JAMNA AUTO INDUSTRIES LIMITED Regd Office: Jai Spring Road, Yamuna Nagar, Haryana -135001

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30,2020

SI.	Particulars	Quarter ended			Half year ended		(Rs. in Lakhs) Year ended	
No.		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
110.		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020	
1	Income from operations	0010712020	000002020	0010312013	0000012020	0010712017	0110012020	
	Revenue from operations	18,656.83	6,524.69	24,235.36	25,181.52	66,286.73	1,12,895.15	
b	Other income	472.49	79.03	627.21	551.52	744.66	1,614.03	
	Total revenue	19,129.32	6,603.72	24,862.57	25,733.04	67,031.39	1,14,509.18	
2	Expenses:		-		-			
а	Cost of raw materials and components consumed	12,014.79	3,451.32	11,521.19	15,466.11	39,595.76	64,263.18	
b	Purchase of traded goods	123.30	-	-	123.30	-	-	
_	Decrease/(increase) in inventories of finished goods, work in progress and traded	(1 100 52)	138.93	4,298.81	(1.060.50)	3,100.89	6,962.13	
C	goods	(1,199.52)	158.95	4,298.81	(1,060.59)	5,100.89	0,902.13	
d	Employees benefits expenses	2,426.85	2,063.25	2,661.68	4,490.10	6,301.84	11,294.19	
e	Other expenses	3,629.26	1,592.02	3,864.62	5,221.28	10,805.52	18,962.79	
	Total expenses	16,994.68	7,245.52	22,346.30	24,240.20	59,804.01	1,01,482.29	
3	Profit/(Loss) before finance costs, depreciation/amortization expense and tax (1-2)	2,134.64	(641.80)	2,516.27	1,492.84	7,227.38	13,026.89	
4	Finance costs:							
	Finance costs	123.38	205.64	652.19	329.02	1,082.30	1,758.24	
	Finance income	6.54	4.18	2.20	10.72	21.08	32.49	
	Net finance costs (a-b)	116.84	201.46	649.99	318.30	1,061.22	1,725.75	
5	Depreciation and amortization expenses	818.55	782.66	1,000.26	1,601.21	2,310.77	4,137.02	
6	Profit/(Loss) before tax (3-4-5)	1,199.25	(1,625.92)	866.02	(426.67)	3,855.39	7,164.12	
7	Tax expenses:	1,177.25	(1,020.02)	000.02	(120.07)	0,000.09	/,104.12	
	Current tax	52.89	-	(146.56)	52.89	1,199.54	1,800.92	
	Deferred tax charge/ (credit)	334.38	(354.66)	375.87	(20.28)	(21.37)		
	Total tax expense (a+b)	387.27	(354.66)	229.31	32.61	1,178.17	2.376.15	
8	Profit/(Loss) for the period (6-7)	811.98	(1,271.26)	636.71	(459.28)	2,677.22	4,787.97	
9	Other Comprehensive Income/(Loss):		(-,:-;)		(10,1-0)	_,	.,	
	Other comprehensive income/(loss) not to be reclassified to profit or loss in subsequent							
	periods :							
	- Re-measurement impact on defined benefit plans	(38.23)	-	(27.82)	(38.23)	(27.82)	10.89	
	- Deferred tax impact on above	9.79	-	8.83	9.79	8.83	(1.84	
	Other comprehensive income/(loss) for the period, net of tax	(28.44)	-	(18.99)	(28.44)	(18.99)		
10	Total Comprehensive income/(loss) for the period (8+9)	783.54	(1,271.26)	617.72	(487.72)	2,658.23	4,797.02	
11	Profit/(Loss) for the period attributable to:							
	Equity holders of the parent	811.98	(1,271.26)	636.71	(459.28)	2,677.21	4,787.96	
	Non-controlling interests	-	-	-	-	0.01	0.01	
12	Other Comprehensive income/(loss) for the period attributable to:							
	Equity holders of the parent	(28.44)	-	(18.99)	(28.44)	(18.99)	9.05	
	Non-controlling interests	-	-	-	-	-	-	
13	Total Comprehensive income/(loss) for the period attributable to (11+12) :							
	Equity holders of the parent	783.54	(1,271.26)	617.72	(487.72)	2,658.22	4,797.01	
	Non-controlling interests	-	-	-	-	0.01	0.01	
14	Paid up equity share capital (Face value of Rs.1/- each)	3,983.25	3,983.25	3,983.23	3,983.25	3,983.23	3,983.25	
15	Other Equity (excluding Revaluation reserve as per the audited balance sheet)						47,687.40	
16	Earning/(Loss) per share (in Rs.) (face value of Rs. 1/- each) (not annualised)							
	Basic	0.20	(0.32)	0.16	(0.12)	0.67	1.20	
	Diluted	0.20	(0.32)	0.16	(0.12)	0.67	1.20	

Notes:

1 The above unaudited consolidated financial results of Jamna Auto Industries Limited ('the Holding Company') and its subsidiaries namely Jai Suspension System LLP, Jai Suspensions Limited and Jai Automotive Components Limited (the Holding Company and its subsidiaries together referred to as "the Group") have been reviewed by the Audit Committee and approved by the Board of Directors of the Holding Company in their respective meetings held on November 05, 2020. The statutory auditors of the Holding Company have conducted limited review of these unaudited consolidated financial results pursuant to regulation 33 of SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015. The auditors have expressed an unqualified conclusion with an emphasis of matter paragraph in the limited review report.

2 These unaudited consolidated financial results have been prepared in accordance with the Indian Accounting Standard, (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and relevant amendments thereafter. The said financial results of the Group have been prepared in accordance with Ind AS 110 "Consolidated Financial Statements".

3 In line with the provisions of IND AS-108 - Operating Segment, the Group is engaged in the business of manufacturing of Automotive suspension which includes Parabolic/ Tapered leaf spring and Lift axle which includes Parabolic/ Tapered leaf spring and Lift axle which constitute single reporting business segment, no segment disclosures are required.

4 The above financial results are available on the Company's website (www.jaispring.com) and also on the website of NSE (www.nseindia.com) and BSE (www.bseindia.com).

- 5 The spread of Coronavirus Disease (COVID-19) has impacted the overall economy and business activities of the Group from mid of the month of March 2020. The Group's operations became largely operational from last week of May 2020, post relaxation of the nationwide lockdown. The Group has considered the possible effects that may result from the pandemic relating to COVID-19 on the carrying value of its assets and also, assessed the recoverability of its assets comprising right of use assets, capital work in progress, capital advances, investments, inventories and trade receivables as well as factored assumptions used in annual impairment of Property Plant and Equipment, using the various internal and external information up to the date of approval of these interim financial results. On the basis of the said evaluation and current indicators of future economic conditions, the Group expects to recover the carrying amount of its assets and does not anticipate any impairment of these financial and non-financial assets. Further, the Group has prepared cash flow projections for next 12 months and believes that there is no impact on its ability to continue as a going concern and meeting its liabilities as and when they fall due. However, the estimated impact of the global health pandemic might vary from those estimated as at the date of approval of these consolidated financial results, and the Group will continue to monitor any material changes due to future economic conditions as they evolve.
- 6 The Code on Social Security 2020 ('Code'), which received the presidential assent on September 28, 2020, subsumes nine law relating to social security, retirement and employee benefits, including the Employees Provident Fund and Miscellaneous Provisions Act, 1952 and the Payment of Gratuity Act, 1972. The effective date of the Code is yet to be notified and related rules are yet to be framed. The impact of changes, if any, will be assessed and recognised post notification of relevant provisions.



