

**JAMNA AUTO INDUSTRIES LIMITED**  
**Regd Office: Jai Spring Road, Yamuna Nagar, Haryana -135001**  
**CIN:L35911HR1965PLC004485**  
**STATEMENT OF STANDALONE FINANCIAL RESULTS**  
**FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025**

(Rs. in Lakhs except per share data)

Sl. No.	Particulars	Quarter ended			Year ended	
		(Audited) (refer note- 3)	(Unaudited)	(Audited) (refer note- 3)	(Audited)	(Audited)
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
a	Revenue from operations	62,019.67	54,717.18	62,008.77	221,185.27	236,095.48
b	Other income	387.52	94.94	76.87	768.19	3,665.27
1	<b>Total income</b>	<b>62,407.19</b>	<b>54,812.12</b>	<b>62,085.64</b>	<b>221,953.46</b>	<b>239,760.75</b>
	<b>Expenses</b>					
a	Cost of raw materials and components consumed	37,083.28	33,359.64	38,068.34	133,163.26	151,979.39
b	Purchases of stock-in-trade	710.22	338.66	111.32	1,789.18	1,955.79
c	Changes in inventories of finished goods, work in progress, stock-in-trade and scrap	1,512.13	(528.57)	1,334.03	3,102.11	(2,994.05)
d	Employee benefits expense	4,728.06	4,271.52	4,073.48	17,220.29	15,972.84
e	Other expenses	9,589.05	9,187.62	9,100.25	35,482.17	37,045.67
2	<b>Total expenses</b>	<b>53,622.74</b>	<b>46,628.87</b>	<b>52,687.42</b>	<b>190,757.01</b>	<b>203,959.64</b>
3	<b>Profit before finance costs/(income), depreciation and amortisation expenses and tax (1-2)</b>	<b>8,784.45</b>	<b>8,183.25</b>	<b>9,398.22</b>	<b>31,196.45</b>	<b>35,801.11</b>
4	<b>Finance costs/(income)</b>					
a	Finance costs	151.45	97.14	111.38	410.78	409.16
b	Finance income	(681.29)	(585.45)	(327.02)	(2,087.01)	(1,071.19)
	<b>Net finance costs/(income) (a+b)</b>	<b>(529.84)</b>	<b>(488.31)</b>	<b>(215.64)</b>	<b>(1,676.23)</b>	<b>(662.03)</b>
5	<b>Depreciation and amortisation expenses</b>	<b>1,065.77</b>	<b>1,365.42</b>	<b>915.72</b>	<b>4,438.84</b>	<b>4,035.22</b>
6	<b>Profit before tax (3-4-5)</b>	<b>8,248.52</b>	<b>7,306.14</b>	<b>8,698.14</b>	<b>28,433.84</b>	<b>32,427.92</b>
7	<b>Income tax expense</b>					
a	Current tax	1,932.33	1,800.48	2,064.51	7,202.17	7,534.47
b	Deferred tax charge/(credit)	224.18	76.72	198.74	118.65	(100.47)
	<b>Total income tax expense (a+b)</b>	<b>2,156.51</b>	<b>1,877.20</b>	<b>2,263.25</b>	<b>7,320.82</b>	<b>7,434.00</b>
8	<b>Profit for the period/year (6-7)</b>	<b>6,092.01</b>	<b>5,428.94</b>	<b>6,434.89</b>	<b>21,113.02</b>	<b>24,993.92</b>
9	<b>Other comprehensive income</b>					
	Items that will not be reclassified to profit or loss in subsequent periods:					
	- Re-measurement gain /(loss) on post employment benefit obligations	130.70	(57.25)	86.51	(41.04)	(82.04)
	- Income tax impact on above	(32.90)	14.41	(21.77)	10.32	20.65
	<b>Other comprehensive income for the period/year, net of tax</b>	<b>97.80</b>	<b>(42.84)</b>	<b>64.74</b>	<b>(30.72)</b>	<b>(61.39)</b>
10	<b>Total comprehensive income for the period/year (8+9)</b>	<b>6,189.81</b>	<b>5,386.10</b>	<b>6,499.63</b>	<b>21,082.30</b>	<b>24,932.53</b>
11	<b>Paid up equity share capital (Face value of Re. 1/- (absolute amount) each)</b>	<b>3,988.41</b>	<b>3,988.18</b>	<b>3,988.02</b>	<b>3,988.41</b>	<b>3,988.02</b>
12	<b>Other equity</b>				<b>101,602.38</b>	<b>89,554.97</b>
	Earning per share (in Rs.) (face value of Re. 1/- (absolute amount) each) (not annualised except for the yearly figure)					
	Basic	1.52	1.36	1.62	5.29	6.27
	Diluted	1.52	1.36	1.61	5.28	6.25

