



STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

(Rs. in Lakhs except per share data)

Sl. No.	Particulars	Quarter ended			Half year ended		Year ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
a	Revenue from operations	50,216.32	54,232.10	58,824.51	1,04,448.42	1,14,760.73	2,36,095.48
b	Other income	141.06	144.67	3,387.87	285.73	3,493.42	3,665.27
1	<b>Total income</b>	<b>50,357.38</b>	<b>54,376.77</b>	<b>62,212.38</b>	<b>1,04,734.15</b>	<b>1,18,254.15</b>	<b>2,39,760.75</b>
	<b>Expenses</b>						
a	Cost of raw materials and components consumed	28,663.96	34,056.38	36,301.70	62,720.34	72,823.94	1,51,979.39
b	Purchases of stock-in-trade	447.28	293.02	680.82	740.30	1,133.00	1,955.79
c	Changes in inventories of finished goods, work in progress and stock-in-trade	2,323.74	(205.19)	615.62	2,118.55	197.07	(2,994.05)
d	Employee benefits expenses	4,134.17	4,086.54	3,894.85	8,220.71	7,766.81	15,942.24
e	Other expenses	8,016.13	8,689.37	9,610.20	16,705.50	18,174.98	37,076.27
2	<b>Total expenses</b>	<b>43,585.28</b>	<b>46,920.12</b>	<b>51,103.19</b>	<b>90,505.40</b>	<b>1,00,095.80</b>	<b>2,03,959.64</b>
3	<b>Profit before finance costs/(income), depreciation and amortization expenses and tax (1-2)</b>	<b>6,772.10</b>	<b>7,456.65</b>	<b>11,109.19</b>	<b>14,228.75</b>	<b>18,158.35</b>	<b>35,801.11</b>
4	<b>Finance costs/(income)</b>						
a	Finance costs	78.99	83.20	89.64	162.19	156.09	409.16
b	Finance income	(453.85)	(366.42)	(247.65)	(820.27)	(470.25)	(1,071.19)
	<b>Net finance (income)/costs (a+b)</b>	<b>(374.86)</b>	<b>(283.22)</b>	<b>(158.01)</b>	<b>(658.08)</b>	<b>(314.16)</b>	<b>(662.03)</b>
5	<b>Depreciation and amortisation expenses</b>	<b>1,013.54</b>	<b>994.11</b>	<b>997.63</b>	<b>2,007.65</b>	<b>2,001.11</b>	<b>4,035.22</b>
6	<b>Profit before tax (3-4-5)</b>	<b>6,133.42</b>	<b>6,745.76</b>	<b>10,269.57</b>	<b>12,879.18</b>	<b>16,471.40</b>	<b>32,427.92</b>
7	<b>Tax expense</b>						
a	Current tax	1,692.33	1,777.03	2,019.62	3,469.36	3,701.93	7,534.47
b	Deferred tax charge/(credit)	(149.72)	(32.53)	(240.08)	(182.25)	(330.88)	(100.47)
	<b>Total tax expense (a+b)</b>	<b>1,542.61</b>	<b>1,744.50</b>	<b>1,779.54</b>	<b>3,287.11</b>	<b>3,371.05</b>	<b>7,434.00</b>
8	<b>Profit for the period/year (6-7)</b>	<b>4,590.81</b>	<b>5,001.26</b>	<b>8,490.03</b>	<b>9,592.07</b>	<b>13,100.35</b>	<b>24,993.92</b>
9	<b>Other Comprehensive Income</b>						
	Other comprehensive income not to be reclassified to profit or loss in subsequent periods						
	- Re-measurement gain/ (loss) on defined benefit plans	(100.13)	(14.36)	(118.57)	(114.49)	(112.41)	(82.04)
	- Tax impact on above	25.20	3.61	29.84	28.81	28.29	20.65
	<b>Other comprehensive income for the period/year, net of tax</b>	<b>(74.93)</b>	<b>(10.75)</b>	<b>(88.73)</b>	<b>(85.68)</b>	<b>(84.12)</b>	<b>(61.39)</b>
10	<b>Total Comprehensive income for the period/year (8+9)</b>	<b>4,515.88</b>	<b>4,990.51</b>	<b>8,401.30</b>	<b>9,506.39</b>	<b>13,016.23</b>	<b>24,932.53</b>
11	<b>Paid up equity share capital (Face value of Re. 1/- each)</b>	<b>3,988.08</b>	<b>3,988.02</b>	<b>3,986.93</b>	<b>3,988.08</b>	<b>3,986.93</b>	<b>3,988.02</b>
12	<b>Other equity</b>						<b>89,554.97</b>
	Earning per share (in Rs.) (face value of Re. 1/- each) (not annualised except for the yearly figure)						
	Basic	1.16	1.25	2.13	2.41	3.29	6.27
	Diluted	1.15	1.25	2.12	2.40	3.28	6.25

