

JMA/CSCors/2025-26/dt: **13th November, 2025**

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

Symbol / Scrip Code: **JMA**

Sub: **Outcome of the Board Meeting**

Dear Sir/ Madam,

This is in continuation of our intimation dated 07th November, 2025 about convening of meeting of the Board of Directors of Jullundur Motor Agency (Delhi) Limited ("the Company") on Thursday, the 13th day of November, 2025.

Pursuant to Regulation 30, 33 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 its meeting held today, viz. 13th November, 2025, has inter-alia considered and approved the Standalone and Consolidated Un-audited Financial Results for the Second (02nd) Quarter and half year ended on September 30, 2025 and taken on record Limited Review Reports thereon issued by the Statutory Auditors of the Company, copies of which are enclosed herewith as "**Annexure-I**".

Aforesaid approved Un-audited Financial Results together with Limited Review Reports are also being uploaded / disseminated on the website of the Company i.e. [www.jmaindia.com](http://www.jmaindia.com).

Board Meeting was commenced as per its scheduled time i.e. at 12:00 PM (12:00 hrs IST) and concluded at 04:05 PM (16:05 hrs).

This is for your kind information, record and meeting the disclosure requirements as prescribed under the 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 and Year to Date 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**

1. We have reviewed the accompanying Statement of unaudited standalone financial results of Jullundur Motor Agency (Delhi) Ltd. ("the Company") for the quarter and half year ended 30<sup>th</sup> September, 2025 ("the Statement"), being submitted by the company pursuant to the 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 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. 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 as stated 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.

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



Place of Signature: Gurugram  
Date: 13<sup>th</sup> November, 2025

(Charanjit Chuttani)  
Partner  
Membership No.090723  
UDIN: 25090723 8mumc3006

**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 2025****(INR in Lakhs)**

Particulars	Standalone	
	As at 30.09.2025	As at 31.03.2025
	Unaudited	Audited
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, plant and equipment	1,157.88	1,159.93
(b) Investment Property	199.79	201.52
(c) Intangible assets	16.66	16.66
(d) Financial Assets		
(i) Investments	1,800.65	1,708.16
(ii) Other financial assets	994.63	1,130.13
(e) Other non-current assets	2.76	26.24
<b>Total Non-current assets</b>	<b>4,172.37</b>	<b>4,242.64</b>
<b>Current assets</b>		
(a) Inventories	7,509.46	8,244.15
(b) Financial assets		
(i) Trade receivables	5,570.53	6,844.90
(ii) Cash and cash equivalents	828.47	719.29
(iii) Bank balance other than (ii) above	285.25	291.31
(iv) Other financial assets	9,005.97	8,238.67
(c) Current Tax Assets (Net)	145.37	105.85
(d) Other current assets	10.47	27.75
<b>Total current assets</b>	<b>23,355.52</b>	<b>24,471.92</b>
<b>TOTAL ASSETS</b>	<b>27,527.89</b>	<b>28,714.56</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity share capital	456.82	456.82
(b) Other equity	21,429.99	20,810.69
<b>TOTAL EQUITY</b>	<b>21,886.81</b>	<b>21,267.51</b>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
(a) Provisions	6.52	-
(b) Deferred tax Liabilities (net)	120.00	106.95
<b>Total non-current liabilities</b>	<b>126.52</b>	<b>106.95</b>
<b>Current liabilities</b>		
(a) Financial liabilities		
(i) Trade payables		
Total outstanding dues of micro enterprises and small enterprises and	29.32	137.47
Total outstanding dues of creditors other than micro enterprises and small enterprises	5,014.34	6,662.91
(ii) Other financial liabilities	415.88	432.33
(b) Other current liabilities	55.02	107.39
<b>Total current liabilities</b>	<b>5,514.56</b>	<b>7,340.10</b>
<b>Total Liabilities</b>	<b>5,641.08</b>	<b>7,447.05</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>27,527.89</b>	<b>28,714.56</b>



Place : Gurugram

Dated : November 13, 2025

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

Shuchi Arora  
Director

DIN: 00093201



# 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 AND HALF YEAR ENDED 30TH SEPTEMBER, 2025

(INR in Lakhs)

