JBM Auto Limited
Plot No. 133, Sector 24,
Faridabad - 121 005 (Haryana)
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JBMA/SEC/2025-26/48
30th October, 2025

Listing Department

BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai - 400001
Script Code: 532605

The National Stock Exchange of India Ltd.
Exchange Plaza, Plot No. C/1, G Block,
Bandra Kurla Complex, Bandra (E)
Mumbai – 400051
Symbol: JBMA

Sub: Outcome of the Board of Directors meeting held today i.e. 30th October, 2025 as per Regulations 30 and 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

Dear Sir/ Madam,

We wish to inform that the Board of Directors of the Company had considered and approved inter-alia the following matters in its Board Meeting held today i.e. 30th October, 2025 :-

1. Un-Audited Financial Results (Standalone & Consolidated) for the 2nd Quarter and Half Year ended 30th September, 2025 (F.Y. 2025-26) along with the Limited Review Report of the Auditors. The said results have also been reviewed by the Audit Committee and approved by the Board of Directors of the Company.

The Board Meeting commenced at 02.30 P.M. and concluded at 16.52 PM.

You are requested to please take the above disclosures in your records.

Thanking you,

Yours faithfully,

For **JBM Auto Limited**

JBM AUTO LIMITED

Sanjeev Kumar
Company Secretary
& Compliance Officer
M No. 18087
Place: Gurugram
Encl.: As above

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JBM AUTO LIMITED

Regd. Office : Plot No 133, Sector -24, Faridabad-121 005

CIN NO:L74899HR1996PLC123264

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

(₹ in crores unless otherwise stated)