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 November 14, 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.
- The above 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 Company 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 Board of directors have approved an interim dividend of Rs.1.00 per equity share on the paid up equity share capital of the Company in their meeting held on November 14, 2024.
- 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

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

Date: November 14, 2024  
 Place: Yamuna Nagar

JAMNA AUTO INDUSTRIES LIMITED

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

CIN:L35911HR1965PLC004485

STATEMENT OF UNAUDITED STANDALONE ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2024



		(Rs. in Lakhs)	
		Unaudited	Audited
A	Assets	30.09.2024	31.03.2024
1	<b>Non-current assets</b>		
	Property, plant and equipment	35,653.70	35,662.49
	Capital work-in-progress	10,553.09	9,256.80
	Investment property	18.76	18.76
	Other intangible assets	96.21	89.01
	Right-of-use assets	4,063.23	3,726.65
	Financial assets		
	Investments	0.66	0.66
	Investment in subsidiaries	8,163.58	8,163.58
	Loans	18,205.77	13,505.07
	Other financial assets	974.90	849.73
	Current tax assets (net)	811.34	72.50
	Other non-current assets	817.89	1,148.11
	Deferred tax assets (net)	863.48	652.41
	<b>Non-current assets (A)</b>	<b>80,222.61</b>	<b>73,145.77</b>
2	<b>Current assets</b>		
	Inventories	31,149.57	33,353.86
	Financial assets		
	Trade receivables	13,619.48	20,102.42
	Cash and cash equivalents	3,868.50	7,130.26
	Loans	3,025.37	162.60
	Other bank balances	866.81	703.23
	Other financial assets	3.12	5.12
	Other current assets	2,379.90	2,308.80
	<b>Current assets (B)</b>	<b>54,912.75</b>	<b>63,766.29</b>
	<b>Total Assets (A+B)</b>	<b>1,35,135.36</b>	<b>1,36,912.06</b>
<b>B</b>	<b>Equity and liabilities</b>		
1	<b>Equity</b>		
	Equity share capital	3,988.08	3,988.02
	Other equity	93,950.53	89,554.97
	<b>Total equity (A)</b>	<b>97,938.61</b>	<b>93,542.99</b>
	<b>Liabilities</b>		
2	<b>Non-current liabilities</b>		
	Financial liabilities		
	Lease liabilities	783.25	513.88
	Other financial liabilities	280.63	142.96
	Long term provisions	1,795.16	1,562.22
	Deferred government grant	650.47	784.52
	<b>Non-current liabilities (B)</b>	<b>3,509.51</b>	<b>3,003.58</b>
3	<b>Current liabilities</b>		
	Contract liabilities	1,825.86	2,114.46
	Financial liabilities		
	Borrowings	10,094.97	15,078.60
	Lease liabilities	192.38	182.12
	Supplier's acceptances	9,954.65	12,292.39
	Trade payables		
	-Total outstanding dues of micro and small enterprises	657.95	302.52
	-Total outstanding dues of creditors other than micro and small enterprises	6,002.80	5,897.36
	Other financial liabilities	2,469.22	2,241.56
	Deferred government grant	88.90	88.90
	Current tax liabilities	572.06	572.06
	Short term provisions	1,394.76	1,167.59
	Other current liabilities	433.69	427.93
	<b>Current liabilities (C)</b>	<b>33,687.24</b>	<b>40,365.49</b>
	<b>Total Equity and Liabilities (A+B+C)</b>	<b>1,35,135.36</b>	<b>1,36,912.06</b>

