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





SI.	Particulars		Ouarter ended		Year ended	(Rs. in Lakhs) Year ended		
No.		(Audited) - Refer	(Unaudited)	(Audited)	(Audited)	(Audited)		
		Note 6	(,	(((
		31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020		
1	Income from operations							
a	Revenue from operations	48,440.18	34,326.14	23,749.43	1,07,947.84	1,12,895.1		
b	Other income	300.19	141.25	446.84	992.96	1,614.0		
	Total revenue	48,740.37	34,467.39	24,196.27	1,08,940.80	1,14,509.1		
2	Expenses							
a	Cost of raw materials and components consumed	30,963.19	22,923.01	12,729.78	69,352.31	64,263.1		
b	Purchase of traded goods	173.50	336.32	-	633.12	-		
с	Changes in inventories of finished goods, work in progress and traded goods	(565.28)	(2,554.67)	1,558.31	(4,180.54)	6,962.1		
d	Employee benefit expenses	3,352.00	3,334.01	2,446.06	11,176.11	11,294.1		
e	Other expenses	7,309.37	5,189.87	4,215.81	17,720.52	18,962.7		
	Total expenses	41,232.78	29,228.54	20,949.96	94,701.52	1,01,482.2		
3	Profit/(Loss) before finance costs, depreciation/amortization expense and tax (1-2)	7,507.59	5,238.85	3,246.31	14,239.28	13,026.8		
4	Finance costs							
a	Finance costs	154.99	127.97	367.33	611.98	1,758.		
b	Finance income	3.96	4.29	3.23	18.97	32.		
	Net finance costs (a-b)	151.03	123.68	364.10	593.01	1,725.		
5	Depreciation and amortization expenses	993.29	963.59	916.08	3,558.09	4,137.		
6	Profit/(Loss) before tax (3-4-5)	6,363.27	4,151.58	1,966.13	10,088.18	7,164.		
7	Tax expenses	.,	.,	-,	,	.,		
a	Current tax	1,893.68	1,198.08	549.02	3,144.65	1,800.		
b	Deferred tax charge/ (credit)	(280.46)	(52.02)	313.83	(352.76)	575.		
	Total tax expense (a+b)	1,613.22	1,146.06	862.85	2,791.89	2,376.		
8	Profit/(Loss) for the period (6-7)	4,750.05	3,005.52	1,103.28	7,296.29	4,787.		
9	Other Comprehensive Income/(Loss)	.,	-,	-,	.,_,,	.,		
	Other comprehensive income/(loss) not to be reclassified to profit or loss in subsequent							
	periods							
	- Re-measurement gain/(loss) on defined benefit plans	(5.93)	-	28.33	(44.16)	10.		
	- Deferred tax impact on above	(2.15)	-	(7.04)	7.64	(1.		
	Other comprehensive income/(loss) for the period, net of tax	(8.08)	-	21.29	(36.52)	9.		
10	Total Comprehensive income/(loss) for the period (8+9)	4,741.97	3,005.52	1,124.57	7,259.77	4,797.		
11	Profit/(Loss) for the period attributable to							
	Equity holders of the parent	4,750.04	3,005.51	1,103.27	7,296.28	4,787.		
	Non-controlling interests	0.01	0.01	0.01	0.01	0.		
12	Other Comprehensive income/(loss) for the period attributable to							
	Equity holders of the parent	(8.08)	-	21.29	(36.52)	9.		
	Non-controlling interests	-	-	-	-	-		
13	Total Comprehensive income/(loss) for the period attributable to (11+12)							
	Equity holders of the parent	4,741.96	3,005.51	1,124.56	7,259.76	4,797.		
	Non-controlling interests	0.01	0.01	0.01	0.01	0.		
14	Paid up equity share capital (Face value of Rs.1/- each)	3,983.25	3,983.25	3,983.25	3,983.25	3,983.		
15	Other Equity (excluding Revaluation reserve as per the audited balance sheet)	-	-	-	54,017.41	47,687.		
16	Earning/(Loss) per share (in Rs.) (face value of Rs. 1/- each) (not annualised for quarter)							
	Basic	1.19	0.76	0.28	1.83	1.3		
	Diluted	1.19	0.76	0.28	1.83	1.		

Enclosed accompanying statement of Assets and Liabilities and Cash flow statement.

Notes:

1 The above 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 May 31, 2021. The statutory auditors of the Holding Company have conducted audit of these consolidated financial results pursuant to regulation 33 of SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015. The auditors have expressed an unqualified opinion with an emphasis of matter paragraph related to impact of COVID-19 uncertainty in the audit report.

2 These consolidated financial results for the three months and the year ended March 31, 2021 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 constitutes single reporting business segment, no segment disclosures are required.

4 The Board of Directors of the Holding Company at their meeting held on May 31, 2021 recommended a final dividend of Rs. 0.50 (@ 50%) per equity share of Rs.1 each of the Holding Company making a total dividend of Rs. 0.55 (@ 75%) per equity share of Rs.1 each of the financial year 2020-21, including an interim dividend of Rs. 0.25 (25%) per equity share declared earlier during the financial year 2020-21, Final dividend is subject to the approval of shareholders.

- 5 The Holding Company formulated an ESOP Scheme (referred as Holding Company's Employee Stock Option Scheme, 2017) in accordance with SEBI (Share Based Employee Benefits) Regulation, 2014, which was duly approved in the Annual General Meeting of the Shareholders of the Holding Company on August 1, 2017 and the Holding Company also got in-principle approval from both NSE and BSE dated March 20, 2018 and March 27, 2018 respectively in respect of the said Scheme. During the quarter, pursuant to the approval by the Compensation Committee of the Board of Directors on December 26, 2020, the Holding Company has granted options to certain eligible employees under the said approved Scheme. Pursuant to the scheme, the Holding Company has granted 25,55,000 options to the eligible employees of the Holding Company .
- 6 The figures for the quarter ended March 31, 2021 are the balancing figures between audited figures in respect of full financial year upto March 31, 2021 and unaudited published year to date figures upto December 31, 2020, being the date of the end of the third quarter of the financial year which were subjected to limited review.
- 7 The global pandemic outbreak has impacted the Group's business in early part of the financial year 2020-2021. However, the Group has been able to recover the business in course of the year. Further, at the time of finalization of these financial results, the severity of the pandemic in the form of Wave 2 is peaking day by day across the country and on account of which various state governments have started imposing lockdown-like restrictions in various parts of the country. 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 property, plant and equipment, intangible assets, right of use assets, capital work in progress, capital advances, investments, inventories and reade receivables, using the various internal and external information up to the date of approval of these financial attement. On the basis of the said evaluation and current indicators of future economic conditions, the Group expects to recover the earrying amount of its assets and does not anticipate any impairment of these 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, considering the unpredictability of the pandemic and inherent uncertainty on the potential future impact of the COVID-19 pandemic, the Group's financial results may differ from that estimated as on the date of approval of these financial results.
- 8 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 immat of channess, if any, will be assessed and reconside and resonation of relevant provisions.
- framed. The impact of changes, if any, will be assessed and recognised post notification of relevant provisions.
 9 The Holding Company is a majority partner with 99.9985% share in Jai Suspension Systems LLP ("the LLP"). Partners of the LLP at their meeting held on 21 September, 2020 have decided to convert the LLP into a private limited company with the name Jai Suspension Systems Private Limited under applicable provisions of the Companies Act, 2013. Application filed by the LLP with Ministry of Corporate Affairs for conversion into Company is pending for approval as on date.
- 10 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).