Particulars	STANDALONE						CONSOLIDATED					
	Quarter Ended			Half Year Ended		Year Ended	Quarter Ended			Half Year Ended		Year Ended
	30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25	30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from Operations	1,203.07	1,234.34	1,099.64	2,437.41	2,154.03	4,777.54	1,368.24	1,253.88	1,285.98	2,622.12	2,430.48	5,472.33
2 Other Income	19.73	8.41	18.79	28.14	27.59	59.85	38.80	40.15	9.74	78.95	19.14	53.58
3 Total Income	1,222.80	1,242.75	1,118.43	2,465.55	2,181.62	4,837.39	1,407.04	1,294.03	1,295.72	2,701.07	2,449.62	5,525.91
4 Expenses												
a) Cost of materials consumed	889.98	919.42	794.76	1,809.40	1,547.31	3,613.61	908.82	805.98	799.87	1,714.80	1,562.03	3,675.81
b) Changes in inventories of finished goods and work in progress	13.74	37.67	30.25	51.41	56.31	14.39	9.41	38.02	55.82	47.43	71.38	31.11
c) Employee benefits expense	103.65	102.20	104.30	205.85	202.50	405.26	145.12	141.01	139.24	286.13	269.93	552.53
d) Finance costs	42.04	36.19	38.28	78.23	71.01	162.82	70.43	65.77	59.54	136.20	111.48	246.95
e) Depreciation and amortisation expense	28.04	28.07	28.59	56.11	57.02	115.23	44.28	43.97	43.45	88.25	86.12	174.73
f) Other expenses	84.80	76.05	83.46	160.85	163.51	346.20	149.27	129.37	125.98	278.64	222.32	536.07
Total Expenses	1,162.25	1,199.60	1,079.64	2,361.85	2,097.66	4,657.51	1,327.03	1,224.12	1,223.90	2,551.15	2,323.26	5,217.20
5 Profit before share of profit of Joint Ventures and tax (3-4)	60.55	43.15	38.79	103.70	83.96	179.88	80.01	69.91	71.82	149.92	126.36	308.71
6 Add: Share of Profit/(loss) of Joint Ventures							(5.62)	(19.36)	(6.90)	(24.98)	(16.41)	(35.52)
7 Profit before tax (5+6)	60.55	43.15	38.79	103.70	83.96	179.88	74.39	50.55	64.92	124.94	109.95	273.19
8 Tax Expense	15.47	11.05	8.37	26.52	19.62	45.90	19.17	11.51	12.31	30.68	23.80	58.55
- Current Tax	15.89	11.23	12.75	27.12	29.27	54.96	21.13	22.09	12.75	43.22	29.27	79.00
- Deferred Tax (credit)/charge	(0.42)	(0.18)	(4.38)	(0.60)	(9.65)	(10.28)	(2.40)	(10.58)	(0.48)	(12.98)	(5.51)	(21.45)
- Earlier Years	-	-	-	-	-	1.22	0.44	-	0.04	0.44	0.04	1.01
9 Net Profit for the period after tax (7-8)	45.08	32.10	30.42	77.18	64.34	133.98	55.22	39.04	52.61	94.26	86.15	214.63
10 Other Comprehensive Income												
Items that will not be reclassified to Profit and loss												
i) Remeasurement of the net defined benefit (liability)/asset	(0.38)	(0.34)	(0.31)	(0.69)	(0.63)	(1.37)	(0.47)	(0.26)	(0.51)	(0.73)	(0.80)	(1.56)
ii) Income tax effect on above	0.08	0.09	0.08	0.17	0.16	0.35	0.13	0.06	0.13	0.19	0.20	0.38
Items that will be reclassified to Profit and loss												
i) Exchange differences in translating the financial statements of foreign operations							(0.05)	(0.02)	-	(0.07)	-	(0.01)
Total Other Comprehensive Income for the period	(0.27)	(0.25)	(0.23)	(0.52)	(0.47)	(1.02)	(0.39)	(0.22)	(0.38)	(0.61)	(0.60)	(1.19)
11 Total Comprehensive Income for the period (9+10)	44.81	31.85	30.19	76.66	63.87	132.96	54.83	38.82	52.23	93.65	85.55	213.44
Profit for the period attributable to												
Owners of the Company							52.63	36.80	49.53	89.43	82.93	201.91
Non Controlling Interest							2.59	2.24	3.08	4.83	3.22	12.72
Other Comprehensive Income for the period attributable to												
Owners of the Company							(0.38)	(0.21)	(0.38)	(0.59)	(0.60)	(1.16)
Non Controlling Interest							(0.01)	(0.01)	-	(0.02)	-	(0.03)
Total Comprehensive Income for the period attributable to												
Owners of the Company							52.25	36.59	49.15	88.84	82.33	200.75
Non Controlling Interest							2.57	2.23	3.08	4.80	3.22	12.69
12 Paid-up equity share capital	23.65	23.65	23.65	23.65	23.65	23.65	23.65	23.65	23.65	23.65	23.65	23.65
13 Face value of share (In ₹)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
14 Other equity						1,136.35						1,326.98
15 Earning Per Share (EPS) (In ₹) - Basic and Diluted EPS	1.91	1.36	1.29	3.26	2.72	5.67	2.23	1.56	2.09	3.78	3.51	8.54

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REPORTING OF SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

(₹ in crores unless otherwise stated)

