

JAMNA AUTO INDUSTRIES LIMITED
 Regd Office: Jai Spring Road, Yamuna Nagar, Haryana -135001
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 Tel. 0129-4006885; Email Id: investor.relations@jaispring.com; Website: www.jaispring.com
 STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS
 FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

Sl. No.	Particulars	Quarter ended			Nine months ended		(Rs. in Lakhs except per share data)
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	Year ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	(Audited)
	Income						
	a Revenue from operations	66,778.58	53,087.50	56,247.94	177,198.68	163,242.38	227,013.73
	b Other income	312.34	303.78	122.98	817.69	425.97	593.78
1	Total income	67,090.92	53,391.28	56,370.92	178,016.37	163,668.35	227,607.51
	Expenses						
	a Cost of raw materials and components consumed	41,388.59	31,089.29	33,997.14	109,659.99	98,149.32	136,617.41
	b Purchases of stock-in-trade	594.52	473.14	343.82	1,487.68	1,101.81	1,812.03
	c Changes in inventories of finished goods, work in progress, stock-in-trade and scrap	(1,865.79)	1,656.16	(140.29)	(2,045.66)	1,978.83	3,637.85
	d Employee benefits expense	4,842.91	4,638.18	4,497.88	14,281.83	13,172.47	17,909.66
	e Other expenses	10,432.18	8,339.10	9,834.55	27,910.70	27,038.10	36,884.31
2	Total expenses	55,392.41	46,195.87	48,533.10	151,294.54	141,440.53	196,861.26
3	Profit before finance costs, depreciation and amortisation expense and tax (1-2)	11,698.51	7,195.41	7,837.82	26,721.83	22,227.82	30,746.25
4	Finance costs (refer note 3)	460.58	254.90	106.24	780.72	288.29	455.74
5	Depreciation and amortisation expense	1,741.71	1,315.31	1,412.69	4,369.97	3,590.60	4,715.34
6	Profit before exceptional item and tax (3-4-5)	9,496.22	5,625.20	6,318.89	21,571.14	18,348.93	25,575.17
7	Exceptional item - Impact of new labour codes (refer note 5)	1,187.74	-	-	1,187.74	-	-
8	Profit before tax (6-7)	8,308.48	5,625.20	6,318.89	20,383.40	18,348.93	25,575.17
9	Income tax expense						
	a Current tax	2,697.84	1,510.28	1,859.94	6,492.16	5,391.96	7,386.56
	b Deferred tax charge/(credit)	(212.56)	141.27	75.87	(480.11)	(43.09)	156.65
	Total income tax expense (9a+9b)	2,485.28	1,651.55	1,935.81	6,012.05	5,348.87	7,543.21
10	Profit for the period/year (8-9)	5,823.20	3,973.65	4,383.08	14,371.35	13,000.06	18,031.96
11	Other comprehensive income						
	Items that will not be reclassified to profit or loss in subsequent periods:						
	- Re-measurement gain/(loss) on post employment benefit obligations	54.65	3.71	(37.54)	66.82	(159.27)	0.25
	- Income tax impact on above	(14.72)	(3.15)	9.45	(17.78)	38.54	0.45
	Other comprehensive for the period/year, net of tax	39.93	0.56	(28.09)	49.04	(120.73)	0.70
12	Total comprehensive income for the period/year (10+11)	5,863.13	3,974.21	4,354.99	14,420.39	12,879.33	18,032.66
13	Profit for the period/year attributable to						
	Equity owners of the Holding Company	5,823.20	3,973.65	4,383.07	14,371.35	13,000.05	18,031.95
	Non-controlling interests	0.00	0.00	0.01	0.00	0.01	0.01
14	Other comprehensive income for the period/year attributable to						
	Equity holders of the Holding Company	39.93	0.56	(28.09)	49.04	(120.73)	0.70
	Non-controlling interests	-	-	-	-	-	-
15	Total comprehensive income for the period/year attributable to (13+14)	5,863.13	3,974.21	4,354.98	14,420.39	12,879.32	18,032.65
	Equity owners of the Holding Company	0.00	0.00	0.01	0.00	0.01	0.01
	Non-controlling interests	-	-	-	-	-	-
16	Paid up equity share capital [Face value of Re. 1/- (absolute amount) each]	3,988.58	3,988.41	3,988.18	3,988.58	3,988.18	3,988.41
17	Other equity						95,328.11
18	Earnings per share (in Rs.) [face value of Re. 1/- (absolute amount) each] (not annualised except for the yearly figure)	1.46	1.00	1.10	3.60	3.26	4.52
	Basic	1.46	1.00	1.10	3.59	3.25	4.51

Notes:

- These consolidated financial results have been prepared in accordance with Indian Accounting Standards (Ind- AS) as prescribed under section 133 of Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendments thereafter.
- The above financial results have been reviewed by the Audit Committee. These results have been approved by the Board of Directors at their meeting held on February 13, 2026. Review under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the statutory auditors of the Group. The auditors have issued an unmodified report on the consolidated financial results of the Group.
- During the current period, the Group has entered into a new factoring arrangement without recourse with a bank for its trade receivables, related cost amounting to Rs. 350.51 lakhs for the quarter ended December 31, 2025 and Rs. 525.17 lakhs for the nine months ended December 31, 2025 has been presented under finance costs in the results above. Previously, the factoring arrangement was facilitated by the customer, accordingly, the related cost were netted off against revenue.
- The Group is engaged in the business of manufacturing of Automotive suspension which includes Parabolic/ Tapered leaf spring and Lift axle that constitutes a single reporting business segment. Accordingly, in line with the provisions of IND AS 108 - Operating Segments, no segment disclosures are required.
- New Labour Codes were notified with effect from November 21, 2025, whereas the corresponding Rules are yet to be notified. With respect to these New Labour Codes, the Group has estimated and recorded the financial impact of Rs. 1,187.74 lakhs on employee benefit obligations in consultation with the external experts in accordance with Ind AS 19 - 'Employee Benefits' and disclosed it as an Exceptional item in the results above. The Group will continue to monitor the finalisation of Central/State Rules etc. in this regard and would provide appropriate accounting effect as required.
- During the quarter ended December 31, 2025, 16,750 equity shares of Re. 1/- each were issued and allotted under the Employee Stock Option Scheme, 2017. Consequently, the issued and paid-up share capital of the Holding Company as on December 31, 2025 stands increased to Rs. 3,988.58 lakhs.
- The Group's unaudited consolidated financial results includes results of the following entities:

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

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

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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS
FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

Sl. No.	Particulars	Quarter ended			Nine months ended		(Rs. in Lakhs except per share data)
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	Year ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
	Income						
a	Revenue from operations	65,034.28	51,134.78	54,717.18	172,197.08	159,165.60	221,185.27
b	Other income	1,009.32	973.26	680.39	2,877.58	1,786.39	2,855.20
1	Total income	66,043.60	52,108.04	55,397.57	175,074.66	160,951.99	224,040.47
	Expenses						
a	Cost of raw materials and components consumed	40,162.54	29,859.96	33,359.64	106,362.34	96,079.98	133,163.26
b	Purchases of stock-in-trade	594.52	473.14	338.66	1,487.68	1,078.96	1,789.18
c	Changes in inventories of finished goods, work in progress, stock-in-trade and scrap	(1,021.58)	1,346.60	(528.57)	(1,596.81)	1,589.98	3,102.11
d	Employee benefits expense	4,609.42	4,535.01	4,271.52	13,806.25	12,492.23	17,220.29
e	Other expenses	9,891.44	8,169.74	9,187.62	26,990.36	25,893.12	35,482.17
2	Total expenses	54,236.34	44,384.45	46,628.87	147,049.82	137,134.27	190,757.01
3	Profit before finance costs, depreciation and amortisation expense and tax (1-2)	11,807.26	7,723.59	8,768.70	28,024.84	23,817.72	33,283.46
4	Finance costs (refer note 3)	443.56	246.19	97.14	746.28	259.33	410.78
5	Depreciation and amortisation expense	1,372.66	1,210.14	1,365.42	3,852.48	3,373.07	4,438.84
6	Profit before exceptional item and tax (3-4-5)	9,991.04	6,267.26	7,306.14	23,426.08	20,185.32	28,433.84
7	Exceptional item - Impact of new labour codes (refer note 5)	1,113.51	-	-	1,113.51	-	-
8	Profit before tax (6-7)	8,877.53	6,267.26	7,306.14	22,312.57	20,185.32	28,433.84
9	Income tax expense						
a	Current tax	2,643.42	1,478.79	1,800.48	6,396.24	5,269.84	7,202.17
b	Deferred tax charge/(credit)	(221.40)	132.91	76.72	(533.13)	(105.53)	118.65
	Total income tax expense (9a+9b)	2,422.02	1,611.70	1,877.20	5,863.11	5,164.31	7,320.82
10	Profit for the period/year (8-9)	6,455.51	4,655.56	5,428.94	16,449.46	15,021.01	21,113.02
11	Other comprehensive income						
	Items that will not be reclassified to profit or loss in subsequent periods:						
-	Re-measurement gain/(loss) on post employment benefit obligations	60.02	17.95	(57.25)	67.79	(171.74)	(41.04)
-	Income tax impact on above	(15.10)	(4.52)	14.41	(17.07)	43.22	10.32
	Other comprehensive income for the period/year, net of tax	44.92	13.43	(42.84)	50.72	(128.52)	(30.72)
12	Total comprehensive income for the period/year (10+11)	6,500.43	4,668.99	5,386.10	16,500.18	14,892.49	21,082.30
13	Paid up equity share capital [Face value of Re. 1/- (absolute amount) each]	3,988.58	3,988.41	3,988.18	3,988.58	3,988.18	3,988.41
14	Other equity						
15	Earnings per share (in Rs.) [face value of Re. 1/- (absolute amount) each] (not annualised except for the yearly figure)						
	Basic	1.62	1.17	1.36	4.12	3.77	5.29
	Diluted	1.61	1.16	1.36	4.11	3.76	5.28

Notes:

- These standalone financial results have been prepared in accordance with Indian Accounting Standards (Ind- AS) as prescribed under section 133 of Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendments thereafter.
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For and on behalf of the Board of Directors
Jamna Auto Industries Limited

Date: February 13, 2026
 Place: New Delhi

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