**Notes:**

- 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.
- 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 May 30, 2025. Audit 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.
- The figures of the March quarter are the balancing figures between audited figures in respect of the full financial year up to March 31, 2025 and the unaudited published year-to-date figures up to December 31, 2024, which were subjected to limited review.
- The Board of Directors at their meeting held on May 30, 2025 recommended a final dividend of Rs.1.10 (absolute amount) per equity share of Rs.1 (absolute amount) each of the Company making a total dividend of Rs. 2.10 (absolute amount) per equity share of Rs.1 (absolute amount) each for the financial year ended March 31, 2025, including an interim dividend of Rs.1.00 (absolute amount) per equity share declared earlier during the current financial year. Final dividend is subject to the approval of shareholders at the ensuing Annual General Meeting.
- 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.

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

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

**Date: May 30, 2025**  
**Place: New Delhi**

**JAMNA AUTO INDUSTRIES LIMITED**  
**Regd Office: Jai Spring Road, Yamuna Nagar, Haryana -135001**  
**CIN:L35911HR1965PLC004485**  
**STANDALONE STATEMENT OF ASSETS AND LIABILITIES**  
**As at March 31, 2025**

	<b>(Rs. in Lakhs)</b>	
	<b>Audited</b>	<b>Audited</b>
<b>Assets</b>	<b>31.03.2025</b>	<b>31.03.2024</b>
<b>Non-current assets</b>		
Property, plant and equipment	40,770.63	35,662.49
Right-of-use assets	3,879.16	3,726.65
Capital work-in-progress	6,395.64	9,256.80
Investment property	18.55	18.76
Other intangible assets	118.62	89.01
Financial assets		
Investments	290.56	0.66
Investment in subsidiaries	13,998.49	8,163.58
Loans	28,783.98	13,505.07
Other financial assets	1,000.68	849.73
Current tax assets	94.00	72.50
Other non-current assets	740.30	1,148.11
Deferred tax assets (net)	544.08	652.41
<b>Non-current assets (A)</b>	<b>96,634.69</b>	<b>73,145.77</b>
<b>Current assets</b>		
Inventories	29,771.33	33,353.86
Financial assets		
Trade receivables	16,884.38	20,102.42
Cash and cash equivalents	10,064.82	7,130.26
Bank balances other than above	488.66	703.23
Loans	156.48	162.60
Other financial assets	69.53	5.12
Other current assets	2,262.37	2,308.80
<b>Current assets (B)</b>	<b>59,697.57</b>	<b>63,766.29</b>
<b>Total assets (A+B)</b>	<b>156,332.26</b>	<b>136,912.06</b>
<b>Equity and liabilities</b>		
<b>Equity</b>		
Equity share capital	3,988.41	3,988.02
Other equity	101,602.38	89,554.97
<b>Total equity (A)</b>	<b>105,590.79</b>	<b>93,542.99</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
Financial liabilities		
Lease liabilities	729.89	513.88
Other financial liabilities	302.76	142.96
Provisions- employee benefit obligations	1,876.58	1,562.22
Deferred government grant	399.16	784.52
<b>Non-current liabilities (B)</b>	<b>3,308.39</b>	<b>3,003.58</b>
<b>Current liabilities</b>		
Financial liabilities		
Borrowings	12,327.96	15,078.60
Lease liabilities	174.24	182.12
Supplier's acceptances	21,767.27	12,292.39
Trade payables		
-Total outstanding dues of micro and small enterprises	422.29	302.52
-Total outstanding dues other than micro and small enterprises	6,544.03	5,897.36
Other financial liabilities	1,800.81	2,241.56
Current tax liabilities	282.95	572.06
Provisions- employee benefit obligations	1,269.27	1,106.44
Provisions- others	61.15	61.15
Deferred government grant	252.01	88.90
Contract liabilities	1,759.50	2,114.46
Other current liabilities	771.60	427.93
<b>Current liabilities (C)</b>	<b>47,433.08</b>	<b>40,365.49</b>
<b>Total liabilities (A+B)</b>	<b>50,741.47</b>	<b>43,369.07</b>
<b>Total equity and liabilities (A+B+C)</b>	<b>156,332.26</b>	<b>136,912.06</b>