Sr. No.	Particulars	CONSOLIDATED					
		Quarter Ended			Half Year Ended		Year Ended
		30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Segment Revenue**						
	a) Component Division	**831.69**	773.91	793.60	**1,605.60**	1,569.75	**3,182.50**
	b) Tool Room Division	**87.02**	87.13	72.31	**174.15**	150.68	**305.59**
	c) OEM Division	**450.05**	394.30	420.08	**844.35**	710.15	**1,984.94**
	d) Others	-	-	-	-	0.01	-
	Total	**1,368.76**	1,255.34	1,285.99	**2,624.10**	2,430.59	**5,473.03**
	Less : Inter Segment Revenue	**0.52**	1.46	0.01	**1.98**	0.11	**0.70**
	Net Revenue from Operations	**1,368.24**	1,253.88	1,285.98	**2,622.12**	2,430.48	**5,472.33**
2	**Segment Results**						
	(Profit before tax and finance cost from each segment)						
	a) Component Division	**68.84**	57.87	55.27	**126.71**	111.12	**235.12**
	b) Tool Room Division	**17.24**	16.79	14.51	**34.03**	30.48	**61.87**
	c) OEM Division	**42.51**	40.12	53.43	**82.63**	82.71	**215.56**
	d) Un-allocable Income/(Expenditure) (Net)	**21.85**	20.90	8.15	**42.75**	13.54	**43.12**
	Total	**150.44**	135.68	131.36	**286.12**	237.84	**555.67**
	Less :Finance cost	**70.43**	65.77	59.54	**136.20**	111.48	**246.95**
	Profit before share of profit of Joint Ventures	**80.01**	69.91	71.82	**149.92**	126.36	**308.72**
	Add : Share of Profit /(loss) of Joint Ventures	**(5.62)**	(19.36)	(6.90)	**(24.98)**	(16.41)	**(35.52)**
	Profit before tax	**74.39**	50.55	64.92	**124.94**	109.95	**273.20**
3	**Segment Assets**						
	a) Component Division	**1,588.34**	1,583.58	1,605.19	**1,588.34**	1,605.19	**1,571.45**
	b) Tool Room Division	**469.35**	462.24	482.74	**469.35**	482.74	**463.98**
	c) OEM Division	**4,221.99**	4,031.96	3,053.36	**4,221.99**	3,053.36	**3,765.13**
	d) Others	**47.76**	48.87	47.31	**47.76**	47.31	**49.13**
	Total	**6,327.44**	6,126.65	5,188.60	**6,327.44**	5,188.60	**5,849.69**
4	**Segment Liabilities**						
	a) Component Division	**795.95**	726.70	757.38	**795.95**	757.38	**779.71**
	b) Tool Room Division	**317.58**	311.78	339.27	**317.58**	339.27	**300.79**
	c) OEM Division	**2,218.25**	2,008.74	1,608.02	**2,218.25**	1,608.02	**1,824.79**
	d) Others	**46.16**	47.35	45.72	**46.16**	45.72	**47.61**
	Total	**3,377.94**	3,094.57	2,750.39	**3,377.94**	2,750.39	**2,952.90**
5	**Capital Employed**						
	(Segment Assets - Segment Liabilities)						
	a) Component Division	**792.39**	856.88	847.81	**792.39**	847.81	**791.74**
	b) Tool Room Division	**151.77**	150.46	143.47	**151.77**	143.47	**163.19**
	c) OEM Division	**2,003.74**	2,023.22	1,445.34	**2,003.74**	1,445.34	**1,940.34**
	d) Others	**1.60**	1.52	1.59	**1.60**	1.59	**1.52**
	Total	**2,949.50**	3,032.08	2,438.21	**2,949.50**	2,438.21	**2,896.79**

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Notes:

1 The unaudited financial results for the Quarter and half year ended September 30, 2025 are reviewed by the Audit Committee and taken on record by the Board of Directors in their meeting held on 30th October 2025. The Statutory Auditors have expressed an unmodified opinion on the aforesaid results.

2 The above financial statements have been prepared in accordance with Indian Accounting Standards (Ind-AS) as prescribed under section 133 of the Companies Act, 2013 read with the Rule 3 of the Companies (Indian Accounting Standards) Rules,2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

3 As per Ind AS 108 "Operating Segments", the Company has disclosed the segment information only as a part of Consolidated Financial Results.

4 During the quarter, JBM Electric Vehicles International PTE Ltd (subsidiary of the JBM Electric Vehicles Private Limited) has incorporated a wholly owned subsidiary i.e. JBM Electric Vehicles Europe B.V. in Netherland to carry on the business in automotive sector for Electric Vehicles internationally.

5 The Consolidated financial results includes the results of the Company, Ten Subsidiary Companies (including Three Step Down Subsidiary), Three Joint Ventures Companies , Two Joint Venture Companies of Subsidiary Company and Ten Subsidiary Companies of Joint Venture Company.

6 The figure for the corresponding previous period/year have been rearranged/regrouped/ reclassified wherever considered necessary to make them comparable.

7 The figures for the current quarter ended September 30, 2025 and quarter ended September 30, 2024 are the balancing figures between the published year to date figures in respect of the period ended September 30, 2025 and September 30, 2024 respectively and published figures upto the quarter ended June 30, 2025 and June 30, 2024, respectively which were subjected to limited review .