For and on behalf of the Board

Jamna Auto Industries Limited

STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS AT MARCH 31, 2021

Non-current assets JL.03.2021 JJ.03.2021 Property, plant and equipment Right to use 28,460.15 29,678, 6454.79 Right to use 6,854.79 6,953. Capital sorks 13,375.58 13,375.58 13,226. Other Insangible assets 16,81.3 226.67 6,954. Investments 47.29 47, 6,954. Other Insancial assets 367.06 574. 6,955.22 230,36 582. Other Insancial assets (net) 230,35 822. 6,655.52 275. 581.066 564. Sub-total-Non-current assets (net) 51,008.83 54,657. 20,955.94 1,2998. 54,657. Contract Assets 1,331.35 86. 7.36. 9.97. 1.484.50 1.710. Coher Insancial assets 1,31.35 86. 1.82.06 1.710. Sub-total-Current assets (B) 3,083.25 3.98.32 3.98.325 3.98.325 Current tassets (B) 3,083.25 3.98.325 3.98.325 3.98.325 Current assets (R)			(Rs. in Lakhs)
Non-current assets 28,460.15 20,078, 453,558 Right to use Capital work in progress 13,375,58 13,23,558 13,23,558 Other Inangible assets 168,13 226, 13,37,558 13,23,558 Financial assets 168,13 226, 57,000 221,00,95 22,23,25 Other monical assets 20,055,94 22,93,8 52,232 Other monical assets 20,055,94 12,998, 2,835,25 22,232 Deferred tax assets (act) 20,055,94 12,998, 2,835,156 8,008, 3,302,11 71, 71, 71, 71, 71, 71, 71, 71, 71, 71,		Audited	Audited
Property, plant and equipment Right to use 28,469.15 29,678, 64,5179 6,654.79 6,655.72 6,655.72 6,655.72 2,666.75 6,655.22 2,263.66 5,744. 5,100.88 5,645.75 6,655.22 2,255.94 6,655.22 2,255.94 6,655.22 2,255.94 5,665.75 2,046.53 9.9 7,000.765.75 2,295.594 1,031.35 8,6 7,00.75 5,965.16 1,031.35 8,6 7,00.75 1,445.90 1,710.00 3,080.211 7,77 0,0164.75.74 1,445.90 1,710.00 3,983.25 3,983.25 3,983.25 3,983.25 3,983.25 3,983.25 3,983.25 3,983.25 3,983.25 3,983.25 3,983.25 3,983.25 3,983.25 3,983.25 3,983.25		31.03.2021	31.03.2020
Right ose 6,454.79 6,935. Copical work in progress 13,375.58 13,216. Other Inhanghle assets 16,133 226. Financial assets 36,75.58 13,216. Non-current assets 36,70.66 574. Non-current assets 2,16.09.5 2,233.6 Deferred in assets (act) 2,16.09.5 2,252. Other mon-current assets (act) 51,906.83 54,607. Current assets 2,046.55 2,059.94 1,2,998. Contract Assets 1,331.33 86. 7,100.85 2,005.94 1,2,998. Contract Assets 1,331.33 86. 7,100.85 2,005.94 1,2,998. Contract Assets 3,302.11 71. 0,199. 2,246.53 9. Innancial Assets 1,331.33 86. 7,9010. 1,31.33 86. Contract Assets 3,302.11 71. 0,148.50 2,005.94 1,2,998. Contract Assets 3,575.26 2,4372. 1,710. 58.000.66 51.6700. <	1 Non-current assets		
Capital work in progress 13,375.58 13,216. Other Inangelia sasts 16,81.3 226 Financial assets 16,951.3 226 Investments 47.29 47 Other financial assets 23,070.6 574 Non current assets (nd) 23,025 223.2 Other non-current assets 20,055.94 22,036 Sub-total-Non-current assets 20,055.94 21,098. Contract Assets 20,055.94 21,998. Contract Assets 20,055.94 21,998. Contract Assets 20,055.94 21,998. Contract Assets 23,05.8 80,08. Cash and cash equivalents 33,05.11 71. Other bank balances 315.81 288.00.11 71. Other current assets (nd) 34,375.26 24,375.26 24,375.26 Current assets (net) 35,815.6 51,670. 1484.50 1,710. Sub-total-Current assets (net) 35,815.6 51,670. 1,820.01 70.010. Sub-total-Current assets 1,814.50 <td></td> <td> · _ /</td> <td>29,678.9</td>		· _ /	29,678.9
Other Intangible assets168:13226Investments47:2947Other financial assets37:06574Ne current tax assets (act)230:36522Other onno-current assets20:55:222:5Sub-total-Non-current assets20:55:222:5Sub-total-Non-current assets20:95:9412:998.Contract Assets20:95:9412:998.Contract Assets20:95:9412:998.Contract Assets3:80:21171.Inventories20:95:5412:998.Contract Assets3:80:21171.Inder crecivables5:88.1:568:008.Cash and cash equivalents3:300:21171.Other funncial assets1:31:31:812289.Current assets (her)Other funncial assets1:48:4501.710.Sub-total-Current assets (b)3:63:75:2624:372.Total Assets3:3983.253:983.253:983.25Capting attributable to equity holders of the Parent Company0:1447:68.Non-controlling interest9:07:369:07.36Parent liabilities9:07:369:07.36Parent liabilities1:33:64780.Pinancial liabilities1:33:64780.Pinancial liabilities1:33:64780.Pinancial liabilities9:07.369:07.36Sub-total-Normer tiabilities1:33:64780.Pinancial liabilities1:33:64780.Pinancial liabilities1:33:6478	Right to use	6,454.79	6,963.6
Other Intangible assets168:13226Investments47:2947Other financial assets37:06574Ne current tax assets (act)230:36522Other onno-current assets20:55:222:5Sub-total-Non-current assets20:55:222:5Sub-total-Non-current assets20:95:9412:998.Contract Assets20:95:9412:998.Contract Assets20:95:9412:998.Contract Assets3:80:21171.Inventories20:95:5412:998.Contract Assets3:80:21171.Inder crecivables5:88.1:568:008.Cash and cash equivalents3:300:21171.Other funncial assets1:31:31:812289.Current assets (her)Other funncial assets1:48:4501.710.Sub-total-Current assets (b)3:63:75:2624:372.Total Assets3:3983.253:983.253:983.25Capting attributable to equity holders of the Parent Company0:1447:68.Non-controlling interest9:07:369:07.36Parent liabilities9:07:369:07.36Parent liabilities1:33:64780.Pinancial liabilities1:33:64780.Pinancial liabilities1:33:64780.Pinancial liabilities9:07.369:07.36Sub-total-Normer tiabilities1:33:64780.Pinancial liabilities1:33:64780.Pinancial liabilities1:33:6478	Capital work in progress	13,375.58	13,216.8
Financial assets 47.20 47. Other financial assets 367.06 574. Non current tax assets (net) 230.36 822. Other non-current assets 2,160.95 2,2832. Deferred tax assets (net) 5.35.2 275. Sub-total-Non-current assets 2,095.94 12,998. Contract Assets 20,955.94 12,998. Contract Assets 2,046.53 9. Loons 1,331.35 86. Trade receivables 5,881.56 8,008. Cash and eads equivalents 3,802.11 7.0 Other bank balances 315.81 288. Other funancial assets 1,143.12 24.372. Total Assets 35.75.26 24.372. Total Assets 35.81.66 3.983.25 Sub-total-Utrent assets (B) 3.58.06.66 51.670. Total Assets 36.006.66 51.670. Non-current isolibities 14.81.21 20.88.006.66 Financial liabilities 9.01.4 0.01.4 0.01.4		168.13	226.2
Other financial assets 347.06 574. Non current assets (net) 200.36 822. Other non-current assets 2,160.95 2,832. Deferred tax assets (net) 5,635.2 225. Sub-total-Non-current assets 20,955.94 12.998. Contract Assets 2,046.53 9. Financial Assets 2,046.53 9. Loans 1,331.35 86. Trude receivables 5,881.56 8,000. Cash and eash equivalents 3,802.11 71. Other financial assets 21.148.2 288. Current assets 3,15.81 288. Other financial assets 1.1,48.51 1.31.35 Current assets 3,15.81 288. Other financial assets 1.1,41.51 1.44.50 Current assets 3,15.81 2.828. Stab-total-Current assets 3,15.81 2.83.75.26 2.43.72. Total Assets 3,983.25 3.983.25 3.983.25 3.983.25 3.983.25 Current assets <t< td=""><td></td><td></td><td></td></t<>			
Other financial assets 347.06 574. Non current assets (net) 200.36 822. Other non-current assets 2,160.95 2,832. Deferred tax assets (net) 5,635.2 225. Sub-total-Non-current assets 20,955.94 12.998. Contract Assets 2,046.53 9. Financial Assets 2,046.53 9. Loans 1,331.35 86. Trude receivables 5,881.56 8,000. Cash and eash equivalents 3,802.11 71. Other financial assets 21.148.2 288. Current assets 3,15.81 288. Other financial assets 1.1,48.51 1.31.35 Current assets 3,15.81 288. Other financial assets 1.1,41.51 1.44.50 Current assets 3,15.81 2.828. Stab-total-Current assets 3,15.81 2.83.75.26 2.43.72. Total Assets 3,983.25 3.983.25 3.983.25 3.983.25 3.983.25 Current assets <t< td=""><td></td><td>47.29</td><td>47.2</td></t<>		47.29	47.2
Non current tax assets (net) 220.36 822. Other non-current assets 2.160.95 2.832. Deferred tax assets (net) 635.52 2.75 Sub-total-Non-current assets 20.955.94 12.998. Inventories 2.046.53 9. Contract Assets 2.046.53 9. Financial Assets 2.046.53 9. Trade receivables 5.81.56 8.008. Cash and eash equivalents 3.802.11 71. Other think balances 3.15.81 2.09. Other transacts 857.46 1.198. Current tax assets (net) - - Other transacts 3.575.26 24.372. Total Assets 88.284.09 79.010. Sub-total-Current assets (B) 3.6375.26 24.372. Total Assets 88.284.09 79.010. Stapping and liabilities 3.983.25 3.983.25 Equity and liabilities 3.983.25 3.083. Other crant assets (B) - 5.077. Lease Liabilinics			
