

Dated : 1st November, 2025

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| Department of Corporate Services BSE Limited 25 th Floor Rotunda Building, P J Towers Dalal Street, Fort MUMBAI 400001 SCRIP CODE : 540124 | The National Stock Exchange of India Limited "Exchange Plaza" Plot No C-1, G Block Bandra Kurla Complex Bandra (East) MUMBAI – 400051 SCRIP CODE : GNA |
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SUB: SUBMISSION OF UNAUDITED FINANCIAL RESULTS FOR SECOND QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025.

Sir,

In compliance of regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we wish to inform you that the Board of Directors of the Company in its meeting held on 1st November 2025 has, inter alia, considered, approved and taken on record the Unaudited Financial Results of the Company, both standalone and consolidated, for the Second Quarter & Half Year ended 30th September, 2025.

A copy of the aforesaid unaudited financial results in the prescribed format as approved by the Board of Directors and signed by the Chairman and the Limited Review Report of the Statutory Auditors in annexed for your ready reference. The aforesaid results were reviewed by the Audit Committee and subsequently approved and taken on record by the Board of Directors of the Company. The Auditors have issued the Limited Review Report with an unmodified opinion.

Meeting of the Board of Directors commenced at 1:00 PM and concluded at 2:50 PM.

This is for your information and record.

Thanking You

Yours Truly
For GNA AXLES LIMITED

GOURAV JAIN
Digitally signed
by GOURAV JAIN
Date: 2025.11.01
14:48:24 +05'30'

Gourav Jain
Company Secretary

G.S.SYAL& CO.

Chartered Accountants

470, Lajpat Nagar Market

Jalandhar City



To

The Board of Directors,
GNA Axles Limited
1-C, Chhoti Baradari,
Jalandhar.

1. We have reviewed the unaudited consolidated financial results of **GNA Axles Limited** (the Parent”), its subsidiary (the parent and its subsidiary hereinafter referred to as the “Group for the quarter and the half year ended September 30, 2025 which are included in the accompanying Statement of unaudited consolidated financial results for the quarter and six months ended September 30, 2025, the unaudited consolidated statement of assets and liabilities as on that date and the consolidated statement of cash flows for the half-year ended on that date (the “Statement”). The Statement is being submitted by the Parent pursuant to be requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the “Listing Regulations”), which has been initialed by us for identification purposes. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended September 30, 2024 and the corresponding period from April 1, 2024 to September 30, 2024 as reported in these financial results have been approved by the Parent’s Board of Directors, but have not been subjected to review.
2. This Statement, which is the responsibility of the Parent’s Management and has been approved by the Parent’s Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 “Interim Financial Reporting “ (“Ind AS 34”), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 “Review of Interim Financial Information Performed by the Independent Auditor of the Entity”, issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following Subsidiary Companies:

- i. GNA Axles Inc. MICHIGEN,
- ii. G N A Mobility Limited, Mehtiana

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 has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The consolidated unaudited financial results includes the financial results of GNA Axles Inc. MICHIGEN and G N A Mobility Limited which are subsidiary Companies and which have not been reviewed by their auditors, whose financial results reflects total assets of Rs.5.40 Lakhs as at September 30,2025 and total revenue of Rs. Nil and total net loss after tax of Rs.23 Lakhs and total comprehensive loss of Rs .23 Lakhs and Rs 4.23 Lakhs for the quarter ended September 30, 2025 and for the period from April 1, 2025 to September 30, 2025 respectively, and cash flows (net) of Rs.(.38) Lakhs for the period from April 1. 2025 to September 30, 2025 as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Management, these financial results are not material to the Group.

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



For G.S.SYAL & Co.
Chartered Accountants
FRN NO.000457N

(GURCHARAN SINGH)

Partner

Membership No.080075

UDIN : 25080075 BMGYTA 1169

Dated:

Place:

G N A Axles Limited

Regd. Office : GNA House 1-C Chhoti Baradari Part - II, Garha Road, Opposite Medical College Jalandhar 144001 Punjab

Unaudited Financial Results for the quarter and half year ended 30th September 2025

Corporate Identity Number : L29130PB1993PLC013684

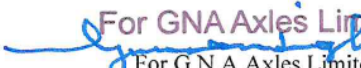
Website : www.gnagroup.com Email: gjain@gnagroup.com

