



Jamna Auto Industries Ltd.

May 29, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers, Dalal
Street, Mumbai- 400001 Maharashtra
BSE Code: 520051

To,
National Stock Exchange of India
Limited Exchange Plaza, Plot no.
C/1, G Block, Bandra-Kurla
Complex, Bandra (E) Mumbai -
400051, Maharashtra
NSE Code: JAMNAAUTO

Subject: Outcome of the Board Meeting of the Company held on May 29, 2026

Dear Sir/Ma'am

This is to inform you that the Board of Directors of the Company at their meeting held today i.e. May 29, 2026 at 12:30 p.m. inter alia has:

1. Considered and approved the Audited Financial Results (Consolidated and Standalone) of the Company for the quarter and year ended on March 31, 2026,
2. Recommended final dividend of Rs. 1.50 /- per equity shares of Rs. 1/- each, subject to the approval of the members of the Company.
3. Considered and approved the revision in remuneration of Mr. S.P.S. Kohli, as recommended by the Nomination and Remuneration Committee, subject to the approval of the members of the Company.

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the audited financial results along with auditor's report (consolidated and standalone) issued by the Statutory Auditors with unmodified opinion for the quarter and year ended 31st March, 2026.

The aforesaid meeting was concluded at 13:10 p.m.

Kindly take the above information on records.

Thanking you,
Yours Faithfully,
For Jamna Auto Industries Limited

Praveen Lakhera
Company Secretary & Head-Legal
M. No. A12507

Corp. Off: Unit No. 408, 4th Floor, Tower-B, Vatika Mindscapes, Sector-27D, NH2, Faridabad-121003(HR.) Tel. 0129-4006885
Regd Off: Jai Spring Road, Yamuna Nagar (Haryana)-135 001, India
Email Id: investor.relations@jaispring.com | **Website:** www.jaispring.com | **CIN:** L35911HR1965PLC004485
YAMUNA NAGAR | MALANPUR | CHENNAI | JAMSHEDPUR | PANTNAGAR | HOSUR | PUNE

Price Waterhouse Chartered Accountants LLP

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of Jamna Auto Industries Limited

Report on the Audit of Consolidated Financial Results

Opinion

1. We have audited the accompanying consolidated annual financial results of Jamna Auto Industries Limited (the "Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group") (refer note 9 to the consolidated annual financial results) for the year ended March 31, 2026 and the consolidated statement of assets and liabilities as on that date and the consolidated statement of cash flows for the year ended on that date, attached herewith, which are included in the accompanying 'Statement of consolidated financial results for the quarter and year ended March 31, 2026' (the "consolidated financial results") being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial results:
 - (i) include the annual financial results of the following entities:
 - Jamna Auto Industries Limited (Holding Company)
 - Jai Suspension Systems Private Limited (Subsidiary)
 - Jai Suspensions Limited (Subsidiary)
 - Jai Automotive Components Limited (Subsidiary)
 - (ii) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
 - (iii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of net profit and other comprehensive income and other financial information of the Group for the year ended March 31, 2026 and the consolidated statement of assets and liabilities and the consolidated statement of cash flows as at and for the year ended on that date.

Basis for opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the "Auditors' responsibilities for the audit of the consolidated financial results" section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.

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Registered office and Head office: 11-A, Vishnu Digamber Marg, Sucheta Bhawan, Gate No 2. New Delhi - 110002

Price Waterhouse (a Partnership Firm) converted into Price Waterhouse Chartered Accountants LLP (a Limited Liability Partnership with LLP identity no: LLPIN AAC-5001) with effect from July 25, 2014. Post its conversion to Price Waterhouse Chartered Accountants LLP, its ICAI registration number is 012754N/N500016 (ICAI registration number before conversion was 012754N)

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of Jamna Auto Industries Limited
Report on the Audit of Consolidated Financial Results as of and for the year ended March 31, 2026

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Board of Directors' responsibilities for the consolidated financial results

4. These consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group, the consolidated statement of assets and liabilities and the consolidated statement of cash flows in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.
5. In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.
6. The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditors' responsibilities for the audit of the consolidated financial results

7. Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.
8. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of Jamna Auto Industries Limited
Report on the Audit of Consolidated Financial Results as of and for the year ended March 31, 2026

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- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
 - Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group to express an opinion on the consolidated financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. We remain solely responsible for our audit opinion.
9. We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
11. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other matter

12. The consolidated financial results include the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us.

For **Price Waterhouse Chartered Accountants LLP**

Firm Registration Number: 012754N/N500016

Amit Gupta

Digitally signed by Amit Gupta
Date: 2026.05.29 13:04:01
+05'30'

Amit Gupta

Partner

Membership Number: 404344

UDIN: 26404344OZCJGJ6872

Place: Gurugram

Date: May 29, 2026

JAMNA AUTO INDUSTRIES LIMITED
 Regd Office: Jai Spring Road, Yamuna Nagar, Haryana -135001
 CIN:L35911HR1965PLC004485
 Tel. 0129-4006885; Email Id: investor.relations@jaispring.com; Website: www.jaispring.com
STATEMENT OF CONSOLIDATED FINANCIAL RESULTS
FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

(Rs. in Lakhs except per share data)

S. No.	Particulars	Quarter ended			Year ended	
		(Audited) (refer-note 3)	(Unaudited)	(Audited) (refer-note 3)	(Audited)	(Audited)
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	Income					
a	Revenue from operations	83,960.05	66,778.58	63,771.35	261,158.73	227,013.73
b	Other income	125.91	312.34	167.81	943.60	593.78
1	Total income	84,085.96	67,090.92	63,939.16	262,102.33	227,607.51
	Expenses					
a	Cost of raw materials and components consumed	48,666.13	41,388.59	38,468.09	158,326.12	136,617.41
b	Purchases of stock-in-trade	472.58	594.52	710.22	1,960.26	1,812.03
c	Changes in inventories of finished goods, work in progress, stock-in-trade and scrap	3,972.73	(1,865.79)	1,659.02	1,927.07	3,637.85
d	Employee benefits expense	5,327.33	4,842.91	4,737.19	19,609.16	17,909.66
e	Other expenses	11,828.32	10,432.18	9,846.21	39,739.02	36,884.31
2	Total expenses	70,267.09	55,392.41	55,420.73	221,561.63	196,861.26
3	Profit before finance costs, depreciation and amortisation expense and tax (1-2)	13,818.87	11,698.51	8,518.43	40,540.70	30,746.25
4	Finance costs (refer note 4)	535.41	460.58	167.45	1,316.13	455.74
5	Depreciation and amortisation expense	1,690.78	1,741.71	1,124.74	6,060.75	4,715.34
6	Profit before exceptional item and tax (3-4-5)	11,592.68	9,496.22	7,226.24	33,163.82	25,575.17
7	Exceptional item - Impact of new labour codes (refer note 7)	-	1,187.74	-	1,187.74	-
8	Profit before tax (6-7)	11,592.68	8,308.48	7,226.24	31,976.08	25,575.17
9	Income tax expense					
a	Current tax	2,935.71	2,697.84	1,994.60	9,427.87	7,386.56
b	Deferred tax charge/(credit)	(69.59)	(212.56)	199.74	(549.70)	156.65
	Total income tax expense (9a+9b)	2,866.12	2,485.28	2,194.34	8,878.17	7,543.21
10	Profit for the period/year (8-9)	8,726.56	5,823.20	5,031.90	23,097.91	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	170.98	54.65	159.52	237.80	0.25
	- Income tax impact on above	(39.60)	(14.72)	(38.09)	(57.38)	0.45
	Other comprehensive income for the period/year, net of tax	131.38	39.93	121.43	180.42	0.70
12	Total comprehensive income for the period/year (10+11)	8,857.94	5,863.13	5,153.33	23,278.33	18,032.66
13	Profit for the period/year attributable to					
	Equity owners of the Holding Company	8,726.56	5,823.20	5,031.90	23,097.91	18,031.95
	Non-controlling interests	0.00	0.00	0.00	0.00	0.01
14	Other comprehensive income for the period/year attributable to					
	Equity holders of the Holding Company	131.38	39.93	121.43	180.42	0.70
	Non-controlling interests	-	-	-	-	-
15	Total comprehensive income for the period/year attributable to (13+14)	8,857.94	5,863.13	5,153.33	23,278.33	18,032.65
	Equity owners of the Holding Company	8,726.56	5,823.20	5,031.90	23,097.91	18,031.95
	Non-controlling interests	0.00	0.00	0.00	0.00	0.01
16	Paid up equity share capital [Face value of Re. 1/- (absolute amount) each]	3,996.48	3,988.58	3,988.41	3,996.48	3,988.41
17	Other equity				110,713.84	95,328.11
18	Earnings per share (in Rs.) [face value of Re. 1/- (absolute amount) each] (not annualised except for the yearly figure)					
	Basic	2.19	1.46	1.27	5.79	4.52
	Diluted	2.18	1.46	1.26	5.77	4.51

