



Jamna Auto Industries Ltd.

February 13, 2018

To,
BSE Limited
Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai- 400001 Maharashtra

BSE Code: 520051

To,
National Stock Exchange of India Limited
Exchange Plaza, Plot no. C/1, G Block,
Bandra-Kurla Complex, Bandra (E)
Mumbai - 400 051, Maharashtra
NSE Code: JAMNAAUTO

Subject– Outcome of Board Meeting held on February 13, 2018

Dear Sir/Madam,

This is to inform you that the Board of Directors of the Company at their meeting held today i.e., February 13, 2018 at 01:00 P.M., inter-alia has:

1. Considered and approved the un-audited financial results (Standalone and Consolidated) of Company for the quarter ended December 31, 2017.
2. Accepted the resignation of Mr. Hardeep Singh Gujral from the position of Whole Time Director of the Company.
3. Approved the appointment of Mr. Surinder Pal Singh Kohli as Whole Time Director designated as Executive Director of the Company subject to the approval of shareholders of the Company.

Please find enclosed herewith the un-audited financial results along with limited review report for the quarter ended December 31, 2017.

Kindly treat the above disclosures in pursuance of Regulation 30 or any other regulation of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Kindly take the above information on record.

Thanking you,

Yours faithfully,

For Jamna Auto Industries Limited

Praveen Lakhera

Company Secretary & Head-Legal

Encl.: a/a

Corporate Office: 2 Park Lane, Kishan Garh, Vasant Kunj, New Delhi - 110070.

Tele: 91-11-26893331, 26896960, 32648668 | Fax: 91-11-26893192 | www.jaispring.com | CIN: L35911HR1965PLC004485

Regd Office: Jai Spring Road, Yamuna Nagar (Haryana) - 135-001, India | Tel: 91-1732-251810 | Fax: 91-1732-251820

YAMUNA NAGAR | MALANPUR | CHENNAI | JAMSHEDPUR | PANTNAGAR | HOSUR | PUNE



STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 2017

Sl. No.	Particulars	Quarter ended			Nine months ended	
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited
		31.12.2017	30.09.2017	31.12.2016	31.12.2017	31.12.2016
		(Rs. in Lakhs)				
1	Income from operations					
a	Revenue from operations	47,026.84	38,610.39	33,639.37	115,765.58	101,229.53
b	Other income	171.63	614.39	227.25	1,380.95	630.47
	Total revenue	47,198.47	39,224.78	33,866.62	117,146.53	101,860.00
2	Expenses:					
a	Cost of material consumed	30,072.91	25,351.12	17,776.33	72,547.21	56,848.60
b	Changes in inventories of finished goods and work in progress	(28.90)	(1,272.91)	651.36	(1,937.70)	(3,672.60)
c	Excise Duty	-	106.50	3,277.73	3,097.74	10,206.16
d	Employees benefits expenses	3,011.10	3,073.58	2,603.81	8,744.97	8,067.92
e	Finance costs	595.98	429.48	197.36	1,276.00	671.28
f	Depreciation and amortisation expenses	1,006.57	845.27	951.04	2,691.39	3,800.00
g	Power and fuel	2,436.80	2,078.97	1,406.96	6,024.63	4,667.51
h	Stores and spares consumed	1,440.87	1,202.96	913.26	3,587.53	3,142.64
i	Other expenses	3,950.00	3,040.31	2,842.70	9,475.32	8,190.42
	Total expenses	42,485.33	34,855.28	30,620.55	105,507.09	91,921.93
3	Profit before exceptional items and tax (1-2)	4,713.14	4,369.50	3,246.07	11,639.44	9,938.07
4	Exceptional items (net)	-	-	-	-	-
5	Profit before tax (3-4)	4,713.14	4,369.50	3,246.07	11,639.44	9,938.07
6	Tax expenses (refer note 8)	1,540.84	1,424.58	1,132.55	3,780.88	2,942.33
7	Profit for the period (5-6)	3,172.30	2,944.92	2,113.52	7,858.56	6,995.74
8	Minority interest	0.01	0.01	0.01	0.03	0.04
9	Net profit after tax and minority interest (7-8)	3,172.29	2,944.91	2,113.51	7,858.53	6,995.70
10	Other Comprehensive Income / (expenses) (net of tax)	(50.98)	(36.88)	-	(87.86)	(31.44)
11	Total Comprehensive income / (expense) (9+10)	3,121.31	2,908.03	2,113.51	7,770.67	6,964.26
	Earning per share (in Rs.) (face value of Rs. 1/- each) (refer note 9)					
	Basic	0.78	0.74	0.53	1.95	1.75
	Diluted	0.78	0.74	0.53	1.95	1.75

