

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 CONSOLIDATED FINANCIAL RESULTS
FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

(Rs. in Lakhs except per share data)

S. No.	Particulars	Quarter ended			Year ended	
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
		(refer-note 3)		(refer-note 3)		
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	Income					
a	Revenue from operations	83,960.05	66,778.58	63,771.35	261,158.73	227,013.73
b	Other income	125.91	312.34	167.81	943.60	593.78
1	Total income	84,085.96	67,090.92	63,939.16	262,102.33	227,607.51
	Expenses					
a	Cost of raw materials and components consumed	48,666.13	41,388.59	38,468.09	158,326.12	136,617.41
b	Purchases of stock-in-trade	472.58	594.52	710.22	1,960.26	1,812.03
c	Changes in inventories of finished goods, work in progress, stock-in-trade and scrap	3,972.73	(1,865.79)	1,659.02	1,927.07	3,637.85
d	Employee benefits expense	5,327.33	4,842.91	4,737.19	19,609.16	17,909.66
e	Other expenses	11,828.32	10,432.18	9,846.21	39,739.02	36,884.31
2	Total expenses	70,267.09	55,392.41	55,420.73	221,561.63	196,861.26
3	Profit before finance costs, depreciation and amortisation expense and tax (1-2)	13,818.87	11,698.51	8,518.43	40,540.70	30,746.25
4	Finance costs (refer note 4)	535.41	460.58	167.45	1,316.13	455.74
5	Depreciation and amortisation expense	1,690.78	1,741.71	1,124.74	6,060.75	4,715.34
6	Profit before exceptional item and tax (3-4-5)	11,592.68	9,496.22	7,226.24	33,163.82	25,575.17
7	Exceptional item - Impact of new labour codes (refer note 7)	-	1,187.74	-	1,187.74	-
8	Profit before tax (6-7)	11,592.68	8,308.48	7,226.24	31,976.08	25,575.17
9	Income tax expense					
a	Current tax	2,935.71	2,697.84	1,994.60	9,427.87	7,386.56
b	Deferred tax charge/(credit)	(69.59)	(212.56)	199.74	(549.70)	156.65
	Total income tax expense (9a+9b)	2,866.12	2,485.28	2,194.34	8,878.17	7,543.21
10	Profit for the period/year (8-9)	8,726.56	5,823.20	5,031.90	23,097.91	18,031.96
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	170.98	54.65	159.52	237.80	0.25
	- Income tax impact on above	(39.60)	(14.72)	(38.09)	(57.38)	0.45
	Other comprehensive income for the period/year, net of tax	131.38	39.93	121.43	180.42	0.70
12	Total comprehensive income for the period/year (10+11)	8,857.94	5,863.13	5,153.33	23,278.33	18,032.66
13	Profit for the period/year attributable to					
	Equity owners of the Holding Company	8,726.56	5,823.20	5,031.90	23,097.91	18,031.95
	Non-controlling interests	0.00	0.00	0.00	0.00	0.01
14	Other comprehensive income for the period/year attributable to					
	Equity holders of the Holding Company	131.38	39.93	121.43	180.42	0.70
	Non-controlling interests	-	-	-	-	-
15	Total comprehensive income for the period/year attributable to (13+14)	8,857.94	5,863.13	5,153.33	23,278.33	18,032.65
	Equity owners of the Holding Company	8,726.56	5,823.20	5,031.90	23,097.91	18,031.95
	Non-controlling interests	0.00	0.00	0.00	0.00	0.01
16	Paid up equity share capital [Face value of Re. 1/- (absolute amount) each]	3,996.48	3,988.58	3,988.41	3,996.48	3,988.41
17	Other equity				110,713.84	95,328.11
18	Earnings per share (in Rs.) [face value of Re. 1/- (absolute amount) each] (not annualised except for the yearly figure)					
	Basic	2.19	1.46	1.27	5.79	4.52
	Diluted	2.18	1.46	1.26	5.77	4.51

Notes:

- 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.
- 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 29, 2026. 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 opinion on the consolidated financial results of the Group.
- The figures for the quarters ended March 31, 2026 and March 31, 2025 are the balancing figures between the audited figures for the years ended March 31, 2026 and March 31, 2025 and the published unaudited year-to-date figures for nine months ended December 31, 2025 and December 31, 2024 respectively.
- During the current year, the Group has entered into a new factoring arrangement without recourse with a bank for its trade receivables, related cost amounting to Rs. 398.51 for the quarter ended March 31, 2026 and Rs. 923.68 for the year ended March 31, 2026 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.
- The Board of Directors at their meeting held on May 29, 2026 recommended a final dividend of Rs.1.50 (absolute amount) per equity share of Re.1.00 (absolute amount) each of the Holding Company making a total dividend of Rs. 2.50 (absolute amount) per equity share of Re. 1.00 (absolute amount) each for the financial year ended March 31, 2026, including an interim dividend of Re. 1 (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.
- New Labour Codes were notified with effect from November 21, 2025. With respect to these New Labour Codes, the Group has estimated and recorded the financial impact of Rs. 1,187.74 on employee benefit obligations in consultation with the external experts in accordance with Ind AS 19 "Employee Benefits" and disclosed it as an Exceptional item in the results above. The Ministry of Labour & Employment notified Central Rules on May 8, 2026 however respective State Rules are yet to be notified. The Group will continue to monitor the finalisation of State Rules in this regard and would provide appropriate accounting effect as required.
- During the year ended March 31, 2026, 806,750 equity shares of Re. 1/- each were issued and allotted under the Employee Stock Option Scheme, 2017. Consequently, the issued and paid-up share capital of the Holding Company as on March 31, 2026 stands increased to Rs. 3,996.48.
- 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

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

Date: May 29, 2026
Place: New Delhi

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

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CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES
AS AT MARCH 31, 2026

Particulars	(Rs. in Lakhs)	
	Audited 31.03.2026	Audited 31.03.2025
Assets		
Non-current assets		
Property, plant and equipment	76,851.41	42,358.91
Right-of-use assets	7,626.03	7,883.00
Capital work-in-progress	10,781.69	27,538.40
Investment property	18.34	18.55
Other intangible assets	376.46	135.38
Financial assets		
(i) Investments	0.66	290.56
(ii) Other financial assets	1,145.29	1,300.35
Current tax assets	585.98	422.05
Other non-current assets	6,014.85	4,284.77
Deferred tax assets (net)	1,173.85	681.53
Non-current assets (A)	104,574.56	84,913.50
Current assets		
Inventories	32,900.69	31,825.15
Financial assets		
(i) Trade receivables	7,903.91	15,575.61
(ii) Cash and cash equivalents	10,231.75	13,968.94
(iii) Bank balances other than (ii) above	410.00	488.66
(iv) Loans	241.70	162.18
(v) Other financial assets	298.50	69.53
Other current assets	8,268.45	5,258.65
Current assets excluding assets classified as held for sale	60,255.00	67,348.72
Assets classified as held for sale	-	212.43
Current assets (B)	60,255.00	67,561.15
Total assets (A+B)	164,829.56	152,474.65
Equity and liabilities		
Equity		
Equity share capital	3,996.48	3,988.41
Other equity	110,713.84	95,328.11
Equity attributable to owners of the Holding Company	114,710.32	99,316.52
Non-controlling interest	0.18	0.18
Total equity (A)	114,710.50	99,316.70
Liabilities		
Non-current liabilities		
Financial liabilities		
(i) Lease liabilities	947.92	1,112.92
(ii) Other financial liabilities	338.61	318.56
Provisions - employee benefit obligations	2,537.64	1,979.05
Deferred government grant	444.16	399.16
Non-current liabilities (B)	4,268.33	3,809.69
Current liabilities		
Financial liabilities		
(i) Borrowings	-	12,741.67
(ii) Lease liabilities	243.36	174.47
(iii) Supplier's acceptances	13,783.05	21,767.27
(iv) Trade payables		
-Total outstanding dues of micro and small enterprises	1,369.83	640.39
-Total outstanding dues other than micro and small enterprises	19,808.89	6,640.00
(v) Other financial liabilities	2,993.56	2,761.11
Current tax liabilities	-	282.95
Provisions - employee benefit obligations	1,988.64	1,310.86
Provisions - others	61.15	61.15
Deferred government grant	40.21	252.01
Contract liabilities	2,658.41	1,759.92
Other current liabilities	2,903.63	956.46
Current liabilities (C)	45,850.73	49,348.26
Total liabilities (B+C)	50,119.06	53,157.95
Total equity and liabilities (A+B+C)	164,829.56	152,474.65

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CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2026

