

JUPITER WAGONS LIMITED

(Formerly Commercial Engineers & Body Builders Co Limited) CIN : L28100MP1979PLC049375

1st February, 2024

To, The Corporate Relationship Department, **BSE Limited**, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001. **Security Code: 533272**

The Manager, Listing Department, National Stock Exchange of India Limited, Exchange Plaza, Bandra Kurla Complex, Bandra (E), Mumbai - 400 051. NSE Symbol : JWL

Sub: Outcome of the Meeting of Board of Directors of Jupiter Wagons Limited (formerly Commercial Engineers & Body Builders Co. Limited) (the "Company") held today, i.e., 1st February, 2024.

Dear Sir/Madam,

In furtherance to our intimation dated 24th January, 2024 and pursuant to Regulation 30 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we wish to inform that the Board of Directors of the Company, at its meeting held today, i.e., 1st February, 2024 has, inter alia, approved the following matters:

 Approval of Un-audited Standalone & Consolidated Financial Results of the Company for the Quarter and Nine Months ended 31st December, 2023 under IND AS (the "Statement"), along with the Independent Auditors' Review Report issued by Walker Chandiok & Co. LLP, Statutory Auditors of the Company on the Un-audited Standalone and Consolidated financial results for the Quarter and Nine Months ended 31st December, 2023.

A copy of the Results and Independent Auditors Review Report is enclosed herewith.

2. Approval of Appointment of M/s M R & Associates (Practicing Company Secretaries), Kolkata (W.B.) as Secretarial Auditor of the Company for the Financial Year 2023- 2024 in accordance with Section 204 of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules.

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with circular No. CIR/CFD/CMD/4/2015 dated 9th September, 2015 are enclosed herewith as Annexure-A.

The Board Meeting commenced at 3:30 P.M. and concluded at 6: 45 P.M.



The outcome of the meeting is also being made available on the website of the Company at <u>www.jupiterwagons.com</u>.

You are requested to take the above information on record and disseminate the same for the information of the stakeholders.

Yours Faithfully, For Jupiter Wagons Limited (Formerly Commercial Engineers & Body Builders Co Limited)

Ritesh Kumar Singh *Company Secretary and Compliance Officer*

Walker Chandiok & Co LLP

Walker Chandiok & Co LLP Unit No - 1, 10th Floor, My Home Twitza, APIIC, Hyderabad Knowledge City, Hyderabad – 500 081, Telangana, India

T +91 40 6630 8200 F +91 40 6630 8230

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Jupiter Wagons Limited (Formerly Commercial Engineers & Body Builders Co Limited)

- We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Jupiter Wagons Limited (Formerly Commercial Engineers & Body Builders Co Limited) ('the Company') for the quarter ended 31 December 2023 and the year to date results for the period 1 April 2023 to 31 December 2023, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
- 2. The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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 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 the Standards on Auditing specified under section 143(10) of the Act, 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 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 Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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 Walker Chandiok & Co LLP

Chartered Accountants Firm Registration No: 001076N/N500013

Digitally signed by NIKHIL VAID Date: 2024.02.01 17:48:11 +05'30'

Nikhil Vaid Partner Membership No. 213356 UDIN: 24213356BKEXXP2291

Place: Hyderabad Date: 01 February 2024

Chartered Accountants

NIKHIL

VAID

JUPITER WAGONS LIMITED					
(FORMERLY COMMERCIAL ENGINEERS & BODY BUILDERS CO LIMITED)					
Regd. office : 48, Vandana Vihar, Narmada Road, Jabalpur - 482 001, Madhya Pradesh, India					
CIN No: L28100MP1979PLC049375					

CIN NO: L28100MP19/SPLC0493/5 Statement of Standalone Financial Results for the quarter and nine-month ended 31 December 2023							
	(Rs. in Lakt				(Rs. in Lakhs)		
Sr.		Quarter ended	Preceding quarter ended	Corresponding quarter ended in the previous year	Nine-month ended	Nine-month ended	Year ended
No.	Particulars	31 December 2023	30 September 2023	31 December 2022	31 December 2023	31 December 2022	31 March 2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations Other income	89,583.86 497.14	87,929.77 538.47	64,443.01 191.88	252,832.28 1,257.60	135,654.72 407.91	206,824.74 508.71
2	Total Income (1+2)	90,081.00	538.47 88,468.24	64,634.89	1,257.60 254,089.88	407.91 136,062.63	207,333.45
3	Total Income (1+2)	90,081.00	00,400.24	04,034.09	254,005.00	130,002.03	207,333.45
4	Expenses						
	a) Cost of materials consumed	70,602.41	69,613.96	47,632.17	198,825.44	104,471.11	158,008.06
	b) Change in inventories of finished goods and work-in-progress	(1,730.68)	(881.17)	2,048.13	(2,873.07)	(1,952.35)	(561.02)
	c) Employee benefits expense	1,234.88	1,178.07	1,072.43	3,534.82	2,991.56	4,117.24
	d) Finance costs	1,145.83	1,041.69	743.36	3,024.14	2,016.37	2,888.68
	e) Depreciation and amortisation expense	684.17	712.12	614.36	2,050.58	1,875.73	2,494.35
	f) Other expenses	6,997.00	5,901.84	5,620.79	19,014.14	14,053.80	19,867.03
	Total expenses	78,933.61	77,566.51	57,731.24	223,576.05	123,456.22	186,814.34
5	Profit before tax (3-4)	11,147.39	10,901.73	6,903.65	30,513.83	12,606.41	20,519.11
				-			
6	(a) Tax expense						
	Current tax expenses	2,768.60	2,725.86	-	7,586.55	-	2,297.69
	Tax adjustment related to earlier years	-	-	-	-		(32.05)
	Deferred tax	39.05	17.78	2,265.60	69.54	4,146.75	5,715.88
	Total tax expense	2,807.65	2,743.64	2,265.60	7,656.09	4,146.75	7,981.52
7	Profit for the period / year (5-6)	8,339.74	8,158.09	4,638.05	22,857.74	8,459.66	12,537.59
8	Other Comprehensive Income (OCI)						
č	Items that will not be reclassified subsequently to profit and loss						
	Remeasurements of the defined benefit plans	(3.23)	(3.23)	1.82	56.91	65.09	(12.93)
	Less: Income tax relating to these items	(0.82)	(0.81)	0.64	14.32	22.75	(3.26)
	Total Other Comprehensive income for the period / year	(2.41)	(2.42)	1.18	42.59	42.34	(9.67)
•		0.007.00	0.455.07	4 000 00		0 500 00	40 507 00
9	Total Comprehensive income for the period / year (7+8)	8,337.33	8,155.67	4,639.23	22,900.33	8,502.00	12,527.92
10	Paid-up equity share capital (Face value Rs.10/- each)	41,229.36	39,948.70	38,744.74	41,229.36	38,744.74	38,744.74
11	Other Equity (Revaluation Reserves : Rs. Nil)						42,115.27
12	Earnings per share (EPS) (of Rs.10/- each) (EPS for the quarter ended are not annualised) - Basic	2.07	2.04	1.19	5.73	2.18	3.24
	- Diluted	2.07	2.04	1.19	5.73	2.18	3.24
	See accompanying notes to the financial results						