Other non-current assets 2,160.95 2,832 Deferred tax assets (net) 5,552 275 Sub-fotal-Non-current assets (A) 5,057,027 2,985 Current assets 2,045,53 2,998,83 5,4637 Inventories 2,045,53 2,998,83 5,4637 Contract Assets 2,045,53 2,998,133,5 8,008,133,135 8,008,133,135 8,008,133,135,132,133,135,133,135,133,133,135,133,133			
Defered tax assets (net) 635.52 275 Sub-total-Non-current assets 51,908.83 54,637 2 Carrent assets 2,095.94 12,998. Contract Assets 2,046.53 9. Financial Assets 3,802.11 71. Other financial assets 3,802.11 71. Other tomk balances 3,802.11 71. Other financial assets 1,434.50 1,731.35 Current tax assets (net) 1,444.50 1,701. Sub-total-Current assets 1,444.50 1,701. Sub-total-Current assets (B) 3,6375.26 24.372. Total Assets 88,284.09 79.010. Supity and liabilities 1,444.50 1,701. Equity share capital 3,983.25 3,983.25 Other quity 58,000.60 51.670. Non-controlling interest - 50.77. Total quity (A) 58,000.80 51.670. Lasset 9.01.4 0.01.4 0.01.4 Deferred government grants 1,41.43.1 1.38.6.61<			
Sub-total-Non-current assets (A) 51,908.83 54,637. 2 Current assets 20,955.94 12,998. Inventories 2,046.33 9. Contract Assets 2,046.33 9. Financial Assets 2,046.33 9. Loans 5,581.56 8,000. Tade receivables 3,31.35 86. Carrent assets 3,15.81 288. Other bank balances 3,15.81 288. Other current assets 1,444.50 1,710. Other current assets (B) 3,575.26 24,372. Total Assets 88,284.09 79,010. Bequity and liabilities 3,983.25 3,983.25 Equity 3,983.25 3,983.25 3,983.25 Von-current liabilities 3,983.25 3,983.25 3,983.25 Financial Inshifties 90.14 0. 1,41.07 Non-current liabilities 907.36 5,077. Isset Liabilities 907.36 1,411.78 1,446.3 Deterred government grants		· ·	,
2 Current assets 20,955.94 12,998. Contract Assets 2,046.33 9 Inancial Assets 1,331.35 86. Laans 1,331.35 86. Tade ceviables 3,802.11 71. Other bank balances 3,802.11 71. Other financial assets 3,802.11 71. Other financial assets 87.86 1.198. Current assets (Rt) 1,484.50 - Other current assets (B) 1,484.50 - Sub-total-Current assets (B) 3,983.25 3,983.25 Total Assets 88,284.09 79.010. Bequity and liabilities - - Equity and liabilities - - Equity and requity lolders of the Parent Company Non-controlling interest 0.14 0.0 Non-controlling interest - - 50.07. 1.861.31.36 Deference qorvisions 1,861.21 1.861.21.81.36 - Deference qorvisions 1,81.41.178 1.443.52 Sub-total-Lone-			
Investories20.95.9412.998Contract Assets2,046.539Financial Assets1,331.3586Cash and cash equivalents3,802.1171Other back balances3,802.1171Other financial assets857.461,198Current tax assets (nt)1,243.5224,372Other current assets1,148.501,710Sub-total-Current assets3,983.253,983.25Total Assets88,284.0979,010Bequity and liabilities93,983.25Equity and liabilities93,983.25Equity tributable to equity holders of the Parent Company9,0140.0Non-controlling interest907.36974.Other durrent liabilities907.36974.Unter equity (A)907.36974.Lasset Liabilities907.36974.Other financial liabilities1,481.212.88.Dorter equity (A)4,328.599.029.29.I case Liabilities907.36974.Other financial liabilities1,481.212.88.Dortered government grants1,481.212.88.Dortered government grants1,711.355.57.Sub-total-Non-current liabilities (B)-8.002.38Other financial liabilities1,713.55.57.Total outstanding due of micro and small enterprises171.355.57.Total outstanding due of other creditors other than micro and small enterprises1,806.313.46.60Total outstanding due of other c	Sub-total-Non-current assets (A)	51,908.83	54,637.9
Contract Assets 2,046.53 9. Financial Assets 1,331.35 86. Loans 5,581.56 8,008. Cachand cash equivalents 3,302.11 71. Other bank balances 3,302.11 71. Other funcial assets 3,302.11 71. Other rourent assets 3,302.11 71. Other current assets 3,302.11 71. Sub-total-Current assets 3,302.11 71. Sub-total-Current assets 3,302.11 71. Sub-total-Current assets 3,302.11 71. Sub-total-Current assets 3,302.35 24,372. Total Assets 88,284.09 79,010. 3 Equity and liabilities 3,983.25 3,983.25 Courrent tassets 3,983.25 3,983.25 3,983.25 Other equity 54,017.41 47,687. 40,174 47,687. Equity and liabilities 9,019.9 58,000.80 51,670. Non-current liabilities 9,019.9 50,777. Lease Liabilities 9,019.9	2 Current assets		
Financial Assets 1,331,35 86. Loans 1,331,35 86. Trade receivables 5,581,56 8,008. Cash and cash equivalents 3,302,11 71. Other bank balances 331,581 289. Other financial assets 857,46 1,198. Current tax assets (net) 1,484,50 1,710. Sub-total-Current assets 1,484,50 1,701. Sub-total-Current assets (B) 36,375,26 24,372. Total Assets 88,284.09 79,010. Sequity and liabilities 3,983,25 3,983. Equity hare capital 3,983,25 3,983. Other equity 54,017,41 47,687. Equity tatributable to equity holders of the Parent Company 58,000.66 51,670. Non-cortent liabilities 907,36 974. Borrowings - 5,077. Lease Liabilities 1,481.2 128. Long term provisions 1,480.133 1,386. 1,480.133 1,386. Deferred government grants 1,480.133 1,386. 1,780. Financial liabilities 1,836.	Inventories	20,955.94	12,998.0
Financial Assets 1,331.35 86. Loans 1,331.35 86. Trade receivables 5,581.55 8,008. Cash and cash equivalents 3,305.11 71. Other bank balances 331.581 289. Other financial assets 857.46 1,198. Current tax assets (net) 1.484.50 1.710. Sub-total-Current assets (B) 36.375.26 24.372. Total Assets 88,284.09 79.010. Sub-total-Current assets (B) 3.983.25 3.983.35 Other carrent assets 88,284.09 79.010. Sequity and liabilities 3.983.25 3.983.25 Equity holders of the Parent Company 58,000.66 51.670. Non-cortent liabilities 0.014 0. Financial liabilities - 5.077. Lease Liabilities 1.48.12 128. Deferred government grants 1.48.13 1.366. Deferred government grants 1.48.13 1.366. Deferred government grants 1.48.13 1.366. Financial liabilitites 1.711.35 5.	Contract Assets	2,046.53	9.1
Leans 1,331,35 86, Trade receivables 3,382,11 71, Other bank balances 3,382,11 71, Other bank balances 3,382,11 71, Other thank balances 3,382,11 71, Sub-total-Current assets 1,484,50 1,710, Sub-total-Current assets (B) 36,675,26 24,372, Total Assets 88,284,09 79,010, Bequity and liabilities 3,983,25 3,983, Figury thatributable to equity holders of the Parent Company 54,017,41 47,687, Non-controlling interest 0.14 0, 0,14 0, Total equity (A) 58,000,80 51,670, 1,43,13 1,386, Defored government grants 9,035 974, 0,14 0, Total equity (A) 58,000,80 51,670, 1,43,12 128, Sub-total-Non-current l	Financial Assets	,	
Trade receivables 5,581.56 8,008, 3,802.11 Other bank balances 3,802.11 71. Other financial assets 857.46 1,198. Other current assets (B) 36,375.26 24,372. Total Assets 88,284.09 79,010. Sub-total-Current assets (B) 36,9375.26 24,372. Total Assets 88,284.09 79,010. Bequity and liabilities 88,284.09 79,010. Equity share capital 3,983.25 3,983.3 Other equity 54,017.41 47,687. Equity attributable to equity holders of the Parent Company 56,007.71.41 47,687. Non-controlling interest 0.14 0. 0. Total equity (A) 58,000.66 51,670. 0.14 0. Liabilities 907.36 974. 0.14 0. Deferred government grants 1,411.78 1,486.3 1,386.61 780. Sub-total-Non-current liabilities 1,411.78 1,486.3 1,386.61 780. Financial liabilities 1,411.78		1 331 35	86
Cash and cash equivalents 3,802.11 71, Other bank balances 315.81 289, Other financial assets 857.46 1,198, Current tax assets (net) - - Other financial assets 1444.50 1.710, Sub-total-Current assets (B) 36,375.26 24,372, Total Assets 88,284.09 79,010, B Equity and liabilities 3,983.25 3,983,25 Fauity share capital 3,983.25 3,983,25 Other equity 54,017,41 47,687, Equity attributable to equity holders of the Parent Company 58,000,66 51,670, Non-controlling interest 0,14 0,014 Non-controlling interest - 5,077, Lease Liabilities 907,36 974, Other financial liabilities - 5,077, Lease Liabilities 907,36 974, Other financial liabilities - 5,077, Lease Liabilities 1,861,31 1,386,61 Corrent Liabilities - 5,077,			