(Rs. in Lakhs) **Un-Audited** Audited A Assets 30.09.2020 31.03.2020 1 Non-current assets 28.481.35 Property, plant and equipment 29.678.93 7,102.65 Right to use 6,963.68 Capital work in progress 14,235.35 13,216.87 Other Intangible assets 211.78 226.29 Financial assets 47.29 47.29 Investments Other financial assets 406.33 574.81 Non current tax assets (net) 1,257.52 822.38 1,658.13 2,832.53 Other non-current assets Deferred tax assets (net) 304.82 275.12 53,705.22 54,637.90 Sub-total-Non-current assets (A) 2 Current assets 12,998.01 Inventories 15,642.46 Contract Assets 102.41 9.27 **Financial Assets** Loans 122.43 86.85 2.808.19 8.008.21 Trade receivables Cash and cash equivalents 2.310.97 71.33 Other bank balances 289.82 314.61 Other financial assets 1,228.25 1,198.17 Other current assets 2,016.98 1,710.89 Sub-total-Current assets (B) 24,546.30 24,372.55 **Total Assets** 78,251.52 79,010.45 **B** Equity and liabilities 1 Equity Equity share capital 3,983.25 3,983.25 Other equity 47,199.55 47,687.27 Equity attributable to equity holders of the Parent Company 51,670.52 51,182.80 Non-controlling interest 0.13 0.13 51,182.93 51,670.65 Total equity (A) Liabilities 2 Non-current liabilities Financial liabilities Borrowings 2,062.50 5,077.07 Lease Liability 987.92 974.31 Other financial liabilities 121.17 128.97 Long term provisions 1,615.15 1,386.11 Deferred government grants 1,432.85 1,463.49 Sub-total-Non-current liabilities (B) 6,219.59 9,029.95 3 Current liabilities Contract Liabilities 1,237.50 780.54 Financial liabilities Borrowings 8,607.19 Lease Liability 228.22 5.75 Trade payables 39.97 -Total outstanding due of micro and small enterprises 129.90 -Total outstanding due of other creditors other than micro 13.576.18 3.746.14 and small enterprises Other financial liabilities 2,278.58 1,727.18 216.91 295.79 Deferred government grants Liabilities for current tax (net) 148.57 148.57 Short term provisions 2,616.38 2,673.08 Other current liabilities 360.06 342.34 18,309.85 Sub-total-current liabilities (C) 20,849.00 79,010.45 Total-Equity and Liabilities (A+B+C) 78,251.52

7 STATEMENT OF UNAUDITED CONSOLIDATED ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2020

8. UNAUDITED CONSOLIDATED CASH FLOW STATEMENT

Particulars	Period ended	(Rs. in Lakhs) Period ended
	September 30, 2020	September 30, 2019
A. Cash flow from operating activities		
Loss) / Profit before tax	(426.67)	3,855.39
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortization expenses	1,601.21	2,310.77
Gain on sale of property, plant and equipment	(2.93)	(12.57)
Finance cost	329.02	1,082.30
Finance income	(10.72)	(21.08)
Excess provision no longer required written back	(379.54)	(400.00)
mpairment allowance for trade receivables and advances considered doubtful	0.33	80.45
Government grant and export incentive income recognised	(109.53)	(152.73)
Provision for contingencies	-	81.82
Jnrealised foreign exchange loss (net)	(183.14)	-
Operating profit before working capital changes	818.03	6,824.35
Changes in operating assets and liabilities:		
Increase / (decrease) in trade payable and other current liabilities	10,757.04	(39,021.82)
increase in provision (Non current & current)	329.34	101.75
Decrease in trade receivables	5,198.80	12,775.96
Increase) / decrease in inventories	(2,644.46)	5,601.32
ncrease in loans	(35.58)	(3.05)
Decrease) / increase in other financial liabilities	(6.84)	-
Decrease in other assets & other financial assets	367.64	323.10
Cash generated from / (used in) operations	14,783.97	(13,398.39)
Direct taxes paid (net)	(487.65)	(1,314.05)
Net cash flow from / (used in) operating activities	14,296.32	(14,712.44)
B. Cash flow from investing activities		
Payment for property, plant and equipment (including initial costs for ROU)	(355.39)	(5,721.41)
Proceeds from sale of property, plant and equipment	13.74	70.75
nvestment in fixed deposits	(8.70)	-
Fixed deposits matured during the year	-	241.12
interest received (finance income)	11.66	21.08
Net cash used in investing activities	(338.69)	(5,388.46)
C. Cash flow from financing activities		
Proceeds from calls in arrear of partly paid equity shares (including share premium)	-	0.04
Dividend paid (including dividend distribution tax) and deposit to investor education & protection fund	-	(2,160.88)
Payment of principal portion of lease liabilities	(80.13)	-
Proceeds from long term borrowings	-	2,997.96
Repayment of long term borrowings	(2,679.46)	-
Repayment of) / proceeds from short term borrowings (net)	(8,607.19)	18,576.62
interest paid	(351.21)	(1,036.07)
Net cash (used in) / from financing activities	(11,717.99)	18,377.67
Net increase / (decrease) in cash and cash equivalents (A+B+C)	2,239.64	(1,723.23)
Cash and cash equivalents at the beginning of the year	71.33	1,935.82
Cash and cash equivalents at the end of the period	2,310.97	212.59
Components of cash and cash equivalents:		
Cash in hand	13.42	13.73
Balances with scheduled banks		
On current account	2,297.55	198.86
		17 0100

The above cash flow statement has been prepared under the "Indirect Method" as set out in Indian Accounting Standard-7, "Statement of cash flow".

For and on behalf of the Board

Jamna Auto Industries Limited

(P . S Jauhar)

Managing Director & CEO DIN- 00744518

Date: November 05, 2020 Place: New Delhi

JAMNA AUTO INDUSTRIES LIMITED Regd Office: Jai Spring Road, Yamuna Nagar, Haryana -135001



STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30,2020

							(Rs. in Lakhs)
SI.	Particulars	Quarter ended			Half year ended		Year ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
1	Income from operations						
a	a Revenue from operations	18,447.19	6,293.35	21,748.58	24,740.54	63,302.39	1,05,882.11
ł	Other income	519.92	57.15	515.11	577.07	972.78	1,985.62
	Total revenue	18,967.11	6,350.50	22,263.69	25,317.61	64,275.17	1,07,867.73
2	L						
	a Cost of raw materials and components consumed	11,806.42	3,310.69	10,991.93	15,117.11	37,925.97	61,707.08
ł	Purchase of traded goods	123.30	-	-	123.30	-	-
	Decrease/(increase) in inventories of finished goods, work in progress and traded	(992.37)	118.75	2,844.48	(873.62)	3,369.95	5,208.41
``	goods	(992.57)	110.75	2,044.40	(875.02)	5,509.95	5,200.41
C	Employees benefits expenses	2,315.28	1,983.01	2,556.32	4,298.29	6,004.23	10,776.65
6	e Other expenses	3,569.18	1,573.53	3,741.22	5,142.71	10,322.60	18,166.34
	Total expenses	16,821.81	6,985.98	20,133.95	23,807.79	57,622.75	95,858.48
3	Profit/(Loss) before finance costs, depreciation/amortization expense and tax (1-	2,145.30	(635.48)	2,129.74	1,509.82	6,652.42	12,009.25
5	2)	2,145.50	(055.40)	2,129.74	1,509.02	0,032.42	12,009.23
4	Finance costs:						
a	a Finance costs	117.33	197.69	548.05	315.02	830.68	1,482.71
ł	Finance income	38.74	36.99	40.05	75.73	94.14	208.82
	Net finance costs (a-b)	78.59	160.70	508.00	239.29	736.54	1,273.89
5	Depreciation and amortization expenses	780.02	744.28	914.32	1,524.30	2,156.78	3,879.87
6	Profit/(Loss) before tax (3-4-5)	1,286.69	(1,540.46)	707.42	(253.77)	3,759.10	6,855.49
7	Tax expenses:						
a	a Current tax	25.20	-	(205.41)	25.20	928.95	1,306.60
ł	Deferred tax charge/ (credit)	318.39	(345.51)	372.10	(27.12)	213.86	756.49
	Total tax expense (a+b)	343.59	(345.51)	166.69	(1.92)	1,142.81	2,063.09
8	Profit/(Loss) for the period (6-7)	943.10	(1,194.95)	540.73	(251.85)	2,616.29	4,792.40
9	Other Comprehensive Income/(Loss):						
	Other comprehensive income/(loss) not to be reclassified to profit or loss in						
	subsequent periods :						
	- Re-measurement impact on defined benefit plans	(38.90)	-	(9.13)	(38.90)	(9.13)	18.86
	- Deferred tax impact on above	9.79	-	2.30	9.79	2.30	(4.75)
	Other comprehensive income/(loss) for the period, net of tax	(29.11)	-	(6.83)	(29.11)	(6.83)	14.11
10	Total Comprehensive income/(loss) for the period (8+9)	913.99	(1,194.95)	533.90	(280.96)	2,609.46	4,806.51
11	Paid up equity share capital (Face value of Rs.1/- each)	3,983.25	3,983.25	3,983.23	3,983.25	3,983.23	3,983.25
12	Other equity (excluding Revaluation reserve as per the audited balance sheet)						48,192.10
	Earning/(Loss) per share (in Rs.) (face value of Rs. 1/- each) (not annualised)						
	Basic	0.24	(0.30)	0.14	(0.06)	0.66	1.20
	Diluted	0.24	(0.30)	0.14	(0.06)	0.66	1.20
		5.2 .	(311 1	(5100)	5100	

