Cash in Hand	7.94	3.90	1.92
	56.83	**32.76**	**21.62**

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 08th 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

Nisarg Dinesh Kumar Shah
Company Secretary

KHERIA AUTOCOMP LIMITED
CIN: U35923GJ2009PLC058554
ANNEXURE-IV
NOTES TO AND FORMING PART OF RESTATED FINANCIAL STATEMENTS

[₹ IN LAKHS]

NOTE NO.	S.N	PARTICULARS	AS AT 31-03-2026	AS AT 31-03-2025	AS AT 31-03-2024
IV-2		**DETAILS OF SHARE CAPITAL AS RESTATED:**			
		(1)AUTHORISED:			
		1,80,00,000 (P.Y.4500000) Equity Shares of Rs.10/- each	1,800.00	450.00	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	450.00
		Add: Issued during the year	675.00	-	-
		At the end of the accounting year			
		1,12,50,000 Equity Shares of Rs.10/- each	**1,125.00**	**450.00**	**450.00**

IV-2.2 **Reconciliation of Number of Shares Outstanding at the End of the Year(No. of shares not in Lakhs):**

a) **Reconciliation of Share Capital(Equity)**

PARTICULARS	AS AT 31-03-2026	AS AT 31-03-2025	AS AT 31-03-2024
No. of equity shares at the beginning of the year	45,00,000	45,00,000	45,00,000
Add : Issued during the year- Bonus Shares issued for consideration other than cash	67,50,000	-	-
No. of equity shares at the end of the year	1,12,50,000	45,00,000	45,00,000

Note:

a) Bonus shares were alloted in the ratio of 3 shares for every 2 share held on 10th July 2025 and alloted in the board meeting held on 26th July 2025.

IV2.3 1. **Details of Equity shareholders holding more than 5% equity shares:-**

Name	As at 31/03/2026	
	%	No. of Shares
Tara Chand Kheria	19.68%	22,14,500
Vinay Kheria	17.87%	20,10,250
Santosh Devi Kheria	30.31%	34,10,250
Sushma Khera	22.06%	24,82,250
Vinay Kheria HUF	9.13%	10,27,500

Name	As at 31/03/2025	
	%	No. of Shares
Tara Chand Kheria	19.68%	8,85,800
Vinay Kheria	17.87%	8,04,100
Santosh Devi Kheria	30.31%	13,64,100
Sushma Khera	22.06%	9,92,900
Vinay Kheria HUF	9.13%	4,11,000

Name	As at 31/03/2024	
	%	No. of Shares
Tara Chand Kheria	19.68%	8,85,800
Vinay Kheria	17.87%	8,04,100
Santosh Devi Kheria	30.31%	13,64,100
Sushma Khera	22.06%	9,92,900
Vinay Kheria HUF	9.13%	4,11,000

2. **Details of Shareholding of Promoter**

Sl No,	Name of the Promoter	% change during the year	% change during the year	
			% of shares	No. of Shares
1	Tara Chand Kheria	-	19.68%	22,14,500
2	Vinay Kheria	-	17.87%	20,10,250
3	Santosh Devi Kheria	-	30.31%	34,10,250
4	Sushma Khera	-	22.06%	24,82,250
5	Vinay Kheria HUF	-	9.13%	10,27,500
6	Tara Chand Kheria HuF	-	0.00%	250
7	Varun Kheria	-	0.93%	1,05,000

Sl No,	Name of the Promoter	% change during the year	% change during the year	
			% of shares	No. of Shares
1	Tara Chand Kheria	-	19.68%	8,85,800
2	Vinay Kheria	-	17.87%	8,04,100
3	Santosh Devi Kheria	-	30.31%	13,64,100
4	Sushma Khera	-	22.06%	9,92,900
5	Vinay Kheria HUF	-	9.13%	4,11,000
6	Tara Chand Kheria HuF	-	0.00%	100
7	Varun Kheria	-	0.93%	42,000

Sl No,	Name of the Promoter	% change during the year	% change during the year	
			% of shares	No. of Shares
1	Tara Chand Kheria	-	19.68%	8,85,800
2	Vinay Kheria	-	17.87%	8,04,100
3	Santosh Devi Kheria	-	30.31%	13,64,100
4	Sushma Khera	-	22.06%	9,92,900
5	Vinay Kheria HUF	-	9.13%	4,11,000
6	Tara Chand Kheria HuF	-	0.00%	100
7	Varun Kheria	-	0.93%	42,000

KHERIA AUTOCOMP LIMITED
CIN: U35923GJ2009PLC058554

IV-3 **DETAILS OF RESERVES & SURPLUS AS RESTATED:** **[₹ IN LAKHS]**

	PARTICULARS	AS AT		
		31-03-2026	31-03-2025	31-03-2024
a	SECURITIES PREMIUM ACCOUNT			
	At the Beginning of the Accounting Year	1,083.92	1,083.92	1,083.92
	Addition During the Year		-	-
		1,083.92	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**	**1,083.92**
b	CAPITAL RESERVE			
	At the Beginning of the Accounting Year	405.96	405.96	405.96
	At the End of The Accounting year (b)	**405.96**	**405.96**	**405.96**
c	SURPLUS			
	At the Beginning of the Accounting Year	883.75	60.34	(269.67)
	Additions During the Year- As per Profit & Loss A/c.	1,142.33	824.49	330.65
		2,026.08	884.83	60.97
	Appropriations			
	Earlier Year's Taxes &Adjustments	0.61	1.07	0.64
	At the End of The Accounting year (c)	**2,025.48**	**883.75**	**60.34**
	GRAND TOTAL (a+b+c)	**2,827.48**	**2,373.63**	**1,550.22**

IV-4 **DETAILS OF LONG TERM BORROWINGS AS RESTATED** **[₹ IN LAKHS]**

PARTICULARS	AS AT		
	31-03-2026	31-03-2025	31-03-2024
A. SECURED TERM LOANS FROM BANKS & NBFCs			
Loans for Vehicles	70.00	19.56	-
Loan against Machinery	1,506.94	2,004.32	1,178.11
Loan for Business Purpose	756.56	133.17	140.86
(A)	**2,333.49**	**2,157.04**	**1,318.98**
B. UNSECURED			
From Directors & their Relatives (Interest Free)	273.86	224.38	209.91
From Directors & their Relatives (Interest Bearing)	-	-	66.39
Loan for Business Purpose	58.14	126.34	-
(B)	332.00	350.72	276.29
(A+B)	**2,665.50**	**2,507.76**	**1,595.27**

