

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.

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**

REGD. OFFICE.: 458-1/16, Sohna Road, Opposite New Court, Gurgaon – 122001, Haryana, India Phone: +91-124-4233867-870; Email.: info@jmaindia.com; Website: www.jmaindia.com
CIN: L35999HR1998PLC033943



609, DLF CITY COURT SIKANDERPUR, M.G. ROAD SECTOR-25A, GURUGRAM HARYANA-122002

PHONE: 0124-4192975, 4192977 E-mail: aiyarcoca@gmail.com caaiyarco@gmail.com

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 30th 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: 13th November,2025

(Charanjit Chuttani)

Partner Membership No.090723

UDIN: 25090723 BMUKM C3006

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)

Current assets (a) Inventories 7,509.46 8,244.1 (b) Financial assets 7,509.46 8,244.1 (ii) Trade receivables 5,570.53 6,844.9 (ii) Cash and cash equivalents 828.47 719.2 (iii) Bank balance other than (ii) above 285.25 291.3 (iv) Other financial assets 9,005.97 8,238.6 (c) Current Tax Assets (Net) 145.37 105.8 (d) Other current assets 10.47 27.7 Total current assets 23,355.52 24,471.9 TOTAL ASSETS 27,527.89 28,714.5 EQUITY AND LIABILITIES 21,267.5 EQUITY (a) Equity share capital 456.82 456.8 (b) Other equity 21,429.99 20,810.6 TOTAL EQUITY 21,886.81 21,267.5 TOTAL EQUITY 21,886.81 21,267.5 TOTAL EQUITY 120.00 106.9 TOTAL EQUITY 120.00 106.9 Total outstanding dues of micro enterprises and small enterprises and Total outstanding dues of micro enterprises and small enterprises and Total outstanding dues of creditors other than micro enterprises and an an an analysis 456.82 137.4 Total current liabilities 126.52 106.9 Total outstanding dues of creditors other than micro enterprises and an an an analysis 137.4 Total outstanding dues of creditors other than micro enterprises and small enterprises 145.88 432.3 Total current liabilities 155.02 107.3 Total current liabilities 55.02 107.3 Total current liabilities 55.02 107.3	STATEMENT OF ASSETS AND BEITED (STATEMENTS) AS STATEMENT		(ITAK III Lakiis)	
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(ii) Other financial liabilities 415.88 432.3 (b) Other current liabilities 55.02 107.3 Total current liabilities 5,514.56 7,340.1 Total Liabilities 5,641.08 7,447.0		5,014.34	6,662.91	
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TOTAL EQUITY AND LIABILITIES 27,527.89 28,714.5				
	TOTAL EQUITY AND LIABILITIES	27,527.89	28,714.56	

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

Shuchi Arora
Director
DIN: 00093201

Place: Gurugram

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)

		Standalone					
	PARTICULARS	Quarter ended			Half Year Ended		Year ended
S.No		30,09,2025	30,06,2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
			(Unaudited)		(Unaudited)		(Audited)
1	Income		10 646 61	0.880.10	21 610 28	19,989.69	43,177.73
	(a) Revenue from operations	10,963.67	10,646.61	9,880.10	21,610.28		
	(b) Other income	331.61	219.17	239.31	550.78	393.06	739.87
	Total income (a+b)	11,295.28	10,865.78	10,119.41	22,161.06	20,382.75	43,917.60
2	Expenses						
-	(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
		674.18	680.58	631.83	1,354.76	1,280.85	2,495.77
		18,82	17.40	19.60	36.22	38.80	78.85
	(d) Depreciation and amortization expense (e) Other expenses	352.83	350.26	392.58	703.09	733.91	1,388.99
		10,556.22	10,306.12	9,591.91	20,862.34	19,343.88	41,175.74
	Total expenses						
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			-		1,038.87	2,741.86
5	Profit before tax (3-4)	739.06	559.66	527.50	1,298.72	1,036.67	2,741.80
6	Tax expense	155.00	150.00	134.00	305.00	270.00	710.00
	(a) Current Tax	155.00			(0.91)	(4.61)	2.51
	(b) Deferred Tax	0.08	(0.99)	2.66	(0.91)	(4.01)	(4.28
	(c) Tax for earlier years written back	155.08	149.01	136.66	304.09	265,39	708.23
	Total tax expenses	155.06	149.01	150.00	201103		
7	Net profit after tax (5-6)	583.98	410.65	390.84	994.63	773.48	2,033.63
8	Other comprehensive income (OCI)						
	a) Items that will not be reclassified through profit and loss			(0.00)	200	(1.90)	5.93
	i) Actuarial gain / (loss) on remeasurement of defined benefit plans	1.48	1.48	(0.90)	2.96 92.49	(1. 8 0) 100.19	13.62
	ii) Change in fair value of FVOCI equity instruments	40.71	51.78 (7.78)	27.74 (35.78)	(13.97)	(35.55)	(25.10
	iii) Income tax relating to the above	(6.19)	(7.76)	(33.78)	(13.57)	(33.33)	-
	b) Items that will be reclassified to profit and loss						
	Total other comprehensive income for the period [a (i) to (iii) +b]	36.00	45.48	(8.94)	81.48	62.84	(5.55
9	Total comprehensive income for the period (7+8)	619.98	456.13	381.90	1,076.11	836.32	2,028.08 456.82
10	Paid up equity share capital of face value Rs 2/- each	456.82	456.82	456.82	456.82	456.82	
11	Other Equity	-	•	-		•	20,810.69
12	Earnings Per Share (EPS) of face value of Rs 2/- each (a) Basic	2.56	1.80	1.71	4.35	3.39	8.90
	(a) Basic (b) Diluted	2.56	1.80	1.71	4.35	3.39	8.90

