



Date: 29/10/2026

To,
The Listing Department,
The National Stock Exchange Limited,
Exchange Plaza, Bandra Kurla Complex,
Bandra (E), MUMBAI – 400051

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on Thursday October 29, 2026

Ref: NSE Symbol KHERIAAUTO; ISIN- INE0HOL01013

Dear Sir/Madam,

With reference to the subject matter and pursuant to the Regulation 30 & 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**SEBI Listing Regulations**"), we would like to inform you that the Board of Directors of the Company at its meeting held today i.e. **Thursday October 29, 2026**, inter alia, has considered and approved the following:

1. Un-Audited Standalone Financial Results of the Company for the half-year ended 30th September, 2026, prepared in terms of Regulation 33 of the SEBI Listing Regulations, together with the Limited Review Report of the Statutory Auditors are enclosed herewith. Certificate for utilization of issue proceeds by the Company duly signed by the auditor as per NSE circular dated September 05, 2024 NSE/CML/2024/23 is enclosed herewith.

The meeting was commenced at 11:30 a.m. and concluded at 12:35 p.m.

Kindly take note of the same in your records.

Thanking you,

Yours faithfully,

For KHERIA AUTOCOMP LIMITED

Vinay Kheria
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VINAY KHERIA
MANAGING DIRECTOR
DIN: 00165718

Encl.: As Above

KHERIA AUTOCOMP LIMITED

CIN: U35923GJ2009PLC058554

Registered Office: Plot No. B6, B7 & B8, Tata Vendor Park, Revenue Survey No. 1,
Village Northkot Pura, Taluka: Sanad, Dist: Ahmedabad - 382170

PART I - STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026

(Rs. in Lakhs)

Sr. No.	Particulars	Six Months Ended			Year Ended
		30.09.2026	31.03.2026	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations				
	(i) Sale of manufactured products	7,226.96	6,500.84	5,500.63	12,001.47
	Total Revenue from Operations	7,226.96	6,500.84	5,500.63	12,001.47
II	Other Income	13.24	16.65	11.48	28.13
III	Total Income (I + II)	7,240.20	6,517.49	5,512.11	12,029.60
IV	Expenses				
	(i) Cost of materials consumed	4,845.24	4,423.74	3,701.05	8,124.79
	(ii) Changes in inventories of finished goods & stock in process	20.40	(299.00)	(60.00)	(359.00)
	(iii) Employee benefit expenses	460.41	556.10	485.44	1,041.54
	(iv) Finance costs	210.93	147.69	168.65	316.34
	(v) Depreciation, amortisation and impairment	210.49	243.98	194.81	438.79
	(vi) Other expenses	639.52	488.56	415.93	904.49
	Total Expenses (IV)	6,386.98	5,561.08	4,905.88	10,466.96
V	Profit / (Loss) before exceptional items and tax (III - IV)	853.22	956.41	606.23	1,562.64
VI	Exceptional items	-	-	-	-
VII	Profit / (Loss) before tax (V - VI)	853.22	956.41	606.23	1,562.64
VIII	Tax expense:				
	(1) Current year tax	214.60	258.89	131.16	390.05
	(2) Previous year tax	-	-	-	-
	(3) Deferred tax	10.65	11.20	21.92	33.12
IX	Profit / (Loss) for the period (VII - VIII)	627.98	686.33	453.15	1,139.48
X	Paid-up equity share capital (Face value of Rs. 10 each)	1,584.84	1,125.00	1,125.00	1,125.00
XI	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year			-	2,827.48
XII	Earnings per equity share (for continuing operations)				
	Weighted average number of equity shares (Nos.)	1,14,76,151	1,12,50,000	80,77,869	91,04,795
	Basic (Rs.)	5.47	6.10	5.61	12.52
	Diluted (Rs.)	5.47	6.10	5.61	12.52

For and on behalf of Board of Directors

Kheria Autocomp Limited

CIN: U35923GJ2009PLC058554

Vinay
Kheria

Vinay Kheria

Managing Director

DIN: 00165718

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Date: 2026.10.29 11:54:55 +05'30'

Place: Ahmedabad

Date: 29/10/2026

KHERIA AUTOCOMP LIMITED

CIN: U35923GJ2009PLC058554

Registered Office: Plot No. B6, B7 & B8, Tata Vendor Park, Revenue Survey No. 1,
Village Northkot Pura, Taluka: Sanad, Dist: Ahmedabad - 382170

STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2026

(Rs. in Lakhs)

Sr. No.	Particulars	As at 30th September, 2026	As at 31st March, 2026
		(Unaudited)	(Audited)
I	EQUITY AND LIABILITIES		
A	Shareholders' Funds		
a	Share Capital	1,584.84	1,125.00
b	Reserves and Surplus	7,154.17	2,827.48
	Total (A)	8,739.01	3,952.48
B	Non-current Liabilities		
a	Long Term Borrowings	2,193.32	2,665.50
b	Deferred Tax Liabilities (Net)	328.51	317.86
c	Long Term Provisions	22.47	22.47
	Total (B)	2,544.30	3,005.83
C	Current Liabilities		
a	Short Term Borrowings	862.57	837.09
b	Trade Payables	2,129.51	2,363.42
c	Other Current Liabilities	193.91	140.21
d	Short Term Provisions	193.79	324.14
	Total (C)	3,379.78	3,664.86
	TOTAL EQUITY AND LIABILITIES (A + B + C)	14,663.09	10,623.17
II	ASSETS		
A	Non-current Assets		
a	Property, Plant and Equipment		
i	Tangible	5,461.41	5,551.96
ii	Intangible	1.74	2.19
iii	Capital Work in Progress	2,189.23	1,841.15
b	Non-current Investments	0.10	0.10
c	Other Non-current Assets	314.26	230.79
	Total (A)	7,966.74	7,626.19
B	Current Assets		
a	Inventories	746.90	793.55
b	Trade Receivables	1,826.43	1,720.31
c	Cash and Bank Balances	2,224.20	273.13
d	Short Term Loans and Advances	1,861.40	187.64
e	Other Current Assets	37.41	22.35
	Total (B)	6,696.35	2,996.98
	TOTAL ASSETS (A + B)	14,663.09	10,623.17

For and on behalf of Board of Directors

Kheria Autocomp Limited

CIN: U35923GJ2009PLC058554

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Vinay Kheria

Managing Director

DIN: 00165718

Place: Ahmedabad

Date: 29/10/2026

KHERIA AUTOCOMP LIMITED

CIN: U35923GJ2009PLC058554

Registered Office: Plot No. B6, B7 & B8, Tata Vendor Park, Revenue Survey No. 1,
Village Northkot Pura, Taluka: Sanad, Dist: Ahmedabad - 382170

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026

(Rs. in Lakhs)

Sr. No.	Particulars	Half Year ended 30th September, 2026	Year ended 31st March, 2026
		(Unaudited)	(Audited)
A	Cash flow from operating activities		
	Net Profit before tax	853.22	1,562.64
	Adjustment for:		
	Depreciation	210.49	438.79
	Loss on sale of assets	-	-
	Interest Received	(13.21)	(26.67)
	Interest Paid	195.75	313.89
	Provision for Gratuity	-	5.88
	Operating Profit / (Loss) before working capital changes	1,246.24	2,294.53
	Changes in working capital:		
	Increase / (Decrease) in Trade Payables	(233.92)	693.49
	Increase / (Decrease) in Other Current Liabilities	53.70	(78.03)
	Decrease / (Increase) in Short Term Loans and Advances	70.12	225.91
	Decrease / (Increase) in Inventories	46.65	(365.64)
	Decrease / (Increase) in Trade Receivables	(106.12)	(12.13)
	Decrease / (Increase) in Other Current Assets	(15.06)	(16.40)
	Cash generated from operations	1,061.62	2,741.73
	Direct taxes paid (net of refunds)	(344.95)	(138.84)
	Net cash flow from / (used in) operating activities (A)	716.67	2,602.89
B	Cash flow from investing activities		
	Purchase of Property, Plant & Equipment	(467.55)	(2,561.42)
	Sale of Property, Plant & Equipment	-	4.62
	Investments (made) / sold	-	(0.10)
	Capital Advances made for new plant	(1,743.89)	(75.00)
	Interest Received	13.21	26.67
	Fixed Deposits Booked	(125.00)	-
	Other Non-current Assets	41.52	(59.18)
	Net cash flow from / (used in) investing activities (B)	(2,281.71)	(2,664.41)
C	Cash flow from financing activities		
	Short Term Borrowings availed / (repaid)	25.48	254.62
	Share Capital raised including Premium	4,644.38	-
	Interest Paid	(195.75)	(313.89)
	Share Issue (IPO) Expenses	(485.83)	(12.88)
	Long Term Borrowings	(472.17)	157.74
	Net cash flow from / (used in) financing activities (C)	3,516.11	85.59
	Net increase / (decrease) in cash and cash equivalents (A + B + C)	1,951.08	24.07
	Cash and cash equivalents at the beginning of the period	56.82	32.75
	Cash and cash equivalents at the end of the period	2,007.90	56.82
	Cash and cash equivalents comprise:		
	Cash on Hand	10.10	7.94
	Balances with banks in Current Account	1,997.80	48.88
	Total	2,007.90	56.82