**Jamna Auto Industries Limited**

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

CIN:L35911HR1965PLC004485

UNAUDITED STANDALONE STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024



Particulars	(Rs. in Lakhs)	
	For the half year ended Sept 30, 2024 (Unaudited)	For the half year ended Sept 30, 2023 (Unaudited) (refer note below)
<b>A. Cash flow from operating activities</b>		
Profit before tax	12,879.18	16,471.40
<b>Adjustments to reconcile profit before tax to net cash flows</b>		
Depreciation and amortization expense	2,007.65	2,001.11
Loss/(Gain) on disposal of property, plant and equipment (net)	(0.34)	0.37
Finance cost	162.19	156.09
Finance income	(820.27)	(470.25)
Impairment allowance for trade receivables considered doubtful	34.89	53.81
Government grants	(134.05)	(65.84)
Dividend income	-	(3,219.95)
Share-based payment expense	59.60	66.40
Unrealised exchange fluctuation loss	(7.14)	4.00
<b>Operating profit before working capital changes</b>	<b>14,181.71</b>	<b>14,997.14</b>
<b>Changes in operating assets and liabilities:</b>		
(Decrease) / increase in trade payables and other current liabilities	466.27	413.21
(Decrease) / increase in contract liabilities	(288.60)	(1,373.09)
(Decrease) / increase in financial liabilities (Non current & current)	685.26	53.24
(Decrease) / increase in provisions (Non current & current)	345.62	233.26
(Increase) / decrease in trade receivables	6,455.00	(5,276.32)
(Increase) / decrease in inventories	2,204.29	(1,306.57)
(Increase) / decrease in loan to employees	6.08	(40.85)
(Increase) / decrease in other assets & other financial assets (Non current & current)	(262.81)	(252.33)
<b>Cash generated from operations</b>	<b>23,792.82</b>	<b>7,447.69</b>
Income tax paid (net of refunds)	<b>(4,208.20)</b>	<b>(3,621.63)</b>
<b>Net cash generated from operating activities</b>	<b>19,584.62</b>	<b>3,826.06</b>
<b>B. Cash flow from investing activities</b>		
Purchase of property, plant and equipment and intangible assets (including capital work-in-progress)	(3,324.82)	(4,370.73)
Proceeds from sale of property, plant and equipment and intangible assets	0.28	-
Investment in fixed deposits with banks	(6.09)	(74.19)
Loans given to subsidiaries	(6,980.00)	(3,690.00)
Dividend income	-	3,219.95
Interest received	230.72	87.30
<b>Net cash used in investing activities</b>	<b>(10,079.91)</b>	<b>(4,827.67)</b>
<b>C. Cash flow from financing activities</b>		
Proceeds from shares issued under ESOP scheme (including securities premium)	3.00	-
Dividend paid	(5,184.51)	(4,385.63)
Payment of principal portion of lease liabilities	(135.87)	(84.04)
(Repayment of) / proceeds from short term borrowings (net)	(4,983.63)	3,826.95
(Decrease) / increase in supplier's acceptances	(2,337.74)	3,418.17
Interest paid	(127.72)	(156.09)
<b>Net cash flow (used in) / from financing activities</b>	<b>(12,766.47)</b>	<b>2,619.36</b>
<b>Net increase / (decrease) in cash and cash equivalents (A+B+C)</b>	<b>(3,261.76)</b>	<b>1,617.75</b>
<b>Cash and cash equivalents at the beginning of the year</b>	<b>7,130.26</b>	<b>4,502.20</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>3,868.50</b>	<b>6,119.95</b>
<b>Components of cash and cash equivalents:</b>		
Cash in hand	<b>16.89</b>	16.43
Balances with scheduled banks		
- In current account	<b>1,753.61</b>	1,603.52
- Deposits with original maturity of less than three months	<b>2,098.00</b>	4,500.00
	<b>3,868.50</b>	<b>6,119.95</b>
Non-cash investing activities		
Acquisition of Right-of-use assets	472.62	

Note: The Company has reclassified net cash outflow from supplier's acceptances amounting to INR 3,418.17 lakhs and from investment in fixed deposits amounting to INR 66.04 lakhs from cash flow from operating activities to cash flow from financing activities in the previous period to align with the current period presentation.

