

Integrated Filing (Finance) Ind AS

Jamna Auto Industries Limited

General Information

Scrip code*	520051
NSE Symbol*	JAMNAAUTO
MSEI Symbol*	NA
ISIN*	INE039C01032
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	12-11-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	04-11-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Second quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Single segment
Description of single segment	Engaged in the business of manufacturing of Automotive suspension which includes Parabolic/ Tapered leaf spring and Lift axle
Start date of board meeting	12-11-2025
Start time of board meeting	11:45:00
End date of board meeting	12-11-2025
End time of board meeting	13:30:00
Whether cash flow statement is applicable on company	true
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion
Whether the company has any related party?	true
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	true
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	No
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	No
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	false
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	true
Latest Date on which RPT policy is updated	14-02-2025
Indicate Company website link for updated RPT policy of the Company	https://www.jaispring.com/assets/images/investors-relations/corporate-governance/Policy-on-Related-Party-Transaction.pdf
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	false
No. of times funds raised during the quarter	

Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	true	
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Financial Results - Ind-AS

Amount in (Lakhs)

	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-07-2025	01-04-2025
Date of end of reporting period	30-09-2025	30-09-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
Part I Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1 Income		
Revenue from operations	51,134.78	1,07,162.80
Other income	973.26	1,868.26
Total income	52,108.04	1,09,031.06
2 Expenses		
(a) Cost of materials consumed	29,859.96	66,199.80
(b) Purchases of stock-in-trade	473.14	893.16
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	1,346.60	(575.23)
(d) Employee benefit expense	4,535.01	9,196.83
(e) Finance costs	246.19	302.72
(f) Depreciation, depletion and amortisation expense	1,210.14	2,479.82
(g) Other Expenses		
1 Other expenses	8,169.74	17,098.92
Total other expenses	8,169.74	17,098.92
Total expenses	45,840.78	95,596.02
3 Total profit before exceptional items and tax	6,267.26	13,435.04
4 Exceptional items	0.00	0.00
5 Total profit before tax	6,267.26	13,435.04
6 Tax expense		
7 Current tax	1,478.79	3,752.82
8 Deferred tax	132.91	(311.73)
9 Total tax expenses	1,611.70	3,441.09
10 Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11 Net Profit Loss for the period from continuing operations	4,655.56	9,993.95
12 Profit (loss) from discontinued operations before tax	0.00	0.00
13 Tax expense of discontinued operations	0.00	0.00
14 Net profit (loss) from discontinued operation after tax	0.00	0.00
15 Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16 Total profit (loss) for period	4,655.56	9,993.95
17 Other comprehensive income net of taxes	13.43	5.80
18 Total Comprehensive Income for the period	4,668.99	9,999.75
19 Total profit or loss, attributable to		
Profit or loss, attributable to owners of parent		
Total profit or loss, attributable to non-controlling interests		
20 Total Comprehensive income for the period attributable to		
Comprehensive income for the period attributable to owners of parent		
Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21 Details of equity share capital		
Paid-up equity share capital	3,988.41	3,988.41
Face value of equity share capital	1.00	1.00
22 Reserves excluding revaluation reserve		
23 Earnings per share		
i Earnings per equity share for continuing operations		
Basic earnings (loss) per share from continuing operations	1.17	2.51

	Diluted earnings (loss) per share from continuing operations	1.16	2.50
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	Earnings per equity share (for continuing and discontinued operations)		
	Basic earnings (loss) per share from continuing and discontinued operations	1.17	2.51
	Diluted earnings (loss) per share from continuing and discontinued operations	1.16	2.50
24	Debt equity ratio	0.00	0.00
25	Debt service coverage ratio	0.00	0.00
26	Interest service coverage ratio	0.00	0.00
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results		Textual Information(1)

Text Block

[Textual Information\(1\)](#)

1. These standalone financial results have been prepared in accordance with Indian Accounting Standards (Ind- AS) as prescribed under section 133 of Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendments thereafter. ' ' 2. The above financial results have been reviewed by the Audit Committee. These results have been approved by the Board of Directors at their meeting held on November 12, 2025. Review under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the statutory auditors of the Company. The auditors have issued an unmodified report on the standalone financial statements of the Company. ' ' 3. The Board of Directors of the Company at their meeting held on November 12, 2025 recommended an interim dividend of Rs.1.00 (absolute amount) per equity share of Rs.1.00 (absolute amount) each of the Company. ' ' 4. During the current quarter, the Company has entered into a new factoring arrangement without recourse with a bank for its trade receivables, related cost amounting to Rs. 175 lakhs has been presented under Finance Costs in the results above. Previously, the factoring arrangement was facilitated by the Customer, accordingly, the related cost were netted off against revenue. ' ' 5. 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.