S.No	PARTICULARS	Standalone					
		Quarter ended			Half Year Ended		Year ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		(Unaudited)			(Unaudited)		(Audited)
1	<b>Income</b>						
	(a) Revenue from operations	10,963.67	10,646.61	9,880.10	21,610.28	19,989.69	43,177.73
	(b) Other income	331.61	219.17	239.31	550.78	393.06	739.87
	<b>Total income (a+b)</b>	<b>11,295.28</b>	<b>10,865.78</b>	<b>10,119.41</b>	<b>22,161.06</b>	<b>20,382.75</b>	<b>43,917.60</b>
2	<b>Expenses</b>						
	(a) Purchases of Stock-In-Trade	9,541.91	8,758.96	8,364.58	18,300.87	17,150.61	37,813.38
	(b) Changes in inventories of Stock-in-Trade	(31.52)	498.92	183.32	467.40	139.71	(601.25)
	(c) Employee benefits expense	674.18	680.58	631.83	1,354.76	1,280.85	2,495.77
	(d) Depreciation and amortization expense	18.82	17.40	19.60	36.22	38.80	78.85
	(e) Other expenses	352.83	350.26	392.58	703.09	733.91	1,388.99
	<b>Total expenses</b>	<b>10,556.22</b>	<b>10,306.12</b>	<b>9,591.91</b>	<b>20,862.34</b>	<b>19,343.88</b>	<b>41,175.74</b>
3	Profit from operations before exceptional items and tax (1-2)	739.06	559.66	527.50	1,298.72	1,038.87	2,741.86
4	Exceptional items	-	-	-	-	-	-
5	Profit before tax (3-4)	739.06	559.66	527.50	1,298.72	1,038.87	2,741.86
6	<b>Tax expense</b>						
	(a) Current Tax	155.00	150.00	134.00	305.00	270.00	710.00
	(b) Deferred Tax	0.08	(0.99)	2.66	(0.91)	(4.61)	2.51
	(c) Tax for earlier years written back	-	-	-	-	-	(4.28)
	<b>Total tax expenses</b>	<b>155.08</b>	<b>149.01</b>	<b>136.66</b>	<b>304.09</b>	<b>265.39</b>	<b>708.23</b>
7	<b>Net profit after tax (5-6)</b>	<b>583.98</b>	<b>410.65</b>	<b>390.84</b>	<b>994.63</b>	<b>773.48</b>	<b>2,033.63</b>
8	<b>Other comprehensive income (OCI)</b>						
	a) Items that will not be reclassified through profit and loss						
	i) Actuarial gain / (loss) on remeasurement of defined benefit plans	1.48	1.48	(0.90)	2.96	(1.80)	5.93
	ii) Change in fair value of FVOCI equity instruments	40.71	51.78	27.74	92.49	100.19	13.62
	iii) Income tax relating to the above	(6.19)	(7.78)	(35.78)	(13.97)	(35.55)	(25.10)
	b) Items that will be reclassified to profit and loss	-	-	-	-	-	-
	<b>Total other comprehensive income for the period [a (i) to (iii) +b]</b>	<b>36.00</b>	<b>45.48</b>	<b>(8.94)</b>	<b>81.48</b>	<b>62.84</b>	<b>(5.55)</b>
9	<b>Total comprehensive income for the period (7+8)</b>	<b>619.98</b>	<b>456.13</b>	<b>381.90</b>	<b>1,076.11</b>	<b>836.32</b>	<b>2,028.08</b>
10	Paid up equity share capital of face value Rs 2/- each	456.82	456.82	456.82	456.82	456.82	456.82
11	Other Equity	-	-	-	-	-	20,810.69
12	<b>Earnings Per Share (EPS) of face value of Rs 2/- each</b>						
	(a) Basic	2.56	1.80	1.71	4.35	3.39	8.90
	(b) Diluted	2.56	1.80	1.71	4.35	3.39	8.90



Place : Gurugram  
Dated : November 13, 2025

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

*Shuchi Arora*

Shuchi Arora  
Director  
DIN: 00093201

# 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 CASH FLOWS (STANDALONE) FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2025

