JAY BHARAT MARUTI LIMITED

Corporate Office :

Plot No. 9, Institutional Area, Sector 44, Gurgaon-122 003 (Hr.) T:+91 124 4674500, 4674550

F: +91 124 4674500, 4674 F: +91 124 4674599 W: www.jbmgroup.com



JBML/BM/Q3/2024-25

Asst. Vice President, Listing Deptt.,
National Stock Exchange of India Ltd.
Exchange Plaza, Plot C-1, Block G
Bandra Kurla Complex,
Bandra (E),
Mumbai - 400 051

Scrip Code: JAYBARMARU

Date: November 06, 2024

The Secretary, **BSE Limited**25th Floor

Phiroze Jeejeebhoy Towers,

Dalal Street,

Mumbai - 400 001

Scrip Code: **520066**

Sub: Compliances under Regulation 30 of the SEBI (Listing Obligations and Disclosure

Requirements) Regulations, 2015

Ref: Outcome of Board Meeting held on Wednesday, November 06, 2024

Dear Sir/Ma'am,

Pursuant to the provisions of Regulation 30 and other applicable Regulations, if any, of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI Listing Regulations), we wish to inform you that the Board of Directors of the Company in its meeting held today viz. **Wednesday, November 06, 2024** has, *inter-alia*, considered and approved the Unaudited (Standalone & Consolidated) Financial results for the second quarter and half year ended September 30, 2024 along with Limited Review Report issued by M/s GSA & Associates LLP, Statutory Auditor of the Company.

The Meeting of the Board of Directors commenced at 11:30 a.m. and concluded at 03:05 p.m.

You are requested to please take the same on record.

Thanking you,

For Jay Bharat Maruti Limited

Shubha Singh Company Secretary ICSI M. No.- A16735

Encl.- As stated above

Works:

Plant I: Plot No. 5, MSIL, Joint Venture Complex, Gurgaon-122 015 (Haryana) T.: +91 124 4887200, F: +91 124 4887300

Plant II: Village & Post - Mohammadpur Narsinghpur, Sector 36, Gurgaon - 122 001 (Haryana) T: +91 124 4935300, F: +91 124 4935332

Plant III: Plot No. 15-16 & 21-22, Sector 3A, Maruti Supplier Park, IMT Manesar, Gurgaon -122 051 (Haryana) T: +91 9999190423, 9899079952

Plant IV: Plot No. 322, Sector - 3, Phase-II, GWC, Bawal - 123 501 (Haryana) T +91 8221004201, 8221004203

Regd. Office: 601, Hemkunt Chambers, 89, Nehra Place, New Delhi - 110 019 T: +91 11 26427104-06. F: +91 11 26427100

CIN: L29130DL1987PLC027342 Email - 16ml. Inves for @ 16mgroup. com

JAY BHARAT MARUTI LIMITED

Regd. Office: 601, Hemkunt Chambers, 89, Nehru Place, New Delhi-110019 Phone No.011-26427104: Fax 011-26427100