Notes:

- These consolidated financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the 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 May 29, 2026. Audit 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 opinion on the consolidated financial results of the Group.
- The figures for the quarters ended March 31, 2026 and March 31, 2025 are the balancing figures between the audited figures for the years ended March 31, 2026 and March 31, 2025 and the published unaudited year-to-date figures for nine months ended December 31, 2025 and December 31, 2024 respectively.
- During the current year, the Group has entered into a new factoring arrangement without recourse with a bank for its trade receivables, related cost amounting to Rs. 398.51 for the quarter ended March 31, 2026 and Rs. 923.68 for the year ended March 31, 2026 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 Board of Directors at their meeting held on May 29, 2026 recommended a final dividend of Rs. 1.50 (absolute amount) per equity share of Re. 1.00 (absolute amount) each of the Holding Company making a total dividend of Rs. 2.50 (absolute amount) per equity share of Re. 1.00 (absolute amount) each for the financial year ended March 31, 2026, including an interim dividend of Re. 1 (absolute amount) per equity share declared earlier during the current financial year. Final dividend is subject to the approval of shareholders at the ensuing Annual General Meeting.
- 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. With respect to these New Labour Codes, the Group has estimated and recorded the financial impact of Rs. 1,187.74 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 Ministry of Labour & Employment notified Central Rules on May 8, 2026 however respective State Rules are yet to be notified. The Group will continue to monitor the finalisation of State Rules in this regard and would provide appropriate accounting effect as required.
- During the year ended March 31, 2026, 806,750 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 March 31, 2026 stands increased to Rs. 3,996.48.
- 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

PRADEEP SINGH JAUHAR
Digitally signed by PRADEEP SINGH JAUHAR Date: 2026.05.29 12:29:01 +05'30'

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

Date: May 29, 2026
 Place: New Delhi

JAMNA AUTO INDUSTRIES LIMITED
Regd Office: Jai Spring Road, Yamuna Nagar, Haryana -135001
CIN:L35911HR1965PLC004485
Tel. 0129-4006885; Email Id: investor.relations@jaispring.com; Website: www.jaispring.com
CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES
AS AT MARCH 31, 2026