Rs. in Lacs

| | PARTICULARS | STAND ALONE | | | | | |
|------|--|---------------|------------|------------|-----------------|------------|------------|
| | | Quarter Ended | | | Half Year 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 |
| I | Revenue From Operations | 34794.09 | 34420.80 | 38755.11 | 69214.89 | 78717.27 | 153974.07 |
| II | Other Income | 38.87 | 123.81 | 53.02 | 162.68 | 107.74 | 261.05 |
| III | TOTAL INCOME (I + II) | 34832.96 | 34544.61 | 38808.13 | 69377.57 | 78825.01 | 154235.12 |
| IV | EXPENSES | | | | | | |
| | Cost of Material Consumed | 22685.80 | 21437.10 | 27050.19 | 44122.90 | 52618.30 | 101747.79 |
| | Change In Inventory [WIP & FG] | -1373.87 | 696.74 | -1827.84 | -677.13 | -768.20 | -904.40 |
| | Employee Benfit Expenses | 2013.29 | 2115.80 | 1760.81 | 4129.09 | 3723.13 | 7642.23 |
| | Finance Cost | 308.41 | 370.29 | 171.91 | 678.70 | 554.51 | 1185.55 |
| | Depreciation | 1607.30 | 1625.00 | 1433.62 | 3232.30 | 2810.22 | 5710.03 |
| | Other Expenses | 5355.32 | 5158.41 | 6470.44 | 10513.73 | 12359.96 | 24427.10 |
| | TOTAL EXPENSES IV | 30596.25 | 31403.34 | 35059.13 | 61999.59 | 71297.92 | 139808.30 |
| V | Profit/Loss Before Exceptional Items | 4236.71 | 3141.27 | 3749.00 | 7377.98 | 7527.09 | 14426.82 |
| VI | Exceptional Items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| VII | Profit/Loss Before Tax | 4236.71 | 3141.27 | 3749.00 | 7377.98 | 7527.09 | 14426.82 |
| VIII | Tax Expenses | | | | | | |
| | a) Current Tax | 1083.81 | 826.49 | 1003.01 | 1910.30 | 1997.29 | 3750.00 |
| | b) Deferred Tax | 33.53 | 11.98 | -106.69 | 45.51 | -101.22 | -35.39 |
| IX | Profit For the Period | 3119.37 | 2302.80 | 2852.68 | 5422.17 | 5631.02 | 10712.21 |
| X | Other Comprehensive Income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| XI | Total Comprehensive Income for the Period | 3119.37 | 2302.80 | 2852.68 | 5422.17 | 5631.02 | 10712.21 |
| XII | Paid Up Equity Capital (Face value Rs.10 per Share) | 4293.08 | 4293.08 | 4293.08 | 4293.08 | 4293.08 | 4293.08 |
| XIII | Reserves Excluding revaluation reserves | | | | | | 85728.90 |
| XIV | Earning Per Share (of face value 10 each) | | | | | | |
| | a) Basic | 7.27 | 5.36 | 6.64 | 12.63 | 13.12 | 24.95 |
| | b) Diluted | 7.27 | 5.36 | 6.64 | 12.63 | 13.12 | 24.95 |

Notes:

- Figures of the previous periods have been recasted / regrouped, wherever necessary to make them comparable.
- The entire operations of the Company relate to only one segment i.e "Auto Components", therefore the disclosure requirement of "Segment reporting" are not applicable.
- The above unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on Nov. 01, 2025

For GNA Axles Limited

 For G N A Axles Limited
GURSARAN SINGH
CHAIRMAN
 Gursaran Singh
 Chairman
 DIN 00805558

Place: Mehtiana
 Date : Nov. 01, 2025



G.S.SYAL & CO.

Chartered Accountants

470, Lajpat Nagar Market

Jalandhar City



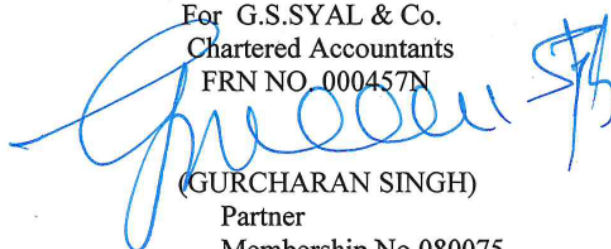
To,

The Board of Directors
GNA Axles Ltd.,
1-C, Chhoti Baradari,
Jalandhar.