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

Date: November 14, 2024  
Place: Yamuna Nagar

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



STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

(Rs. in Lakhs except per share data)

Sl. No.	Particulars	Quarter ended			Half year ended		Year ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
a	Revenue from operations	51,280.79	55,713.65	60,735.65	1,06,994.44	1,18,261.90	2,42,677.27
b	Other income	112.26	139.50	136.57	251.76	242.30	400.74
1	<b>Total income</b>	<b>51,393.05</b>	<b>55,853.15</b>	<b>60,872.22</b>	<b>1,07,246.20</b>	<b>1,18,504.20</b>	<b>2,43,078.01</b>
	<b>Expenses</b>						
a	Cost of raw materials and components consumed	29,524.69	34,627.49	38,119.84	64,152.18	75,129.35	1,56,739.38
b	Purchases of stock-in-trade	464.97	293.02	680.82	757.99	1,133.00	1,955.79
c	Changes in inventories of finished goods, work in progress and stock in trade	2,111.73	7.39	69.31	2,119.12	(62.92)	(3,776.87)
d	Employee benefits expenses	4,351.07	4,323.52	4,101.66	8,674.59	8,193.63	16,864.00
e	Other expenses	8,222.45	8,981.10	9,850.82	17,203.55	18,643.94	38,166.53
2	<b>Total expenses</b>	<b>44,674.91</b>	<b>48,232.52</b>	<b>52,822.45</b>	<b>92,907.43</b>	<b>1,03,037.00</b>	<b>2,09,948.83</b>
3	<b>Profit before finance costs/(income), depreciation and amortization expense and tax (1-2)</b>	<b>6,718.14</b>	<b>7,620.63</b>	<b>8,049.77</b>	<b>14,338.77</b>	<b>15,467.20</b>	<b>33,129.18</b>
4	<b>Finance costs/(income)</b>						
a	Finance costs	88.92	93.13	100.28	182.05	178.31	463.85
b	Finance income	(33.27)	(17.96)	(17.83)	(51.23)	(57.21)	(85.16)
	<b>Net finance (Income)/cost (a+b)</b>	<b>55.65</b>	<b>75.17</b>	<b>82.45</b>	<b>130.82</b>	<b>121.10</b>	<b>378.69</b>
5	<b>Depreciation and amortisation expenses</b>	<b>1,091.61</b>	<b>1,086.30</b>	<b>1,094.09</b>	<b>2,177.91</b>	<b>2,196.95</b>	<b>4,424.22</b>
6	<b>Profit before tax (3-4-5)</b>	<b>5,570.88</b>	<b>6,459.16</b>	<b>6,873.23</b>	<b>12,030.04</b>	<b>13,149.15</b>	<b>28,326.27</b>
7	<b>Tax expenses</b>						
a	Current tax	1,724.47	1,807.55	2,161.37	3,532.02	3,941.19	7,949.02
b	Deferred tax charge/(credit)	(132.11)	13.15	(298.86)	(118.96)	(362.02)	(164.20)
	<b>Total tax expense (a+b)</b>	<b>1,592.36</b>	<b>1,820.70</b>	<b>1,862.51</b>	<b>3,413.06</b>	<b>3,579.17</b>	<b>7,784.82</b>
8	<b>Profit for the period (6-7)</b>	<b>3,978.52</b>	<b>4,638.46</b>	<b>5,010.72</b>	<b>8,616.98</b>	<b>9,569.98</b>	<b>20,541.45</b>
9	<b>Other comprehensive income</b>						
	Other comprehensive income not to be reclassified to profit or loss in subsequent periods						
	- Re-measurement gain/(loss) on defined benefit plans	(106.28)	(15.45)	(122.10)	(121.73)	(115.94)	(84.05)
	- Tax impact on above	25.20	3.89	30.11	29.09	28.56	20.94
	<b>Other comprehensive income for the period/year, net of tax</b>	<b>(81.08)</b>	<b>(11.56)</b>	<b>(91.99)</b>	<b>(92.64)</b>	<b>(87.38)</b>	<b>(63.11)</b>
10	<b>Total comprehensive income for the period/year (8+9)</b>	<b>3,897.44</b>	<b>4,626.90</b>	<b>4,918.73</b>	<b>8,524.34</b>	<b>9,482.60</b>	<b>20,478.34</b>
11	<b>Profit for the period attributable to</b>						
	Equity holders of the parent	3,978.51	4,638.45	5,010.72	8,616.97	9,569.97	20,541.44
	Non-controlling interests	0.01	0.01	0.01	0.01	0.01	0.01
12	<b>Other comprehensive income/(loss) for the period/year attributable to</b>						
	Equity holders of the parent	(81.08)	(11.56)	(91.99)	(92.64)	(87.38)	(63.11)
	Non-controlling interests	-	-	-	-	-	-
13	<b>Total comprehensive income for the period/year attributable to (11+12)</b>						
	Equity holders of the parent	3,897.43	4,626.89	4,918.73	8,524.33	9,482.59	20,478.33
	Non-controlling interests	0.01	0.01	0.01	0.01	0.01	0.01
14	<b>Paid up equity share capital (Face value of Rs.1/- each)</b>	<b>3,988.08</b>	<b>3,988.02</b>	<b>3,986.93</b>	<b>3,988.08</b>	<b>3,986.93</b>	<b>3,988.02</b>
15	<b>Other Equity</b>						<b>86,330.35</b>
16	Earning per share (in Rs.) (face value of Rs. 1/- each) (not annualised except for the yearly figures)						
	Basic	1.00	1.16	2.40	2.16	2.40	5.15
	Diluted	0.99	1.16	2.39	2.15	2.39	5.14