Notes:

1 The above unaudited 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 November 05, 2020. The statutory auditors of the Company have conducted limited review of these unaudited standalone financial results pursuant to regulation 33 of SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015. The auditors have expressed an unqualified conclusion along with emphasis of matter paragraph in the limited review report.

2 These unaudited standalone financial results have been prepared in accordance with the Indian Accounting Standard 34, (Ind AS) 34 "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and relevant amendments thereafter.

3 Pursuant to the decision made in the meeting of partners of Jai Suspension Systems Limited Liability Partnership ("LLP"), conducted on November 03, 2020, in which the Company is a partner, profits earned by the LLP for the quarter ended amounting to Rs. 56.10 lakhs and Rs.31.77 lakhs for the half year ended have been credited to the respective current accounts of the partners which have been duly accounted in the current quarter and period.

4 In line with the provisions of IND AS-108 - Operating Segment, the Company is engaged in the business of manufacturing of Automotive suspension which includes Parabolic/ Tapered leaf spring and Lift axle which constitute single reporting business segment, no segment disclosures are required.

5 The above financial results are available on the Company's website (www.jaispring.com) and also on the website of NSE (www.nseindia.com) and BSE (www.bseindia.com).

6 The spread of Coronavirus Disease (COVID-19) has impacted the overall economy and business activities of the Company from mid of the month of March 2020. The Company's operations became largely operational from last week of May 2020, post relaxation of the nationwide lockdown. The Company has considered the possible effects that may result from the pandemic relating to COVID-19 on the carrying value of its assets and also, assessed the recoverability of its assets comprising right of use assets, capital work in progress, capital advances, investments, inventories and trade receivables as well as factored assumptions used in annual impairment of Property Plant and Equipment, using the various internal and external information up to the date of approval of these interim financial results. On the basis of the said evaluation and current indicators of future economic conditions, the Company expects to recover the carrying amount of its assets and does not anticipate any impairment of these financial and non-financial assets. Further, the Company has prepared cash flow projections for next 12 months and believes that there is no impact on its ability to continue as a going concern and meeting its liabilities as and when they fall due. However, the estimated impact of the global health pandemic might vary from those estimated as at the date of approval of these financial results, and the Company will continue to monitor any material changes due to future economic conditions as they evolve.

7 The Code on Social Security 2020 ('Code'), which received the presidential assent on September 28, 2020, subsumes nine law relating to social security, retirement and employee benefits, including the Employees Provident Fund and Miscellaneous Provisions Act, 1952 and the Payment of Gratuity Act, 1972. The effective date of the Code is yet to be notified and related rules are yet to be framed. The impact of changes, if any, will be assessed and recognised post notification of relevant provisions.