CHAR & CO

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

> Shuchi Arora Director DIN: 00093201

Place: Gurugram

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

Hard Vestry Ended 30.09.2025 30.09.202		Standalone				
A CASH FLOW FROM OPERATING ACTIVITIES	Par	ticulars	100 2000 200 200 200 200 200 200 200 200			
Net Profit before tax			4 - 2 - 4 - 2 - 2			
A CASH FLOW FROM OPERATING ACTIVITIES Net Profit before tax Adjustment for Depreciation and amortization expenses Interest Income Dividend Income (136 80) Dividend Income (159 73) (81 82 82 83 84 93 16 66 66 67 87 97 98 18 18 18 18 18 18 18 18 18 18 18 18 18						
Net Profit before tax			- and a street	Chaudited		
Adjustment for Depreciation and amortization expenses 36.22 38.88 (310.47 (31.68 of 31.69 of	Α	CASH FLOW FROM OPERATING ACTIVITIES				
Adjustment for Depreciation and amortization expenses 36.22 38.88 (310.47 (31.68 of 31.69 of	ı					
Depreciation and amortization expenses 36 22 38.86 Interest Income (376 80) (310.47 Dividend Income (159 73) (818.38 Rent Received (0.78) (0.68 (0.78) (0.65 (0.78) (0.78) (0.65 (0.78) (0.78) (0.78) (0.78) (0.78) (0.78) (0.78) (0.78) (0.78) (0.78) (0.78) (0.78)			1,298.72	1,038.87		
Interest Income (336 89) (3104% 3104%	ı					
Dividend Income (33 80) (310 AT			36.22	38.80		
Rent Received	ı		(336.80)	(310.47)		
Rent Received (0.78) (0.66 (Perofity). Joss on sale of property, plant and equipment (3.34) (0.05	ı		(159.73)	(81.82)		
Operating profit before working capital changes	l		(0.78)	(0.69)		
Adjustment for Decrease/ (increase) in trade receivables	ı	(Profit)/Loss on sale of property, plant and equipment	(3.34)	(0.09)		
Decrease/ (increase) in trade receivables 1,274,37 1,480 of			834.29	684.60		
Decrease/ (increase) in stock in trade 734.69 482.44						
Decrease/ (increase) in other non current assets		Decrease/ (increase) in trade receivables	1,274.37	1,480.01		
Decrease (increase) in other current assets 17.28 15.46			734.69	482.44		
Decrease (increase) in other non current financial assets 1.86 (2.4)			23.48	15.61		
Decrease (increase) in other current financial assets (Decrease) (increase) in trade payables (1,756,72) (2,5360) (Decrease)/increase in other current financial liabilities (12,37) (22,75 (Decrease)/increase in other current financial liabilities (52,37) (54,450 (Decrease)/increase in provisions (52,37) (64,450 (Decrease)/increase in provisions (52,37) (14,450 (Decrease)/increase in provisions (54,450 (Decrease)/increase in provisions (Decrease)/increase (Decrease) in pand (64,56 (Decr			17.28	15.42		
(Decrease) increase in trade payables (1,756.72) (2,536.01 (Decrease) increase in other current financial liabilities (12.37) 22.73 (2.536.01 (Decrease) increase in other current liabilities (52.37) 6.43 (Decrease) increase in provisions 9.48 19.38 (Decrease) increase in provisions 9.48 (Decrease) increase increas		Decrease/ (increase) in other non current financial assets	1.86	. (2.43)		
(Decrease)/increase in other current financial liabilities (12.37) 22.7: (Decrease)/increase in other current liabilities (52.37) 6.4: (Decrease)/increase in provisions 9.48 19.35 Cash generated from operations 1,140.12 143.2: Income tax paid (net) (260.91) (340.22) Net cash from operating activities 879.21 (196.92) B CASH FLOW FROM INVESTING ACTIVITES Purchase of property, plant and equipment, including intangible assets Proceeds from sale of property, plant and equipment 4.91 0.33 Bank and other deposits placed (net) (619.48) 49.81 Interest received 174.87 343.7: 0.78 Dividend received 159.73 4.03 Rent received 0.78 0.65 Net cash flow from investing activities (313.21) 388.41 C CASH FLOW FORM FINANCING ACTIVITIES Dividend paid (456.82) (456.82) (456.83) Net cash flow from/(used in) financing activities (456.82) (456.83) Net increase/ decrease in cash and cash equivalents 109.18 (265.34) Cash and cash equivalents 719.29 1.402.43 Closing cash and cash equivalents 528.47 1.137.07 Cash and cash equivalent comprises: Balance with banks 677.14 1.028.42 Cheques in hand 139.90 98.66 Cash in hand 11.43 10.05		Decrease/ (increase) in other current financial assets	66.13	(44.94)		
