



NDR AUTO COMPONENTS LIMITED

Corporate office: Plot No.1, Maruti Joint Venture Complex, Gurugram, Haryana-122015
CIN: L29304DL2019PLC347460
Email id: contact@nacl.co.in

Website: www.ndrauto.com
Phone No.: 9643339870-74

6th November 2025

BSE Limited Corporate Relationship Deptt. PJ Towers, Dalal Street, Mumbai – 400 001 Scrip Code: 543214	National Stock Exchange of India Limited Exchange Plaza, Plot No. C/1, G-Block Bandra Kurla Complex, Bandra (East), Mumbai – 400 051 Trading Symbol: NDRAUTO
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SUB: OUTCOMES OF THE MEETING OF BOARD OF DIRECTORS HELD TODAY, 6TH NOVEMBER 2025 AS PER REGULATION 30 AND 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Dear Sir/Madam,

The Board of Directors of the Company at its meeting held on November 06, 2025, inter alia, has considered and transacted the following business:

1. Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board has considered and approved the Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended on 30th September 2025 and has noted the Limited Review Report of Auditors thereon which did not contain any qualification or adverse remark/modified opinion. The same are attached as **Annexure I**.
2. Approved policy for determining Material Subsidiaries of the Company.
3. Approved setting up of a project for manufacturing Seat Belt Reminder System at the existing manufacturing facility of the Company situated at Gujarat in technical collaboration with Fujikura Ltd for an investment of Rs. 7.43 crores approx. and for the above-said purpose approved entering into Technical Assistance Agreement with Fujikura Ltd. The detailed disclosure as required under Regulation 30 read with Schedule III of SEBI (LODR) Regulations, 2015 and SEBI Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, is enclosed as **Annexure II** and **Annexure III**.
4. Approved setting up of a project for manufacturing seating latches at the existing manufacturing facility of the Company situated at Pathredi, Gurugram, in technical collaboration with Fisher Dynamics Corporation for an investment of Rs. 17.43 crores approx. and for abovesaid purpose approved entering into Technology License Agreement with Fisher Dynamics Corporation. The detailed disclosure as required under

Registered office: Level-5, Regus Caddie Commercial Tower, Hospitality District Aerocity, IGI Airport, New Delhi 110037 **Tel.:** +91 011-6654 4976



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Regulation 30 read with Schedule III of SEBI (LODR) Regulations, 2015 and SEBI Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, is enclosed as **Annexure IV** and **Annexure V**.

5. Approved to invest an amount of Rs. 3 crores in the equity shares of the NDR Auto Components Safety Systems Private Limited, a wholly owned subsidiary of the Company by way of subscribing to the Rights Issues offer of NDR Auto Components Safety Systems Private Limited. The detailed disclosure as required under Regulation 30 read with Schedule III of SEBI (LODR) Regulations, 2015 and SEBI Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, is enclosed as **Annexure VI**.

The Board meeting commenced at 9:50 a.m. and concluded at 11:05 a.m.

This may be treated as price sensitive information under SEBI Insider Trading Regulations.

Thanking you,

For **NDR Auto Components Limited**

Rajat Bhandari
Executive Director and Company Secretary
DIN: 02154950
Encl: As Above

Registered office: Level-5, Regus Caddie Commercial Tower, Hospitality District Aerocity, IGI
Airport, New Delhi 110037 **Tel.:** +91 011-6654 4976

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**Review Report to
The Board of Directors
NDR Auto Components Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of NDR Auto Components Limited (the "Company") for the quarter ended September 30, 2025 and year to date from April 01, 2025 to September 30, 2025 (the "Statement") attached herewith, 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 Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder 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 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 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.
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 aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. **Emphasis of matter – Income Tax Search**

We draw attention to note 6 of the standalone financial results which describes the uncertainty relating to the outcome of a search conducted by the Income Tax Department in an earlier year, under Section 132 of the Income Tax Act, 1961, at certain premises of the Company including manufacturing locations and residence of few of its employees/key managerial personnel.

Our conclusion is not modified in respect of this matter.

For S.R. Batliboi & Co. LLP

Chartered Accountants

ICAI Firm registration number: 301003E/E300005

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email=amit.chugh@srb.in
Date: 2025.11.06 10:38:13
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Partner

Membership No.: 505224

UDIN: 25505224BMLAHW1316

Place: Gurugram

Date: November 06, 2025

NDR Auto Components Limited

Regd. Office : Level - 5, Regus Caddie Commercial Tower, Hospitality District Aerocity, IGI Airport, New Delhi - 110037

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2025

(Rs. in lakhs, except per share data)

