**JAMNA AUTO INDUSTRIES LIMITED**
**Regd Office: Jai Spring Road, Yamuna Nagar, Haryana -135001**
**CIN:L35911HR1965PLC004485**
**Tel. 0129-4006885; Email Id: investor.relations@jaispring.com; Website: www.jaispring.com**
**STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS**
**FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026**

**(Rs. in Lakhs except per share data)**

| S No. | Particulars | Quarter ended | | | Half year ended | | Year ended |
|---|---|---|---|---|---|---|---|
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| | | 30.09.2026 | 30.06.2026 | 30.09.2025 | 30.09.2026 | 30.09.2025 | 31.03.2026 |
| | **Income** | | | | | | |
| a | Revenue from operations | 78,556.17 | 61,145.71 | 53,087.50 | 139,701.88 | 110,420.10 | 261,158.73 |
| b | Other income | 146.62 | 282.22 | 303.78 | 428.84 | 505.35 | 943.60 |
| 1 | **Total income** | **78,702.79** | **61,427.93** | **53,391.28** | **140,130.72** | **110,925.45** | **262,102.33** |
| | **Expenses** | | | | | | |
| a | Cost of raw materials and components consumed | 48,963.25 | 41,727.23 | 31,089.29 | 90,690.48 | 68,271.40 | 158,326.12 |
| b | Purchases of stock-in-trade | 920.54 | 433.11 | 473.14 | 1,353.65 | 893.16 | 1,960.26 |
| c | Changes in inventories of finished goods, work in progress, stock-in-trade and scrap | (2,999.54) | (7,256.52) | 1,656.16 | (10,256.06) | (179.87) | 1,927.07 |
| d | Employee benefits expense | 6,103.01 | 5,086.57 | 4,638.18 | 11,189.58 | 9,438.92 | 19,609.16 |
| e | Other expenses | 14,867.10 | 12,642.52 | 8,339.10 | 27,509.62 | 17,478.52 | 39,739.02 |
| 2 | **Total expenses** | **67,854.36** | **52,632.91** | **46,195.87** | **120,487.27** | **95,902.13** | **221,561.63** |
| 3 | **Profit before finance costs, depreciation and amortisation expense and tax (1-2)** | **10,848.43** | **8,795.02** | **7,195.41** | **19,643.45** | **15,023.32** | **40,540.70** |
| 4 | Finance costs | 647.84 | 403.59 | 254.90 | 1,051.43 | 320.14 | 1,316.13 |
| 5 | Depreciation and amortisation expense | 1,846.50 | 1,820.51 | 1,315.31 | 3,667.01 | 2,628.26 | 6,060.75 |
| 6 | **Profit before exceptional item and tax (3-4-5)** | **8,354.09** | **6,570.92** | **5,625.20** | **14,925.01** | **12,074.92** | **33,163.82** |
| 7 | Exceptional item - Impact of new labour codes | - | - | - | - | - | 1,187.74 |
| 8 | **Profit before tax (6-7)** | **8,354.09** | **6,570.92** | **5,625.20** | **14,925.01** | **12,074.92** | **31,976.08** |
| 9 | **Income tax expense** | | | | | | |
| a | Current tax | 3,072.23 | 1,468.33 | 1,510.28 | 4,540.56 | 3,794.32 | 9,427.87 |
| b | Deferred tax charge/(credit) | (362.51) | 250.89 | 141.27 | (111.62) | (267.55) | (549.70) |
| | **Total income tax expense (9a+9b)** | **2,709.72** | **1,719.22** | **1,651.55** | **4,428.94** | **3,526.77** | **8,878.17** |
| 10 | **Profit for the period/year (8-9)** | **5,644.37** | **4,851.70** | **3,973.65** | **10,496.07** | **8,548.15** | **23,097.91** |
| 11 | **Other comprehensive income** | | | | | | |
| | Items that will not be reclassified to profit or loss in subsequent periods: | | | | | | |
| | - Re-measurement gain/(loss) on post employment benefit obligations | 8.10 | 27.96 | 3.71 | 36.06 | 12.17 | 237.80 |
| | - Income tax impact on above | (2.80) | (10.91) | (3.15) | (13.71) | (3.06) | (57.38) |
| | **Other comprehensive income for the period/year, net of tax** | **5.30** | **17.05** | **0.56** | **22.35** | **9.11** | **180.42** |
| 12 | **Total comprehensive income for the period/year (10+11)** | **5,649.67** | **4,868.75** | **3,974.21** | **10,518.42** | **8,557.26** | **23,278.33** |
| 13 | **Profit for the period/year attributable to** | | | | | | |
| | Equity owners of the Holding Company | 5,644.37 | 4,851.70 | 3,973.65 | 10,496.07 | 8,548.15 | 23,097.91 |
| | Non-controlling interests | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 14 | **Other comprehensive income for the period/year attributable to** | | | | | | |
| | Equity holders of the Holding Company | 5.30 | 17.05 | 0.56 | 22.35 | 9.11 | 180.42 |
| | Non-controlling interests | - | - | - | - | - | - |
| 15 | **Total comprehensive income for the period/year attributable to (13+14)** | | | | | | |
| | Equity owners of the Holding Company | 5,649.67 | 4,868.75 | 3,974.21 | 10,518.42 | 8,557.26 | 23,278.33 |
| | Non-controlling interests | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 16 | **Paid up equity share capital [Face value of Re. 1/- (absolute amount) each]** | **3,998.46** | **3,998.46** | **3,988.41** | **3,998.46** | **3,988.41** | **3,996.48** |
| 17 | **Other equity** | | | | | | **110,713.84** |
| 18 | Earnings per share (in Rs.) [face value of Re. 1/- (absolute amount) each] (not annualised except for the yearly figure) | | | | | | |
| | Basic | 1.41 | 1.21 | 1.00 | 2.63 | 2.15 | 5.79 |
| | Diluted | 1.41 | 1.21 | 1.00 | 2.62 | 2.14 | 5.77 |

