

May 28, 2026

The National Stock Exchange of India Ltd
"Exchange Plaza", Bandra Kurla Complex,
Bandra East,
Mumbai - 400 051
(Scrip Code - SHIVAMAUTO)

The BSE Limited
Phiroje Jeejeebhoy Towers
Dalal Street Fort
Mumbai - 400 001
(Scrip Code - 532776)

Sub: Outcome of the Board Meeting held on May 28, 2026, Compliances under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Dear Sir/Ma'am,

This is to inform you that we have conducted the Meeting of Board of Directors of the Company today as scheduled and inter-alia the following businesses were transacted:-

1. The Board of Directors of the Company has duly considered and approved the Audited Financial Results of the Company for the financial year ended March 31, 2026.
2. The Board has considered and approved the re-appointment of M/s. JHS & Associates LLP, Chartered Accountants, New Delhi, as the Internal Auditors of the Company for the financial year 2026-27.

The Board meeting was commenced at 03:45 PM and was concluded at 06:25 PM.
Kindly take the above on your record and oblige.

Thanking you.

For Shivam Autotech Limited

Shakti Kant Mahana Digitally signed by
Shakti Kant Mahana
Date: 2026.05.28
19:16:37 +05'30'

**Shakti Mahana
Company Secretary**

**SHIVAM AUTOTECH LIMITED www.shivamautotech.com
CIN: L34300HR2005PLC081531**

Registered Office: 10, 1st Floor, Emaar Digital Greens, Tower A, Sector 61,
Golf Course Extension Road, Gurugram, Haryana-122102

Tel: 0124-4698700

Enclosed herewith

- Auditor's Report issued by the Statutory Auditors for the financial year ended March 31, 2026.
- Audited Financial Results of the Company for the financial year ended March 31, 2026.
- Statement on Impact of Audit Qualifications (for Audit Reports with Modified Opinion) submitted along with the Annual Audited Financial Results
- Statement of Deviation(s) or Variation(s) in utilization of proceeds from Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement, etc. – Not Applicable.
- Disclosure relating to Outstanding Default on Loans and Debt Securities – Not Applicable.
- Disclosure of Related Party Transactions for the quarter and half year ended March 31, 2026.

SHIVAM AUTOTECH LIMITED www.shivamautotech.com
CIN: L34300HR2005PLC081531

Independent Auditor's Report**To the Board of Directors of Shivam Autotech Limited****Report on the Audit of Financial Results****Opinion**

We have audited the accompanying Statement of Financial Results of **Shivam Autotech Limited** (the "Company") for the quarter and year ended March 31, 2026 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- a. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the net loss and other comprehensive loss and other financial information of the Company for the quarter and year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Companies Act, 2013, as amended (the "Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results for the quarter and year ended March 31, 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the Financial Results.

Emphasis of Matter

Note 4 in the statement regarding management judgment for determining deferred tax assets of Rs.1,989.25 Lakhs which is available to the Company on the assumption that there will be sufficient future taxable profits. As a matter of prudence, deferred tax assets have been recognized till March 31, 2021. Deferred tax assets have not been recognized for the quarter and year ended March 31, 2026.

Note 5 in the statement the Company has incurred a net loss of Rs. 8,205.27 lakh for the year ended March 31, 2026 and, as at that date, its current liabilities exceeded its current assets by Rs. 5,060.08 lakh and has negative net worth of Rs. 4,068.21 as at March 31, 2026. The Company, however, generated EBITDA of Rs. 3,179.99 lakh during the year and has met all its debt obligations, including repayment of principal and payment of interest to lenders, banks and financial institutions, as and when they fell due. The management has prepared the accompanying financial results on a going concern basis considering expected



improvement in the financial position through strategic refinancing of existing borrowings and better operational performance in the coming years. Based on the Management's assessment of projected cash flows, it has reasonable expectation that the Company will have adequate resources to realize its assets and discharge its liabilities in the normal course of business. Accordingly, these financials results have been prepared on going concern basis.

Our conclusion is not modified in respect of this matter.

Management's and Board of Directors Responsibilities for the Financial Results

The Statement has been prepared on the basis of the Financial Statements. The Company's Management and the Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net loss and other comprehensive loss of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Financial Results.