S. No.	Particulars	Quarter Ended			Six Month Ended		Year Ended
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income:						
	Revenue from operations	19,995.61	18,521.95	17,422.63	38,517.56	34,553.30	71,277.91
	Other Income	274.14	59.02	278.44	333.16	357.36	576.17
	Total income	20,269.75	18,580.97	17,701.07	38,850.72	34,910.66	71,854.08
2	Expenses						
	a) Cost of materials consumed	15,044.30	13,598.33	13,434.56	28,642.63	26,566.42	54,421.97
	b) (Increase)/Decrease in inventories of finished goods and work-in-progress	(145.73)	(21.63)	(40.48)	(167.36)	43.37	(158.24)
	c) Employee benefits expenses	732.19	655.75	520.99	1,387.94	1,012.63	2,161.19
	d) Finance costs	81.71	67.70	86.69	149.41	166.04	323.47
	e) Depreciation and amortisation expense	500.64	475.65	396.88	976.29	790.57	1,611.57
	f) Other expenses	2,188.21	2,302.94	1,772.63	4,491.15	3,526.21	7,520.61
	Total expenses	18,401.32	17,078.74	16,171.27	35,480.06	32,105.24	65,880.57
3	Profit before tax (1-2)	1,868.43	1,502.23	1,529.80	3,370.66	2,805.42	5,973.51
4	Tax expenses						
	a) Current tax	455.31	391.23	377.70	846.54	704.54	1,469.32
	b) Deferred tax expense/(credit)	23.61	(7.38)	17.91	16.23	10.90	(4.19)
	Total tax expense	478.92	383.85	395.61	862.77	715.44	1,465.13
5	Profit for the period/ year (3-4)	1,389.51	1,118.38	1,134.19	2,507.89	2,089.98	4,508.38
6	Other comprehensive income, net of income tax						
	Items that will not be reclassified to profit & loss in subsequent periods, net of tax	(1.08)	(1.08)	(1.69)	(2.16)	(3.37)	(4.32)
7	Total comprehensive income for the period/ year, net of tax (5+6)	1,388.43	1,117.30	1,132.50	2,505.73	2,086.61	4,504.06
8	Paid-up equity share capital (face value of Rs.10/- per share)	2,378.53	2,378.53	2,378.53	2,378.53	2,378.53	2,378.53
9	Other equity as shown in the Audited balance sheet						21,670.69
10	Earning per equity share (EPS)* (nominal value of Rs.10/- each) :						
	a) Basic (Rs.) (Refer Note no 5)	5.84	4.70	4.77	10.54	8.79	18.95
	b) Diluted (Rs.) (Refer Note no 5)	5.84	4.70	4.77	10.54	8.79	18.95
	* EPS not annualised except annual						

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STANDALONE UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2025

(Rs. in lakhs, except as otherwise stated)

	Particulars	As at 30th September, 2025 (Unaudited)	As at 31st March, 2025 (Audited)
	ASSETS		
1	Non-current assets		
	a) Property plant & equipment	18,613.61	12,413.36
	b) Capital work in progress	964.40	2,770.31
	c) Intangible assets	3.05	5.85
	d) Right-of-use assets	4,094.97	2,879.37
	e) Financial assets		
	i) Investments	1,065.00	165.00
	ii) Loans	-	1,000.00
	iii) Others financial assets	386.63	230.40
	f) Other non-current assets	131.10	1,518.92
	g) Deferred tax assets (net)	25.93	42.16
	h) Non-current tax assets (net)	50.92	38.34
	Total non-current assets	25,335.61	21,063.71
2	Current assets		
	a) Inventories	5,537.69	4,427.84
	b) Financial assets		
	i) Trade receivables	11,043.02	9,348.14
	ii) Cash and cash equivalents	1,283.86	5,080.06
	iii) Bank balances other than (ii) above	15.04	1,206.72
	iv) Loans	-	700.00
	v) Other financial assets	0.05	24.80
	c) Other current assets	671.79	554.41
	Total current assets	18,551.45	21,341.97
	TOTAL ASSETS	43,887.06	42,405.68
	EQUITY AND LIABILITIES		
1	Equity		
	a) Equity share capital	2,378.53	2,378.53
	b) Other equity	23,522.33	21,670.69
	Total equity	25,900.86	24,049.22
2	LIABILITIES		
	Non- Current liabilities		
	a) Financial liabilities		
	i) Lease liabilities	3,010.72	2,863.61
	b) Provisions	193.00	156.20
	Total Non-current liabilities	3,203.72	3,019.81
	Current liabilities		
	a) Financial liabilities		
	i) Lease liabilities	409.21	377.80
	ii) Trade payables		
	- Total outstanding dues of micro enterprises and small enterprises	1,223.63	824.88
	- Total outstanding dues of trade payables other than micro enterprises and small enterprises	10,541.16	12,283.37
	iii) Other financial liabilities	574.63	357.02
	b) Other Current Liabilities		
	i) Contract Liabilities	1,549.27	919.66
	ii) Other Current Liabilities	403.59	503.24
	c) Provisions	54.05	43.74
	d) Current tax liability (net)	26.94	26.94
	Total current liabilities	14,782.48	15,336.65
	TOTAL EQUITY AND LIABILITIES	43,887.06	42,405.68

For and on behalf of Board of Directors

Pranav
Relan

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Pranav Relan
Whole Time Director

PLACE: Gurugram

DATE: November 06, 2025

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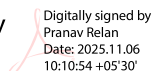
STANDALONE UNAUDITED STATEMENT OF CASH FLOW FOR SIX MONTHS ENDED SEPTEMBER 30, 2025

(Rs. in lakhs, except as otherwise stated)