Notes :

- 1 First time adoption of Ind AS: The Company adopted Indian Accounting Standards ("Ind AS") from April 1, 2017 and accordingly these financial results have been prepared in accordance with recognition and measurement principles laid down in the Ind AS 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued there under and the other accounting principles generally accepted in India. Financial results for all the periods presented have been prepared in accordance with the recognition and measurement principles of Ind AS 34. Accordingly, the impact of transition has been provided in the opening equity as on April 1, 2016 and figures for the previous quarter has been prepared to comply with Ind As. The results for the quarter / period ended December 31, 2016 were reviewed under previous GAAP.
- 2 There is a possibility that these quarterly financial results along with the provisional financial statements as of and for the year ended March 31, 2017 may require adjustment before constituting the final Ind AS financial statements as of and for the year ending March 31, 2018 due to changes in financial reporting requirements arising from new or revised standards or interpretations issued by MCA or changes in the use of one or more optional exemptions from full retrospective application of certain Ind AS as permitted under Ind AS 101.
- 3 Reconciliation between financial results as previously reported (referred to as " Previous GAAP") and Ind AS for the quarter / period ended December 31, 2016.

Particular	Profit reconciliation	
	Quarter ended 31.12.2016	Nine months ended 31.12.2016
Net Profit as reported under Previous GAAP	2,088.13	6,929.18
Effect of transition to Ind AS		
Impact of recognition of MTM and reversal of unamortised premium on financial instruments	2.79	19.89
Impact of discounting of Security deposit		
- Other Income	-	-
- Rent Expenses	(0.21)	(0.63)
Impact of measurement of deferred sales tax loan at fair value		
- Finance Charges	(3.66)	(8.52)
- Other Income	3.66	8.52
Impact of reclassification of leasehold land as prepaid expenses		
- Depreciation Charges	(3.28)	(6.20)
- Other Expenses	3.28	6.20
Impact of EPCG		
- Depreciation Charges	(1.08)	(1.31)
- Other Income	5.21	10.04
Impact of Deferred Tax on elimination	18.67	7.08
Actuarial (gain) / loss on employees defined benefit plan	-	31.44
Net Profit for the period ended under Ind AS	2,113.51	6,995.70
Other Comprehensive Income / (expense) (net of tax)	-	(31.44)
Total Comprehensive Income under Ind AS as reported	2,113.51	6,964.26

- 4 The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors in the meeting held on February 13, 2018.
- 5 The Statutory auditors of the Company have carried out a limited review of the financial results for the quarter and nine months ended December 31, 2017 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 6 Pursuant to the provisions of the Listing Regulations, the management has decided to publish consolidated financial results in the newspapers. However, the standalone financial results along with consolidated results will be made available on the Company's website at www.jaispring.com and also on the websites of BSE (www.bseindia.com) and NSE (www.nseindia.com). Information of standalone audited financial results in terms of the Listing Regulations is as under:

Particulars	Quarter ended			Nine months ended	
	Un-audited 31.12.2017	Un-audited 30.09.2017	Un-audited 31.12.2016	Un-audited 31.12.2017	Un-audited 31.12.2016
Revenue from operations	44,067.84	36,228.28	27,780.10	106,946.88	88,561.39
Profit before tax	4,496.46	4,076.78	2,944.86	11,000.47	8,930.66
Total Comprehensive income for the period	3,165.63	2,925.41	2,170.59	7,862.31	6,980.66

