



STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

(Rs. in Lakhs except per share data)

Sl. No.	Particulars	Quarter ended			Nine months ended		Year ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
a	Revenue from operations	54,717.18	50,216.32	59,325.98	1,59,165.60	1,74,086.71	2,36,095.48
b	Other income	94.94	141.06	94.98	380.67	3,588.40	3,665.27
1	Total income	54,812.12	50,357.38	59,420.96	1,59,546.27	1,77,675.11	2,39,760.75
	Expenses						
a	Cost of raw materials and components consumed	33,359.64	28,663.96	41,087.11	96,079.98	1,13,911.05	1,51,979.39
b	Purchases of stock-in-trade	338.66	447.28	711.47	1,078.96	1,844.47	1,955.79
c	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(528.57)	2,323.74	(4,525.15)	1,589.98	(4,328.08)	(2,994.05)
d	Employee benefits expenses	4,271.52	4,134.17	4,101.95	12,492.23	11,868.76	15,942.24
e	Other expenses	9,187.62	8,016.13	9,801.04	25,893.12	27,976.02	37,076.27
2	Total expenses	46,628.87	43,585.28	51,176.42	1,37,134.27	1,51,272.22	2,03,959.64
3	Profit before finance costs/(income), depreciation and amortization expenses and tax (1-2)	8,183.25	6,772.10	8,244.54	22,412.00	26,402.89	35,801.11
4	Finance costs/(income)						
a	Finance costs	97.14	78.99	141.69	259.33	297.78	409.16
b	Finance income	(585.45)	(453.85)	(273.92)	(1,405.72)	(744.17)	(1,071.19)
	Net finance (income)/costs (a+b)	(488.31)	(374.86)	(132.23)	(1,146.39)	(446.39)	(662.03)
5	Depreciation and amortisation expenses	1,365.42	1,013.54	1,118.39	3,373.07	3,119.50	4,035.22
6	Profit before tax (3-4-5)	7,306.14	6,133.42	7,258.38	20,185.32	23,729.78	32,427.92
7	Tax expenses						
a	Current tax	1,800.48	1,692.33	1,768.03	5,269.84	5,469.96	7,534.47
b	Deferred tax charge/(credit)	76.72	(149.72)	31.67	(105.53)	(299.21)	(100.47)
	Total tax expense (a+b)	1,877.20	1,542.61	1,799.70	5,164.31	5,170.75	7,434.00
8	Profit for the period/year (6-7)	5,428.94	4,590.81	5,458.68	15,021.01	18,559.03	24,993.92
9	Other comprehensive income						
	Other comprehensive income not to be reclassified to profit or loss in subsequent periods						
	- Re-measurement gain/(loss) on defined benefit plans	(57.25)	(100.13)	(56.14)	(171.74)	(168.55)	(82.04)
	- Tax impact on above	14.41	25.20	14.13	43.22	42.42	20.65
	Other comprehensive income for the period/year, net of tax	(42.84)	(74.93)	(42.01)	(128.52)	(126.13)	(61.39)
10	Total comprehensive income for the period/year (8+9)	5,386.10	4,515.88	5,416.67	14,892.49	18,432.90	24,932.53
11	Paid up equity share capital (Face value of Re. 1/- each)	3,988.18	3,988.08	3,987.25	3,988.18	3,987.25	3,988.02
12	Other equity						89,554.97
	Earning per share (in Rs.) (face value of Re. 1/- each)						
	(not annualised except for the yearly figure)						
	Basic	1.36	1.16	1.37	3.77	4.65	6.27
	Diluted	1.36	1.15	1.37	3.76	4.64	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 February 14, 2025. 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, as amended.
- 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 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: February 14, 2025
Place: New Delhi



STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

(Rs. in Lakhs except per share data)