**Jamna Auto Industries Limited**  
**Regd Office: Jai Spring Road, Yamuna Nagar, Haryana -135001**  
**CIN:L35911HR1965PLC004485**  
**STANDALONE STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED MARCH 31, 2025**

(Rs. In lakhs)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
<b>A. Cash flows from operating activities</b>		
Profit before tax	28,433.84	32,427.92
<b>Adjustments for:</b>		
Depreciation and amortization expenses	4,438.84	4,035.22
(Gain)/loss on disposal of property, plant and equipment (net)	(65.31)	96.23
Finance costs	410.78	409.16
Finance income	(2,087.01)	(1,071.19)
Loss allowance for trade receivables	34.89	(101.54)
Provision for doubtful advances	32.03	73.07
Amortization of government grants	(222.25)	(213.67)
Share-based payment expense	118.95	129.19
Unrealised exchange fluctuation gain	(6.80)	(13.27)
Dividend income	-	(3,219.95)
<b>Operating profit before working capital changes</b>	<b>31,087.96</b>	<b>32,551.17</b>
<b>Changes in operating assets and liabilities:</b>		
(Decrease)/increase in trade payable and other current liabilities	1,112.48	(309.27)
(Decrease)/increase in contract liabilities	(354.96)	(528.28)
(Decrease)/increase in provision- employee benefit obligations and other provisions (Non current & current)	436.15	340.72
(Increase)/decrease in trade receivables	3,187.58	(14,310.67)
(Increase)/decrease in inventories	3,582.53	(2,698.04)
(Decrease)/increase in government grant	-	(5.93)
(Decrease)/increase in other financial liabilities (Non current & current)	143.41	(75.77)
(Increase)/decrease in other assets & other financial assets (Non current & current)	(239.53)	(444.01)
<b>Cash generated from operations</b>	<b>38,955.62</b>	<b>14,519.92</b>
Income tax Paid (net of refunds)	(7,512.78)	(7,041.82)
<b>Net cash inflow from operating activities</b>	<b>31,442.84</b>	<b>7,478.10</b>
<b>B. Cash flows from investing activities</b>		
Payments for property, plant and equipment and intangible assets (including capital work in progress)	(6,272.30)	(10,825.91)
Proceeds from sale of property, plant and equipment	92.84	21.37
Investment in fixed deposits with banks	(69.97)	(192.23)
Investments in other entities	(289.90)	(331.60)
Loans to subsidiaries	(13,655.95)	(6,489.41)
Loan to employees	6.12	-
Investment in subsidiary	(5,834.91)	-
Receipts of government grants	-	456.03
Dividend from subsidiary	-	3,219.95
Interest received	463.99	544.07
<b>Net cash outflow from investing activities</b>	<b>(25,560.08)</b>	<b>(13,597.73)</b>
<b>C. Cash flows from financing activities</b>		
Proceeds from issue of shares (including securities premium)	19.26	54.76
Dividend paid	(9,172.71)	(8,771.25)
Payments of lease liabilities (principal)	(238.36)	(350.35)
(Repayment of)/proceeds from short term borrowings (net)	(2,750.64)	13,300.30
Proceeds from supplier's acceptances	9,474.88	4,923.39
Interest paid	(280.63)	(409.16)
<b>Net cash (outflow)/inflow from financing activities</b>	<b>(2,948.20)</b>	<b>8,747.69</b>
<b>Net increase/(decrease) increase in cash and cash equivalents (A+B+C)</b>	<b>2,934.56</b>	<b>2,628.06</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>10,064.82</b>	<b>7,130.26</b>
<b>Components of cash and cash equivalents:</b>		
Cash on hand	12.16	14.90
Balances with scheduled banks		
- On current account	2,484.70	1,615.36
- Deposits with original maturity of less than three months	7,567.96	5,500.00
	<b>10,064.82</b>	<b>7,130.26</b>
<b>Non-cash investing activities</b>		
Acquisition of right-of-use assets	436.11	1,113.57

**JAMNA AUTO INDUSTRIES LIMITED**  
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**CIN:L35911HR1965PLC004485**  
**STATEMENT OF CONSOLIDATED FINANCIAL RESULTS**  
**FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025**