**Notes:**

1 These consolidated financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the 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 14, 2026. Review 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 conclusion on the consolidated financial results of the Group.

3 During the current quarter, the Holding Company has completed the acquisition of 100% of the issued share capital of Owen Springs Limited, United Kingdom. Pursuant to the acquisition, Owen Springs Limited has become a wholly owned subsidiary of the Holding Company.
The transaction has been accounted for in accordance with the acquisition method specified in Ind AS 103 "Business Combination". Out of the total purchase consideration of INR 2,634.91 Lakhs, INR 463.23 Lakhs, representing excess of the provisional fair value of net assets acquired INR 2,171.68 Lakhs, has been recognised as provisional goodwill, subject to finalisation.

4 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.

5 The Board of Directors of the Holding Company at their meeting held on November 14, 2026 recommended an interim dividend of Rs.1.00 (absolute amount) per equity share of Rs.1.00 (absolute amount) each of the Holding Company.

6 Subsequent to the quarter end September 30, 2026, 88,250 equity shares of Re. 1/- each were issued and allotted under the Employee Stock Option Scheme, 2017.

7 The Group's unaudited consolidated financial results includes results of the following entities:

| Relationship | Name of the entities |
|---|---|
| Holding Company | Jamna Auto Industries Limited |
| Subsidiaries | **Direct subsidiaries:**<br>1. Jai Suspension Systems Private Limited<br>2. Jai Automotive Components Limited<br>3. Jai Suspensions Limited<br>4. Owen Springs Limited (w.e.f. September 01, 2026) |

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

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

**Date: November 14, 2026**
**Place: New Delhi**

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**STATEMENT OF UNAUDITED CONSOLIDATED ASSETS AND LIABILITIES**
**AS AT SEPTEMBER 30, 2026**