Walker Chandiok & Co LLP Unit No - 1, 10th Floor, My Home Twitza, APIIC, Hyderabad Knowledge City, Hyderabad – 500 081, Telangana, India

T +91 40 6630 8200 F +91 40 6630 8230

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Jupiter Wagons Limited (Formerly Commercial Engineers & Body Builders Co Limited)

- 1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of Jupiter Wagons Limited (Formerly Commercial Engineers & Body Builders Co Limited) ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), and its joint ventures (refer Annexure 1 for the list of subsidiaries and joint ventures included in the Statement) for the quarter ended 31 December 2023 and the consolidated year to date results for the period 1 April 2023 to 31 December 2023, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
- 2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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 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 the Standards on Auditing specified under section 143(10) of the Act, 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 SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the Listing Regulation, to the extent applicable.

4. Based on our review conducted and procedures performed 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 Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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.

Chartered Accountants

Walker Chandiok & Co LLP

5. We did not review the financial information of two subsidiaries included in the Statement, whose financial information reflects total revenues of ₹ 6 lakhs and ₹ 12.30 lakhs, total net loss after tax of ₹ 44.18 lakhs and ₹ 106.86 lakhs, total comprehensive loss of ₹ 44.18 lakhs and ₹ 106.86 lakhs, for the quarter and year-to-date period ended on 31 December 2023, respectively as considered in the Statement. The Statement also includes the Group's share of net loss after tax of ₹ 149.56 lakhs and ₹ 111.91 lakhs and ₹ 111.91 lakhs and ₹ 149.56 lakhs and ₹ 111.91 lakhs and total comprehensive loss of ₹ 149.56 lakhs and ₹ 111.91 lakhs and total comprehensive loss of ₹ 149.56 lakhs and ₹ 111.91 lakhs, for the quarter and year-to-date period ended on 31 December 2023, respectively, as considered in the Statement, in respect of three joint ventures, whose financial information have not been reviewed by us. These financial information have been reviewed by other auditors whose review reports have been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and joint ventures is based solely on the review reports of such other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of this matter with respect to our reliance on the work done by and the reports of the other auditors.

6. The Statement includes the Group's share of net profit after tax of ₹ Nil and ₹ Nil, and total comprehensive income of ₹ Nil and ₹ Nil for the quarter and year-to-date period ended on 31 December 2023 respectively, in respect of one joint venture, based on their interim financial information, which have not been reviewed by their auditors, and have been furnished to us by the Holding Company's management. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this joint ventures, are based solely on such unreviewed interim financial information. According to the information and explanations given to us by the management, this interim financial information are not material to the Group.

Our conclusion is not modified in respect of this matter with respect to our reliance on the financial information certified by the Board of Directors.

For Walker Chandiok & Co LLP

Chartered Accountants Firm Registration No: 001076N/N500013 NIKHIL Digitally signed by

VAID

Digitally signed by NIKHIL VAID Date: 2024.02.01 17:48:43 +05'30'

Nikhil Vaid Partner Membership No. 213356 UDIN: 24213356BKEXXQ2880

Place Hyderabad Date 01 February 2024

Walker Chandiok & Co LLP

Annexure 1

List of entities included in the Statement

Name of the entity	Relationship
Habitat Real Estate LLP	Subsidiary
Jupiter Electric Mobility Private Limited	Subsidiary
JWL Dako Cz India Limited	Joint Venture
JWL Kovis (India) Private Limited	Joint Venture
JWL Talegria (India) Private Limited	Joint Venture
Jupiter Tsaw Onedrone India Private Limited	Joint Venture