Other Comprehensive Income

Amount in (Lakhs)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-07-2025	01-04-2025
Date of end of reporting period	30-09-2025	30-09-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
Other comprehensive income [Abstract]		
1 Amount of items that will not be reclassified to profit and loss		
Total Amount of items that will not be reclassified to profit and loss		
2 Income tax relating to items that will not be reclassified to profit or loss	(17.95)	(7.77)
3 Amount of items that will be reclassified to profit and loss		
Total Amount of items that will be reclassified to profit and loss		
4 Income tax relating to items that will be reclassified to profit or loss	4.52	1.97
5 Total Other comprehensive income	13.43	5.80

Statement of Asset and Liabilities

Amount in (Lakhs)

	Particulars	Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
	Assets	
1	Non-current assets	
	Property, plant and equipment	45,010.08
	Capital work-in-progress	4,146.33
	Investment property	18.45
	Goodwill	0.00
	Other intangible assets	102.96
	Intangible assets under development	0.00
	Biological assets other than bearer plants	0.00
	Investments accounted for using equity method	0.00
	Non-current financial assets	
	Non-current investments	290.56
	Trade receivables, non-current	0.00
	Loans, non-current	31,579.94
	Other non-current financial assets	20,409.72
	Total non-current financial assets	52,280.22
	Deferred tax assets (net)	853.86
	Other non-current assets	1,344.00
	Total non-current assets	1,03,755.90
2	Current assets	
	Inventories	29,301.61
	Current financial asset	
	Current investments	0.00
	Trade receivables, current	4,065.55
	Cash and cash equivalents	4,961.25
	Bank balance other than cash and cash equivalents	4,831.57
	Loans, current	364.68
	Other current financial assets	80.28
	Total current financial assets	14,303.33
	Current tax assets (net)	0.00
	Other current assets	3,983.71
	Total current assets	47,588.65
3	Non-current assets classified as held for sale	0.00
4	Regulatory deferral account debit balances and related deferred tax Assets	0.00
	Total assets	1,51,344.55
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	3,988.41
	Other equity	1,07,274.59
	Total equity attributable to owners of parent	1,11,263.00
	Non controlling interest	
	Total equity	1,11,263.00
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	0.00

	Trade payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0.00
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00
	Total Trade payable	0.00
	Other non-current financial liabilities	0.00
	Total non-current financial liabilities	0.00
	Provisions, non-current	1,922.78
	Deferred tax liabilities (net)	0.00
	Deferred government grants, Non-current	389.20
	Other non-current liabilities	1,002.97
	Total non-current liabilities	3,314.95
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	0.00
	Trade payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	534.67
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	12,275.69
	Total Trade payable	12,810.36
	Other current financial liabilities	20,183.50
	Total current financial liabilities	32,993.86
	Other current liabilities	1,823.36
	Provisions, current	1,555.68
	Current tax liabilities (Net)	244.79
	Deferred government grants, Current	148.91
	Total current liabilities	36,766.60
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.00
4	Regulatory deferral account credit balances and related deferred tax liability	0.00
	Total liabilities	40,081.55
	Total equity and liabilities	1,51,344.55
	Disclosure of notes on assets and liabilities	

Cash flow statement indirect

Amount in (Lakhs)