	Period Ended 30th September, 2025 (Unaudited)	Period Ended 30th September, 2024 (Unaudited)
A. CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	3,370.66	2,805.42
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortization expenses	976.29	790.57
(Profit) on sale of property, plant and equipment (net)	(0.02)	(6.06)
Finance cost & Interest on lease liability	149.41	166.04
Interest (Income)	(77.14)	(123.96)
Dividend (Income)	(198.00)	(144.25)
Net (gain) on sale of investment	-	(44.85)
Unrealised (gain)/ loss on foreign exchange fluctuation	0.20	(1.39)
Liabilities no longer required written back	(33.22)	(15.99)
Operating profit before working capital changes	4,188.18	3,425.53
Adjustments for changes in working capital :		
(Increase)/decrease in inventories	(1,109.85)	(977.68)
(Increase)/decrease in trade receivables	(1,694.88)	(239.35)
(Increase)/decrease in other financial assets	(1,247.35)	(58.85)
(Increase)/decrease in other assets	(128.15)	(490.49)
Increase/(decrease) in trade payables	(1,310.44)	58.25
Increase/(decrease) in other liabilities	529.96	(122.42)
Increase/(decrease) in other financial liabilities	(538.45)	51.23
Increase/(decrease) in contract liabilities	629.61	-
Increase/(decrease) in provisions	44.22	27.18
Cash generated from operating activities	(637.15)	1,673.40
Income tax paid (net of refunds)	(858.39)	(728.47)
Net cash flows from/ (used in) operating activities	(1,495.54)	944.93
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipments and intangibles including capital work in progress, capital advances net of capital creditors	(3,613.88)	(1,149.47)
Proceeds from sale of property, plant and equipment	5.45	12.35
Loan repaid by related parties	1,700.00	-
Investment in bank deposits made during the year	(10,395.00)	(2,700.00)
Proceeds from maturity of bank deposits during the year	11,592.03	2,682.44
Dividend received	198.00	144.25
Purchase of current investments	(900.00)	(500.25)
Interest income received	94.72	125.67
Net cash (used in) investing activities	(1,318.68)	(1,385.01)
C. CASH FLOWS FROM FINANCING ACTIVITIES:		
(Repayments) of borrowings	-	(7.84)
Dividend paid on equity shares	(648.75)	(445.97)
Payment of principal portion of lease payment	(184.10)	(138.71)
Interest paid on lease liabilities	(129.38)	(114.07)
Interest paid	(19.75)	(52.06)
Net cash (used in) financing activities	(981.98)	(758.65)
Net decrease in cash and cash equivalents (A+B+C)	(3,796.20)	(1,198.73)
Cash and cash equivalents at the beginning of the period	5,080.06	2,188.95
Cash and cash equivalents at the end of the period	1,283.86	990.22
Components of cash and cash equivalents		
On current accounts	782.56	488.92
Fixed deposits account with a original maturity of less than three months	500.00	500.00
Cash on hand	1.30	1.30
Net cash and cash equivalents as at 30th September	1,283.86	990.22

Note: The cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS) 7 statement of cash flows.

For and on behalf of Board of Directors

Pranav
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DATE: November 06, 2025

Pranav Relan
Whole Time Director

NOTES TO THE UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2025

- 1 The above standalone financial results of NDR Auto Components Limited ("the Company") have been prepared in accordance with Indian Accounting Standards (IND AS) as prescribed under section 133 of the Companies Act, 2013 read with the relevant rules and amendments thereto and the other accounting principles generally accepted in India.
- 2 The Sales/Purchase have been recognised based on contract price with the customers/vendors which are subject to escalations and de-escalations basis annual price revision. The Company estimated such escalations and de-escalations on best estimate basis and these will be formalised by year end.
- 3 The above standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 06, 2025. These results have been subjected to limited review by the statutory auditors of the Company under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The auditors have expressed an unmodified conclusion on above results.
- 4 In line with the provisions of IND AS-108 - Operating Segment, the Company is engaged in the business of manufacturing of different seating systems and components for automobiles including two wheeler, which constitute single reporting business segment and the company operates only in one geographical segment -India. Accordingly, there are no separate reportable segments.
- 5 Following the approval granted by the Shareholders via postal ballot notice dated August 8, 2024, with results announced on September 13, 2024 (the date of shareholder approval was September 12, 2024, which was the final date for e-voting), the company has issued 1,18,92,652 fully paid bonus equity shares of Rs. 10 each, in the ratio of 1 (one) equity share of Rs. 10 for every 1 (one) existing equity share of Rs. 10. As a result of the share allotment on September 27, 2024, the issued, subscribed, and paid-up capital of the Company has increased to Rs. 2,378.53 lakhs, with Rs. 1,189.27 lakhs capitalized from free reserves. Consequently, the earnings per share have been adjusted for previous periods/years and presented in accordance with Ind AS-33 Earnings Per Share.
Additionally, following the approval granted by the Shareholders through the postal ballot notice dated August 8, 2024, with results declared on September 13, 2024 (the date of shareholder approval was September 12, 2024, the last day for e-voting), the authorized share capital of the company has increased from Rs. 2,400 lakhs to Rs. 3,000 lakhs.
- 6 During the financial year 2023-24, the Income Tax Department ('the department') conducted a search under section 132 of the Income Tax Act, 1961 at certain premises of the Company including manufacturing locations and residence of few of its employees/key managerial personnel.
The Company received demand orders amounting to Rs. 502.20 lakhs (excluding penalties) for the Assessment Years 2020-21 to 2024-25, along with a penalty demand order of Rs. 94.68 lakhs for the Assessment Year 2022-23. The Company has filed appeals against the tax and penalty demand orders received from department with the Commissioner of Income Tax (Appeals). Subsequently, the Company has filed rectification application of Rs. 389.98 lakhs concerning the outstanding demand.
As per Company's own assessment and also based on legal advice, management is confident of favourable outcome for such appeals. Pending outcome of appeal proceedings, no adjustment has been made to these financial results.
- 7 During the current quarter, the Company has paid final dividend of Rs. 2.75/- per equity share of the face value of Rs. 10 each pertaining to the financial year 2024-25 amounting to Rs. 654.10 lakhs after the approval by shareholders in Annual General Meeting held on July 10, 2025. The dividend amount has been adjusted from the reserves accordingly.

