

**Date: 14<sup>th</sup> May, 2026**

To,  
BSE Limited  
Department of Corporate Services  
14<sup>th</sup> Floor, P. J. Tower  
Dalal Street, Fort,  
Mumbai - 400 001.

**Sub: Outcome of the Board Meeting held on 14<sup>th</sup> May, 2026 pursuant to regulation 30 and Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.**

**Ref: G.G. AUTOMOTIVE GEARS LTD (Scrip Code No. 531399)**

Dear Sir,

With reference to above captioned subject and in continuation to the intimation letter dated 8<sup>th</sup> May, 2026, we wish to inform you that, the meeting of the Board of Directors of G. G. Automotive Gears Limited ("the Company") held today, i.e., Thursday, 14<sup>th</sup> May 2026 inter alia considered and approved the following:

1. Audited Financial Results of the Company for the quarter and year ended March 31, 2026, along with the Auditor's Report issued by the Statutory Auditor, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

A copy of the Audited Financial Results issued in this regard is attached herewith.

We are arranging to publish the said Financial Results in newspapers in the format prescribed under Regulation 47 of Listing Regulations.

The meeting commenced at 12:00 P.M. and concluded at 01:00 P.M.

You are requested to take it on your records.

Thanking You,  
Yours faithfully

**For G. G. AUTOMOTIVE GEARS LIMITED**

**KENNEDY RAM GAJRA**  
**CHAIRMAN & MANAGING DIRECTOR**  
**DIN: 02092206**

Encl: as above



# G.G. AUTOMOTIVE GEARS LIMITED

Regd. Office & Works : 2-A, I.S. Gajra Industrial Area No. 1,  
A.B. Road, Dewas - 455 001 (M.P.) INDIA

Phone : 91-7272-405310, 404802 Email : ggmarketing@ggautomotive.com

CIN : L29130MP1974PLC035049

Declaration of Unmodified Audit Report pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015;

I, Kennedy Ramchand Gajra, Chairman & Managing Director of the Company, G. G. AUTOMOTIVE GEARS LIMITED having its registered office at 2-A, I. S. Gajra Industrial Area-1, A. B. Road, Dewas, Madhya Pradesh – 455001, hereby declare that the M/s. S. N. Gadiya & Co., (FRN: 002052C) Statutory Auditors, of the Company have issued an Audit Report with unmodified opinion on Audited Financial Results of the Company for the quarter and year ended 31st March, 2026.

This declaration is given pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 as amended and. circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016;

Thanking You,  
Yours faithfully

**For G. G. AUTOMOTIVE GEARS LIMITED**

**KENNEDY RAM GAJRA**  
**CHAIRMAN & MANAGING DIRECTOR**  
**DIN: 02092206**  
**Date : 14/05/2026**



**S.N. Gadiya & Co.**

Chartered Accountants

**Satya Narayan Gadiya**

FCA, ACS, B.Com.

📍 241, Apollo Tower, 2, M.G. Road, Indore-1 Ph.: 07314069030

📍 15, Textile Clerk Colony, Indore-10 Ph.: 07314031266

✉️ satya\_mewar@rediffmail.com

☎️ 9301503126

Auditor's Report On Quarterly Financial Results and Year to Date Results of the Company Pursuant to  
the Regulation

33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

Board of Directors of G.G. Automotive Gears Ltd

We have audited the quarterly financial results of G.G. Automotive Gears Ltd for the quarter ended 31/03/2026 and the year to date results for the period 01/04/2025 to 31/03/2026 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25 / Ind AS 34), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India<sup>1</sup>, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- I. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard.
- II. give a true and fair view of the net profit/ loss and other financial information for the quarter ended 31/03/2026 as well as the year to date results for the period from 01/04/2025 to 31/03/2026

For M/s. S. N. Gadiya & Co  
Chartered Accountants,

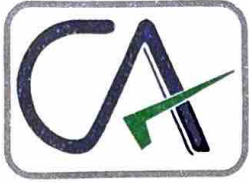
S N Gadiya  
(Proprietor)  
Membership No-71229  
FRN-002052C

Date: 14/05/2026

Place : Indore

UDIN: 26071229KJBWST5311





**S.N. Gadiya & Co.**

Chartered Accountants

**Satya Narayan Gadiya**

FCA, ACS, B.Com.

📍 241, Apollo Tower, 2, M.G. Road, Indore-1 Ph.: 07314069030

📍 15, Textile Clerk Colony, Indore-10 Ph.: 07314031266

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## INDEPENDENT AUDITOR'S REPORT

To the Members of G. G. Automotive Gears limited Report on the Standalone Financial Statements

### Opinion

We have audited the standalone financial statements of G. G. Automotive Gears limited ("the Company"), which comprise the balance sheet as at 31st March 2026, and the statement of Profit and Loss (including other comprehensive income), statement of changes in equity as at March 31, 2026 and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, the loss and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the 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 standalone financial statements.

### Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

### Information other than the Financial Statement and Auditor's Report Thereon

The Company's board of director is responsible for the preparation of the other information. The other information comprises the information included in the Management discussion and Analysis, Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's information, but does not include the standalone financial and our auditor's report thereon.



Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Management's Responsibility for the Financial Statements**

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. 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 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Ind. AS financial statements, management 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 management either intend to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibility for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements 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 these financial statements.

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 standalone financial statements, 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 financial 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 on whether the Company has adequate internal financial controls system 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 made by management. Conclude on the appropriateness of management's 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 Company's ability 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 standalone financial statements 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 standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

### **Report on Other Legal and Regulatory Requirements**

1. As required by Section 143(3) of the Act, based on our audit we report that:
  - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
  - c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flows dealt with by this Report are in agreement with the relevant books of account.



- d) In our opinion, the aforesaid standalone financial statements comply with the Ind AS specified under Section 133 of the Act.
- e) On the basis of the written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164(2) of the Act.
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
- g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:
- In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.
- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
- The Company has disclosed the impact of pending litigations on its financial position in its standalone financial statements.
  - The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts;
  - There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company and its subsidiary companies incorporated in India.

2. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order.

For M/s. S. N. Gadiya & Co  
Chartered Accountants,



S N Gadiya  
(Proprietor)  
Membership No-71229  
FRN-002052C  
Date: 14/05/2026  
Place: Indore  
UDIN NO: 26071229KJBWST5311

Statement of Standalone Audited financial Results for the quarter and year ended March 31, 2026

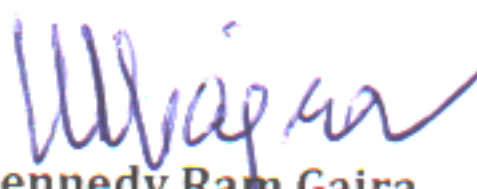
(Rs. In Lacs)

Sr. No.	Particulars	Quarter ended			Year ended	
		31/03/2026	31/12/2025	31/03/2025	31/03/2026	31/03/2025
		(Audited)	(un-audited)	(Audited)	(Audited)	(Audited)
I	<b>Income</b>					
	Revenue from Operations	2109.57	3400.98	3375.52	11636.80	11432.38
	Other Income	12.28	7.47	-13.89	28.78	44.79
	<b>Total Revenue</b>	<b>2121.85</b>	<b>3408.45</b>	<b>3361.63</b>	<b>11665.58</b>	<b>11477.17</b>
II	<b>Expenses</b>					
	(a) Cost of Materials consumed	803.58	1267.22	1634.09	5,323.10	6181.37
	(b) Purchases of stock-in-trade	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress & stock-in-trade	(7.10)	404.32	191.17	(72.30)	-117.58
	(d) Employee benefits expense	342.66	391.82	367.92	1,476.82	1312.52
	(e) Finance Costs	71.25	50.26	71.22	215.64	260.88
	(f) Depreciation and amortisation expense	113.50	134.14	112.08	504.70	435.50
	(g) Other expenses	729.38	655.73	578.13	2,806.10	2326.43
	<b>Total expenses</b>	<b>2053.27</b>	<b>2903.49</b>	<b>2954.61</b>	<b>10254.06</b>	<b>10399.12</b>
III	Profit/(loss) before exceptional items and tax (I - II)	68.58	504.96	407.02	1411.52	1078.05
IV	Exceptional Items	-	-	-	-	-
V	Profit/ (loss) before exceptions items and tax (III-IV)	68.58	504.96	407.02	1411.52	1078.05
VI	<b>Tax Expense</b>					
	(1) Current Tax	11.86	144.00	112.33	385.86	224.33
	(2) Deferred tax	(116.45)	15.00	78.80	(86.45)	78.80
	(3) Mat Credit entitlement	-	0.00	0.00	-	0.00
	<b>Total Tax Expenses</b>	<b>(104.59)</b>	<b>159.00</b>	<b>191.13</b>	<b>299.41</b>	<b>303.13</b>
VII	Profit/(loss) for the period form continuing operations(V -VI)	173.17	345.96	215.89	1112.11	774.92
VIII	Profit/(Loss) from discontinued operations	-	-	-	-	-
IX	Tax expenses of discontinued operations	-	-	-	-	-
X	Profit/(Loss) From discontinued operations (after tax) (VIII-IX)	-	-	-	-	-
XI	Profit/(Loss) for the period (VII+X)	173.17	345.96	215.89	1112.11	774.92
XII	<b>Other Comprehensive Income</b>					
	A. (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	B. (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
XIII	Total Comprehensive Income for the period	173.17	345.96	215.89	1112.11	774.92
XVI	<b>Details of Equity share capital</b>					
	Paid up capital	999	999.00	950.00	999	950.00
	Face value of Equity Share Capital	10	10	10	10	10
XV	<b>Earnings per equity share (for continuing operation):</b>					
	(1) Basic	1.73	3.46	2.27	11.13	8.54
	(2) Diluted	1.73	3.46	2.27	11.13	8.54
XVI	<b>Earnings per equity share (for discontinued operation):</b>					
	(1) Basic	0.00	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.00	0.00	0.00
XVII	<b>Earnings Per equity share(for discontinued &amp; continuing operation)</b>					
	(a) Basic	1.73	3.46	2.27	11.13	8.54
	(b) Diluted	1.73	3.46	2.27	11.13	8.54