(Decrease) increase in other current financial liabilities (12.37) 22.75 (Decrease) increase in other current liabilities (52.37) 6.45 (Decrease) increase in provisions 9.48 19.36 (Decrease) increase in provisions 11,140.12 143.27 (Decrease) increase in provisions 11,140.12 143.10 (Decrease) in provisions 11,141 143 10.00 (Decrease) in provisions 11,141 11,141 (Decrease) 11,141 (Decrease) in provisions 11,141 (Decrease) 11	1	(Decrease)/increase in trade payables	(1,756.72)	(2,536.01)		
Cash generated from operations 9,48 19,35 Cash generated from operations 1,140,12 143,27 Income tax paid (net) (260,91) (340,22 Net cash from operating activities 879,21 (196,92 Net cash from operating activities (34,02) (10,26 Increase 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 Net received 159,73 4,03 Rent received 0,78 0,65 Net cash flow from investing activities (313,21) 388,41 C CASH FLOW FORM FINANCING ACTIVITIES Dividend paid (456,82) (456,82 Net increase/ decrease in cash and cash equivalents 109,18 (268,36 Opening cash and cash equivalents 719,29 1,402,43 Closing cash and cash equivalents 828,47 1,137,67 Cash and cash equivalent comprises : Balance with banks 677,14 1,028,42 Cheques in hand 139,90 98,60 Cash in hand 114,3 10,05	1	(Decrease)/increase in other current financial liabilities	(12.37)	22.75		
Cash generated from operations			(52.37)	6.43		
Income tax paid (net) Income tax paid (net) Ret cash from operating activities CASH FLOW FROM INVESTING ACTIVITIES Purchase of property, plant and equipment, including intangible assets Proceeds from sale of property, plant and equipment Bank and other deposits placed (net) Interest received Inte	l	(Decrease)/increase in provisions	9.48	19.39		
Income tax paid (net)		Cash generated from operations	1.140.12	143.27		
Net cash from operating activities 879.21 (196.95)			1,140.12	143.27		
B CASH FLOW FROM INVESTING ACTIVITIES Purchase of property, plant and equipment, including intangible assets 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 0.66 Net cash flow from investing activities (313.21) 388.41 C CASH FLOW FORM FINANCING ACTIVITIES Dividend paid (456.82) (456.82) Net increase/ decrease in cash and cash equivalents 109.18 (265.36 Net increase/ decrease in cash and cash equivalents 719.29 1.402.43 Closing cash and cash equivalents 719.29 1.402.43 Closing cash and cash equivalents 828.47 1.137.07 Cash and cash equivalent comprises: Balance with banks 677.14 1.028.42 Cheques in hand 139.90 98.60 Cash in hand 114.3 10.05		Income tax paid (net)	(260.91)	(340.22)		
B CASH FLOW FROM INVESTING ACTIVITIES Purchase of property, plant and equipment, including intangible assets 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 0.66 Net cash flow from investing activities (313.21) 388.41 C CASH FLOW FORM FINANCING ACTIVITIES Dividend paid (456.82) (456.82) Net increase/ decrease in cash and cash equivalents 109.18 (265.36 Net increase/ decrease in cash and cash equivalents 719.29 1.402.43 Closing cash and cash equivalents 719.29 1.402.43 Closing cash and cash equivalents 828.47 1.137.07 Cash and cash equivalent comprises: Balance with banks 677.14 1.028.42 Cheques in hand 139.90 98.60 Cash in hand 114.3 10.05	ı	Net cash from operating activities	879.21	(196.95)		