KHERIA AUTOCOMP LIMITED
CIN: U35923GJ2009PLC058554

Disclosure

SL	NAME OF THE ENTITY	Rate of Interest	Amount outstanding as on 31/03/2026 (Amount ₹ in Lakhs)	Purpose	Overdue Amount	Security
1	Tata Capital Ltd	Floating 12.20%	316.76	Machinery Term Loan	**Nil**	Secured by hypothecation of 4 Injection Moulding Machines and Dehumidified Drier
2	Tata Capital Hosuing Finance Ltd	Floating 10.60%	133.17	General Business Purpose	**Nil**	Secured by Mortgage of residential flat at Ahmedabad owned by Directors.
3	Axis Bank Ltd.	Fixed 9.50%	19.56	Vehicle Term Loan	Nil	Hypothecation of CNG Bus acquired by the company
4	Siemens Financial Services Pvt Ltd.	Floating 12%	101.92	Machinery Term Loan	Nil	Secured against hypothecation of Injection Moulding Machine purchased out of said fund.
5	Small Industries Development Bank of India	Floating 9%	34.35	Machinery Term Loan	Nil	Secured against hypothecation of Injection Moulding Machine purchased out of said fund.
6	Small Industries Development Bank of India	Floating- 9.25%	417.20	Machinery Term Loan	Nil	Secured against hypothecation of Injection Moulding Machines & Solar Power Plant purchased out of said fund.
7	Tata Capital Financial Services Ltd	Fixed 12.00%	126.34	General Business Purpose	Nil	Unsecured
8	Tata Capital Ltd	Floating 11.00%	326.12	Machinery Term Loan	Nil	Secured against hypothecation of Machinery purchased plus hypothecation on the receivables from one particular customer.
9	Gujarat Industrial Development Corporation	Fixed 10.50%	540.81	Land Acquisition	Nil	Secured against leasehold industrial land acquired from them.
10	Small Industries Development Bank of India	Floating 9.20%	266.67	Machinery Term Loan	Nil	Secured against hypothecation of Injection Moulding Machine purchased out of said fund.
11	Small Industries Development Bank of India	Fixed- 8.30%	100.00	Machinery Term Loan	Nil	Secured against extension of hypothecation on all the existing movable assets with SIDBI.
12	Kotak Mahindra Prime Ltd-2509	Fixed - 9.09%	16.32	Vehicle Term Loan	Nil	Secured against KIA Seltos Car
13	Kotak Mahindra Prime Ltd--9024	Fixed - 8.89%	16.72	Vehicle Term Loan	Nil	Secured against Toyata Hyreder Car
14	Axis Bank Ltd- Car Loan	Fixed - 9.00%	16.33	Vehicle Term Loan	Nil	Secured against Creta EV
15	Cosmos Bank Car Loan- Curv EV	Fixed - 8.35%	13.92	Vehicle Term Loan	Nil	Secured against Tata Curv EV
16	Cosmos Bank Car Loan- Nexon EV	Fixed - 8.35%	11.62	Vehicle Term Loan	Nil	Secured against Tata Nexon EV
17	Tata Capital Ltd.- 8 Cr Loan	Floating 11%	770.93	Construction of new plant	Nil	First and exclusive charge on machineries purchased and exclusive charge on curent assets and First charge on receivables from one particular customer

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. These Loans are repayable on Demand

c) Interest-bearing loans from promoters 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.

KHERIA AUTOCOMP LIMITED
CIN: U35923GJ2009PLC058554

IV-5 DETAILS OF LONG TERM PROVISIONS AS RESTATED **[₹ IN LAKHS]**

PARTICULARS	AS AT		
	31-03-2026	31-03-2025	31-03-2024
Provision for Gratuity	22.47	16.59	11.35
Total	**22.47**	**16.59**	**11.35**

IV-6 DETAILS OF TRADE PAYABLES AS RESTATED

Trade Payables ageing Schedule 31/03/2026 **[₹ IN LAKHS]**

Particulars	Outstanding for following periods from date of payments			Total
	Less Than 1 year	1-2 years	2-3 years	
a) **Undisputed Dues**				
i) Dues to MSME	338.11			338.11
ii) Dues to Others	2,025.32			2,025.32
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

Note: The bifurcation of trade payables between MSMEs and other parties has been revised from the audited financial statements based on subsequent confirmation received from the Management.

Trade Payables ageing Schedule 31/03/2025 **[₹ IN LAKHS]**

Particulars	Outstanding for following periods from date of payments			Total
	Less Than 1 year	1-2 years	2-3 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

Trade Paybles ageing Schedule 31/03/2024 **[₹ IN LAKHS]**

Particulars	Outstanding for following periods from date of payments			Total
	Less Than 1 year	1-2 years	2-3 years	
a) **Undisputed Dues**				
i) Dues to MSME	295.09			295.09
ii) Dues to Others	801.46			801.46
Total (a)	1,096.55	-	-	1,096.55
b) **Disputed Dues**				
i) Dues to MSME	-	-	-	-
ii) Dues to Others	-	-	-	-
Total (b)	-	-	-	-
GRAND TOTAL (a+b)	1,096.55	-	-	1,096.55

IV-7 DETAILS OF OTHER CURRENT LIABILITIES AS RESTATED **[₹ IN LAKHS]**

PARTICULARS	AS AT		
	31-03-2026	31-03-2025	31-03-2024
Outstanding Liabilities	89.44	91.53	77.28
GST Payable	13.51	113.75	-
Professional Tax Payable	0.20	0.16	0.13
Interest Payable	-	-	-
TDS & Tcs payable	22.53	11.66	16.26
ESIC Payable	0.20	0.27	0.19
Provident Fund Payable	1.51	0.87	0.73
Other Liabilities including Capital Creditors	-	-	76.15
Unspent CSR Liability Account	12.82	-	-
Total	**140.21**	**218.24**	**170.73**

KHERIA AUTOCOMP LIMITED

NOTE :IV-8 PROPERTY, PLANTS & EQUIPMENTS

[₹ 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	-	-	7,749.78	2,123.77	-	**-**	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 agreement is duly executed in the name of the company .