1. We have reviewed the unaudited standalone financial results of **GNA Axles Limited** (the "Company") for the quarter and the half year ended September 30, 2025 which are included in the accompanying Statement of unaudited standalone financial results for the quarter and six months ended September 30, 2025, the statement of assets and liabilities as on that date and the statement of cash flows for the half-year ended on that date (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015), which has been initiated by us for identification purposes. The Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.
2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement.
3. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies and has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



For G.S.SYAL & Co.
Chartered Accountants
FRN NO. 000457N


(GURCHARAN SINGH)
Partner

Membership No.080075

UDIN : 25080075 BM94SZ 373

Place:
Dated:

G N A Axles Limited

Regd. Office : GNA House 1-C Chhoti Baradari Part - II, Garha Road, Opposite Medical College Jalandhar 144001 Punjab

Unaudited Financial Results for the quarter and half year ended 30th September 2025

Corporate Identity Number : L29130PB1993PLC013684

Website : www.gnagroup.com Email: gjain@gnagroup.com

Rs. in Lacs

| | PARTICULARS | CONSOLIDATED | | | | | |
|------|--|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|
| | | Quarter Ended | | | Half Year 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 |
| I | Revenue From Operations | 34794.09 | 34420.80 | 38755.11 | 69214.89 | 78717.27 | 153974.07 |
| II | Other Income | 38.87 | 123.81 | 53.02 | 162.68 | 107.74 | 261.05 |
| III | TOTAL INCOME (I + II) | 34832.96 | 34544.61 | 38808.13 | 69377.57 | 78825.01 | 154235.12 |
| IV | EXPENSES | | | | | | |
| | Cost of Material Consumed | 22685.80 | 21437.10 | 27050.19 | 44122.90 | 52618.30 | 101747.79 |
| | Change In Inventory [WIP & FG] | -1373.87 | 696.74 | -1827.84 | -677.13 | -768.20 | -904.40 |
| | Employee Benfit Expenses | 2013.29 | 2115.80 | 1760.81 | 4129.09 | 3723.13 | 7642.23 |
| | Finance Cost | 308.63 | 370.29 | 172.05 | 678.92 | 554.79 | 1186.13 |
| | Depreciation | 1607.30 | 1625.00 | 1433.48 | 3232.30 | 2810.22 | 5710.03 |
| | Other Expenses | 5355.32 | 5162.41 | 6470.39 | 10517.73 | 12362.05 | 24429.24 |
| | TOTAL EXPENSES IV | 30596.47 | 31407.34 | 35059.08 | 62003.81 | 71300.29 | 139811.02 |
| V | Profit/Loss Before Exceptional Items | 4236.49 | 3137.27 | 3749.05 | 7373.76 | 7524.72 | 14424.10 |
| VI | Exceptional Items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| VII | Profit/Loss Before Tax | 4236.49 | 3137.27 | 3749.05 | 7373.76 | 7524.72 | 14424.10 |
| VIII | Tax Expenses | | | | | | |
| | a) Current Tax | 1083.81 | 826.49 | 1003.01 | 1910.30 | 1997.29 | 3750.00 |
| | b) Deferred Tax | 33.53 | 11.98 | -106.69 | 45.51 | -101.22 | -35.39 |
| IX | Profit For the Period | 3119.15 | 2298.80 | 2852.73 | 5417.95 | 5628.65 | 10709.49 |
| X | Other Comprehensive Income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| XI | Total Comprehensive Income for the Period | 3119.15 | 2298.80 | 2852.73 | 5417.95 | 5628.65 | 10709.49 |
| XII | Paid Up Equity Capital (Face value Rs.10 per Share) | 4293.08 | 4293.08 | 4293.08 | 4293.08 | 4293.08 | 4293.08 |
| XIII | Reserves Excluding revaluation reserves | | | | | | 85698.92 |
| XIV | Earning Per Share (of face value 10 each) | | | | | | |
| | a) Basic | 7.27 | 5.35 | 6.64 | 12.62 | 13.11 | 23.28 |
| | b) Diluted | 7.27 | 5.35 | 6.64 | 12.62 | 13.11 | 23.28 |

Notes:

- Figures of the previous periods have been recasted / regrouped, wherever necessary to make them comparable.
- The entire operations of the Company relate to only one segment i.e "Auto Components", therefore the disclosure requirement of " Segment reporting" are not applicable.
- The above unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on Nov. 01, 2025.