	Particulars	Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	13,435.04
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	302.72
	Adjustments for decrease (increase) in inventories	469.72
	Adjustments for decrease (increase) in trade receivables, current	12,818.83
	Adjustments for decrease (increase) in trade receivables, non-current	0.00
	Adjustments for decrease (increase) in other current assets	(6,003.22)
	Adjustments for decrease (increase) in other non-current assets	0.00
	Adjustments for other financial assets, non-current	0.00
	Adjustments for other financial assets, current	0.00
	Adjustments for other bank balances	0.00
	Adjustments for increase (decrease) in trade payables, current	6,112.90
	Adjustments for increase (decrease) in trade payables, non-current	0.00
	Adjustments for increase (decrease) in other current liabilities	0.00
	Adjustments for increase (decrease) in other non-current liabilities	0.00
	Adjustments for depreciation and amortisation expense	2,479.82
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
	Adjustments for provisions, current	279.23
	Adjustments for provisions, non-current	0.00
	Adjustments for other financial liabilities, current	0.00
	Adjustments for other financial liabilities, non-current	4,950.79
	Adjustments for unrealised foreign exchange losses gains	(5.20)
	Adjustments for dividend income	0.00
	Adjustments for interest income	0.00
	Adjustments for share-based payments	59.76
	Adjustments for fair value losses (gains)	0.00
	Adjustments for undistributed profits of associates	0.00
	Other adjustments for which cash effects are investing or financing cash flow	0.00
	Other adjustments to reconcile profit (loss)	0.00
	Other adjustments for non-cash items	0.00
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
	Total adjustments for reconcile profit (loss)	21,465.35
	Net cash flows from (used in) operations	34,900.39
	Dividends received	0.00
	Interest paid	0.00
	Interest received	0.00
	Income taxes paid (refund)	3,790.98
	Other inflows (outflows) of cash	(2,474.06)
	Net cash flows from (used in) operating activities	28,635.35
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0.00
	Cash flows used in obtaining control of subsidiaries or other businesses	1,665.91
	Other cash receipts from sales of equity or debt instruments of other entities	0.00
	Other cash payments to acquire equity or debt instruments of other entities	0.00

	Other cash receipts from sales of interests in joint ventures	0.00
	Other cash payments to acquire interests in joint ventures	0.00
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
	Proceeds from sales of property, plant and equipment	318.62
	Purchase of property, plant and equipment	5,957.79
	Proceeds from sales of investment property	0.00
	Purchase of investment property	0.00
	Proceeds from sales of intangible assets	0.00
	Purchase of intangible assets	0.00
	Proceeds from sales of intangible assets under development	0.00
	Purchase of intangible assets under development	0.00
	Proceeds from sales of goodwill	0.00
	Purchase of goodwill	0.00
	Proceeds from biological assets other than bearer plants	0.00
	Purchase of biological assets other than bearer plants	0.00
	Proceeds from government grants	0.00
	Proceeds from sales of other long-term assets	0.00
	Purchase of other long-term assets	0.00
	Cash advances and loans made to other parties	0.00
	Cash receipts from repayment of advances and loans made to other parties	0.00
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
	Dividends received	0.00
	Interest received	77.60
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	(1,564.85)
	Net cash flows from (used in) investing activities	(8,792.33)
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0.00
	Payments from changes in ownership interests in subsidiaries	0.00
	Proceeds from issuing shares	0.00
	Proceeds from issuing other equity instruments	0.00
	Payments to acquire or redeem entity's shares	0.00
	Payments of other equity instruments	0.00
	Proceeds from exercise of stock options	0.00
	Proceeds from issuing debentures notes bonds etc	0.00
	Proceeds from borrowings	(12,327.96)
	Repayments of borrowings	0.00
	Payments of lease liabilities	43.06
	Dividends paid	4,387.25
	Interest paid	302.72
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	(7,885.60)
	Net cash flows from (used in) financing activities	(24,946.59)
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(5,103.57)
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0.00
	Net increase (decrease) in cash and cash equivalents	(5,103.57)
	Cash and cash equivalents cash flow statement at beginning of period	10,064.82
	Cash and cash equivalents cash flow statement at end of period	4,961.25

Details of Impact of Audit Qualification

Whether results are audited or unaudited			Unaudited
Declaration of unmodified opinion or statement on impact of audit qualification			Declaration of unmodified opinion
Auditor's opinion			
Declaration pursuant to Regulation 33(3)(d) of SEBI(LODR) Regulation, 2015:The company declares that its Statutory Auditor / s have issued an Audit Report with unmodified opinion for the period on Standalone results			true
Sr.No	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	Price Waterhouse Chartered Accountants, LLP	true	30-11-2026