Note: The above Cash Flow Statement has been prepared under the indirect method as set out in Accounting Standard (AS) 3 "Cash Flow Statements"

For and on behalf of Board of Directors

Kheria Autocomp Limited

CIN: U35923GJ2009PLC058554

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Managing Director

DIN: 00165718

Place: Ahmedabad

Date: 29/10/2026

KHERIA AUTOCOMP LIMITED

CIN: U35923GJ2009PLC058554

Registered Office: Plot No. B6, B7 & B8, Tata Vendor Park, Revenue Survey No. 1,
Village Northkot Pura, Taluka: Sanad, Dist: Ahmedabad - 382170

NOTES TO THE UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026

1. The above said financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on Thursday, 29th day of October, 2026. The Statutory Auditors of the Company have issued a Limited Review Report on the aforesaid unaudited financial results for the half year ended 30th September, 2026, as required under Regulation 33 of the SEBI (LODR) Regulations, 2015, which was also taken on record by the Audit Committee and Board at the said meeting. The report does not have any impact on the aforesaid financial results which need any explanation by the Board.
2. These financial results have been prepared in accordance with the recognition and measurement principles as prescribed under Section 133 of the Companies Act, 2013 (the "Act") read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
3. As per MCA Notification dated 16th February, 2015, SME-exchange-listed companies are exempted from mandatory adoption of Ind AS. The Company, being covered under this exempted category, has not adopted Ind AS for these financial results.
4. The Company has made a public offer (IPO) of 45,98,400 equity shares of face value of Rs. 10 each, fully paid-up for cash at a price of Rs. 101 each (including share premium of Rs. 91 each). The equity shares of the Company got listed on the NSE Emerge Platform on 24th September, 2026.
5. The Company operates in one segment, i.e., manufacturing of Plastic Moulded Auto Components; hence, no separate segment reporting is given.
6. The comparative figures for results for the half year ended 30th September, 2025 have not been reviewed by the Statutory Auditors of the Company. However, the management has exercised necessary due diligence to ensure that the said comparative figures provide a true and fair view of the Company's affairs.
7. The aforesaid unaudited financial results will be uploaded on the Company's website, www.kheria.com, and will also be available on the website of National Stock Exchange of India Limited (NSE) for the benefit of shareholders and investors.
8. The figures for the half-year ended 31st March, 2026 are balancing figures between audited figures in respect of the full financial year ended 31st March, 2026 and the unaudited half-year figures up to 30th September, 2025.

Place: Ahmedabad

Date: 29/10/2026

For and on behalf of Board of Directors

Kheria Autocomp Limited

CIN: U35923GJ2009PLC058554

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Vinay Kheria

Managing Director

DIN: 00165718



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 REVIEW REPORT

on the Half-Yearly Unaudited Financial Results of Kheria Autocomp Limited
pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015,
as amended

To

The Board of Directors

Kheria Autocomp Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results of Kheria Autocomp Limited ("the Company") for the half year ended 30 September 2026 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. The Statement, which is the responsibility of the Company's management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the applicable Accounting Standards specified under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder, and other accounting principles generally accepted in India. 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 Engagements (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 the recognition and measurement principles laid down in the applicable Accounting Standards specified under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For V. Goyal & Associates

Chartered Accountants

Firm Registration No.: 312136E

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Pankaj Kumar Goyal

Partner

Membership No.: 059991

UDIN: 26059991MVKQRZ3816

Place: Kolkata

Date: 29th October 2026



V Goyal & Associates

Chartered Accountants

FRN: 312136E | since 1979

CFB-02, 1st Floor, Shilpangan, LB-01, Salt Lake, Sector-3, Kolkata-700106

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INDEPENDENT CHARTERED ACCOUNTANT'S CERTIFICATE ON STATEMENT OF DEVIATION IN UTILISATION OF IPO PROCEEDS