Sl. No.	Particulars	(Rs. in Lakhs except per share data)				
		Quarter ended			Year ended	
		(Audited) (refer note-3)	(Unaudited)	(Audited) (refer note-3)	(Audited)	(Audited)
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
a	Revenue from operations	63,771.35	56,247.94	64,014.54	227,013.73	242,677.27
b	Other income	135.95	97.90	56.20	485.61	400.74
1	<b>Total income</b>	<b>63,907.30</b>	<b>56,345.84</b>	<b>64,070.74</b>	<b>227,499.34</b>	<b>243,078.01</b>
	<b>Expenses</b>					
a	Cost of raw materials and components consumed	38,468.09	33,997.14	39,776.74	136,617.41	156,739.38
b	Purchases of stock-in-trade	710.22	343.82	111.32	1,812.03	1,955.79
c	Changes in inventories of finished goods, work in progress, stock-in-trade and scrap	1,659.02	(140.29)	1,295.78	3,637.85	(3,776.87)
d	Employee benefits expense	4,737.19	4,497.88	4,419.61	17,909.66	16,896.80
e	Other expenses	9,846.21	9,834.55	9,539.26	36,884.31	38,133.73
2	<b>Total expenses</b>	<b>55,420.73</b>	<b>48,533.10</b>	<b>55,142.71</b>	<b>196,861.26</b>	<b>209,948.83</b>
3	<b>Profit before finance costs/(income), depreciation and amortisation expense and tax (1-2)</b>	<b>8,486.57</b>	<b>7,812.74</b>	<b>8,928.03</b>	<b>30,638.08</b>	<b>33,129.18</b>
4	<b>Finance costs/(income)</b>					
a	Finance costs	167.45	106.24	133.22	455.74	463.85
b	Finance income	(31.86)	(25.08)	(9.27)	(108.17)	(85.16)
	<b>Net finance costs/(income) (a+b)</b>	<b>135.59</b>	<b>81.16</b>	<b>123.95</b>	<b>347.57</b>	<b>378.69</b>
5	<b>Depreciation and amortisation expenses</b>	<b>1,124.74</b>	<b>1,412.69</b>	<b>1,007.35</b>	<b>4,715.34</b>	<b>4,424.22</b>
6	<b>Profit before tax (3-4-5)</b>	<b>7,226.24</b>	<b>6,318.89</b>	<b>7,796.73</b>	<b>25,575.17</b>	<b>28,326.27</b>
7	<b>Income tax expense</b>					
a	Current tax	1,994.60	1,859.94	2,124.82	7,386.56	7,949.02
b	Deferred tax charge/(credit)	199.74	75.87	194.44	156.65	(164.20)
	<b>Total income tax expense (a+b)</b>	<b>2,194.34</b>	<b>1,935.81</b>	<b>2,319.26</b>	<b>7,543.21</b>	<b>7,784.82</b>
8	<b>Profit for the period/year (6-7)</b>	<b>5,031.90</b>	<b>4,383.08</b>	<b>5,477.47</b>	<b>18,031.96</b>	<b>20,541.45</b>
9	<b>Other comprehensive income</b>					
	Items that will not be reclassified to profit or loss in subsequent periods:					
	- Re-measurement gain /(loss) on post employment benefit obligations	159.52	(37.54)	88.58	0.25	(84.05)
	- Income tax impact on above	(38.09)	9.45	(21.89)	0.45	20.94
	<b>Other comprehensive income for the period/year, net of tax</b>	<b>121.43</b>	<b>(28.09)</b>	<b>66.69</b>	<b>0.70</b>	<b>(63.11)</b>
10	<b>Total comprehensive income for the period/year (8+9)</b>	<b>5,153.33</b>	<b>4,354.99</b>	<b>5,544.16</b>	<b>18,032.66</b>	<b>20,478.34</b>
11	<b>Profit for the period/year attributable to</b>					
	Equity holders of the Holding Company	5,031.90	4,383.07	5,477.46	18,031.95	20,541.44
	Non-controlling interests	0.00	0.01	0.01	0.01	0.01
12	<b>Other comprehensive income for the period/year attributable to</b>					
	Equity owners of the Holding Company	121.43	(28.09)	66.69	0.70	(63.11)
	Non-controlling interests	-	-	-	-	-
13	<b>Total comprehensive income for the period/year attributable to (11+12)</b>					
	Equity owners of the Holding Company	5,153.33	4,354.98	5,544.15	18,032.65	20,478.33
	Non-controlling interests	0.00	0.01	0.01	0.01	0.01
14	<b>Paid up equity share capital (Face value of Re. 1/- (absolute amount) each)</b>	<b>3,988.41</b>	<b>3,988.18</b>	<b>3,988.02</b>	<b>3,988.41</b>	<b>3,988.02</b>
15	<b>Other Equity</b>				<b>95,328.11</b>	<b>86,330.35</b>
16	<b>Earning per share (in Rs.) (face value of Re. 1/- (absolute amount) each) (not annualised except for the yearly figure)</b>					
	Basic	1.27	1.10	1.38	4.52	5.15
	Diluted	1.26	1.10	1.37	4.51	5.14