Other bank balances 315.81 289, Other transacti assets 857.46 1,198, Current tassets (B) 36,375.26 24,372, Total Assets 88,284.09 79,010, B equity and liabilities 88,284.09 79,010, Equity share capital 3,983.25 3,983,25 Other equity 54,017,411 47,687, Equity share capital 3,983.25 3,983,25 Other equity 55,000,66 51,670, Non-controlling interest 0,014 0,014 Total capity (A) 58,000,66 51,670, Liabilities - - 5,077, Primacial liabilities - - 5,077, Case Liabilities - - 5,077, Primacial liabilities - - 5,077, Case Liabilities -			
Other financial assets 857.46 1,198. Current tax assets (net) -	-		
Current tax assets (net)1.444.50Other current assets1.444.50Sub-total-Current assets (B)36,375.26Total Assets88,284.09Equity stare capital3.983.25Other equity54,017.41Equity attributable to equity holders of the Parent Company54,017.41Non-controlling interest0.14Total equity (A)58,000.66Liabilities907.36Prinancial liabilities907.36Borrowings-Sub-total-Non-current liabilities1.481.12Lass Labilities907.36Deferred government grants1.481.33Sub-total-Non-current liabilities1.836.61Financial liabilities1.836.61Porrowings-Contract Liabilities1.836.61Porrowings Total outstanding due of micro and small enterprises- Total outstanding due of other creditors other than micro and small enterprises- Total outstanding due of other creditors other than micro and small enterprises- Total outstanding due of other creditors other than micro and small enterprises- Total outstanding due of other creditors other than micro and small enterprises- Total outstanding due of other creditors other than micro and small enterprises- Total outstanding due of other creditors other than micro and small enterprises- Total outstanding due of other creditors other than micro and small enterprises- Total outstanding fue of micro and small enterprises- Total outstanding fue of other creditors other than micro a			
Other current assets 1.484.50 1.710. Sub-total-Current assets (B) 36,375.26 24,372. Total Assets 88,284.09 79,010. Equity and liabilities 3,983.25 3,983.25 Equity share capital 3,983.25 3,983.25 Other equity 54,017.41 47,687. Equity attributable to equity holders of the Parent Company 58,000.66 51,670. Non-controlling interest 0.14 0. Total equity (A) 58,000.80 51,670. Liabilities 907.36 974. Borrowings - 5,077. Lease Liabilities 907.36 974. Other financial liabilities 907.36 974. Deferred government grants 1.411.78 1.486.1.3 Sub-total-Non-current liabilities (B) 4,328.59 9,029. Current liabilities 1,836.61 780. Financial liabilities 1,836.61 780. Foranci government grants 1,41.78 1.463. Sub-total-current liabilities 1,306.36	Other financial assets	857.46	1,198.
Sub-total-Current assets (B)36,375.2624,372.Total Assets88,284.0979,010.8 Equity and liabilities88,284.0979,010.Equity share capital3,983.253,983.35Other equity54,017.4147,687.Equity attributable to equity holders of the Parent Company54,017.4147,687.Non-controlling interest0.140.Total equity (A)58,000.6651,670.Liabilities58,000.8051,670.Financial liabilities907,36974.Other financial liabilities148,12128.Long term provisions1,861.331,386.Deferred government grants4,328.599,029.Sub-total-Non-current liabilities1,836.61780.Financial liabilities1,836.61780.Financial liabilities1,836.61780.Financial liabilities1,836.61780.Contract Liabilities1,836.61780.Financial liabilities1,836.61780.Financial liabilities1,836.61780.Financial liabilities1,836.61780.Financial liabilities1,396.361,727.Cerrent liabilities1,396.361,727.Deferred government grants1,41.34295.Liabilities for oursent tax (net)1141.34Sub-total-current liabilities1,396.361,727.Liabilities for oursens2,429.842,616.Other financial liabilities1,396.361,727. <td< td=""><td></td><td>-</td><td>-</td></td<>		-	-
Total Assets88,284.0979,010.3Equity and liabilities3,983.253,983.35Equity share capital3,983.253,983.35Other equity54,017.4147,687.Equity stributable to equity holders of the Parent Company0,140,014Non-controlling interest0,140,014Total equity (A)58,000.6651,670.Liabilities907.36974.Porturent liabilities907.36974.Lease Liabilities907.36974.Lease Liabilities1,481.12128.Long term provisions1,481.131,483.Deferred government grants1,411.781,463.Sub-total-Non-current liabilities1,836.61780.Financial liabilities1,836.61780.	Other current assets	1,484.50	1,710.
3 Equity and liabilities Equity Equity Equity share capital 3,983.25 Other equity 3,983.25 Equity attributable to equity holders of the Parent Company 58,000.66 Non-controlling interest 0.14 Total equity (A) 58,000.80 Liabilities 907.36 Prime Provisions - Lease Liabilities 907.36 Conter financial liabilities 907.36 Deferred government grants 1,48.12 Sub-total-Non-current liabilities 1,86.61 Deferred government grants 1,836.61 Contract Liabilities 1,836.61 Primacial liabilities 1,836.61 Primacial liabilities 1,836.61 Contract Liabilities 1,836.61 Performed government grants 1,11.78 Sub-total-Non-current liabilities 1,836.61 Financial liabilities 1,836.61 Borrowings - -Total outstanding due of micro and small enterprises 470.37 -Total outstanding due of other creditors other than micro 13,96.36 -Total outstanding due of micro and	Sub-total-Current assets (B)	36,375.26	24,372.
3 Equity and liabilities Equity Equity share capital Other equity 3,983.25 Equity attributable to equity holders of the Parent Company 58,000.66 Non-controlling interest 0.14 Total equity (A) 58,000.80 Liabilities 907.36 Provings - Lease Liabilities 907.36 Borrowings - Long tem provisions 1,861.33 Deferred government grants 1,411.78 Sub-total-Non-current liabilities 1,836.61 Performed gave and gave of micro and small enterprises - - Total outstanding due of micro and small enterprises - - Total outstanding due of micro and small enterprises 1,396.36 - Total outstanding due of micro and small enterprises 1,396.36 - Total outstanding due of micro and small enterprises 1,396.36 - Total outstanding due of micro and small enterprises - - Total outstanding due of micro and small enterprises - - Total outstanding due of other creditors other than micro - - Total outstanding due of micro and small enterprises 1,396.36 - Total outst	Total Assets	88,284.09	79,010.
Equity Equity share capital $3,983.25$ $3,983.25$ Other equity $54,017.41$ $47,687.$ Equity attributable to equity holders of the Parent Company $58,000.66$ $51,670.$ Non-controlling interest 0.14 $0.$ Total equity (A) $58,000.80$ $51,670.$ Liabilities 0.14 $0.$ Borrowings $ 5,077.$ Lease Liabilities 907.36 $974.$ Other financial liabilities 907.36 $974.$ Long term provisions $1,861.33$ $1,386.$ Deferred government grants $1,411.78$ $1,463.$ Sub-total-Non-current liabilities (B) $4,328.59$ $9,029.$ Current liabilities $1,866.61$ $780.$ Financial liabilities $1,836.61$ $780.$ Financial liabilities $1,836.61$ $780.$ Contract Liabilities $1,836.61$ $780.$ Financial liabilities $1,336.36$ $1,727.$ Lease Liability 171.35 $5.$ Trade payables $ 13,96.36$ $1,727.$ Deferred government grants $1,396.36$ $1,727.$ Deferred government grants $1,506.45$ $342.$ Short term provisions $2,429.84$			
Equity share capital3,983.253,983.25Other equity3,983.253,983.25Equity attributable to equity holders of the Parent Company58,000.6651,670.Non-controlling interest0.140.Total equity (A)58,000.8051,670.Liabilities907.36974.Borrowings-5,077.Lease Liabilities907.36974.Other financial liabilities148.12128.Long term provisions1,411.781,446.3Deferred government grants1,411.781,446.3Sub-total-Non-current liabilities1,836.61780.Financial liabilities1,836.61780.Borrowings-8,607.Lease Liabilities1,836.61780.Sub-total-Non-current liabilities1,71.355.Deferred government grants470.3739.Contract Liabilities1,396.361,727.Lease Liabilities1,396.361,727.Deferred government grants41.34295 Total outstanding due of other creditors other than micro and small enterprises1,396.361,727.Deferred government grants1,41.34295.Liabilities for current tax (net)-148.82,429.84Short term provisions2,429.842,616.1,506.45342.Sub-total-current liabilities (C)25,954.7018,309.34.			