8 Additional disclosure

S No.	Particulars Ratio	Quarter Ended			Six Months Ended		Year Ended
		30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
a)	Debt- Equity Ratio (in times) (Total Borrowings including long term, Short term and lease liabilities / Total Equity)	0.13	0.13	0.17	0.13	0.17	0.13
b)	Debt Service Coverage ratio (in times) {(Net Profit after Tax + Finance Cost + Depreciation and amortization+gain(loss) on sale of property, plant & equipment) / (Interest Payments + Lease and Principal Repayments)}	10.98	10.80	9.74	10.89	9.73	8.03
c)	Interest Service Coverage Ratio (in times) {(Profit before Tax + Depreciation & Amortisation + Finance Cost + Gain/(Loss) on sale of Property Plant & Equipment / Interest Payment)}	30.23	30.38	23.55	30.30	23.01	24.76
d)	Outstanding Redeemable preference shares (quantity and value)	Nil	Nil	Nil	Nil	Nil	Nil
e)	Capital redemption reserve/debenture Redemption Reserve (Rs. In Lakhs)	Nil	Nil	Nil	Nil	Nil	Nil
f)	Net Worth (Rs. In Lakhs)	25,900.86	25,166.53	21,631.77	25,900.86	21,631.77	24,049.22
g)	Net Profit after tax (Rs. In Lakhs)	1,389.51	1,118.38	1,134.19	2,507.89	2,089.98	4,508.38
h)	Earnings per equity share of Rs. 10 each:*						
	(1) Basic (Rs.)	5.84	4.70	4.77	10.54	8.79	18.95
	(2) Diluted (Rs.)	5.84	4.70	4.77	10.54	8.79	18.95
i)	Current Ratio (in times) {(Current Assets / Current Liabilities)}	1.25	1.41	1.55	1.25	1.55	1.39
j)	Long term Debt to Working Capital Ratio (in times) {(Long term borrowing + Current maturities to long term borrowings + non-current lease liabilities + current maturities of lease liabilities) / Working Capital)}	0.91	0.58	0.56	0.91	0.56	0.54
k)	Bad debts to account receivable ratio (in %) {(Bad debts / Average trade receivables)}	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
l)	Current Liability Ratio (in times) {(Total Current Liabilities / Total Liabilities)}	0.82	0.81	0.79	0.82	0.79	0.84
m)	Total Debts to Total Assets Ratio (in times) {(Long term borrowings + Short Term Borrowings + Lease Liabilities) / Total Assets)}	0.08	0.08	0.10	0.08	0.10	0.08
n)	Trade Receivable Turnover Ratio {Total Revenue from operations / Average Trade receivables (Opening Trade Receivables + Closing Trade Receivables)/2}	8.21	8.43	7.70	7.54	7.80	7.89
o)	Inventory Turnover ratio {Total Revenue from operations / Average Inventory (Opening Inventory + Closing Inventory)/2}	15.11	15.82	19.45	15.42	19.91	19.26
p)	Operating Margin (in%) {(Profit before Tax + Depreciation and Amortisation + Finance cost - Other Income) / Revenue from Operations}	10.88%	10.72%	9.95%	10.81%	9.85%	10.28%
q)	Net Profit Margin (in%) {Net Profit / Revenue from Operations}	6.95%	6.04%	6.51%	6.51%	6.05%	6.33%

* Not Annualised except for the period ended March 31, 2025

For and on behalf of Board of Directors

Pranav
Relan

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Pranav Relan
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PLACE: Gurugram

DATE: November 06, 2025

Pranav Relan

Whole Time Director

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**Review Report to
The Board of Directors
NDR Auto Components Limited**

1. We have reviewed the accompanying statement of unaudited consolidated financial results of NDR Auto Components Limited (the "Company") for the quarter ended September 30, 2025 and year to date from April 01, 2025 to September 30, 2025 (the "Statement") attached herewith, 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 Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder 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 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 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 CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The statement includes the results of the following entities:
 - a) Bharat Seats Limited – Associate
 - b) Toyo Sharda India Private Limited – Joint Venture
 - c) Toyota Boshoku Relan India Private Limited – Joint Venture
 - d) NDR Safety Systems Private Limited – 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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. **Emphasis of matter – Income Tax Search**

We draw attention to note 5 of the consolidated financial results which describes the uncertainty relating to the outcome of a search conducted by the Income Tax Department in an earlier year, under Section 132 of the Income Tax Act, 1961, at certain premises of the Company including manufacturing locations and residence of few of its employees/key managerial personnel.

Our conclusion is not modified in respect of this matter.