- 7 The Company is in the business of manufacturing of Automotive suspension which includes Parabolic/ Tapered leaf spring and Lift axle. As the Company's business activities fall within a single business segment, no segment disclosures are required.
- 8 Tax expense includes current tax, deferred tax and MAT credit entitlement / utilisation.
- 9 Current period basic and diluted earnings per share has been computed after considering the impact of outstanding employee stock options.
- 10 The above financial results are available on the Company's website (www.jaispring.com) and also on the website of NSE (www.nseindia.com) and BSE (www.bseindia.com).
- 11 The Ind AS compliant corresponding figures for the quarter / period ended December 31, 2016 have not been subject to limited review or audit. However, the management of the Company has exercised necessary due diligence to ensure that such financial results provide true and fair view of its affairs.
- 12 Previous period figures have been re-grouped/re-classified/re-arranged wherever necessary to make them comparable.

Date: February 13, 2018
Place: New Delhi


(P. S. Jauhar)
Managing Director & CEO
DIN 00744518



STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 2017

Sl. No.	Particulars	(Rs. in Lakhs)				
		Quarter ended			Nine months ended	
		Un-audited 31.12.2017	Un-audited 30.09.2017	Un-audited 31.12.2016	Un-audited 31.12.2017	Un-audited 31.12.2016
1	Income from operations					
a	Revenue from operations	44,067.84	36,228.28	27,780.10	106,946.88	88,561.39
b	Other income	1,069.46	1,239.22	1,220.13	3,113.32	3,176.30
	Total revenue	45,137.30	37,467.50	29,000.23	110,060.20	91,737.69
2	Expenses:					
a	Cost of material consumed	28,723.69	24,365.82	13,646.49	67,800.33	49,457.10
b	Changes in inventories of finished goods and work in progress	(43.42)	(1,231.93)	1,201.52	(1,986.41)	(2,718.93)
c	Excise Duty	-	106.50	3,277.73	3,097.74	10,206.16
d	Employees benefits expenses	2,915.63	2,896.23	2,311.90	8,282.09	7,074.46
e	Finance costs	525.81	397.01	233.32	1,138.36	836.42
f	Depreciation and amortisation expenses	953.69	799.51	920.51	2,550.29	3,699.80
g	Power and fuel	2,434.40	2,068.96	1,397.90	6,004.93	4,645.78
h	Stores and spares consumed	1,388.80	1,160.63	864.32	3,459.00	2,991.37
i	Other expenses	3,742.24	2,827.99	2,201.68	8,713.40	6,614.87
	Total expenses	40,640.84	33,390.72	26,055.37	99,059.73	82,807.03
3	Profit before exceptional items and tax (1-2)	4,496.46	4,076.78	2,944.86	11,000.47	8,930.66
4	Exceptional items (net)	-	-	-	-	-
5	Profit before tax (3-4)	4,496.46	4,076.78	2,944.86	11,000.47	8,930.66
6	Tax expenses (refer note 8)	1,279.85	1,119.82	774.27	3,055.63	1,922.98
7	Profit for the period (5-6)	3,216.61	2,956.96	2,170.59	7,944.84	7,007.68
8	Other Comprehensive Income / (expenses) (net of tax)	(50.98)	(31.55)	0.00	(82.53)	(27.02)
9	Total Comprehensive income / (expense) (7+8)	3,165.63	2,925.41	2,170.59	7,862.31	6,980.66
	Earning per share (in Rs.) (face value of Rs. 1/- each) (refer note 9)					
	Basic	0.79	0.73	0.55	1.97	1.75
	Diluted	0.79	0.73	0.54	1.97	1.75

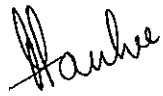
Notes :