(Rs. in Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
A. Cash flows from operating activities		
Profit before tax	31,976.08	25,575.17
Adjustments for:		
Depreciation and amortisation expenses	6,060.75	4,715.34
(Gain)/loss on disposal of property, plant and equipment (net)	(44.95)	316.34
Finance costs	1,316.13	455.74
Interest income	(136.68)	(108.17)
Provision no longer required written back	(10.55)	(0.26)
Provision for doubtful advances	71.63	129.92
Loss allowance for trade receivables	(91.38)	35.16
Amortization of government grants	(266.80)	(222.25)
Share-based payment expense	87.76	118.95
Unrealised exchange fluctuation gain	38.95	(6.80)
Operating profit before working capital changes	39,000.94	31,009.14
Changes in operating assets and liabilities:		
(Decrease)/increase in trade payable and other current liabilities	15,721.36	1,213.69
(Decrease)/increase in contract liabilities	898.49	(331.21)
(Decrease)/increase in provision - employee benefit obligations and other provisions (Non current and current)	1,416.79	431.77
(Increase)/decrease in trade receivables	7,580.32	2,993.18
(Increase)/decrease in inventories	(1,075.53)	3,968.08
(Decrease)/increase in other financial liabilities (Non current and current)	115.92	157.67
(Increase)/decrease in other assets and other financial assets (Non current and current)	(3,055.55)	(2,896.31)
Cash generated from operations	60,602.74	36,546.01
Income tax paid (net of refunds)	(9,555.99)	(7,652.79)
Net cash inflows from operating activities	51,046.75	28,893.22
B. Cash flows from investing activities		
Payments for property, plant and equipment and intangible assets (including capital work in progress)	(25,672.20)	(19,629.17)
Proceeds from sale of property, plant and equipment	683.89	1,004.15
Investment in bank deposits (net)	(2.04)	(69.56)
Investment in other entities	-	(289.90)
Proceeds from divestment of investments	289.90	-
Receipt of government grant	100.00	-
Loan given to employees	(395.63)	-
Repayment of loan given to employees	316.11	4.18
Interest received	136.68	109.51
Net cash (outflows) from investing activities	(24,543.29)	(18,870.79)
C. Cash flows from financing activities		
Proceeds from issue of shares (including securities premium)	403.38	19.26
Dividend paid	(8,375.66)	(9,172.71)
Payment of lease liabilities (principal)	(368.22)	(325.86)
Repayment of short term borrowings (net)	(12,741.67)	(3,108.83)
Proceeds from supplier's acceptances (net)	(7,984.22)	9,474.88
Interest paid	(1,174.26)	(280.72)
Net cash (outflows) from financing activities	(30,240.65)	(3,393.98)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(3,737.19)	6,628.45
Cash and cash equivalents at the beginning of the year	13,968.94	7,340.49
Cash and cash equivalents at the end of the year	10,231.75	13,968.94
Components of cash and cash equivalents:		
Cash on hand	16.82	12.39
Balances with scheduled banks		
- On current account	2,963.66	5,387.37
- Deposits with original maturity of less than three months	7,251.27	8,569.18
	10,231.75	13,968.94
Non-cash investing activities		
Acquisition of right-of-use assets	153.17	436.11

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STATEMENT OF STANDALONE FINANCIAL RESULTS
FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

(Rs. in Lakhs except per share data)

S. No.	Particulars	Quarter ended			Year ended	
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
		(refer - note 3)		(refer - note 3)		
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	Income					
a	Revenue from operations	81,655.56	65,034.28	62,019.67	253,852.64	221,185.27
b	Other income	929.70	1,009.32	1,068.81	3,807.28	2,855.20
1	Total income	82,585.26	66,043.60	63,088.48	257,659.92	224,040.47
	Expenses					
a	Cost of raw materials and components consumed	44,623.55	40,162.54	37,083.28	150,985.89	133,163.26
b	Purchases of stock-in-trade	5,132.29	594.52	710.22	6,619.97	1,789.18
c	Changes in inventories of finished goods, work in progress, stock-in-trade and scrap	3,722.62	(1,021.58)	1,512.13	2,125.81	3,102.11
d	Employee benefits expense	4,986.87	4,609.42	4,728.06	18,793.12	17,220.29
e	Other expenses	10,947.53	9,891.44	9,589.05	37,937.89	35,482.17
2	Total expenses	69,412.86	54,236.34	53,622.74	216,462.68	190,757.01
3	Profit before finance costs, depreciation and amortisation expense and tax (1-2)	13,172.40	11,807.26	9,465.74	41,197.24	33,283.46
4	Finance costs (refer note 4)	524.12	443.56	151.45	1,270.40	410.78
5	Depreciation and amortisation expense	1,401.05	1,372.66	1,065.77	5,253.53	4,438.84
6	Profit before exceptional item and tax (3-4-5)	11,247.23	9,991.04	8,248.52	34,673.31	28,433.84
7	Exceptional item - Impact of new labour codes (refer note 7)	-	1,113.51	-	1,113.51	-
8	Profit before tax (6-7)	11,247.23	8,877.53	8,248.52	33,559.80	28,433.84
9	Income tax expense					
a	Current tax	2,836.70	2,643.42	1,932.33	9,232.94	7,202.17
b	Deferred tax charge/(credit)	(64.97)	(221.40)	224.18	(598.10)	118.65
	Total income tax expense (9a+9b)	2,771.73	2,422.02	2,156.51	8,634.84	7,320.82
10	Profit for the period/year (8-9)	8,475.50	6,455.51	6,092.01	24,924.96	21,113.02
11	Other comprehensive income					
	Item that will not be reclassified to profit or loss in subsequent periods:					
	- Re-measurement gain/(loss) on post employment benefit obligations	150.38	60.02	130.70	218.17	(41.04)
	- Income tax impact on above	(37.85)	(15.10)	(32.90)	(54.92)	10.32
	Other comprehensive income for the period/year, net of tax	112.53	44.92	97.80	163.25	(30.72)
12	Total comprehensive income for the period/year (10+11)	8,588.03	6,500.43	6,189.81	25,088.21	21,082.30
13	Paid up equity share capital [Face value of Re. 1/- (absolute amount) each]	3,996.48	3,988.58	3,988.41	3,996.48	3,988.41
14	Other equity				118,797.99	101,602.38
15	Earnings per share (in Rs.) [face value of Re. 1/- (absolute amount) each] (not annualised except for the yearly figure)					
	Basic	2.13	1.62	1.52	6.25	5.29
	Diluted	2.12	1.61	1.52	6.23	5.28