JUPITER WAGONS LIMITED				
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Regd. office : 48, Vandana Vihar, Narmada Road, Jabalpur - 482 001, Madhya Pradesh, India				
CIN No. 1 28100MP1070PI C040375				

Sr. No. Particulars Corresponding value and provide years Corresponding value and provide years Nine-moth ended Nine moth e	Statement of Consolidated Financial Results for the quarter and nine-month ended 31 December 2023							
Bit Particular Particular Particular Particular Particular Particular Non-month and bit Non-month and								(Rs. in Lakhs)
No. Particular 31 December 202	Sr		Quarter ended		quarter ended in the	Nine-month ended	Nine-month ended	Year ended
I Revenue from operations 89,553,86 67,525,77 64,443,01 225,252,26 135,564,72 206,81 1 Other income 407,227,77 64,443,01 225,252,26 135,664,72 206,20 203,20 135,664,72 206,20 203,20 135,664,72 206,20 203,20 136,662,40 224,380,56 131,86,624,80 204,180,56 147,62,17 1186,662,40 204,130,56 147,62,17 1186,662,40 104,471,11 1150,002,10 (6,91,56,47,7) 106,822,54 104,471,11 150,002,10 (6,91,56,47,7) 106,822,54 104,471,11 150,002,10 (6,91,56,47,7) 106,822,54 104,471,11 150,002,17 106,822,54 104,471,11 150,012,01 (1,92,83,10,10,12,11,11,11,11,11,11,11,11,11,11,11,11,		Particulars	31 December 2023	30 September 2023	31 December 2022	31 December 2023	31 December 2022	31 March 2023
2 Other Income (*) 497.22 578.60 191.88 1.297.81 407.91 5 3 Total Income (*) 90.961.40 85.564.7 64.654.80 254.100 150.6626.8 227.31 407.91 5 a) Coal Insteins consumed 70.652.41 09.961.40 85.654.8 254.100 150.6626.8 227.31 (1.982.35) (0.94.71.11 150.667.8 4 150.133.6 47.652.17 (1.982.35) (0.94.71.11 150.67.8 (1.730.68) (1.730.68) (2.873.07) (1.982.35) (0.94.71.11 150.67.8 (1.982.35) (1.982.			Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
2 Order moone (*2) 497.22 576.80 191.88 1.207.81 407.91 5 4 Expresses 90.051.80 83.652.87 64.654.80 225.71 191.88 1207.81 407.91 5 a) Control on functions consumed 70.002.41 09.051.36 47.652.17 191.88 1207.81 100.471.11 195.85 4 100.471.11 195.85 4 100.471.11 195.85 4 100.471.11 195.85 4 100.471.11 195.85 4 100.471.11 195.85 100.667.8 4.1 100.677.8 100.667.8 4.1 100.677.8 100.667.8 4.1 10.667.8 4.1 10.667.8 12.277.11 12.868.4 12.067.8 12.271.11 12.868.4 12.07.81 12.078.85 22.071.271.2 12.265.64 12.077.8 100.823.85 100.851.85 100.851.85 100.851.85 100.851.85 100.851.85 100.851.85 100.851.85 100.851.85 100.851.85 100.851.85 100.851.85 100.851.85 100.852.85 100.852.85 10								
3 Total Income (1+2) 99,081.08 88,568.37 44,634.89 224,130.08 136,082.68 207,3 4 Expresses 0.041 of materials on the data consumed 70,002.41 68,613.96 44,532.47 198,825.44 104,471.11 198,825.44 104,471.11 198,825.44 104,471.11 198,825.44 104,471.11 198,825.44 104,471.11 198,825.44 104,471.11 198,825.44 104,471.11 198,825.44 104,471.11 198,825.36 64,34.84 20,825.36 104,467.14 198,825.36 104,447.11 198,825.36 104,444 14,075.0 193,925.36 104,446.76 12,048.76 193,925.96 102,925.97 101,446.76 12,927.88 20,005 112,928,88 20,005 112,928,928 <t< th=""><th>1</th><th>Revenue from operations</th><th>89,583.86</th><th>87,929.77</th><th>64,443.01</th><th>252,832.28</th><th>135,654.72</th><th>206,824.74</th></t<>	1	Revenue from operations	89,583.86	87,929.77	64,443.01	252,832.28	135,654.72	206,824.74
4 Expanses 70,002.41 69,813.36 47,832.17 199,825.44 (10,471.11) 156,003 0 Change In instandia consumed b) Change Instandia consumed consumed b) Change Instandia Change Instandia Change Instandia Change Instandia Change Instandia	2	Other income				1,297.81	407.91	508.71
• 0. Cost of materials consumed 70,602,41 66,813.68 47,532.17 196,825.44 104,471.11 156,000 • D Charpoine binnerhoods of minedpoods and work-in-progress 1,237.41 1,183.16 1,099.31 3,454.11 3,064.76 4,4 • O Findore bare in an and tables opense 1,237.41 1,183.16 1,099.31 3,454.11 3,064.76 4,4 • O Findore costs 1,237.41 1,183.16 1,099.31 3,454.11 3,064.76 4,4 • Depreciation and mandfattion expense 7,077.97 5,444.66 5,444.27 1,1454.44 1,169.75 1,267.24 1,878.10 2,2 • Dotto expenses 70,979 5,444.66 5,444.26 5,444.26 5,444.26 1,140.27 1,2 • Share in (bss) / portit of joint ventures (149.56) 58.35 (123.13) (111.91) (204.26) (2 • O Trace segnese 2,768.60 1,77.85 2,755.60 - 2,2 2,8 0,0 • O Trace segnese 2,778.56 2,778.54 2,275.56 - 2,6 -	3	Total Income (1+2)	90,081.08	88,508.37	64,634.89	254,130.09	136,062.63	207,333.45
b) Change in inventories of finished pools and work-in-progress (1,700,68) (881,77) 2,04613 (2,237,37) (1,652,38) (6 c) Employee banefits expenses 1,145,68 1,043,15 1,090,31 3,545,11 3,664,71 2,247,41 1,183,15 1,090,31 3,545,11 3,664,77 2,48 3,345,11 3,064,77 2,48 3,345,11 3,064,77 2,48 3,345,11 3,064,77 2,48 3,345,11 3,040,87 1,145,78 3,778,77 7,578,68 22,772,312 123,554,64 116,702,78,97 7,78,78 7,778,858 223,723,12 123,554,64 116,702,78,97 7,78,78 7,778,858 223,723,12 123,554,64 116,702,78,97 7,78,78 7,778,858 223,723,12 123,554,64 116,702,78,97 7,78,78 7,778,858 223,723,12 123,554,64 116,702,78,97 12,971,41 20,30 12,971,41 20,30 12,971,41 20,30 12,971,41 20,30 12,971,41 20,30 12,971,41 20,30 12,971,41 20,30 12,971,41 20,30 12,971,41 20,30	4	Expenses						
• 0 Employee benefits expense 1,27,41 1,183,14 1,093,31 3,545,11 3,064,72 1,2 • 0 Employee benefits expenses 1,145,68 1,146,68 1,146,68 1,146,68 1,146,68 1,146,68 1,146,68 1,146,68 1,146,68 1,146,68 1,146,68 1,146,68 1,146,68 1,116,31 1,082,83 6,644,94 3,0,466,57 1,2497,14 2,03 1,03 5 Profit before share in net (loss) / profit of joint ventures and tax (3-4) 11,103,21 10,892,83 6,644,94 3,0,466,57 12,497,14 2,03 1,03 6 Share in (loss) / profit of Joint ventures (149,50) 5,83,5 (12,72,56,66 1,24,54 3,0,295,66 12,222,88 2,04,67 7,75 1,75 1,75 1,75		a) Cost of materials consumed	70,602.41	69,613.96	47,632.17	198,825.44	104,471.11	158,008.06