**Notes:**

- These consolidated 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.
- 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 May 30, 2025. Audit under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the statutory auditors of the Group. The auditors have issued an unmodified report on the consolidated financial statements of the Group.
- The figures of the March quarter are the balancing figures between audited figures in respect of the full financial year up to March 31, 2025 and the unaudited published year-to-date figures up to December 31, 2024, which were subjected to limited review.
- The Board of Directors at their meeting held on May 30, 2025 recommended a final dividend of Rs.1.10 (absolute amount) per equity share of Rs.1 (absolute amount) each of the Holding Company making a total dividend of Rs. 2.10 (absolute amount) per equity share of Rs.1 (absolute amount) each for the financial year ended March 31, 2025, including an interim dividend of Rs.1.00 (absolute amount) per equity share declared earlier during the current financial year. Final dividend is subject to the approval of shareholders at the ensuing Annual General Meeting.
- 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 Group's consolidated financial results includes results of the following entities:

Relationship	Name of the entities
Holding Company	Jamna Auto Industries Limited
Subsidiaries	<b>Direct subsidiaries</b>
	1. Jai Suspension Systems Private Limited
	2. Jai Automotive Components Limited
	3. Jai Suspensions Limited

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

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

**Date: May 30, 2025**  
**Place: New Delhi**

**JAMNA AUTO INDUSTRIES LIMITED**  
**Regd Office: Jai Spring Road, Yamuna Nagar, Haryana -135001**  
**CIN:L35911HR1965PLC004485**  
**CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES**  
**As at March 31, 2025**

	(Rs. in Lakhs)	
	Audited	Audited
	31.03.2025	31.03.2024
<b>Assets</b>		
<b>Non-current assets</b>		
Property, plant and equipment	42,358.91	38,851.71
Right-of-use assets	7,883.00	7,849.95
Capital work-in-progress	27,538.40	12,099.83
Investment property	18.55	18.76
Other intangible assets	135.38	103.32
Financial assets		
Investments	290.56	0.66
Other financial assets	1,300.35	885.19
Current tax assets	422.05	487.93
Other non-current assets	4,284.77	8,323.19
Deferred tax assets (net)	681.53	837.73
<b>Non-current assets (A)</b>	<b>84,913.50</b>	<b>69,458.27</b>
<b>Current assets</b>		
Inventories	31,825.15	35,793.23
Financial assets		
Trade receivables	15,575.61	18,529.20
Cash and cash equivalents	13,968.94	7,340.49
Bank balances other than above	488.66	703.23
Loans	162.18	166.36
Other financial assets	69.53	10.52
Other current assets	5,258.65	2,988.04
<b>Current assets excluding assets classified as held for sale</b>	<b>67,348.72</b>	<b>65,531.07</b>
Assets classified as held for sale	212.43	-
<b>Current assets (B)</b>	<b>67,561.15</b>	<b>65,531.07</b>
<b>Total assets (A+B)</b>	<b>152,474.65</b>	<b>134,989.34</b>
<b>Equity and liabilities</b>		
<b>Equity</b>		
Equity share capital	3,988.41	3,988.02
Other equity	95,328.11	86,330.35
<b>Equity attributable to owners of the Holding Company</b>	<b>99,316.52</b>	<b>90,318.37</b>
Non-controlling interest	0.18	0.17
<b>Total equity (A)</b>	<b>99,316.70</b>	<b>90,318.54</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
Financial liabilities		
Lease liabilities	1,112.92	896.21
Other financial liabilities	318.56	153.33
Provisions- employee benefit obligations	1,979.05	1,705.33
Deferred government grant	399.16	784.52
<b>Non-current liabilities (B)</b>	<b>3,809.69</b>	<b>3,539.39</b>
<b>Current liabilities</b>		
Financial liabilities		
Borrowings	12,741.67	15,850.50
Lease liabilities	174.47	233.61
Supplier's acceptances	21,767.27	12,292.39
Trade payables		
-Total outstanding dues of micro and small enterprises	640.39	464.61
-Total outstanding dues other than micro and small enterprises	6,640.00	6,049.67
Other financial liabilities	2,761.11	1,763.34
Current tax liabilities	282.95	572.06
Provisions- employee benefit obligations	1,310.86	1,153.06
Provisions- others	61.15	61.15
Deferred government grant	252.01	88.90
Contract liabilities	1,759.92	2,091.13
Other current liabilities	956.46	510.99
<b>Current liabilities (C)</b>	<b>49,348.26</b>	<b>41,131.41</b>
<b>Total liabilities (B+C)</b>	<b>53,157.95</b>	<b>44,670.80</b>
<b>Total equity and liabilities (A+B+C)</b>	<b>152,474.65</b>	<b>134,989.34</b>