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

- Identify and assess the risks of material misstatement of the Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statement on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the Financial Results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Results, including the disclosures, and whether the Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The statement includes the result for the quarter ended March 31, 2026, being the balancing figure between the audited figures in respect of the financial year ended March 31, 2026, and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For **NSBP & Co.**
Chartered Accountants
Firm's Registration No.: 001075N


Sanjay Kumar Agrawal
Partner

Membership No.: 089090

UDIN: 26089090DXRN&N6259



Place: New Delhi
Date: May 28, 2026

Shivam Autotech Limited

CIN: L34300HR2005PLC081531

Regd. Office: 10, 1st Floor, Emaar Digital Greens, Tower A, Sector-61

Golf Course Extension Road, Gurugram, Haryana, 122102

Statement of Audited Financial Results for the Quarter and year ended March 31, 2026

Rs. In Lakhs

Sr. No.	Particulars	For the Quarter Ended			Year Ended	
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
		(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
		(i)	(ii)	(iii)	(iv)	(v)
1	Income					
	Revenue from Operation	10,942.99	9,618.47	10,784.45	40,957.97	45,398.28
	Other Income	138.76	22.60	70.42	244.55	250.42
2	Total income	11,081.75	9,641.07	10,854.87	41,202.52	45,648.70
3	Expenses					
	(a) Cost of materials consumed	3,859.41	3,274.68	3,937.35	14,536.91	16,915.91
	(b) Changes in inventories of finished goods and work in progress	(81.08)	66.93	(266.56)	350.96	(627.79)
	(c) Consumption of stores & spares	960.51	853.80	999.57	3,334.48	4,152.88
	(d) Employee benefits expense	1,338.92	1,377.97	1,552.58	5,457.67	5,706.46
	(e) Depreciation and amortization expenses	974.08	834.10	721.81	3,596.66	3,317.90
	(f) Job work charges	480.92	480.15	499.37	1,810.73	2,093.13
	(g) Finance Cost	2,286.36	1,905.13	1,587.02	6,792.05	5,940.62
	(h) Other expenses	3,268.19	3,059.67	3,241.72	12,287.23	12,716.77
4	Total expenses	13,087.31	11,852.43	12,272.86	48,166.69	50,215.88
5	Profit / (Loss) before exceptional items and tax (2-4)	(2,005.56)	(2,211.36)	(1,417.99)	(6,964.17)	(4,567.18)
6	Exceptional item :					
	Statutory impact of new labour codes	(0.04)	111.62	-	111.58	-
	Permanent Workers wage settlement	176.84	-	-	176.84	-
7	Profit before tax after exceptional item and before tax	(2,182.36)	(2,322.98)	(1,417.99)	(7,252.59)	(4,567.18)
8	Tax Expense					
	Current Tax	-	-	-	-	-
	Deferred Tax	-	-	-	-	-
	MAT Credit Reversal	489.50	130.35	57.90	880.57	237.01
	Tax Expense	489.50	130.35	57.90	880.57	237.01
9	Net Profit / (Loss) after tax (7-8) for the period	(2,671.86)	(2,453.33)	(1,475.89)	(8,133.16)	(4,804.19)
10	Other Comprehensive Income					
	Item that will not be reclassified to profit or loss	(95.91)	(7.51)	100.40	(72.11)	62.63
	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	Changes in fair value of financial assets	(6.79)	2.21	1.21	-	1.21
	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	Items that will be reclassified to profit or loss	-	-	-	-	-
	Income tax relating to Items that will be reclassified to profit or loss	-	-	-	-	-
11	Total Comprehensive Income / (Loss) (9+10)	(2,774.56)	(2,458.63)	(1,374.28)	(8,205.27)	(4,740.35)
12	Paid up equity share capital (Face value Rs.2)	2,629.90	2,629.90	2,629.90	2,629.90	2,629.90
13	Other Equity				(6,698.11)	518.25
14	Earning per Share (Rs.)- face value of Rs. 2 each					
	Basic (before and after exceptional item)	(2.98)	(1.87)	(0.20)	(6.19)	(3.89)
	Diluted (before and after exceptional item)	(2.98)	(1.87)	(0.20)	(6.19)	(3.89)



shivamautotech.com | info@shivamautotech.com

CIN - L34300HR2005PLC081531

Registered Office: 10, 1st Floor, Emaar Digital Greens, Tower A, Sector 61,
Golf Course Extension Road, Gurugram, Haryana-122011