Other equity54,017.4147,687.Equity attributable to equity holders of the Parent Company Non-controlling interest0.140.Non-controlling interest0.140.Total equity (A)58,000.6651,670.Liabilities254,017.4147,687.Financial liabilities0.140.Financial liabilities58,000.8051,670.Financial liabilities907.36974.Cher financial liabilities907.36974.Lease Liabilities1,861.331,386.Deferred government grants1,411.781,463.Sub-total-Non-current liabilities1,836.61780.Financial liabilities1,836.61780.Contract Liabilities1,836.61780.Financial liabilities1,836.61780.Sub-total-Non-current liabilities1,836.61780.Borrowings8.607.Lease Liability171.355.Trade payables-18,002.383,746.Other financial liabilities1,396.361,297.Deferred government grants1,396.361,277.Liabilities for current tax (net)-141.34295.Liabilities for current tax (net)-148.Short term provisions2,429.842,616.Other current liabilities (C)25,954.7018,309.		3 083 25	3 083
Equity attributable to equity holders of the Parent Company Non-controlling interest58,000.6651,670, 0.14Non-controlling interest0.140.Total equity (A)58,000.8051,670, 0.14Liabilities58,000.8051,670, 0.14Liabilities58,000.8051,670, 0.14Financial liabilities907.36974, 148.12Borrowings-5,077, 148.12Lease Liabilities907.36974, 148.12Other financial liabilities1,861.331,386, 1,481.78Deferred government grants1,481.781,463, 3,0228,59Sub-total-Non-current liabilities1,836.61780, 780, 780, 780, 780, 780, 780, 780, 780, 780, 780, 780, 780, 780, 780, 780, 780, 780, 			
Non-controlling interest0.140.Total equity (A)58,000.8051,670.LiabilitiesS8,000.8051,670.Non-current liabilities907.36974.Borrowings-5,077.Lease Liabilities907.36974.Other financial liabilities148.12128.Long term provisions1,861.331,386.Deferred government grants1,411.781,463.Sub-total-Non-current liabilities1,836.61780.Financial liabilities1,836.61780.Financial liabilities1,836.61780.Financial liabilities1,836.61780.Financial liabilities1,836.61780.Financial liabilities1,836.61780.Financial liabilities1,836.61780.Contract Liabilities1,836.61780.Financial liabilities1,836.61780.Contract Liabilities1,836.61780.Financial liabilities1,836.61780.Contract Liabilities1,836.61780.Contract Liabilities1,836.61780.Contract Liabilities1,836.61780.Contract Liabilities1,836.61780.Contract Liabilities1,836.61780.Contract Liabilities1,41.741,43.Other financial liabilities1,41.741,43.Deferred government grants1,41.34295.Liabilities for current liabilities2,429.842,616.Other current liabi			
Total equity (A)58,000.8051,670.LiabilitiesSon-current liabilities-5,077.Lease Liabilities907.36974.Other financial liabilities148.12128.Long term provisions1,861.331,386.Deferred government grants1,411.781,463.Sub-total-Non-current liabilities4,328.599,029.3Current liabilities1,836.61780.Financial liabilities1,836.61780.Borrowings-8,607.Lease Liability171.355.Trade payables-18,002.38- Total outstanding due of micro and small enterprises470.3739 Total outstanding due of other creditors other than micro and small enterprises18,002.383,746.Other financial liabilities1,396.361,727.Deferred government grants141.34295.Liabilities for current tax (net)-148.Short term provisions2,429.842,616.Other current liabilities1,506.45342.Sub-total-current liabilities (C)25,954.7018,309.		-	
Liabilities Non-current liabilities Financial liabilities Borrowings Lease Liabilities Other financial liabilities Long term provisions Deferred government grants Sub-total-Non-current liabilities Contract Liabilities Contract Liabilities Borrowings Contract Liabilities Borrowings - Sub-total-Non-current liabilities Borrowings - Borrowings - Contract Liabilities Borrowings - - Borrowings - - - Borrowings - - - - - - - - - - - - - - - - - -			
2Non-current liabilitiesFinancial liabilities907.36Borrowings907.36Other financial liabilities148.12Long term provisions1,861.33Deferred government grants1,411.78Sub-total-Non-current liabilities4,328.59Sub-total-Non-current liabilities1,836.61Contract Liabilities1,836.61Contract Liabilities1,836.61Financial liabilities1,836.61Borrowings-Borrowings Total outstanding due of micro and small enterprises171.35- Total outstanding due of other creditors other than micro and small enterprises18,002.38Other financial liabilities1,396.36Other financial liabilities1,396.36Other financial liabilities1,396.36Other financial liabilities1,411.34295Jabilities for current tax (net)-Short term provisions2,429.842,429.842,616Other current liabilities1,506.45342.342.Sub-total-current liabilities (C)25,954.7025,954.7018,309.	Total equity (A)	58,000.80	51,670.
Financial liabilities-5,077.Lease Liabilities907.36974.Other financial liabilities148.12128.Long term provisions1,861.331,386.Deferred government grants1,411.781,463.Sub-total-Non-current liabilities (B)4,328.599,029.BCurrent liabilities1,836.61780.Financial liabilities1,836.61780.Financial liabilities1,836.61780.Financial liabilities1,71.355.Trade payables-8,607 Total outstanding due of micro and small enterprises470.3739 Total outstanding due of other creditors other than micro and small enterprises18,002.383,746.Other financial liabilities1,396.361,727.Deferred government grants141.34295.141.34Liabilities for current tax (net)-148.Short term provisions2,429.842,616.Other current liabilities (C)25,954.7018,009.	Liabilities		
Borrowings-5,077.Lease Liabilities907.36974.Other financial liabilities148.12128.Long term provisions1,861.331,386.Deferred government grants1,411.781,463.Sub-total-Non-current liabilities (B)4,328.599,029.8Current liabilities1,836.61780.Financial liabilities1,836.61780.Borrowings-8,607.Lease Liability171.355.Trade payables-8,607 Total outstanding due of micro and small enterprises470.3739 Total outstanding due of other creditors other than micro and small enterprises18,002.383,746.Other financial liabilities1,396.361,727.Deferred government grants141.34295.Liabilities for current tax (net)-148.Short term provisions2,429.842,616.Other current liabilities (C)25,954.7018,309.	2 Non-current liabilities		
Borrowings-5,077.Lease Liabilities907.36974.Other financial liabilities148.12128.Long term provisions1,861.331,386.Deferred government grants1,411.781,463.Sub-total-Non-current liabilities (B)4,328.599,029.Current liabilities1,836.61780.Financial liabilities1,836.61780.Financial liabilities1,836.61780.Borrowings-8,607.Lease Liability171.355.Trade payables-8,607 Total outstanding due of micro and small enterprises470.3739 Total outstanding due of other creditors other than micro and small enterprises18,002.383,746.Other financial liabilities1,396.361,727.Deferred government grants141.34295.Liabilities for current tax (net)-148.Short term provisions2,429.842,616.Other current liabilities1,506.45342.Sub-total-current liabilities (C)25,954.7018,309.	Financial liabilities		
Lease Liabilities907.36974.Other financial liabilities148.12128.Long term provisions1,861.331,386.Deferred government grants1,411.781,463.Sub-total-Non-current liabilities (B)4,328.599,029.Current liabilities1,836.61780.Financial liabilities1,836.61780.Financial liabilities1,836.61780.Borrowings-8,607.Lease Liability171.355.Trade payables1171.35- Total outstanding due of micro and small enterprises470.37- Total outstanding due of other creditors other than micro and small enterprises18,002.38Other financial liabilities1,396.36Deferred government grants141.34Liabilities for current tax (net)-Short term provisions2,429.84Other current liabilities (C)25,954.70Isa0018,309.		_	5.077.