**(Rs. in Lakhs)**

| Particulars | Unaudited | Audited |
|---|---|---|
| | 30.09.2026 | 31.03.2026 |
| **Assets** | | |
| **Non-current assets** | | |
| Property, plant and equipment | 76,401.34 | 76,851.41 |
| Right-of-use assets | 7,987.13 | 7,626.03 |
| Capital work-in-progress | 15,432.05 | 10,781.69 |
| Investment property | 18.24 | 18.34 |
| Goodwill | 463.23 | - |
| Other intangible assets | 1,167.21 | 376.46 |
| Financial assets | | |
| (i) Investments | - | 0.66 |
| (ii) Other financial assets | 4,491.05 | 1,145.29 |
| Current tax assets | 356.10 | 585.98 |
| Other non-current assets | 8,923.34 | 6,014.85 |
| Deferred tax assets (net) | 1,274.65 | 1,173.85 |
| **Non-current assets (A)** | **116,514.34** | **104,574.56** |
| | | |
| **Current assets** | | |
| Inventories | 45,285.88 | 32,900.69 |
| Financial assets | | |
| (i) Trade receivables | 12,045.48 | 7,903.91 |
| (ii) Cash and cash equivalents | 6,605.05 | 10,231.75 |
| (iii) Bank balances other than (ii) above | 610.64 | 410.00 |
| (iv) Loans | 210.45 | 241.70 |
| (v) Other financial assets | 870.30 | 298.50 |
| Other current assets | 9,537.77 | 8,268.45 |
| **Current assets (B)** | **75,165.57** | **60,255.00** |
| | | |
| **Total assets (A+B)** | **191,679.91** | **164,829.56** |
| | | |
| **Equity and liabilities** | | |
| **Equity** | | |
| Equity share capital | 3,998.46 | 3,996.48 |
| Other equity | 115,258.09 | 110,713.84 |
| **Equity attributable to owners of the Holding Company** | **119,256.55** | **114,710.32** |
| Non-controlling interest | 0.18 | 0.18 |
| **Total equity (A)** | **119,256.73** | **114,710.50** |
| | | |
| **Liabilities** | | |
| **Non-current liabilities** | | |
| Financial liabilities | | |
| (i) Lease liabilities | 1,371.69 | 947.92 |
| (ii) Other financial liabilities | 324.77 | 338.61 |
| Provisions - employee benefit obligations | 2,231.20 | 2,537.64 |
| Deferred government grant | 4,466.93 | 444.16 |
| **Non-current liabilities (B)** | **8,394.59** | **4,268.33** |
| | | |
| **Current liabilities** | | |
| Financial liabilities | | |
| (i) Lease liabilities | 276.79 | 243.36 |
| (ii) Supplier's acceptances | 25,701.08 | 13,783.05 |
| (iii) Trade payables | | |
| -Total outstanding dues of micro and small enterprises | 1,021.61 | 1,369.83 |
| -Total outstanding dues other than micro and small enterprises | 21,470.38 | 19,808.89 |
| (iv) Other financial liabilities | 9,600.54 | 2,993.56 |
| Provisions - employee benefit obligations | 1,941.46 | 1,988.64 |
| Provisions - others | 61.15 | 61.15 |
| Deferred government grant | 306.94 | 40.21 |
| Contract liabilities | 1,519.54 | 2,658.41 |
| Other current liabilities | 2,129.10 | 2,903.63 |
| **Current liabilities (C)** | **64,028.59** | **45,850.73** |
| **Total liabilities (B+C)** | **72,423.18** | **50,119.06** |
| **Total equity and liabilities (A+B+C)** | **191,679.91** | **164,829.56** |

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**STATEMENT OF UNAUDITED CONSOLIDATED CASH FLOWS**
**FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026**