Page 1 of 2

Tel: 0124-4698700
Fax: 0124-4698798



Notes

- 1 The above results for the quarter & year ended March 31, 2026 were reviewed by the Audit Committee and thereafter were approved by the Board of Directors in its meeting held on May 28, 2026.
- 2 As the Company's business activity falls within a single primary business segment viz Automobile Parts and is a single geographical segment, the disclosure requirements of Indian accounting Standard (Ind AS-108) "Operating Segment" are not applicable.
- 3 These results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 as amended and other recognized accounting practices and policies to the extent possible.
- 4 Significant management judgement is considered in determining deferred tax assets and recoverability of deferred tax assets of Rs.1,989.25 Lakhs. The recoverability of deferred tax assets is based on estimate of the taxable income for the period over which deferred tax assets will be recovered. The Company has unabsorbed business depreciation which according to the management will be used to set off taxable profit arising in subsequent years from operation. However, As a matter of prudence, Deferred Tax Assets have been created till March 31, 2021 and no deferred tax has been created thereafter.
- 5 the Company has incurred a net loss of Rs. 8,205.27 lakh for the year ended March 31, 2026 and, as at that date, its current liabilities exceeded its current assets by Rs. 5,060.08 lakh and has negative net worth of Rs. 4,068.21 as at March 31, 2026. The Company, however, generated EBITDA of Rs. 3,179.99 lakh during the year and has met all its debt obligations, including repayment of principal and payment of interest to lenders, banks and financial institutions, as and when they fell due. The management has prepared the accompanying financial results on a going concern basis considering expected improvement in the financial position through strategic refinancing of existing borrowings and better operational performance in the coming years. Based on the Management's assessment of projected cash flows, it has reasonable expectation that the Company will have adequate resources to realize its assets and discharge its liabilities in the normal course of business. Accordingly, these financials results have been prepared on going concern basis.
- 6 The Company has received in-principal approvals from Bombay Stock Exchange Limited and National Stock Exchange of India Limited for the issue of 12,000 Optionally Convertible Debentures (OCDs) on preferential basis, in accordance with the applicable provisions of the Companies Act, 2013 as amended and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended and allotment of OCDs was completed on February 11th & 12th, 2026 .
- 7 On November 21, 2025, the Government of India notified four New Labour Codes. The Company has recognised amount of Rs. 111.58 Lakhs of these changes, assessed by the Company on the basis of the information available, consistent with the guidance provided by the ICAI, for the year & quarter ended March 31, 2026.
- 8 The figures for the previous periods have been regrouped / rearranged wherever necessary to confirm to current period classification.
- 9 The figures for quarter ended March 31, 2026 are balancing figures between the audited figures of the full financial year and the limited reviewed year-to-date figures upto the third quarter of the financial year.
- 10 The results of the Company are also available on stock exchange websites, www.nseindia.com, www.bseindia.com and on the Company website www.shivamautotech.com.



Place : Gurugram
Date : May 28 , 2026

For & on behalf of the Board of Directors of
Shivam Autotech Limited

Neeraj Munjal
Managing Director
DIN: 00037792
OK

Statement of Assets and Liabilities as at March 31, 2026

(Rs. in Lakhs)

Particulars	As at March 31, 2026 (Audited)	As at March 31, 2025 (Audited)
A) ASSETS		
1) Non - current assets		
(a) Property, plant and equipment	27,056.96	30,222.24
(b) Right of use asset	255.71	340.95
(c) Capital work - in - progress	122.31	57.76
(d) Intangible assets	25.04	25.97
(e) Intangible assets under development	-	-
(f) Financial assets		
(ii) Others	712.53	1,140.95
(g) Deferred tax assets (net)	1,989.25	2,869.82
(h) Income tax assets (net)	403.89	354.81
(i) Other non - current assets	70.12	132.20
	30,635.81	35,144.70
2) Current assets		
(a) Inventories	8,196.34	8,325.19
(b) Financial assets		
(i) Trade receivables	4,957.32	6,135.41
(ii) Cash and cash equivalents	13.90	21.92
(iii) Bank Balances other than (ii) above	2,219.66	658.15
(iv) Loans	59.50	46.04
(v) Others	6.58	80.84
(c) Other current assets	798.96	672.99
	16,252.26	15,940.54
Total Assets	46,888.07	51,085.24
B) EQUITY AND LIABILITIES		
1) EQUITY		
(a) Equity share capital	2,629.90	2,629.90
(b) Other equity	(6,698.11)	518.25
	(4,068.21)	3,148.15
2) LIABILITIES		
Non - current liabilities		
(a) Financial liabilities		
Borrowings	28,566.55	11,872.19
Lease Liabilities	265.44	368.90
Other financial liabilities	35.21	66.23
(b) Provisions	756.74	713.32
(c) Other non-current liabilities	20.00	20.91
	29,643.94	13,041.55
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	11,312.18	21,462.32
(ii) Trade payables		
-Dues of micro enterprises & small enterprises	1,110.55	1,955.15
-Other trade payable	2,712.07	4,440.94
(iii) Lease Liabilities	158.45	158.45
(iv) Other financial liabilities	5,267.97	5,465.25
(b) Other current liabilities	729.61	1,367.18
(c) Provisions	21.51	46.25
	21,312.34	34,895.54
Total Equity & Liabilities	46,888.07	51,085.24



