

The Manager
National Stock Exchange of India Limited
Exchange Plaza, Plot No C/1 G Block,
Bandra Kurla Complex,
Bandra (East), Mumbai - 400 051



Sub: **Outcome of the Board Meeting (S. No. 4 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 01st November, 2021 about convening of the meeting of Board of Directors of the Company on Wednesday, 10th November, 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 November, 2021, have inter-alia:

- Approved the Unaudited Financial Results (Standalone and Consolidated) for the Second (02nd) Quarter and half- year ended on 30th September, 2021 and taken on record Limited Review Reports (Standalone and Consolidated) issued by Statutory Auditors of the Company, copies of which are attached vide "Annexure - I" with this Outcome.
- Approved the revised Code of Conduct for prevention of Insider Trading in line with the provisions of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, as amended from time to time.

Aforesaid approved Unaudited Financial Results together with Limited Review Reports and Revised Code of Conduct for Prevention of Insider Trading are also being uploaded / disseminated on the website of the Company i.e. www.jmaindia.com.

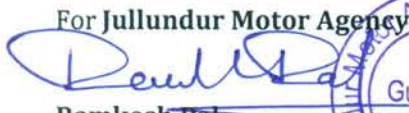
Board Meeting was commenced as per scheduled time i.e. at 02:30 PM (14:30 hrs) and concluded at 04:55 PM (16:55 hrs).

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
Board of Directors of
Jullundur Motor Agency (Delhi) Limited**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Jullundur Motor Agency (Delhi) Ltd ("the Company") for the quarter and half year ended 30th September, 2021 ("the Statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

2. 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 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 thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on these financial 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. A review of interim financial information consists of making inquiries, primarily of the Company'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 under section 143(10) of the Companies Act, 2013 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.

4. Based on our review conducted in paragraph 3 above, 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.

5. Emphasis of Matter

We draw attention to Note 3 to the standalone financial results regarding the uncertainties arising out of the outbreak of COVID-19 pandemic and management's evaluation of the impact on the standalone financial results 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 on the Statement is not modified in respect of this matter.

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

Place of Signature: Gurugram
Date:

10 NOV 2021



(Charanjit Chuttani)
Partner

Membership No. 090723

UDIN: 21090723AAAA8N1658

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 ASSETS AND LIABILITIES (STANDALONE) AS ON 30TH SEPTEMBER 2021**(INR in Lakhs)**

Particulars	Standalone	
	As at 30.09.2021	As at 31.03.2021
	Unaudited	Audited
ASSETS		
Non-current assets		
(a) Property, plant and equipment	803.58	815.50
(b) Investment Property	213.45	284.84
(c) Intangible assets	2.19	3.76
(d) Financial Assets		
(i) Investments	1,630.80	1,607.70
(ii) Other financial assets	2,325.98	428.22
(e) Other non-current assets	23.40	23.69
Total Non-current assets	4,999.40	3,163.71
Current assets		
(a) Inventories	5,605.78	5,280.80
(b) Financial assets		
(i) Trade receivables	4,428.40	5,075.70
(ii) Cash and cash equivalents	807.77	1,127.04
(iii) Bank balance other than (ii) above	106.87	97.61
(iv) Other financial assets	4,231.57	5,942.11
(c) Current Tax Assets (Net)	280.93	218.39
(d) Other current assets	33.00	125.08
Total current assets	15,494.32	17,866.73
TOTAL ASSETS	20,493.72	21,030.44
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	456.82	456.82
(b) Other equity	14,175.94	13,924.30
TOTAL EQUITY	14,632.76	14,381.12
LIABILITIES		
Non-current liabilities		
(a) Provisions	60.74	55.64
(b) Deferred tax Liabilities (net)	36.94	25.51
Total non-current liabilities	97.68	81.15
Current liabilities		
(a) Financial liabilities		
(i) Trade payables		
Total outstanding dues of micro enterprises and small enterprises	87.84	76.20
Total outstanding dues of creditors other than micro enterprises and small enterprises	5,070.22	5,951.88
(ii) Other financial liabilities	455.81	447.04
(b) Other current liabilities	114.47	93.00
(c) Provisions	34.94	0.05
Total current liabilities	5,763.28	6,568.17
Total Liabilities	5,860.96	6,649.32
TOTAL EQUITY AND LIABILITIES	20,493.72	21,030.44

Place : Gurugram
Dated : 10 NOV 2021For and on behalf of the Board of Directors of
Jullundur Motor Agency (Delhi) Limited

V. S. Sonu

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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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2021

(INR in Lakhs)