- 1 First time adoption of Ind AS: The Company adopted Indian Accounting Standards ("Ind AS") from April 1, 2017 and accordingly these financial results have been prepared in accordance with recognition and measurement principles laid down in the Ind AS 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued there under and the other accounting principles generally accepted in India. Financial results for all the periods presented have been prepared in accordance with the recognition and measurement principles of Ind AS 34. Accordingly, the impact of transition has been provided in the opening equity as on April 1, 2016 and figures for the previous quarter has been prepared to comply with Ind AS. The results for the quarter / period ended December 31, 2016 were reviewed under previous GAAP.
- 2 There is a possibility that these quarterly financial results along with the provisional financial statements as of and for the year ended March 31, 2017 may require adjustment before constituting the final Ind AS financial statements as of and for the year ending March 31, 2018 due to changes in financial reporting requirements arising from new or revised standards or interpretations issued by MCA or changes in the use of one or more optional exemptions from full retrospective application of certain Ind AS as permitted under Ind AS 101.
- 3 Reconciliation between financial results as previously reported (referred to as " Previous GAAP") and Ind AS for the quarter / period ended December 31, 2016.

Particular	Profit reconciliation	
	Quarter ended 31.12.2016	Nine months ended 31.12.2016
Net Profit as reported under Previous GAAP	2,163.88	6,952.67
Effect of transition to Ind AS		
Impact of recognition of MTM and reversal of unamortised premium on financial instruments	2.79	19.89
Impact of Corporate Guarantee on behalf of subsidiary	5.98	22.60
Impact in profit from LLP (subsidiary) due to Corporate Guarantee given by Holding Company on its behalf	(5.98)	(22.60)
Impact of discounting of Security deposit	-	-
- Other Income	-	-
- Rent Expenses	(0.21)	(0.63)
Impact of measurement of deferred sales tax loan at fair value	-	-
- Finance Charges	(3.66)	(8.52)
- Other Income	3.66	8.52
Impact of reclassification of leasehold land as prepaid expenses	-	-
- Depreciation Charges	(3.28)	(6.20)
- Other Expenses	3.28	6.20
Impact of EPCG	-	-
- Depreciation Charges	(1.08)	(1.31)
- Other Income	5.21	10.04
Actuarial (gain) / loss on employees defined benefit plan	-	27.02
Net Profit for the quarter ended under Ind AS	2,170.59	7,007.68
Other Comprehensive Income / (expense) (net of tax)	-	(27.02)
Total Comprehensive Income under Ind AS as reported	2,170.59	6,980.66

- 4 The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors in the meeting held on February 13, 2018.
- 5 The Statutory auditors of the Company have carried out a limited review of the financial results for the quarter and nine months ended December 31, 2017 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 6 Pursuant to the decision made in the meeting of partners of Jai Suspension Systems Limited Liability Partnership (LLP), conducted on February 10, 2018, in which Janna Auto Industries Limited is a partner, profits earned by the LLP for the quarter ended December 31, 2017 amounting to Rs. 856.84 lakhs has been credited to the respective current accounts of the partners. The same has been included under other income.
- 7 The Company is in the business of manufacturing of Automotive suspension which includes Parabolic/ Tapered leaf spring and Lift axle. As the Company's business activities fall within a single business segment, no segment disclosures are required.
- 8 Tax expense includes current tax, deferred tax and MAT credit entitlement / utilisation.
- 9 Current period basic and diluted earnings per share has been computed after considering the impact of outstanding employee stock options.
- 10 The above financial results are available on the Company's website (www.jaispring.com) and also on the website of NSE (www.nseindia.com) and BSE (www.bseindia.com).
- 11 The Ind AS compliant corresponding figures for the quarter / period ended December 31, 2016 have not been subject to limited review or audit. However, the management of the Company has exercised necessary due diligence to ensure that such financial results provide true and fair view of its affairs.
- 12 Previous period figures have been re-grouped/re-classified/re-arranged wherever necessary to make them comparable.