**Jamna Auto Industries Limited**  
**Regd Office: Jai Spring Road, Yamuna Nagar, Haryana -135001**  
**CIN:L35911HR1965PLC004485**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED MARCH 31, 2025**

(Rs. In lakhs)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
<b>A. Cash flow from operating activities</b>		
<b>Profit before tax</b>	25,575.17	28,326.27
<b>Adjustments for:</b>		
Depreciation and amortization expense	4,715.34	4,424.22
Loss on disposal of property, plant and equipment (net)	316.34	152.63
Finance costs	455.74	463.85
Finance income	(108.17)	(85.16)
Provision no longer required written back	(0.26)	(0.18)
Loss allowance for financial assets	-	30.51
Provision for doubtful advances	129.92	73.07
Advances written off	-	0.21
Loss allowance for trade receivables	35.16	-
Amortization of government grants	(222.25)	(213.67)
Share-based payment expense	118.95	129.19
Unrealised exchange fluctuation gain	(6.80)	(13.27)
<b>Operating profit before working capital changes</b>	31,009.14	33,287.67
<b>Changes in operating assets and liabilities:</b>		
(Decrease)/increase in trade payable and other current liabilities	1,213.69	(822.97)
(Decrease)/increase in contract liabilities	(331.21)	16.53
(Decrease)/increase in provision- employee benefit obligations and other provisions (Non current & current)	431.77	372.44
(Increase)/decrease in trade receivables	2,993.18	(12,286.14)
(Increase)/decrease in inventories	3,968.08	(3,276.48)
(Decrease)/increase in government grants	-	(5.93)
(Decrease)/increase in other financial liabilities (Non current & current)	157.67	(72.18)
(Increase)/decrease in other assets & other financial assets (Non current & current)	(2,896.31)	(500.11)
<b>Cash generated from operations</b>	36,546.01	16,712.83
Income tax paid (net of refunds)	(7,652.79)	(7,713.63)
<b>Net cash inflow from operating activities</b>	28,893.22	8,999.20
<b>B. Cash flow from investing activities</b>		
Payments for property, plant and equipment and intangible assets (including capital work in progress)	(19,629.17)	(16,304.23)
Proceeds from sale of property, plant and equipment	1,004.15	(40.07)
Loan to employees	4.18	-
Investment in fixed deposits with banks	(69.56)	(194.50)
Investments in other entities	(289.90)	(1.83)
Receipts of government grants	-	456.03
Interest received	109.51	85.48
<b>Net cash outflow from investing activities</b>	(18,870.79)	(15,999.12)
<b>C. Cash flow from financing activities</b>		
Proceeds from issue of shares (including securities premium)	19.26	54.76
Dividend paid	(9,172.71)	(8,771.25)
Payments of lease liabilities (principal)	(325.86)	(433.10)
(Repayment of)/proceeds from short term borrowings (net)	(3,108.83)	13,928.98
Proceeds from supplier's acceptances	9,474.88	4,923.39
Interest paid	(280.72)	(463.85)
<b>Net cash (outflow)/inflow from financing activities</b>	(3,393.98)	9,238.93
<b>Net increase/(decrease) in cash and cash equivalents (A+B+C)</b>	6,628.45	2,239.01
Cash and cash equivalents at the beginning of the year	7,340.49	5,101.48
<b>Cash and cash equivalents at the end of the year</b>	13,968.94	7,340.49
<b>Components of cash and cash equivalents:</b>		
Cash on hand	12.39	15.12
Balances with scheduled banks		
- In current account	5,387.37	1,825.37
- Deposits with original maturity of less than three months	8,569.18	5,500.00
	13,968.94	7,340.49
<b>Non-cash investing activities</b>		
Acquisition of right-of-use assets	436.11	1,113.57