8 Statement of unaudited Cash Flows for the period ending 30th September 2025 is attached as Annexure-1

For JBM Auto Limited

Nishant Arya

Vice Chairman and Managing Director

DIN : 00004954

Place : Gurugram

Dated : 30th Oct 2025

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9 The disclosure of balance sheet items as required under clause 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is as under:

STATEMENT OF ASSETS AND LIABILITIES

(₹ in crores unless otherwise stated)

Sr. No.	Particulars	30-Sep-25	31-Mar-25	30-Sep-25	31-Mar-25
		STANDALONE		CONSOLIDATED	
		Unaudited	Audited	Unaudited	Audited
	ASSETS				
1	**Non Current Assets**				
	Property, Plant and Equipment	776.85	781.40	1,491.04	1,515.14
	Capital Work in Progress	40.65	8.61	77.84	38.91
	Intangible Assets	171.79	185.20	215.78	205.10
	Intangible Assets Under Development	0.69	3.52	29.44	33.90
	Investments accounted for using equity method	-	-	51.96	45.18
	Financial Assets				
	Investments	299.25	300.24	48.66	49.17
	Loans	208.93	201.63	508.54	530.47
	Other non current financial assets	14.23	10.12	113.05	89.19
	Other non current assets	39.90	33.21	43.48	34.46
	Total Non Current Assets	1,552.29	1,523.93	2,579.79	2,541.52
2	**Current Assets**				
	Inventories	501.87	549.96	623.05	610.13
	Financial Assets				
	Trade receivables	1,422.88	976.88	1,319.03	1,007.10
	Cash and cash equivalents	104.64	67.32	112.18	100.72
	Other bank balances	15.05	93.14	15.67	93.38
	Other current financial assets	46.63	38.93	91.22	55.07
	Other current assets	376.15	203.29	1,586.50	1,441.78
	Total Current Assets	2,467.22	1,929.52	3,747.65	3,308.18
	TOTAL ASSETS	4,019.51	3,453.45	6,327.44	5,849.70
	EQUITY AND LIABILITIES				
1	**EQUITY**				
	Equity Share Capital	23.65	23.65	23.65	23.65
	Other Equity	1,192.93	1,136.35	1,393.74	1,326.98
	Equity attributable to owners of the Company	1,216.58	1,160.00	1,417.39	1,350.63
	Non Controlling Interests			40.18	35.64
	Liabilities				
	Non Current Liabilities				
	Financial Liabilities				
	Borrowings	397.92	429.56	1,119.77	1,198.59
	Lease Liabilities	17.60	18.80	17.60	18.80
	Provisions	24.54	24.05	28.74	29.82
	Deferred Tax Liabilities (Net)	75.02	75.79	103.77	105.84
	Other non current liabilities	-	-	15.65	15.65
	Total Non Current Liabilities	515.08	548.20	1,285.53	1,368.70
2	**Current Liabilities**				
	Financial liabilities				
	Borrowings	1,476.59	858.69	2,039.07	1,407.88
	Lease Liabilities	4.79	5.00	4.79	5.00
	Trade payables				
	Total Outstanding Dues to Micro and Small Enterprises	26.93	31.90	88.00	71.03
	Total Outstanding Dues of Creditors other than Micro and Small Enterprises	513.04	549.14	828.68	1,095.53
	Other current financial liabilities	79.17	82.07	157.55	162.72
	Other current liabilities	152.99	190.84	283.56	215.46
	Provisions	6.11	6.19	141.70	106.84
	Current Tax Liabilities (Net)	28.23	21.42	40.98	30.27
	Total Current Liabilities	2,287.85	1,745.25	3,584.33	3,094.73
	TOTAL EQUITY AND LIABILITIES	4,019.51	3,453.45	6,327.44	5,849.70

For JBM Auto Limited

Nishant Arya
Vice Chairman and Managing Director

Place : Gurugram
Dated : 30th Oct 2025

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JBM AUTO LIMITED

Regd. Office : Plot No 133, Sector -24, Faridabad-121 005

CIN NO:L74899HR1996PLC123264

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Annexure-1

STATEMENT OF CASH FLOW

(₹ in crores unless otherwise stated)