Date: February 13, 2018
Place: New Delhi


(P. S. Jauhar)
Managing Director & CEO
DIN 00744518



STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 2017

Sl. No.	Particulars	Quarter ended			Nine months ended	
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited
		31.12.2017	30.09.2017	31.12.2016	31.12.2017	31.12.2016
		(Rs. in Lakhs)				
1	Income from operations					
a	Revenue from operations	47,026.84	38,610.39	33,639.37	115,765.58	101,229.53
b	Other income	171.63	614.39	227.25	1,380.95	630.47
	Total revenue	47,198.47	39,224.78	33,866.62	117,146.53	101,860.00
2	Expenses:					
a	Cost of material consumed	30,072.91	25,351.12	17,776.33	72,547.21	56,848.60
b	Changes in inventories of finished goods and work in progress	(28.90)	(1,272.91)	651.36	(1,937.70)	(3,672.60)
c	Excise Duty	-	106.50	3,277.73	3,097.74	10,206.16
d	Employees benefits expenses	3,011.10	3,073.58	2,603.81	8,744.97	8,067.92
e	Finance costs	595.98	429.48	197.36	1,276.00	671.28
f	Depreciation and amortisation expenses	1,006.57	845.27	951.04	2,691.39	3,800.00
g	Power and fuel	2,436.80	2,078.97	1,406.96	6,024.63	4,667.51
h	Stores and spares consumed	1,440.87	1,202.96	913.26	3,587.53	3,142.64
i	Other expenses	3,950.00	3,040.31	2,842.70	9,475.32	8,190.42
	Total expenses	42,485.33	34,855.28	30,620.55	105,507.09	91,921.93
3	Profit before exceptional items and tax (1-2)	4,713.14	4,369.50	3,246.07	11,639.44	9,938.07
4	Exceptional items (net)	-	-	-	-	-
5	Profit before tax (3-4)	4,713.14	4,369.50	3,246.07	11,639.44	9,938.07
6	Tax expenses (refer note 8)	1,540.84	1,424.58	1,132.55	3,780.88	2,942.33
7	Profit for the period (5-6)	3,172.30	2,944.92	2,113.52	7,858.56	6,995.74
8	Minority interest	0.01	0.01	0.01	0.03	0.04
9	Net profit after tax and minority interest (7-8)	3,172.29	2,944.91	2,113.51	7,858.53	6,995.70
10	Other Comprehensive Income / (expenses) (net of tax)	(50.98)	(36.88)	-	(87.86)	(31.44)
11	Total Comprehensive income / (expense) (9+10)	3,121.31	2,908.03	2,113.51	7,770.67	6,964.26
	Earning per share (in Rs.) (face value of Rs. 1/- each) (refer note 9)					
	Basic	0.78	0.74	0.53	1.95	1.75
	Diluted	0.78	0.74	0.53	1.95	1.75

Notes :

- 1 First time adoption of Ind AS: The Company adopted Indian Accounting Standards ("Ind AS") from April 1, 2017 and accordingly these financial results have been prepared in accordance with recognition and measurement principles laid down in the Ind AS 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued there under and the other accounting principles generally accepted in India. Financial results for all the periods presented have been prepared in accordance with the recognition and measurement principles of Ind AS 34. Accordingly, the impact of transition has been provided in the opening equity as on April 1, 2016 and figures for the previous quarter has been prepared to comply with Ind As. The results for the quarter / period ended December 31, 2016 were reviewed under previous GAAP.
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Impact of recognition of MTM and reversal of unamortised premium on financial instruments	2.79	19.89
Impact of discounting of Security deposit		
- Other Income	-	-
- Rent Expenses	(0.21)	(0.63)
Impact of measurement of deferred sales tax loan at fair value		
- Finance Charges	(3.66)	(8.52)
- Other Income	3.66	8.52
Impact of reclassification of leasehold land as prepaid expenses		
- Depreciation Charges	(3.28)	(6.20)
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Impact of EPCG		
- Depreciation Charges	(1.08)	(1.31)
- Other Income	5.21	10.04
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Net Profit for the period ended under Ind AS	2,113.51	6,995.70
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Total Comprehensive Income under Ind AS as reported	2,113.51	6,964.26