Particulars	(Rs. in Lakhs)	
	Audited 31.03.2026	Audited 31.03.2025
Assets		
Non-current assets		
Property, plant and equipment	76,851.41	42,358.91
Right-of-use assets	7,626.03	7,883.00
Capital work-in-progress	10,781.69	27,538.40
Investment property	18.34	18.55
Other intangible assets	376.46	135.38
Financial assets		
(i) Investments	0.66	290.56
(ii) Other financial assets	1,145.29	1,300.35
Current tax assets	585.98	422.05
Other non-current assets	6,014.85	4,284.77
Deferred tax assets (net)	1,173.85	681.53
Non-current assets (A)	104,574.56	84,913.50
Current assets		
Inventories	32,900.69	31,825.15
Financial assets		
(i) Trade receivables	7,903.91	15,575.61
(ii) Cash and cash equivalents	10,231.75	13,968.94
(iii) Bank balances other than (ii) above	410.00	488.66
(iv) Loans	241.70	162.18
(v) Other financial assets	298.50	69.53
Other current assets	8,268.45	5,258.65
Current assets excluding assets classified as held for sale	60,255.00	67,348.72
Assets classified as held for sale	-	212.43
Current assets (B)	60,255.00	67,561.15
Total assets (A+B)	164,829.56	152,474.65
Equity and liabilities		
Equity		
Equity share capital	3,996.48	3,988.41
Other equity	110,713.84	95,328.11
Equity attributable to owners of the Holding Company	114,710.32	99,316.52
Non-controlling interest	0.18	0.18
Total equity (A)	114,710.50	99,316.70
Liabilities		
Non-current liabilities		
Financial liabilities		
(i) Lease liabilities	947.92	1,112.92
(ii) Other financial liabilities	338.61	318.56
Provisions - employee benefit obligations	2,537.64	1,979.05
Deferred government grant	444.16	399.16
Non-current liabilities (B)	4,268.33	3,809.69
Current liabilities		
Financial liabilities		
(i) Borrowings	-	12,741.67
(ii) Lease liabilities	243.36	174.47
(iii) Supplier's acceptances	13,783.05	21,767.27
(iv) Trade payables		
-Total outstanding dues of micro and small enterprises	1,369.83	640.39
-Total outstanding dues other than micro and small enterprises	19,808.89	6,640.00
(v) Other financial liabilities	2,993.56	2,761.11
Current tax liabilities	-	282.95
Provisions - employee benefit obligations	1,988.64	1,310.86
Provisions - others	61.15	61.15
Deferred government grant	40.21	252.01
Contract liabilities	2,658.41	1,759.92
Other current liabilities	2,903.63	956.46
Current liabilities (C)	45,850.73	49,348.26
Total liabilities (B+C)	50,119.06	53,157.95
Total equity and liabilities (A+B+C)	164,829.56	152,474.65

JAMNA AUTO INDUSTRIES LIMITED
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 CIN:L35911HR1965PLC004485
 Tel. 0129-4006885; Email Id: investor.relations@jaispring.com; Website: www.jaispring.com
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2026

(Rs. in Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
A. Cash flows from operating activities		
Profit before tax	31,976.08	25,575.17
Adjustments for:		
Depreciation and amortisation expenses	6,060.75	4,715.34
(Gain)/loss on disposal of property, plant and equipment (net)	(44.95)	316.34
Finance costs	1,316.13	455.74
Interest income	(136.68)	(108.17)
Provision no longer required written back	(10.55)	(0.26)
Provision for doubtful advances	71.63	129.92
Loss allowance for trade receivables	(91.38)	35.16
Amortization of government grants	(266.80)	(222.25)
Share-based payment expense	87.76	118.95
Unrealised exchange fluctuation gain	38.95	(6.80)
Operating profit before working capital changes	39,000.94	31,009.14
Changes in operating assets and liabilities:		
(Decrease)/increase in trade payable and other current liabilities	15,721.36	1,213.69
(Decrease)/increase in contract liabilities	898.49	(331.21)
(Decrease)/increase in provision - employee benefit obligations and other provisions (Non current and current)	1,416.79	431.77
(Increase)/decrease in trade receivables	7,580.32	2,993.18
(Increase)/decrease in inventories	(1,075.53)	3,968.08
(Decrease)/increase in other financial liabilities (Non current and current)	115.92	157.67
(Increase)/decrease in other assets and other financial assets (Non current and current)	(3,055.55)	(2,896.31)
Cash generated from operations	60,602.74	36,546.01
Income tax paid (net of refunds)	(9,555.99)	(7,652.79)
Net cash inflows from operating activities	51,046.75	28,893.22
B. Cash flows from investing activities		
Payments for property, plant and equipment and intangible assets (including capital work in progress)	(25,672.20)	(19,629.17)
Proceeds from sale of property, plant and equipment	683.89	1,004.15
Investment in bank deposits (net)	(2.04)	(69.56)
Investment in other entities	-	(289.90)
Proceeds from divestment of investments	289.90	-
Receipt of government grant	100.00	-
Loan given to employees	(395.63)	-
Repayment of loan given to employees	316.11	4.18
Interest received	136.68	109.51
Net cash (outflows) from investing activities	(24,543.29)	(18,870.79)
C. Cash flows from financing activities		
Proceeds from issue of shares (including securities premium)	403.38	19.26
Dividend paid	(8,375.66)	(9,172.71)
Payment of lease liabilities (principal)	(368.22)	(325.86)
Repayment of short term borrowings (net)	(12,741.67)	(3,108.83)
Proceeds from supplier's acceptances (net)	(7,984.22)	9,474.88
Interest paid	(1,174.26)	(280.72)
Net cash (outflows) from financing activities	(30,240.65)	(3,393.98)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(3,737.19)	6,628.45
Cash and cash equivalents at the beginning of the year	13,968.94	7,340.49
Cash and cash equivalents at the end of the year	10,231.75	13,968.94
Components of cash and cash equivalents:		
Cash on hand	16.82	12.39
Balances with scheduled banks		
- On current account	2,963.66	5,387.37
- Deposits with original maturity of less than three months	7,251.27	8,569.18
	10,231.75	13,968.94
Non-cash investing activities		
Acquisition of right-of-use assets	153.17	436.11

