## PART-I STATEMENT OF STANDALONE & CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2015

### (Amount in Rs. in lakhs)

#### 1. Income from Operations
   - (a) Sales/ Income from operations (Net of Excise duty)
     - Standalone: 142.43, 130.81, 159.35, 553.83
     - Consolidated: 324.56, 367.27, 355.84, 1,382.80
   - (b) Other Operating Income
     - Standalone: 8.51, 11.20, 10.4, 46.28
     - Consolidated: 37.88, 44.78, 36.01, 174.15
   - (c) Income from operations
     - Standalone: 151.94, 142.01, 169.83, 610.10
     - Consolidated: 360.50, 395.05, 391.85, 1,559.95

#### 2. Expenses
   - (a) Cost of Materials consumed
     - Standalone: 108.83, 104.62, 106.75, 422.06
     - Consolidated: 247.78, 261.67, 262.55, 1,102.34
   - (b) Changes in inventories of finished goods and work in progress
     - Standalone: (6.67), (5.30), 11.15, (2.85)
     - Consolidated: (8.87), 3.48, 14.00, 22.88
   - (c) Employee benefits expense
     - Standalone: 17.81, 15.99, 12.08, 58.48
     - Consolidated: 38.99, 35.24, 31.25, 139.30
   - (d) Depreciation and amortisation expense
     - Standalone: 3.79, 3.77, 15.17, 32.97
     - Consolidated: 12.86, 11.50, 10.81, 39.76
   - (e) Other expenses
     - Standalone: 14.09, 16.17, 11.84, 56.52
     - Consolidated: 21.01, 33.14, 28.12, 121.50
   - Total Expenses
     - Standalone: 138.05, 134.44, 146.09, 550.12
     - Consolidated: 327.88, 345.36, 346.70, 1,460.77

#### 3. Profit from operations before other income, Finance cost and Exceptional Items
   - Standalone: 13.38, 7.07, 23.29, 49.96
   - Consolidated: 41.42, 30.12, 47.15

#### 4. Profit from ordinary activities before finance costs and exceptional items
   - Standalone: 19.23, 11.56, 5.53, 8.36
   - Consolidated: 54.45, 30.50, 12.67

#### 5. Profit from ordinary activities before finance costs but before exceptional items
   - Standalone: 14.55, 8.73, 23.82, 58.38
   - Consolidated: 42.62, 31.41, 42.82

#### 6. Finance Cost
   - Standalone: 7.60, 4.03, 5.35, 21.22
   - Consolidated: 12.97, 7.85, 6.80

#### 7. Profit from ordinary activities after finance costs but before exceptional items
   - Standalone: 7.55, 4.70, 18.47, 37.16
   - Consolidated: 28.45, 23.66, 34.21

#### 8. Exceptional Items
   - Standalone: 2.02, 2.02
   - Consolidated: 2.02, 2.02

#### 9. Profit from ordinary activities before Tax (7 - 8)
   - Standalone: 7.53, 4.70, 20.46, 39.18
   - Consolidated: 26.43, 23.66, 32.26

#### 10. Tax Expense
   - Standalone: 1.78, (5.02), 6.88, 5.57
   - Consolidated: 8.56, 12.72, 26.73

#### 11. Profit for the period after tax before Minority Interest (9-10)
   - Standalone: 5.75, 4.72, 13.60, 33.60
   - Consolidated: 20.86, 22.45, 31.92

#### 12. Minority Interest
   - Standalone: 3.83, 4.86, 2.75
   - Consolidated: 16.27

#### 13. Net Profit for the period (11-12)
   - Standalone: 5.92, 4.72, 13.60, 33.60
   - Consolidated: 17.83, 17.34, 24.67

#### 14. Turnover
   - Consolidated: 20.60, 20.40, 20.60

#### 15. Face value of share (in Rs)
   - Standalone: 5
   - Consolidated: 5

#### 16. Reserves excluding Reserve Fund as per balance sheet of previous accounting year
   - Standalone: 161.51
   - Consolidated: 280.23

#### 17. Basic & diluted EPS before extraordinary items (Refer note-4)
   - Standalone: 1.36, 1.11, 3.33, 8.04
   - Consolidated: 4.13, 4.18, 5.24

#### 18. Basic & diluted EPS after extraordinary items (Refer note-4)
   - Standalone: 1.36, 1.11, 3.33, 8.04
   - Consolidated: 4.13, 4.18, 5.24

### Notes

- The statements and the notes forming the basis for these results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 12th August, 2015. Limited review of these results, as required under clause 41 of the Listing Agreement, has been carried out.
- The figures for the quarter ended 30th March, 2015 are the same as those in the tables under the separate financial results of the previous financial year ended 31st March, 2015.
- The tax expense includes Provision for Current Tax and Deferred Tax. Provision for current tax has been computed on an unabsorbed basis taking into account the projected profitability of the company, only during the quarter of the performance and after

### Report of the Board

**For JBMA Limited**

### Management Discussion and Analysis

1. Segment Performance
   - (a) Revenue
   - (b) Gross Profit
   - (c) Operating Profit
   - (d) Earnings Before Interest and Tax (EBIT)

2. Segment Results
   - (a) Segment Revenue
   - (b) Segment Profit

3. Profit after Tax and Finance Cost from segment
   - (a) Tax Expenditure
   - (b) Tax Efficiency

4. Capital Employed
   - (a) Net Worth
   - (b) Working Capital

### Financial Statements

**For JBMA Limited**

### Executive Director

**Date:** Dated 12th August, 2015

**Place:** Gurugram (Haryana)