Particulars	Standalone	
	Half Yearly Ended	
	30.09.2025	30.09.2024
	Unaudited	Unaudited
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before tax	1,298.72	1,038.87
Adjustment for:		
Depreciation and amortization expenses	36.22	38.80
Interest Income	(336.80)	(310.47)
Dividend Income	(159.73)	(81.82)
Rent Received	(0.78)	(0.69)
(Profit)/Loss on sale of property, plant and equipment	(3.34)	(0.09)
<b>Operating profit before working capital changes</b>	<b>834.29</b>	<b>684.60</b>
Adjustment for:		
Decrease/ (increase) in trade receivables	1,274.37	1,480.01
Decrease/ (increase) in stock in trade	734.69	482.44
Decrease/ (increase) in other non current assets	23.48	15.61
Decrease/ (increase) in other current assets	17.28	15.42
Decrease/ (increase) in other non current financial assets	1.86	(2.43)
Decrease/ (increase) in other current financial assets	66.13	(44.94)
(Decrease)/increase in trade payables	(1,756.72)	(2,536.01)
(Decrease)/increase in other current financial liabilities	(12.37)	22.75
(Decrease)/increase in other current liabilities	(52.37)	6.43
(Decrease)/increase in provisions	9.48	19.39
<b>Cash generated from operations</b>	<b>1,140.12</b>	<b>143.27</b>
Income tax paid (net)	(260.91)	(340.22)
<b>Net cash from operating activities</b>	<b>879.21</b>	<b>(196.95)</b>
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment, including intangible assets	(34.02)	(10.20)
Proceeds from sale of property, plant and equipment	4.91	0.33
Bank and other deposits placed (net)	(619.48)	49.81
Interest received	174.87	343.75
Dividend received	159.73	4.03
Rent received	0.78	0.69
<b>Net cash flow from investing activities</b>	<b>(313.21)</b>	<b>388.41</b>
<b>C CASH FLOW FORM FINANCING ACTIVITIES</b>		
Dividend paid	(456.82)	(456.82)
<b>Net cash flow from/(used in) financing activities</b>	<b>(456.82)</b>	<b>(456.82)</b>
<b>Net increase/ decrease in cash and cash equivalents</b>	<b>109.18</b>	<b>(265.36)</b>
Opening cash and cash equivalents	719.29	1,402.43
<b>Closing cash and cash equivalents</b>	<b>828.47</b>	<b>1,137.07</b>
Cash and cash equivalent comprises :		
Balance with banks	677.14	1,028.42
Cheques in hand	139.90	98.60
Cash in hand	11.43	10.05
<b>Total</b>	<b>828.47</b>	<b>1,137.07</b>



Place : Gurugram  
Dated : November 13, 2025

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

*Shuchi Arora*

Shuchi Arora  
Director

DIN: 00093201

## JULLUNDUR MOTOR AGENCY (DELHI) LIMITED

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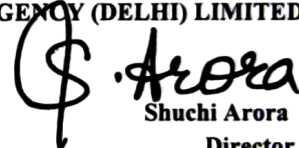
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### Notes for Unaudited Standalone financial results for the quarter and half year ended 30th September,2025

- 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) and other recognized accounting practices and the policies to the extent applicable.
- 2 The company business operations involves sales and distribution of 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 Final dividend of Rs. 2 per equity share (i.e.100% on face value of Rs. 2 each) for the financial year 2024-25 aggregating to Rs.4,56,82,108/- has been approved by the shareholders at the Annual General Meeting held on 28th August 2025 and has been paid during the month of September 2025.
- 4 Figures for the previous periods/year have been regrouped / reclassified and rearranged wherever considered necessary to conform to the figures of the current period.
- 5 The above financial results for the quarter, and half year, ended 30th September,2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13th November, 2025. Further, the Board has also authorised Smt. Shuchi Arora, Director of the Company to sign the above unaudited standalone financial results.
- 6 The Statutory Auditors of the company have carried out a Limited Review of the above financial results for the quarter, and half year, ended 30th September,2025.