Notes:

- The above consolidated financial results of Jamna Auto Industries Limited ('the Group') 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 November 14, 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 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 Board of directors have approved an interim dividend of Rs.1.00 per equity share on the paid up equity share capital of the Holding Company in their meeting held on November 14, 2024.
- 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

Date: November 14, 2024

Jamna Auto Industries Limited

Place: Yamuna Nagar

(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 CONSOLIDATED ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2024**

(Rs. in Lakhs)

	Unaudited	Audited
A Assets	30.09.2024	31.03.2024
<b>1 Non-current assets</b>		
Property, plant and equipment	38,599.99	38,851.71
Capital work in progress	22,564.92	12,099.83
Investment property	18.76	18.76
Other intangible assets	110.85	103.32
Right-of-use assets	8,123.42	7,849.95
Financial assets		
Investments	0.66	0.66
Other financial assets	1,062.81	885.19
Current tax assets (net)	1,207.12	487.93
Other non-current assets	5,144.94	8,323.19
Deferred tax assets (net)	982.39	837.73
<b>Non-current assets (A)</b>	<b>77,815.86</b>	<b>69,458.27</b>
<b>2 Current assets</b>		
Inventories	33,693.17	35,793.23
Financial assets		
Trade receivables	11,927.17	18,529.20
Cash and cash equivalents	4,085.01	7,340.49
Loans	173.37	166.36
Other bank balances	866.81	703.23
Other financial assets	8.52	10.52
Other current assets	4,377.48	2,988.04
<b>Current assets (B)</b>	<b>55,131.53</b>	<b>65,531.07</b>
<b>Total Assets (A+B)</b>	<b>1,32,947.39</b>	<b>1,34,989.34</b>
<b>B Equity and liabilities</b>		
<b>1 Equity</b>		
Equity share capital	3,988.08	3,988.02
Other equity	89,706.72	86,330.35
<b>Equity attributable to owners of the Company</b>	<b>93,694.80</b>	<b>90,318.37</b>
Non-controlling interest	0.18	0.17
<b>Total equity (A)</b>	<b>93,694.98</b>	<b>90,318.54</b>
<b>Liabilities</b>		
<b>2 Non-current liabilities</b>		
Financial liabilities		
Lease liabilities	1,135.42	896.21
Other financial liabilities	291.00	153.33
Long term provisions	1,938.44	1,705.33
Deferred government grant	650.47	784.52
<b>Non-current liabilities (B)</b>	<b>4,015.33</b>	<b>3,539.39</b>
<b>3 Current liabilities</b>		
Contract liabilities	1,826.48	2,091.13
Financial liabilities		
Borrowings	10,567.34	15,850.50
Lease liabilities	226.68	233.61
Supplier's acceptances	9,954.65	12,292.39
Trade payables		
-Total outstanding dues of micro and small enterprises	731.87	464.61
-Total outstanding dues of creditors other than micro and small enterprises	5,911.81	6,049.67
Other financial liabilities	3,322.67	1,763.34
Deferred government grant	88.90	88.90
Current tax liabilities	572.06	572.06
Short term provisions	1,451.61	1,214.21
Other current liabilities	583.01	510.99
<b>Current liabilities (C)</b>	<b>35,237.08</b>	<b>41,131.41</b>
<b>Total-Equity and Liabilities (A+B+C)</b>	<b>1,32,947.39</b>	<b>1,34,989.34</b>