S.No	PARTICULARS	Standalone					
		Quarter ended			Half Yearly Ended		Year ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		(Unaudited)			(Unaudited)		(Audited)
1	Income						
	(a) Revenue from operations	9,252.40	5,580.34	7,949.59	14,832.74	12,107.06	32,298.57
	(b) Other income	183.44	108.08	226.39	291.52	347.74	642.28
	Total income (a+b)	9,435.84	5,688.42	8,175.98	15,124.26	12,454.80	32,940.85
2	Expenses						
	(a) Purchases of Stock-in-Trade	7,756.89	5,299.70	6,729.10	13,056.59	9,016.76	26,656.19
	(b) Changes in inventories of Stock-in-Trade	214.06	(549.51)	160.42	(335.45)	1,464.58	864.74
	(c) Employee benefits expense	507.18	496.93	416.39	1,004.11	824.21	1,767.16
	(d) Finance costs	-	-	0.02	-	8.00	16.97
	(e) Depreciation and amortization expense	10.87	12.19	16.46	23.06	32.47	65.03
	(f) Other expenses	264.77	182.72	238.71	447.49	386.91	826.54
	Total expenses	8,753.77	5,442.03	7,561.10	14,195.80	11,732.93	30,196.63
3	Profit from operations before exceptional items and tax (1-2)	682.07	246.39	614.88	928.46	721.87	2,744.22
4	Exceptional items	-	-	-	-	-	-
5	Profit before tax (3-4)	682.07	246.39	614.88	928.46	721.87	2,744.22
6	Tax expense						
	(a) Current Tax	178.50	56.50	138.00	235.00	175.00	670.00
	(b) Deferred Tax	0.11	10.49	29.88	10.60	29.76	36.14
	Total tax expenses	178.61	66.99	167.88	245.60	204.76	706.14
7	Net profit after tax (5-6)	503.46	179.40	447.00	682.86	517.11	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	1.66	(21.80)	3.32	(43.59)	6.64
	ii) Income tax relating to the above	(0.42)	(0.42)	5.49	(0.84)	10.97	(1.67)
	iii) Change in fair value of FVOCI equity instruments	6.10	17.00	10.59	23.10	32.22	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]	7.34	18.24	(5.72)	25.58	(0.40)	75.59
9	Total comprehensive income for the period (7+8)	510.80	197.64	441.28	708.44	516.71	2,113.67
10	Paid up equity share capital of face value Rs 2/- each (Refer Note No.5)	456.82	456.82	596.36	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	2.20	0.79	1.49	2.99	1.73	7.01
	(b) Diluted	2.20	0.79	1.49	2.99	1.73	7.01



Place : Gurugram

Dated 10 NOV 2021

 For and on behalf of the Board of Directors of
Jullundur Motor Agency (Delhi) Limited

 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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STATEMENT OF CASH FLOWS (STANDALONE) FOR THE SIX MONTHS ENDED 30TH SEPTEMBER 2021

	Particulars	Standalone	
		Half Yearly Ended	
		30.09.2021	30.09.2020
		Unaudited	Unaudited
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before tax	928.46	721.87
	Adjustment for:		
	Depreciation and amortization expenses	23.06	32.47
	Interest Income	(174.31)	(269.92)
	Dividend Income	(85.47)	(64.05)
	Rent Received	(0.53)	(0.52)
	Provision no longer required	-	(13.25)
	(Profit)/Loss on sale of property, plant and equipment	(31.21)	0.02
	Operating profit before working capital changes	660.00	406.62
	Adjustment for:		
	Decrease/ (increase) in trade receivables	647.29	688.74
	Decrease/ (increase) in stock in trade	(324.98)	1,320.96
	Decrease/ (increase) in other non current assets	0.29	0.29
	Decrease/ (increase) in other current assets	92.08	262.10
	Decrease/ (increase) in other current financial assets	(5.07)	5.80
	(Decrease)/increase in trade payables	(870.02)	(613.01)
	(Decrease)/increase in other current financial liabilities	18.39	(98.72)
	(Decrease)/increase in other current liabilities	21.46	78.74
	(Decrease)/increase in provisions	43.32	(90.12)
	Cash generated from operations	282.76	1,961.40
	Income tax paid (net)	(297.53)	(155.61)
	Net cash from operating activities	(14.77)	1,805.79
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of property, plant and equipment, including intangible assets	(8.17)	(3.94)
	Proceeds from sale of property, plant and equipment	101.20	0.45
	Bank and other deposits placed (net)	(358.86)	(2,030.85)
	Interest received	332.15	247.20
	Dividend received	85.47	64.05
	Rent received	0.53	0.52
	Net cash flow from investing activities	152.32	(1,722.57)
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Dividend paid	(456.82)	-
	Net cash flow from/(used in) financing activities	(456.82)	-
	Net increase/ decrease in cash and cash equivalents	(319.27)	83.22
	Opening cash and cash equivalents	1,127.04	1,535.93
	Closing cash and cash equivalents	807.77	1,619.15
	Cash and cash equivalent comprises:		
	Balance with banks	722.15	1,546.56
	Cheques in hand	71.57	54.26
	Cash in hand	14.05	18.33
	Total	807.77	1,619.15