Purchase of property, plant and equipment, including intangible assets			0.742	(176.73)		
intangible assets Proceeds from sale of property, plant and equipment Bank and other deposits placed (net) Interest received Dividend received 174.87 1343.75 Rent received 0.78 Net cash flow from investing activities C CASH FLOW FORM FINANCING ACTIVITIES Dividend paid Net cash flow from/(used in) financing activities (456.82) Net increase/ decrease in cash and cash equivalents Opening cash and cash equivalents C Cash and cash equivalents C Cash and cash equivalents C Cash and cash equivalents C Cash and cash equivalents C Cash and cash equivalents C Cash and cash equivalents C Cash and cash equivalents C Cash and cash equivalents C Cash and cash equivalents C Cash and cash equivalents C Cash and cash equivalent comprises: Balance with banks C Choques in hand C Cash in hand C C C C C C C C C C C C C C C C C C C	В	CASH FLOW FROM INVESTING ACTIVITIES				
intangible assets Proceeds from sale of property, plant and equipment Bank and other deposits placed (net) Interest received Dividend received 174.87 1343.75 Rent received 0.78 Net cash flow from investing activities C CASH FLOW FORM FINANCING ACTIVITIES Dividend paid Net cash flow from/(used in) financing activities (456.82) Net increase/ decrease in cash and cash equivalents Opening cash and cash equivalents C Cash and cash equivalents C Cash and cash equivalents C Cash and cash equivalents C Cash and cash equivalents C Cash and cash equivalents C Cash and cash equivalents C Cash and cash equivalents C Cash and cash equivalents C Cash and cash equivalents C Cash and cash equivalents C Cash and cash equivalent comprises: Balance with banks C Choques in hand C Cash in hand C C C C C C C C C C C C C C C C C C C	ı	Purchase of property, plant and equipment, including	(34 02)	(10.20)		
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 0.66 Net cash flow from investing activities (313.21) 388.41 C CASH FLOW FORM FINANCING ACTIVITIES Dividend paid (456.82) (456.82) Net cash flow from/(used in) financing activities (456.82) (456.82) Net increase/ decrease in cash and cash equivalents 109.18 (265.36) Opening cash and cash equivalents 719.29 1,402.43 Closing cash and cash equivalents 828.47 1,137.07 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	1		(31.02)	(10.20)		
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 0.66 Net cash flow from investing activities (313.21) 388.41 C CASH FLOW FORM FINANCING ACTIVITIES Dividend paid (456.82) (456.82) Net cash flow from/(used in) financing activities (456.82) (456.82) Net increase/ decrease in cash and cash equivalents 109.18 (265.36) Opening cash and cash equivalents 719.29 1,402.43 Closing cash and cash equivalents 828.47 1,137.07 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	ı	Proceeds from sale of property, plant and equipment	4 91	0.22		
Interest received	ı	Bank and other deposits placed (net)				
Dividend received 159.73 4.03 0.78 0.69	ı	Interest received	, , ,			
Rent received 0.78 0.65 Net cash flow from investing activities (313.21) 388.41 C CASH FLOW FORM FINANCING ACTIVITIES Dividend paid (456.82) (456.82) Net cash flow from/(used in) financing activities (456.82) (456.82) Net increase/ decrease in cash and cash equivalents 109.18 (265.36 Opening cash and cash equivalents 719.29 1,402.43 Closing cash and cash equivalents 828.47 1,137.07 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 Cash in hand 11.43 10.	ı	Dividend received				
Net cash flow from investing activities (313.21) 388.41	ı	Rent received				
