



JAMNA AUTO INDUSTRIES LIMITED
 Regd Office: Jai Spring Road, Yamuna Nagar, Haryana -135001
 CIN:L35911HR1965PLC004485
 STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS
 FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

Sl. No.	Particulars	(Rs. in Lakhs except per share data)					
		Quarter ended			Half year ended		Year ended
		(Unaudited) 30.09.2025	(Unaudited) 30.06.2025	(Unaudited) 30.09.2024	(Unaudited) 30.09.2025	(Unaudited) 30.09.2024	(Audited) 31.03.2025
a	Revenue from operations	53,087.50	57,332.60	51,280.79	110,420.10	106,994.44	227,013.73
b	Other income	303.78	201.57	145.53	505.35	302.99	593.78
1	Total income	53,391.28	57,534.17	51,426.32	110,925.45	107,297.43	227,607.51
a	Expenses						
a	Cost of raw materials and components consumed	31,089.29	37,182.11	29,524.69	68,271.40	64,152.18	136,617.41
b	Purchases of stock-in-trade	473.14	420.02	464.97	893.16	757.99	1,812.03
c	Changes in inventories of finished goods, work in progress, stock-in-trade and scrap	1,656.16	(1,836.03)	2,111.73	(179.87)	2,119.12	3,637.85
d	Employee benefits expense	4,638.18	4,800.74	4,351.07	9,438.92	8,674.59	17,909.66
e	Other expenses	8,339.10	9,139.42	8,222.45	17,478.52	17,203.55	36,884.31
2	Total expenses	46,195.87	49,706.26	44,674.91	95,902.13	92,907.43	196,861.26
3	Profit before finance costs, depreciation and amortisation expenses and tax (1-2)	7,195.41	7,827.91	6,751.41	15,023.32	14,390.00	30,746.25
4	Finance costs	254.90	65.24	88.92	320.14	182.05	455.74
5	Depreciation and amortisation expenses	1,315.31	1,312.95	1,091.61	2,628.26	2,177.91	4,715.34
6	Profit before tax (3-4-5)	5,625.20	6,449.72	5,570.88	12,074.92	12,030.04	25,575.17
7	Income tax expense						
a	Current tax	1,510.28	2,284.04	1,724.47	3,794.32	3,532.02	7,386.56
b	Deferred tax charge/(credit)	141.27	(408.82)	(132.11)	(267.55)	(118.96)	156.65
	Total income tax expense (a+b)	1,651.55	1,875.22	1,592.36	3,526.77	3,413.06	7,543.21
8	Profit for the period/year (6-7)	3,973.65	4,574.50	3,978.52	8,548.15	8,616.98	18,031.96
9	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	3.71	8.46	(106.28)	12.17	(121.73)	0.25	
- Income tax impact on above	(3.15)	0.09	25.20	(3.06)	29.09	0.45	
Other comprehensive for the period/year, net of tax	0.56	8.55	(81.08)	9.11	(92.64)	0.70	
10	Total comprehensive income for the period/year (8+9)	3,974.21	4,583.05	3,897.44	8,557.26	8,524.34	18,032.66
11	Profit for the period/year attributable to						
Equity owners of the Holding Company	3,973.65	4,574.50	3,978.51	8,548.15	8,616.97	18,031.95	
Non-controlling interests	0.00	0.00	0.01	0.00	0.01	0.01	
12	Other comprehensive income for the period/year attributable to						
Equity holders of the Holding Company	0.56	8.55	(81.08)	9.11	(92.64)	0.70	
Non-controlling interests	-	-	-	-	-	-	
13	Total comprehensive income for the period/year attributable to (11+12)						
Equity owners of the Holding Company	3,974.21	4,583.05	3,897.43	8,557.26	8,524.33	18,032.65	
Non-controlling interests	0.00	0.00	0.01	0.00	0.01	0.01	
14	Paid up equity share capital (Face value of Re. 1/- (absolute amount) each)	3,988.41	3,988.41	3,988.08	3,988.41	3,988.08	3,988.41
15	Other equity						95,328.11
16	Earning per share (in Rs.) (face value of Re. 1/- (absolute amount) each) (not annualised except for the yearly figure)						
Basic		1.00	1.15	1.00	2.15	2.16	4.52
Diluted		1.00	1.14	0.99	2.14	2.15	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 November 12, 2025. 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.
- The Board of Directors of the Holding Company at their meeting held on November 12, 2025 recommended an interim dividend of Rs.1.00 (absolute amount) per equity share of Rs.1.00 (absolute amount) each of the Holding Company.
- During the current quarter, the Group has entered into a new factoring arrangement without recourse with a bank for its trade receivables, related cost amounting to Rs. 175 lakhs 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.
- The Group's consolidated financial results includes results of the following entities:

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

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

Date: November 12, 2025
Place: New Delhi

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



JAMNA AUTO INDUSTRIES LIMITED
 Regd Office: Jai Spring Road, Yamuna Nagar, Haryana -135001
 CIN: L35911HR1965PLC004485
STATEMENT OF UNAUDITED CONSOLIDATED ASSETS AND LIABILITIES
AS AT SEPTEMBER 30, 2025

	(Rs. in Lakhs)	
	Unaudited	Audited
	30.09.2025	31.03.2025
Assets		
Non-current assets		
Property, plant and equipment	52,259.59	42,358.91
Right-of-use assets	7,768.98	7,883.00
Capital work-in-progress	26,970.89	27,538.40
Investment property	18.45	18.55
Other intangible assets	118.34	135.38
Financial assets		
Investments	290.56	290.56
Other financial assets	1,296.46	1,300.35
Current tax assets	488.86	422.05
Other non-current assets	3,621.69	4,284.77
Deferred tax assets (net)	946.79	681.53
Non-current assets (A)	93,780.61	84,913.50
Current assets		
Inventories	31,599.78	31,825.15
Financial assets		
Trade receivables	2,996.19	15,575.61
Cash and cash equivalents	5,947.02	13,968.94
Bank balances other than above	4,831.57	488.66
Loans	199.09	162.18
Other financial assets	80.28	69.53
Other current assets	6,888.31	5,258.65
Current assets excluding assets classified as held for sale	52,542.24	67,348.72
Assets classified as held for sale	20.20	212.43
Current assets (B)	52,562.44	67,561.15
Total assets (A+B)	146,343.05	152,474.65
Equity and liabilities		
Equity		
Equity share capital	3,988.41	3,988.41
Other equity	99,557.87	95,328.11
Equity attributable to owners of the Holding Company	103,546.28	99,316.52
Non-controlling interest	0.18	0.18
Total equity (A)	103,546.46	99,316.70
Liabilities		
Non-current liabilities		
Financial liabilities		
Lease liabilities	1,038.58	1,112.92
Other financial liabilities	344.03	318.56
Provisions- employee benefit obligations	2,015.16	1,979.05
Deferred government grant	389.20	399.16
Non-current liabilities (B)	3,786.97	3,809.69
Current liabilities		
Financial liabilities		
Borrowings	-	12,741.67
Lease liabilities	182.89	174.47
Supplier's acceptances	13,881.67	21,767.27
Trade payables		
-Total outstanding dues of micro and small enterprises	822.41	640.39
-Total outstanding dues other than micro and small enterprises	12,909.54	6,640.00
Other financial liabilities	7,811.88	2,761.11
Current tax liabilities	244.79	282.95
Provisions- employee benefit obligations	1,544.96	1,310.86
Provisions- others	61.15	61.15
Deferred government grant	148.91	252.01
Contract liabilities	794.19	1,759.92
Other current liabilities	607.23	956.46
Current liabilities (C)	39,009.62	49,348.26
Total liabilities (B+C)	42,796.59	53,157.95
Total-equity and liabilities (A+B+C)	146,343.05	152,474.65



JAMNA AUTO INDUSTRIES LIMITED
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STATEMENT OF UNAUDITED CONSOLIDATED CASH FLOWS
FOR THE HALF YEAR ENDED SEPTEMBER 30, 2025

