



THE HI-TECH GEARS LTD.

CIN - L29130HR1986PLC081555

Corporate Office: Millennium Plaza, Tower-B, Sushant Lok-1, Sector-27, Gurugram, Haryana-122009
Tel.: +91(124) 4715100 E-mail: secretarial@thehitechgears.com

Date: March 12, 2026

**The Manager,
Listing Department,
National Stock Exchange of India Ltd
"Exchange Plaza", C-1, Block – G
Bandra – Kurla Complex,
Bandra (E), Mumbai - 400051, India
Symbol: HITECHGEAR**

Subject: Clarification regarding UDIN in Limited Review Report

Dear Sir/Ma'am,

This is with reference to your observations regarding the outcome of Board Meeting – Financial Results submitted to the Exchange on 12th February, 2026 of HITECHGEARS: The Hi-Tech Gears limited, wherein it has been mentioned that the Limited Review Report/Independent Auditor's Report is not in the format prescribed by SEBI and UDIN has not been provided.

In this regard, we would like to clarify that due to a technical glitch on the ICAI website, the Statutory Auditors were not able to generate the UDIN and therefore submitted the Limited Review Report pending UDIN, which is required to be generated within 60 days from the issue of the report. A copy of the technical glitch is attached for your reference.

Further, to comply with Regulation 30 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we submitted the Financial Results and the Limited Review Report within the prescribed timeline after closure of Board Meeting on 12/02/2026.

A copy of the Limited Review Report duly containing the UDIN has already been uploaded on the website of the Company after receipt of UDIN from statutory Auditor next day.

Please find attached Limited Review Report duly containing the UDIN issued by the Statutory Auditor for your kind record and reference.

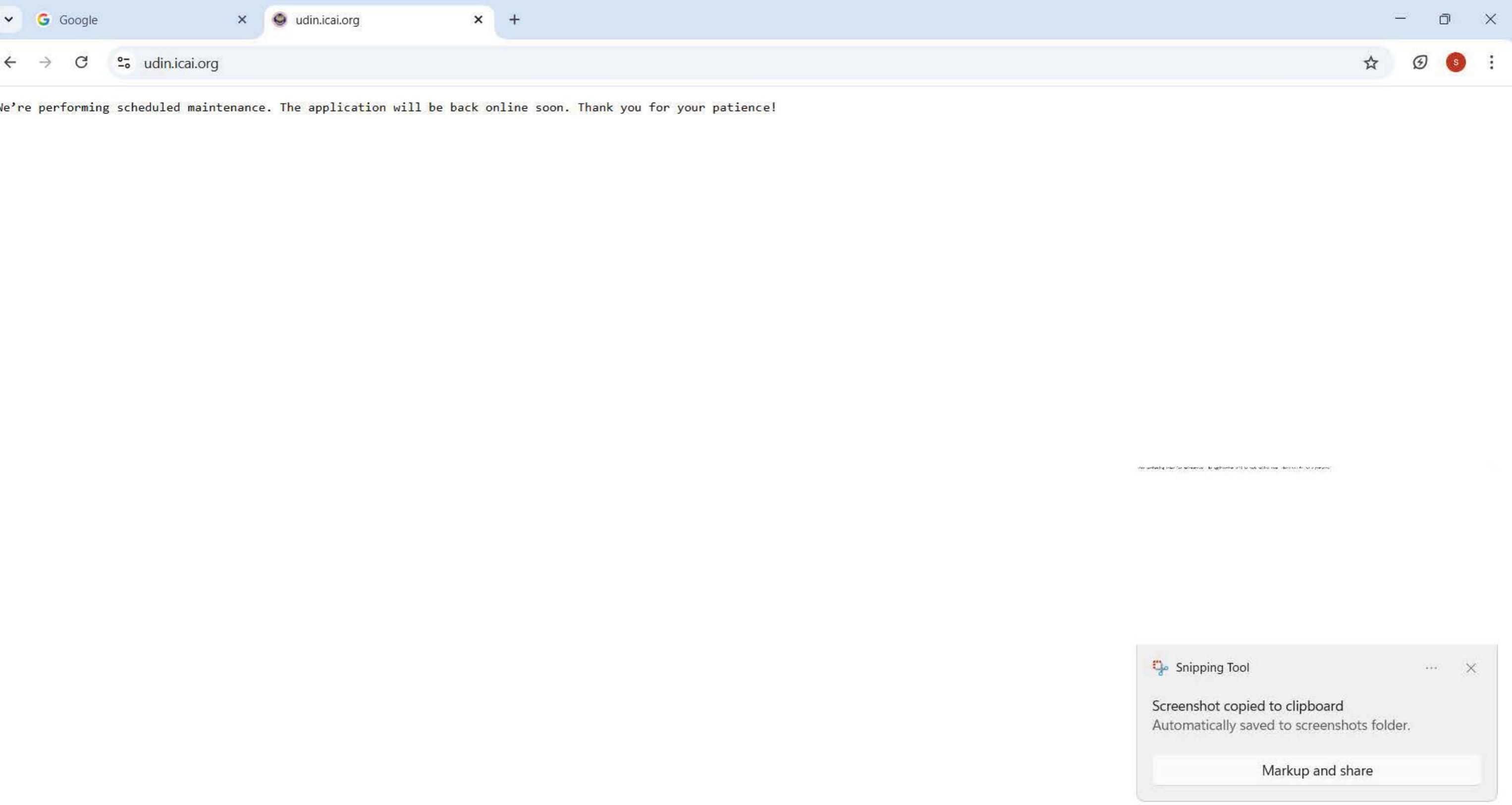
We regret the inconvenience caused and request you to kindly take the same on record.