[₹ IN LAKHS]

Sr. No	Particulars	Gross Block				Depreciaton				Net Block	
		Value at the beginning 01/04/2024	Addition during the year	Deduction during the year	Value at the end 31/03/2025	Value at the beginning 01/04/2024	Addition during the year	Deduction during the year	Value at the end 31/03/2025	WDV as on 31.03.2025	WDV as on 31.03.2024
A	**Tangible Assets**										
1	BUILDING	1,430.91	-	-	1,430.91	285.50	45.31	-	330.82	1,100.09	1,145.40
2	PLANT & MACHINERY	3,717.91	717.65	7.57	4,427.99	1,340.52	242.15	3.14	1,579.53	2,848.46	2,377.39
3	OFFICE EQUIPMENT	63.63	6.62	-	70.25	60.11	3.81	-	63.92	6.33	3.52
4	FURNITURE & FIXTURES	69.54	-	-	69.54	66.48	0.42	-	66.90	2.64	3.06
5	VEHICLES	26.83	27.95	-	54.78	19.43	5.92	-	25.35	29.43	7.40
6	ELECTRICAL INSTALLATION	175.14	-	-	175.14	139.64	11.09	-	150.73	24.41	35.50
7	MOULDS & DIES	40.48	-	-	40.48	36.07	0.65	-	36.72	3.76	4.41
8	OTHER ASSETS	337.34	117.67	-	455.01	164.52	34.46	-	198.98	256.03	172.82
9	SOLAR POWER PLANT	203.23	-	-	203.23	0.19	7.72	-	7.91	195.32	203.04
10	LEASE HOLD LAND	-	808.87	-	808.87	-	-	-	-	808.87	-
	TOTAL (A)	**6,065.00**	**1,678.76**	**7.57**	**7,736.20**	**2,112.47**	**351.53**	**3.14**	**2,460.86**	**5,275.34**	**3,952.54**
B	**INTANGIBLE ASSETS**										
	Computer Software	13.32	0.26	**-**	13.58	11.30	0.31	-	11.62	1.96	2.01
	TOTAL (B)	**13.32**	**0.26**	**-**	**13.58**	**11.30**	**0.31**	**-**	**11.62**	**1.96**	**2.01**
C	**Capital Work in progress**										
	Building Work in Progress	-	-	-	-	-	-	-	-	-	-
	TOTAL (C)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	GRAND TOTAL (A+B+C)	**6,078.32**	**1,679.02**	**7.57**	**7,749.78**	**2,123.77**	**351.84**	**3.14**	**2,472.48**	**5,277.30**	**3,954.55**
	(Previous Year)	4,765.15	1,572.55	259.38	6,078.32	1,834.49	289.29	**-**	2,123.77	3,954.55	**-**

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	**-**	**-**	**-**	**-**	**-**

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 agreement is duly executed in the name of the company .

[₹ IN LAKHS]

Sr. No	Particulars	Gross Block				Depreciaton				Net Block	
		Value at the beginning 01/04/2023	Addition during the year	Deduction during the year	Value at the end 31/03/2024	Value at the beginning 01/04/2023	Addition during the year	Deduction during the year	Value at the end 31/03/2024	WDV as on 31.03.2024	WDV as on 31.03.2023
A	**Tangible Assets**										
1	BUILDING	952.97	477.93	-	1,430.91	262.90	22.61	-	285.50	1,145.40	690.08
2	PLANT & MACHINERY	2,899.63	823.25	4.97	3,717.91	1,124.85	215.68	-	1,340.52	2,377.39	1,774.78
3	OFFICE EQUIPMENT	62.34	1.28	-	63.63	56.66	3.45	-	60.11	3.52	5.69
4	FURNITURE & FIXTURES	69.54	-	-	69.54	65.92	0.57	-	66.48	3.06	3.63
5	VEHICLES	26.83	-	-	26.83	16.08	3.35	-	19.43	7.40	10.76
6	ELECTRICAL INSTALLATION	161.87	13.27	-	175.14	127.84	11.80	-	139.64	35.50	34.03
7	MOULDS & DIES	40.48	-	-	40.48	35.31	0.76	-	36.07	4.41	5.17
8	OTHER ASSETS	283.76	53.58	-	337.34	134.88	29.64	-	164.52	172.82	148.88
9	SOLAR POWER PLANT	-	203.23	-	203.23		0.19	-	0.19	203.04	-
	TOTAL (A)	**4,497.43**	**1,572.55**	**4.97**	**6,065.00**	**1,824.42**	**288.05**	**-**	**2,112.47**	**3,952.54**	**2,673.01**
B	**INTANGIBLE ASSETS**				6,069.98						
	Computer Software	13.32	**-**	**-**	13.32	10.07	1.24	**-**	11.30	2.01	3.25
	TOTAL (B)	**13.32**	**-**	**-**	**13.32**	**10.07**	**1.24**	**-**	**11.30**	**2.01**	**3.25**
C	**Capital Work in progress**										
	Building Work in Progress	254.41	**-**	254.41	**-**	**-**	-	**-**	-	-	254.41
	TOTAL (C)	**254.41**	**-**	**254.41**	**-**	**-**	**-**	**-**	**-**	**-**	**254.41**
	GRAND TOTAL (A+B+C)	**4,765.15**	**1,572.55**	**259.38**	**6,078.32**	**1,834.49**	**289.29**	**-**	**2,123.77**	**3,954.55**	**2,930.67**
	(Previous Year)	3,646.18	1,164.82	45.85	4,765.15	1,665.43	208.60	39.55	1,834.49	2,930.67	-

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	**-**	**-**	**-**	**-**	**-**

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.

KHERIA AUTOCOMP LIMITED
CIN: U35923GJ2009PLC058554

IV-9 DETAILS OF DEFERRED TAX ASSETS/(LIABILITY) AS RESTATED **[₹ IN LAKHS]**

PARTICULARS	AS AT		
	31-03-2026	31-03-2025	31-03-2024
a) Asset			
Carried Forward Loss & Depreciation	-	-	132.33
Disallowances	5.65	1.32	2.86
	5.65	1.32	135.18
b) Liability	-	-	-
Depreciation	323.52	288.92	287.58
Deferred Tax Asset (Net) (a-b)	**(317.86)**	**(287.60)**	**(152.40)**

IV-10 DETAILS OF OTHER NON CURRENT ASSETS AS RESTATED **[₹ IN LAKHS]**

PARTICULARS	AS AT		
	31-03-2026	31-03-2025	31-03-2024
(Unsecured ,considered good unless otherwise stated)			
Security Deposits	63.72	51.69	26.88
Interest Acrued but not due	25.06	19.06	1.01
Fixed Deposits with SIDBI (Refer Note Below)	90.00	306.30	216.30
Deferred Revenue Expenses- Consultancy Fees	52.01	10.85	-
TOTAL	**230.79**	**387.91**	**244.19**

Note:

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

IV-11 DETAILS OF INVENTORIES AS RESTATED: **[₹ IN LAKHS]**

PARTICULARS	AS AT		
	31-03-2026	31-03-2025	31-03-2024
(As taken, valued & certified by the management)			
(At cost or net realisable value whichever is lower)			
Raw Materials	253.07	242.12	128.46
Work in Process	538.55	179.55	76.90
Stores & Consumables	1.93	6.24	4.23
	-	-	-
	793.55	**427.91**	**209.59**

IV-12 DETAILS OF TRADE RECEIVABLES AS RESTATED

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	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	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

Trade Receivables ageing Schedule 31/03/2024

Particulars	Outstanding for following periods from date of payments				Total
	Less Than 6 months	6 months to 1 year	1-2 years	More than 3 years	
a) Considered Good					
i) Disputed Trade	-	-	-	-	-
ii) Undisputed Trade	804.11	-	-	-	804.11
Total (a)	804.11	-	-	-	804.11
b) Considered Doubtful					
i) Disputed Trade	-	-	-	-	-
ii) Undisputed Trade	-	-	-	-	-
Total (b)	-	-	-	-	-
GRAND TOTAL (a+b)	804.11	-	-	-	804.11

KHERIA AUTOCOMP LIMITED
CIN: U35923GJ2009PLC058554

IV-13 **DETAILS OF CASH & BANK BALANCES AS RESTATED** **[₹ IN LAKHS]**

PARTICULARS	AS AT		
	31-03-2026	31-03-2025	31-03-2024
1) Cash & Cash Equivalents			
(a) BALANCE WITH BANKS			
In Current A/cs.	48.88	28.86	19.70
	-	-	-
(b)Cash In Hand	7.94	3.90	1.92
(1)	**56.83**	**32.76**	**21.62**
2) Other Bank Balances			
In Fixed Deposits Maturing between 3-12 Months	216.30	-	-
(2)	216.30	-	-
TOTAL (1+2)	**273.13**	**32.76**	**21.62**

IV-14 **DETAILS OF SHORT TERM LOANS & ADVANCES AS RESTATED:** **[₹ IN LAKHS]**

PARTICULARS	AS AT		
	31-03-2026	31-03-2025	31-03-2024
(Unsecured considered good, unless otherwise stated)			
Advances Recoverable in Cash or in Kind or for			
Value to be received			
To Others	9.33	4.59	4.82
To Suppliers	103.31	333.96	22.07
Capital Advances for New Plant	75.00	-	-
TDS & TCS Receivable	-	-	7.25
I.T.Refund due	-	-	1.17
GST Input Credit	-	-	39.88
.	**187.64**	**338.55**	**75.19**

IV-15 **DETAILS OF OTHER CURRENT ASSETS AS RESTATED** **[₹ IN LAKHS]**

PARTICULARS	AS AT		
	31-03-2026	31-03-2025	31-03-2024
Interest Accrued on Security Deposits	3.08	2.66	1.53
Accrued Income but not due	14.92	-	-
Prepaid Expenses	4.34	3.29	3.08
	22.35	**5.94**	**4.62**

KHERIA AUTOCOMP LIMITED
CIN: U35923GJ2009PLC058554

NOTE NO.

IV-16 DETAILS OF REVENUE FROM OPERATIONS AS RESTATED **[₹ IN LAKHS]**

PARTICULARS		FOR THE YEAR ENDED 31/03/2026	FOR THE YEAR ENDED 31/03/2025	FOR THE YEAR ENDED 31/03/2024
Revenue from Sale of Manufactured products		14,691.03	11,793.37	8,003.77
Job work Income		-	-	-
		14,691.03	11,793.37	8,003.77
Less: GST		2,689.56	2,586.20	1,771.84
		12,001.47	9,207.17	6,231.93
NET REVENUE FROM OPERATIONS		**12,001.47**	**9,207.17**	**6,231.93**

IV-17 DETAILS OF OTHER INCOME AS RESTATED: **[₹ IN LAKHS]**

PARTICULARS		FOR THE YEAR ENDED 31/03/2026	FOR THE YEAR ENDED 31/03/2025	FOR THE YEAR ENDED 31/03/2024
Interest Earned		26.67	23.77	2.91
Miscellaneous Receipts		1.45	-	5.09
Profit on sale of assets		-	-	-
		28.13	**23.77**	**7.99**

IV-18 DETAILS OF COST OF MATERIALS CONSUMED AS RESTATED: **[₹ IN LAKHS]**

PARTICULARS		FOR THE YEAR ENDED 31/03/2026	FOR THE YEAR ENDED 31/03/2025	FOR THE YEAR ENDED 31/03/2024
a) Raw Materials				
Opening Stock		242.12	128.46	79.86
Add: Purchases		8,121.53	6,284.21	4,018.10
		8,363.65	6,412.67	4,097.96
Less: Closing Stock		253.07	242.12	128.46
Cost of Raw Materials Consumed	(a)	**8,110.58**	**6,170.55**	**3,969.50**
b) Packing Materials				
Opening Stock		-	-	-
Add: Purchases		14.21	7.82	2.78
		14.21	7.82	2.78
Less: Closing Stock		-	-	-
Cost of Packing Materials Consumed	(b)	**14.21**	**7.82**	**2.78**
GRAND TOTAL	(a+b)	**8,124.79**	**6,178.37**	**3,972.27**

IV-19 DETAILS OF CHANGES IN INVENTORIES AS RESTATED: **[₹ IN LAKHS]**

PARTICULARS		FOR THE YEAR ENDED 31/03/2026	FOR THE YEAR ENDED 31/03/2025	FOR THE YEAR ENDED 31/03/2024
FINISHED GOODS				
At the beginning of the Accounting Year		-	-	-
At the end of the accounting Year		-	-	-
		-	-	-
WORK-IN-PROGRESS				
At the beginning of the Accounting Year		179.55	76.90	76.51
At the end of the accounting Year		538.55	179.55	76.90
		(359.00)	(102.65)	(0.40)
GRAND TOTAL		**(359.00)**	**(102.65)**	**(0.40)**

IV-20 DETAILS OF EMPLOYEE BENEFIT EXPENSES AS RESTATED: **[₹ IN LAKHS]**

PARTICULARS		FOR THE YEAR ENDED 31/03/2026	FOR THE YEAR ENDED 31/03/2025	FOR THE YEAR ENDED 31/03/2024
Factory & Office Salary & Wages		930.97	669.49	561.45
Workers & Staff Welfare		80.53	71.01	55.33
Contribution to Provident Fund		8.50	6.30	4.26
Contribution to ESIC		2.66	2.58	2.17
Bonus & Ex- Gratia		12.23	6.76	4.83
Gratuity Expenses		6.64	6.14	3.50
LWF Contribution		0.01	-	-
		1,041.54	**762.27**	**631.54**