Shivam Autotech Limited

Regd. Office: 10, 1st Floor, Emaar Digital Greens, Tower A, Sector-61

Golf Course Extension Road, Gurugram, Haryana, 122102

CIN: L34300HR2005PLC081531

Statement of Cash flow for Half year ended as at March 31, 2026

S no.	Particulars	As at Year ended March 31, 2026	As at Year ended March 31, 2025
A	Cash flow from operating activities		
	Net Profit Before Taxation and Exceptional activities	(7,252.59)	(4,567.18)
	Adjustments for:		
	Depreciation & amortisation expense	3,596.66	3,317.90
	Provision for Doubtful debts/Execpted Credit Loss	179.69	614.41
	Profit/(Loss) on sale of Property, Plant & Equipment	(8.00)	(7.42)
	Foreign Exchange Fluctuation	(28.25)	67.31
	Government Grant	(0.91)	(0.91)
	Interest received on Fixed deposits	(69.41)	(66.34)
	Finance Cost	6,792.05	5,940.62
	Assest Written off	2.51	-
	Miscellaneous income	(28.22)	(174.85)
	Operating profit before working capital changes	3,183.53	5,123.54
	Adjustment for working capital changes:		
	(increase)/decrease in trade receivables	998.40	1,201.79
	(increase)/decrease in inventories	128.86	(492.10)
	increase/ (decrease) in trade payable	(2,573.47)	865.38
	(increase)/decrease in loans & advances/ Other current and non current assets	(59.66)	819.72
	increase/ (decrease) in current and non current liabilities & provisions	(1,129.38)	359.65
	Cash from operations	548.28	7,877.98
	Direct taxes (paid)/ refund (net)	(49.09)	(138.72)
	Net cash from operating activities	499.19	7,739.26
B	Cash flow from investing activities		
	Purchase of Property, Plant & Equipment including capital work in progress & Capital Advances	(427.91)	(720.69)
	Changes in Investing Activity	484.99	-
	Proceeds from sale of Property, Plant & Equipment	8.00	12.45
	Changes in Investing Activity	(1,561.51)	-
	Interest received on Fixed deposits	69.41	66.34
	Net cash used in investing activities	(1,427.02)	(641.90)
C	Cash flow from financing activities		
	Proceeds from/(repayment of) from short term borrowings (net)	(10,150.14)	987.03
	Proceeds from/(repayment of) of long term borrowings (net)	16,612.40	(3,506.33)
	Repayment of Lease Liabilities	(103.46)	(87.98)
	Interest paid	(5,438.99)	(4,528.84)
	Net cash used in financing activities	919.81	(7,136.12)
	Net (decrease)/increase in cash or cash equivalents	(8.02)	(38.76)
	Cash or cash equivalents at beginning of the year	21.92	60.68
	Cash or cash equivalents as at March 31, 2026	13.90	21.92



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May 28, 2026

The National Stock Exchange of India Ltd
"Exchange Plaza", Bandra Kurla Complex,
Bandra East,
Mumbai - 400 051
(Scrip Code - SHIVAMAUTO)

The BSE Limited
Phiroje Jeejeebhoy Towers
Dalal Street Fort
Mumbai - 400 001
(Scrip Code - 532776)

Sub: Sub: Declaration pursuant to Regulation 33(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Dear Sir(s),

In compliance with Regulation 33(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company, M/s. NSBP & Co., Chartered Accountants (Firm Registration No. 001075N), have issued the Audit Report with an unmodified opinion on the Audited Financial Results of the Company for the quarter and financial year ended March 31, 2026.

Thanking you.