Price Waterhouse Chartered Accountants LLP

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of Jamna Auto Industries Limited

Report on the Audit of Standalone Financial Results

Opinion

1. We have audited the accompanying standalone annual financial results of Jamna Auto Industries Limited (the "Company") for the year ended March 31, 2026 and the standalone statement of assets and liabilities as on that date and the standalone statement of cash flows for the year ended on that date, attached herewith, which are included in the accompanying 'Statement of standalone financial results for the quarter and year ended March 31, 2026' (together referred to as the "standalone financial results") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. In our opinion and to the best of our information and according to the explanations given to us, the standalone financial results:
 - (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
 - (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of net profit and other comprehensive income and other financial information of the Company for the year ended March 31, 2026 and the standalone statement of assets and liabilities and the standalone statement of cash flows as at and for the year ended on that date.

Basis for opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the "Auditors' responsibilities for the audit of the standalone financial results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Board of Directors' responsibilities for the standalone financial results

4. These standalone financial results have been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company and the standalone statement of assets and liabilities and the standalone statement of cash flows in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules

Price Waterhouse Chartered Accountants LLP, Building No. 8, 8th Floor, Tower - B, DLF Cyber City,
Gurugram - 122 002
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Registered office and Head office: 11-A, Vishnu Digamber Marg, Sucheta Bhawan, Gate No 2. New Delhi - 110002

Price Waterhouse (a Partnership Firm) converted into Price Waterhouse Chartered Accountants LLP (a Limited Liability Partnership with LLP identity no: LLPIN AAC-5001) with effect from July 25, 2014. Post its conversion to Price Waterhouse Chartered Accountants LLP, its ICAI registration number is 012754N/N500016 (ICAI registration number before conversion was 012754N)

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of Jamna Auto Industries Limited

Report on the Audit of Standalone Financial Results as of and for the year ended March 31, 2026

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issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Board of Directors of the Company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the standalone financial results by the Directors of the Company, as aforesaid.

5. In preparing the standalone financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors of the Company are responsible for overseeing the financial reporting process of the Company.