Place : Gurugram

Dated : 0 NOV 2021

For and on behalf of the Board of Directors of
Jullundur Motor Agency (Delhi) Limited

V. Sar

Virat Sondhi
Director

DIN: 00092902

JULLUNDUR MOTOR AGENCY (DELHI) LIMITED

CIN : L35999HR1998PLC033943

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Notes for Unaudited Standalone financial results for the quarter and half year ended 30th September,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. automobile 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 (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, having impact, if any, on the financials.
(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 preceding quarter ended 30th June 2021, may not be strictly comparable.
- 4 Final dividend of Rs. 2 per equity share (i.e. 100% on face value of Rs. 2 each) for the financial year 2020-21 aggregating to Rs.4,56,82,108/- has been approved by the shareholders at the Annual General Meeting held on 24th August 2021.
- 5 During the quarter ended 31st March,2021, the Company had 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 and half year ended 30th September,2021 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 10th November, 2021.
- 8 The Statutory Auditor of the company have carried out a Limited Review of the above financial results for the quarter and half year ended 30th September,2021



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

V. S. S. S.

Virat Sondhi
Director
DIN: 00092902

Place : Gurugram

Dated : 10 NOV 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

**To The Board of Directors of
Jullundur Motor Agency (Delhi) Limited**

1. We have reviewed the accompanying statement of consolidated unaudited 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 and half year ended 30th September, 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 thereunder 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 specified under section 143(10) of the Companies Act, 2013 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 3 to the consolidated financial results regarding the uncertainties arising out of the outbreak of COVID-19 pandemic and management's evaluation of the impact on the consolidated financial results 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 on the Statement is not modified in respect of this matter.



7. We did not review the interim financial information of one subsidiary included in the consolidated unaudited financial results, whose interim financial information reflects total assets of Rs. 3931.97 Lakhs as at September 30, 2021 and total revenues of Rs. 1835.59 Lakhs and Rs. 2764.23 Lakhs, total net profit after tax of Rs. 103.29 Lakhs and Rs. 116.44 Lakhs and total comprehensive income of Rs. 102.75 Lakhs and Rs. 115.37 Lakhs, for the quarter and half year ended 30th September, 2021 respectively and cash outflows (net) of Rs. 22.85 Lakhs for the period from April 1, 2021 to September 30, 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 on the Statement is not modified in respect of this matter.

8. The consolidated unaudited financial results include the interim financial information of two subsidiaries which have not been reviewed by their auditors, the interim financial information of which reflects total assets of Rs. 399.09 Lakhs as at September 30, 2021 and total revenue of Rs. 159.11 Lakhs and Rs. 263.86 Lakhs, total net profit after tax of Rs. 12.48 Lakhs and Rs. 18.28 Lakhs and total comprehensive profit of Rs. 12.96 Lakhs and Rs. 19.85 Lakhs for the quarter and half year ended September 30, 2021 respectively and cash outflows (net) of Rs. 18.57 Lakhs for the period from April 1, 2021 to September 30, 2021, as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Management, such interim financial information is not material to the Group.

Our conclusion on the Statement is not modified in respect of our reliance on the interim financial information certified by the Management.

Place of Signature: Gurugram

Date: 10 NOV 2021



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

(Charanjit Chuttani)
Partner

Membership No. 090723

UDIN: 2109 0723 AAAAB08683

JULLUNDUR MOTOR AGENCY (DELHI) LIMITED

CIN : L35999HR1998PLC033943

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STATEMENT OF ASSETS AND LIABILITIES (CONSOLIDATED) AS ON 30TH SEPTEMBER, 2021

(INR in Lakhs)