Place : Dewas, MP

Date: 14/05/2026

For G. G. Automotive Gears Ltd

  
Kennedy Ram Gajra  
Chairman & Managing Director  
DIN 02092206



		Rs. In Lacs	
Statement of Assest and Liabilities			
Particulars	As at 31-03-2026 (Audited)	As at 31-03-2025 (Audited)	
<b>(I) Assets</b>			
<b>1 Non-current assets</b>			
Property, plant and equipment	4467.12	5293.44	
Capital work-in-progress	0.00	0.00	
Investment property	-	-	
Right of use assets	0.00	0.00	
Other intangible assets	12.59	11.07	
Intangible assets under development	0.00	0.00	
Biological assets other than bearer plants	-	-	
Investments accounted for using equity method	-	-	
<b>Non-current financial assets</b>			
Non-current investments	-	-	
Trade receivables, non-current	-	-	
Loans, non-current	-	-	
Other non-current financial assets	975.29	174.46	
<b>Total non-current financial assets</b>	-	-	
Deferred tax assets (net)	-	-	
Other non-current assets	-	-	
<b>Total non-current assets</b>	<b>5455.00</b>	<b>5478.97</b>	
<b>2 Current assets</b>			
Inventories	1910.04	1500.09	
Current financial asset	-	-	
Current investments	-	-	
Trade receivables, current	1870.36	2459.85	
Cash and cash equivalents	849.45	35.59	
Bank balance other than cash and cash equivalents	72.87	74.97	
Loans, current	-	-	
Other current financial assets	-	-	
<b>Total current financial assets</b>	-	-	
Current tax assets (net)	-	-	
Other current assets	743.05	37.53	
<b>Total current assets</b>	<b>5445.77</b>	<b>4108.03</b>	
<b>3 Non-current assets classified as held for sale</b>			
<b>4 Regulatory deferral account debit balances and related deferred tax Assets</b>			
<b>Total assets</b>	<b>10900.77</b>	<b>9587.00</b>	
<b>(II) Equity and liabilities</b>			
<b>1 Equity</b>			
<b>Equity attributable to owners of parent</b>			
Equity share capital	999.00	950.00	
Other equity	4808.80	3745.69	
<b>Total equity attributable to owners of parent</b>			
Non controlling interest	-	-	
<b>Total equity</b>	<b>5807.80</b>	<b>4695.69</b>	
<b>2 Liabilities</b>			
<b>Non-current liabilities</b>			
<b>Non-current financial liabilities</b>			
Borrowings, non-current	1894.40	1625.43	
Lease Liability	0.00	0.00	
Other non-current financial liabilities	-	-	
<b>Total non-current financial liabilities</b>	<b>1894.40</b>	<b>1625.43</b>	
Provisions, non-current	-	-	
Deferred tax liabilities (net)	415.47	501.92	
Deferred government grants, Non-current	131.8	-	
Other non-current liabilities	0.00	0.00	
<b>Total non-current liabilities</b>	<b>547.27</b>	<b>501.92</b>	
<b>Current liabilities</b>			
<b>Current financial liabilities</b>			
Borrowings, current	1018.40	884.36	
Lease Liability	0.00	0.00	
Trade payables, current	1447.42	1484.76	
Other current financial liabilities	106.97	121.19	
<b>Total current financial liabilities</b>	<b>2572.79</b>	<b>2490.31</b>	
Other current liabilities	44.09	226.59	
Provisions, current	0.00	0.00	
Current tax liabilities (Net)	34.42	47.06	
Deferred government grants, Current	-	-	
<b>Total current liabilities</b>	<b>78.51</b>	<b>273.65</b>	
<b>3 Liabilities directly associated with assets in disposal group classified as held for sale</b>			
<b>4 Regulatory deferral account credit balances and related deferred tax liability</b>			
<b>Total liabilities</b>	<b>5092.97</b>	<b>4891.31</b>	
<b>Total equity and liabilities</b>	<b>10900.77</b>	<b>9587.00</b>	