Other financial liabilities148.12128.Long term provisions1,861.331,386.Deferred government grants1,411.781,463.Sub-total-Non-current liabilities (B)4,328.599,029.Current liabilities1,836.61780.Financial liabilities1,836.61780.Borrowings-8,607.Lease Liability171.355.Trade payables-7Total outstanding due of micro and small enterprises470.3739Total outstanding due of other creditors other than micro and small enterprises18,002.383,746.Other financial liabilities1,396.361,727.Deferred government grants141.34295.Liabilities for current tax (net)-148.Short term provisions2,429.842,610.Other current liabilities1,506.45342.Sub-total-current liabilities (C)25,954.7018,309.		907 36	
Long term provisions1,861.331,866.Deferred government grants1,411.781,463.Sub-total-Non-current liabilities (B)4,328.599,029.Current liabilities1,836.61780.Financial liabilities1,836.61780.Borrowings-8,607.Lease Liability171.355.Trade payables-8,607 Total outstanding due of micro and small enterprises470.3739 Total outstanding due of other creditors other than micro and small enterprises18,002.383,746.Other financial liabilities1,396.361,727.Deferred government grants141.342955.Liabilities for current tax (net)-148.Short term provisions2,429.842,616Other current liabilities1,506.45342.Sub-total-current liabilities (C)25,954.7018,309.			
Deferred government grants1,411.781,463.Sub-total-Non-current liabilities (B)4,328.599,029.Current liabilities4,328.599,029.Contract Liabilities1,836.61780.Financial liabilities1,836.61780.Borrowings-8,607.Lease Liability171.355.Trade payables1171.35- Total outstanding due of micro and small enterprises470.3739 Total outstanding due of other creditors other than micro and small enterprises18,002.383,746.Other financial liabilities1,396.361,727.Deferred government grants141.34295.Liabilities for current tax (net)-144.8Short term provisions2,429.842,616.Other current liabilities1,506.45342.Sub-total-current liabilities (C)25,954.7018,309.			
Sub-total-Non-current liabilities (B)4,328.599,029Current liabilities1,836.61780.Contract Liabilities1,836.61780.Financial liabilities1,836.61780.Borrowings-8,607.Lease Liability171.355.Trade payables171.355 Total outstanding due of micro and small enterprises470.3739 Total outstanding due of other creditors other than micro and small enterprises18,002.383,746.Other financial liabilities1,396.361,727.Deferred government grants141.34295.Liabilities for current tax (net)-148.Short term provisions2,429.842,616.Other current liabilities1,506.45342.Sub-total-current liabilities (C)25,954.7018,309.			
Current liabilities1,836.61780.Financial liabilities1,836.61780.Borrowings-8,607.Lease Liability171.355.Trade payables171.355 Total outstanding due of micro and small enterprises470.3739 Total outstanding due of other creditors other than micro and small enterprises18,002.383,746.Other financial liabilities1,396.361,727.Deferred government grants141.34295.Liabilities for current tax (net)-148.Short term provisions2,429.842,616.Other current liabilities1,506.45342.Sub-total-current liabilities (C)25,954.7018,309.			
Contract Liabilities1,836.61780.Financial liabilities-8,607.Borrowings-8,607.Lease Liability171.355.Trade payables Total outstanding due of micro and small enterprises470.3739 Total outstanding due of other creditors other than micro-18,002.383,746.Other financial liabilities1,396.361,727.Deferred government grants-141.34295.Liabilities for current tax (net)-148.Short term provisions2,429.842,616.Other current liabilities1,506.45342.Sub-total-current liabilities (C)25,954.7018,309.	Sub-total-Non-current liabilities (B)	4,328.59	9,029.
Financial liabilities-8,607.Borrowings-8,607.Lease Liability171.355.Trade payables-171.35- Total outstanding due of micro and small enterprises470.3739 Total outstanding due of other creditors other than micro and small enterprises18,002.383,746.Other financial liabilities1,396.361,727.Deferred government grants141.34295.Liabilities for current tax (net)-148.Short term provisions2,429.842,616.Other current liabilities1,506.45342.Sub-total-current liabilities (C)25,954.7018,309.			
Borrowings-8,607.Lease Liability171.355.Trade payables171.355 Total outstanding due of micro and small enterprises470.3739 Total outstanding due of other creditors other than micro and small enterprises18,002.383,746.Other financial liabilities1,396.361,727.Deferred government grants141.34295.Liabilities for current tax (net)-148.Short term provisions2,429.842,616.Other current liabilities1,506.45342.Sub-total-current liabilities (C)25,954.7018,309.		1,836.61	780.
Lease Liability171.355.Trade payables-Total outstanding due of micro and small enterprises470.3739Total outstanding due of other creditors other than micro and small enterprises18,002.383,746.Other financial liabilities1,396.361,727.Deferred government grants141.34295.Liabilities for current tax (net)-148.Short term provisions2,429.842,616.Other current liabilities1,506.45342.Sub-total-current liabilities (C)25,954.7018,309.	Financial liabilities		
Lease Liability171.355.Trade payables-Total outstanding due of micro and small enterprises470.3739Total outstanding due of other creditors other than micro and small enterprises18,002.383,746.Other financial liabilities1,396.361,727.Deferred government grants141.34295.Liabilities for current tax (net)-148.Short term provisions2,429.842,616.Other current liabilities1,506.45342.Sub-total-current liabilities (C)25,954.7018,309.	Borrowings	-	8,607.
Trade payables470.3739Total outstanding due of micro and small enterprises470.3739Total outstanding due of other creditors other than micro and small enterprises18,002.383,746.Other financial liabilities1,396.361,727.Deferred government grants141.34295.Liabilities for current tax (net)-148.Short term provisions2,429.842,616.Other current liabilities1,506.45342.Sub-total-current liabilities (C)25,954.7018,309.	Lease Liability	171.35	5.
-Total outstanding due of micro and small enterprises470.3739Total outstanding due of other creditors other than micro and small enterprises18,002.383,746.Other financial liabilities1,396.361,727.Deferred government grants141.34295.Liabilities for current tax (net)-148.Short term provisions2,429.842,616.Other current liabilities1,506.45342.Sub-total-current liabilities (C)25,954.7018,309.			
-Total outstanding due of other creditors other than micro and small enterprises18,002.383,746.Other financial liabilities1,396.361,727.Deferred government grants141.34295.Liabilities for current tax (net)-148.Short term provisions2,429.842,616.Other current liabilities1,506.45342.Sub-total-current liabilities (C)25,954.7018,309.		470.37	20
and small enterprises 18,002.38 3,746. Other financial liabilities 1,396.36 1,727. Deferred government grants 141.34 295. Liabilities for current tax (net) - 148. Short term provisions 2,429.84 2,616. Other current liabilities 1,506.45 342. Sub-total-current liabilities (C) 25,954.70 18,309.		4/0.3/	59.
Other financial liabilities 1,396.36 1,727. Deferred government grants 141.34 295. Liabilities for current tax (net) - 148. Short term provisions 2,429.84 2,616. Other current liabilities 1,506.45 342. Sub-total-current liabilities (C) 25,954.70 18,309.		10.000.00	2.746
Deferred government grants 141.34 295. Liabilities for current tax (net) - 148. Short term provisions 2,429.84 2,616. Other current liabilities 1,506.45 342. Sub-total-current liabilities (C) 25,954.70 18,309.	•		
Liabilities for current tax (net)-148.Short term provisions2,429.842,616.Other current liabilities1,506.45342.Sub-total-current liabilities (C)25,954.7018,309.			
Short term provisions 2,429.84 2,616. Other current liabilities 1,506.45 342. Sub-total-current liabilities (C) 25,954.70 18,309.		141.34	295.
Other current liabilities1,506.45342.Sub-total-current liabilities (C)25,954.7018,309.	Liabilities for current tax (net)	-	148.
Other current liabilities1,506.45342.Sub-total-current liabilities (C)25,954.7018,309.	Short term provisions	2,429.84	2,616.
Sub-total-current liabilities (C) 25,954.70 18,309.		· ·	
Total Equity and Liabilities (A+R+C) 90 204 00 70 010			18,309.
	Total Fauity and Liabilities $(A \pm B \pm C)$	00 204 00	70.010