of Prance costs 11.46.88 10.4172 74.336 3.02.426 2.016.37 25.2 of Depression and station expense 66.465 7.0172 74.336 3.02.426 1.077.01 2.016.37 2.2 1.077.01 2.016.37 2.2 1.077.01 2.016.37		b) Change in inventories of finished goods and work-in-progress	(1,730.68)	(881.17)	2,048.13	(2,873.07)	(1,952.35)	(561.02)
e) 0) Depreciation and amortisation expenses 664.95 77.21 615.15 2.052.94 1,777.10 2.4 1) Other expenses 70.379.00 544.69 574.49 544.69 223,723.12 123,865.49 187.0 5 Profit before share in net (loss) / profit of joint ventures and tax (3-4) 11,103.21 10,892.83 6.848.04 30,406.97 12,497.14 20.3 6 Share in (loss) / profit of Joint ventures (144.55) 58.05 (123.13) (111.91) (204.26) (2 7 Profit before tax (5+6) 10,953.65 10,951.18 6,724.51 30,295.06 12,292.88 20,0 8 (31 Tax expenses 2,765.60 2,725.86 - 7,586.55 - 2,22 2,0 4,446.75 57,7 7 Idat tax expenses 2,207.68 2,2725.86 - 7,786.50 4,446.75 7,7 8,146.60 8,207.54 4,293.31 222,638.97 8,146.51 12,29 4,446.75 12,29 9 Profit forth period / year 8,146.64		c) Employee benefits expense	1,237.41	1,183.16	1,099.31	3,545.11	3,064.76	4,195.42
1 Other expenses 7.037.90 5.444.99 5.644.73 19.148.44 14.037.50 19.3 5 Poft before share in net (loss) / profit of joint ventures and tax (3-4) 11.10.3.21 10.892.83 6.848.04 30.406.97 12.365.44 187.0 6 Share in (loss) / profit of Joint ventures (149.56) 56.35 (123.13) (111.91) (204.26) (20.3) 7 Profit before tax (5+6) 10.953.65 10.951.18 6.724.31 30.295.06 12.292.88 20.0 8 (a) Tax expense 2.768.60 2.775.86 7.586.55 2.2 2.786.60 2.775.86 7.586.55 2.2 2.6 9 Profit for the period / year (7-8) 8.146.00 8.207.54 4.469.31 22.838.97 6.146.13 12.0 10 Other Comprehensive Income (OC) Image: Structure in averability to profit and loss (3.23) (3.23) 1.2 5.691 6.505 0 11 Total Comprehensive Income (OC) Image: Structure in averability to brofit and loss (3.23) (3.23) 1.82 5.691 6.505 0 10 Other Comprehensive Income (Ocs) <t< td=""><td></td><td>d) Finance costs</td><td>1,145.88</td><td>1,041.72</td><td>743.36</td><td>3,024.26</td><td>2,016.37</td><td>2,888.68</td></t<>		d) Finance costs	1,145.88	1,041.72	743.36	3,024.26	2,016.37	2,888.68
Total expenses 77,615,54 57,786,85 223,723,12 123,865,49 187,0 5 Profit before share in net (loss) / profit of joint ventures and tax (3-4) 11,103,21 10,892,83 6,848,04 30,406,697 12,497,14 20,3 6 Share in (loss) / profit of Joint ventures (149,56) 58,35 (123,13) (111,19) (204,26) (2 7 Profit before tax (5+6) 10,953,65 10,951,16 6,724,91 30,295,06 12,292,28 20,0 8 (31 Tax expense Current tax expense 2,768,60 2,725,86 7,586,55 - 2,2 7 Total tax expense 2,060,0 2,725,86 - 7,586,55 - 2,2 10 Other Comprehensive Income (CCI) Its as expense 2,060,0 8,207,54 2,265,60 7,656,59 4,146,75 7,9 9 Profit for the period / year (7.8) 8,146,00 8,207,54 2,265,60 7,656,09 4,146,75 7,9 10 Other Comprehensive Income (CCI) Its as explase 3,23 3,23			684.95	712.91	615.15	2,052.94	1,878.10	2,497.50
5 Profit before share in net (loss) / profit of joint ventures and tax (3-4) 11,103.21 10,892.83 6,848.04 30,406.97 12,497.14 20.3 6 Share in (loss) / profit of Joint ventures (149.55) 55.3.5 (123.13) (111.91) (204.26) (2 7 Profit before tax (5+6) 10,953.65 10,951.86 6,724.91 30,295.06 12,292.88 20.0 8 (a) Tax expense 2,768.60 2,725.86 - 7,586.55 - 2.2 Deferred tax 2,807.65 2,245.60 7,656.50 -								19,976.01
6 Share in (loss) / profit of Joint ventures (149,56) 58.35 (123,13) (111,191) (204,26) (2 7 Profit before tax (5+6) 10,953,85 10,951,18 6,724,91 30,295,06 12,292,88 20,00 8 (a) Tax expense Current tax expenses Current tax expenses 2,766,60 2,725,86 . 7,566,55 . 2,2 9 Profit for the period / year (7-8) 8,146,00 8,207,54 4,467,57 7,5 9 Profit for the period / year (7-8) 8,146,00 8,207,54 4,459,31 22,65,69 7,566,99 4,146,75 7,5 9 Profit for the period / year (7-8) 8,146,00 8,207,54 4,459,31 22,65,69 7,566,99 4,146,75 7,5 10 Other Comprehensive Income (OCI) Income tar vising to these times (3,23) (1,2,2) 1,18 42,259 44,342 22,255,50 7,566,99 4,146,75 7,56 11 Total Comprehensive Income for the period / year (2,24) (3,23) 1,82 56,51 65,50 (1,13)		Total expenses	78,977.87	77,615.54	57,786.85	223,723.12	123,565.49	187,004.65
7 Profit before tax (5+6) 10,953.65 10,951.85 6,724.91 30,295.06 12,292.88 20,00 8 (a) Tax expense Current tax expenses Current tax expenses Tax adjustment related to aarlier years Deferred tax 2,768.60 2,725.86 - 7,586.55 - 2,2 9 Fortit for the period / year (7-8) 2,807.65 2,743.84 2,265.60 7,686.09 4,146.75 5,7 9 Profit for the period / year (7-8) 8,146.00 8,207.54 4,459.31 22,685.09 4,146.75 7,5 9 Profit for the period / year (7-8) 8,146.00 8,146.00 8,146.13 12,0 10 Other Comprehensive Income (OCI) Less: Income tax relating to these items (3,23) (3,23) 1,52 56.91 65.09 0 11 Total Other Comprehensive (loss) / income for the period / year 8,145.47 8,207.02 4,460.49 22,687.96 8,188.47 12,0 12 Profit / (loss) attributable to: - Owners	5	Profit before share in net (loss) / profit of joint ventures and tax(3-4)	11,103.21	10,892.83	6,848.04	30,406.97	12,497.14	20,328.80