Auditors' responsibilities for the audit of the standalone financial results

7. Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.
8. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of Jamna Auto Industries Limited
Report on the Audit of Standalone Financial Results as of and for the year ended March 31, 2026

Page 3 of 3

9. We communicate with those charged with governance of the Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other matter

11. The standalone financial results include the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us.

For **Price Waterhouse Chartered Accountants LLP**

Firm Registration Number: 012754N/N500016

Amit Gupta Digitally signed by Amit Gupta
Date: 2026.05.29 13:03:26 +05'30'

Amit Gupta

Partner

Membership Number: 404344

UDIN: 26404344DHLZNF2076

Place: Gurugram

Date: May 29, 2026

JAMNA AUTO INDUSTRIES LIMITED
Regd Office: Jai Spring Road, Yamuna Nagar, Haryana -135001
CIN:L35911HR1965PLC004485
Tel. 0129-4006885; Email Id: investor.relations@jaispring.com; Website: www.jaispring.com
STATEMENT OF STANDALONE FINANCIAL RESULTS
FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

(Rs. in Lakhs except per share data)

S. No.	Particulars	Quarter ended			Year ended	
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
		(refer - note 3)		(refer - note 3)		
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	Income					
a	Revenue from operations	81,655.56	65,034.28	62,019.67	253,852.64	221,185.27
b	Other income	929.70	1,009.32	1,068.81	3,807.28	2,855.20
1	Total income	82,585.26	66,043.60	63,088.48	257,659.92	224,040.47
	Expenses					
a	Cost of raw materials and components consumed	44,623.55	40,162.54	37,083.28	150,985.89	133,163.26
b	Purchases of stock-in-trade	5,132.29	594.52	710.22	6,619.97	1,789.18
c	Changes in inventories of finished goods, work in progress, stock-in-trade and scrap	3,722.62	(1,021.58)	1,512.13	2,125.81	3,102.11
d	Employee benefits expense	4,986.87	4,609.42	4,728.06	18,793.12	17,220.29
e	Other expenses	10,947.53	9,891.44	9,589.05	37,937.89	35,482.17
2	Total expenses	69,412.86	54,236.34	53,622.74	216,462.68	190,757.01
3	Profit before finance costs, depreciation and amortisation expense and tax (1-2)	13,172.40	11,807.26	9,465.74	41,197.24	33,283.46
4	Finance costs (refer note 4)	524.12	443.56	151.45	1,270.40	410.78
5	Depreciation and amortisation expense	1,401.05	1,372.66	1,065.77	5,253.53	4,438.84
6	Profit before exceptional item and tax (3-4-5)	11,247.23	9,991.04	8,248.52	34,673.31	28,433.84
7	Exceptional item - Impact of new labour codes (refer note 7)	-	1,113.51	-	1,113.51	-
8	Profit before tax (6-7)	11,247.23	8,877.53	8,248.52	33,559.80	28,433.84
9	Income tax expense					
a	Current tax	2,836.70	2,643.42	1,932.33	9,232.94	7,202.17
b	Deferred tax charge/(credit)	(64.97)	(221.40)	224.18	(598.10)	118.65
	Total income tax expense (9a+9b)	2,771.73	2,422.02	2,156.51	8,634.84	7,320.82
10	Profit for the period/year (8-9)	8,475.50	6,455.51	6,092.01	24,924.96	21,113.02
11	Other comprehensive income					
	Item that will not be reclassified to profit or loss in subsequent periods:					
	- Re-measurement gain/(loss) on post employment benefit obligations	150.38	60.02	130.70	218.17	(41.04)
	- Income tax impact on above	(37.85)	(15.10)	(32.90)	(54.92)	10.32
	Other comprehensive income for the period/year, net of tax	112.53	44.92	97.80	163.25	(30.72)
12	Total comprehensive income for the period/year (10+11)	8,588.03	6,500.43	6,189.81	25,088.21	21,082.30
13	Paid up equity share capital [Face value of Re. 1/- (absolute amount) each]	3,996.48	3,988.58	3,988.41	3,996.48	3,988.41
14	Other equity				118,797.99	101,602.38
15	Earnings per share (in Rs.) [face value of Re. 1/- (absolute amount) each] (not annualised except for the yearly figure)					
	Basic	2.13	1.62	1.52	6.25	5.29
	Diluted	2.12	1.61	1.52	6.23	5.28

Notes:

- These standalone financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the 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 May 29, 2026. Audit 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 opinion on the standalone financial results of the Company.
- The figures for the quarters ended March 31, 2026 and March 31, 2025 are the balancing figures between the audited figures for the years ended March 31, 2026 and March 31, 2025 and the published unaudited year-to-date figures for nine months ended December 31, 2025 and December 31, 2024 respectively.
- During the current year, the Company has entered into a new factoring arrangement without recourse with a bank for its trade receivables, related cost amounting to Rs. 398.51 for the quarter ended March 31, 2026 and Rs. 923.68 for the year ended March 31, 2026 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 Board of Directors at their meeting held on May 29, 2026 recommended a final dividend of Rs 1.50 (absolute amount) per equity share of Re.1.00 (absolute amount) each of the Company making a total dividend of Rs. 2.50 (absolute amount) per equity share of Rs. 1.00 (absolute amount) each for the financial year ended March 31, 2026, including an interim dividend of Re. 1.00 (absolute amount) per equity share declared earlier during the current financial year. Final dividend is subject to the approval of shareholders at the ensuing Annual General Meeting.
- 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.
- New Labour Codes were notified with effect from November 21, 2025. With respect to these New Labour Codes, the Company has estimated and recorded the financial impact of Rs. 1,113.51 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 Ministry of Labour & Employment notified Central Rules on May 8, 2026 however respective State Rules are yet to be notified. The Company will continue to monitor the finalisation of State Rules in this regard and would provide appropriate accounting effect as required.
- During the year ended March 31, 2026, 806,750 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 Company as on March 31, 2026 stands increased to Rs. 3,996.48.

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

PRADEEP SINGH
JAUHAR
Digitally signed by PRADEEP SINGH JAUHAR
Date: 2026.05.29 12:36:10 +05'30'

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

Date: May 29, 2026
Place: New Delhi

JAMNA AUTO INDUSTRIES LIMITED

Regd Office: Jai Spring Road, Yamuna Nagar, Haryana -135001

CIN:L35911HR1965PLC004485

Tel. 0129-4006885; Email Id: investor.relations@jaispring.com; Website: www.jaispring.com

STANDALONE STATEMENT OF ASSETS AND LIABILITIES

AS AT MARCH 31, 2026

(Rs. in Lakhs)

Particulars	Audited	Audited
	31.03.2026	31.03.2025
Assets		
Non-current assets		
Property, plant and equipment	43,629.87	40,770.63
Right-of-use assets	3,695.19	3,879.16
Capital work-in-progress	8,144.61	6,395.64
Investment property	18.34	18.55
Other intangible assets	347.07	118.62
Financial assets		
(i) Investments	0.66	290.56
(ii) Investment in subsidiaries	18,558.27	13,998.49
(iii) Loans	40,236.02	28,783.98
(iv) Other financial assets	824.60	1,000.68
Current tax assets	460.27	94.00
Other non-current assets	4,210.96	740.30
Deferred tax assets (net)	1,087.27	544.08
Non-current assets (A)	121,213.13	96,634.69
Current assets		
Inventories	29,883.78	29,771.33
Financial assets		
(i) Trade receivables	8,083.61	16,884.38
(ii) Cash and cash equivalents	6,140.00	10,064.82
(iii) Bank balances other than (ii) above	410.00	488.66
(iv) Loans	843.58	156.48
(v) Other financial assets	299.21	69.53
Other current assets	3,835.25	2,262.37
Current assets (B)	49,495.43	59,697.57
Total assets (A+B)	170,708.56	156,332.26
Equity and liabilities		
Equity		
Equity share capital	3,996.48	3,988.41
Other equity	118,797.99	101,602.38
Total equity (A)	122,794.47	105,590.79
Liabilities		
Non-current liabilities		
Financial liabilities		
(i) Lease liabilities	565.11	729.89
(ii) Other financial liabilities	334.57	302.76
Provisions - employee benefit obligations	2,421.80	1,876.58
Deferred government grant	357.49	399.16
Non-current liabilities (B)	3,678.97	3,308.39
Current liabilities		
Financial liabilities		
(i) Borrowings	-	12,327.96
(ii) Lease liabilities	243.13	174.24
(iii) Supplier's acceptances	13,783.05	21,767.27
(iv) Trade payables		
-Total outstanding dues of micro and small enterprises	958.05	422.29
-Total outstanding dues other than micro and small enterprises	19,787.82	6,544.03
(v) Other financial liabilities	2,066.25	1,800.81
Current tax liabilities	-	282.95
Provisions - employee benefit obligations	1,897.38	1,269.27
Provisions - others	61.15	61.15
Deferred government grant	33.55	252.01
Contract liabilities	2,658.41	1,759.50
Other current liabilities	2,746.33	771.60
Current liabilities (C)	44,235.12	47,433.08
Total liabilities (B+C)	47,914.09	50,741.47
Total-equity and liabilities (A+B+C)	170,708.56	156,332.26