CONSOLIDATED CASH FLOW STATEMENT

	For the year ended	(Rs. in Lakhs) For the year ended
Particulars	Mar 31, 2021	March 31, 2020
A. Cash flow from operating activities		
Profit before tax	10,088.18	7,164.12
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortization expenses	3,558.09	4,137.02
loss on sale of property, plant and equipment	60.02	109.03
² inance cost ² inance income	611.98 (18.97)	1,758.24 (32.49
Excess provision no longer required written back	(587.47)	(1,105.40
mpairment allowance for trade receivables and advances	(******)	(-,
considered doubtful	48.07	65.46
Bad debts written off	-	3.59
Government grant and export incentive income recognised Provision for Government grant recoverable	(215.87) 396.71	(295.79
Provision for contingencies	-	404.08
Employee Stock Option Expenses	66.18	-
Unrealised foreign exchange loss (net)	(194.81)	149.66
Operating profit before working capital changes	13,812.11	12,357.52
Changes in operating assets and liabilities:		
ncrease / (decrease) in trade payable and other current	17 400 01	(12.074.07
iabilities nerease in provision (Non current & current)	17,480.81 647.55	(42,074.97 (888.37
Increase in provision (Non current & current)	2,416.76	22,382.73
Increase) / decrease in inventories	(7,957.94)	9,893.95
ncrease in loans	(1,244.50)	52.66
ncrease / (decrease) in other financial liabilities	19.15	(129.26
(Increase) / decrease in other assets & other financial assets Cash generated from / (used in) operations	<u>(929.66)</u> 24,244.29	527.86
Direct taxes paid (net)	(2,770.76)	(2,260.20
Net cash flow from / (used in) operating activities	21,473.53	(138.08)
B. Cash flow from investing activities		
Purchase for property, plant and equipment (including initial		(10.015.00)
costs for ROU) Proceeds from sale of property, plant and equipment	(3,260.62) 1,459.32	(10,915.60) 945.92
Investment in fixed deposits	(9.97)	-
Fixed deposits matured during the year	-	248.41
Interest received (finance income) Net cash used in investing activities	<u> </u>	35.41 (9,685.86)
C. Cash flow from financing activities	(1,7,5,00)	(7,005.00)
Proceeds from calls in arrear of partly paid equity shares		
(including share premium) Dividend paid (including dividend distribution tax) and deposit	-	0.25
o investor education & protection fund	(995.81)	(4,081.58
Payment of principal portion of lease liabilities	(211.65)	(304.76
Proceeds from long term borrowings	-	5,489.92
Repayment of long term borrowings Repayment of) / proceeds from short term borrowings (net)	(5,491.96) (8,607.19)	- 8,607.19
nterest paid	(642.48)	(1,751.58
Net cash (used in) / from financing activities	(15,949.09)	7,959.45
Net increase / (decrease) in cash and cash equivalents		(1.077.10
A+B+C)	3,730.78	(1,864.49
Cash and cash equivalents at the beginning of the year	71.33	1,935.82
Cash and cash equivalents at the end of the year	3,802.11	71.33
Components of cash and cash equivalents: Cash in hand	12.86	14.87
Balances with scheduled banks	12.00	11.07
On current account	3,789.25	56.46
	3,802.11	71.33

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

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



STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2021

SI.	Particulars	Quarter ended			(Rs. in Lakhs) Year ended	
		(Audited) - Refer	(Unaudited)	(Audited)	(Audited)	(Audited)
		Note 7	· /	Ì, í	` ´	· /
		31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020
1	Income from operations					
2	a Revenue from operations	47,225.29	33,304.83	21,055.26	1,05,270.66	1,05,882.11
b	Other income	466.54	358.26	479.10	1,401.87	1,985.62
	Total revenue	47,691.83	33,663.09	21,534.36	1,06,672.53	1,07,867.73
2	Expenses					
2	a Cost of raw materials and components consumed	30,110.76	22,172.92	12,333.98	67,400.79	61,707.08
	Purchase of traded goods	173.50	336.32	-	633.12	-
¢	Changes in inventories of finished goods, work in progress and traded goods	(457.00)	(2,200.50)	(141.82)	(3,531.12)	5,208.41
ć	Employee benefit expenses	3,206.54	3,163.05	2,322.44	10,667.88	10,776.65
¢	e Other expenses	7,162.98	5,089.68	4,055.67	17,395.37	18,166.34
	Total expenses	40,196.78	28,561.47	18,570.27	92,566.04	95,858.48
3	Profit/(Loss) before finance costs, depreciation/amortization expense and tax (1-	7,495.05	5,101.62	2,964.09	14,106.49	12,009.25
	2)					
4	Finance costs					
2	a Finance costs	147.92	120.59	335.54	583.53	1,482.71
b	Finance income	31.25	34.52	39.26	141.50	208.82
	Net finance costs (a-b)	116.67	86.07	296.28	442.03	1,273.89
5	Depreciation and amortization expenses	949.36	925.69	879.13	3,399.35	3,879.87
6	Profit/(Loss) before tax (3-4-5)	6,429.02	4,089.86	1,788.68	10,265.11	6,855.49
7	Tax expenses					
ē	a Current tax	1,739.63	1,103.63	389.97	2,868.46	1,306.60
b	Deferred tax charge/ (credit)	(162.17)	(85.87)	301.74	(275.16)	756.49
	Total tax expense (a+b)	1,577.46	1,017.76	691.71	2,593.30	2,063.09
8	Profit/(Loss) for the period (6-7)	4,851.56	3,072.10	1,096.97	7,671.81	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 gain/(loss) on defined benefit plans	(22.36)	-	27.99	(61.26)	18.86
	- Deferred tax impact on above	5.63	-	(7.05)	15.42	(4.75)
	Other comprehensive income/(loss) for the period, net of tax	(16.73)	-	20.94	(45.84)	14.11
10	Total Comprehensive income/(loss) for the period (8+9)	4,834.83	3,072.10	1,117.91	7,625.97	4,806.51
11	Paid up equity share capital (Face value of Rs.1/- each)	3,983.25	3,983.25	3,983.25	3,983.25	3,983.25
12	Other equity (excluding Revaluation reserve as per the audited balance sheet)				54,888.42	48,192.10
	Earning per share (in Rs.) (face value of Rs. 1/- each) (not annualised for quarter ended)					
	Basic	1.22	0.77	0.28	1.93	1.20
	Diluted	1.22	0.77	0.28	1.93	1.20

Enclosed accompanying statement of Assets and Liabilities and Cash flow statement.

Notes:

1 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 May 31, 2021. The statutory auditors of the Company have conducted Audit of these standalone financial results pursuant to regulation 33 of SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015. The auditors have expressed an unqualified opinion along with emphasis of matter paragrah related to impact of COVID-19 uncertainty in the audit report.

2 These 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 May 29, 2021, in which the Company is a partner, profits earned by the LLP for the quarter ended amounting to Rs. 210.38 Lakhs has been credited to the respective current accounts of the partners. The total credit during the year amounts to Rs. 462.41 Lakhs.

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 Board of Directors at their meeting held on May 31, 2021 recommended a final dividend of Rs. 0.50 (@ 50%) per equity share of Rs.1 each of the Company making a total dividend of Rs. 0.75 (@ 75%) per equity share of Rs.1 each for the financial year 2020-21, including an interim dividend of Rs. 0.25 (25%) per equity share declared earlier during the financial year 2020-21. Final dividend is subject to the approval of shareholders.

