

General information about company		
Scrip code*	520066	
NSE Symbol*	JAYBARMARU	
MSEI Symbol*	NOTLISTED	
ISIN*	INE571B01036	
Name of company	Jay Bharat Maruti Limited	
Type of company	Main Board	
Class of security	Equity	
Date of start of financial year	01-04-2024	
Date of end of financial year	31-03-2025	
Date of board meeting when results were approved	22-05-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	17-05-2025	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	Fourth quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Unaudited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited	
Segment Reporting	Single segment	
Description of single segment	Revenue	
Start date and time of board meeting	22-05-2025 12:30	
End date and time of board meeting	22-05-2025 14:00	
Whether cash flow statement is applicable on company	Yes	
Type of cash flow statement	Cash Flow Indirect	
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion	
Whether the company has any related party?	Yes	
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes	
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA	
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA	
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No	
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes	
Latest Date on which RPT policy is updated	30-01-2025	
Indicate Company website link for updated RPT policy of the Company	https://www.jbmgroup.com/investors/jay-bharat-maruti-ltd/policies/	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	There is no default.

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Unaudited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	61065.92	229012.43
	Other income	62.65	283.03
	Total income	61128.57	229295.46
2	Expenses		
(a)	Cost of materials consumed	46537.25	178212.81
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	86.71	-187.42
(d)	Employee benefit expense	4957.78	19794.86
(e)	Finance costs	824.6	3585.97
(f)	Depreciation, depletion and amortisation expense	2094.74	8412.54
(g)	Other Expenses		
1	Other Expenses	3713.24	14727.12
	Total other expenses	3713.24	14727.12
	Total expenses	58214.32	224545.88
3	Total profit before exceptional items and tax	2914.25	4749.58
4	Exceptional items	0	0
5	Total profit before tax	2914.25	4749.58
6	Tax expense		
7	Current tax	611.07	1105.02
8	Deferred tax	342.93	464.95
9	Total tax expenses	954	1569.97
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
11	Net Profit Loss for the period from continuing operations	1960.25	3179.61
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
14	Net profit (loss) from discontinued operation after tax	0	0
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
16	Total profit (loss) for period	1960.25	3179.61
17	Other comprehensive income net of taxes	112.04	-140.58
18	Total Comprehensive Income for the period	2072.29	3039.03
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	Details of equity share capital		
	Paid-up equity share capital	2165	2165
	Face value of equity share capital	2	2
22	Reserves excluding revaluation reserve	0	
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	1.81	2.94
	Diluted earnings (loss) per share from continuing operations	1.81	2.94
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0

iii	Earnings per equity share (for continuing and discontinued operations)		
	Basic earnings (loss) per share from continuing and discontinued operations	1.81	2.94
	Diluted earnings (loss) per share from continuing and discontinued operations	1.81	2.94
24	Debt equity ratio		Textual Information(1)
25	Debt service coverage ratio		Textual Information(2)
26	Interest service coverage ratio		Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)	

Text Block	
Textual Information(4)	<p>1. The above financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS prescribed under Section 133 of the Companies Act, 2013, and the other accounting principles generally accepted in India.</p> <p>2. The above financial results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on May 22, 2025. The audit of financial results for the quarter and year ended March 31, 2025 as required under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has been completed by the Statutory Auditors and they have issued an unmodified report on the aforesaid results.</p> <p>3. The Company primarily operates in single segment i.e. manufacturing of components for Automobiles in India. Hence, no separate segment disclosures as per Ind AS 108 "Operating Segments" have been presented.</p> <p>4. The Board at its meeting held on May 22, 2025 has recommended a dividend @ 35% i.e. Rs.0.70 per share (on fully paid up equity share of Rs. 2/- each) for the year ended March 31, 2025.</p> <p>5. The figures of the previous periods have been re-grouped/re-classified, wherever necessary to conform to the current year's classification.</p> <p>6. The figures for the current quarter ended March 31st, 2025 and quarter ended March 31st, 2024 are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 and March 31, 2024 respectively and published year to date figures up to third quarter ended December 31, 2024 and December 31, 2023 respectively which were subjected to limited review.</p> <p>7. The Consolidated financial results include the results of the Company and one Joint Venture.</p> <p>8. The Board of Directors of the Company in their meeting held on August 8, 2023 recommended the sub-division of existing equity share having face value of Rs. 5/- each fully paid up into equity share having face value of Rs. 2/- each fully paid up. The above sub-division has been approved by the shareholders of the Company in their annual general meeting held on September 16, 2023. Pursuant to split of shares the equity shares of the Company is increased from 4,33,00,000/- equity shares to 10,82,50,000/- equity shares of face value Rs 2/- each. The basic and diluted EPS for the prior periods of standalone and consolidated financial statements have been restated considering the face value of Rs. 2/- each in accordance with Ind AS 33 "Earning per Share".</p> <p>9. During the quarter, the Company has acquired additional stake of 10% of JBM Ogihara Die Tech Private Limited (a Joint Venture company) for a consideration of Rs.313.75 Lakhs thereby increasing its stake from 39% to 49%.</p>

