

JMA/CSCors/2021-22/dt: 10th August, 2021



The Manager
National Stock Exchange of India
Exchange Plaza, Plot No C/1 G Block,
Bandra Kurla Complex,
Bandra (East), Mumbai - 400 051
Fax No.: +91-22-26598237/38
Telephone No.: +91-22-26598235/36, 8346

Sub: **Outcome of the Board Meeting (S. No. 3 for the FY 2021-22)**

Name of the Company	Jullundur Motor Agency (Delhi) Limited
Symbol / Scrip Code	JMA
ISIN	INE412C01023

Dear Sir/ Madam,

This is in continuation of our intimation dated 02nd August, 2021 about convening of the meeting of Board of Directors of the Company on Tuesday, 10th August, 2021.

Pursuant to Regulation 30 and any other regulation, if applicable, of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") read with Part- A of Schedule III of Listing Regulations, we are pleased to inform you that the Board of Directors, in their meeting held today, viz. 10th August, 2021, have inter-alia:

1. Approved the Unaudited Quarterly Financial Results (Standalone and Consolidated) for the First (01st) Quarter ended on 30th June, 2021 and taken on record Limited Review Reports (Standalone and Consolidated) issued by Statutory Auditors of the Company, copies of which are attached herewith this Outcome;

Aforesaid approved Unaudited Quarterly Financial Results together with Limited Review Reports are also being uploaded / disseminated on the website of the Company i.e. www.jmaindia.com.

2. Approved the Reconstitution of Corporate Social Responsibility Committee by inducting Smt Shuchi Arora, Non-executive Director as a new member with immediate effect i.e. from 10th August, 2021. Revised composition of Corporate Social Responsibility Committee is as under:

S. No.	Name of Director	Category	Designation
1	Shri Alok Sondhi	Independent Director	Chairman
2	Shri Avinash Chander Anand	Independent Director	Member
3	CA Subhash Chander Vasudeva	Independent Director	Member
4	Shri Virat Sondhi	Non-executive Director	Member
5	Smt. Shuchi Arora	Non-executive Director	Member

3. Approved the revised Policy on Corporate Social Responsibility of the Company ("CSR Policy") in line with the latest amendments in the Companies (CSR Policy) Rules, 2014, introduced by the Ministry of Corporate Affairs vide the Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021 dated 22nd January, 2021. Aforesaid revised CSR Policy is being uploaded / disseminated on the website of the Company i.e. www.jmaindia.com.

REGD. OFFICE : 458-1/16, Sohna Road, Opp. New Court, Gurgaon - 122 001 Haryana India
Phone : 91-124-3019210-211, 4233867-870 Email : info@jmaindia.com Website : www.jmaindia.com

ADMN. OFFICE : 2E/5, Jhandewalan Extn., New Delhi-110055

CIN : L35999HR1998PLC033943

4. Took note of order passed by the authority of National Stock Exchange of India Limited ("NSE/Exchange") in connection with the application filed by the Company for waiver of fine(s) levied by the Exchange for non-compliance with Regulation 17(1A) of Listing Regulations for the quarter ended 30th June, 2020 and 30th September, 2020.
5. Approved the constitution of a Sub-committee of the Audit Committee to look into the internal audit process of the Company. The Sub-committee has been formed to look into and address all the issues arising in the internal audit, so as to strengthen and streamline the internal audit process. The Sub-committee shall meet from time to time and provide its recommendation and report directly to the Audit Committee for its review, recommendation to the Board and necessary action. The Sub-committee shall comprise of the following members:

S. No.	Name of Director	Category	Designation
1	CA Mohindar Mohan Khanna	Independent Director	Chairman
2	M/s Bhatia & Bhatia	Internal Auditors	Member
3	Ms. Aashna Arora	President- Accounts & Finance	Member
4	Shri Varoon Malik	Chief Executive Officer	Member

Board Meeting was commenced as per its scheduled time i.e. at 02:30 PM (14:30 hrs) and concluded at 5:25 PM (17:25 hrs).

This is for your kind information, record and meeting the disclosures requirements as prescribed under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and circular / Notification issued from time to time.