8 (a) Tax expenses Current tax expenses Current tax expenses Tax adjustment related to earlier years 2,766,60 2,725,66 - 7,586,55 - 2,2 9 Profit for the period / year (7.8) 2,807,65 2,743,64 2,265,60 7,566,60 4,146,75 5,7 9 Profit for the period / year (7.8) 8,146,00 8,207,54 4,459,31 22,638,97 8,146,13 12,00 10 Other Comprehensive Income (OC) Items that will not be reclassified subsequently to profit and loss Remeasurements of the defined benefit plans Less: Income tax relating to these items (3,23) (3,23) (3,23) 18.2 56.91 65.09 0 11 Total Comprehensive income for the period / year (2,41) (2,42) 1.18 42,59 42,34 12 Profit / (loss) attributable to: - Owners - Non-controlling interests 0.53 0.52 (0,05) 1.00 (11.13) 0 13 Paid-up equily share capital (face value Rs.10/- each) 41,22,93 38,744,74 41,22,93 42,64,94 22,680,56 8,199,60 12,00 14 Other Comprehensive income / (loss) attributable to: - Owners - Non-controlling interests 0.53 0.52 (0,05)	6	Share in (loss) / profit of Joint ventures	(149.56)	58.35	(123.13)	(111.91)	(204.26)	(279.77)
Current tax expenses 2.768.60 - 7.586.55 - 2.2 Deferred tax 39.05 17.78 2.265.60 69.54 4,146.75 5.7 Total tax expense 2,007.65 2,743.64 2,265.60 7.656.99 4,146.75 5.7 9 Profit for the period / year (7-8) 8,146.00 8,207.54 4,459.31 22,638.97 8,146.13 12,0 10 Other Comprehensive Income (OC) 8,146.00 8,207.54 4,459.31 22,638.97 8,146.613 12,0 Total Cher Comprehensive Income (OC) Items that will not be reclassified subsequently to profit and loss (3.23) (3.23) 1.82 56.91 65.08 0 Total Cher Comprehensive Income for the period / year 8,145.47 8,205.12 4,460.49 22,681.56 8,188.47 12,0 11 Total Comprehensive Income / (loss) attributable to: - - - - - - - - - - - - - - - - - - -	7	Profit before tax (5+6)	10,953.65	10,951.18	6,724.91	30,295.06	12,292.88	20,049.03
Deferred tax 3005 17.78 2.265.60 99.54 4.146.75 5.7 9 Profit for the period / year (7-8) 8,146.00 8,207.54 2,459.80 7,656.09 4,146.75 7,9 10 Other Comprehensive Income (OCI) Items that will not be reclassified subsequently to profit and loss Remeasurements of the defined benefit plans Less: Income tax relianing to these items 3(3.23) (3.23) 1.82 56.91 65.09 (0.82) 11 Total Comprehensive income for the period / year 8,143.56 8,207.52 4,460.44 22,681.56 8,148.47 12,00 12 Profit / (cos) attributable to: - Owners - Non-controlling interests 0,53 0,52 (0.05) 1.00 (11.13) (0.22) 0,055 1.00 (11.13) (0.05) 1.00 (11.13) (0.05) 1.00 (11.13) (0.05) 1.00 (11.13) (0.05) 1.00 (11.13) (0.05) 1.00 (11.13) (0.05) 1.00 (11.13) (0.05) 1.00 (11.13) (0.05) 1.00 (11.13) (0.05) 1.00 (11.13)	8	Current tax expenses	2,768.60	2,725.86	-	7,586.55	-	2,297.69 (32.05)
Total tax expense 2,807.65 2,743.64 2,265.60 7,656.09 4,146.75 7,9 9 Profit for the period / year (7-8) 8,146.00 8,207.54 4,459.31 22,638.97 8,146.13 12,0 10 Other Comprehensive Income (OC) terms that will not be reclassified subsequently to profit and loss Remeasurements of the defined benefit plans Less: Income tax relating to these items (3,23) (3,23) 1,82 56.91 65.09 (0 10 Other Comprehensive (loss) / income for the period / year (2,41) (2,42) 1.18 42.59 42.34 11 Total Total Total Total Total Total Total Comprehensive income for the period / year 8,145.47 8,205.12 4,460.49 22,681.56 8,148.47 12,00 2 Profit / (loss) attributable to: - Owners 0.53 0.52 (0.05) 1.00 (11.13) (0 11 Total Comprehensive income / (loss) attributable to: - Owners 0.53 0.52 (0.05) 1.00 (11.13) (0 12 Profit / (loss) attributable to: - Non-controlling interests 0.53 0.52 (0.05) 1.00			39.05	17.78	2.265.60	69.54	4,146,75	5,715.88
10 Other Comprehensive Income (OCI) Items that will not be reclassified subsequently to profit and loss Remeasurements of the defined benefit plans Less: Income tax reliating to these items (3.23) (3.24) (3.24) (3.24) (2.41) (2.42) (1.18) 42.59 42.34 12.0 12 Porfit / (loss) attributable to: - - - - - -		Total tax expense	2,807.65	2,743.64	2,265.60	7,656.09		7,981.52
Items that will not be reclassified subsequently to profit and loss Remeasurements of the defined benefit plans Less: Income tax relating to three sitems (3.23) (3.23) (3.23) (3.23) (3.23) (0.82) (0.81) (0.64) 14.32 22.75 (0.82) 11 Total Other Comprehensive (loss) / income for the period / year 8,143.59 8,205.12 4,460.49 22,681.56 8,188.47 12,0 12 Profit / (loss) attributable to: - Owners - Non-controlling interests 8,145.47 8,207.02 4,459.36 22,637.97 8,157.26 12,0 14 Other Comprehensive income / (loss) attributable to: - Owners - Non-controlling interests 0.53 0.52 (0.05) 1.00 (11.13) (0.82) 13 Paid-up equity share capital (Face value Rs.10/- each) 41.229.36 39,948.70 38,744.74 41,229.36 38,744.74	9	Profit for the period / year (7-8)	8,146.00	8,207.54	4,459.31	22,638.97	8,146.13	12,067.51
Remeasurements of the defined benefit plans Less: Income tax relating to these items (3.23) (10							
Total Other Comprehensive (loss) / income for the period / year (2.41) (2.42) 1.18 42.59 42.34 11 Total Comprehensive income for the period / year 8,143.59 8,205.12 4,460.49 22,681.56 8,188.47 12,0 12 Profit / (loss) attributable to: - Owners - Non-controlling interests 8,145.47 8,207.02 4,459.36 22,637.97 8,157.26 12,0 0 ther Comprehensive income / (loss) attributable to: - Owners - Non-controlling interests 0.53 0.52 (0.05) 1.00 (11.13) (0.00) 11 Other Comprehensive income / (loss) attributable to: - Owners - Non-controlling interests - </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>(12.93)</td>								(12.93)
11 Total Comprehensive income for the period / year 8,143.59 8,205.12 4,460.49 22,681.56 8,188.47 12,0 12 Profit / (loss) attributable to: - Owners - Owners 8,145.47 8,207.02 4,459.36 22,637.97 8,157.26 12,0 0 ther Comprehensive income / (loss) attributable to: - Owners 0.52 (0.05) 1.00 (11.13) 0 - Owners - Owners								(3.26)