C CASH FLOW FORM FINANCING ACTIVITIES Dividend paid (456.82) (456.82) Net cash flow from/(used in) financing activities (456.82) (456.82) Net increase/ decrease in cash and cash equivalents 109.18 (265.36) Opening cash and cash equivalents 719.29 1,402.43 Closing cash and cash equivalents 828.47 1,137.07 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	ı			0.09		
Dividend paid (456.82) (456.82) Net cash flow from/(used in) financing activities (456.82) (456.82) Net increase/ decrease in cash and cash equivalents 109.18 (265.36) Opening cash and cash equivalents 719.29 1,402.43 Closing cash and cash equivalents 828.47 1,137.07 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 Cash and cash equivalent comprises :	ı	Net cash flow from investing activities	(313.21)	388.41		
Dividend paid (456.82) (456.82) Net cash flow from/(used in) financing activities (456.82) (456.82) Net increase/ decrease in cash and cash equivalents 109.18 (265.36) Opening cash and cash equivalents 719.29 1,402.43 Closing cash and cash equivalents 828.47 1,137.07 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 Cash and cash equivalent comprises :		CASH PLONE SORM PROVIDENCE :				
Net cash flow from/(used in) financing activities (456.82) (456.82) (456.82) Net increase/ decrease in cash and cash equivalents 109.18 (265.36) Opening cash and cash equivalents 719.29 1,402.43 Closing cash and cash equivalents 828.47 1,137.07 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	C					
Net increase/ decrease in cash and cash equivalents 109.18 (265.36) Opening cash and cash equivalents 719.29 1,402.43 Closing cash and cash equivalents 828.47 1,137.07 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 Cash cash cash equivalents 139.90 10.05 Cash in hand 11.43 10.05 Cash cash cash equivalents 109.18 (265.36) Cash cash and cash equivalents 719.29 1,402.43 Closing cash and cash equivalents 828.47 1,137.07 Cash and cash equivalents 677.14 1,028.42 Cash cash cash equivalents 139.90 1,028.42 Cash cash cash equivalents 139.90 1,028.42 Cash cash cash equivalents 1,028.42 Cash cash cash cash equivalents 1,028.42 Cash cash cash cash equivalents 1,028.42 Cash cash cash cash cash equivalents 1,028.42 Cash cash cash cash cash cash cash cash c	ı			(456.82)		
Opening cash and cash equivalents 719.29 1,402.43 Closing cash and cash equivalents 828.47 1,137.07 Cash and cash equivalent comprises: 828.47 1,028.42 Balance with banks 677.14 1,028.42 Cheques in hand 139.90 98.60 Cash in hand 11.43 10.05	ı	Net cash flow from/(used in) financing activities	(456.82)	(456.82)		
Opening cash and cash equivalents 719.29 1,402.43 Closing cash and cash equivalents 828.47 1,137.07 Cash and cash equivalent comprises: 677.14 1,028.42 Balance with banks 677.14 1,028.42 Cheques in hand 139.90 98.60 Cash in hand 11.43 10.05	ı	Not in annual desired in				
Closing cash and cash equivalents 828.47 1,137.07 Cash and cash equivalent comprises: 677.14 1,028.42 Balance with banks 677.14 139.90 98.60 Cash in hand 11.43 10.05		Net increase/ decrease in cash and cash equivalents	109.18	(265.36)		
Closing cash and cash equivalents 828.47 1,137.07 Cash and cash equivalent comprises: 677.14 1,028.42 Balance with banks 677.14 139.90 98.60 Cash in hand 11.43 10.05		Onemine such and such assistates	=.,			
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	ı			1,402.43		
Balance with banks 677.14 1,028.42 Cheques in hand 139.90 98.60 Cash in hand 11.43 10.05	1	Closing cash and cash equivalents	828.47	1,137.07		
Balance with banks 677.14 1,028.42 Cheques in hand 139.90 98.60 Cash in hand 11.43 10.05	1	Cock and such assistant assuming				
Cheques in hand 139.90 98.60 Cash in hand 11.43 10.05	ı					
Cash in hand 11.43 10.05	1	The second secon		1,028.42		
(1.45)	1			98.60		
828 47 1 137 07	1			10.05		
1,07.0	-) stat	828.47	1,137.07		