(Rs. In Lakhs) PART - I STATEMENT OF RESULTS FOR THE QUARTER & HALF YEAR ENDED 30th SEPTEMBER 2024 CONSOLIDATED STANDALONE Year Three Months Year Three Months Year Year Ended Ended Ended S.No. Particulars Ended Ended Ended 30-Sep-23 31-Mar-24 30-Jun-24 30-Sep-23 30-Sep-24 30-Sep-23 31-Mar-24 30-Sep-24 30-Jun-24 30-Sep-23 30-Sep-24 30-Sep-24 Unaudited Audited Unaudited Unaudited Unaudited Unaudited Audited Unaudited Unaudited Unaudited Unaudited Unaudited 1.14,650.71 2,29,211.19 61,333.29 1,08,880.44 55,543,34 53,337,10 61,333,29 1,08,880.44 1,14,650.71 2,29,211,19 55,543,34 53,337.10 Revenue from Operations 375.15 54.97 48.99 32.30 103.96 83.43 375.15 83.43 54.97 48,99 32.30 103.96 Other income 2 2,29,586.34 55,598.31 53,386.09 61,365.59 1,08,984.40 1,14,734.14 55,598,31 53,386.09 1,08,984.40 1,14,734.14 2,29,586.34 Total Income (1+2) 61,365,59 4 Expenses 86,036.88 90,260,60 1.78,665.90 90,260.60 1,78,665.90 44,689,73 41,347,15 48,126,19 44.689.73 41,347.15 48.126.19 86,036.88 a) Cost of materials consumed (314.96) (260.51) (915.76) (1,209.07) (410.78)(260.51)(1,619.85)(915.76) (314.96 (1.209.07)(410.78)(1.619.85)b) Changes in Inventory of finished goods & Work-in-Progress 9,919.03 19,682.14 9,919.03 19,682,14 4,976.68 4,889.61 5.274.64 9,866.29 5,274.64 9,866.29 c) Employee benefits expense 4.976.68 4.889.61 3,956.21 3,956.21 918.18 915.39 1.047.73 1.833.57 1.987.92 918.18 915.39 1,047.73 1,833.57 1,987.92 d) Finance costs 8,433.07 2,094,44 2,097.40 2,145.51 4,191.84 4,253.54 8,433.07 2.094.44 2.097.40 2.145.51 4.191.84 4.253.54 e) Depreciation and amortisation expense 7,117.60 14,526.98 3,677.56 3,742.09 3,668.03 7,419.65 3.742.09 3,668.03 7,419.65 7,117.60 14,526,98 f) Other expenses 3,677.56 1,12,622.93 2,24,949.34 52,580,86 60,001.59 1,07,728.38 1,12,622.93 2,24,949,34 55,147.52 52,580.86 60,001.59 1,07,728.38 55,147.52 Total expenses 1,256,02 2.111.21 4,637.00 Profit before share of Joint Venture and tax (3-4) 1,364.00 1,256.02 2,111.21 4,637.00 450.79 805.23 1,364.00 450.79 805.23 117.75 56.59 12.01 72.14 Add: Share of Profit/(Loss) of Joint Venture 8.59 3.42 459.38 808.65 1,420.59 1,268.03 2,183,35 4,754.75 1,256.02 2,111.21 4,637.00 Profit Before Tax (5+6) 450.79 805.23 1,364.00 Tax Expense 1,912.21 1.912.21 242.56 214.79 723.33 457.35 894.95 723.33 457.35 894.95 242.56 214.79 Current Tax (32.80)(138.52) (401.79)(88.22) 55.42 (213.15)(90.38)54.56 (227.99)(35.82)(157.40)(434.22 Deferred Tax 23.09 23.09 Earlier Years 756.43 1,533.51 424.55 421.53 737.55 1,501.08 154.34 270.21 510.18 **Total Tax Expense** 152.18 269.35 495.34 834.49 1,373.66 3,135.92 305.04 538.44 910.41 843.48 1,426,92 3,221,24 Profit after Tax for the Period (7-8) 298.61 535.88 868.66 10 Other Comprehensive Income Items that will not be reclassified subsequently to profit or Loss (38.07)(87.68)(55.08) (39.04)(87.04)(57.03)3.62 (41.69)(158.17)- Remeasurement Gain / (Loss) of Defined Benefit Plan 3.14 (42.18) (157.86)55.24 13.39 30.58 19.44 13.64 30.42 19.93 (1.22)14.61 - Income Tax effect (1.10)14.74 55.16 62.09 632.94 115.25 62.09 287.62 632.94 121.29 (59.19)115.25 287.62 - Fair Value Gain/ (Loss) on Investments 121.28 (59.19)Items that will be reclassified subsequently to profit or Loss 230.52 597.30 37.41 Total Comprehensive Income for the period (Net of Tax) 123.32 (86.63)12.55 36.69 231.00 595.84 123.69 (86.27) 12.32 3,731.76 428.73 452.17 922.73 880.89 1,657.44 3,818.54 871.18 1,604.66 Total Comprehensive Income for the period (9+10) 421.93 449.25 881.21 Profit for the period attributable to 3,221.24 305.04 538.44 910.41 843.48 1,426.92 Owners of the Company Non Controlling Interest Other Comprehensive Income for the period attributable to 123.69 (86.27)12.32 37.41 230.52 597.30 Owners of the Company Non Controlling Interest Total Comprehensive Income for the period attributable to 452,17 922.73 880.89 1,657.44 3,818.54 428.73 Owners of the Company Non Controlling Interest 2.165.00 2,165.00 2,165.00 2,165.00 2,165.00 2,165.00 2,165.00 2,165.00 2,165.00 Paid up equity share capital (Face value of share Rs. 2- each) 2,165,00 2.165.00 2,165.00 12 51,704.96 51,473.39 Other Equity Earning per Share (of Rs. 2/- each) (not annualised) 2.90 0.28 0.50 0.84 0.78 1.32 2.98 0.50 0.80 0.77 1.27 0.28 a) Basic (In Rs.) 2.98 1.27 2.90 0.28 0.50 0.84 0.78 1.32 0.28 0.50 0.80 0.77 b) Diluted (In Rs.)