Notes:

- 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.
- 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 29, 2026. 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 opinion on the standalone financial results of the Company.
- The figures for the quarters ended March 31, 2026 and March 31, 2025 are the balancing figures between the audited figures for the years ended March 31, 2026 and March 31, 2025 and the published unaudited year-to-date figures for nine months ended December 31, 2025 and December 31, 2024 respectively.
- During the current year, the Company has entered into a new factoring arrangement without recourse with a bank for its trade receivables, related cost amounting to Rs. 398.51 for the quarter ended March 31, 2026 and Rs. 923.68 for the year ended March 31, 2026 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.
- The Board of Directors at their meeting held on May 29, 2026 recommended a final dividend of Rs 1.50 (absolute amount) per equity share of Re.1.00 (absolute amount) each of the Company making a total dividend of Rs. 2.50 (absolute amount) per equity share of Rs. 1.00 (absolute amount) each for the financial year ended March 31, 2026, including an interim dividend of Re. 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.
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- During the year ended March 31, 2026, 806,750 equity shares of Re. 1/- each were issued and allotted under the Employee Stock Option Scheme, 2017. Consequently, the issued and paid-up share capital of the Company as on March 31, 2026 stands increased to Rs. 3,996.48.

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

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

Date: May 29, 2026
Place: New Delhi

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STANDALONE STATEMENT OF ASSETS AND LIABILITIES

AS AT MARCH 31, 2026

(Rs. in Lakhs)

Particulars	Audited	Audited
	31.03.2026	31.03.2025
Assets		
Non-current assets		
Property, plant and equipment	43,629.87	40,770.63
Right-of-use assets	3,695.19	3,879.16
Capital work-in-progress	8,144.61	6,395.64
Investment property	18.34	18.55
Other intangible assets	347.07	118.62
Financial assets		
(i) Investments	0.66	290.56
(ii) Investment in subsidiaries	18,558.27	13,998.49
(iii) Loans	40,236.02	28,783.98
(iv) Other financial assets	824.60	1,000.68
Current tax assets	460.27	94.00
Other non-current assets	4,210.96	740.30
Deferred tax assets (net)	1,087.27	544.08
Non-current assets (A)	121,213.13	96,634.69
Current assets		
Inventories	29,883.78	29,771.33
Financial assets		
(i) Trade receivables	8,083.61	16,884.38
(ii) Cash and cash equivalents	6,140.00	10,064.82
(iii) Bank balances other than (ii) above	410.00	488.66
(iv) Loans	843.58	156.48
(v) Other financial assets	299.21	69.53
Other current assets	3,835.25	2,262.37
Current assets (B)	49,495.43	59,697.57
Total assets (A+B)	170,708.56	156,332.26
Equity and liabilities		
Equity		
Equity share capital	3,996.48	3,988.41
Other equity	118,797.99	101,602.38
Total equity (A)	122,794.47	105,590.79
Liabilities		
Non-current liabilities		
Financial liabilities		
(i) Lease liabilities	565.11	729.89
(ii) Other financial liabilities	334.57	302.76
Provisions - employee benefit obligations	2,421.80	1,876.58
Deferred government grant	357.49	399.16
Non-current liabilities (B)	3,678.97	3,308.39
Current liabilities		
Financial liabilities		
(i) Borrowings	-	12,327.96
(ii) Lease liabilities	243.13	174.24
(iii) Supplier's acceptances	13,783.05	21,767.27
(iv) Trade payables		
-Total outstanding dues of micro and small enterprises	958.05	422.29
-Total outstanding dues other than micro and small enterprises	19,787.82	6,544.03
(v) Other financial liabilities	2,066.25	1,800.81
Current tax liabilities	-	282.95
Provisions - employee benefit obligations	1,897.38	1,269.27
Provisions - others	61.15	61.15
Deferred government grant	33.55	252.01
Contract liabilities	2,658.41	1,759.50
Other current liabilities	2,746.33	771.60
Current liabilities (C)	44,235.12	47,433.08
Total liabilities (B+C)	47,914.09	50,741.47
Total-equity and liabilities (A+B+C)	170,708.56	156,332.26