Place: Gurugram

Dated: November 13, 202

For and on behalf of the Board of Directors of

Director

DIN: 00093201

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 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.
- 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

Director DIN: 00093201

Place: Gurugram



609, DLF CITY COURT SIKANDERPUR, M.G. ROAD SECTOR-25A, GURUGRAM HARYANA-122002

PHONE: 0124-4192975, 4192977 E-mail: aiyarcoca@gmail.com caaiyarco@gmail.com

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 30th 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 30th 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 30th 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: 13th November, 2025

(Charanjit Chuttani)

Partner Membership No.090723

UDIN: 25090723 BMUKMD1307

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 ASSETS AND LIABILITIES (CONSOLIDATED) AS ON 30TH SEPTEMBER, 2025 (INR in Lakhs)

	Consolidated			
Particulars	As at			
a at the data?	30.09.2025	As at		
	Unaudited	31.03.2025		
	Unaudited	Audited		
ASSETS				
Non-current assets				
(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	16.55	18.80		
(i) Investments	543.50	449.01		
(ii) Other financial assets	1,105.79	448.91		
(e) Other non-current assets	2.76	1,242.05		
		2.76		
Total Non-current assets	3,273.11	3,326.53		
Current assets				
(a) Inventories	0.250.70			
(b) Financial assets	9,258.70	10,347.42		
(i) Trade receivables				
(ii) Cash and cash equivalents	8,147.81	9,676.84		
(iii) Bank balance other than (ii) above	1,106.30	877.71		
(iv) Other financial assets	312.75	318.24		
	10,725.43	9,775.31		
(c) Current Tax Assets (Net) (d) Other current assets	155.52	111.62		
Total current assets	26.20	29.65		
Total current assets	29,732.71	31,136.79		
TOTAL ASSETS				
	33,005.82	34,463.32		
EQUITY AND LIABILITIES				
EQUITY				
(a) Equity share capital				
(b) Other equity	456.82	456.82		
(c) Non - Controlling Interests	25,180.87	24,414.88		
	293.17	282.09		
TOTAL EQUITY	25,930.86	25,153.79		
LIABILITIES				
Non-current liabilities				
(a) Provisions	21.10			
(b) Deferred tax Liabilities (net)	31.19	1.19		
Total non-current liabilities	152.31	141.95		
	183.50	143.14		
Current liabilities				
(a) Financial liabilities				
(i) Trade payables				
Total outstanding dues of micro enterprises and small enterprises and	44.90	168.75		
The state of the s		8,366.52		
lotal outstanding dues of creditors other than micro enterprises and small enterprises	D //4 3/ I	0,300.32		
lotal outstanding dues of creditors other than micro enterprises and small enterprises (ii) Other financial liabilities	6,224.52	500.00		
1 otal outstanding dues of creditors other than micro enterprises and small enterprises (ii) Other financial liabilities (b) Other current liabilities	493.19	500.88		
1 otal outstanding dues of creditors other than micro enterprises and small enterprises (ii) Other financial liabilities (b) Other current liabilities	493.19 128.85	130.24		
10tal outstanding dues of creditors other than micro enterprises and small enterprises (ii) Other financial liabilities (b) Other current liabilities Total current liabilities	493.19			
10tal outstanding dues of creditors other than micro enterprises and small enterprises (ii) Other financial liabilities (b) Other current liabilities Total current liabilities	493.19 128.85 6,891.46	130.24 9,166.39		
1 otal outstanding dues of creditors other than micro enterprises and small enterprises (ii) Other financial liabilities (b) Other current liabilities	493.19 128.85	130.24		

Place: Gurugram
Dated: November13,2025

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

Shuchi Arora

Director DIN: 00093201

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 AND HALF YEAR ENDED 30TH SEPTEMBER, 2025