Thanking you,

Yours faithfully,

For **Jullundur Motor Agency (Delhi) Limited**



Ramkesh Pal
Company Secretary & Compliance Officer

Encl.: As Above

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors of
Jullundur Motor Agency (Delhi) Limited**

We have reviewed the accompanying statement of unaudited standalone financial results ("the Statement") of Jullundur Motor Agency (Delhi) Ltd ("the Company") for the quarter ended 30th June, 2021, being submitted by the company pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, as amended.

This statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and management principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), 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 these financial statements based on our review.

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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results, prepared in accordance with aforesaid Indian Accounting Standard and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter

We draw attention to Note 4 to the unaudited standalone financial results regarding the uncertainties arising out of the outbreak of COVID-19 pandemic and management's evaluation of the impact on the unaudited standalone financial results of the company and on the operations of the company. As mentioned therein, the assessment of the company does not indicate any material effect on the carrying value of its assets as on the reporting date. The company will continue to closely monitor any material changes to future economic conditions.

Our conclusion is not modified in respect of this matter.



Other Matters

(a) The unaudited standalone financial results include the figures for the quarter ended 31st March 2021 which are the balancing figures between the audited figures for the full year ended 31st March 2021 and the aggregate of the limited review figures for the nine months ended 31st December 2020.

(b) Due to the intermittent lockdown/curfew and other restrictions imposed by the State Govts./local authorities/administration during the COVID-19 pandemic, we could not travel to the branches of the company. The review processes were carried out based on the remote access to information/data in the ERP system, to the extent necessary for our review, as also relevant records made available by the management through digital medium, emails etc. , which were relied upon as audit evidence for conducting the review and reporting for the current period.

Our conclusion in respect of matters stated above are not modified.

Place of Signature: Gurugram
Date: 10 AUG 2021



For: Aiyar & Co.
Chartered Accountants
Firm Registration No.: 001174N

(Charanjit Chuttani)
Partner

Membership No. 090723

UDIN: 21090723 AAAABE2122

JULLUNDUR MOTOR AGENCY (DELHI) LIMITED

CIN : L35999HR1998PLC033943

Regd. Office: 458,1/16, Sohna Road, Opposite New Court, Gurugram-122001

Ph.No. +91 124 - 3019210, Website: www.jmaindia.com, Email id: info@jmaindia.com, Fax No. +91 124 - 4233868

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2021

(INR in Lakhs)

S.No	PARTICULARS	Standalone			
		Quarter ended			Year ended
		30.06.2021	31.03.2021	30.06.2020	31.03.2021
		(Unaudited)	(Audited) Refer Note - 3	(Unaudited)	(Audited)
1	Income				
	(a) Revenue from operations	5,580.34	10,527.18	4,157.47	32,298.57
	(b) Other income	108.08	113.97	121.35	642.28
	Total income	5,688.42	10,641.15	4,278.82	32,940.85
2	Expenses				
	(a) Purchases of Stock-In-Trade	5,299.70	9,280.61	2,287.66	26,656.19
	(b) Changes in inventories of Stock-in -Trade	(549.51)	(428.38)	1,304.16	864.74
	(c) Employee benefits expense	496.93	464.35	407.82	1,767.16
	(d) Finance costs	-	8.97	7.98	16.97
	(e) Depreciation and amortization expenses	12.19	14.17	16.01	65.03
	(f) Other expenses	182.72	229.55	148.20	826.54
	Total expenses	5,442.03	9,569.27	4,171.83	30,196.63
3	Profit from operations before exceptional items and tax (1-2)	246.39	1,071.88	106.99	2,744.22
4	Exceptional items	-	-	-	-
5	Profit before tax (3-4)	246.39	1,071.88	106.99	2,744.22
6	Tax expense				
	(a) Current Tax	56.50	255.00	37.00	670.00
	(b) Deferred Tax	10.49	(4.59)	(0.12)	36.14
	Total tax expense	66.99	250.41	36.88	706.14
7	Net profit after tax (5-6)	179.40	821.47	70.11	2,038.08
8	Other comprehensive income (OCI)				
	a) Items that will not be reclassified through profit and loss				
	i) Actuarial gain / (loss) on remeasurement of defined benefit plans	1.66	50.23	(21.79)	6.64
	ii) Income tax relating to the above	(0.42)	(12.64)	5.49	(1.67)
	iii) Change in fair value of FVOCI equity instruments	17.00	9.70	21.63	70.62
	iv) Income tax relating to the above	-	-	-	-
	b) Items that will be reclassified to profit and loss				
	Total other comprehensive income for the period [a (i) to (iv) +b]	18.24	47.29	5.33	75.59
9	Total comprehensive income for the period (7+8)	197.64	868.76	75.44	2,113.67
10	Paid up equity share capital of face value Rs.2/- each (Refer Note 5)	456.82	456.82	596.36	456.82
11	Other Equity	-	-	-	13,924.30
12	Earnings Per Share (EPS) of face value of Rs. 2/- each				
	(a) Basic	0.79	3.60	0.24	7.01
	(b) Diluted	0.79	3.60	0.24	7.01