**(Rs. in Lakhs)**

| Particulars | For the half year ended September 30, 2026 | For the half year ended September 30, 2025 |
|---|---|---|
| **A. Cash flows from operating activities** | | |
| Profit before tax | **14,925.01** | **12,074.92** |
| **Adjustments for:** | | |
| Depreciation and amortisation expenses | 3,667.01 | 2,628.26 |
| (Gain)/loss on disposal of property, plant and equipment (net) | (21.68) | (3.46) |
| Finance costs | 1,051.43 | 320.14 |
| Interest income | (51.65) | (91.09) |
| Loss allowance for trade receivables | - | 71.48 |
| Amortization of government grants | (248.32) | (113.06) |
| Share-based payment expense | - | 59.76 |
| Unrealised exchange fluctuation gain | 8.38 | (5.54) |
| **Operating profit before working capital changes** | **19,330.18** | **14,941.41** |
| | | |
| **Changes in operating assets and liabilities:** | | |
| (Decrease)/increase in trade payable and other current liabilities | (676.64) | 6,102.41 |
| (Decrease)/increase in contract liabilities | (1,138.87) | (965.73) |
| (Decrease)/increase in provision - employee benefit obligations and other provisions (Non current and current) | (331.27) | 282.38 |
| (Increase)/decrease in trade receivables | (3,671.61) | 12,579.39 |
| (Increase)/decrease in inventories | (11,854.00) | 225.38 |
| (Decrease)/increase in other financial liabilities (Non current and current) | 6,787.54 | 5,000.53 |
| (Increase)/decrease in other assets and other financial assets (Non current and current) | (4,788.06) | (5,993.59) |
| **Cash generated from operations** | **3,657.27** | **32,172.18** |
| Income tax paid (net of refunds) | (4,311.11) | (3,899.30) |
| **Net cash (outflows)/inflows from operating activities** | **(653.84)** | **28,272.88** |
| | | |
| **B. Cash flows from investing activities** | | |
| Payments for property, plant and equipment and intangible assets (including capital work in progress) | (12,040.31) | (11,297.22) |
| Proceeds from sale of property, plant and equipment | 168.27 | 325.34 |
| Receipt of government grant | 532.30 | - |
| Investment in bank deposits (net) | (7.70) | 10.89 |
| Loan given to employees | (31.25) | (36.91) |
| Consideration paid for acquistion of subsidiary | (2,498.65) | - |
| Interest received | 51.65 | 91.09 |
| **Net cash (outflows) from investing activities** | **(13,825.69)** | **(10,906.81)** |
| | | |
| **C. Cash flows from financing activities** | | |
| Proceeds from issue of shares (including securities premium) | 99.25 | - |
| Dividend paid | (22.84) | (4,387.25) |
| Payment of lease liabilities (principal) | (90.18) | (53.33) |
| Repayment of short term borrowings (net) | - | (12,741.67) |
| (Repayment of)/proceeds from supplier's acceptances (net) | 11,918.03 | (7,885.60) |
| Interest paid | (1,051.43) | (320.14) |
| **Net cash inflows/(outflows) from financing activities** | **10,852.83** | **(25,387.99)** |
| | | |
| **Net decrease in cash and cash equivalents (A+B+C)** | **(3,626.70)** | (8,021.92) |
| | | |
| **Cash and cash equivalents at the beginning of the period** | 10,231.75 | 13,968.94 |
| **Cash and cash equivalents at the end of the period** | **6,605.05** | **5,947.02** |
| | | |
| **Components of cash and cash equivalents:** | | |
| Cash on hand | 14.21 | 13.20 |
| Balances with scheduled banks | | |
| - On current account | 6,538.06 | 2,435.82 |
| - Deposits with original maturity of less than three months | 52.78 | 3,498.00 |
| | **6,605.05** | **5,947.02** |
| | | |
| **Non-cash investing activities** | | |
| Acquisition of right-of-use assets | - | 81.58 |

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**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS**
**FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026**