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

  
Shuchi Arora  
Director

Place : Gurugram

Dated : November 13, 2025

DIN: 00093201



**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated 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**

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Jullundur Motor Agency (Delhi) Limited (the "Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group") for the quarter and half year ended 30<sup>th</sup> September, 2025 ("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. the subsidiary.

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 6 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. We did not review the interim financial information of the subsidiary included in the unaudited consolidated financial results, the interim financial information of which reflects total assets of Rs. 6,588.62 lakhs as at 30<sup>th</sup> September, 2025 and total revenue of Rs. 3,200.98 lakhs and Rs. 6,457.97 lakhs, total net profit after tax of Rs. 171.37 lakhs and Rs. 324.65 lakhs and total comprehensive income of Rs. 172.78 lakhs and Rs. 329.02 lakhs, for the quarter and half year ended 30<sup>th</sup> September, 2025 respectively and cash Inflows(net) of Rs. 119.40 lakhs as considered in the unaudited consolidated financial results. This interim financial information has been reviewed by other 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 the 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.

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

Place of Signature: Gurugram  
Date: 13<sup>th</sup> November, 2025



(Charanjit Chuttani)  
Partner

Membership No.090723

UDIN: 25090723 BMUUMD1357



**JULLUNDUR MOTOR AGENCY (DELHI) LIMITED**

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**STATEMENT OF ASSETS AND LIABILITIES (CONSOLIDATED) AS ON 30TH SEPTEMBER, 2025**

(INR in Lakhs)

Particulars	Consolidated	
	As at 30.09.2025	As at 31.03.2025
	Unaudited	Audited
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, plant and equipment	1,402.74	1,412.49
(b) Investment Property	199.79	201.52
(c) Intangible assets	18.53	18.80
(d) Financial Assets		
(i) Investments	543.50	448.91
(ii) Other financial assets	1,105.79	1,242.05
(e) Other non-current assets	2.76	2.76
<b>Total Non-current assets</b>	<b>3,273.11</b>	<b>3,326.53</b>
<b>Current assets</b>		
(a) Inventories	9,258.70	10,347.42
(b) Financial assets		
(i) Trade receivables	8,147.81	9,676.84
(ii) Cash and cash equivalents	1,106.30	877.71
(iii) Bank balance other than (ii) above	312.75	318.24
(iv) Other financial assets	10,725.43	9,775.31
(c) Current Tax Assets (Net)	155.52	111.62
(d) Other current assets	26.20	29.65
<b>Total current assets</b>	<b>29,732.71</b>	<b>31,136.79</b>
<b>TOTAL ASSETS</b>	<b>33,005.82</b>	<b>34,463.32</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity share capital	456.82	456.82
(b) Other equity	25,180.87	24,414.88
(c) Non - Controlling Interests	293.17	282.09
<b>TOTAL EQUITY</b>	<b>25,930.86</b>	<b>25,153.79</b>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
(a) Provisions	31.19	1.19
(b) Deferred tax Liabilities (net)	152.31	141.95
<b>Total non-current liabilities</b>	<b>183.50</b>	<b>143.14</b>
<b>Current liabilities</b>		
(a) Financial liabilities		
(i) Trade payables		
Total outstanding dues of micro enterprises and small enterprises and	44.90	168.75
Total outstanding dues of creditors other than micro enterprises and small enterprises	6,224.52	8,366.52
(ii) Other financial liabilities	493.19	500.88
(b) Other current liabilities	128.85	130.24
<b>Total current liabilities</b>	<b>6,891.46</b>	<b>9,166.39</b>
<b>Total Liabilities</b>	<b>7,074.96</b>	<b>9,309.53</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>33,005.82</b>	<b>34,463.32</b>



Place : Gurugram

Dated : November 13, 2025

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

Shuchi Arora  
Director

DIN: 00093201

# JULLUNDUR MOTOR AGENCY (DELHI) LIMITED

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## STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025

(INR in Lakhs)