(Rs. in Lakhs)

Particulars	For the half year ended September 30, 2024 Unaudited	For the half year ended September 30, 2023 Unaudited (refer note below)
<b>A. Cash flow from operating activities</b>		
<b>Profit before tax</b>	12,030.04	13,149.15
<b>Adjustments to reconcile profit before tax to net cash flows</b>		
Depreciation and amortization expense	2,177.91	2,196.95
(Gain)/loss on disposal of property, plant and equipment (net)	44.06	0.37
Finance costs	182.05	178.31
Finance income	(51.23)	(57.21)
Provision no longer required written back	-	(0.22)
Impairment allowance for trade receivables considered doubtful	35.16	52.75
Government grant	(134.05)	(65.84)
Advances written off	-	0.20
Share-based payment expense	59.60	66.40
Unrealised exchange fluctuation loss	(7.14)	4.00
<b>Operating profit before working capital changes</b>	<b>14,336.40</b>	<b>15,524.86</b>
<b>Working capital adjustments:</b>		
(Decrease) / increase in trade payables and other current liabilities	201.73	7,396.86
(Decrease) / increase in contract liabilities	(264.65)	(804.74)
(Decrease) / increase in financial liabilities (Non current & current)	730.62	53.24
(Decrease) / increase in provisions (Non current & current)	348.78	327.89
Decrease/ (Increase) in trade receivables	6,644.14	(3,457.23)
(Increase) / decrease in inventories	2,100.06	(1,683.09)
(Increase) / decrease in loan to employees	(7.01)	(38.11)
(Increase) / decrease in other assets & other financial assets (Non current & current)	(1,632.32)	(445.79)
<b>Cash generated from operations</b>	<b>22,457.75</b>	<b>16,873.89</b>
Income tax paid (net of refunds)	<b>(4,251.21)</b>	<b>(3,996.58)</b>
<b>Net cash flow generated from operating activities</b>	<b>18,206.54</b>	<b>12,877.31</b>
<b>B. Cash flow from investing activities</b>		
Purchase of property, plant and equipment and intangible assets (including capital work-in-progress)	(8,374.57)	(7,660.30)
Proceeds from sale of property, plant and equipment and intangible assets	16.34	-
Investment in fixed deposits with banks	(5.75)	(71.68)
Interest received	51.55	51.40
<b>Net cash used in investing activities</b>	<b>(8,312.43)</b>	<b>(7,680.58)</b>
<b>C. Cash flow from financing activities</b>		
Proceeds from shares issued under ESOP scheme (including securities premium)	3.00	
Dividend paid	(5,184.51)	(4,385.68)
Payment of principal portion of lease liabilities	(219.04)	(142.16)
(Decrease) / increase in supplier's acceptances	(2,337.74)	(3,418.17)
(Repayment of) / proceeds from short term borrowings (net)	(5,283.16)	4,043.84
Interest paid	(128.14)	(178.31)
<b>Net cash (used in) / from financing activities</b>	<b>(13,149.59)</b>	<b>(4,080.48)</b>
<b>Net increase / (decrease) in cash and cash equivalents (A+B+C)</b>	<b>(3,255.48)</b>	<b>1,116.25</b>
Cash and cash equivalents at the beginning of the year	<b>7,340.49</b>	<b>5,101.48</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>4,085.01</b>	<b>6,217.73</b>
<b>Components of cash and cash equivalents:</b>		
Cash in hand	<b>17.12</b>	<b>16.65</b>
Balances with scheduled banks		
- In current account	<b>1,969.89</b>	<b>1,702.50</b>
- Deposits with original maturity of less than three months	<b>2,098.00</b>	<b>4,498.58</b>
	<b>4,085.01</b>	<b>6,217.73</b>
Non-cash investing activities		
Acquisition of Right-of-use assets	<b>472.62</b>	

Note: The Group has reclassified net cash outflow from supplier's acceptances amounting to INR 3,418.17 lakhs and from investment in fixed deposits amounting to INR 66.04 lakhs from cash flow from operating activities to cash flow from financing activities in the previous period to align with the current period presentation.

For on behalf of the Board  
 Jamna Auto Industries Limited

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

Date: November 14, 2024  
 Place: Yamuna Nagar