

JBM Auto Limited

Plot No. 133, Sector 24,
Faridabad - 121 005 (Haryana)
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Our milestones are touchstones

JBMA/SEC/2017-18/
15th December, 2017

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

Sub: Non-Compliance as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir,

This has reference to your Letter No. NSE/LIST/FR/3331 dated December 14, 2017 regarding captioned subject. In this connection, we would like to inform you that we have made adequate disclosures in the financial results in the prescribed format for the quarter and half year ended 30th September, 2017 in the Audit Committee and Board of Directors meetings held on 14th December, 2017 for their recommendations / approval as the case may be.

The financial results in the prescribed format including the 'Reconciliation of Profit and Loss' were also approved by the Board. You will appreciate that the a note for reconciliation between the net profit as reported under previous Indian Generally Accepted Accounting Principle ('Previous GAAP') and as per Ind-AS was also mentioned in Note No. 5 to the results. Hence, nothing has been concealed.

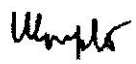
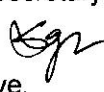
You will also appreciate that we always fulfill all the compliances requirements as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and for the quarter ended 30th June, 2017 we have submitted reconciliation between the net profit as reported under previous Indian Generally Accepted Accounting Principle ('Previous GAAP') and as per Ind-AS.

But due to hurry in submission of financial results for the quarter ended 30th September, 2017, we forgot to scan the reconciliation of profit and loss with the financial results. We apologize for our unintentional and inadvertent mistake and shall also ensure not to repeat such kinds of mistakes in future.

However, we are enclosing herewith the duly signed **Reconciliation of Profit and Loss as Appendix-A** for the quarter and half year ended 30th September, 2016.

Hope, you will find the same in order.

Thanking you,
Yours truly,
For JBM Auto Limited


(Vivek Gupta)
Chief Financial Officer
& Company Secretary
FCS : 7918 

 encl.: as above.

Works:

Plant II : Plot No. 5, Sector 31, Kasna Indl. Area, Greater Noida, Gautam Budh Nagar-201 306 T:+91 120 4522500, F:+91 120 4522504
Plant III : 71-72, M.I.D.C. Satpur, Nashik - 422 007 T: +91 253 2207297 F: +91 253 2360559
Plant IV : Plot No. B-2, Survey No. 1, Tata Motors Vendor Park, Sanand, Ahemdabad - 382 170 (Gujrat) T:+91 2717 645180
Plant V : Plot No. 157-E, Sector 3, Pithampur Industrial Area, Distt. Dhar-454 775 (M.P.)
Plant VI : SP-1/891, RILCO Industrial Area, Pathredi, Distt. Alwar, Rajasthan -303107
Corp. Office : Plot No. 9, Institutional Area, Sector 44, Gurgaon-122003 (Hr.) T:+91-124-4674500, 4674550 F:+91-124-4674599
Regd. Office : 601, Hemkunt Chambers, 89, Nehru Place, New Delhi - 110 019 T: +91 11 26427104, F: +91 11 26427100
CIN : L74899DL1996PLC083073

Appendix-A

Reconciliation of Net profit as reported under Generally Accepted Accounting Principle ('Previous GAAP') and as per IND AS

S.no	Nature of Adjustment	Standalone		Consolidated	
		For the Qtr ended 30.09.2016	For the Half year ended 30.09.2016	For the Qtr ended 30.09.2016	For the Half year ended 30.09.2016
	Profit after tax (PAT) as per Previous GAAP after Non controlling Interest	9.56	23.17	19.03	37.13
1	Remeasurement of net defined benefit reclassified to other comprehensive income(OCI)	0.02	0.03	0.02	0.04
2	Impact of Re-measurement of Finance lease hold land	0.00	(0.01)	(0.00)	(0.01)
3	Effect of reclassifying preference share capital as financial liability	(0.05)	(0.11)	(0.05)	(0.17)
4	Impact on measurement of financial assets at amortised cost using effective interest method	(0.00)	(0.00)	(0.12)	(0.13)
5	Tax Effect	0.00	0.00	(0.05)	(0.09)
6	Impact of change in accounting Policy for valuation of Inventory	0.00	0.01	-	0.01
	PAT as per IND AS after Non controlling Interest	9.52	23.09	18.84	36.78
	Other Comprehensive Income (Net of tax)	(0.01)	(0.02)	0.01	(0.01)
	Total Comprehensive Income as per IND AS	9.51	23.07	18.85	36.77