Particulars	(Rs. in Lakhs)	
	For the half year ended September 30, 2025	For the half year ended September 30, 2024
A. Cash flow from operating activities:		
Profit before tax	12,074.92	12,030.04
Adjustments for:		
Depreciation and amortisation expenses	2,628.26	2,177.91
(Gain)/loss on disposal of property, plant and equipment (net)	(3.46)	44.06
Finance costs	320.14	182.05
Finance income	(91.09)	(51.23)
Loss allowance for trade receivables and advances	71.48	35.16
Amortization of government grants	(113.06)	(134.05)
Share-based payment expense	59.76	59.60
Exchange fluctuation gain	(5.54)	(7.14)
Operating profit before working capital changes	14,941.41	14,336.40
Changes in operating assets and liabilities:		
(Decrease)/increase in trade payable and other current liabilities	6,102.41	201.73
(Decrease)/increase in contract liabilities	(965.73)	(264.65)
(Decrease)/increase in provision- employee benefit obligations and other provision (Non current & current)	282.38	348.78
(Increase)/decrease in trade receivables	12,579.39	6,644.14
(Increase)/decrease in inventories	225.38	2,100.06
(Decrease)/increase in other financial liabilities (Non current & current)	5,000.53	730.62
(Increase)/decrease in other assets & other financial assets (Non current & current)	(5,993.59)	(1,632.32)
Cash generated from operations	32,172.18	22,464.76
Income tax paid (net of refunds)	(3,899.30)	(4,251.21)
Net cash inflow from operating activities	28,272.88	18,213.55
B. Cash flow from investing activities		
Payments for property, plant and equipment and intangible assets (including capital work in progress)	(11,297.22)	(8,374.57)
Proceeds from sale of property, plant and equipment	325.34	16.34
Investment in fixed deposits with banks	10.89	(5.75)
Loans to employees	(36.91)	(7.01)
Interest received	91.09	51.55
Net Cash (outflow) from investing activities	(10,906.81)	(8,319.44)
C. Cash flow from financing activities		
Proceeds from shared issued (including securities premium)	-	3.00
Dividend paid	(4,387.25)	(5,184.51)
Payment of lease liabilities (principal)	(53.33)	(219.04)
(Repayment of)/Proceeds from short term borrowings (net)	(12,741.67)	(5,283.16)
Proceeds from supplier's acceptances (net)	(7,885.60)	(2,337.74)
Interest paid	(320.14)	(128.14)
Net cash (outflow) from financing activities	(25,387.99)	(13,149.59)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(8,021.92)	(3,255.48)
Cash and cash equivalent at the beginning of the year	13,968.94	7,340.49
Cash and cash equivalent at the end of the period	5,947.02	4,085.01
Components of cash and cash equivalents:		
Cash on hand	13.20	17.12
Balance with banks		
- On current accounts	2,435.82	1,969.89
- Deposits with original maturity of less than three months	3,498.00	2,098.00
	5,947.02	4,085.01
Non-cash investing activities		
Acquisition of right-of-use assets	81.58	472.62



JAMNA AUTO INDUSTRIES LIMITED
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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS
FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

Sl. No	Particulars	Quarter ended			Half year ended		(Rs. in Lakhs except per share data)
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	
a	Revenue from operations	51,134.78	56,028.02	50,216.32	107,162.80	104,448.42	221,185.27
b	Other income	973.26	895.00	594.91	1,868.26	1,106.00	2,855.20
1	Total income	52,108.04	56,923.02	50,811.23	109,031.06	105,554.42	224,040.47
	Expenses						
a	Cost of raw materials and components consumed	29,859.96	36,339.84	28,663.96	66,199.80	62,720.34	133,163.26
b	Purchases of stock-in-trade	473.14	420.02	447.28	893.16	740.30	1,789.18
c	Changes in inventories of finished goods, work in progress, stock-in-trade and scrap	1,346.60	(1,921.83)	2,323.74	(575.23)	2,118.55	3,102.11
d	Employee benefits expense	4,535.01	4,661.82	4,134.17	9,196.83	8,220.71	17,220.29
e	Other expenses	8,169.74	8,929.18	8,016.13	17,098.92	16,705.50	35,482.17
2	Total expenses	44,384.45	48,429.03	43,585.28	92,813.48	90,505.40	190,757.01
3	Profit before finance costs, depreciation and amortisation expense and tax (1-2)	7,723.59	8,493.99	7,225.95	16,217.58	15,049.02	33,283.46
4	Finance costs	246.19	56.53	78.99	302.72	162.19	410.78
5	Depreciation and amortisation expenses	1,210.14	1,269.68	1,013.54	2,479.82	2,007.65	4,438.84
6	Profit before tax (3-4-5)	6,267.26	7,167.78	6,133.42	13,435.04	12,879.18	28,433.84
7	Income tax expense						
a	Current tax	1,478.79	2,274.03	1,692.33	3,752.82	3,469.36	7,202.17
b	Deferred tax charge/(credit)	132.91	(444.64)	(149.72)	(311.73)	(182.25)	118.65
	Total income tax expense (a+b)	1,611.70	1,829.39	1,542.61	3,441.09	3,287.11	7,320.82
8	Profit for the period/year (6-7)	4,655.56	5,338.39	4,590.81	9,993.95	9,592.07	21,113.02
9	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	17.95	(10.18)	(100.13)	7.77	(114.49)	(41.04)
	- Income tax impact on above	(4.52)	2.55	25.20	(1.97)	28.81	10.32
	Other comprehensive income for the period/year, net of tax	13.43	(7.63)	(74.93)	5.80	(85.68)	(30.72)
10	Total comprehensive income for the period/year (8+9)	4,668.99	5,330.76	4,515.88	9,999.75	9,506.39	21,082.30
11	Paid up equity share capital (Face value of Re. 1/- (absolute amount) each)	3,988.41	3,988.41	3,988.08	3,988.41	3,983.08	3,988.41
12	Other equity						
	Earning per share (in Rs.) (face value of Re. 1/- (absolute amount) each) (not annualised except for the yearly figure)						
	Basic	1.17	1.34	1.16	2.51	2.41	5.29
	Diluted	1.16	1.34	1.15	2.50	2.40	5.28
							101,602.38