S.No.	Particulars	Standalone		Consolidated	
		Half Year Ended 30-Sep-25	Year Ended 31-Mar-25	Half Year Ended 30-Sep-25	Year Ended 31-Mar-25
		Unaudited	Audited	Unaudited	Audited
A.	**CASH FLOW FROM OPERATING ACTIVITIES :**				
	Profit before tax	103.70	179.88	124.94	273.19
	Adjustments for :				
	Depreciation and amortisation expense	56.11	115.23	88.25	174.73
	Unrealised Exchange loss/(Gain) (Net)	-	(0.47)	-	(0.47)
	Finance costs	78.23	162.82	136.20	246.95
	Loss / (Gain) on fair valaution of Financial Instrument	1.00	(0.62)	0.52	1.12
	Interest income	(13.77)	(38.74)	(46.19)	(43.56)
	Share in Profit / (Loss) of Joint Ventures	-	-	24.98	35.52
	Grant Income	(0.56)	(1.12)	(0.56)	(1.12)
	(Profit)/Loss on sale of Property plant & equipment (net)	0.16	(1.08)	0.38	(0.45)
	Rental Income	(0.81)	(1.36)	(1.13)	(1.99)
	Dividend Income	(10.03)	(10.56)	-	-
	Sundry Balance written off	(0.03)	(0.48)	(0.03)	(0.48)
	Operating profit before working capital changes	214.00	403.50	327.36	683.44
	Adjustments for :				
	Trade and other receivables	(618.85)	(118.03)	(463.11)	(642.29)
	Inventories	48.08	85.95	(12.93)	133.54
	Trade and other liabilities	(82.11)	(6.93)	(146.48)	271.84
	Cash generated / (Used) from operations	(438.88)	364.49	(295.16)	446.53
	Direct taxes paid (net)	(20.30)	(35.57)	(33.16)	(52.61)
	Net Cash flow from / (used in) operating activities	(459.18)	328.92	(328.32)	393.92
B.	**CASH FLOW FROM INVESTING ACTIVITIES :**				
	Purchase of property, plant & equipment and intangible assets (including CWIP and intangible assets under development)	(76.92)	(85.29)	(124.66)	(122.12)
	Proceeds from sale of property, plant & equipment	2.89	6.16	2.89	8.71
	Loan given	(28.40)	(403.89)	(10.76)	(754.85)
	Loan received Back	21.10	381.08	9.20	364.76
	Interest received	4.09	9.38	7.27	8.01
	Proceed / (Investment) in Fixed Deposits	75.93	(65.74)	63.29	(51.08)
	Rent Received	0.81	1.36	1.13	1.99
	Dividend Received	10.03	10.56	-	-
	Purchase of Shares/Investment	-	(0.05)	(0.48)	(11.50)
	Net Cash flow from / (used in) Investing Activities	9.53	(146.43)	(52.12)	(556.08)
C.	**CASH FLOW FROM FINANCING ACTIVITIES**				
	Issue of share capital to Non Controlling Interest	-	-	-	-
	Repayment of non current borrowings	(121.25)	(147.96)	(165.08)	(258.17)
	Proceeds from issue of debentures			-	343.35
	Redemption of Preference shares	-	-	-	(2.00)
	Proceeds from non current borrowings	145.14	390.25	145.11	467.74
	Increase/(Decrease) in current borrowings(net)	562.38	(182.96)	573.67	(43.93)
	Payment of Lease Liabilities	(2.51)	(5.14)	(2.51)	(5.14)
	Finance cost paid	(76.69)	(162.26)	(137.72)	(258.47)
	Dividend paid	(20.10)	17.74	(21.57)	(19.20)
	Net cash flow from / (used in) financing activities	486.97	(125.81)	391.90	224.18
	Net Increase/(decrease) in Cash and Cash Equivalents	37.32	56.68	11.46	62.02
	Cash and cash equivalents at the beginning of the year	67.32	10.64	100.72	38.69
	Cash and cash equivalents at the end of the year	104.64	67.32	112.18	100.72

For JBM Auto Limited

Nishant Arya
Vice Chairman and Managing Director

Place : Gurugram
Dated : 30th Oct 2025

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R.N. MARWAH & CO. LLP
CHARTERED ACCOUNTANTS

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Phones : +91-11-4319 2000 / 2100
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E-mail : rnm@rnm.in
Website : www.rnm.in

Independent Auditor's Review Report on the unaudited Standalone Financial Results for Quarter ended September 30,2025 and year to date from April 01, 2025 to September 30, 2025 of JBM Auto Limited Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors of
JBM Auto Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of JBM Auto Limited ("the Company") for the quarter ended 30th September, 2025 and year to date results for the period from 1st April, 2025 to 30th September, 2025 ("the statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations,2015, as amended ("the Listing Regulations").