8. STATEMENT OF UNAUDITED STANDALONE ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2020

1 Non-current assets 27,129,67 2 Property, plant and equipment 3,992,65 3,992,65 3 Right to use 3,992,65 3 1 Capital work in progress 13,668,12 1 1 Intagible assets 211,29 1 1 1 Investment in subsidiaries 3,799,28 3 1 1 1 Investments 47,29 1<	s. in lakh Idited
Property, plant and equipment27,129,672Right to use3,992,653,992,65Capital work in progress1,31,668,121,11,29Investment in subsidiaries2,11,291Investment in subsidiaries3,792,281Investment in subsidiaries1,13,50Other financial assets1,61,130Other non-current assets366,541,133,00Other non-current assets1,32,597240,77Sub-total-Non-current assets240,77240,77Sub-total-Non-current assets102,411Inventiories14,696,361Corract Assets102,411Inada assets117,541Inada assets117,541Inada assets1,32,5071Cash and cash equivalents2,283,231Other bank balances3,12,461Other current assets1,33,3461Other current assets (B)24,245,562Total Assets (A+B)77,361,492B Equity and liabilities1,23,351I barrowings2,062,502,23,39Other financial liabilities1,23,551B Current liabilities1,23,551B Current liabilities1,23,551B Current liabilities1,23,551B Current liabilities1,23,551Cash aquity (A)5,900,311Cash aquity (A)5,900,311Cash aquity (B)2,26,552	3.2020
Right o ise3.992.65Capital work in progress13.668.121Intangible assets121.291Investment in subsidiaries3.799.28Financial assets47.291Loans1.651.350Other financial assets3.665.41Non current tassets (net)1.183.001.325.97Deferred tax assets (net)240.77240.77Sub-total-Non-current assets (A)53.015.9352Current assets117.54Investments2.283.25102.41Financial assets117.541.4466.36Investment assets1.433.46102.41Financial assets1.435.45102.41Financial assets1.435.45102.41Contract Assets1.435.46102.41Financial assets1.435.46102.41Contract Assets1.435.46102.41Contract Assets1.435.46102.41Contract Assets1.435.46102.41Contract Assets1.435.46102.41Sub-total-Current assets (B)24.245.562Total Assets (A+B)77.861.492BEquity and liabilities121.172Lang truth current liabilities1.232.912Dubrer during truth assets1.432.832Other requity (A)5.900.313.983.252Other requiting truth assets1.232.912Liabilities1.232.9122Dubre requiting the of micro and small	
Capital work in progress13.665.121Intragible assets21.121Investment in subsidiaries21.792.8Financial assets47.29Loans1.651.35Other financial assets366.54Non current tax assets (net)1.183.00Other non-current assets240.77Sub-total-Non-current assets240.77Sub-total-Non-current assets117.54Investments242.77Sub-total-Non-current assets117.54Inancial assets117.54Inancial assets117.54Indical assets117.54Indical assets117.54Indical assets118.201Other financial assets1.459.66Other nancial assets1.453.66Other dash equivalents22.283.25Other hank halances13.22.66Other dash equivalents22.428.56Intal assets1.453.46Other equity3.983.25Total Assets (A+B)77.861.49Equity hare capital3.983.25Other equity1.47.91.14Italefities2.062.50Lease Liabilities1.43.285Sub-total-Non-current liabilities1.43.51.40Deferred government grants1.51.40Deferred government grants1.51.40Deferred government grants1.23.55Financial liabilities1.23.55Financial liabilities1.23.55Financial liabilities1.23.55Financial liabilities2.265.90Cortrat Li	28,283.7
Intragible assets	3,824.7
Intragible assets	12,702.9
Investiment in subsidiaries 3,799.28 Financial assets 47.29 Loans 1,051.35 Other financial assets 366.54 Non current tax assets (net) 1,133.00 Other non-current assets 1,235.97 Deferred tax assets (net) 240.77 Sub-total-Non-current assets (A) 53,015.93 2 Current assets 102.41 Inventories 14,696.36 Loans 117.54 Trade receivables 2,428.25 Other bank balances 312.46 Other current assets (B) 24,245.56 Sub-total-Nor-current assets (B) 24,245.56 Total Assets (A+B) 77,861.49 Equity and liabilities 1,33.93.25 Other equity 47,911.14 Financial assets 2,062.50 Lass (Liabilities 2,062.50 Lass Liabilities 1,233.55 Financial liabilities 1,233.55 Financial liabilities 1,233.55 Sub-total-Non-current liabilities (B) 5,206.31 3 Current tabilities 1,233.55 Financial liabilities 1,233.55 Financial liabilities 1,233.55 Financial liabilities 1,233.55 Borrowings <td>225.7</td>	225.7
Financial assets 47.29 Investments 47.29 Loans 366.54 Non current tassets (net) 1,183.00 Other financial assets 1,325.97 Deferred tax assets (net) 1,325.97 Deferred tax assets (net) 240.77 Sub-total-Non-current assets 1,426.66 Inventories 14,696.36 Contract Assets 102.41 Financial Assets 117.54 Trade receivables 2,482.07 Cash and cash equivalents 2,283.25 Other financial assets 1,453.46 Other financial assets 1,453.46 Other financial assets 1,453.46 Other current assets 1,453.46 Other requivalents 2,283.25 Other current assets (B) 243.256 Total Assets (A+B) 77,861.49 B Equity and liabilities 1,51.40 Equity share capital 3,983.25 Other equity 3,983.25 Liabilities 1,21.17 Loans 1,51.40 Deferred government grants 1,432.85 Sub-total-No	3,766.9
Investments47.29Loans1,65.135Other financial assets365.54Non current tax assets (net)1,183.00Other non-current assets (net)240.77Sub-total-Non-current assets (A)53,615.932Current assets102.41Financial Assets117.54Loans117.54Trade receivables2,483.25Other financial assets117.54Cash and cash equivalents2,283.25Other financial assets1,453.46Other financial assets1,433.46Other financial assets1,433.46Other financial assets1,433.46Other financial assets1,433.46Other financial assets1,433.46Other financial assets1,433.46Other current assets (B)24,245.56Total Assets (A+B)77,861.49BEquity and liabilitiesI Equity share capital3,983.25Other financial liabilities12,117Long term provisions1,51.40Deferred government grants1,233.55Financial liabilities1,233.55B-Total outstanding due of micro and small enterprises1,18.41-Total outstanding due of other creditors other than micro and small enterprises1,18.41-Total outstanding due of other creditors other than micro and small enterprises1,18.41-Total outstanding due of other creditors other than micro 	5,700.5
Loans 1,651,35 Other financial assets 3,666,34 Non current tax assets (net) 1,183,00 Other non-current assets 240,77 Sub-total-Non-current assets (A) 53,615,93 2 Current assets 102,41 Financial Assets 117,54 Trade receivables 34,48,07 Cash and cash equivalents 2,232,25 Other financial assets 1,453,46 Other financial assets 1,453,46 Other financial assets 1,453,46 Other financial assets 1,453,46 Other financial assets 1,822,01 Sub-total-Current assets 1,832,01 Cash and cash equivalues 1,832,01 Sub-total-Current assets 1,832,01 Sub-total-Current assets 1,832,01 Sub-total-Subilities 1,21,71 Financial liabilities 1,21,71	47.2
Other francial assets366.54Non current tax assets (net)1,183.00Other non-current assets1,325.97Deferred tax assets (net)240.77Sub-total-Non-current assets (A)53,615.932Current assets102.41Inventories102.41Financial Assets102.41Loans117.54Trade receivables2,283.25Other financial assets1,832.01Sub-total-Current assets (B)24,245.56Total Assets (A+B)77,861.49B Equity and liabilities3,983.25Current financial labilities1,932.93B Equity and liabilities1,932.93Current financial assets1,21.17Cottar (A)51,894.39Current financial liabilities1,21.17Liabilities1,432.85Sub-total-Current liabilities1,432.85Sub-total-Current liabilities1,432.85Sub-total-Current liabilities1,432.85Cortract (Liabilities1,432.85Sub-total-Current liabilities1,432.85Sub-total-Current liabilities1,432.85Sub-total-Current liabilities1,432.85Sub-total-Current liabilities1,432.85Sub-total-Current liabilities1,432.85Sub-total-Concurrent liabilities1,233.55Financial liabilities1,233.55Sub-total-Non-current liabilities1,233.55Sub-total-Non-current liabilities1,233.55Deferred government grants1,18.41- Total outstanding due of micro	
Non current tax assets (net) 1,183.00 Other non-current assets 1,232.97 Defored tax assets (net) 240.77 Sub-total-Non-current assets 102.40 Inventories 14,696.36 Corrrent Assets 102.41 Financial Assets 102.41 Corrent Assets 102.41 Financial Assets 102.41 Corrent Assets 102.41 Corrent Assets 102.41 Corrent Assets 102.41 Corrent Assets 117.54 Trade receivables 3.448.07 Cash and eash equivalents 2.283.25 Other financial assets 1.433.46 Other current assets (B) 24.245.56 Total Assets (A+B) 77,861.49 B equity and liabilities 3.983.25 Other equity 3.983.25 Other equity (A) 51.894.39 Labilities 1.51.40 Deferred government grants 1.432.85 Sub-total-Non-current liabilities 1.233.55 Sub-total-Non-current liabilities 1.233.55 Sub-total-Non-current liabilities 1.233.55	1,651.3
Other non-current assets1.325.97Deferred tax assets (net)240.77Sub-total-Non-current assets (A)53.615.932Current assets14.696.36Inventories14.696.36Contract Assets102.41Financial Assets31.7.54Trade receivables3.484.07Cash and cash equivalents2.283.25Other bank balances312.46Other runnet assets1.832.01Sub-total-Current assets1.832.01Sub-total-Current assets (B)24.245.56Total Assets (A+B)77.861.493Equity and liabilitiesEquity share capital3.983.25Other financial liabilities3.983.25Equity (A)51.894.39Liabilities1.433.40Borrowings2.062.50Lease Liability732.39Other financial liabilities1.21.17Liabilities1.433.45Borrowings1.51.40Deferred government grants1.433.45Sub-total-Non-current liabilities1.233.55Financial liabilities1.233.55Financial liabilities1.233.55Deferred government grants1.233.55Current Liabilities1.233.55Deferred government grants1.131.66.58Other financial liabilities2.225.35Deferred government grants2.26.25Jeferred government grants2.26.57Jeferred government grants2.25.55Deferred government grants2.26.57Jeferred government	535.0