Notes:

Place :- Gurugram

Dated :- 6th Nov, 2024

- The above financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereafter ("Ind AS") and the other accounting principles generally accepted in India.
- The above financial results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 6th November, 2024. The audit of financial results for the quarter ended September 30th, 2024, 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.
- 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.
- The figures of the previous periods have been re-grouped/re-classified, wherever necessary to conform to the current year's classification.
- The figures for the current quarter ended September 30, 2024 and quarter ended September 30, 2024 and quarter ended September 30, 2024 and September 30, 2023, respectively and published figures up to quarter ended June 30, 2024 and June 30, 2023, respectively which were subjected to limited review.
- The Consolidated financial results include the results of the Company and one Joint Venture .

By Order of the Board FOR JAY BHARAT MARUTI LIMITED

ANAND SWAROOP **EXECUTIVE DIRECTOR & CFO**

JAY BHARAT MARUTI LIMITED

Regd. Office: 601, Hemkunt Chambers, 89, Nehru Place, New Delhi-110019

CIN: L29130DL1987PLC027342

Phone No.011-26427104; Fax 011-26427100 Website: www.jbmgroup.com



PART - II : STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lakhs)

As at	PART - II : STATEMENT OF ASSETS AND LIABILITIES	(Rs. In Lakhs)					
Non Current Assets	Particulars	1		1	CONSOLIDATED		
Carent Assets Carent Care			As at				
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(c) F10VISIONS 199.52 150.01 199.52 150.0	(c) t toxisions	199.52	130.01	199.32	130.01		
TOTAL 1,67,638.69 1,55,344.92 1,67,879.98 1,55,576.	TOTAL	1,67,638.69	1,55,344,92	1,67,879.98	1,55,576.49		

By Order of the Board
FOR JAY BHARAT MARUTI LIMITED

Hand hup

ANAND SWAROOP
EXECUTIVE DIRECTOR & CFO

Place :- Gurugram Dated :- 6th Nov, 2024

JAY BHARAT MARUTI LIMITED Regd. Office: 601, Hemkunt Chambers,

89, Nehru Place, New Delhi-110019 Phone No.011-26427104; Fax 011-26427100 Website: www.jbmgroup.com



CIN: L29130DL1987PLC027342

PART III: STATEMENT OF UNAUDITED CASH FLOWS FOR THE HALF YEAR ENDED 30th SEPTEMBER 2024

(Rs. In Lakhs)

	STAND	ALONE	(Rs. In Lakhs) CONSOLIDATED		
	Unaudited	Audited	Unaudited	Audited	
Particulars	Half Year ended September 30th ,2024	Year ended March 31,2024	Half Year ended September 30th ,2024	Year ended March 31,2024	
A CASH FLOW FROM OPERATING ACTIVITIES					
Profit before taxation	1,256.02	4,637.00	1,268.03	4,754.75	
Adjustments to reconcile profit & loss to net cash provided					
by operating activities :					
Depreciation and amortisation	4,191.84	8,433.07	4,191.84	8,433.07	
Finance Cost	1,833.57	3,956.21	1,833.57	3,956.21	
Interest income	(13.01)	(262.62)	(13.01)	(262.62)	
Dividend income	(19.06)	(24.27)	(19.06)	(24.27)	
Balances written back	(20.19)	(8.40)	(20.19)	(8.40)	
Profit on sale of Investments	-	-	(12.01)	(117.75)	
Share in Profit/loss of joint Venture	-	(20.20)	(12.01)	(117.75)	
Profit/Loss on sale of property,plant and equipment	(47.20)	(38.29)	(47.20)	(38.29)	
Operating Profit before working Capital changes	7,181.97	16,692.70	7,181.97	16,692.70	
Adjustments for:		(4.10.6.00)	1 2/2 11	(4.10(.00)	
Trade and other receivables	1,362.11	(4,196.89)	1,362.11	(4,196.89)	
Inventories	(5,559.64)	(6,345.95)	(5,559.64)	(6,345.95)	
Trade and other payables	247.85	10,548.56	247.85	10,548.56	
Cash generated from operating activities	3,232.29	16,698.42	3,232.29	16,698.42	
(Income Tax paid)/Refund Received	(402.41)	2,072.77 18,771.19	(402.41) 2,829.88	2,072.77 18,771.19	
Net Cash from Operating Activities	2,829.88	18,//1.19	2,029.86	10,771.19	
B CASH FLOW FROM INVESTING ACTIVITIES	.9				
Capital expenditure on property, plant and equipment and					
intangible assets including capital advances	(11,794.41)	(14,468.82)	(11,794.41)	(14,468.82)	
Proceeds from sale of property, plant and equipment	62.82	132.66	62.82	132.66	
Sale of Investments	-	_	_	-	
Interest received	13.01	262.62	13.01	262.62	
Dividend received	19.05	24.27	19.05	24.27	
Net cash used in Investing Activity	(11,699.53)	(14,049.27)	(11,699.53)	(14,049.27)	
The cash used in investing receiving	(==,====,	. (,	
C CASH FLOW FROM FINANCING ACTIVITIES					
Proceeds from long term borrowings	11,889.63	7,754.55	11,889.63	7,754.55	
Repayments of long term borrowings	(5,473.24)	(10,498.69)	(5,473.24)	(10,498.69)	
Payment of lease liability	(165.14)	(127.78)	(165.14)	(127.78)	
Short term borrowings(Net)	5,218.81	2,481.19	5,218.81	2,481.19	
Interest paid	(1,806.84)	(3,965.28)	(1,806.84)	(3,965.28)	
Dividend paid	(757.75)	(757.75)	(757.75)	(757.75)	
Net cash from financing activities	8,905.47	(5,113.76)	8,905.47	(5,113.76)	
Net increase in Cash and Cash equivalents	35.82	(391.84)	35.82	(391.84)	
Cash and Cash equivalents at the beginning of the year	199.91	591.75	199.91	591.75	
Cash and Cash equivalents at the end of the year	235.73	199.91	235.73	199.91	
			," 7		
Cash and cash equivalents comprises:			y	,	
Cash in hand	7.38	6,48	7.38	6.48	
Balance with Banks	228.35	193.43	228.35	193.43	
	235.73	199.91	235.73	199.91	