S.R. BATLIBOI & Co. LLP

Chartered Accountants

7. The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of:
- a) One Subsidiary, whose unaudited interim financial results include total assets of Rs. 2,725.83 lakhs as at September 30, 2025, total revenue of Rs. Nil and Rs. Nil, total net profit after tax of Rs. 8.14 lakhs and Rs. 8.14 lakhs and total comprehensive income of Rs. 8.14 lakhs and Rs. 8.14 lakhs for the quarter ended September 30, 2025 and for the year ended on that date respectively and net cash flows of Rs. 35.06 lakhs for the period from April 01, 2025 to September 30, 2025, as considered in the statement.
 - b) One Joint venture (as mentioned in paragraph 4(b) above), whose unaudited interim financial results include total net profit after tax of Rs. 1.16 lakhs and total net loss after tax Rs. (18.18) lakhs and total share of total comprehensive income of Rs. 1.16 lakhs and Rs. (18.18 lakhs) for the quarter ended September 30, 2025 and for the period from April 01, 2025 to September 30, 2025 respectively, as considered in the statement.

The unaudited interim financial results and other unaudited financial information of the subsidiary and joint venture have not been reviewed by their auditors and have been approved and furnished to us by the Management and our conclusion on the statement, in so far as it relates to the amounts and disclosures in respect of the subsidiary and joint venture is based on such unaudited results. According to the information and explanations given to us by the Management, these unaudited interim financial results are not material to the Company.

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

For S.R. Batliboi & Co. LLP

Chartered Accountants

ICAI Firm registration number: 301003E/E300005

Amit Chugh

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per Amit Chugh

Partner

Membership No.: 505224

UDIN: 25505224BMLAHX3131

Place: Gurugram

Date: November 06, 2025

NDR Auto Components Limited
Regd. Office : Level - 5, Regus Caddie Commercial Tower, Hospitality District Aerocity, IGI Airport, New Delhi - 110037
CIN: L29304DL2019PLC347460
WEBSITE: www.ndrauto.com; E-mail: cs@ndrauto.com, Phone: +91 9643339870-74

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & SIX MONTHS ENDED SEPTEMBER 30, 2025

(Rs. in lakhs, except per share data)

S. No.	Particulars	Quarter Ended			Six Month Ended		Year Ended
		30-09-2025 (Unaudited)	30-06-2025 (Audited)	30-09-2024 (Unaudited)	30-09-2025 (Unaudited)	30-09-2024 (Unaudited)	31-03-2025 (Audited)
1	Income:						
	Revenue from operations	19,995.61	18,521.95	17,422.63	38,517.56	34,553.30	71,277.91
	Other Income	80.94	59.02	134.44	139.96	213.36	432.17
	Total income	20,076.55	18,580.97	17,557.07	38,657.52	34,766.66	71,710.08
2	Expenses						
	a) Cost of materials consumed	15,044.30	13,598.33	13,434.56	28,642.63	26,566.42	54,421.97
	b) (Increase)/Decrease in inventories of finished goods and work-in-progress	(145.73)	(21.63)	(40.48)	(167.36)	43.37	(158.24)
	c) Employee benefits expenses	732.19	655.75	520.99	1,387.94	1,012.63	2,161.19
	d) Finance costs	81.71	67.70	86.69	149.41	166.04	323.47
	e) Depreciation and amortisation expense	500.64	475.65	396.88	976.29	790.57	1,611.57
	f) Other expenses	2,188.21	2,302.94	1,772.63	4,491.15	3,526.21	7,520.61
	Total expenses	18,401.32	17,078.74	16,171.27	35,480.06	32,105.24	65,880.57
3	Share of profit of associate	283.79	260.56	207.31	544.35	396.24	939.89
4	Share of profit of joint venture	1.16	(19.34)	(3.04)	(18.18)	5.67	21.52
5	Profit before Tax (1-2+3+4)	1,960.18	1,743.45	1,590.07	3,703.63	3,063.33	6,790.92
6	Tax expenses						
	a) Current tax	456.49	391.23	377.70	847.72	704.54	1,469.32
	b) Deferred tax expense/(credit)	19.09	(7.38)	17.91	11.71	10.90	(4.19)
	Total tax expense	475.58	383.85	395.61	859.43	715.44	1,465.13
7	Profit for the period / year (5-6)	1,484.60	1,359.60	1,194.46	2,844.20	2,347.89	5,325.79
8	Other comprehensive income, net of income tax						
	Items that will not be reclassified to profit and loss in subsequent periods						
	a) Gains/(losses) on defined benefit plans	(1.45)	(1.44)	(2.26)	(2.89)	(4.51)	(5.77)
	b) Gains/(losses) on share of other comprehensive income of associate and Joint ventures	0.40	0.39	(1.21)	0.79	(2.41)	1.09
	c) Income tax relating to items that will not be reclassified to profit and loss	0.37	0.36	0.57	0.73	1.14	1.45
	Total other comprehensive income for the period/year	(0.68)	(0.69)	(2.90)	(1.37)	(5.78)	(3.23)
9	Total comprehensive income for the period/year, net of tax (7+8)	1,483.92	1,358.91	1,191.56	2,842.83	2,342.11	5,322.56
10	Paid-up equity share capital (face value of Rs.10/- per share)	2,378.53	2,378.53	2,378.53	2,378.53	2,378.53	2,378.53
11	Other equity as shown in the Audited balance sheet						27,852.45
12	Earning per equity share (EPS)* (nominal value of Rs.10/- each) :						
	a) Basic (Rs.) (Refer Note no 4)	6.24	5.72	5.02	11.96	9.87	22.39
	b) Diluted (Rs.) (Refer Note no 4)	6.24	5.72	5.02	11.96	9.87	22.39
	* EPS not annualised except annual						