Deferred tax assets (net) 240.77 Sub-total-Non-current assets (A) 53,615.93 2 Current assets 14,696.36 Inventories 14,696.36 1 Contract Assets 102.41 1 Financial Assets 2,283.25 3,448.07 Cash and cash equivalents 2,283.25 3,448.07 Other bank balances 3,143.346 3,448.07 Other current assets 1,453.46 1 Other current assets 1,453.46 1 Other current assets (B) 24,245.56 2 Total Assets (A+B) 77,861.49 5 3 Equity and liabilities 1 1 Equity share capital 3,983.25 2 Other equity (A) 51,894.39 5 Liabilities 2,062.50 2 Lease Liabilities 1,21.17 1 Don current liabilities 1,21.17 1 Contract Liabilities 1,432.85 5 Sub-total-Non-current liabilities (B) 5,900.31 3 3 Current iabilities (Contract Liabilities (Contr	734.0
Sub-total-Non-current assets (A) 53,615.93 5 2 Current assets 14,696.36 1 Inventories 14,696.36 1 Contract Assets 102.41 1 Financial Assets 2,283.25 34.84.07 Cash and cash equivalents 2,283.25 312.46 Other financial assets 1,453.46 2 Other current assets 1,832.01 312.46 Sub-total-Current assets 1,832.01 34.84.07 Sub-total-Current assets (B) 24.245.56 2 Total Assets (A+B) 77,861.49 5 3 Equity share capital 3,983.25 4 Other equity 47,911.14 4 Total Assets (A+B) 77,861.49 5 1abilities 2,062.50 722.39 5 Labilities 2,062.50 722.39 5 Deferred government grants 1,551.40 1,551.40 1,551.40 Deferred government grants 1,453.45 5,900.31 5 3 Current liabilities (B) 5,900.31 5 5,900.31 <t< td=""><td>2,432.3</td></t<>	2,432.3
2 Current assets 14.696.36 11 Inventories 102.41 11 11 Financial Assets 102.41 11 11 Loans 117.54 12.46 12.41 11 Other receivables 3.12.46 312.46 14.53.46 14.53.46 Other financial assets 1.453.46 14.53.46 14.53.46 14.53.46 Other current assets 1.453.46 14.53.45 14.53.45 14.53.45 14.53.45 14.53.45 14.53.45 14.53.45 14.53.45 14.53.45 12.17 14.53.46 14.53.45	203.8
Inventories 14,696.36 1 Contract Assets 102.41 Financial Assets 117.54 Trade receivables 2,283.25 Other bank balances 3,448.07 Cash and cash equivalents 2,283.25 Other bank balances 11,453.46 Other financial assets 1,453.46 Other current assets 1,453.46 Other current assets 1,453.46 Total Assets (A+B) 77,861.49 Equity share capital 3,983.25 Other equity (A) 51,894.39 Liabilities 2,062.50 Lease Liability 732.39 Other financial liabilities 1,251.40 Deferred government grants 1,453.45 Sub-total-Non-current liabilities 1,233.55 Financial liabilities 1,233.55 Financial liabilities 1,233.55 Financial liabilities 2,262.50 Lease Liability 732.39 Other financial liabilities 1,233.55 Financial liabilities 1,233.55 Financial liabilities 2,262.50 Lease Liability 732.39 Other financial liabilities 1,233.55 Financial liabilities 2,262.50 Lease Liability 2,233.55 Financial liabilities 1,233.55 Financial liabilities 1,233.55 Financial liabilities 1,233.55 Financial liabilities 1,233.55 Financial liabilities 1,233.55 Financial liabilities 2,225.95 Deferred government grants 13,166.58 Other financial liabilities 2,225.95 Deferred government grants 2,225.95	54,408.0
Contract Assets102.41Financial Assets117.54Loans117.54Trade receivables3,448.07Cash and cash equivalents2,283.25Other bank balances312.46Other rurnet assets1,453.46Other current assets1,453.46Sub-total-Current assets (B)24,245.56Total Assets (A+B)77,861.49B Equity and liabilities3,983.25Equity share capital3,983.25Other quity47,911.14Total equity (A)51,894.39E Iabilities2,062.50Lease Liabilities121.17Long tem provisions1,551.40Deferred government grants1,432.85Sub-total-Non-current liabilities1,233.55Financial liabilities1,233.55Financial liabilities1,233.55Sub-total-Non-current liabilities1,233.55Financial liabilities1,233.55Sub-total-Non-current liabilities1,233.55Financial liabilities1,233.55Financial liabilities1,233.55Financial liabilities2,23.83Trade payables Total outstanding due of micro and small enterprises118.41- Total outstanding due of micro and small enterprises118.41- Total outstanding due of micro and small enterprises13,166.58Other francial liabilities2,223.95Deferred government grants2,260.36	
Contract Assets102.41Financial Assets117.54Loans117.54Trade receivables3,448.07Cash and cash equivalents2,283.25Other bank balances312.46Other rurrent assets1,453.46Other rurrent assets1,453.46Sub-total-Current assets (B)24,245.56Total Assets (A+B)77,861.49B Equity and liabilities3,983.25Equity share capital3,983.25Other equity (A)51,894.39Elabilities2,062.50Lease Liabilities121.17Long tem provisions1,551.40Deferred government grants1,432.85Sub-total-Non-current liabilities1,233.55Financial liabilities1,233.55Financial liabilities1,233.55Sub-total-Non-current liabilities1,233.55Financial liabilities1,233.55Sub-total-Non-current liabilities1,233.55Financial liabilities1,233.55Financial liabilities1,233.55Financial liabilities1,233.55Financial liabilities2,23.83Trade payables Total outstanding due of micro and small enterprises118.41- Total outstanding due of micro and small enterprises118.41- Total outstanding due of micro and small enterprises13,166.58Other financial liabilities2,223.95Deferred government grants2,260.36Short tem provisions2,606.36	12,347.2
Financial Assets 117.54 Loans 117.54 Trade receivables 3,448,07 Cash and cash equivalents 2,283,25 Other bank balances 312,46 Other rurrent assets 1,453,46 Other current assets 1,832,01 Sub-total-Current assets (B) 24,245,56 Total Assets (A+B) 77,861,49 B Equity and liabilities 3,983,25 Other equity 3,983,25 Other equity (A) 51,894,39 E Liabilities 2,062,50 Lease Liabilities 732,39 Other financial liabilities 121.17 Long tem provisions 1,551,40 Deferred government grants 1,432,85 Sub-total-Non-current liabilities 1,233,55 Financial liabilities 1,233,55 Financial liabilities 1,233,55 Sub-total-Non-current liabilities 1,223,55 Sub-total-Non-current liabilities 2,28,83 - Total outstanding due of micro and small enterprises 118,41 - Total outstanding due of other creditors other than micro and small enterprises 13,166,58 Other fina	9.2
Loans117.54Trade receivables3,448.07Cash and cash equivalents2,283.25Other bank balances312.46Other transial assets1,453.46Other current assets1,832.01Sub-total-Current assets (B)24,245.56Total Assets (A+B)77,861.49B Equity and liabilities3,983.25Equity share capital3,983.25Other equity47,911.14Total equity (A)51,894.39Liabilities2,062.50Lease Liabilities12,117Long term provisions1,551.40Deferred government grants1,432.85Sub-total-Non-current liabilities (B)5,900.31Current liabilities1,233.55Financial liabilities1,233.55Sub-total-Non-current liabilities1,233.55Formations1,51.40Deferred government grants1,432.85Sub-total-Non-current liabilities (B)5,900.31Current liabilities1,233.55Financial liabilities1,233.55Financial liabilities1,233.55Sub-total-Non-current liabilities (B)2,225.95Deferred government grants2,225.95Deferred government grants2,225.95Deferred government grants2,225.95Deferred government grants2,266.36Other financial liabilities2,225.95Deferred government grants2,16.91Sorter turp provisions2,606.36	
Trade receivables3,448.07Cash and cash equivalents2,283.25Other bank balances312.46Other financial assets1,433.46Other current assets1,433.46Sub-total-Current assets (B)24,245.56Total Assets (A+B)77,861.49B Equity and liabilities3,983.25Equity share capital3,983.25Other equity47,911.14Total equity (A)51,894.39Liabilities2,062.50Lease Liabilities121.17Long term provisions1,551.40Deferred govermment grants1,432.85Sub-total-Kon-current liabilities (B)5,900.31Current liabilities1,233.55Financial liabilities1,233.55Financial liabilities1,233.55Sub-total-Kon-current liabilities1,233.55Financial liabilities1,233.55Sub-total-Kon-current liabilities2,225.95Deferred government grants1,233.55Financial liabilities1,233.55Financial liabilities2,225.95Deferred government grants2,225.95Deferred government grants2,225.95Deferred government grants2,225.95Deferred government grants2,266.36	82.8
Cash and cash equivalents2,283.25Other bank balances312.46Other financial assets312.46Other rurent assets1,453.46Sub-total-Current assets (B)24,245.56Total Assets (A+B)77,861.493 Equity and liabilities3,983.25Equity47,911.14Equity (A)51,894.39Sub-total-liabilities2,062.50Liabilities121.17Long term provisions1,551.40Deferred government grants1,432.85Sub-total-Non-current liabilities (B)5,900.31Contract Liabilities1,233.55Financial liabilities1,233.55Financial liabilities1,233.55Sub-total-Non-current liabilities1,233.55Sub-total-Non-current liabilities1,233.55Financial liabilities1,233.55Sub-total-Non-current liabilities1,233.55Sub-total-Non-current liabilities1,233.55Sub-total-Non-current liabilities1,233.55Financial liabilities1,233.55Financial liabilities2,225.95Deferred government grants2,225.95Deferred government grants2,225.95Deferred government grants2,266.36	7,753.