## CASH FLOW STATEMENT

FOR THE YEAR ENDED MARCH 31, 2026

Particulars	Year ended March 31, 2026 (in Lakhs)	Year ended March 31, 2025 (in Lakhs)
<b>A. Cash flow from operating activities</b>		
Net profit before tax & extraordinary items	1411.52	1078.04
Adjustment for :		
Depreciation	504.70	435.50
Interest paid	215.64	260.88
Less : Profit on Sales of Assets	0.00	0.00
Less : Interest and dividend received	(10.76)	(23.52)
Operating profit before working capital changes	2,121.10	1,750.91
Adjustment for :		
Trade and other receivables	10.84	(65.51)
Inventories	(409.94)	(215.24)
Trade and other payables	(234.07)	103.23
Cash generated from operations	1,487.93	1,573.38
Direct Tax paid	(342.49)	(163.22)
<b>Net cash from operating activities</b>	<b>1,145.44</b>	<b>1,410.16</b>
<b>B. Cash flow from investment activities</b>		
Sale of fixed assets (Net)	1400.10	0.00
Profit on Sales of Assets	0.00	0.00
Purchase of Fixed Assets	(1080.00)	(1799.06)
Capital WIP, Cap. Adv. & Pre-op. Exps.	(851.92)	(35.82)
Interest received	10.76	23.52
Investment/ disinvestment in Fixed deposit	2.11	70.78
<b>Net cash from investment activities</b>	<b>(518.96)</b>	<b>(1,740.58)</b>
<b>C. Cash flow from financing activities</b>		
Payment of lease liability	0.00	0.00
Repayment of borrowings	(308.82)	946.61
Proceeds from borrowings	711.84	(1159.08)
Proceeds from Shares & Warrant	0.00	746.47
Interest paid	(215.64)	(260.88)
<b>Net cash from financing activities</b>	<b>187.37</b>	<b>273.13</b>
Net increase in cash and cash equivalents	813.85	(57.29)
Cash and cash equivalents at beginning of the year	35.59	92.89
<b>Cash and cash equivalents at end of the year</b>	<b>849.45</b>	<b>35.59</b>

Place: Dewas, MP  
Date: 14/05/2026



FOR AND ON BEHALF OF THE BOARD  
G.G. AUTOMOTIVE GEARS LIMITED.



KENNEDY RAMCHAND GAJRA  
CHAIRMAN & MANAGING DIRECTOR  
DIN: 02092206

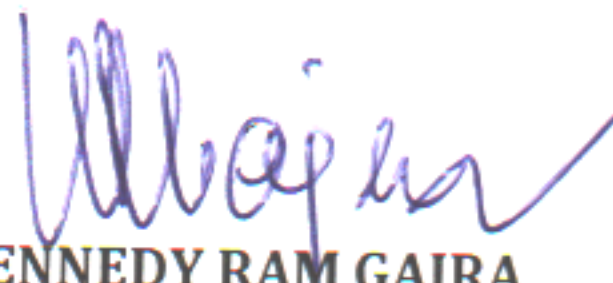
## Notes:

1. The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 14<sup>th</sup> May, 2026. The Statutory Auditors of the Company have carried out an Audit Report of the Results for these financial.
2. The Audited Financial Results of the Company have been prepared in accordance with The Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 (Act) read with Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.
3. Company business activity falls within a Single primary business segment i.e. Manufacturing of Railway Gears.
4. During the year there was issue and allotment of 4,90,000 Equity Shares of face value of Rs. 10/- each at an issue price of Rs. 60/- (including Premium of Rs. 50 per share) amounting to Rs. 2,94,00,000 (Rupees Two-Crore Ninety Four Lakhs only) to Promoter, By way of converting share warrants to Equity. The paid-up share capital of the Company after the said conversion is Rs. 9,99,00,000 divided into 99,90,000 equity shares of Rs. 10 (Rupees Ten Only) each.
5. The Company has used the proceeds of such issue/conversion for the solely purpose of the object of issue/conversion and no amount of such proceeds is remaining with the Company as on March 31, 2026.
6. Previous period figures have been regrouped/rearranged wherever necessary to confirm to the current year figures.

Place: Dewas, MP  
Date: 14/05/2026

FOR AND ON BEHALF OF THE BOARD  
G. G. AUTOMOTIVE GEARS LIMITED.



  
KENNEDY RAM GAJRA  
CHAIRMAN & MANAGING DIRECTOR  
DIN: 02092206