**(Rs. in Lakhs except per share data)**

| S No. | Particulars | Quarter ended | | | Half year ended | | Year ended |
|---|---|---|---|---|---|---|---|
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| | | 30.09.2026 | 30.06.2026 | 30.09.2025 | 30.09.2026 | 30.09.2025 | 31.03.2026 |
| | **Income** | | | | | | |
| a | Revenue from operations | 75,731.97 | 60,240.14 | 51,134.78 | 135,972.11 | 107,162.80 | 253,852.64 |
| b | Other income | 1,047.60 | 994.55 | 973.26 | 2,042.15 | 1,868.26 | 3,807.28 |
| 1 | **Total income** | **76,779.57** | **61,234.69** | **52,108.04** | **138,014.26** | **109,031.06** | **257,659.92** |
| | **Expenses** | | | | | | |
| a | Cost of raw materials and components consumed | 46,297.93 | 39,036.03 | 29,859.96 | 85,333.96 | 66,199.80 | 150,985.89 |
| b | Purchases of stock-in-trade | 2,352.94 | 3,499.46 | 473.14 | 5,852.40 | 893.16 | 6,619.97 |
| c | Changes in inventories of finished goods, work in progress, stock-in-trade and scrap | (2,339.88) | (5,554.30) | 1,346.60 | (7,894.18) | (575.23) | 2,125.81 |
| d | Employee benefits expense | 5,410.74 | 4,603.03 | 4,535.01 | 10,013.77 | 9,196.83 | 18,793.12 |
| e | Other expenses | 13,090.13 | 11,292.81 | 8,169.74 | 24,382.94 | 17,098.92 | 37,937.89 |
| 2 | **Total expenses** | **64,811.86** | **52,877.03** | **44,384.45** | **117,688.89** | **92,813.48** | **216,462.68** |
| 3 | **Profit before finance costs, depreciation and amortisation expense and tax (1-2)** | **11,967.71** | **8,357.66** | **7,723.59** | **20,325.37** | **16,217.58** | **41,197.24** |
| 4 | Finance costs | 555.48 | 378.04 | 246.19 | 933.52 | 302.72 | 1,270.40 |
| 5 | Depreciation and amortisation expense | 1,380.12 | 1,346.82 | 1,210.14 | 2,726.94 | 2,479.82 | 5,253.53 |
| 6 | **Profit before exceptional item and tax (3-4-5)** | **10,032.11** | **6,632.80** | **6,267.26** | **16,664.91** | **13,435.04** | **34,673.31** |
| 7 | Exceptional item - Impact of new labour codes | - | - | - | - | - | 1,113.51 |
| 8 | **Profit before tax (6-7)** | **10.032.11** | **6.632.80** | **6.267.26** | **16.664.91** | **13.435.04** | **33.559.80** |
| 9 | **Income tax expense** | | | | | | |
| a | Current tax | 2,989.15 | 1,440.01 | 1,478.79 | 4,429.16 | 3,752.82 | 9,232.94 |
| b | Deferred tax charge/(credit) | (341.30) | 229.94 | 132.91 | (111.36) | (311.73) | (598.10) |
| | **Total income tax expense (9a+9b)** | **2,647.85** | **1,669.95** | **1,611.70** | **4,317.80** | **3,441.09** | **8,634.84** |
| 10 | **Profit for the period/year (8-9)** | **7,384.26** | **4,962.85** | **4,655.56** | **12,347.11** | **9,993.95** | **24,924.96** |
| 11 | **Other comprehensive income** | | | | | | |
| | Items that will not be reclassified to profit or loss in subsequent periods: | | | | | | |
| | - Re-measurement gain/(loss) on post employment benefit obligations | 5.92 | 44.95 | 17.95 | 50.87 | 7.77 | 218.17 |
| | - Income tax impact on above | (1.49) | (11.31) | (4.52) | (12.80) | (1.97) | (54.92) |
| | **Other comprehensive income for the period/year, net of tax** | **4.43** | **33.64** | **13.43** | **38.07** | **5.80** | **163.25** |
| 12 | **Total comprehensive income for the period/year (10+11)** | **7,388.69** | **4,996.49** | **4,668.99** | **12,385.18** | **9,999.75** | **25,088.21** |
| 13 | **Paid up equity share capital [Face value of Re. 1/- (absolute amount) each]** | **3,998.46** | **3,998.46** | **3,988.41** | **3,998.46** | **3,988.41** | **3,996.48** |
| 14 | **Other equity** | | | | | | **118,797.99** |
| 15 | Earnings per share (in Rs.) [face value of Re. 1/- (absolute amount) each] (not annualised except for the yearly figure) | | | | | | |
| | Basic | 1.85 | 1.24 | 1.17 | 3.09 | 2.51 | 6.25 |
| | Diluted | 1.84 | 1.24 | 1.16 | 3.08 | 2.50 | 6.23 |

**Notes:**

1. These standalone financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the 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 14, 2026. 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 conclusion on the standalone financial results of the Company.
3. During the current quarter, the Company has completed the acquisition of 100% of the issued share capital of Owen Springs Limited, United Kingdom, for an aggregate consideration INR 2,634.91 Lakhs.
4. 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.
5. Subsequent to the quarter end September 30, 2026, 88,250 equity shares of Re. 1/- each were issued and allotted under the Employee Stock Option Scheme, 2017.
6. The Board of Directors of the Company at their meeting held on November 14, 2026 recommended an interim dividend of Rs.1.00 (absolute amount) per equity share of Rs.1.00 (absolute amount) each of the Company.