		Consolidated (INR in					
S.No	PARTICULARS	Quarter ended			Half Year Ended		Year End
510		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
			(Unaudited)		(Unau	udited)	(Audited)
1	Income (a) Revenue from operations	14,164.65	13,903.60	12,673.73	29.049.26	26.644.42	** *** ***
	3 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 -	204.83	245.17	12,673.73	28,068.25	25,566.43	55,571.79
	(b) Other income	204.83	243.17	190.93	450.00	372.21	788.48
	Total income (a+b)	14,369.48	14,148.77	12,864.68	28,518.25	25,938.64	56,360.27
2	Expenses						
	(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
	Total expenses	13,557.53	13,387.63	12,261.80	26,945.16	24,641.10	52,799.00
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	Tax expenses						
	(a) Current year	215.00	203.00	180.00	418.00	359.00	943.00
	(b) Deferred Tax (c) Tax for earlier years written back	(0.70)	(3.68)	(0.44)	(4.38)	2.20	2.67 (5.22
	(c) Tax for earlier years written back Total tax expenses	214.30	199.32	179.56	413.62	361.20	940.45
7	Net profit after tax (5-6)	597.65	561.82	423.32	1,159.47	936.34	2,620.82
	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	Other comprehensive income (OCI)						
	a) Items that will not be reclassified through profit and loss						
	i) Remeasurement of defined benefit plans	3.00 40.99	3.00 53.60	(1.40) 27.90	6.00 94.59	(2.80) 102.65	11.99 15.12
	ii) Change in fair value of FVOCI equity instruments iii) Income tax relating to the above	(6.58)	(8.16)	(35.64)	(14.74)	(35.29)	(26.63
- 1	b) Items that will be reclassified to profit and loss	-	-				
	Total other comprehensive income for the period [a (i) to (iii) +b]	37.41	. 48.44	(9.14)	85.85	64.56	0.48
	Total other comprehensive income for the period attributable to	37.31	48.24	(9.13)	85.55	64,44	0.07
	(a) Owners of the company (b) Non controlling interest	0.10	0.20	(0.01)	0.30	0.12	0.41
9	Total comprehensive income for the period (7+8)	635.06	610.26	414.18	1,245.32	1,000.90	2,621.30
	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	Earnings Per Share (EPS) of face value Rs 2/- each						
	(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

CHARRED ACCOUNT

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

> Shuchi Arora Director DIN: 00093201

Place: Gurugram Dated: November13,2025

CIN: L35999HR1998PLC033943

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

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(INR in Lakhs)

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

	CONSOLIDA Unital Vicaria I		
Particulars	Half Yearly I		
	30.09.2025 Unaudited	30.09.2024 Unaudited	
Т	Unaudited	Onaudica	
CASH FLOW FROM OPERATING ACTIVITIES			
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)	0.6.	
Operating profit before working capital changes	1,222.65	976.29	
Adjustment for:			
Decrease/ (increase) in trade receivables	1,529.03	1,472.5	
Decrease/ (increase) in stock in trade	1,088.72	563.5	
Decrease/ (increase) in other current assets	3.44	4.8	
Decrease/ (increase) in other non current financial assets	3.46	(16.8	
Decrease/ (increase) in other current financial assets	87.43	(24.7	
(Decrease)/increase in trade payables	(2,265.85)	(2,754.9	
(Decrease)/increase in other current financial liabilities	(3.36)	36.6	
(Decrease)/increase in other current liabilities	(1.39)	27.5	
(Decrease)/increase in provisions	36.00	34.0	
Cash generated from operations	1,700.13	319.0	
Income tax paid (net)	(378.28)	(447.3	
Net cash from operating activities	1,321.85	(128.3	
and the second s			
CASH FLOW FROM INVESTING ACTIVITIES	1		
Purchase of property, plant and equipment, including	(37.88)	(19.0	
intangible assets	, , , , ,		
Proceeds from sale of property, plant and equipment	5.15	0.	
Bank and other deposits placed (net)	(822.56)	20.	
Interest received	225.64	385.	
Dividend received	4.16	4.	
Rent received	0.48	0.3	
Net cash flow from investing activities	(625.01)	392.2	
C CASH FLOW FORM FINANCING ACTIVITIES			
Dividend paid	(468.25)	(456.8	
Net cash flow from/(used in) financing activities	(468.25)	(456.8	
Net increase/ decrease in cash and cash equivalents	228.59	(192.8	
Opening cash and cash equivalents	877.71	1,694.	
Closing cash and cash equivalents	1,106.30	1,501.5	
Cash and cash equivalent comprises :			
Balance with banks	948.47	1,378.	
Cheques in hand	144.25	110.	
Cash in hand	13.58	12.	
Total	1,106.30	1,501.	

Place: Gurugram

Dated: November13,2025

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

> Shuchi Arora Director DIN: 00093201

CIN: L35999HR1998PLC033943

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

- 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 were 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.

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

Shuchi Arora Director DIN: 00093201

Place: Gurugram