Particulars	Consolidated	
	As at 30.09.2021	As at 31.03.2021
	Unaudited	Audited
ASSETS		
Non-current assets		
(a) Property, plant and equipment	1,090.90	1,110.41
(b) Investment Property	213.45	284.84
(c) Goodwill	0.37	0.53
(d) Intangible assets	2.19	3.76
(e) Financial Assets		
(i) Investments	366.13	341.47
(ii) Other financial assets	2,445.16	524.84
(f) Other non-current assets	24.30	24.59
Total Non-current assets	4,142.50	2,290.44
Current assets		
(a) Inventories	6,719.42	6,112.89
(b) Financial assets		
(i) Trade receivables	5,707.80	6,390.76
(ii) Cash and cash equivalents	989.76	1,350.46
(iii) Bank balance other than (ii) above	248.56	253.62
(iv) Other financial assets	5,630.47	7,310.74
(c) Current Tax Assets (Net)	277.84	203.29
(d) Other current assets	37.94	137.82
Total current assets	19,611.79	21,759.58
TOTAL ASSETS	23,754.29	24,050.02
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	456.82	456.82
(b) Other equity	16,066.86	15,780.68
(c) Non - Controlling Interests	158.58	160.43
TOTAL EQUITY	16,682.26	16,397.93
LIABILITIES		
Non-current liabilities		
(a) Provisions	60.91	55.81
(b) Deferred tax Liabilities (net)	83.78	72.79
Total non-current liabilities	144.69	128.60
Current liabilities		
(a) Financial liabilities		
(i) Trade payables		
Total outstanding dues of micro enterprises and small enterprises	98.88	87.04
Total outstanding dues of creditors other than micro enterprises and small enterprises	6,107.37	6,771.35
(ii) Other financial liabilities	544.39	522.59
(b) Other current liabilities	132.75	133.91
(c) Provisions	43.95	8.60
Total current liabilities	6,927.34	7,523.49
Total Liabilities	7,072.03	7,652.09
TOTAL EQUITY AND LIABILITIES	23,754.29	24,050.02



Place : Gurugram

Dated : 10 NOV 2021

For and on behalf of the Board of Directors of
Jullundur Motor Agency (Delhi) Limited

V. S. S.

Virat Sondhi

Director

DIN: 00092902

JULLUNDUR MOTOR AGENCY (DELHI) LIMITED

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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2021

(INR in Lakhs)

S.No	PARTICULARS	Consolidated					
		Quarter ended			Half Yearly Ended		Year End
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		(Unaudited)			(Unaudited)		(Audited)
1	Income						
	(a) Revenue from operations	11,247.10	6,613.73	9,479.53	17,860.83	14,299.33	38,788.05
	(b) Other income	125.25	130.71	191.81	255.96	331.83	682.11
	Total income (a+b)	11,372.35	6,744.44	9,671.34	18,116.79	14,631.16	39,470.16
2	Expenses						
	(a) Purchases of Stock-In-Trade	9,562.00	6,172.96	7,981.16	15,734.96	10,565.21	32,015.14
	(b) Changes in inventories of Stock-In-Trade	117.41	(532.81)	218.74	(415.40)	1,797.69	1,067.06
	(c) Employee benefits expense	611.35	597.61	514.49	1,208.96	1,012.42	2,146.72
	(d) Finance costs	-	-	0.02	-	8.00	16.97
	(e) Depreciation and amortization expense	15.64	16.79	21.66	32.43	43.43	86.50
	(f) Other expenses	327.31	219.19	277.45	546.50	461.65	1,009.40
	Total expenses	10,633.71	6,473.74	9,013.52	17,107.45	13,888.40	36,341.79
3	Profit from operations before exceptional items and tax (1-2)	738.64	270.70	657.82	1,009.34	742.76	3,128.37
4	Exceptional items	-	-	-	-	-	-
5	Profit before tax (3-4)	738.64	270.70	657.82	1,009.34	742.76	3,128.37
6	Tax expenses						
	(a) Current year	215.49	63.84	159.61	279.33	197.97	783.03
	(b) Deferred Tax	(0.21)	10.71	29.29	10.50	29.85	33.30
	(c) Tax for earlier years	(8.44)	-	-	(8.44)	-	-
	Total tax expenses	206.84	74.55	188.90	281.39	227.82	816.33
7	Net profit after tax (5-6)	531.80	196.15	468.92	727.95	514.94	2,312.04
	Net profit for the period attributable to						
	(a) Owners of the company	524.47	193.13	462.39	717.60	506.77	2,285.30
	(b) Non controlling interest	7.33	3.02	6.53	10.35	8.17	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	0.95	0.94	(23.21)	1.89	(46.42)	3.77
	ii) Income tax relating to the above	(0.24)	(0.24)	5.84	(0.48)	11.68	(0.95)
	iii) Change in fair value of FVOCI equity instruments	6.58	18.09	10.93	24.67	34.25	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]	7.29	18.79	(6.44)	26.08	(0.49)	75.39
	Total other comprehensive income for the period attributable to						
	(a) Owners of the company	7.08	18.33	(6.58)	25.41	(1.35)	74.56
	(b) Non controlling interest	0.21	0.46	0.14	0.67	0.86	0.83
9	Total comprehensive income for the period (7+8)	539.09	214.94	462.48	754.03	514.45	2,387.43
	Total comprehensive income for the period attributable to						
	(a) Owners of the company	531.55	211.46	455.81	743.01	505.42	2,359.86
	(b) Non controlling interest	7.54	3.48	6.67	11.02	9.03	27.57
10	Paid up equity share capital of face value Rs 2/- each (Refer Note no 4)	456.82	456.82	596.36	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	2.30	0.85	1.55	3.14	1.70	7.86
	(b) Diluted	2.30	0.85	1.55	3.14	1.70	7.86