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- 5 The Statutory auditors of the Company have carried out a limited review of the financial results for the quarter and nine months ended December 31, 2017 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 6 Pursuant to the provisions of the Listing Regulations, the management has decided to publish consolidated financial results in the newspapers. However, the standalone financial results along with consolidated results will be made available on the Company's website at www.jaispring.com and also on the websites of BSE (www.bseindia.com) and NSE (www.nseindia.com). Information of standalone audited financial results in terms of the Listing Regulations is as under:

Particulars	Quarter ended			Nine months ended	
	Un-audited 31.12.2017	Un-audited 30.09.2017	Un-audited 31.12.2016	Un-audited 31.12.2017	Un-audited 31.12.2016
Revenue from operations	44,067.84	36,228.28	27,780.10	106,946.88	88,561.39
Profit before tax	4,496.46	4,076.78	2,944.86	11,000.47	8,930.66
Total Comprehensive income for the period	3,165.63	2,925.41	2,170.59	7,862.31	6,980.66

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- 8 Tax expense includes current tax, deferred tax and MAT credit entitlement / utilisation.
- 9 Current period basic and diluted earnings per share has been computed after considering the impact of outstanding employee stock options.
- 10 The above financial results are available on the Company's website (www.jaispring.com) and also on the website of NSE (www.nseindia.com) and BSE (www.bseindia.com).
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Date: February 13, 2018
Place: New Delhi


(P. S. Jauhar)
Managing Director & CEO
DIN 00744518



STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 2017

Sl. No.	Particulars	(Rs. in Lakhs)				
		Quarter ended			Nine months ended	
		Un-audited 31.12.2017	Un-audited 30.09.2017	Un-audited 31.12.2016	Un-audited 31.12.2017	Un-audited 31.12.2016
1	Income from operations					
a	Revenue from operations	44,067.84	36,228.28	27,780.10	106,946.88	88,561.39
b	Other income	1,069.46	1,239.22	1,220.13	3,113.32	3,176.30
	Total revenue	45,137.30	37,467.50	29,000.23	110,060.20	91,737.69
2	Expenses:					
a	Cost of material consumed	28,723.69	24,365.82	13,646.49	67,800.33	49,457.10
b	Changes in inventories of finished goods and work in progress	(43.42)	(1,231.93)	1,201.52	(1,986.41)	(2,718.93)
c	Excise Duty	-	106.50	3,277.73	3,097.74	10,206.16
d	Employees benefits expenses	2,915.63	2,896.23	2,311.90	8,282.09	7,074.46
e	Finance costs	525.81	397.01	233.32	1,138.36	836.42
f	Depreciation and amortisation expenses	953.69	799.51	920.51	2,550.29	3,699.80
g	Power and fuel	2,434.40	2,068.96	1,397.90	6,004.93	4,645.78
h	Stores and spares consumed	1,388.80	1,160.63	864.32	3,459.00	2,991.37
i	Other expenses	3,742.24	2,827.99	2,201.68	8,713.40	6,614.87
	Total expenses	40,640.84	33,390.72	26,055.37	99,059.73	82,807.03
3	Profit before exceptional items and tax (1-2)	4,496.46	4,076.78	2,944.86	11,000.47	8,930.66
4	Exceptional items (net)	-	-	-	-	-
5	Profit before tax (3-4)	4,496.46	4,076.78	2,944.86	11,000.47	8,930.66
6	Tax expenses (refer note 8)	1,279.85	1,119.82	774.27	3,055.63	1,922.98
7	Profit for the period (5-6)	3,216.61	2,956.96	2,170.59	7,944.84	7,007.68
8	Other Comprehensive Income / (expenses) (net of tax)	(50.98)	(31.55)	0.00	(82.53)	(27.02)
9	Total Comprehensive income / (expense) (7+8)	3,165.63	2,925.41	2,170.59	7,862.31	6,980.66
	Earning per share (in Rs.) (face value of Rs. 1/- each) (refer note 9)					
	Basic	0.79	0.73	0.55	1.97	1.75
	Diluted	0.79	0.73	0.54	1.97	1.75

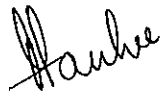
Notes :