KHERIA AUTOCOMP LIMITED
CIN: U35923GJ2009PLC058554

IV-21 DETAILS OF FINANCIAL COSTS AS RESTATED: **[₹ IN LAKHS]**

PARTICULARS		FOR THE YEAR ENDED 31/03/2026	FOR THE YEAR ENDED 31/03/2025	FOR THE YEAR ENDED 31/03/2024
INTEREST				
To Bank on Loans		221.92	164.30	112.66
On TDS & Other Taxes		0.26	0.50	0.14
Other Interests		-	5.41	7.50
Bill Discounting Charges		91.97	68.98	61.92
Loan Processing Charges		2.19	7.35	-
		316.34	**246.54**	**182.22**

IV-22 DETAILS OF DEPRECIATION AND AMORTZATION EXPNSES AS RESTATED: **[₹ IN LAKHS]**

PARTICULARS		FOR THE YEAR ENDED 31/03/2026	FOR THE YEAR ENDED 31/03/2025	FOR THE YEAR ENDED 31/03/2024
Depreciation		438.79	351.84	289.29
		438.79	**351.84**	**289.29**

IV-23 DETAILS OF OTHER EXPENSES AS RESTATED: **[₹ IN LAKHS]**

PARTICULARS		FOR THE YEAR ENDED 31/03/2026	FOR THE YEAR ENDED 31/03/2025	FOR THE YEAR ENDED 31/03/2024
MANUFACTURING EXPENSES :				
Consumption of Stores & Spare Parts		21.05	15.14	12.67
Water Treatment Expeneses		7.31	7.51	6.28
Freight Inward		8.86	7.46	7.46
Power & Fuel		354.71	285.78	287.40
Repairs to Machinery		79.03	69.33	47.97
Shortage, Deduction and Rejection		3.76	1.15	1.06
		-	-	-
		474.72	**386.38**	**362.84**
SELLING & ADMINISTARTIVE EXPENSES				
Asset Discarded account		-	-	-
Bank Charges		0.49	0.01	0.05
Business Promotion Expenses		5.09	2.12	3.81
Conveyance Expenses		3.79	4.01	3.44
Computer Running & Maintenance		4.21	6.60	3.45
Directors Sitting Fees		1.50	-	-
CSR Expenses		12.82	-	-
Donations		0.63		-
Filing Fees		0.41	0.11	0.17
Freight & Carriage Outward		196.94	164.13	154.43
Lease Rent		27.24	26.98	13.60
Insurance Premiums		28.79	19.00	15.54
Internet Charges		0.99	0.95	0.69
Legal Expenses		-	-	-
Miscellaneous Expenses		4.11	3.26	2.68
Telephone Expenses		2.75	2.05	1.67
Office & Factory Repairs & Maintenance		30.53	16.50	14.60
Payment to Auditors:		-	-	
For Statutory Audit		2.41	1.40	1.20
For Tax Audit		-	0.35	0.30
Postage & Courier Expenses		0.25	0.24	0.05
Printing & Stationery		4.21	3.00	2.99
Professional & Consultancy Charges		19.18	10.94	9.01
Fines & Penalties		2.00	0.09	-
Repairs & Maintainence-others		5.67	7.82	3.24
Rates & Taxes		7.16	35.51	1.34
Staff Recruitment Expenses		1.53	0.72	0.19
Security Charges		26.11	25.87	21.19
Loss Sales of Assests		-	3.18	-
Testing Charges		1.37	2.59	1.84
Tours & Travels, Fooding & Lodging		21.94	8.46	11.79
Vehicles Running & Maintenance Expenses		17.66	18.42	22.33
		429.77	**364.33**	**289.60**
GRAND TOTAL		**904.49**	**750.71**	**652.44**

KHERIA AUTOCOMP LIMITED

IV-24: DETAILS OF ANALYTICAL RATIOS AS RESTATED

SL	PARTICULARS	FOR THE YEAR ENDED 31/03/2026 %	% CHANGE W.R.T Y.E.31/03/2025	FOR THE YEAR ENDED 31/03/2025 %	Numerator	Denominator	Reason for Variance
1.00	Current Ratio,	0.82	-17.26%	0.99	Current Assets	Current Liabilities	-
2.00	Debt-Equity Ratio,	0.89	-19.03%	1.09	Total Debt (Non-current borrowings + Current Borrowings + Total Lease Liability)	Shareholder's Equity	-
3.00	Debt Service Coverage Ratio,	2.25	18.34%	1.90	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	-
4.00	Return on Equity Ratio,	33.72%	-1.37%	34.18%	Net Profit after taxes	Share's Holder equity	-
5	Inventory turnover ratio,	19.65	-31.97%	28.89	Sale of Products	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	Trade Receivables	-
7	Trade payables turnover ratio,	4.03	-11.31%	4.55	Purchase of goods	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,	9.52%	6.29%	8.95%	Net Profit after taxes	Revenue from Operations	-
10	Return on Capital employed,	26.86%	7.15%	25.07%	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

KHERIA AUTOCOMP LIMITED

SL	PARTICULARS	FOR THE YEAR ENDED 31/03/2025 %	% CHANGE W.R.T Y.E.31/03/2024	FOR THE YEAR ENDED 31/03/2024 %	Numerator	Denominator	Reason for Variance
1.00	Current Ratio,	0.99	37.79%	0.72	Current Assets	Current Liabilities	Improvement in current assets resulted in positive variation.
2.00	Debt-Equity Ratio,	1.09	15.89%	0.94	Total Debt (Non-current borrowings + Current Borrowings + Total Lease Liability)	Shareholder's Equity	-
3.00	Debt Service Coverage Ratio,	1.90	-0.83%	1.92	Net Profit after 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	-
4.00	Return on Equity Ratio,	34.18%	89.73%	18.02%	Net Profit after taxes	Share's Holder equity	Higher profits earned during the year resulted in positive variation.
5	Inventory turnover ratio,	28.89	-14.63%	33.84	Sale of Products	inventory	-
6	Trade Receivables turnover ratio,	7.33	-19.67%	9.12	Revenue from Operations	Trade Receivables	-
7	Trade payables turnover ratio,	4.55	7.02%	4.25	Purchase of goods	Trade Payables	-
8	Net capital turnover ratio,	-310.82	1038.18%	-27.31	Revenue from Operations	Working Capital	Better financial performance & Positive working capital resulted in improvement.
9	Net profit ratio,	8.95%	71.17%	5.23%	Net Profit after taxes	Revenue from Operations	Higher profits earned during the year resulted in positive variation.
10	Return on Capital employed,	25.07%	23.36%	20.32%	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