For Shivam Autotech Limited



.....
Devendra Kumar Goyal
Chief Financial Officer

SHIVAM AUTOTECH LIMITED www.shivamautotech.com
CIN: L34300HR2005PLC081531

Registered Office: 10, 1st Floor, Emaar Digital Greens, Tower A, Sector 61,
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Tel: 0124-4698700

37 Related Party Transaction

a) List of Related Parties (as certified by the management)

(i) Key Managerial Personnel

Mr. Neeraj Munjal, Managing Director
 Mrs. Charu Munjal, Whole Time Director
 Dr. Anil Kumar Gupta, Independent Director
 Mr. Sunil Chinubhai Vakil, Independent Director
 Ms. Neetika Batra, Independent Director
 Mr. Yogesh Chander Munjal Non- Executive Director
 Mr. Devendra Kumar Goyal, CFO- Finance
 Mrs. Rhea Seth Munjal, VP-Business Development
 Mr. Shakti kant Mahana, Company Secretary

(ii) Holding Company

Dayanand Munjal Investments Private Limited

(iii) Enterprises over which key management personnel and their relatives are able to exercise significant influence

Munjal Showa Limited
 Pushti Metal Industries LLP
 Earthly Possessions

b) The following transactions were carried out with related parties in the ordinary course of business:

(Rs. In Lakhs)

Nature of transaction	Key management personnel		Enterprises over which key management personnel and their relatives are able to exercise significant influence		Total	
	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25
Sale of Goods & Services						
Munjal Showa Limited	-	-	873.18	1,071.79	873.18	1,071.79
Pushti Metal Industries LLP	-	-	-	0.19	-	0.19
Purchase of goods and services						
Munjal Showa Limited	-	-	194.10	334.14	194.10	334.14
Pushti Metal Industries LLP	-	-	486.79	447.62	486.79	447.62
Earthly Possessions	-	-	558.06	587.89	558.06	587.89
Finance Cost						
Dayanand Munjal Investment Pvt. Ltd.	-	-	948.23	862.81	948.23	862.81
Munjal Showa Limited	-	-	77.03	-	77.03	-
Loans Taken						
Dayanand Munjal Investment Pvt. Ltd.	-	-	900.00	750.00	900.00	750.00
Loans Repaid						
Dayanand Munjal Investment Pvt. Ltd.	-	-	250.00	950.00	250.00	950.00
Vendor Balance Repayment						
Munjal Showa Limited	-	-	192.12	950.00	192.12	950.00
Salary & perquisites						
Neeraj Munjal	180.58	180.58	-	-	180.58	180.58
Charu Munjal	80.05	80.05	-	-	80.05	80.05
Rhea Seth Munjal	44.10	33.91	-	-	44.10	33.91
Devendra Kumar Goyal	31.17	28.08	-	-	31.17	28.08
Shakti Kant Mahana	8.66	7.31	-	-	8.66	7.31

c) Balances Outstanding at Year End:

(Rs. In Lakhs)

Nature of transaction	Key management personnel		Enterprises over which key management personnel and their relatives are able to exercise significant influence		Total	
	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25
Trade Receivable:						
Munjal Showa Limited	-	-	-	9.74	-	9.74
Trade Payable:						
Munjal Showa Limited	-	-	-	228.90	-	228.90
Pushti Metal Industries LLP	-	-	22.65	41.60	22.65	41.60
Earthly Possessions	-	-	1.36	42.39	1.36	42.39
Trade Advances						
Munjal Showa Limited	-	-	425.92	-	425.92	-
Salary & perquisites payable:						
Neeraj Munjal	272.87	225.67	-	-	272.87	225.67
Charu Munjal	158.92	138.1	-	-	158.92	138.10
Rhea Seth Munjal	0.40	7.22	-	-	0.40	7.22
Devendra Kumar Goyal	1.24	5.46	-	-	1.24	5.46
Shakti kant Mahana	0.89	1.11	-	-	0.89	1.11
Borrowings:						
Dayanand Munjal Investment Pvt. Ltd.	-	-	9,354.27	8,704.27	9,354.27	8,704.27
Interest Payable:						
Dayanand Munjal Investment Pvt. Ltd.	-	-	2,952.59	2,099.17	2,952.59	2,099.17

Based on the recommendation of the Nomination and Remuneration Committee, all decisions relating to the remuneration of the directors are taken by the Board of Directors of the Company, in accordance with shareholder's approval, wherever necessary.

The sales to and purchases from related parties are made in the normal course of business and on terms equivalent to those that prevail in arm's length transactions.

Gratuity and leave liability is determined for all the employees on an overall basis, based on the actuarial valuation done by an independent actuary. The specific amount of gratuity and leave liability for KMP cannot be ascertained separately, except for the amount actually paid.

The above transactions for sale and purchase of goods and services are inclusive of GST, wherever applicable.