For GNA Axles Limited
For G N A Axles Limited

Gursaran Singh
GURSARAN SINGH

Gursaran Singh

Chairman

DIN 00805558

Place: Mehtiana


Date : Nov. 01, 2025



G N A Axles Limited
Regd. Office : GNA House 1-C Chhoti Baradari Part - II, Garha Road, Opposite
Medical College, Jalandhar 144001 Punjab
Corporate Identity Number : L29130PB1993PLC013684
Website : www.gnagroup.com Email: gjain@gnagroup.com
Balance Sheet as at Sept. 30, 2025
[RS. IN LAC]

| Sr. No. | Particulars | STANDALONE | | CONSOLIDATED | |
|---------|--|------------------|------------------|------------------|------------------|
| | | 30.09.2025 | 30.09.2024 | 30.09.2025 | 30.09.2024 |
| | ASSETS | Unaudited | Unaudited | Unaudited | Unaudited |
| 1 | Non Current Assets | | | | |
| a | Property, Plant and Equipment | 44162.65 | 33725.06 | 44162.65 | 33725.06 |
| b | Right of use assets | | | | |
| c | Capital Work in Progress | 1004.36 | 4416.72 | 1004.36 | 4416.72 |
| d | Goodwill | | | | |
| e | Other Intangible Assets | | | | |
| f | Intangible assets under deveolment | | | | |
| g | Financial Assets | | | | |
| | Investments | 5.66 | 0.66 | | |
| | Loans | | | | |
| | Other Financial Assets | 1317.97 | 1224.15 | 1317.97 | 1224.15 |
| h | Deferred Tax Assets | 298.80 | 410.14 | 298.80 | 410.14 |
| i | Other Non Current Assets | 3588.72 | 2871.51 | 3588.72 | 2871.51 |
| | Total Non Current Assets | 50378.16 | 42648.24 | 50372.50 | 42647.58 |
| 2 | Current Assets | | | | |
| a | Inventories | 21917.21 | 21989.39 | 21917.21 | 21989.39 |
| b | Financial Assets | | | | |
| | Short Term Investments | | | | |
| | Trade Receivables | 58254.81 | 60450.13 | 58254.81 | 60450.13 |
| | Cash & Cash Equivilents | 2703.41 | 366.51 | 2709.60 | 366.79 |
| | Bank Balance Other Than Cash Equivalents | 2951.01 | 3618.08 | 2951.01 | 3618.08 |
| | Short Term Loans | | | | |
| | Other Financial Current assets | | | | |
| c | Other Current Assets | 8362.50 | 7970.78 | 8362.50 | 7970.78 |
| | Total Current assets | 94188.94 | 94394.89 | 94195.13 | 94395.17 |
| | Total Assets | 144567.10 | 137043.13 | 144567.63 | 137042.75 |
| | Equity & Liabilities | | | | |
| 1 | Equity | | | | |
| a | Equity Share Capital | 4293.08 | 4293.08 | 4293.08 | 4293.08 |
| b | Other Equity | 89891.30 | 80654.66 | 89857.10 | 80620.92 |
| | Total Equity | 94184.38 | 84947.74 | 94150.18 | 84914.00 |
| 2 | Liabilities | | | | |
| a | Financial Liabilities | | | | |
| | Lease Liabilities | | | | |
| | Borrowings | 11728.46 | 6109.78 | 11728.46 | 6109.78 |
| | Other Financial Liabilities | | | | |
| b | Provisions | | | | |
| c | Deferred Tax Liabilities (Net) | | | | |
| d | other Non Current Liabilities | | | | |
| | Total Non Current Liabilities | 11728.46 | 6109.78 | 11728.46 | 6109.78 |
| 3 | Current Liabilities | | | | |
| a | Financial Liabilities | - | - | - | - |
| | Lease Liabilities | | | | |
| | Borrowing | 8596.52 | 16799.90 | 8596.52 | 16799.90 |
| | Trade Payable | | | | |
| | Total Due to MSME | 415.11 | 1711.43 | 415.11 | 1711.43 |
| | Total Due to Other Than MSME | 23822.56 | 21782.33 | 23857.29 | 21815.69 |
| | Other Financial Current Liabilities | 2503.19 | 2429.95 | 2503.19 | 2429.95 |
| b | Other Current Liabilites | 127.52 | 118.17 | 127.52 | 118.17 |
| c | Short Term Provisions | 1279.06 | 1146.54 | 1279.06 | 1146.54 |
| d | Current Tax Liabilities | 1910.30 | 1997.29 | 1910.30 | 1997.29 |
| | Total Current Liabilities | 38654.26 | 45985.61 | 38688.99 | 46018.97 |
| | Total Liabilities | 144567.10 | 137043.13 | 144567.63 | 137042.75 |