6 The Company formulated an ESOP Scheme (referred as Company's Employee Stock Option Scheme, 2017) in accordance with SEBI (Share Based Employee Benefits) Regulation, 2014, which was duly approved in the Annual General Meeting of the Shareholders of the Company on August 1, 2017 and the Company also got in-principle approval from both NSE and BSE dated March 20, 2018 and March 27, 2018 respectively in respect of the said Scheme. During the year, pursuant to the approval by the Compensation Committee of the Board of Directors on December 26, 2020, the Company has granted options to certain eligible employees under the said approved Scheme. Pursuant to the scheme, the Company has granted 25,55,000 options to the eligible employees of the Company .

7 The figures for the quarter ended March 31, 2021 are the balancing figures between audited figures in respect of full financial year upto March 31, 2021 and unaudited published year to date figures upto December 31, 2020, being the date of the end of the third quarter of the financial year which were subjected to limited review.

- 8 The global pandemic outbreak has impacted the Company's business in early part of the financial year 2020-2021. However, the Company has been able to recover the business in course of the year. Further, at the time of finalization of these financial statements, the severity of the pandemic in the form of Wave 2 is peaking day by day across the country and on account of which various state governments have started imposing lockdown-like restrictions in various parts of the country. 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 property, plant and equipment, intangible assets, right of use assets, capital work in progress, capital advances, investments, inventories and trade receivables, using the various internal and external information up to the date of approval of these 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, considering the unpredictability of the pandemic and inherent uncertainty on the potential future impact of the COVID-19 pandemic, the Company's financial results may differ from that estimated as on the date of approval of these financial results.
- 9 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.
- 10 The Company is a majority partner with 99.9985% share in Jai Suspension Systems LLP ("the LLP"). Partners of the LLP at their meeting held on 21 September, 2020 have decided to convert the LLP into a private limited company with the name Jai Suspension Systems Private Limited under applicable provisions of the Companies Act, 2013. Application filed by the LLP with Ministry of Corporate Affairs for conversion into Company is pending for approval as on date.
- 11 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).

Date: May 31, 2021

For and on behalf of the Board Jamna Auto Industries Limited

STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT MARCH 31, 2021

			(Rs. in Lakh
		Audited	Audited
	Assets	31.03.2021	31.03.2020
1	Non-current assets		
	Property, plant and equipment	27,107.39	28,283.7
	Right to use	3,316.74	3,824.7
	Capital work in progress	12,798.41	12,702.9
	Intangible assets	183.14	225.7
	Investment in subsidiaries	4,886.58	3,766.9
	Financial assets		
	Investments	47.29	47.2
	Loans	1,651.35	1,651.3
	Other financial assets	684.53	535.0
	Non current tax assets (net)	178.54	734.0
	Other non-current assets	1,352.06	2,432.3
	Deferred tax assets (net)	494.45	203.8
	Sub-total-Non-current assets (A)	52,700.48	54,408.0
	Sub-total-Aon-current assets (A)	52,700.40	54,400.0
2	Current assets		
	Inventories	19,345.38	12,347.7
	Contract Assets	1,842.65	9.2
	Financial Assets	,	
	Loans	129.06	82.8
	Trade receivables	7,601.12	7,753.3
	Cash and cash equivalents	3,513.94	62.3
	Other bank balances	-	
		270.96	287.0
	Other financial assets	824.95	1,363.9
	Other current assets	1,237.12	1,347.9
	Sub-total-Current assets (B)	34,765.18	23,255.5
	Total Assets (A+B)	87,465.66	77,663.5
3	Equity and liabilities		
	Equity		
L	• •	2 082 25	2 0.92
	Equity share capital	3,983.25	3,983.2
	Other equity	54,888.42	48,192.1
	Total equity (A)	58,871.67	52,175.3
	Liabilities		
2	Non-current liabilities		
	Financial liabilities		
	Borrowings	_	5,077.0
	Lease Liabilities	600.06	730.2
	Other financial liabilities	142.69	128.9
	Long term provisions	1,768.96	1,325.9
		· · · · · · · · · · · · · · · · · · ·	
	Deferred government grants	1,411.78	1,463.4
	Sub-total-Non-current liabilities (B)	3,923.49	8,725.8
	Current liabilities		
	Contract Liabilities	1,833.09	778.:
	Financial liabilities	-,	
	Borrowings		7,561.9
		155 12	
	Lease Liability	155.12	5.6
	Trade payables		
	-Total outstanding due of micro and small enterprises	152.09	28.4
	-Total outstanding due of other creditors other than micro		
	and small enterprises	17,326.21	3,606.8
	Other financial liabilities	1,393.95	1,676.3
	Deferred government grants	141.34	295.7
	Short term provisions	2,244.78	2,560.0
	Other current liabilities	1,423.92	2,500.0
	Sub-total-current liabilities (C)	24,670.50	16,762.

STANDALONE CASH FLOW STATEMENT

	For the year ended	(Rs. in Lakhs) For the year ended
Particulars	Mar 31, 2021	March 31, 2020
A. Cash flow from operating activities		
Profit before tax	10,265.11	6,855.49
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortization expenses	3,399.35	3,879.87
Loss/(Gain) on sale of property, plant and equipment	61.34	19.43
Finance cost	583.53	1,482.71
Finance income	(141.50)	(208.82)
Provision no longer required written back Impairment allowance for advances/trade receivable considered	(540.58)	(1,059.43)
doubtful	44.57	57.95
Government grant and export incentive income recognised	(215.87)	(295.79)
Provision for Government grant recoverable	396.71	-
Provision for Contigency	-	404.08
Employee Stock Option Expenses	66.18	-
Unrealised foreign exchange loss (net)	(194.81)	149.66
Share in profit of limited liability partnership	(462.41)	(575.18)
Operating profit before working capital changes	13,261.62	10,709.97
Changes in operating assets and liabilities:		
Increase / (decrease) in trade payable and other current liabilities	16,600.10	(31,458.13)
Increase / (decrease) in trade payable and other current habilities Increase / (decrease) increase in provision (Non current &	10,000.10	(31,438.13)
current)	470.25	(860.76)
Decrease in trade receivables	142.75	15,405.78
(Increase) / decrease in inventories	(6,997.67)	7,545.45
(Increase) / decrease in loans (Non current & current)	(46.22)	50.35
Increase / (decrease) in financial liabilities (Non current &		
current)	13.72	(129.26)
(Increase) / decrease in other assets & other financial assets	(911.07)	1,189.26
Cash generated from operations	22,533.48	2,452.67
Income tax paid (net of refunds)	(2,382.55)	(1,940.78) 511.89
Net cash from opearting activities	20,150.93	511.69
B. Cash flow from investing activities		
Purchase for property, plant and equipment (including initial		
costs for ROU)	(2,678.36)	(8,290.58)
Proceeds from sale of property, plant and equipment	1,449.06	46.33
Investment in fixed deposits	(9.97)	-
Loan given to subsidiary (Jai Suspensions Limited)	-	(345.00)
Investment in subsidiaries	(656.44)	(2,275.56)
Withdrawal from share in capital of limited liability partnership	-	1,000.00
Fixed deposits matured during the year	- 24.05	248.65
Interest received (finance income)	(1,871.66)	46.41 (9,569.75)
Tee cash asea in investing activities	(1,0/1.00)	(),507.75)
C. Cash flow from financing activities		
Proceeds from calls in arrear of partly paid equity shares		0.25
(including share premium) Dividend paid (including dividend distribution tax) and deposit to investor education	(995.81)	0.25
Payment of principal portion of lease liabilities	(211.56)	(4,081.69) (266.40)
Proceeds from long term borrowings	(211.50)	5,491.08
Repayment of long term borrowings	(5,491.96)	-
(Repayment of) / Proceeds from short term borrowings (net)	(7,561.95)	7,561.95
Interest paid	(566.42)	(1,481.17)
Net cash flow (used in) / from financing activities	(14,827.70)	7,224.02
Net increase / (decrease) increase in cash and cash		
equivalents (A+B+C)	3,451.57	(1,833.84)
Cash and cash equivalents at the beginning of the year	62.37	1,896.21
Cash and cash equivalents at the end of the year	3,513.94	62.37
Components of cash and cash equivalents:		
Cash in hand	12.48	14.39
Balances with scheduled banks		
- On current account	3,501.46	47.98
=	3,513.94	62.37

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