Place : Gurugram
Dated : 10 AUG 2021

For and on behalf of the Board of Directors of
JULLUNDUR MOTOR AGENCY (DELHI) LIMITED

Virat Sondhi

Virat Sondhi
Director
DIN: 00092902

JULLUNDUR MOTOR AGENCY (DELHI) LIMITED

CIN : L35999HR1998PLC033943

Regd. Office: 458,1/16, Sohna Road, Opposite New Court, Gurugram-122001

Ph. No. +91 124 - 3019210, Website: www.jmaindia.com, Email id: info@jmaindia.com, Fax No. +91 124 - 4233868

Notes for unaudited standalone financial results for the quarter ended 30th June, 2021

- 1 The financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act, 2013 read with the relevant rules of the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016 and other recognized accounting practices and the policies to the extent applicable.
- 2 The company deals in one class of goods i.e. automobiles parts and accessories and located in one country i.e. India and as such there is no other reportable segment as per Ind-AS 108 "Operating Segment".
- 3 The figures of the quarter ended 31st March, 2021 are the balancing figures between the audited figures for the full year ended 31st March, 2021 and the aggregate of the limited reviewed figures for the nine months ended 31st December, 2020.
- 4 (a) The Company has assessed the impact of Covid-19 on its financial results based on the internal and external information upto the date of approval of these financial results and expects to recover the carrying amount of its assets including tangible assets, trade receivables, inventories, other financial assets etc. as on reporting date. The Company will continue to closely monitor any material changes to future economic conditions.
(b) The intermittent lockdown/ curfew and other restrictions imposed by the State Govts/ local authorities/administration during the COVID 19 pandemic, affected the Company's operations and consequently its results, on account of which, the corresponding figures for the relevant previous quarter, may not be strictly comparable.
- 5 - During the last quarter ended 31st March, 2021, the Company has bought back and extinguished a total of 69,76,996 fully paid equity shares of face value of Rs.2 each at offer price of Rs.36 per equity share in accordance with SEBI (Buy-back of Securities) Regulations, 2018, as a result of which paid up equity share capital of the company reduced from Rs.596.36 lakhs to Rs.456.82 lakhs.
- 6 Figures for the previous periods / year have been regrouped / reclassified and rearranged wherever considered necessary to conform to the figures of the current period.
- 7 The above financial results for the quarter ended 30th June, 2021 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 10th August, 2021.
- 8 The Statutory Auditor of the company have carried out a Limited Review of the above financial results for the quarter ended 30th June, 2021



For and on behalf of the Board of Directors of

JULLUNDUR MOTOR AGENCY (DELHI) LIMITED

V. Sanyal

Virat Sondhi

Director

DIN: 00092902

Place : Gurugram

Dated : 10 AUG 2021

Independent Auditor's Review Report On the Consolidated Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**Review Report to
The Board of Directors of
Jullundur Motor Agency (Delhi) Limited**

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Jullundur Motor Agency (Delhi) Limited (the "Parent") and its Subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended 30th June, 2021 ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, 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), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel 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.

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

4. The Statement includes the results of the JMA Marketing Ltd (Formerly known as JMA Rane Marketing Ltd) a subsidiary and the following entities treated as subsidiaries:

- Jullundur Auto Sales Corporation Ltd
- ACL Components Ltd

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the review report of other auditor referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the 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 Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Emphasis of Matter

We draw attention to Note 4 to the unaudited consolidated financial results regarding the uncertainties arising out of the outbreak of COVID-19 pandemic and management's evaluation of the impact on the unaudited consolidated financial results of the Group and on the operations of the Group. As mentioned therein, the assessment of the Group companies does not indicate any material effect on the carrying value of its assets as on the reporting date. The Group will continue to closely monitor any material changes to future economic conditions.