2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. This statement has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34, ("Ind AS 34") "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 Standard(s) on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

LLP ID No.: AAC-5662

Branch Office :
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813. Oxford Towers, 139, Airport Road, Bangalore-560 008
AWFIS 5th Floor, Raheja Titanium, Cabin 5, Ram Nagar, Goregaon, Mumbai, Maharashtra-400063
D-362, Near MLA Rest House, Tagore Nagar, Raipur, Chhattisgarh-492001

4. Based on our review conducted as above, nothing has come to our attention that causes us tobelieve that the accompanying Statement of Unaudited Standalone Financial Results, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard (Ind AS) specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, are not disclosing the information required to be disclosed in terms of the Listing Regulations, including the manner in which, it is to be disclosed, or that it contains material misstatement.

for **R N MARWAH & CO LLP**
Chartered Accountants
FRN. 001211N/N500019

Sunil Narwal
Partner
Membership number: 511190

Place: Gurugram
Date: October 30, 2025

UDIN:- 25511190BMLYDH9247

R.N. MARWAH & CO. LLP
CHARTERED ACCOUNTANTS

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Independent Auditor's Review Report on the Unaudited Consolidated Financial Results for Quarter ended September 30,2025 and Year to Date from 1st April, 2025 to 30th September, 2025 of JBM Auto Limited Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors
JBM Auto Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results ofJBM Auto Limited ("the Parent Company") and its Subsidiaries (the Parent and its Subsidiaries together referred as "the Group), and share of profit/loss after tax and total comprehensive income/loss of it's Joint Ventures, for the quarter ended 30th September,2025 and year to date results for the period from 1st April, 2025 to 30th September, 2025 ("the statement") attached herewith, being submitted by the Parent Company pursuant to therequirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended ("the Listing Regulations").

2. This statement is the responsibility of the Parent Company's management and has been approved by the Board of Directors. This statement has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34, ("Ind AS 34") "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013as amended, 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 Standard on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

R.N. MARWAH & CO. LLP ★ CHARTERED ACCOUNTANTS ★ FRN 001211N/N500019

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5. Other Matter:

(i) We did not review the interim financial results of Four Subsidiaries included in the Statement, whose interim financial results reflect total assets (before consolidation adjustments) of INR 589.65 crore as at 30th September 2025 and total revenue (before consolidation adjustments) of INR 95.16 crore and INR 49.31 crore, total net profit after tax (before consolidation adjustments) of INR 0.42 crore and INR 0.15 crore and total comprehensive income of INR 0.46 crore and INR 0.22 crore for the half year from 1 April 2025 to 30th September 2025 and quarter ended 30th September 2025 respectively, and cash outflows (net) (before consolidation adjustments) of INR 8.31 crore for the period from 1st April 2025 to 30th September 2025, as considered in the consolidated unaudited financial results. These financial results have been reviewed by other auditors whose reports have 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 these subsidiaries, is based solely on the reports of the other auditors.

(ii) We did not review the interim financial results of three Joint ventures, whose interim financial results reflect total net profit/(loss) after tax (before consolidation adjustments) of INR 5.13 crore and INR 3.77 crore and total comprehensive income/(loss) of INR 5.12 crore and INR 3.77 crore for the half year from 1 April 2025 to 30th September 2025 and quarter ended 30th September 2025 respectively, as considered in the consolidated unaudited financial results. These financial results have been reviewed by other auditors whose reports have 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 these joint ventures, is based solely on the reports of the other auditors.