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

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

**Date: November 14, 2026**
**Place: New Delhi**

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## STATEMENT OF UNAUDITED STANDALONE ASSETS AND LIABILITIES
## AS AT SEPTEMBER 30, 2026

**(Rs. in Lakhs)**

| Particulars | Unaudited 30.09.2026 | Audited 31.03.2026 |
|---|---|---|
| **Assets** | | |
| **Non-current assets** | | |
| Property, plant and equipment | 42,802.95 | 43,629.87 |
| Right-of-use assets | 3,520.27 | 3,695.19 |
| Capital work-in-progress | 5,856.58 | 8,144.61 |
| Investment property | 18.24 | 18.34 |
| Other intangible assets | 368.29 | 347.07 |
| Financial assets | | |
| (i) Investments | - | 0.66 |
| (ii) Investment in subsidiaries | 22,273.26 | 18,558.27 |
| (iii) Loans | 43,959.83 | 40,236.02 |
| (iv) Other financial assets | 877.70 | 824.60 |
| Current tax assets | 199.67 | 460.27 |
| Other non-current assets | 3,054.04 | 4,210.96 |
| Deferred tax assets (net) | 1,185.82 | 1,087.27 |
| **Non-current assets (A)** | **124,116.65** | **121,213.13** |
| | | |
| **Current assets** | | |
| Inventories | 39,378.99 | 29,883.78 |
| Financial assets | | |
| (i) Trade receivables | 14,100.16 | 8,083.61 |
| (ii) Cash and cash equivalents | 5,056.25 | 6,140.00 |
| (iii) Bank balances other than (ii) above | 610.90 | 410.00 |
| (iv) Loans | 2,241.51 | 843.58 |
| (v) Other financial assets | - | 299.21 |
| Other current assets | 4,172.71 | 3,835.25 |
| **Current assets (B)** | **65,560.52** | **49,495.43** |
| | | |
| **Total assets (A+B)** | **189,677.17** | **170,708.56** |
| | | |
| **Equity and liabilities** | | |
| **Equity** | | |
| Equity share capital | 3,998.46 | 3,996.48 |
| Other equity | 125,290.82 | 118,797.99 |
| **Total equity (A)** | **129,289.28** | **122,794.47** |
| | | |
| **Liabilities** | | |
| **Non-current liabilities** | | |
| Financial liabilities | | |
| (i) Lease liabilities | 432.18 | 565.11 |
| (ii) Other financial liabilities | 320.74 | 334.57 |
| Provisions - employee benefit obligations | 2,100.83 | 2,421.80 |
| Deferred government grant | 341.10 | 357.49 |
| **Non-current liabilities (B)** | **3,194.85** | **3,678.97** |
| | | |
| **Current liabilities** | | |
| Financial liabilities | | |
| (i) Lease liabilities | 276.56 | 243.13 |
| (ii) Supplier's acceptances | 22,988.93 | 13,783.05 |
| (iii) Trade payables | | |
| -Total outstanding dues of micro and small enterprises | 790.83 | 958.05 |
| -Total outstanding dues other than micro and small enterprises | 19,711.21 | 19,787.82 |
| (iv) Other financial liabilities | 8,556.14 | 2,066.25 |
| Provisions - employee benefit obligations | 1,841.55 | 1,897.38 |
| Provisions - others | 61.15 | 61.15 |
| Deferred government grant | 33.20 | 33.55 |
| Contract liabilities | 1,441.46 | 2,658.41 |
| Other current liabilities | 1,492.01 | 2,746.33 |
| **Current liabilities (C)** | **57,193.04** | **44,235.12** |
| **Total liabilities (B+C)** | **60,387.89** | **47,914.09** |
| **Total-equity and liabilities (A+B+C)** | **189,677.17** | **170,708.56** |