12 Profit / (loss) attributable to: - Owners - Non-controlling interests 8,145.47 8,207.02 4,459.36 22,637.97 8,157.26 12,00 Other Comprehensive income / (loss) attributable to: - Owners - Non-controlling interests 0.53 0.52 (0.05) 1.00 (11.13) 0 Total Comprehensive income / (loss) attributable to: - Owners - Non-controlling interests 8,143.06 8,204.60 4,460.54 22,680.56 8,199.60 12,00 13 Paid-up equity share capital (Face value Rs. 10/- each) 41,229.36 39,948.70 38,744.74 41,229.36 38,744.74 41,5 15 Earnings per share (EPS) (of Rs.10/- each) 2.03 2.05 1.16 5.68 2.11		Total Other Comprehensive (loss) / income for the period / year	(2.41)	(2.42)	1.18	42.59	42.34	(9.67)
- Owners - Owners 8,145.47 8,207.02 4,459.36 22,637.97 8,167.26 12,0 - Non-controlling interests 0.53 0.52 (0.05) 1.00 (11.13) (11	11	Total Comprehensive income for the period / year	8,143.59	8,205.12	4,460.49	22,681.56	8,188.47	12,057.84
- Non-controlling interests 0.53 0.52 (0.05) 1.00 (11.13) (11.13) Other Comprehensive income / (loss) attributable to: - Owners - Non-controlling interests (2.41) (2.42) 1.18 42.59 42.34 42.34 Total Comprehensive income / (loss) attributable to: - Owners 8,143.06 8,204.60 4,460.54 22,680.56 8,199.60 12.00 13 Paid-up equity share capital (Face value Rs. 10/- each) 41,229.36 39,948.70 38,744.74 41,229.36 38,744.74 38,7 14 Other Equity (Revaluation Reserves : Rs. Nil) Image: Specific or the quarter ended are not annualised) 2.03 2.05 1.16 5.68 2.11	12	Profit / (loss) attributable to:						
Other Comprehensive income / (loss) attributable to: - Owners - Non-controlling interests (2.41) (2.42) 1.18 42.59 42.34 Total Comprehensive income / (loss) attributable to: - Owners - Owners 8,143.06 8,204.60 4,460.54 22,680.56 8,199.60 12,0 13 Paid-up equity share capital (Face value Rs.10/- each) 41,229.36 39,948.70 38,744.74 41,229.36 38,744.74 38,7 14 Other Equity (Revaluation Reserves : Rs. Ni) - - - - 41,5 Earnings per share (EPS) (of Rs.10/- each) - 2.03 2.05 1.16 5.68 2.11		- Owners	8,145.47	8,207.02	4,459.36	22,637.97	8,157.26	12,078.73
- Owners (2.41) (2.42) 1.18 42.59 42.34 - Non-controlling interests - - - - - Total Comprehensive income / (loss) attributable to: - Owners - - - - - - Non-controlling interests 8,143.06 8,204.60 4,460.54 22,680.56 8,199.60 12,0 13 Paid-up equity share capital (Face value Rs. 10/- each) 41,229.36 39,948.70 38,744.74 41,229.36 38,744.74 38,7 14 Other Equity (Revaluation Reserves : Rs. Nil) - - - - 41,5 Earnings per share (EPS) (of Rs.10/- each) - 2.03 2.05 1.16 5.68 2.11		- Non-controlling interests	0.53	0.52	(0.05)	1.00	(11.13)	(11.22)
Total Comprehensive income / (loss) attributable to: - Owners - Non-controlling interests 8,143.06 0.53 8,204.60 0.53 4,460.54 (0.05) 22,680.56 1.00 8,199.60 (11.13) 12,0 (11.13) 13 Paid-up equity share capital (Face value Rs.10/- each) 41,229.36 39,948.70 38,744.74 41,229.36 38,744.74 38,74 14 Other Equity (Revaluation Reserves : Rs. Nii) - - - - - 41,5 15 Earnings per share (EPS) (of Rs.10/- each) (EPS for the quarter ended are not annualised) - Basic 2.03 2.05 1.16 5.68 2.11			(2.41)	(2.42)	1.18	42.59	42.34	(9.67)
- Owners 8,143.06 8,204.60 4,460.54 22,680.56 8,199.60 12,0 - Non-controlling interests 0.53 0.52 0.05 1.00 (11.13) (11.13) (11.13) 13 Paid-up equity share capital (Face value Rs.10/- each) 41,229.36 39,948.70 38,744.74 41,229.36 38,744.74 38,7 14 Other Equity (Revaluation Reserves : Rs. Nil) - - - - - 41,5 15 Earnings per share (EPS) (of Rs.10/- each) - 2.03 2.05 1.16 5.68 2.11		- Non-controlling interests	-	-	-	-	-	-
- Owners 8,143.06 8,204.60 4,460.54 22,680.56 8,199.60 12,0 - Non-controlling interests 0.53 0.52 0.05 1.00 (11.13) (11.13) (11.13) 13 Paid-up equity share capital (Face value Rs.10/- each) 41,229.36 39,948.70 38,744.74 41,229.36 38,744.74 38,7 14 Other Equity (Revaluation Reserves : Rs. Nil) - - - - - 41,5 15 Earnings per share (EPS) (of Rs.10/- each) - 2.03 2.05 1.16 5.68 2.11		Total Comprehensive income / (loss) attributable to:						
- Non-controlling interests 0.53 0.52 (0.05) 1.00 (11.13) (11.13) 13 Paid-up equity share capital (Face value Rs. 10/- each) 41,229.36 39,948.70 38,744.74 41,229.36 38,744.74 38,7 14 Other Equity (Revaluation Reserves : Rs. Nii) - - - - - - 41,5 15 Earnings per share (EPS) (of Rs.10/- each) (EPS for the quarter ended are not annualised) - Basic 2.03 2.05 1.16 5.68 2.11			8,143.06	8,204,60	4,460.54	22,680.56	8,199.60	12,069.06
13 Paid-up equity share capital (Face value Rs. 10/- each) 41,229.36 39,948.70 38,744.74 41,229.36 38,744.74 38,7 14 Other Equity (Revaluation Reserves : Rs. Ni) 41,229.36 39,948.70 38,744.74 41,229.36 38,744.74 41,229.36 15 Earnings per share (EPS) (of Rs.10/- each) (EPS for the quarter ended are not annualised) - Basic 2.03 2.05 1.16 5.68 2.11								(11.22)
14 Other Equity (Revaluation Reserves : Rs. Nii) 41,5 15 Earnings per share (EPS) (of Rs.10/- each) (EPS for the quarter ended are not annualised) - Basic 2.03 2.05 1.16 5.68 2.11	13	, , , , , , , , , , , , , , , , , , ,						38,744.74
15 Earnings per share (EPS) (of Rs.10/- each) (EPS for the quarter ended are not annualised) - Basic 2.03 2.05 1.16 5.68 2.11			,			,		41,593.62
- Basic 2.03 2.05 1.16 5.68 2.11	15	Earnings per share (EPS) (of Rs.10/- each)						
			2.03	2.05	1 16	5.68	2 11	3.12
								3.12
See accompanying notes to the financial results		See accompanying notes to the financial results						