S.No	PARTICULARS	Consolidated					
		Quarter ended			Half Year Ended		Year End
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		(Unaudited)			(Unaudited)		(Audited)
1	<b>Income</b>						
	(a) Revenue from operations	14,164.65	13,903.60	12,673.73	28,068.25	25,566.43	55,571.79
	(b) Other income	204.83	245.17	190.95	450.00	372.21	788.48
	<b>Total income (a+b)</b>	<b>14,369.48</b>	<b>14,148.77</b>	<b>12,864.68</b>	<b>28,518.25</b>	<b>25,938.64</b>	<b>56,360.27</b>
2	<b>Expenses</b>						
	(a) Purchases of Stock-In-Trade	12,083.02	11,462.48	10,677.06	23,545.50	21,866.57	48,735.92
	(b) Changes in inventories of Stock-In-Trade	165.35	618.02	305.02	783.37	263.37	(821.57)
	(c) Employee benefits expense	828.25	836.47	773.66	1,664.72	1,559.86	3,047.69
	(d) Depreciation and amortization expense	24.76	23.16	26.00	47.92	50.96	104.22
	(e) Other expenses	456.15	447.50	480.06	903.65	900.34	1,732.74
	<b>Total expenses</b>	<b>13,557.53</b>	<b>13,387.63</b>	<b>12,261.80</b>	<b>26,945.16</b>	<b>24,641.10</b>	<b>52,799.00</b>
3	Profit from operations before exceptional items and tax (1-2)	811.95	761.14	602.88	1,573.09	1,297.54	3,561.27
4	Exceptional items	-	-	-	-	-	-
5	Profit before tax (3-4)	811.95	761.14	602.88	1,573.09	1,297.54	3,561.27
6	<b>Tax expenses</b>						
	(a) Current year	215.00	203.00	180.00	418.00	359.00	943.00
	(b) Deferred Tax	(0.70)	(3.68)	(0.44)	(4.38)	2.20	2.67
	(c) Tax for earlier years written back	-	-	-	-	-	(5.22)
	<b>Total tax expenses</b>	<b>214.30</b>	<b>199.32</b>	<b>179.56</b>	<b>413.62</b>	<b>361.20</b>	<b>940.45</b>
7	<b>Net profit after tax (5-6)</b>	<b>597.65</b>	<b>561.82</b>	<b>423.32</b>	<b>1,159.47</b>	<b>936.34</b>	<b>2,620.82</b>
	Net profit for the period attributable to						
	(a) Owners of the company	585.93	551.33	415.64	1,137.26	919.59	2,574.74
	(b) Non controlling interest	11.72	10.49	7.68	22.21	16.75	46.08
8	<b>Other comprehensive income (OCI)</b>						
	a) Items that will not be reclassified through profit and loss						
	i) Remeasurement of defined benefit plans	3.00	3.00	(1.40)	6.00	(2.80)	11.99
	ii) Change in fair value of FVOCI equity instruments	40.99	53.60	27.90	94.59	102.65	15.12
	iii) Income tax relating to the above	(6.58)	(8.16)	(35.64)	(14.74)	(35.29)	(26.63)
	b) Items that will be reclassified to profit and loss	-	-	-	-	-	-
	<b>Total other comprehensive income for the period [a (i) to (iii) +b]</b>	<b>37.41</b>	<b>48.44</b>	<b>(9.14)</b>	<b>85.85</b>	<b>64.56</b>	<b>0.48</b>
	Total other comprehensive income for the period attributable to						
	(a) Owners of the company	37.31	48.24	(9.13)	85.55	64.44	0.07
	(b) Non controlling interest	0.10	0.20	(0.01)	0.30	0.12	0.41
9	<b>Total comprehensive income for the period (7+8)</b>	<b>635.06</b>	<b>610.26</b>	<b>414.18</b>	<b>1,245.32</b>	<b>1,000.90</b>	<b>2,621.30</b>
	Total comprehensive income for the period attributable to						
	(a) Owners of the company	623.24	599.57	406.51	1,222.81	984.03	2,574.81
	(b) Non controlling interest	11.82	10.69	7.67	22.51	16.87	46.49
10	Paid up equity share capital of face value Rs 2/- each	456.82	456.82	456.82	456.82	456.82	456.82
11	Other Equity	-	-	-	-	-	24,414.88
12	<b>Earnings Per Share (EPS) of face value Rs 2/- each</b>						
	(a) Basic	2.57	2.41	1.82	4.98	4.03	11.27
	(b) Diluted	2.57	2.41	1.82	4.98	4.03	11.27