(iii) The interim financial results include the results of Five Subsidiaries in the consolidated unaudited financial results which has not been reviewed, whose financial results reflect total assets (before consolidation adjustments) of INR 382.42 crore as at 30th September 2025 and total revenue (before consolidation adjustments) of INR 29.71 crore and INR14.79 crore, total net profit after tax (before consolidation adjustments) of INR 8.53 crore and INR 3.45 crore and total comprehensive income of INR 8.53 crore and INR 3.39 crore for the half year from 1 April 2025 to 30th September 2025 and quarter ended 30th September 2025 respectively, and cash outflows (net) (before consolidation adjustments) of INR 16.37 crore for the period from 1st April 2025 to 30th September 2025, as considered in the consolidated unaudited financial results. These financial results have been furnished to us by the Board of Directors and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on such financial results. In our opinion and according to the information and explanations given to us by the Board of Directors, these financial results are not material to the Group.

(iv) The interim financial results include the results of one Joint venture in the consolidated unaudited financial results which has not been reviewed, whose interim financial results reflect total net profit/(loss) after tax (before consolidation adjustments) of INR 4.09

4. The Statement includes the result of the below entity:

Sr. No	Name of the Entity	Relationship
1.	JBM Auto Limited	Parent
2.	INDO Tooling Private Limited	Subsidiary
3.	Ecolife Green One Mobility Private Limited	Subsidiary
4.	MH Ecolife Emobility Private Limited	Subsidiary
5.	JBM Electric Vehicles Private Limited	Subsidiary
6.	JBM EV Technologies Private Limited (Formerly Known as JBM Solaris Electric Vehicle Private)	Subsidiary
7.	JBM EV Ventures Private Limited	Subsidiary
8.	VT Emobility Private Limited	Subsidiary
9.	JBM Electric Vehicles International PTE Ltd	Subsidiary of JBM Electric Vehicles Private Limited
10.	JBM Electric Vehicle Trading Middle East L.L.C	Subsidiary of JBM Electric Vehicles International PTE Ltd
11.	JBM Ecolife Mobility Private Limited	Joint Ventures
12.	JBM Ogihara Automotive India Limited	Joint Ventures
13.	JBM Ogihara Die Tech Private Limited	Joint Ventures
14.	JBM Green Energy Systems Private Limited	JV of JBM Electric Vehicles Private Limited
15.	JBM EV Industries Private Limited	JV of JBM Electric Vehicles Private Limited
16.	JBM EV Europe B.V.	Subsidiary of JBM Electric Vehicles International PTE Ltd

Based on our review conducted as above and based on the consideration referred to in paragraph 5 below, nothing has come to our attention that causes to believe that the accompanying Statement of Unaudited Consolidated Financial Results, prepared in accordance with recognitionand measurement principles laid down in the aforesaid Indian Accounting Standard (Ind AS) specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosing the information required to be disclosed in terms of the Listing Regulations, including the manner in which, it is to be disclosed, or that it contains material misstatement.

crore and INR 2.87 crore and total comprehensive income/(loss) of INR 3.95 crore and INR 2.68 crore for the half year from 1 April 2025 to 30th September 2025 and quarter ended 30th September 2025 respectively, as considered in the consolidated unaudited financial results. These financial results have been furnished to us by the Board of Directors and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these Joint Venture is based solely on such financial results. In our opinion and according to the information and explanations given to us by the Board of Directors, these financial results are not material to the Group.

(v) The Statement includes the interim financial results of one consolidated Joint Venture which included its Ten Subsidiaries included in the consolidated unaudited financial results, whose financial results reflect total net loss after tax (before consolidation adjustments) of INR 27.60 crore and INR 8.70 crore and total comprehensive loss of INR 27.60 crore and INR 8.70 crore for the half year from 1 April 2025 to 30th September 2025 and quarter ended 30th September 2025 respectively, as considered in the Statement. Whose financial results have not been reviewed by us. These financial results have been reviewed by their independent auditor whose report have 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 Joint venture, is based solely on the report of the other auditor..

Our conclusion on the statement is not modified in respect of the above matters.

for **R N MARWAH & CO LLP**
Chartered Accountants
FRN. 001211N/N500019

Sunil Narwal
Partner
Membership number: 511190

R N MARWAH & CO. LLP ★ CHARTERED ACCOUNTANTS ★ FRN 001211N/N500019

Place: Gurugram
Date: October 30, 2025
UDIN:- 25511190BMLYDI7210