Other bank balances312.46Other financial assets1.453.46Other current assets1.832.01Sub-total-Current assets (B)24,245.56Total Assets (A+B)77,861.49B Equity and liabilities3.983.25Equity share capital3.983.25Other equity47,911.14Total equity (A)51,894.39E Iabilities2.062.50Labilities121.17Long term provisions2.062.50Deferred government grants1.432.85Sub-total-Non-current liabilities (B)5.900.31Current liabilities1.233.55Financial liabilities1.233.55Financial liabilities1.233.55Sub-total-Non-current liabilities (B)5.900.31Current liabilities1.233.55Financial liabilities1.233.55Financial liabilities1.233.55Sub-total-Non-current liabilities (B)5.900.31Current liabilities1.233.55Financial liabilities1.233.55Financial liabilities1.233.55Financial liabilities1.233.55Financial liabilities1.235.55Deferred government grants1.841-Total outstanding due of micro and small enterprises118.41-Total outstanding due of other creditors other than micro and small enterprises13.166.58Other financial liabilities2.225.95Deferred government grants2.16.91Liabilities for current tax (net)2.160.36	· ·
Other financial assets1,453,46Other current assets1,453,46Other current assets1,832,01Sub-total-Current assets (B)24,245,56Total Assets (A+B)77,861,49B Equity and liabilities3,983,25Equity share capital3,983,25Other equity47,911,14Total equity (A)51,894,39Liabilities51,894,39Pono-current liabilities732,39Other financial liabilities1,452,85Sub-total-Non-current liabilities (B)5,900,31Other financial liabilities1,452,85Sub-total-Non-current liabilities (B)5,900,31Current liabilities1,233,55Financial liabilities1,233,55Sub-total-Non-current liabilities (B)5,900,31Current liabilities1,233,55Financial liabilities1,233,55Sub-total-Non-current liabilities (B)5,900,31Current liabilities1,233,55Financial liabilities1,233,55Financial liabilities1,233,55Financial liabilities1,233,55Financial liabilities1,233,55Financial liabilities1,233,55Financial liabilities1,233,55Financial liabilities2,225,95Other financial liabilities2,225,95Deferred government grants2,16,91Liabilities for current tax (net)-Short term provisions2,606,36	62.3
Other current assets1,832.01Sub-total-Current assets (B)24,245.56Total Assets (A+B)77,861.49Equity and liabilities3,983.25Equity share capital3,983.25Other equity47,911.14Total equity (A)51,894.39Liabilities2,062.50Borrowings2,062.50Lease Liabilities11,117Long term provisions1,551.40Deferred government grants1,432.85Sub-total-Non-current liabilities (B)5,900.31Current liabilities1,233.55Financial liabilities1,233.55Financial liabilities1,233.55Sub-total-Non-current liabilities (B)5,900.31Current liabilities1,233.55Financial liabilities1,233.55Financial liabilities1,233.55Financial liabilities1,233.55Financial liabilities1,233.55Contract Liabilities1,233.55Financial liabilities1,233.55Financial liabilities2,225.95Deferred government grants2,166.58Other financial liabilities2,225.95Deferred government grants2,16.91Liabilities (D)-Subt term provisions2,606.36	287.0
Sub-total-Current assets (B)24,245.56Total Assets (A+B)77,861.498 Equity and liabilities Equity share capital Other equity3,983.25Other equity47,911.14Total equity (A)51,894.39Liabilities Borrowings Lease Liabilities2,062.50Lease Liabilities Borrowings1,211.7Long term provisions Deferred government grants1,432.85Sub-total-Non-current liabilities Borrowings Lease Liabilities1,233.55Financial liabilities Deferred government grants1,233.55Sub-total-Non-current liabilities Borrowings Lease Liabilities1,233.55Financial liabilities Borrowings Lease Liabilities1,233.55Sub-total-Non-current liabilities Borrowings Lease Liabilities1,233.55Financial liabilities Borrowings Lease Liabilities1,233.55Financial liabilities Borrowings Lease Liabilities1,233.55Financial liabilities Borrowings Lease Liabilities1,233.55Financial liabilities Borrowings Lease Liabilities1,233.55Other financial liabilities Borrowings Loutstanding due of other creditors other than micro and small enterprises13,166.58Other financial liabilities Subtrem provisions2,260.36	1,363.9
Total Assets (A+B)77,861.498Equity and liabilitiesEquity3,983.25Other equity47,911.14Total equity (A)51,894.39Liabilities51,894.39Ponc-current liabilities2,062.50Lease Liabilities121.17Long term provisions1,551.40Deferred government grants1,432.85Sub-total-Non-current liabilities1,432.85Financial liabilities1,233.55Financial liabilities1,233.55Sub-total-Non-current liabilities1,233.55Financial liabilities1,233.55Financial liabilities1,233.55Fortal outstanding due of micro and small enterprises118.41-Total outstanding due of other creditors other than micro and small enterprises13,166.58Other financial liabilities2,225.95Deferred government grants2,260.36	1,347.9
Equity and liabilities 3,983.25 Equity share capital 3,983.25 Other equity 47,911.14 Total equity (A) 51,894.39 Liabilities 51,894.39 Non-current liabilities 2,062.50 Lease Liability 732.39 Other financial liabilities 121.17 Long tem provisions 1,551.40 Deferred government grants 1,432.85 Sub-total-Non-current liabilities (B) 5,900.31 Current liabilities 1,233.55 Financial liabilities 1,233.55 Financial liabilities 1,233.55 Sub-total-Non-current liabilities (B) - Contract Liabilities - Trade payables - - Total outstanding due of micro and small enterprises 118.41 - Total outstanding due of other creditors other than micro and small enterprises 13,166.58 Other financial liabilities 2,225.95 Deferred government grants 216.91 Liabilities for current tax (net) - Short term provisions 2,606.36	23,255.
Equity Equity share capital3,983.25Other equity47,911.14Total equity (A)51,894.39Liabilities51,894.39Non-current liabilities2,062.50Borrowings2,062.50Lease Liability732.39Other financial liabilities121.17Long term provisions1,551.40Deferred government grants1,432.85Sub-total-Non-current liabilities (B)5,900.31Current liabilities1,233.55Financial liabilities2.83Trade payablesTotal outstanding due of micro and small enterprises118.41-Total outstanding due of other creditors other than micro and small enterprises13,166.58Other financial liabilities2,222.95Deferred government grants2,265.35Sub-total-Non-current liabilities2,225.95Deferred government grants2,265.35Sub-total-non-current liabilities-Sub-total-non-current liabilities2,225.95Deferred government grants2,265.95Deferred government grants2,260.36	77,663.
Equity share capital3,983.25Other equity47,911.14Total equity (A)51,894.39Liabilities2,062.50Prime Liabilities2,062.50Lease Liability732.39Other financial liabilities121.17Long term provisions1,551.40Deferred government grants1,432.85Sub-total-Non-current liabilities1,432.85Contract Liabilities1,233.55Financial liabilities1,233.55Financial liabilities1,233.55Sub-total-libilities1,233.55Contract Liabilities1,233.55Financial liabilities1,233.55Financial liabilities1,233.55Contract Liabilities1,233.55Financial liabilities1,233.55Contract Liabilities1,233.55Financial liabilities1,233.55Deferred government grants1,166.58Other financial liabilities2,225.95Deferred government grants2,16.91Liabilities for current tax (net)-Short term provisions2,606.36	
Equity share capital3,983.25Other equity47,911.14Total equity (A)51,894.39Liabilities2,062.50Borrowings2,062.50Lease Liability732.39Other financial liabilities121.17Long term provisions1,551.40Deferred government grants1,432.85Sub-total-Non-current liabilities1,432.85Cortract Liabilities1,233.55Financial liabilities1,233.55Financial liabilities1,233.55Sub-total-total outstanding due of micro and small enterprises118.41-Total outstanding due of other creditors other than micro and small enterprises13,166.58Other financial liabilities2,225.95Deferred government grants2,216.91Lease Liabilities1,3166.58Other financial liabilities2,225.95Deferred government grants2,216.91Liabilities for current tax (net)-Short term provisions2,606.36	
Other equity47,911.14Total equity (A)51,894.39LiabilitiesPon-current liabilitiesFinancial liabilitiesBorrowings2,062.50Lease Liability732.39Other financial liabilities121.17Long term provisions1,551.40Deferred government grants1,432.85Sub-total-Non-current liabilities (B)5,900.313Current liabilitiesContract Liabilities1,233.55Financial liabilities1,233.55Financial liabilities1,233.55Financial liabilities228.83Trade payablesTotal outstanding due of micro and small enterprises118.41-Total outstanding due of other creditors other than micro and small enterprises13,166.58Other financial liabilities2,225.95Deferred government grants216.91Liabilities for current tax (net)-Short term provisions2,606.36	3,983.2
Total equity (A)51,894.395Liabilities2Non-current liabilities2,062.50Financial liabilities2,062.50Lease Liability732.39Other financial liabilities121.17Long term provisions1,551.40Deferred government grants1,432.85Sub-total-Non-current liabilities (B)5,900.31Current liabilities1,233.55Financial liabilities1,233.55Financial liabilities1,233.55Financial liabilities1,233.55Financial liabilities228.83Trade payables Total outstanding due of micro and small enterprises118.41- Total outstanding due of other creditors other than micro and small enterprises13,166.58Other financial liabilities2,225.95Deferred government grants216.91Liabilities for current tax (net)-Short term provisions2,606.36	48,192.