Notes: The above Cash Flow Statement has been prepared under the Indirect Method as set out in the IND AS-7" Statement of Cash Flows".

By Order of the Board | FOR JAY BHARAT MARUTI LIMITED

ANAND SWAROOP EXECUTIVE DIRECTOR & CFO

Place :- Gurugram
Dated :- 6th Nov, 2024

Independent Auditor's Review Report on the Unaudited Standalone Financial Results for Quarter ended 30th September, 2024 and Year to date for the period from 1st April, 2024 to 30th September, 2024 of Jay Bharat Maruti Limited Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Jay Bharat Maruti Limited

- 1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Jay Bharat Maruti Limited ("the Company") for the quarter ended 30th September, 2024 and year to date results for the period from 1st April, 2024 to 30th September, 2024 ("the statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended ("the Listing Regulations").
- 2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors of the company, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") as prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statements based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Page 1 of 2

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Standalone Financial Results, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulations 33 of the Listing Regulations, 2015, as amended, including the manner in which, it is to be disclosed, or that it contains material misstatement.

UDIN - 24529619BKBOYC4842

For GSA & Associates LLP

Chartered Accountants

Firm Registration No.: 000257N/N500339

Place: New Delhi

Date: 06th September, 2024

Tanuj Chugfi Partner

Membership No: 529619

Independent Auditor's Review Report on the Unaudited Consolidated Financial Results for Quarter ended 30th September, 2024 and Year to date for the period from 1st April, 2024 to 30th September, 2024 of Jay Bharat Maruti Limited Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Jay Bharat Maruti Limited

- 1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Jay Bharat Maruti Limited ("the Company") and its share of profit/loss after tax and total comprehensive income/loss of its joint venture, for the quarter ended 30th September, 2024 and year to date results for the period from 1st April, 2024 to 30th September, 2024 ("the statement") attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended ("the Listing Regulations").
- 2. This statement, which is the responsibility of the Company's management and approved by the Board of Directors of the company, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting", ("Ind AS 34"), as prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statements based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standard on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We have performed procedures in accordance with the circular issued by the SEBI under the Regulation 33(8) of the Listing Regulations, 2015, as amended, to the extent applicable.

Page 1 of 2

4. The Statement includes the result of the M/s. JBM Ogihara Die Tech Private Limited, a joint venture of the company. Financial results of joint venture is also reviewed by us on which we have issued an unmodified conclusion dated 27th October, 2024.

Based on our review conducted as above, nothing has come to our attention that causes to believe that the accompanying Statement of Unaudited Consolidated Financial Results, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed in terms of Regulation 33 of Listing Regulations, 2015, as amended, including the manner in which, it is to be disclosed, or that it contains material misstatement.

UDIN - 24529619BKBOYD9509

For GSA & Associates LLP

Chartered Accountants

Firm Registration No.: 0002590/90500339

Tanuj Chugh

Partner

Place: New Delhi

Date: 06th November, 2024

Membership No: 529619