Audit qualification

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors Comments on (i) or (ii) above
No records available							

							Providing guarantee on behalf of Subsidiary; 3. Giving/making loans, inter-corporate deposits, advances or investments to/in Subsidiary; 4. Providing management support services; and 5. Use of Company's Trade Mark for sale of products by the Subsidiary.													
9	Jamna Auto Industries Limited	Jai Automotive Components Limited	Wholly Owned Subsidiary	Any other transaction	Expenses Reimbursement	29,500.00	Consolidated Limit of Rs. 295 Crores were approved for- 1. Sale, purchase, supply of goods or material or availing, rendering any services, renting of property from/to Subsidiary; 2. Providing guarantee on behalf of Subsidiary; 3. Giving/making loans, inter-corporate deposits, advances or investments to/in Subsidiary; 4. Providing management support services; and 5. Use of Company's Trade Mark for sale of products by the Subsidiary.			14.00	0.00	14.00								
10	Jamna Auto Industries Limited	Jai Automotive Components Limited	Wholly Owned Subsidiary	Purchase of fixed assets		29,500.00	Consolidated Limit of Rs. 295 Crores were approved for- 1. Sale, purchase, supply of goods or material or availing, rendering any services, renting of property from/to Subsidiary; 2. Providing guarantee on behalf of Subsidiary; 3. Giving/making loans, inter-corporate deposits, advances or investments to/in Subsidiary; 4. Providing management support services; and 5. Use of Company's Trade Mark for sale of products by the Subsidiary.			1,226.00	0.00	1,226.00								
11	Jamna Auto Industries Limited	Jai Automotive Components Limited	Wholly Owned Subsidiary	Loan		29,500.00	Consolidated Limit of Rs. 295 Crores were approved for- 1. Sale, purchase,			3,707.00	0.00	3,707.00								

						supply of goods or material or availing, rendering any services, renting of property from/to Subsidiary; 2. Providing guarantee on behalf of Subsidiary; 3. Giving/making loans, inter-corporate deposits, advances or investments to/in Subsidiary; 4. Providing management support services; and 5. Use of Company's Trade Mark for sale of products by the Subsidiary.												
12	Jamna Auto Industries Limited	Jai Automotive Components Limited	Wholly Owned Subsidiary	Dividend received	29,500.00	Consolidated Limit of Rs. 295 Crores were approved for- 1. Sale, purchase, supply of goods or material or availing, rendering any services, renting of property from/to Subsidiary; 2. Providing guarantee on behalf of Subsidiary; 3. Giving/making loans, inter-corporate deposits, advances or investments to/in Subsidiary; 4. Providing management support services; and 5. Use of Company's Trade Mark for sale of products by the Subsidiary.		442.00	0.00	442.00								
13	Jamna Auto Industries Limited	Jai Suspensions Limited	Wholly Owned Subsidiary	Sale of goods or services	23,000.00	Consolidated Limit of Rs. 230 Crores were approved for- 1. Sale, purchase, supply of goods or material or availing, rendering any services, renting of property from/to Subsidiary; 2. Providing guarantee on behalf of Subsidiary; 3. Giving/making loans, inter-corporate deposits, advances or investments to/in Subsidiary; 4. Providing management support services; and 5. Use of Company's Trade Mark for sale of		31.00	0.00	31.00								

Objects for which funds have been raised and where there has been a deviation, in the following table:

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
No records available							

Format for Disclosing Outstanding Default on Loans and Debt Securities

Amount in (Lakhs)

Sr.	Particulars	Amount	Remarks
1.	Loans / revolving facilities like cash credit from banks / financial institutions		
A	Total amount outstanding as on date	0.00	
B	Of the total amount outstanding, amount of default as on date	0.00	
2.	Unlisted debt securities i.e. NCDs and NCRPS		
A	Total amount outstanding as on date	0.00	
B	Of the total amount outstanding, amount of default as on date	0.00	
3.	Total financial indebtedness of the listed entity including short - term and long - term debt	0.00	