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STANDALONE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2026

Particulars	For the year ended March 31, 2026	(Rs. in Lakhs) For the year ended March 31, 2025
A. Cash flows from operating activities		
Profit before tax	33,559.80	28,433.84
Adjustments for:		
Depreciation and amortisation expenses	5,253.53	4,438.84
(Gain)/loss on disposal of property, plant and equipment (net)	(53.39)	(65.31)
Finance costs	1,270.40	410.78
Interest income	(2,841.55)	(2,087.01)
Loss allowance for trade receivables	(107.00)	34.89
Provision for doubtful advances	-	32.03
Amortization of government grants	(260.13)	(222.25)
Share-based payment expense	87.76	118.95
Unrealised exchange fluctuation gain	(5.20)	(6.80)
Operating profit before working capital changes	36,904.22	31,087.96
Changes in operating assets and liabilities:		
(Decrease)/increase in trade payable and other current liabilities	15,739.12	1,112.48
(Decrease)/ increase in contract liabilities	898.91	(354.96)
(Decrease)/ increase in provision- employee benefit obligations and other provisions (Non current and current)	1,336.58	436.15
(Increase)/decrease in trade receivables	8,907.77	3,187.58
(Increase)/decrease in inventories	(112.45)	3,582.53
(Decrease)/increase in other financial liabilities (Non current and current)	175.01	143.41
(Increase)/decrease in other assets and other financial assets (Non current and current)	(1,596.23)	(239.53)
Cash generated from operations	62,252.93	38,955.62
Income tax paid (net of refunds)	(9,549.71)	(7,512.78)
Net cash inflows from operating activities	52,703.22	31,442.84
B. Cash flows from investing activities		
Payments for property, plant and equipment and intangible assets (including capital work in progress)	(13,574.12)	(6,272.30)
Proceeds from sale of property, plant and equipment	595.19	92.84
Investment in bank deposits (net)	(20.54)	(69.97)
Investment in other entities	-	(289.90)
Proceeds from divestment of investments	289.90	-
Loan given to subsidiaries	(10,150.00)	(13,655.95)
Repayment of loan given to subsidiaries	550.00	-
Loan given to employees	(381.32)	(290.77)
Repayment of loan given to employees	301.31	296.89
Investments in subsidiaries	(4,559.78)	(5,834.91)
Interest received	104.88	463.99
Net cash (outflows) from investing activities	(26,844.48)	(25,560.08)
C. Cash flows from financing activities		
Proceeds from issue of shares (including securities premium)	403.38	19.26
Dividend paid	(8,375.66)	(9,172.71)
Payment of lease liabilities (principal)	(333.16)	(238.36)
(Repayment of)/proceeds from short term borrowings (net)	(12,327.96)	(2,750.64)
Proceeds from supplier's acceptances (net)	(7,984.22)	9,474.88
Interest paid	(1,165.94)	(280.63)
Net cash (outflows) from financing activities	(29,783.56)	(2,948.20)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(3,924.82)	2,934.56
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 year	6,140.00	10,064.82
Components of cash and cash equivalents:		
Cash on hand	16.59	12.16
Balances with scheduled banks		
- On current account	1,073.56	2,484.70
- Deposits with original maturity of less than three months	5,049.85	7,567.96
	6,140.00	10,064.82
Non-cash investing activities		
Acquisition of right-of-use assets	153.17	436.11