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.
- 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 November 12, 2025. Review under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the statutory auditors of the Company. The auditors have issued an unmodified report on the standalone financial statements of the Company.
- The Board of Directors of the Company at their meeting held on November 12, 2025 recommended an interim dividend of Rs.1.00 (absolute amount) per equity share of Rs.1.00 (absolute amount) each of the Company.
- During the current quarter, the Company has entered into a new factoring arrangement without recourse with a bank for its trade receivables, related cost amounting to Rs. 175 lakhs 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 Company is engaged in the business of manufacturing of Automotive suspension which includes Parabolic/ Tapered leaf spring and Lift axle that constitutes a single reporting business segment. Accordingly, in line with the provisions of IND AS 108 - Operating Segments, no segment disclosures are required.

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

(P.S. Jauhar)

Managing Director & CEO
 DIN: 00744518

Date: November 12, 2025
 Place: New Delhi



JAMNA AUTO INDUSTRIES LIMITED
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STATEMENT OF UNAUDITED STANDALONE ASSETS AND LIABILITIES
AS AT SEPTEMBER 30, 2025

	(Rs. in Lakhs)	
	Unaudited	Audited
	30.09.2025	31.03.2025
Assets		
Non-current assets		
Property, plant and equipment	45,010.08	40,770.63
Right-of-use assets	3,802.10	3,879.16
Capital work-in-progress	4,146.33	6,395.64
Investment property	18.45	18.55
Other intangible assets	102.96	118.62
Financial assets		
Investments	290.56	290.56
Investment in subsidiaries	15,507.42	13,998.49
Loans	31,751.90	28,783.98
Other financial assets	1,006.20	1,000.68
Current tax assets	94.00	94.00
Other non-current assets	1,344.00	740.30
Deferred tax assets (net)	853.86	544.08
Non-current assets (A)	103,927.86	96,634.69
Current assets		
Inventories	29,301.61	29,771.33
Financial assets		
Trade receivables	4,065.55	16,884.38
Cash and cash equivalents	4,961.25	10,064.82
Bank balances other than above	4,831.57	488.66
Loans	192.72	156.48
Other financial assets	80.28	69.53
Other current assets	3,983.71	2,262.37
Current assets (B)	47,416.69	59,697.57
Total assets (A+B)	151,344.55	156,332.26
Equity and liabilities		
Equity		
Equity share capital	3,988.41	3,988.41
Other equity	107,274.59	101,602.38
Total equity (A)	111,263.00	105,590.79
Liabilities		
Non-current liabilities		
Financial liabilities		
Lease liabilities	673.34	729.89
Other financial liabilities	329.63	302.76
Provisions- employee benefit obligations	1,922.78	1,876.58
Deferred government grant	389.20	399.16
Non-current liabilities (B)	3,314.95	3,308.39
Current liabilities		
Financial liabilities		
Borrowings	-	12,327.96
Lease liabilities	182.53	174.24
Supplier's acceptances	13,881.67	21,767.27
Trade payables		
-Total outstanding dues of micro and small enterprises	534.67	422.29
-Total outstanding dues other than micro and small enterprises	12,275.69	6,544.03
Other financial liabilities	6,119.30	1,800.81
Current tax liabilities	244.79	282.95
Provisions- employee benefit obligations	1,494.53	1,269.27
Provisions- others	61.15	61.15
Deferred government grant	148.91	252.01
Contract liabilities	782.90	1,759.50
Other current liabilities	1,040.46	771.60
Current liabilities (C)	36,766.60	47,433.08
Total liabilities (B+C)	40,081.55	50,741.47
Total-equity and liabilities (A+B+C)	151,344.55	156,332.26