KHERIA AUTOCOMP LIMITED

SL	PARTICULARS	FOR THE YEAR ENDED 31/03/2024 %	% CHANGE W.R.T Y.E.31/03/2023	FOR THE YEAR ENDED 31/03/2023 %	Numerator	Denominator	Reason for Variance
1	Current Ratio,	0.72	-1.11%	0.73	Current Assets	Current Liabilities	-
2	Debt-Equity Ratio,	0.94	35.65%	0.70	Total Debt (Non-current borrowings + Current Borrowings + Total Lease Liability)	Shareholder's Equity	Higher shareholders equity as at year end resulted in improved ratio.
3	Debt Service Coverage Ratio,	1.92	-15.45%	2.27	Net Profit after 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,	18.02%	0.66%	17.90%	Net Profit after taxes	Average Share's Holder equity	-
5	Inventory turnover ratio,	33.84	12.41%	30.10	Sale of Products	Average inventory	Higher Sales during the year resulted in better ratio.
6	Trade Receivables turnover ratio,	9.12	-6.23%	9.73	Revenue from Operations	Average Trade Receivables	-
7	Trade payables turnover ratio,	4.25	-9.76%	4.71	Purchase of goods	Average Trade Payables	-
8	Net capital turnover ratio,	-27.31	63.02%	-16.75	Revenue from Operations	Working Capital	Better financial performance resulted in improvement.
9	Net profit ratio,	5.23%	-4.59%	5.48%	Net Profit after taxes	Revenue from Operations	-
10	Return on Capital employed,	20.32%	18.76%	17.11%	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

25. Value of raw materials, Packing materials & stores & spares consumed (₹ In Lakhs): -

	Year Ended 31/03/2026		Year Ended 31/03/2025	
Particulars	**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 & Consumables Consumed	**21.05**	**100**	**15.14**	**100**

	Year Ended 31/03/2024	
Particulars	**Amount**	**% of Consumption**
1. Raw Materials		
Imported	-	-
Indigenous	3969.50	100
Total Raw Materials Consumed	**3969.50**	**100**
2. Packing Materials		
Imported	-	-
Indigenous	2.78	100
Total Packing Materials Consumed	**2.78**	**100**
3. Stores & Consumables		
Imported	-	-
Indigenous	12.67	100
Total Stores & Consumables Consumed	**12.67**	**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.

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) (₹ In Lakhs) :-

Particulars	**As at 31/03/2026**	**As at 31/03/2025**	**As at 31/03/2024**
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	1.70	-
B**) Commitments**			
- Estimated amount of contracts remaining to be executed on capital account	-	-	-
- Other commitments	-	-	

35. **<u>Disclosure in accordance with AS 15 on Employee Benefits</u>** :

a. Change in Accounting Estimate

Up to financial year 2023-2024 , the Company was accounting for gratuity liability on actual liability basis. During the financial year 2024-2025, the company had transitioned to accrual-based accounting in compliance with AS 15 (Revised 2005). As a result, the gratuity liability has been actuarially valued and recognized in the books. There has been no impact

of this change on the Profit / Loss for the year . The change has been accounted for prospectively as a change in accounting estimate in accordance with AS 5.

b. Contribution to defined contribution (₹ In Lakhs) :-

Particulars	F.Y.2025-26	F.Y.2024-25	F.Y.2023-2024
Contribution to Recognized Provident Fund	8.50	6.30	4.26
Contribution to Employee's State Insurance	2.66	2.58	2.17

c. Defined Benefit Plan- Gratuity

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

Particulars	F.Y.2025-26	F.Y.2024-25	F.Y.2023-2024
Present Value of Obligation	22.47	16.59	11.35
Fair Value of Plan Assets	-	-	-
Net Defined Benefit Liability	22.47	16.59	11.35
Current Service Cost	3.83	2.93	3.50
Interest Cost	1.11	0.78	NA
Actuarial Loss	(0.18)	2.43	NA
Past Service Cost	1.89	-	-
Benefits Paid	(0.76)	(0.90)	NA
Total Employee Benefit Expense	6.64	6.14	3.50
Discount Rate	7.40% p.a.	6.85% p.a.	NA
Salary Escalation Rate	6.00% p.a.	6.00% p.a.	NA
Vesting Period	5 years	5 years	NA
Retirement Age	60 years	60 years	60 years
Withdrawal Rate (0–4 years)	40% p.a.	40% p.a.	NA
Withdrawal Rate (4+ years)	5% p.a.	5% p.a.	NA

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)

Particulars	**F.Y. 2025-2026**	**F.Y. 2024-2025**	**F.Y. 2023-2024**
Net Profit after Tax attributable to Equity Shareholders (₹ In Lakhs)	1139.48	8 24.49	330.65
Weighted Average Number of Equity Shares (Nos.)	1,12,50,000	1,12,50,000	1,12,50,000
Basic EPS (Rs.)	10.15	7.33	2.94
Diluted EPS (Rs.)	10.15	7.33	2.94
Note: EPS is computed in accordance with Accounting Standard (AS-20) – Earnings Per			

Share. The weighted average number of equity shares for all periods presented has been retrospectively adjusted for the bonus issue in the ratio of 3:2 approved on July 26, 2025, as if the issue had occurred at the beginning of the earliest period presented. There are no potential dilutive equity shares; accordingly, Basic and Diluted EPS are the same.

38. Dues to Micro, Small and Medium Enterprises (MSME) (₹ In Lakhs) **:-**

Sl.	Particulars	F.Y. 2025-2026	F.Y. 2024-2025	F.Y. 2023-2024
a)	Principal amount due to MSME suppliers and remaining unpaid	347.20	373.06	295.09
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. Foreign Currency Transactions (₹ In Lakhs) **:-**

Particulars	F.Y. 2025–26	F.Y. 2024–25	F.Y. 2023–24
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	-	-	-

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

Particulars	F.Y. 2025–26	F.Y. 2024–25	F.Y. 2023–24
Current Maturities of Long Term Debts			
Secured	768.89	521.96	287.35
Unsecured	68.20	60.52	-
Total	**837.09**	**582.48**	**287.35**

41. <u>Details of Payment to Auditors</u> (₹ In Lakhs) **:-**

Particulars	F.Y. 2025–26	F.Y. 2024–25	F.Y. 2023–24
Statutory Audit Fees	1.60	1.40	1.20
Tax Audit Fees	0.40	0.35	0.30
Certification Fees	0.41	0.75	0.12
Reimbursement of Expenses	0.00	0.21	-
Total	**2.41**	**2.71**	**1.62**

42. CORPORATE SOCIAL RESPONSIBILITY (CSR) EXPENDITURE (₹ 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 ₹ 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	F.Y. 2025–26	F.Y. 2024–25	F.Y. 2023–24
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 (₹ 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 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).
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.