To,

The Board of Directors

KHERIA AUTOCOMP LIMITED

Plot No. B-6 to 8, Tata Vendor Park,

Village Northkot Pura, Tal: Sanand,

Dist: Ahmedabad-382170

Background

We have been engaged to issue this certificate in connection with the statement of utilisation of proceeds from the Initial Public Offering (IPO) of Kheria Autocomp Limited (the "Company") as at 30th September 2026 (hereinafter referred to as the "Statement"). The Statement is to be prepared by the management of the Company for submission to the Stock Exchange in accordance with the terms of the Offer Document and applicable listing requirements.

The preparation of the Statement is the responsibility of the Company's management, including the preparation and maintenance of all accounting and other relevant supporting records and documents. Our responsibility is to provide a reasonable assurance opinion on the utilisation of IPO proceeds based on the procedures performed.

Management's Responsibility

The management of the Company is responsible for the preparation and presentation of the Statement of Utilisation of IPO Proceeds and for ensuring that the proceeds are utilised in accordance with the objectives as stated in the Offer Document.

Practitioner's Responsibility

Pursuant to the requirements of the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) issued by the Institute of Chartered Accountants of India ("ICAI"), our responsibility is to provide a reasonable assurance whether the utilisation of IPO proceeds is in accordance with the stated objectives.

We conducted our engagement in accordance with the said Guidance Note and the ethical requirements issued by ICAI. This Guidance Note requires that we comply with ethical requirements and plan and perform the engagement to obtain reasonable assurance about whether the Statement is free from material misstatement.

Procedures Performed

The procedures performed by us include:

- Verification of the Statement with the books of account and other relevant records maintained by the Company.



V Goyal & Associates

Chartered Accountants

FRN: 312136E | since 1979

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- Examination of supporting documents including bank statements, investment statements, vendor invoices and utilisation schedules.
- Review of the Offer Document and related Board approvals.
- Obtaining written representations from management regarding the correctness and completeness of the information.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion (Reasonable Assurance)

Based on the procedures performed and the information and explanations given to us, in our opinion, the Statement of Utilisation of IPO Proceeds as at 30th September 2026, which forms part of this certificate as Annexure A, is true and correct, and the Company has, in all material respects, utilised the IPO proceeds in accordance with the objectives stated in the Offer Document.

Restriction on Use

This certificate is issued solely for the purpose of submission to the Stock Exchange and should not be used for any other purpose without our prior written consent.

For V. Goyal & Associates Chartered Accountants

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Date: 2026.10.27
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[Pankaj Kumar Goyal]

Partner

Membership No.: 059991

FRN: 312136E

Date: 27.10.2026

Place: Kolkata

UDIN: 26059991OJCWIL3197



V Goyal & Associates

Chartered Accountants

FRN: 312136E | since 1979

CFB-02, 1st Floor, Shilpangan, LB-01, Salt Lake, Sector-3, Kolkata-700106

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Annexure A

(Rs. in Lakhs)

Sr. No.	Original Object (as disclosed in Offer Document)	Modified Object, if any	Original Allocation	Modified Allocation, if any	Amount Utilised till 30 September 2026	Amount Pending for Utilisation	% Utilised	Remarks, if any
1	Setting up a new manufacturing facility for plastic moulded auto components at GIDC Sanand-II Industrial Estate	NIL	3995.69	NIL	2117.96	1877.73	53.01%	The Company's equity shares got listed on 24/09/2026.
2	General Corporate Purpose	NIL	143.07	NIL	53.22	89.85	37.20%	The Company's equity shares got listed on 24/09/2026.
3	Issue Expenses	NIL	505.62	NIL	483.40	22.22	95.61%	The Company's equity shares got listed on 24/09/2026.
	TOTAL	NIL	4644.38	NIL	2654.58	1989.80	57.16%	The Company's equity shares got listed on 24/09/2026.

For V. Goyal & Associates Chartered Accountants

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[Pankaj Kumar Goyal]
Partner

Membership No.: 059991

FRN: 312136E

Date: 27.10.2026

Place: Kolkata

UDIN: 26059991OJCWIL3197