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STATEMENT OF UNAUDITED STANDALONE CASH FLOWS
FOR THE HALF YEAR ENDED SEPTEMBER 30, 2025

Particulars	(Rs. in Lakhs)	
	For the half year ended September 30, 2025	For the half year ended September 30, 2024
A. Cash flow from operating activities:		
Profit before tax	13,435.04	12,879.18
Adjustments for:		
Depreciation and amortisation expenses	2,479.82	2,007.65
(Gain)/loss on disposal of property, plant and equipment (net)	(4.79)	(0.34)
Finance costs	302.72	162.19
Finance income	(1,379.61)	(820.27)
Loss allowance for trade receivables	-	34.89
Amortization of government grants	(113.06)	(134.05)
Share-based payment expense	59.76	59.60
Unrealised exchange fluctuation gain	(5.20)	(7.14)
Operating profit before working capital changes	14,774.68	14,181.71
Changes in operating assets and liabilities:		
(Decrease)/increase in trade payable and other current liabilities	6,112.90	466.27
(Decrease)/ increase in contract liabilities	(976.60)	(288.60)
(Decrease)/ increase in provision- employee benefit obligations and other provisions (Non current & current)	279.23	345.62
(Increase)/decrease in trade receivables	12,818.83	6,455.00
(Increase)/decrease in inventories	469.72	2,204.29
(Decrease)/increase in other financial liabilities (Non current & current)	4,950.79	685.26
(Increase)/decrease in other assets & other financial assets (Non current & current)	(6,003.22)	(262.81)
Cash generated from operations	32,426.33	23,786.74
Income tax paid (net of refunds)	(3,790.98)	(4,208.20)
Net cash inflow from operating activities	28,635.35	19,578.54
B. Cash flows from investing activities		
Payments for property, plant and equipment and intangible assets (including capital work in progress)	(5,957.79)	(3,324.82)
Proceeds from sale of property, plant and equipment	318.62	0.28
Investment in fixed deposits with banks (net)	(19.68)	(6.09)
Loans to subsidiaries	(1,665.91)	(6,980.00)
Loans to employees	(36.24)	6.08
Investment in subsidiary	(1,508.93)	-
Interest received	77.60	230.72
Net cash (outflow) from investing activities	(8,792.33)	(10,073.83)
C. Cash flows from financing activities		
Proceeds from issue of shares (including securities premium)	-	3.00
Dividend paid	(4,387.25)	(5,184.51)
Payment of lease liabilities (principal)	(43.06)	(135.87)
(Repayment of)/proceeds from short term borrowings (net)	(12,327.96)	(4,983.63)
Proceeds from supplier's acceptances (net)	(7,885.60)	(2,337.74)
Interest paid	(302.72)	(127.72)
Net cash (outflow) from financing activities	(24,946.59)	(12,766.47)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(5,103.57)	(3,261.76)
Cash and cash equivalents at the beginning of the year	10,064.82	7,130.26
Cash and cash equivalents at the end of the period	4,961.25	3,868.50
Components of cash and cash equivalents:		
Cash on hand	12.97	16.89
Balances with scheduled banks		
- On current account	1,450.28	1,753.61
- Deposits with original maturity of less than three months	3,498.00	2,098.00
	4,961.25	3,868.50
Non-cash investing activities		
Acquisition of right-of-use assets	81.58	472.62