Notes:

- 1 The above Statement of Standalone and Consolidated financial results for the quarter and nine-month period ended 31 December 2023 of Jupiter Wagons Limited (Formerly known as Commercial Engineers & Body Builders Co Limited) ("the Company"), has been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 1 February 2024. The above said financial results have been reviewed by the Statutory Auditors of the Company.
- 2 These results have been prepared in accordance the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
- 3 a) On 15 May 2023, the Company has approved the issue and allotment of 12,039,611 fully paid-up equity shares of the Company to eligible Qualified Institutional Buyers in accordance with SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 at an issue price of Rs. 103.75 per share (including securities premium of Rs. 93.75 per share) for a consideration of Rs. 12,491.10 lakhs.
- b) Further, on 04 December 2023, the Company has approved the issue and allotment of 12,806,595 fully paid-up equity shares of the Company to eligible Qualified Institutional Buyers in accordance with SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 at an issue price of Rs. 315 per share (including securities premium of Rs. 305 per share) for a consideration of Rs. 40,340.77 lakhs. Pursuant to the allotment of these share the paid-up equity share capital of the Company increased from Rs. 38,744.74 lakhs comprising 387,447,419 fully paid-up equity shares to Rs. 41,229.36 lakhs comprising 412,293,625 fully paid-up equity shares.
- 4 In the Insolvency Resolution Process of Corporate Person (CIRP) as per the provisions of Insolvency & Bankruptcy Code, 2016 of Stone India Limited (SIL) Hon'ble NCLT, Kolkata Bench, vide its order No. IA (IB) 1335 of 2022 in CP IB 565 KB 2020 dated 08 June 2023 has approved the Resolution Plan (ARP) submitted by Jupiter Wagons Limited and consequently Jupiter Wagons Limited is now Successful Resolution Applicant.