Non-current liabilitiesFinancial liabilitiesBorrowingsLease LiabilityOther financial liabilitiesLong term provisionsDeferred government grantsSub-total-Non-current liabilities (B)Current liabilitiesContract LiabilitiesBorrowingsLease LiabilitiesSub-total-Non-current liabilities (B)Contract LiabilitiesPorrowingsLease LiabilitiesBorrowingsLease LiabilitiesOrder of micro and small enterprises-Total outstanding due of micro and small enterprises-Total outstanding due of micro and small enterprisesOther financial liabilitiesOther financial liabilitiesDeferred government grantsLiabilitiesOther financial liabilitiesSubt financial liabilities228.83Trade payables-Total outstanding due of micro and small enterprises118.41-Total outstanding due of micro and small enterprises13,166.58Other financial liabilities225.95Deferred government grantsLiabilities for current tax (net)Short term provisions2,606.36	52,175.
2Non-current liabilitiesFinancial liabilities2,062.50Lease Liability732.39Other financial liabilities121.17Long term provisions1,551.40Deferred government grants1,432.85Sub-total-Non-current liabilities (B)5,900.313Current liabilitiesContract Liabilities1,233.55Financial liabilities1,233.55Financial liabilities-Lease Liability228.83Trade payablesTotal outstanding due of micro and small enterprises118.41-Total outstanding due of other creditors other than micro and small enterprises13,166.58Other financial liabilities2,225.95Deferred government grants216.91Liabilities for current tax (net)-Short term provisions2,606.36	
Financial liabilities2,062.50Borrowings2,062.50Lease Liability732.39Other financial liabilities121.17Long term provisions1,551.40Deferred government grants1,432.85Sub-total-Non-current liabilities (B)5,900.313Current liabilitiesContract Liabilities1,233.55Financial liabilities1,233.55Financial liabilities-Borrowings-Lease Liabilities228.83Trade payables Total outstanding due of micro and small enterprises118.41- Total outstanding due of other creditors other than micro and small enterprises13,166.58Other financial liabilities2,225.95Deferred government grants216.91Liabilities for current tax (net)-Short term provisions2,606.36	
Borrowings2,062.50Lease Liability732.39Other financial liabilities121.17Long term provisions1,551.40Deferred government grants1,432.85Sub-total-Non-current liabilities (B)5,900.31Current liabilities1,233.55Financial liabilities1,233.55Financial liabilities-Borrowings-Lease Liability228.83Trade payables118.41-Total outstanding due of micro and small enterprises118.41-Total outstanding due of other creditors other than micro and small enterprises13,166.58Other financial liabilities2,225.95Deferred government grants216.91Liabilities for current tax (net)-Short term provisions2,606.36	
Lease Liability732.39Other financial liabilities121.17Long term provisions1,551.40Deferred government grants1,432.85Sub-total-Non-current liabilities (B)5,900.31Current liabilities1,233.55Financial liabilities1,233.55Financial liabilities-Borrowings-Lease Liability228.83Trade payablesTotal outstanding due of micro and small enterprises118.41-Total outstanding due of other creditors other than micro and small enterprises13,166.58Other financial liabilities2,225.95Deferred government grants216.91Liabilities for current tax (net)-Short term provisions2,606.36	
Other financial liabilities121.17Long term provisions1,551.40Deferred government grants1,432.85Sub-total-Non-current liabilities (B)5,900.31Current liabilities1,233.55Financial liabilities1,233.55Financial liabilities-Borrowings-Lease Liability228.83Trade payables118.41-Total outstanding due of micro and small enterprises118.41-Total outstanding due of other creditors other than micro and small enterprises13,166.58Other financial liabilities2,225.95Deferred government grants216.91Liabilities for current tax (net)-Short term provisions2,606.36	5,077.
Long term provisions1,551.40Deferred government grants1,432.85Sub-total-Non-current liabilities (B)5,900.31Current liabilities1,233.55Contract Liabilities1,233.55Financial liabilities228.83Trade payables Total outstanding due of micro and small enterprises118.41- Total outstanding due of other creditors other than micro and small enterprises13,166.58Other financial liabilities2,225.95Deferred government grants216.91Liabilities for current tax (net)-Short term provisions2,606.36	730.
Deferred government grants1,432.85Sub-total-Non-current liabilities (B)5,900.31Current liabilities1,233.55Contract Liabilities1,233.55Financial liabilities228.83Borrowings-Lease Liability228.83Trade payables118.41-Total outstanding due of micro and small enterprises113,166.58Other financial liabilities2,225.95Deferred government grants216.91Liabilities for current tax (net)-Short term provisions2,606.36	128.
Sub-total-Non-current liabilities (B)5,900.313Current liabilities Contract Liabilities Financial liabilities Borrowings Lease Liability Trade payables - Total outstanding due of micro and small enterprises and small enterprises1,233.553-4-5-5-6-7-7-7-7-13,166.580-13,166.580225.9513,166.580216.9113-14-15-15-16-16-17-17-18-19-10-10-11-12-13-14-15-16-17-18-19-10-10-11-12-13-14-15-16-17-18-19-10-10-11-12-13-14-15-16-17-18-19 <td>1,325.9</td>	1,325.9
Sub-total-Non-current liabilities (B)5,900.31Current liabilities Contract Liabilities Borrowings Lease Liability1,233.55Financial liabilities Borrowings Trade payables - Total outstanding due of micro and small enterprises and small enterprises-228.83 Trade payables - Total outstanding due of micro and small enterprises and small enterprises118.41- Total outstanding due of other creditors other than micro and small enterprises13,166.58Other financial liabilities2,225.95Deferred government grants Liabilities for current tax (net)-Short term provisions2,606.36	1,463.4
Contract Liabilities1,233.55Financial liabilities-Borrowings-Lease Liability228.83Trade payables228.83- Total outstanding due of micro and small enterprises118.41- Total outstanding due of other creditors other than micro and small enterprises13,166.58Other financial liabilities2,225.95Deferred government grants216.91Liabilities for current tax (net)-Short term provisions2,606.36	8,725.8
Contract Liabilities1,233.55Financial liabilities-Borrowings-Lease Liability228.83Trade payables Total outstanding due of micro and small enterprises118.41- Total outstanding due of other creditors other than micro and small enterprises13,166.58Other financial liabilities2,225.95Deferred government grants216.91Liabilities for current tax (net)-Short term provisions2,606.36	
Financial liabilities-Borrowings-Lease Liability228.83Trade payables Total outstanding due of micro and small enterprises118.41- Total outstanding due of other creditors other than micro and small enterprises13,166.58Other financial liabilities2,225.95Deferred government grants216.91Liabilities for current tax (net)-Short term provisions2,606.36	778.
Borrowings-Lease Liability228.83Trade payables228.83- Total outstanding due of micro and small enterprises118.41- Total outstanding due of other creditors other than micro and small enterprises13,166.58Other financial liabilities2,225.95Deferred government grants216.91Liabilities for current tax (net)-Short term provisions2,606.36	
Lease Liability228.83Trade payables-Total outstanding due of micro and small enterprises118.41- Total outstanding due of other creditors other than micro and small enterprises13,166.58Other financial liabilities2,225.95Deferred government grants216.91Liabilities for current tax (net)-Short term provisions2,606.36	7,561.
Trade payables118.41-Total outstanding due of micro and small enterprises118.41-Total outstanding due of other creditors other than micro and small enterprises13,166.58Other financial liabilities2,225.95Deferred government grants216.91Liabilities for current tax (net)-Short term provisions2,606.36	5.0
-Total outstanding due of micro and small enterprises118.41-Total outstanding due of other creditors other than micro and small enterprises13,166.58Other financial liabilities2,225.95Deferred government grants216.91Liabilities for current tax (net)-Short term provisions2,606.36	5.0
-Total outstanding due of other creditors other than micro and small enterprises13,166.58Other financial liabilities2,225.95Deferred government grants216.91Liabilities for current tax (net)-Short term provisions2,606.36	20
and small enterprises13,166.58Other financial liabilities2,225.95Deferred government grants216.91Liabilities for current tax (net)-Short term provisions2,606.36	28.4
Other financial liabilities2,225.95Deferred government grants216.91Liabilities for current tax (net)-Short term provisions2,606.36	
Deferred government grants216.91Liabilities for current tax (net)-Short term provisions2,606.36	3,606.8
Deferred government grants216.91Liabilities for current tax (net)-Short term provisions2,606.36	1,676.3
Liabilities for current tax (net)-Short term provisions2,606.36	295.
Short term provisions 2,606.36	-
	2,560.0
	2,300.0
Sub-total-current liabilities (C)20,066.79	
	77,663.