- 1 First time adoption of Ind AS: The Company adopted Indian Accounting Standards ("Ind AS") from April 1, 2017 and accordingly these financial results have been prepared in accordance with recognition and measurement principles laid down in the Ind AS 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued there under and the other accounting principles generally accepted in India. Financial results for all the periods presented have been prepared in accordance with the recognition and measurement principles of Ind AS 34. Accordingly, the impact of transition has been provided in the opening equity as on April 1, 2016 and figures for the previous quarter has been prepared to comply with Ind AS. The results for the quarter / period ended December 31, 2016 were reviewed under previous GAAP.
- 2 There is a possibility that these quarterly financial results along with the provisional financial statements as of and for the year ended March 31, 2017 may require adjustment before constituting the final Ind AS financial statements as of and for the year ending March 31, 2018 due to changes in financial reporting requirements arising from new or revised standards or interpretations issued by MCA or changes in the use of one or more optional exemptions from full retrospective application of certain Ind AS as permitted under Ind AS 101.
- 3 Reconciliation between financial results as previously reported (referred to as " Previous GAAP") and Ind AS for the quarter / period ended December 31, 2016.

Particular	Profit reconciliation	
	Quarter ended 31.12.2016	Nine months ended 31.12.2016
Net Profit as reported under Previous GAAP	2,163.88	6,952.67
Effect of transition to Ind AS		
Impact of recognition of MTM and reversal of unamortised premium on financial instruments	2.79	19.89
Impact of Corporate Guarantee on behalf of subsidiary	5.98	22.60
Impact in profit from LLP (subsidiary) due to Corporate Guarantee given by Holding Company on its behalf	(5.98)	(22.60)
Impact of discounting of Security deposit	-	-
- Other Income	-	-
- Rent Expenses	(0.21)	(0.63)
Impact of measurement of deferred sales tax loan at fair value	-	-
- Finance Charges	(3.66)	(8.52)
- Other Income	3.66	8.52
Impact of reclassification of leasehold land as prepaid expenses	-	-
- Depreciation Charges	(3.28)	(6.20)
- Other Expenses	3.28	6.20
Impact of EPCG	-	-
- Depreciation Charges	(1.08)	(1.31)
- Other Income	5.21	10.04
Actuarial (gain) / loss on employees defined benefit plan	-	27.02
Net Profit for the quarter ended under Ind AS	2,170.59	7,007.68
Other Comprehensive Income / (expense) (net of tax)	-	(27.02)
Total Comprehensive Income under Ind AS as reported	2,170.59	6,980.66

- 4 The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors in the meeting held on February 13, 2018.
- 5 The Statutory auditors of the Company have carried out a limited review of the financial results for the quarter and nine months ended December 31, 2017 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 6 Pursuant to the decision made in the meeting of partners of Jai Suspension Systems Limited Liability Partnership (LLP), conducted on February 10, 2018, in which Janna Auto Industries Limited is a partner, profits earned by the LLP for the quarter ended December 31, 2017 amounting to Rs. 856.84 lakhs has been credited to the respective current accounts of the partners. The same has been included under other income.
- 7 The Company is in the business of manufacturing of Automotive suspension which includes Parabolic/ Tapered leaf spring and Lift axle. As the Company's business activities fall within a single business segment, no segment disclosures are required.
- 8 Tax expense includes current tax, deferred tax and MAT credit entitlement / utilisation.
- 9 Current period basic and diluted earnings per share has been computed after considering the impact of outstanding employee stock options.
- 10 The above financial results are available on the Company's website (www.jaispring.com) and also on the website of NSE (www.nseindia.com) and BSE (www.bseindia.com).
- 11 The Ind AS compliant corresponding figures for the quarter / period ended December 31, 2016 have not been subject to limited review or audit. However, the management of the Company has exercised necessary due diligence to ensure that such financial results provide true and fair view of its affairs.
- 12 Previous period figures have been re-grouped/re-classified/re-arranged wherever necessary to make them comparable.

Date: February 13, 2018
Place: New Delhi


(P. S. Jauhar)
Managing Director & CEO
DIN 00744518