**Thanking You,
Yours faithfully,
For The Hi-Tech Gears Limited**

**Naveen Jain
Company Secretary and Compliance Officer
Membership No. A15237
Encl: as above**

www.thehitechgears.com

Works I: A-589, Industrial Complex, Bhiwadi - 301 019 Rajasthan INDIA Tel.: +91(1493) 265000
Regd. Office & Works-II: Plot No. 24 ,25,26 Sector-7, IMT Manesar - 122050 Gurugram, Haryana INDIA Tel.: +91 (124) 4715200
Works-III: Plot No. SP-146A, Industrial Complex, Bhiwadi - 301019 Rajasthan INDIA
Subsidiaries: The Hi-Tech Gears Canada. Inc. 361, Speedvale Ave W. Guelph, ON N1H 1C7, CANADA
Teutech LLC. 227, Barton St. Emporium. PA 15834, USA



We're performing scheduled maintenance. The application will be back online soon. Thank you for your patience!

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GSTIN : 03AACFL3265A2ZZ

PAN : AACFL3265A

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E-mail : yaplca.16@gmail.com

Chartered Accountants

102-Kismat Complex, G. T. Road,

Miller Ganj, LUDHIANA-141 003. (Punjab)

Independent Auditors' Review Report on Unaudited Quarterly and Year to Date Standalone Financial Results of The Hi-Tech Gears Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To The Board of Directors of
The Hi-Tech Gears Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of The Hi-Tech Gears Limited ("the Company") for the quarter ended 31st December 2025 and year to date results for the period from 1st April, 2025 to 31st December 2025 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.
2. The Company's management is responsible for the preparation of the statement in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with regulation 33 of the listing regulations. The statement has been approved by the company's Board of directors. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with applicable Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR YAPL & CO.
CHARTERED ACCOUNTANTS
FRN. 017800N

(CA SAKSHI GARG)
PARTNER
M.NO. 553997

PLACE : LUDHIANA

DATED: 12th February, 2026

UDIN 2655399789WYNW5715

GSTIN : 03AACFL3265A2ZZ
 PAN : AACFL3265A
 Mob. : 98141-03111
 E-mail : yaplca.16@gmail.com

Chartered Accountants
 102-Kismat Complex, G. T. Road,
 Miller Ganj, LUDHIANA-141 003. (Punjab)

Independent Auditors' Review Report on Unaudited Quarterly and Year to Date Consolidated Financial Results of The Hi-Tech Gears Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

ToThe Board of Directors of
 The Hi-Tech Gears Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of The Hi-Tech Gears Limited(hereinafter referred to as the "Holding Company")and its subsidiary companies (The Holding Company and its subsidiary companies together referred to as "the Group")for the quarter ended 31st December, 2025 and year to date results for the period from 1stApril, 2025 to 31st December, 2025 ("the Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. The Holding Company's Management is responsible for the preparation of the statement in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with regulation 33 of the listing regulations .The statement has been approved by the Holding company's Board of directors .Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The statement includes the results of the following entities:

S. No.	Name of the Entity	Relationship
1	2545887 Ontario Inc., Canada	Wholly Owned Subsidiary
2	Neo-Tech Smart Solutions Inc., Canada	Wholly Owned Subsidiary
3	Neo-Tech Auto Systemz Inc., USA	Wholly Owned Subsidiary
4	The Hi-Tech Gears Canada Inc.	Step Down Subsidiary
5	Teutech Holding Corp., USA	Step Down Subsidiary
6	Teutech Leasing Corp., USA	Step Down Subsidiary
7	Teutech LLC, USA	Step Down Subsidiary



5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with applicable Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial statement/financial information/financial result of one wholly owned subsidiary (and its four step down subsidiaries) included in the statement, whose interim financial statement/financial information/financial results reflect, total revenues of Rs 669.21million and Rs.1992.16million, total net loss after tax of Rs. 49.90 million and Rs.103.78 million and total comprehensive income of Rs.2.34 million and Rs.70.52 million for the quarter ended 31st December 2025 and nine months ended 31st December 2025, respectively, as considered in the consolidated unaudited financial results. These interim financial statement/financial information/financial results have been reviewed by other auditor whose report have been furnished to us by the management and our conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of its one subsidiary (and its four step down subsidiaries), is based solely on the report of the other auditors and the procedures performed by us as stated in paragraph 3 above.

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

7. The statements includes the interim financial statements/financial information/financial results of two wholly owned subsidiary companies, which have not been reviewed/audited, whose interim financial statements/financial information/financial results reflect total revenues of Rs.0.84million and Rs.1.56 million and total net income after tax of Rs.0.48 million and Rs.0.73 million and total comprehensive income of Rs.0.56 million and Rs.1.20 million for the quarter ended 31st December 2025 and nine months ended 31st December 2025, respectively, as considered in the consolidated unaudited financial results. These interim financial statement/financial information/financial results have been furnished to us by the management of the Holding Company and our conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of these two subsidiaries, is based solely on such unaudited financial statements/financial information/financial results. According to the information and explanations given to us by the management, these interim financial statements/financial information/financial results are not material to the Group.

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

PLACE : LUDHIANA
DATED: 12th February, 2026
UDIN: 26553997 KXL SDF 7875

FOR YAPL & CO.
CHARTERED ACCOUNTANTS
FRN. 017800N


(CA SAKSHI GARG)
PARTNER
M.NO. 553997