**JAMNA AUTO INDUSTRIES LIMITED**
**Regd Office: Jai Spring Road, Yamuna Nagar, Haryana -135001**
**CIN:L35911HR1965PLC004485**
**Tel. 0129-4006885; Email Id: investor.relations@jaispring.com; Website: www.jaispring.com**
**STATEMENT OF UNAUDITED STANDALONE CASH FLOWS**
**FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026**

**(Rs. in Lakhs)**

| Particulars | For the half year ended September 30, 2026 | For the half year ended September 30, 2025 |
|---|---|---|
| **A. Cash flows from operating activities** | | |
| Profit before tax | **16,664.91** | **13,435.04** |
| **Adjustments for:** | | |
| Depreciation and amortisation expenses | 2,726.94 | 2,479.82 |
| (Gain)/loss on disposal of property, plant and equipment (net) | (21.68) | (4.79) |
| Finance costs | 933.52 | 302.72 |
| Interest income | (1,765.09) | (1,379.61) |
| Amortization of government grants | (16.74) | (113.06) |
| Share-based payment expense | - | 59.76 |
| Unrealised exchange fluctuation gain | 9.81 | (5.20) |
| **Operating profit before working capital changes** | **18,531.67** | **14,774.68** |
| **Changes in operating assets and liabilities:** | | |
| (Decrease)/increase in trade payables and other current liabilities | (1,488.34) | 6,112.90 |
| (Decrease)/increase in contract liabilities | (1,216.95) | (976.60) |
| (Decrease)/increase in provision- employee benefit obligations and other provisions (Non current and current) | (338.73) | 279.23 |
| (Increase)/decrease in trade receivables | (6,016.55) | 12,818.83 |
| (Increase)/decrease in inventories | (9,495.21) | 469.72 |
| (Decrease)/increase in other financial liabilities (Non current and current) | 6,656.95 | 4,950.79 |
| (Increase)/decrease in other assets and other financial assets (Non current and current) | (501.40) | (6,003.22) |
| **Cash generated from operations** | **6,131.44** | **32,426.33** |
| Income tax paid (net of refunds) | (4,267.11) | (3,790.98) |
| **Net cash (outflows)/inflows from operating activities** | **1,864.33** | **28,635.35** |
| **B. Cash flows from investing activities** | | |
| Payments for property, plant and equipment and intangible assets (including capital work in progress) | (4,309.31) | (5,957.79) |
| Proceeds from sale of property, plant and equipment | 101.17 | 318.62 |
| Investment in bank deposits (net) | (7.24) | (19.68) |
| Loan given to subsidiaries | (3,750.00) | (1,665.91) |
| Loan to employees | (30.87) | (36.24) |
| Investments in subsidiaries | (3,578.65) | (1,508.93) |
| Interest received | 364.24 | 77.60 |
| **Net cash (outflows) from investing activities** | **(11,210.66)** | **(8,792.33)** |
| **C. Cash flows from financing activities** | | |
| Proceeds from issue of shares (including securities premium) | 99.25 | - |
| Dividend paid | (22.84) | (4,387.25) |
| Payment of lease liabilities (principal) | (86.19) | (43.06) |
| Repayment of short term borrowings (net) | - | (12,327.96) |
| (Repayment of)/proceeds from supplier's acceptances (net) | 9,205.88 | (7,885.60) |
| Interest paid | (933.52) | (302.72) |
| **Net cash inflows/(outflows) from financing activities** | **8,262.58** | **(24,946.59)** |
| **Net decrease in cash and cash equivalents (A+B+C)** | (1,083.75) | (5,103.57) |
| **Cash and cash equivalents at the beginning of the period** | 6,140.00 | 10,064.82 |
| **Cash and cash equivalents at the end of the period** | **5,056.25** | **4,961.25** |
| **Components of cash and cash equivalents:** | | |
| Cash on hand | 13.03 | 12.97 |
| Balances with scheduled banks | | |
| - On current account | 4,990.44 | 1,450.28 |
| - Deposits with original maturity of less than three months | 52.78 | 3,498.00 |
| | **5,056.25** | **4,961.25** |
| **Non-cash investing activities** | | |
| Acquisition of right-of-use assets | - | 81.58 |