Statement of Asset and Liabilities		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
Assets		
1 Non-current assets		
Property, plant and equipment		92102.55
Capital work-in-progress		30810.08
Investment property		0
Goodwill		0
Other intangible assets		135.47
Intangible assets under development		0
Biological assets other than bearer plants		0
Investments accounted for using equity method		0
Non-current financial assets		
Non-current investments		3414.67
Trade receivables, non-current		0
Loans, non-current		0
Other non-current financial assets		405.3
Total non-current financial assets		3819.97
Deferred tax assets (net)		0
Other non-current assets		2854.3
Total non-current assets		129722.37
2 Current assets		
Inventories		25024.48
Current financial asset		
Current investments		0
Trade receivables, current		8733.72
Cash and cash equivalents		127.66
Bank balance other than cash and cash equivalents		43.71
Loans, current		0
Other current financial assets		122.23
Total current financial assets		9027.32
Current tax assets (net)		2462.63
Other current assets		598.04
Total current assets		37112.47
3 Non-current assets classified as held for sale		0
4 Regulatory deferral account debit balances and related deferred tax Assets		0
Total assets		166834.84
Total current assets	37112.47	
3 Non-current assets classified as held for sale		0
4 Regulatory deferral account debit balances and related deferred tax Assets		0
Total assets	166834.84	
Equity and liabilities		
1 Equity		
Equity attributable to owners of parent		
Equity share capital		2165
Other equity		53754.67
Total equity attributable to owners of parent	55919.67	
Non controlling interest		
Total equity	55919.67	
2 Liabilities		
Non-current liabilities		
Non-current financial liabilities		
Borrowings, non-current		26915.36
Trade Payables, non-current		
(A) Total outstanding dues of micro enterprises and small enterprises		0

	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
	Total Trade payable	0
	Other non-current financial liabilities	8723.94
	Total non-current financial liabilities	35639.3
	Provisions, non-current	1017.43
	Deferred tax liabilities (net)	11454.91
	Deferred government grants, Non-current	0
	Other non-current liabilities	1948.11
	Total non-current liabilities	50059.75
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	17459.43
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	299.04
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	31294.61
	Total Trade payable	31593.65
	Other current financial liabilities	5375.72
	Total current financial liabilities	54428.8
	Other current liabilities	6190.63
	Provisions, current	235.99
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	Total current liabilities	60855.42
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	Total liabilities	110915.17
	Total equity and liabilities	166834.84
	Disclosure of notes on assets and liabilities	Textual Information(1)

Other Comprehensive Income			
Date of start of reporting period		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Unaudited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Remeasurement Gain / (Loss) of Defined Benefit Plan	-18.60	-68.37
2	Fair Value Gain/(Loss) on Investment	124.14	-96.10
	Total Amount of items that will not be reclassified to profit and loss	105.54	-164.47
2	Income tax relating to items that will not be reclassified to profit or loss	-6.50	-23.89
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	112.04	-140.58

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	4749.58
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	3585.97
	Adjustments for decrease (increase) in inventories	1648.35
	Adjustments for decrease (increase) in trade receivables, current	3732.42
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	0
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-1722.28
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	0
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	8412.54
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	30.31
	Adjustments for interest income	54.27
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	-163.38
	Other adjustments to reconcile profit (loss)	-31.71
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	15377.33
	Net cash flows from (used in) operations	20126.91
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	189.51
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	19937.4
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	313.75
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	206.75
	Purchase of property, plant and equipment	26491.72
	Proceeds from sales of investment property	0

	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	30.31
	Interest received	54.27
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) investing activities	-26514.14
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	22013.54
	Repayments of borrowings	10473.22
	Payments of lease liabilities	1197.38
	Dividends paid	757.75
	Interest paid	3080.7
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	6504.49
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-72.25
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	-72.25
	Cash and cash equivalents cash flow statement at beginning of period	199.91
	Cash and cash equivalents cash flow statement at end of period	127.66

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	M/s G S A and Associates LLP, Chartered Accountant	Yes	28-02-2027