For and on behalf of Board of Directors

Pranav Relan
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Pranav Relan
Whole Time Director

CONSOLIDATED UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2025

(Rs. in lakhs, except per share data)

	As at 30th September, 2025 (Unaudited)	As at 31st March, 2025 (Audited)
ASSETS		
1 Non-current assets		
a) Property plant & equipment	18,613.61	12,413.36
b) Capital work in progress	1,301.51	2,770.31
c) Intangible assets	3.05	5.85
d) Right-of-use assets	5,910.64	2,879.37
e) Financial assets		
i) Investments	7,575.70	6,346.76
ii) Loans	-	1,000.00
iii) Others financial assets	443.01	230.40
f) Other non-current assets	131.10	1,518.92
g) Deferred tax assets (net)	30.45	42.16
h) Non-current tax assets (net)	50.92	38.34
Total non-current assets	34,059.99	27,245.47
2 Current assets		
a) Inventories	5,537.69	4,427.84
b) Financial assets		
i) Trade receivables	11,043.02	9,348.14
ii) Cash and cash equivalents	1,318.92	5,080.06
iii) Bank balances other than (ii) above	485.04	1,206.72
iv) Loans	-	700.00
v) Other financial assets	0.05	24.80
c) Other current assets	725.74	554.41
Total current assets	19,110.46	21,341.97
TOTAL ASSETS	53,170.45	48,587.44
EQUITY AND LIABILITIES		
1 Equity		
a) Equity share capital	3,278.53	2,378.53
b) Other equity	30,041.15	27,852.45
Total equity	33,319.68	30,230.98
2 LIABILITIES		
Non- Current liabilities		
a) Financial liabilities		
i) Lease liabilities	3,010.72	2,863.61
b) Provisions	193.00	156.20
Total Non-current liabilities	3,203.72	3,019.81
Current liabilities		
a) Financial liabilities		
i) Lease liabilities	2,210.80	377.80
ii) Trade payables		
- Total outstanding dues of micro enterprises and small enterprises	1,223.63	824.88
- Total outstanding dues of trade payables other than micro enterprises and small enterprises	10,601.81	12,283.37
iii) Other financial liabilities	574.63	357.02
b) Other current liabilities		
i) Contract Liabilities	1,549.27	919.66
ii) Other Current Liabilities	405.04	503.24
c) Provisions	54.05	43.74
d) Current tax liability (net)	27.82	26.94
Total current liabilities	16,647.05	15,336.65
TOTAL EQUITY AND LIABILITIES	53,170.45	48,587.44

For and on behalf of Board of Directors

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DATE: November 06, 2025

Pranav Relan
Whole Time Director

CONSOLIDATED UNAUDITED STATEMENT OF CASH FLOWS FOR THE SIX MONTHS ENDED SEPTEMBER 30, 2025

(Rs. in lakhs, except as otherwise stated)

	Period Ended 30th September, 2025 (Unaudited)	Period Ended 30th September, 2024 (Unaudited)
A. CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	3,703.63	3,063.33
Adjustments to reconcile profit before tax to net cash flows:		
Share of profit of associate	(544.35)	(396.24)
Share of profit of joint ventures	18.18	(5.67)
Depreciation and amortization expenses	976.29	790.57
(Profit) on sale of property, plant and equipment (net)	(0.02)	(6.06)
Finance cost & Interest on lease liability	149.41	166.04
Interest (Income)	(81.94)	(123.96)
Dividend (Income)	-	(0.25)
Net (gain) on sale of investment	-	(44.85)
Unrealised (gain)/ loss on foreign exchange fluctuation	0.20	(1.39)
Liabilities no longer required written back	(33.22)	(15.99)
Operating profit before working capital changes	4,188.18	3,425.53
Adjustments for changes in working capital :		
(Increase)/decrease in inventories	(1,109.85)	(977.68)
(Increase)/decrease in trade receivables	(1,694.88)	(239.35)
(Increase)/decrease in other financial assets	(1,303.73)	(58.85)
(Increase)/decrease in other assets	(182.10)	(490.49)
Increase/(decrease) in trade payables	(1,249.79)	58.25
Increase/(decrease) in other liabilities	531.42	(122.42)
Increase/(decrease) in other financial liabilities	(538.45)	51.23
Increase/(decrease) in contract liabilities	629.61	-
Increase/(decrease) in provisions	44.22	27.18
Cash generated from operating activities	(685.37)	1,673.41
Income tax paid (net of refunds)	(858.71)	(728.47)
Net cash flows from/ (used in) operating activities	(1,544.08)	944.94
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipments and intangibles including capital work in progress, capital advances net of capital creditors	(3,950.99)	(1,149.47)
Proceeds from sale of property, plant and equipment	5.45	12.35
Loan repaid by related parties	1,700.00	-
Investment in bank deposits made during the year	(10,865.00)	(2,700.00)
Proceeds from maturity of bank deposits during the year	11,592.03	2,682.44
Dividend received	198.00	144.25
Purchase of current investments	-	(500.25)
Interest income received	99.52	125.67
Net cash (used in) investing activities	(1,220.99)	(1,385.01)
C. CASH FLOWS FROM FINANCING ACTIVITIES:		
(Repayments) of borrowings	-	(7.84)
Dividend paid on equity shares	(648.75)	(445.97)
Payment of principal portion of lease payment	(198.18)	(138.71)
Interest paid on lease liabilities	(129.38)	(114.07)
Interest paid	(19.75)	(52.06)
Net cash (used in) financing activities	(996.06)	(758.65)
Net decrease in cash and cash equivalents (A+B+C)	(3,761.14)	(1,198.73)
Cash and cash equivalents at the beginning of the period	5,080.06	2,188.95
Cash and cash equivalents at the end of the period	1,318.92	990.22
Components of cash and cash equivalents		
On Current accounts	817.62	488.92
Fixed deposits account with a original maturity of less than three months	500.00	500.00
Cash on hand	1.30	1.30
Net cash and cash equivalents	1,318.92	990.22

Note: The cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS) 7 statement of cash flows.