Place : Gurugram  
Dated : November 13, 2025

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

*Shuchi Arora*

Shuchi Arora  
Director  
DIN: 00093201



**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

(INR in Lakhs)

**STATEMENT OF UNAUDITED CASH FLOWS (CONSOLIDATED) FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2025**

Particulars	CONSOLIDATED	
	Half Yearly Ended	
	30.09.2025	30.09.2024
	Unaudited	Unaudited
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before tax	1,573.09	1,297.54
Adjustment for:		
Depreciation and amortization expenses	47.92	50.96
Interest Income	(390.29)	(368.38)
Dividend Income	(4.16)	(4.07)
Rent Received	(0.48)	(0.39)
(Profit)/Loss on sale of property, plant and equipment	(3.43)	0.63
<b>Operating profit before working capital changes</b>	<b>1,222.65</b>	<b>976.29</b>
Adjustment for:		
Decrease/ (increase) in trade receivables	1,529.03	1,472.59
Decrease/ (increase) in stock in trade	1,088.72	563.56
Decrease/ (increase) in other current assets	3.44	4.82
Decrease/ (increase) in other non current financial assets	3.46	(16.83)
Decrease/ (increase) in other current financial assets	87.43	(24.78)
(Decrease)/increase in trade payables	(2,265.85)	(2,754.90)
(Decrease)/increase in other current financial liabilities	(3.36)	36.68
(Decrease)/increase in other current liabilities	(1.39)	27.59
(Decrease)/increase in provisions	36.00	34.00
<b>Cash generated from operations</b>	<b>1,700.13</b>	<b>319.02</b>
Income tax paid (net)	(378.28)	(447.33)
<b>Net cash from operating activities</b>	<b>1,321.85</b>	<b>(128.31)</b>
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment, including intangible assets	(37.88)	(19.08)
Proceeds from sale of property, plant and equipment	5.15	0.49
Bank and other deposits placed (net)	(822.56)	20.71
Interest received	225.64	385.70
Dividend received	4.16	4.07
Rent received	0.48	0.39
<b>Net cash flow from investing activities</b>	<b>(625.01)</b>	<b>392.28</b>
<b>C CASH FLOW FORM FINANCING ACTIVITIES</b>		
Dividend paid	(468.25)	(456.82)
<b>Net cash flow from/(used in) financing activities</b>	<b>(468.25)</b>	<b>(456.82)</b>
<b>Net increase/ decrease in cash and cash equivalents</b>	<b>228.59</b>	<b>(192.85)</b>
Opening cash and cash equivalents	877.71	1,694.36
<b>Closing cash and cash equivalents</b>	<b>1,106.30</b>	<b>1,501.51</b>
Cash and cash equivalent comprises :		
Balance with banks	948.47	1,378.40
Cheques in hand	144.25	110.53
Cash in hand	13.58	12.58
<b>Total</b>	<b>1,106.30</b>	<b>1,501.51</b>

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

Shuchi Arora  
Director

DIN: 00093201

Place : Gurugram

Dated : November 13, 2025



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**Notes for unaudited consolidated financial results for the quarter and half year ended 30th September, 2025**

- 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 business operations involves sales and distribution of 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 Figures for the previous periods / year have been regrouped / reclassified and rearranged wherever considered necessary to conform to the figures of the current period.
- 4 The above financial results for the quarter, and half year, ended 30th September, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13th November, 2025. Further, the Board has also authorised Smt.Shuchi Arora, Director of the Company to sign the above unaudited consolidated financial results.
- 5 The Statutory Auditors of the company have carried out a Limited Review of the above financial results for the quarter, and half year, ended 30th September, 2025.



Place : Gurugram

Dated : November 13, 2025

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

*Shuchi Arora*  
Shuchi Arora  
Director

DIN: 00093201