9. UNAUDITED STANDALONE CASH FLOW STATEMENT

Dentionland	Dania da anda d	(Rs. in Lakhs)
Particulars	Period ended September 30, 2020	Period ended September 30, 2019
A. Cash flow from operating activities	~~ F	,,,,,,,,,
	(252 55)	2 750 10
(Loss)/profit before tax Adjustments to reconcile profit before tax to net cash flows:	(253.77)	3,759.10
Depreciation and amortization expenses	1,524.30	2,156.78
Gain on sale of property, plant and equipment	(2.93)	(4.21)
Finance cost	315.02	830.68
Finance income	(10.82)	(94.14)
Finance income from interest on loan given to subsidiary	(64.91)	-
Provision no longer required written back	(371.99)	(400.00)
Impairment allowance for trade receivables considered doubtful	-	78.54
Government grant and export incentive income recognised	(109.53)	(152.73)
Provision for contingencies	-	81.82
Unrealised foreign exchange loss (net)	(182.09)	-
Share in profit of limited liability partnership	(31.77)	(386.68)
Operating profit before working capital changes	811.51	5,869.16
Changes in operating assets and liabilities:		
Increase / (decrease) in trade payable and other current liabilities	10,481.79	(28,637.95)
Increase / (decrease) increase in provision (Non current & current)	314.15	110.40
Decrease in trade receivables	4,304.47	3,687.44
(Increase) / decrease in inventories	(2,348.65)	5,508.35
Decrease in loans (Non current & current)	(34.70)	(313.65)
(Decrease) / Increase in financial liabilities (Non current & current)	(6.84)	(515.05)
Decrease in other assets & other financial assets	188.05	809.59
Cash generated from operations	13,709.78	(12,966.66)
Income tax paid (net of refunds)	(474.17)	(1,133.67)
Net cash from opearting activities	13,235.61	(14,100.33)
B. Cash flow from investing activities		
Payment for property, plant and equipment (including initial costs for ROU)	(358.62)	(5,549.65)
Proceeds from sale of property, plant and equipment	6.79	61.52
Investment in fixed deposits	(8.71)	-
Withdrawal from share in capital of limited liability partnership	-	(3.17)
Fixed deposits matured during the year	-	241.02
Interest received (finance income)	16.17	94.14
Net cash used in investing activities	(344.37)	(5,156.12)
C. Cash flow from financing activities		
Proceeds from calls in arrear of partly paid equity shares (including share premium)	-	0.04
Dividend paid (including dividend distribution tax) and deposit to investor education & protection fund	-	(2,160.88)
Payment of principal portion of lease liabilities	(80.08)	(2,100,000)
Proceeds from long term borrowings	-	3,140.42
Repayment of long term borrowings	(2,679.46)	-
(Repayment of) / Proceeds from short term borrowings (net)	(7,561.95)	17,270.71
Interest paid	(348.86)	(687.19)
Net cash flow (used in) / from financing activities	(10,670.35)	17,563.10
Net increase / (decrease) increase in cash and cash equivalents (A+B+C)	2,220.88	(1,693.36)
The increase / (decrease) increase in cash and cash equivalents (A+D+C)	2,220.88	(1,095.50)
Cash and cash equivalents at the beginning of the year	62.37	1,896.21
Cash and cash equivalents at the period end	2,283.25	202.85
Components of cash and cash equivalents:		
Cash in hand	13.23	12.91
Balances with scheduled banks		
- On current account	2,270.02	189.94
	2,283.25	202.85

The above cash flow statement has been prepared under the "Indirect Method" as set out in Indian Accounting Standard-7, "Statement of cash flow".

For and on behalf of the Board Jamna Auto Industries Limited

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

Date: November 05, 2020 Place: New Delhi