Name of the party	Nature of Relation	Nature of Transaction	31/03/2026	31/03/2025	31/03/2024
Tara Chand Kheria	Key Management Personnel	Loan Taken (Interest Bearing-			
		Taken During the year	-	-	2.44
		Repaid during the year	-	23.28	1.90
		Closing Balance	-	-	23.28
		Salary Paid	16.80	16.80	17.00
		Car Hire Charges	-	-	3.60
		Interest Paid	-	1.07	2.70
		Interest free Loan Taken-			
		Taken During the year	17.50	-	-
		Repaid during the year	-	-	-
		Closing Balance	142.21	124.71	124.71
Vinay Kheria	Key Management Personnel	Loan Taken (Interest Bearing-			
		Taken During the year	-	-	2.16
		Repaid during the year	-	19.90	1.84
		Closing Balance	-	-	19.90
		Salary Paid	49.20	16.80	17.00
		Car Hire Charges	-	-	2.40
		Interest Paid	-	1.14	2.40
		Interest Free Loan Taken-			
		Taken During the year	8.00	45.98	-
		Repaid during the year	-	12.48	1.54
		Closing Balance	88.96	80.98	47.48
Sushma Kheria	Director & relative of	Interest free loan Taken-			
		Taken During the year	-	-	-

	KMP	Repaid during the year Closing Balance Salary Paid	- - 16.80	4.00 - 16.80	- 4.00 17.00
Santosh Devi Kheria	Director & relative of KMP	Interest free loan Taken- Taken During the year Repaid during the year Closing Balance Salary paid	 24.00 - 42.69 16.80	 - - 18.69 16.80	 - - 18.69 17.00
Tara Chand Kheria-HUF	HUF Whose Karta is KMP	Interest free loan Taken- Taken During the year Repaid during the year Closing Balance	 - - -	 - 5.42 -	 - 0.08 5.42
Vinay Kheria-HUF	HUF Whose Karta is KMP	Interest Paid Loan Taken(Interest Bearing)- Taken During the year Repaid during the year Closing Balance	- - - -	3.21 8.21 31.41 -	2.40 2.40 6.20 23.20
Varun Kheria	Son of KMP , MR. Vinay kheria	Loan Taken (Interest Free) Taken During the year Repaid during the year Closing Balance Salary Paid	 - - - 12.00	 - 9.61 - 12.00	 - - 9.61 10.90
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 Number 59991
Firm Regn No. 312136E

Dated the 08th 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

KHERIA AUTOCOMP LIMITED

CIN: U35923GJ2009PLC058554

ANNEXURE-V

STATEMENT OF TAX SHELTER AS RESTATED

[₹ IN LAKHS]

PARTICULARS	AS AT 31/03/2026	AS AT 31/03/2025	AS AT 31/03/2024
Profit Before Tax as per books of accounts(A)	1,562.64	1,048.85	507.56
Normal Tax rate (B)	25.17%	25.17%	25.17%
Tax Impact (C=A*B)	393.29	263.97	127.75
Permanent differences (D)			
Other adjustments	5.88	5.24	3.50
Prior Period Item	-		
Total (D)	5.88	5.24	3.50
Timing Differences (E)			
Depreciation as per Books of Accounts	438.79	351.84	289.29
Depreciation as per Income Tax	576.24	522.94	413.37
Difference between tax depreciation and book depreciation	(137.44)	(171.09)	(124.08)
Other adjustments	15.45	3.82	-
Total (E)	(121.99)	(167.27)	(124.08)
Net Adjustments (F=D+E)	(116.11)	(162.03)	(120.59)
Brought forward losses set off (Depreciation)	-	(571.37)	(386.97)
Tax effect on the above (G)	(29.22)	(184.58)	(127.75)
Tax Liability, After Considering the effect of adjustment (H=C+G)	364.06	79.39	-
Book Profit as per MAT	**Opted for 115BAA**		
MAT Rate %			
Tax payable as per MAT (I)	**NA**		
Current Tax being Higher of H or I	364.06	79.39	-
Interest under Section 234A, B or C of Income Tax Act, 1961	25.99	4.76	-
Total Tax Expenses	390.05	84.15	-
Tax paid Under normal rates or MAT in Income Tax Return Filed by Company	Normal	Normal	Normal

ANNEXURE-VI

The summary of results of restatement adjustments made in the audited financial statements for the respective year

A. STATEMENT OF PROFIT AND LOSS

[₹ IN LAKHS]

PARTICULARS	FOR THE YEAR ENDED 31/03/2026	FOR THE YEAR ENDED 31/03/2025	FOR THE YEAR ENDED 31/03/2024
Net Profit after Tax as per audited accounts but before adjustments for restated accounts:	1,139.48	833.94	326.03
Add: Adjustment made in Statement of Profit and Loss Account (Decrease in Employee Benefit Expenses)	-	-	5.00
Less: Adjustment made in Statement of Profit and Loss Account (Decrease in Other Income)	-	(5.00)	-
Short/(Excess) provision for Deferred Tax Assets	2.86	(4.46)	(0.38)
Net Adjustment in Profit and Loss Account	2.86	(9.46)	4.62
Net Profit After Tax as per Restated Accounts:	1,142.33	824.49	330.65

B. STATEMENT OF ASSETS AND LIABILITIES

B1. STATEMENT OF SURPLUS IN PROFIT AND LOSS

[₹ IN LAKHS]

PARTICULARS	FOR THE YEAR ENDED 31/03/2026	FOR THE YEAR ENDED 31/03/2025	FOR THE YEAR ENDED 31/03/2024
Reserve and surplus as per audited accounts but before adjustments for restated accounts:	2,827.48	2,376.49	1,543.62
Add: Cumulative Adjustment made in Statement of Profit and Loss Account	-	(2.86)	6.60
Adjustment with the opening Reserves as on 01-04-2021	-	-	-
Net Cumulative Adjustment in Profit and Loss Account	-	(2.86)	6.60
Reserve & Surplus as per Restated Accounts:	2,827.48	2,373.63	1,550.22

B2. STATEMENT OF OTHER NON CURRENT ASSETS

[₹ IN LAKHS]