Our conclusion is not modified in respect of this matter.



7. We did not review the interim financial information of one subsidiary included in the unaudited consolidated financial results, the interim financial information of which reflects total revenue of Rs.928.64 Lakhs, total net profit after tax of Rs. 13.15 Lakhs, and total comprehensive income of Rs.12.62 Lakhs, for the quarter ended 30th June 2021 as considered in the consolidated unaudited financial results. This interim financial information has been reviewed by another auditor whose report has been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of this matter.

8. The unaudited consolidated financial results include the interim financial information of two subsidiaries which have not been reviewed by their auditors, whose the interim financial information of which reflects total revenue of Rs. 104.75 Lakhs, total net profit after tax of Rs. 5.80 Lakhs and total comprehensive income of Rs. 6.89 Lakhs for the quarter ended 30th June 2021 as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Management, these interim financial information is not material to the Group. Our conclusion on this matter is not modified in respect of our reliance on such interim financial information certified by the Management.

9. Other Matters

(a) The unaudited consolidated financial results include the figures for the quarter ended 31st March 2021 which are the balancing figures between the audited figures for the full year ended 31st March 2021 and the aggregate of the limited review figures for the nine months ended 31st December 2020.

(b) Due to the intermittent lockdown/curfew and other restrictions imposed by the State Govts./local authorities/administration during the COVID-19 pandemic, we and other auditor could not travel to the branches of the respective Group company. The review processes were carried out based on the remote access to information/data in the ERP system, to the extent necessary for our review, as also relevant records made available by the management through digital medium, emails etc., which were relied upon as audit evidence for conducting the review and reporting for the current period.

Our conclusion in respect of matters stated above are not modified.

Place of Signature: Gurugram

Date: 10 AUG 2021



For: Aiyar & Co.
Chartered Accountants
Firm Registration No.: 001174N

(Charanjit Chuttani)

Partner

Membership No.090723

UDIN: 21090723AAAABF4122

JULLUNDUR MOTOR AGENCY (DELHI) LIMITED

CIN : L35999HR1998PLC033943

Regd. Office: 458,1/16, Sohna Road, Opposite New Courts, Gurugram-122001

Ph.No. +91 124 - 3019210, Website: www.jmaindia.com, Email id: info@jmaindia.com, Fax No. +91 124 - 4233868

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2021

S.No	PARTICULARS	Consolidated			
		Quarter ended			Year End
		30.06.2021	31.03.2021	30.06.2020	31.03.2021
		(Unaudited)	(Audited) Refer Note - 3	(Unaudited)	(Audited)
1	Income				
	(a) Revenue from operations	6,613.73	12,762.38	4,819.80	38,788.05
	(b) Other income	130.71	140.92	140.02	682.11
	Total income	6,744.44	12,903.30	4,959.82	39,470.16
2	Expenses				
	(a) Purchases of Stock-In-Trade	6,172.96	11,286.04	2,584.05	32,015.14
	(b) Changes in inventories of Stock-in- Trade	(532.81)	(510.62)	1,578.95	1,067.06
	(c) Employee benefits expense	597.61	548.90	497.93	2,146.72
	(d) Finance costs	-	8.97	7.98	16.97
	(e) Depreciation and amortization expense	16.79	19.20	21.77	86.50
	(f) Other expenses	219.19	280.86	184.20	1,009.40
	Total expenses	6,473.74	11,633.35	4,874.88	36,341.79
3	Profit from operations before exceptional items and tax (1-2)	270.70	1,269.95	84.94	3,128.37
4	Exceptional items	-	-	-	-
5	Profit before tax (3-4)	270.70	1,269.95	84.94	3,128.37
6	Tax expense				
	(a) Current Tax	63.84	302.85	38.36	783.03
	(b) Deferred Tax	10.71	(6.81)	0.56	33.30
	Total tax expense	74.55	296.04	38.92	816.33
7	Net profit after tax (5-6)	196.15	973.91	46.02	2,312.04
	Net profit for the period attributable to				
	(a) Owners of the company	193.13	963.30	44.38	2,285.30
	(b) Non controlling interest	3.02	10.61	1.64	26.74
8	Other comprehensive income (OCI)				
	a) Items that will not be reclassified through profit and loss				
	i) Actuarial gain / (loss) on remeasurement of defined benefit plans	0.94	51.60	(23.21)	3.77
	ii) Income tax relating to the above	(0.24)	(12.99)	5.84	(0.95)
	iii) Change in fair value of FVOCI equity instruments	18.09	9.13	23.32	72.57
	iv) Income tax relating to the above	-	-	-	-
	b) Items that will be reclassified to profit and loss	-	-	-	-
	Total other comprehensive income for the period [a (i) to (iv) +b]	18.79	47.74	5.95	75.39
	Total other comprehensive income for the period attributable to				
	(a) Owners of the company	18.33	47.98	5.23	74.56
	(b) Non controlling interest	0.46	(0.24)	0.72	0.83
9	Total comprehensive income for the period (7+8)	214.94	1,021.65	51.97	2,387.43
	Total comprehensive income for the period attributable to				
	(a) Owners of the company	211.46	1,011.27	49.61	2,359.86
	(b) Non controlling interest	3.48	10.38	2.36	27.57
10	Paid up equity share capital of face value Rs.2/- each (Refer Note 5)	456.82	456.82	596.36	456.82
11	Other equity				15,780.68
12	Earnings Per Share (EPS) of face value Rs.2/- each				
	(a) Basic	0.85	4.22	0.15	7.86
	(b) Diluted	0.85	4.22	0.15	7.86