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STANDALONE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2026

Particulars	For the year ended March 31, 2026	(Rs. in Lakhs) For the year ended March 31, 2025
A. Cash flows from operating activities		
Profit before tax	33,559.80	28,433.84
Adjustments for:		
Depreciation and amortisation expenses	5,253.53	4,438.84
(Gain)/loss on disposal of property, plant and equipment (net)	(53.39)	(65.31)
Finance costs	1,270.40	410.78
Interest income	(2,841.55)	(2,087.01)
Loss allowance for trade receivables	(107.00)	34.89
Provision for doubtful advances	-	32.03
Amortization of government grants	(260.13)	(222.25)
Share-based payment expense	87.76	118.95
Unrealised exchange fluctuation gain	(5.20)	(6.80)
Operating profit before working capital changes	36,904.22	31,087.96
Changes in operating assets and liabilities:		
(Decrease)/increase in trade payable and other current liabilities	15,739.12	1,112.48
(Decrease)/ increase in contract liabilities	898.91	(354.96)
(Decrease)/ increase in provision- employee benefit obligations and other provisions (Non current and current)	1,336.58	436.15
(Increase)/decrease in trade receivables	8,907.77	3,187.58
(Increase)/decrease in inventories	(112.45)	3,582.53
(Decrease)/increase in other financial liabilities (Non current and current)	175.01	143.41
(Increase)/decrease in other assets and other financial assets (Non current and current)	(1,596.23)	(239.53)
Cash generated from operations	62,252.93	38,955.62
Income tax paid (net of refunds)	(9,549.71)	(7,512.78)
Net cash inflows from operating activities	52,703.22	31,442.84
B. Cash flows from investing activities		
Payments for property, plant and equipment and intangible assets (including capital work in progress)	(13,574.12)	(6,272.30)
Proceeds from sale of property, plant and equipment	595.19	92.84
Investment in bank deposits (net)	(20.54)	(69.97)
Investment in other entities	-	(289.90)
Proceeds from divestment of investments	289.90	-
Loan given to subsidiaries	(10,150.00)	(13,655.95)
Repayment of loan given to subsidiaries	550.00	-
Loan given to employees	(381.32)	(290.77)
Repayment of loan given to employees	301.31	296.89
Investments in subsidiaries	(4,559.78)	(5,834.91)
Interest received	104.88	463.99
Net cash (outflows) from investing activities	(26,844.48)	(25,560.08)
C. Cash flows from financing activities		
Proceeds from issue of shares (including securities premium)	403.38	19.26
Dividend paid	(8,375.66)	(9,172.71)
Payment of lease liabilities (principal)	(333.16)	(238.36)
(Repayment of)/proceeds from short term borrowings (net)	(12,327.96)	(2,750.64)
Proceeds from supplier's acceptances (net)	(7,984.22)	9,474.88
Interest paid	(1,165.94)	(280.63)
Net cash (outflows) from financing activities	(29,783.56)	(2,948.20)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(3,924.82)	2,934.56
Cash and cash equivalents at the beginning of the year	10,064.82	7,130.26
Cash and cash equivalents at the end of the year	6,140.00	10,064.82
Components of cash and cash equivalents:		
Cash on hand	16.59	12.16
Balances with scheduled banks		
- On current account	1,073.56	2,484.70
- Deposits with original maturity of less than three months	5,049.85	7,567.96
	6,140.00	10,064.82
Non-cash investing activities		
Acquisition of right-of-use assets	153.17	436.11