

**JBM Auto Limited**

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Our milestones are touchstones

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

**BSE Ltd.**

Phiroze Jeejeebhoy Tower,  
Dalal Street  
Mumbai - 400 001

**Sub : Submission of reconciliation of net profit in tabular form as per Ind-AS for the corresponding quarter of the previous year i.e. quarter ended 30<sup>th</sup> September, 2016.**

**Ref. : Un-audited Financial Results for the quarter ended 30<sup>th</sup> September, 2017**

Dear Sir,

This has to our Letter No. JBMA/SEC/2017-18 dated December 14, 2017 regarding outcome of Board Meeting held on 14<sup>th</sup> December, 2017. 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 for the quarter ended 30<sup>th</sup> September, 2017 in the Audit Committee and Board of Directors meetings held on 14<sup>th</sup> 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 of Directors. You will appreciate that a note for reconciliation between the net profit as reported under previous Indian GAAP and as per IND-AS was also mentioned in the Note no. 5 to the results. Hence, nothing has been concealed.

You will also appreciate that we always fulfill all the compliances as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and for the quarter ended 30<sup>th</sup> June, 2017 we have submitted for reconciliation between the net profit as reported under previous Indian GAAP and as per IND-AS.

**But, due to in hurry in submission of financial results for the quarter ended 30<sup>th</sup> September, 2017, we forgot to scan the reconciliation of profit and loss with the financial results. We apologize for our unintentional mistake and shall also ensure not to repeat such kind 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 30<sup>th</sup> September, 2016.

Hope, you will find above in order.

Thanking you,  
Yours truly,  
**For JBM Auto Limited**

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

kw  
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, Ahmedabad - 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, RIICO 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  
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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
	<b>Profit after tax (PAT) as per Previous GAAP after Non controlling Interest</b>	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
	<b>PAT as per IND AS after Non controlling Interest</b>	9.52	23.09	18.84	36.78
	<b>Other Comprehensive Income (Net of tax)</b>	(0.01)	(0.02)	0.01	(0.01)
	<b>Total Comprehensive Income as per IND AS</b>	9.51	23.07	18.85	36.77