



STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2022

(Rs. in Lakhs)

Sl. No.	Particulars	Quarter ended			Nine Months ended		Year ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
1	Income						
a	Revenue from operations	59,099.33	55,274.24	44,475.05	1,69,142.78	1,09,198.05	1,71,787.53
b	Other income (Refer note 4)	88.03	661.46	60.36	899.56	325.08	451.56
	Total income	59,187.36	55,935.70	44,535.41	1,70,042.34	1,09,523.13	1,72,239.09
2	Expenses						
a	Cost of raw materials and components consumed	38,085.23	44,905.94	32,107.68	1,21,521.17	75,476.26	1,15,778.09
b	Purchase of traded goods	179.77	275.00	233.65	687.77	656.65	921.49
c	Changes in inventories of finished goods, work in progress and traded goods	937.75	(7,480.17)	(3,376.15)	(9,448.97)	(6,448.86)	(4,340.96)
d	Employee benefit expenses	3,649.95	3,513.07	3,224.74	10,760.05	9,204.65	12,456.61
e	Other expenses	9,675.95	8,446.63	6,313.83	27,431.49	16,367.86	24,343.60
	Total expenses	52,528.65	49,660.47	38,503.75	1,50,951.51	95,256.56	1,49,158.83
3	Profit before finance costs, depreciation/amortization expense and tax (1-2)	6,658.71	6,275.23	6,031.66	19,090.83	14,266.57	23,080.26
4	Finance costs						
a	Finance costs	66.60	67.17	54.58	193.34	218.00	318.96
b	Finance income	5.68	4.36	9.30	13.81	33.10	39.53
	Net finance costs (a-b)	60.92	62.81	45.28	179.53	184.90	279.43
5	Depreciation and amortization expenses	1,000.82	1,016.23	876.42	3,045.79	2,618.70	3,673.49
6	Profit before tax (3-4-5)	5,596.97	5,196.19	5,109.96	15,865.51	11,462.97	19,127.34
7	Tax expenses						
a	Current tax	1,168.15	1,454.62	1,393.72	4,016.40	3,341.90	5,318.59
b	Deferred tax charge/(credit)	317.18	8.35	(23.60)	261.48	(274.93)	(271.68)
	Total tax expense (a+b)	1,485.33	1,462.97	1,370.12	4,277.88	3,066.97	5,046.91
8	Profit for the period (6-7)	4,111.64	3,733.22	3,739.84	11,587.63	8,396.00	14,080.43
9	Other comprehensive income						
	Other comprehensive income not to be reclassified to profit or loss in subsequent periods						
	- Re-measurement (loss)/gain on defined benefit plans	(30.59)	(74.92)	-	(84.55)	(18.36)	79.16
	- Deferred tax impact on above	7.70	20.10	-	22.52	6.27	(20.06)
	Other comprehensive income for the period, net of tax	(22.89)	(54.82)	-	(62.03)	(12.09)	59.10
10	Total comprehensive income for the period (8+9)	4,088.75	3,678.40	3,739.84	11,525.60	8,383.91	14,139.53
11	Profit for the period attributable to						
	Equity holders of the parent	4,111.63	3,733.21	3,739.83	11,587.62	8,395.99	14,080.42
	Non-controlling interests	0.01	0.01	0.01	0.01	0.01	0.01
12	Other comprehensive income/(loss) for the period attributable to						
	Equity holders of the parent	(22.89)	(54.82)	-	(62.03)	(12.09)	59.10
	Non-controlling interests	-	-	-	-	-	-
13	Total Comprehensive income for the period attributable to (11+12)	4,088.74	3,678.39	3,739.83	11,525.59	8,383.90	14,139.52
	Equity holders of the parent	4,088.74	3,678.39	3,739.83	11,525.59	8,383.90	14,139.52
	Non-controlling interests	0.01	0.01	0.01	0.01	0.01	0.01
14	Paid up equity share capital (Face value of Rs.1/- each)	3,984.84	3,984.84	3,983.25	3,984.84	3,983.25	3,984.84
15	Other Equity	-	-	-	-	-	64,483.23
16	Earning per share (in Rs.) (face value of Rs. 1/- each) (not annualised except for the year ended March 31, 2022)						
	Basic	1.03	0.94	0.94	2.91	2.11	3.53
	Diluted	1.03	0.93	0.94	2.90	2.10	3.52

Notes:

- The above unaudited consolidated financial results of Jamna Auto Industries Limited ('the Company'), have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on February 03, 2023. The statutory auditors of the Company have conducted review of these consolidated financial results pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.
- These unaudited consolidated financial results have been prepared in accordance with the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- In line with the provisions of IND AS-108 - Operating Segment, the Company is engaged in the business of manufacturing of Automotive suspension which includes Parabolic/ Tapered leaf spring and Lift axle which constitute single reporting business segment, hence no segment disclosures are required.
- Other income for the quarter ended September 30, 2022 included INR 507 lakhs for reversal of provision recorded in earlier periods, in regard to government grant receivable, pursuant to receipt of in principle approval. In the current quarter, the Company has received the amount of grant as well.
- The Code on Social Security 2020 ('Code'), which received the presidential assent on September 28, 2020, subsumes nine law relating to social security, retirement and employee benefits, including the Employees Provident Fund and Miscellaneous Provisions Act, 1952 and the Payment of Gratuity Act, 1972. The effective date of the Code is yet to be notified and related rules are yet to be framed. The impact of changes, if any, will be assessed and recognised post notification of relevant provisions.

For and on behalf of the Board of Directors
Jamna Auto Industries Limited

Date: February 03, 2023
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 31, 2022

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		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
1	Income						
a	Revenue from operations	56,047.61	53,068.36	43,696.66	1,62,649.58	1,05,535.01	1,64,904.21
b	Other income (Refer note 4)	69.51	653.69	45.59	882.85	425.74	542.42
	Total income	56,117.12	53,722.05	43,742.25	1,63,532.43	1,05,960.75	1,65,446.63
2	Expenses						
a	Cost of raw materials and components consumed	36,335.17	43,051.14	31,247.96	1,16,788.55	72,949.31	1,11,965.15
b	Purchase of traded goods	179.77	275.00	233.65	687.77	656.65	921.49
c	Changes in inventories of finished goods, work in progress and traded goods	887.24	(7,088.33)	(2,460.12)	(8,383.30)	(5,661.29)	(4,284.71)
d	Employee benefit expenses	3,487.67	3,359.14	3,070.16	10,302.41	8,852.51	11,942.16
e	Other expenses	9,487.43	8,231.29	6,154.04	26,841.63	15,995.00	23,751.57
	Total expenses	50,377.28	47,828.24	38,245.69	1,46,237.06	92,792.18	1,44,295.66
3	Profit before finance costs, depreciation/amortization expense and tax (1-2)	5,739.84	5,893.81	5,496.56	17,295.37	13,168.57	21,150.97
4	Finance costs						
a	Finance costs	53.73	49.59	44.04	144.18	191.36	279.57
b	Finance income	53.48	43.93	9.46	121.92	76.30	89.53
	Net finance costs (a-b)	0.25	5.66	34.58	22.26	115.06	190.04
5	Depreciation and amortization expenses	933.48	954.77	840.37	2,854.78	2,505.96	3,507.73
6	Profit before tax (3-4-5)	4,806.11	4,933.38	4,621.61	14,418.33	10,547.55	17,453.20
7	Tax expenses						
a	Current tax	988.39	1,289.07	1,237.57	3,540.27	2,955.12	4,674.16
b	Deferred tax charge/ (credit)	263.46	0.67	(45.19)	199.78	(243.12)	(266.73)
	Total tax expense (a+b)	1,251.85	1,289.74	1,192.38	3,740.05	2,712.00	4,407.43
8	Profit for the period (6-7)	3,554.26	3,643.64	3,429.23	10,678.28	7,835.55	13,045.77
9	Other Comprehensive Income						
	Other comprehensive income not to be reclassified to profit or loss in subsequent periods						
	- Re-measurement (loss)/gain on defined benefit plans	(30.59)	(82.14)	-	(91.77)	(11.41)	83.85
	- Deferred tax impact on above	7.70	20.68	-	23.10	2.87	(21.10)
	Other comprehensive income for the period, net of tax	(22.89)	(61.46)	-	(68.67)	(8.54)	62.75
10	Total Comprehensive income for the period (8+9)	3,531.37	3,582.18	3,429.23	10,609.61	7,827.01	13,108.52
11	Paid up equity share capital (Face value of Rs.1/- each)	3,984.84	3,984.84	3,983.25	3,984.84	3,983.25	3,984.84
12	Other equity (excluding Revaluation reserve as per the audited balance sheet)						64,323.23
	Earning per share (in Rs.) (face value of Rs. 1/- each) (not annualised except for the year ended March 31, 2022)						
	Basic	0.89	0.91	0.86	2.68	1.97	3.28
	Diluted	0.89	0.91	0.86	2.67	1.96	3.27

Notes:

- The above unaudited standalone financial results of Jamna Auto Industries Limited ('the Company'), have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on February 03, 2023. The statutory auditors of the Company have conducted review of these unaudited standalone financial results pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015.
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For and on behalf of the Board of Directors
Jamna Auto Industries Limited

Date: February 03, 2023

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Managing Director & CEO
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