SL No.	Particulars	Quarter ended			Nine months ended		Year ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
a	Revenue from operations	56,247.94	51,280.79	60,400.83	1,63,242.38	1,78,662.73	2,42,677.27
b	Other income	97.90	112.26	102.24	349.66	344.54	400.74
1	Total income	56,345.84	51,393.05	60,503.07	1,63,592.04	1,79,007.27	2,43,078.01
	Expenses						
a	Cost of raw materials and components consumed	33,997.14	29,524.69	41,833.29	98,149.32	1,16,962.64	1,56,739.38
b	Purchases of stock-in-trade	343.82	464.97	711.47	1,101.81	1,844.47	1,955.79
c	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(140.29)	2,111.73	(5,009.73)	1,978.83	(5,072.65)	(3,776.87)
d	Employee benefits expenses	4,497.88	4,351.07	4,250.76	13,172.47	12,444.39	16,864.00
e	Other expenses	9,834.55	8,222.45	9,983.33	27,038.10	28,627.27	38,166.53
2	Total expenses	48,533.10	44,674.91	51,769.12	1,41,440.53	1,54,806.12	2,09,948.83
3	Profit before finance costs/(income), depreciation and amortization expense and tax (1-2)	7,812.74	6,718.14	8,733.95	22,151.51	24,201.15	33,129.18
4	Finance costs/(income)						
a	Finance costs	106.24	88.92	152.32	288.29	330.63	463.85
b	Finance income	(25.08)	(33.27)	(18.68)	(76.31)	(75.89)	(85.16)
	Net finance (income)/cost (a+b)	81.16	55.65	133.64	211.98	254.74	378.69
5	Depreciation and amortisation expenses	1,412.69	1,091.61	1,219.92	3,590.60	3,416.87	4,424.22
6	Profit before tax (3-4-5)	6,318.89	5,570.88	7,380.39	18,348.93	20,529.54	28,326.27
7	Tax expenses						
a	Current tax	1,859.94	1,724.47	1,883.01	5,391.96	5,824.20	7,949.02
b	Deferred tax charge/(credit)	75.87	(132.11)	3.38	(43.09)	(358.64)	(164.20)
	Total tax expense (a+b)	1,935.81	1,592.36	1,886.39	5,348.87	5,465.56	7,784.82
8	Profit for the period/year (6-7)	4,383.08	3,978.52	5,494.00	13,000.06	15,063.98	20,541.45
9	Other comprehensive income						
	Other comprehensive income not to be reclassified to profit or loss in subsequent periods						
	- Re-measurement gain/(loss) on defined benefit plans	(37.54)	(106.28)	(56.69)	(159.27)	(172.63)	(84.05)
	- Tax impact on above	9.45	25.20	14.27	38.54	42.83	20.94
	Other comprehensive income for the period/year, net of tax	(28.09)	(81.08)	(42.42)	(120.73)	(129.80)	(63.11)
10	Total comprehensive income for the period/year (8+9)	4,354.99	3,897.44	5,451.58	12,879.33	14,934.18	20,478.34
11	Profit for the period/year attributable to						
	Equity holders of the parent	4,383.07	3,978.51	5,493.99	13,000.05	15,063.97	20,541.44
	Non-controlling interests	0.01	0.01	0.01	0.01	0.01	0.01
12	Other comprehensive income/(loss) for the period/year attributable to						
	Equity holders of the parent	(28.09)	(81.08)	(42.42)	(120.73)	(129.80)	(63.11)
	Non-controlling interests	-	-	-	-	-	-
13	Total comprehensive income for the period/year attributable to (11+12)	4,354.98	3,897.43	5,451.57	12,879.32	14,934.17	20,478.33
	Equity holders of the parent	4,354.98	3,897.43	5,451.57	12,879.32	14,934.17	20,478.33
	Non-controlling interests	0.01	0.01	0.01	0.01	0.01	0.01
14	Paid up equity share capital (Face value of Re. 1/- each)	3,988.18	3,988.08	3,987.25	3,988.18	3,987.25	3,988.02
15	Other Equity						86,330.35
16	Earning per share (in Rs.) (face value of Re. 1/- each) (not annualised except for the yearly figures)						
	Basic	1.10	1.00	1.38	3.26	3.78	5.15
	Diluted	1.10	0.99	1.37	3.25	3.77	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 February 14, 2025. 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, as amended.
- 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.
- During the quarter and subsequent to the quarter ended December 31, 2024, the Board of Directors of Jai Automotive Components Limited ("Wholly Owned Subsidiary") at their meetings held on October 28, 2024 and February 13, 2025, respectively, approved closure of its manufacturing units situated at Pant Nagar, Uttarakhand and Dera Bassi, Punjab. These closures do not have any material impact on the consolidated financial results.
- 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.
- The Group's consolidated financial results includes results of the following entities

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

Date: February 14, 2025
Place: New Delhi

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

(P.S. Jauhar)

Managing Director & CEO
DIN : 00744518