PARTICULARS	FOR THE YEAR ENDED 31/03/2026	FOR THE YEAR ENDED 31/03/2025	FOR THE YEAR ENDED 31/03/2024
Other non current assets as per audited accounts but before adjustments for restated accounts:	230.79	81.61	27.89
Add: Adjustments made in Statement of other non current assets	-	306.30	216.30
Adjustment with the opening balance as on 01-04-2022	-	-	-
Net Adjustment in Other Non Current Assets Account	-	306.30	216.30
Other Non Current Assets as per Restated Accounts:	230.79	387.91	244.19

B3. STATEMENT OF CASH & BANK BALANCES

[₹ IN LAKHS]

PARTICULARS	FOR THE YEAR ENDED 31/03/2026	FOR THE YEAR ENDED 31/03/2025	FOR THE YEAR ENDED 31/03/2024
Cash & Bank Balances as per audited accounts but before adjustments for restated accounts:	273.13	339.06	237.92
Less: Adjustments made in Statement of cash and bank balances	-	(306.30)	(216.30)
Adjustment with the opening balance as on 01-04-2022	-	-	-
Net Adjustment in Cash and Bank Balances Account	-	(306.30)	(216.30)
Cash and Bank Balances as per Restated Accounts:	273.13	32.76	21.62

C. STATEMENT OF CASH FLOW

[₹ IN LAKHS]

PARTICULARS	FOR THE YEAR ENDED 31/03/2026	FOR THE YEAR ENDED 31/03/2025	FOR THE YEAR ENDED 31/03/2024		
			As Per Earlier Reported	Revised Classification	Difference
CASH FLOW FROM OPERATING ACTIVITIES					
Net Profit/ (Loss) before tax & extra ordinary items	-	-	507.56	507.56	-
Adjustment for					
Depreciation	-	-	289.29	289.29	-
Interest Received	-	-	(2.91)	(2.91)	-
Interest Paid	-	-	69.42	182.09	112.66
Loss on Sale of Assets/Assets discarded	-	-	-	-	-
Provision for Gratuity	-	-	3.50	3.50	-
	-	-	866.86	979.52	112.66
Adjustment For					
Trade & Other Receivable	-	-	(242.19)	(242.19)	-
Inventories	-	-	(50.81)	(50.81)	-
Trade payable	-	-	302.40	302.40	-
Other Current Assets	-	-	(2.19)	(2.19)	-
Other Current Liabilities	-	-	26.95	26.95	-
Other Long Term Liabilities	-	-	-	-	-
Increase/(Decrease) in Short Term Loans & Advances	-	-	(23.56)	(23.56)	-
Cash Generated from Operation	**-**	**-**	**877.45**	**990.11**	112.66
Direct Taxes Paid	-	-	(7.89)	(7.89)	-
NET CASH FLOW FROM OPERATING ACTIVITIES	**-**	**-**	**869.56**	**982.22**	**112.66**
CASH FLOW FROM INVESTING ACTIVITIES					
Purchase of Property Plant & Equipments	-	-	(1,318.14)	(1,318.14)	-
Sale of Property. Plant & Equipments	-	-	4.97	4.97	-
Long Term Loans & Advances	-	-	-	-	-
Interest Received	-	-	2.91	2.91	-
Fixed Deposits Booked	-	-	(216.30)	(216.30)	-
Other Non current Assets	-	-	(6.73)	(6.73)	-
NET CASH FLOW FROM INVESTING ACTIVITIES	**-**	**-**	**(1,533.29)**	**(1,533.29)**	-
CASH FLOW FROM FINANCING ACTIVITIES					
Short Term Borrowings Availed/ (Repaid)	-	-	131.16	131.16	-
Share Capital Raised including Premium	-	-	-	-	-
Interest paid	-	-	(69.42)	(182.09)	(112.66)
Long Term Borrowings	-	-	590.10	590.10	-
NET CASH FLOW FROM FINANCING ACTIVITIES	-	-	651.83	539.17	(112.66)
					(Refer to Note 1 below)
Net Change In Cash & Cash Equivalents	-	-	(11.89)	(11.89)	-
Cash & Cash Equivalents' Opening Balance	-	-	33.51	33.51	-
Cash & Cash Equivalents' Closing Balance	**-**	**-**	**21.62**	**21.62**	**-**
Net effect of corrections/ Restatement	-	-	-	-	-
Represented By					
Bank Balances	**-**	**-**	19.70	19.70	-
Cash in Hand	**-**	**-**	1.92	1.92	-
Total	**-**	**-**	**21.62**	**21.62**	**-**

Notes to the adjustments:

1 :- In F.Y.2023-2024- In the Cash Flow Statement, interest paid figure was erroneously linked to wrong cell in Profit & Loss account as a result, Interest paid added back in operating Activiy was lower by Rs.112.66 Lacs, while in Finance activities. As a result of this error, Cash Flow from Operating Activities was erroneously calculated at lower amount of Rs.112.66 and Cash flow from Financing Activities was shown higher by equivalent amount. Thus, the error is compensating in nature.

3. The Restated Financial Information do not require any adjustment for auditor qualification as there was no qualification in the underlying audit reports of the respective years that required any corrective adjustments.

4. Material Regrouping :- Appropriate adjustments have been made in the Restated Summary Statement of Assets and Liabilities, Profit and Loss and Cash Flows, wherever required, by a reclassification of the corresponding items of income, expenses, assets, liabilities and cash flows in order to bring them in line with the groupings/ disclosures as per the Audited Financial Statements of the Group.

ANNEXURE-VII

STATEMENT OF CAPITALIZATION

[₹ IN LAKHS]

Particulars	Pre-issue	Post-issue*
Debt		
Short Term Debt (A)	837.09	-
Long Term Debt (B)	2,665.50	-
Total Debt (A+B)	3,502.59	-
Shareholders'Fund(Equity)		
Share Capital (D)	1,125.00	-
Reserve & Surplus (E)	2,827.48	-
Total Shareholders'Fund (D+E)	3,952.48	-
Long Term Debt/Equity	0.67	-
Total Debt/Equity	0.89	-

*The corresponding post Issue capitalization data is not determinable at this stage pending the completion of the issue price and hence have not been furnished.

Notes:

1. Short term Debts represent which are expected to be paid/payable within 12 months and includes installment of term loans repayable within 12 months.
2. Long term Debts represent debts other than short term Debts as defined above but excludes installment of term loans repayable within 12 months.
3. The figures disclosed above are based on restated statement of Assets and Liabilities of the Company . as at 31.03.2026