For and on behalf of Board of Directors

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DATE: November 06, 2025

Pranav Relan
Whole Time Director

NOTES TO THE UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2025

- 1 The above consolidated financial results of NDR Auto Components Limited ("the Company") have been prepared in accordance with Indian Accounting Standards (IND AS) as prescribed under section 133 of the Companies Act, 2013 read with the relevant rules and amendments thereto and the other accounting principles generally accepted in India.
- 2 The Sales/Purchase have been recognised based on contract price with the customers/vendors which are subject to escalations and de-escalations basis annual price revision. The Company estimated such escalations and de-escalations on best estimate basis and these will be formalised by year end.
- 3 In line with the provisions of IND AS-108 - Operating Segment, the Company is engaged in the business of manufacturing of different seating systems and components for automobiles including two wheeler, which constitute single reporting business segment and the company operates only in one geographical segment -India. Accordingly, there are no separate reportable segments.
- 4 Following the approval granted by the Shareholders via postal ballot notice dated August 8, 2024, with results announced on September 13, 2024 (the date of shareholder approval was September 12, 2024, which was the final date for e-voting), the company has issued 1,18,92,652 fully paid bonus equity shares of Rs. 10 each, in the ratio of 1 (one) equity share of Rs. 10 for every 1 (one) existing equity share of Rs. 10. As a result of the share allotment on September 27, 2024, the issued, subscribed, and paid-up capital of the Company has increased to Rs. 2,378.53 lakhs, with Rs. 1,189.27 lakhs capitalized from free reserves. Consequently, the earnings per share have been adjusted for previous periods/years and presented in accordance with Ind AS-33 Earnings Per Share. Additionally, following the approval granted by the Shareholders through the postal ballot notice dated August 8, 2024, with results declared on September 13, 2024 (the date of shareholder approval was September 12, 2024, the last day for e-voting), the authorized share capital of the company has increased from Rs. 2,400 lakhs to Rs. 3,000 lakhs.
- 5 During the financial year 2023-24, the Income Tax Department ('the department') conducted a search under section 132 of the Income Tax Act, 1961 at certain premises of the Company including manufacturing locations and residence of few of its employees/key managerial personnel. The Company received demand orders amounting to Rs. 502.20 lacs (excluding penalties) for the Assessment Years 2020-21 to 2024-25, along with a penalty demand order of Rs. 94.68 lacs for the Assessment Year 2022-23. The Company has filed appeals against the tax and penalty demand orders received from department with the Commissioner of Income Tax (Appeals). Subsequently, the Company has filed rectification application of Rs. 389.98 lacs concerning the outstanding demand. As per Company's own assessment and also based on legal advice, management is confident of favourable outcome for such appeals. Pending outcome of appeal proceedings, no adjustment has been made to these financial results.
- 6 The company had discontinued recognizing share of losses of its investment in Toyota Boshoku Relan India Pvt. Ltd. (joint venture) after its share of losses of Rs 0.20 lakhs exceeded its carrying amount of the investment in the said joint venture. However, if the joint venture subsequently reports profit, the company will resume recognizing its share of profits only after its share of profits equals the amount of share of losses not earlier recognized.
- 7 The above consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 06, 2025. These results have been subjected to limited review by the statutory auditors of the Company under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The auditors have expressed an unmodified conclusion on above results.
- 8 During the current quarter, the Company has paid final dividend of Rs. 2.75/- per equity share of the face value of Rs. 10 each pertaining to the financial year 2024-25 amounting to Rs. 654.10 lakhs after the approval by shareholders in Annual General Meeting held on July 10, 2025. The dividend amount has been adjusted from the reserves accordingly.
- 9 The Consolidated financial results include the results of the company, 1 subsidiary company, 1 associate company and 2 joint venture companies.

For and on behalf of Board of Directors

Pranav Relan Digitally signed by Pranav Relan
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**PLACE: Gurugram
DATE: November 06, 2025**

**Pranav Relan
Whole Time Director**



NDR AUTO COMPONENTS LIMITED

Corporate office: Plot No.1, Maruti Joint Venture Complex, Gurugram, Haryana-122015
CIN: L29304DL2019PLC347460
Website: www.ndrauto.com
Email id: contact@nacl.co.in
Phone No.: 9643339870-74

Annexure II

Product Launch	
Existing capacity	Not Applicable
Existing capacity utilization	Not Applicable
Proposed capacity addition	1.5 million units per annum
Period within which the proposed capacity is to be added	By January 2027
Investment required	Rs. 7.43 crores approx.
Mode of financing	By means of internal accruals
Rationale	This initiative is in line with the Company's business strategy of enhancing its presence, technical partnership and offerings