Place : Gurugram
Dated : 10 AUG 2021

For and on behalf of the Board of Directors of
JULLUNDUR MOTOR AGENCY (DELHI) LIMITED

V. S. Soni

Virat Sondhi
Director
DIN: 00092902

JULLUNDUR MOTOR AGENCY (DELHI) LIMITED

CIN : L35999HR1998PLC033943

Regd. Office: 458,1/16, Sohna Road, Opposite New Court, Gurugram-122001

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Notes for unaudited consolidated financial results for the quarter ended 30th June, 2021

- 1 The financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act, 2013 read with the relevant rules of the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016 and other recognized accounting practices and the policies to the extent applicable.
- 2 The Group deals in one class of goods i.e. automobiles parts and accessories and located in one country i.e. India and as such there is no other reportable segment as per Ind-AS 108 "Operating Segment".
- 3 The figures for the quarter ended 31st March, 2021 are the balancing figures between the audited figures for the full year ended 31st March, 2021 and the aggregate of the limited review figures for the nine months ended 31st December, 2020.
- 4 (a) The Group has assessed the impact of Covid-19 on its financial results based on the internal and external information upto the date of approval of these financial results and expects to recover the carrying amount of its assets including tangible assets, trade receivables, inventories, other financial assets etc. as on reporting date. The Group will continue to closely monitor any material changes to future economic conditions.
(b) The intermittent lockdown/curfew and other restrictions imposed by the State Govts./local authorities/administration during the COVID 19 pandemic, affected the Group's operations and consequently its results, on account of which, the corresponding figures for the relevant previous quarter, may not be strictly comparable.
- 5 During the last quarter ended 31st March, 2021 the Parent Company has bought back and extinguished a total of 69,76,996 fully paid equity shares of face value of Rs.2 each at offer price of Rs.36 per equity share in accordance with SEBI (Buy-back of Securities) Regulations, 2018, as a result of which paid up equity share capital of the parent company reduced from Rs.596.36 lakhs to Rs.456.82 lakhs.
- 6 Figures for the previous periods / year have been regrouped / reclassified and rearranged wherever considered necessary to conform to the figures of the current period.
- 7 The above financial results for the quarter ended 30th June, 2021 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 10th August, 2021.
- 8 The Statutory Auditor of the company have carried out a Limited Review of the above financial results for the quarter ended 30th June, 2021



For and on behalf of the Board of Directors of
JULLUNDUR MOTOR AGENCY (DELHI) LIMITED

V. S. Sondhi

Virat Sondhi
Director

DIN: 00092902

Place : Gurugram

Dated : 10 AUG 2021