

JAMNA AUTO INDUSTRIES LIMITED

Regd Office: Jai Spring Road, Yamuna Nagar, Haryana -135001

CIN:L35911HR1965PLC004485

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2023



(Rs. in Lakhs except per share data)

Sl. No.	Particulars	Quarter ended			Nine Months ended		Year ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
a	Revenue from operations	60,400.83	60,735.65	59,099.33	178,662.73	169,142.78	232,531.77
b	Other income	102.24	136.57	88.03	344.54	899.56	1,148.59
1	Total income	60,503.07	60,872.22	59,187.36	179,007.27	170,042.34	233,680.36
2	Expenses						
a	Cost of raw materials and components consumed	41,833.29	38,119.84	38,085.23	116,962.64	121,521.17	157,876.84
b	Purchases of stock-in-trade	711.47	680.82	179.77	1,844.47	687.77	931.54
c	Changes in inventories of finished goods, stock-in-trade and work-in-progress	(5,009.73)	69.31	937.75	(5,072.65)	(9,448.97)	(3,807.82)
d	Employee benefits expense	4,250.76	4,101.66	3,649.95	12,444.39	10,760.05	14,509.17
e	Other expenses	9,983.33	9,850.82	9,675.95	28,627.27	27,431.49	36,882.00
2	Total expenses	51,769.12	52,822.45	52,528.65	154,806.12	150,951.51	206,391.73
3	Profit before finance costs/income, depreciation and amortisation expenses and tax (1-2)	8,733.95	8,049.77	6,658.71	24,201.15	19,090.83	27,288.63
4	Finance costs						
a	Finance costs	152.32	100.28	66.60	330.63	193.34	277.37
b	Finance income	(18.68)	(17.83)	(5.68)	(75.89)	(13.81)	(28.13)
	Net finance costs/(income) (a-b)	133.64	82.45	60.92	254.74	179.53	249.24
5	Depreciation and amortisation expenses	1,219.92	1,094.09	1,000.82	3,416.87	3,045.79	4,101.39
6	Profit before tax (3-4-5)	7,380.39	6,873.23	5,596.97	20,529.54	15,865.51	22,938.00
7	Tax expenses						
a	Current tax	1,883.01	2,161.37	1,168.15	5,824.20	4,016.40	5,883.45
b	Deferred tax (credit)/charge	3.38	(298.86)	317.18	(358.64)	261.48	217.76
	Total tax expense (a+b)	1,886.39	1,862.51	1,485.33	5,465.56	4,277.88	6,101.21
8	Profit for the period (6-7)	5,494.00	5,010.72	4,111.64	15,063.98	11,587.63	16,836.79
9	Other comprehensive income						
	Other comprehensive income not to be reclassified to profit or loss in subsequent periods						
	- Re-measurement gain on defined benefit plans	(56.69)	(122.10)	(30.59)	(172.63)	(84.55)	35.36
	- Deferred tax impact on above	14.27	30.11	7.70	42.83	22.52	(7.02)
	Other comprehensive income/(loss) for the period, net of tax	(42.42)	(91.99)	(22.89)	(129.80)	(62.03)	28.34
10	Total comprehensive income for the period (8+9)	5,451.58	4,918.73	4,088.75	14,934.18	11,525.60	16,865.13
11	Profit for the period attributable to						
	Owners of the parent	5,493.99	5,010.72	4,111.63	15,063.97	11,587.62	16,836.78
	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						
	Owners of the parent	(42.42)	(91.99)	(22.89)	(129.80)	(62.03)	28.34
	Non-controlling interests	-	-	-	-	-	-
13	Total Comprehensive income for the period attributable to (11+12)						
	Owners of the parent	5,451.57	4,918.73	4,088.74	14,934.17	11,525.59	16,865.12
	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)	3,987.25	3,986.93	3,984.84	3,987.25	3,984.84	3,986.93
15	Other Equity						74,440.41
16	Earning per share (in Rs.) (face value of Rs. 1/- each) (not annualised except for the yearly figure)						
	Basic	1.38	1.26	1.03	3.78	2.91	4.23
	Diluted	1.37	1.25	1.03	3.77	2.90	4.21

Notes:

- The above consolidated financial results of Jamna Auto Industries Limited ('the Company') and its subsidiaries (together referred to as 'the Group'), have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on February 07, 2024. The statutory auditors of the Group have conducted review of these consolidated financial results pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The above statement of unaudited standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 - Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.
- The Group is engaged in the business of manufacturing of Automotive suspension which includes Parabolic/ Tapered leaf spring and Lift axle that constitutes a single reporting business segment. Accordingly, in line with the provisions of IND AS 108 - Operating Segments, no segment disclosures are required.
- The report of the statutory auditors is being filed with National Stock Exchange of India Limited and BSE limited. For more details on the financial results, please visit Investor Relations section of our website.