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Annexure-III

Agreement with Companies	
Name of the entity(ies) with whom agreement/ JV is signed	Fujikura Ltd., Japan
Area of agreement/ JV	Technical Assistance Agreement for the development of seat belt reminder system
Domestic/international	Domestic
Share exchange ratio / JV ratio	N.A.
Scope of business operation of agreement / JV ;	Manufacturing Seat Belt Reminder System with technical assistance of Fujikura Ltd.
Details of consideration paid / received in agreement / JV ;	In consideration for the Technical Assistance, Company will pay Running Royalty to Fujikura Ltd. as per terms and conditions of the Agreement
Significant terms and conditions of agreement / JV in brief ;	Fujikura Ltd. will provide technical assistance for manufacturing seat belt reminder system. In consideration for the technical assistance and the use of Technical Information, Company will pay Running Royalty to Fujikura Ltd. as per terms and conditions of the Agreement
Whether the acquisition would fall within related party transactions and whether the promoter/ promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at "arm's length";	This is a Technical Assistance Agreement and does not involve any acquisition. Further, parties involved in the agreement are not related to each other
Size of the entity(ies);	Not Applicable
Rationale and benefit expected.	This initiative is in line with the Company's business strategy of enhancing its presence, technical partnership and offerings



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Annexure IV

Product Launch	
Existing capacity	Not Applicable
Existing capacity utilization	Not Applicable
Proposed capacity addition	3 million units per annum
Period within which the proposed capacity is to be added	By January 2027
Investment required	Rs. 17.43 crores approx.
Mode of financing	By means of internal accruals and term loan
Rationale	This initiative is in line with the Company's business strategy of enhancing its presence, technical partnership and offerings



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Annexure-V

Agreement with Companies	
Name of the entity(ies) with whom agreement/ JV is signed	Fisher Dynamics Corporation, USA
Area of agreement/ JV	Technology License Agreement for manufacturing seating latches
Domestic/international	Domestic
Share exchange ratio / JV ratio	N.A.
Scope of business operation of agreement / JV ;	Manufacturing seating latches with technical assistance of Fisher Dynamics Corporation
Details of consideration paid / received in agreement / JV ;	In consideration for the Technical Assistance and the use of Technical Information, Company will pay Technology License Fees and Running Royalty to Fisher Dynamics Corporation as per terms and conditions of the Agreement
Significant terms and conditions of agreement / JV in brief;	Fisher Dynamics Corporation will provide technical assistance for manufacturing seating latches. In consideration for the Technical Assistance and the use of Technical Information, Company will pay Technology License Fees and Running Royalty to Fisher Dynamics Corporation as per terms and conditions of the Agreement
Whether the acquisition would fall within related party transactions and whether the promoter/ promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at "arm's length";	This is a Technology License Agreement and does not involve any acquisition. Further, parties involved in the agreement are not related to each other.
Size of the entity(ies);	Not Applicable
Rationale and benefit expected.	This initiative is in line with the Company's business strategy of enhancing its presence, technical partnership and offerings



NDR AUTO COMPONENTS LIMITED

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Email id: contact@nacl.co.in

Annexure-VI

Acquisition (including agreement to acquire)	
Name of the target entity, details in brief such as size, turnover etc.	NDR Auto Components Safety Systems Private Limited, a wholly owned subsidiary of the Company
Whether the acquisition would fall within related party transaction(s) and whether the promoter/promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at "arm's length"	NDR Auto Components Safety Systems Private Limited, being a wholly owned subsidiary of the Company, is a related party of the Company. This transaction is on an arm's length basis.
Industry to which the entity being acquired belongs	Auto Components Industry
Objects and impact of acquisition (including but not limited to, disclosure of reasons for acquisition of target entity, if its business is outside the main line of business of the listed entity)	For setting up a project of seat insert fabric
Brief details of any governmental or regulatory approvals required for the acquisition	Not Applicable
Indicative time period for completion of the acquisition	NDR Auto Components Safety Systems Private Limited will allot equity shares to the Company as per statutory timelines.
Consideration - whether cash consideration or share swap or any other form and details of the same and details thereof and whether the same is done at "arm's length";	The Company has subscribed to the Rights Issued offer of Thirty lakh Equity Shares of Face Value of Rs. 10/- each amounting to Rs. Three Crore only
Cost of acquisition and/or the price at which the shares are acquired	The Company has subscribed to the Rights Issued offer of Thirty lakh Equity Shares of Face Value of Rs. 10/- each amounting to Rs. Three Crore only
Percentage of shareholding / control acquired and / or number of shares acquired	NDR Auto Components Safety Systems Private Limited is a wholly owned subsidiary of the Company, and the Board of Directors of the Company has approved to invest an amount of Rs. 3 crores by way of subscription to the Rights Issue offer of NDR Auto Components Safety Systems Private Limited
Brief background about the entity acquired in terms of products/line of business acquired, date of incorporation, history of last 3 years turnover, country in which the acquired entity has presence and any other significant information (in brief)	NDR Auto Components Safety Systems Private Limited, was incorporated on May 13, 2025, as a wholly owned subsidiary of the Company for setting up a project of seat insert fabric

Registered office: Level-5, Regus Caddie Commercial Tower, Hospitality District Aerocity, IGI Airport, New Delhi 110037 **Tel.:** +91 011-6654 4976