Place : Gurugram
Dated : 10 NOV 2021

For and on behalf of the Board of Directors of
Jullundur Motor Agency (Delhi) Limited

V. Sandhi

Virat Sandhi
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

STATEMENT OF CASH FLOWS(CONSOLIDATED) FOR THE SIX MONTHS ENDED 30TH SEPTEMBER, 2021

(INR in Lakhs)

Particulars	CONSOLIDATED	
	Half Yearly Ended	
	30.09.2021	30.09.2020
	Unaudited	Unaudited
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax	1,009.34	742.76
Adjustment for:		
Depreciation and amortization expenses	32.43	43.43
Interest Income	(221.96)	(316.03)
Dividend Income	(2.55)	(2.34)
Rent Received	(0.83)	(0.22)
Provision no longer required	-	(13.25)
(Profit)/Loss on sale of property, plant and equipment	(31.22)	0.02
Operating profit before working capital changes	785.21	454.37
Adjustment for:		
Decrease/ (increase) in trade receivables	682.96	836.91
Decrease/ (increase) in stock in trade	(606.52)	1,654.07
Decrease/ (increase) in other non current assets	0.29	0.29
Decrease/ (increase) in other current assets	99.87	231.77
Decrease/ (increase) in other non current financial assets	(1.39)	-
Decrease/ (increase) in other current financial assets	8.78	18.03
(Decrease)/increase in trade payables	(652.13)	(636.90)
(Decrease)/increase in other current financial liabilities	30.02	(116.60)
(Decrease)/increase in other current liabilities	(1.20)	90.07
(Decrease)/increase in provisions	43.77	(90.12)
Cash generated from operations	389.66	2,441.89
Income tax paid (net)	(345.44)	(164.75)
Net cash from operating activities	44.22	2,277.14
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment, including intangible assets	(9.80)	(4.34)
Proceeds from sale of property, plant and equipment	101.22	0.46
Bank and other deposits placed (net)	(503.45)	(2,696.73)
Interest received	473.42	280.88
Dividend received	2.55	2.34
Rent received	0.83	0.22
Net cash flow from investing activities	64.77	(2,417.17)
C CASH FLOW FORM FINANCING ACTIVITIES		
Dividend paid	(469.69)	(16.50)
Net cash flow from/(used in) financing activities	(469.69)	(16.50)
Net increase/ decrease in cash and cash equivalents	(360.70)	(156.53)
Opening cash and cash equivalents	1,350.46	1,973.27
Closing cash and cash equivalents	989.76	1,816.74
Cash and cash equivalent comprises :		
Balance with banks	894.86	1,725.18
Cheques in hand	77.91	69.28
Cash in hand	16.99	22.28
Total	989.76	1,816.74



For and on behalf of the Board of Directors of
Jullundur Motor Agency (Delhi) Limited

V. S. S. S.

Virat Sondhi
Director

DIN: 00092902

Place : Gurugram

Date : 10 NOV 2021

JULLUNDUR MOTOR AGENCY (DELHI) LIMITED

CIN : L35999HR1998PLC033943

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Notes for Unaudited Consolidated financial results for the quarter and half year ended 30th September, 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 policies to the extent applicable.
- 2 The Group Companies deal in one class of goods i.e. automobile 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 Segments'.
- 3 (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, having impact, if any, on the financials.
(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 preceding quarter ended 30th June 2021, may not be strictly comparable.
- 4 During the quarter ended 31st March, 2021 the Parent Company had 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.
- 5 Figures for the previous periods / year have been regrouped / reclassified and rearranged wherever considered necessary to conform to the figures of the current period.
- 6 The above financial results for the quarter and half year ended 30th September, 2021 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 10th November 2021.
- 7 The Statutory Auditors have carried out a Limited Review of the above financial results for the quarter and half year ended 30th September 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 NOV 2021