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

Date: February 07, 2024

Place: New Delhi

(P.S. Jauhar)

Managing Director & CEO

DIN : 00744518

JAMNA AUTO INDUSTRIES LIMITED

Regd Office: Jai Spring Road, Yamuna Nagar, Haryana -135001

CIN:L35911HR1965PLC004485

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2023


(Rs. in Lakhs except per share data)

Sl.	Particulars	Quarter ended			Nine Months ended		Year ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
a	Revenue from operations	59,325.98	58,824.51	56,047.61	174,086.71	162,649.58	223,182.95
b	Other income	94.98	3,387.87	69.51	3,588.40	882.85	1,157.30
1	Total income	59,420.96	62,212.38	56,117.12	177,675.11	163,532.43	224,340.25
	Expenses						
a	Cost of raw materials and components consumed	41,087.11	36,301.70	36,335.17	113,911.05	116,788.55	152,207.50
b	Purchases of stock-in-trade	711.47	680.82	179.77	1,844.47	687.77	931.54
c	Changes in inventories of finished goods, stock-in-trade and work-in-progress	(4,525.15)	615.62	887.24	(4,328.08)	(8,383.30)	(3,821.21)
d	Employee benefits expenses	4,101.95	3,894.85	3,487.67	11,868.76	10,302.41	13,876.91
e	Other expenses	9,801.04	9,610.20	9,487.43	27,976.02	26,841.63	36,043.18
2	Total expenses	51,176.42	51,103.19	50,377.28	151,272.22	146,237.06	199,237.92
3	Profit before finance costs/income, depreciation and amortisation expenses and tax (1-2)	8,244.54	11,109.19	5,739.84	26,402.89	17,295.37	25,102.33
4	Finance costs						
a	Finance costs	141.69	89.64	53.73	297.78	144.18	219.68
b	Finance income	(273.92)	(247.65)	(53.48)	(744.17)	(121.92)	(235.53)
	Net finance (income)/costs (a-b)	(132.23)	(158.01)	0.25	(446.39)	22.26	(15.85)
5	Depreciation and amortisation expenses	1,118.39	997.63	933.48	3,119.50	2,854.78	3,837.38
6	Profit before tax (3-4-5)	7,258.38	10,269.57	4,806.11	23,729.78	14,418.33	21,280.80
7	Tax expenses						
a	Current tax	1,768.03	2,019.62	988.39	5,469.96	3,540.27	5,311.60
b	Deferred tax (credit) /charge	31.67	(240.08)	263.46	(299.21)	199.78	192.82
	Total tax expense (a+b)	1,799.70	1,779.54	1,251.85	5,170.75	3,740.05	5,504.42
8	Profit for the period (6-7)	5,458.68	8,490.03	3,554.26	18,559.03	10,678.28	15,776.38
9	Other Comprehensive Income						
	Other comprehensive income not to be reclassified to profit or loss in subsequent periods						
	- Re-measurement gain on defined benefit plans	(56.14)	(118.57)	(30.59)	(168.55)	(91.77)	24.63
	- Deferred tax impact on above	14.13	29.84	7.70	42.42	23.10	(6.20)
	Other comprehensive income/(loss) for the period, net of tax	(42.01)	(88.73)	(22.89)	(126.13)	(68.67)	18.43
10	Total Comprehensive income for the period (8+9)	5,416.67	8,401.30	3,531.37	18,432.90	10,609.61	15,794.81
11	Paid up equity share capital (Face value of Rs.1/- each)	3,987.25	3,986.93	3,984.84	3,987.25	3,984.84	3,986.93
12	Other equity						73,210.10
	Earning per share (in Rs.) (face value of Rs. 1/- each) (not annualised except for yearly figure)						
	Basic	1.37	2.13	0.89	4.65	2.68	3.96
	Diluted	1.37	2.12	0.89	4.64	2.67	3.95

Notes:

- The above 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 07, 2024. The statutory auditors of the Company have conducted review of these standalone financial results pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
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For and on behalf of the Board of Directors

Jamna Auto Industries Limited

Date: February 07, 2024
Place: New Delhi
(P.S. Jauhar)
Managing Director & CEO
DIN : 00744518