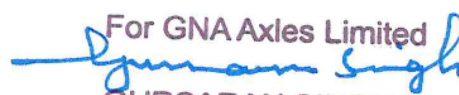
For GNA Axles Limited

GURSARAN SINGH
CHAIRMAN

GNA AXLES LIMITED

Cash Flow Statement as at Sep 30, 2025

| | STANDALONE | | CONSOLIDATED | |
|--|------------|------------|--------------|------------|
| | 30.09.2025 | 31.03.2025 | 30.09.2025 | 31.03.2025 |
| | Unaudited | Unaudited | Unaudited | Unaudited |
| A CASH FLOW FROM OPERATING ACTIVITIES | | | | |
| Net profit before tax | 7377.98 | 14426.82 | 7373.76 | 14424.10 |
| Adjustments for : | | | | |
| Depreiciation | 3232.30 | 5710.03 | 3232.30 | 5710.03 |
| Interest income | -162.68 | -209.50 | -162.68 | -209.50 |
| Interest paid | 678.70 | 1056.27 | 678.92 | 1056.27 |
| IPO Expenses W/off | | | | -51.55 |
| Profit/Loss on sale of assets | | -51.55 | | |
| Operating profit before working capital changes | 11126.30 | 20932.07 | 11122.30 | 20929.35 |
| Adjustments for : | | | | |
| Inventories | -2552.98 | 395.93 | -2552.98 | 395.93 |
| Decrease/Increase in Trade Rec./Other Current/Non-Current Assets | 1524.88 | -8640.77 | 1524.88 | -8637.17 |
| Decrease/Increase in Trade Payable/Other Current Liabilities | 6948.26 | 280.66 | 6952.82 | 280.41 |
| Income tax of earlier year | 28.15 | -10.62 | 28.15 | -10.62 |
| Income Tax Paid | -1955.81 | -3750.00 | -1955.81 | -3750.00 |
| Net cash from operating activities | 15118.80 | 9207.27 | 15119.36 | 9207.90 |
| B CASH FLOW FROM INVESTING ACTIVITIES : | | | | |
| increase in fixed deposits | -481.08 | -334.66 | -481.08 | -329.86 |
| Purchase of Fixed assets | -7820.76 | -11091.07 | -7820.76 | -11091.07 |
| Sale of Fixed Assets | | 108.17 | | 108.17 |
| Interest received | 162.68 | 209.50 | 162.68 | 209.50 |
| Net cash used in Investing activities | -8139.16 | -11108.06 | -8139.16 | -11103.26 |
| C CASH FLOW FROM FINANCING ACTIVITIES | | | | |
| Proceeds from Long term Borrowings | 4188.66 | 8291.21 | 4188.66 | 8291.22 |
| Repayment of long term borrowings | -1520.41 | -2069.72 | -1520.41 | -2069.72 |
| Dividend Paid | -1287.92 | -858.61 | -1287.92 | -858.61 |
| Increase/Decrease in cash credits & Packing credits | -5724.19 | -1684.43 | -5724.19 | -1684.43 |
| Interest Paid | -678.70 | -1056.27 | -678.92 | -1056.27 |
| Net cash flow from financing activities | -5022.56 | 2622.18 | -5022.78 | 2622.19 |
| Net increase/ (decrease) in cash & cash equivalents (A+B+C) | 1957.08 | 721.39 | 1957.42 | 726.83 |
| Cash & Cash equivalents at the beginning of the year | 746.33 | 24.94 | 752.18 | 25.35 |
| Cash & Cash equivalents at the end of the year | 2703.41 | 746.33 | 2709.60 | 752.18 |
| NOTE | | | | |
| 1 Cash & cash equivalents comprise of : | | | | |
| Cash in hand | 5.40 | 21.17 | 5.40 | 21.17 |
| With scheduled banks : | | | | |
| In current accounts | 2698.01 | 725.16 | 2704.20 | 731.01 |
| Cash and cash equivalents at the end of the year | 2703.41 | 746.33 | 2709.60 | 752.18 |



For GNA Axles Limited

GURSARAN SINGH
CHAIRMAN