The current day to day affairs of the SIL is being managed by the Monitoring Committee, headed by the Resolution Professional. The process of payment to the relevant stakeholders, transfer of assets, issue of equity shares, constitution of Board of Directors and other statutory formalities of filing the necessary forms with various authorities, as applicable, are in process. SIL is also in the process of closing its books of account for prior years as well as for the current period ended 31 December 2023. The control of the SIL will be transferred to the Company only upon completion of all the above-mentioned processes. Considering the reasons as stated above and the on-going process of filing of statutory forms with various authorities, in view of the management, the control of SIL has not yet been transferred to the Company as evaluated under the principles of Ind AS 110, 'Consolidated Financial Statements' and accordingly SIL has not been consolidated into these financial results

- 5 The Group is mainly engaged in the business of metal fabrication comprising load bodies for commercial vehicles and rail freight wagons in India. These, in the context of Ind AS 108 is considered to constitute one single reportable segment. Accordingly, disclosures under Ind AS 108, Operating Segments are not applicable.
- 6 The above unaudited results are also available on the Company's website www.jupiterwagons.com and on the stock exchange websites (www.bseindia.com and www.nseindia.com).

VIVEK Digitally signed by VIVEK LOHIA LOHIA 17:37:26 +05'30'

Place: Kolkata Date : 01 February 2024 Vivek Lohia Managing Director DIN: 00574035





(Formerly Commercial Engineers & Body Builders Co Limited) CIN : L28100MP1979PLC049375

Annexure A

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with circular No. CIR/CFD/CMD/4/2015 dated 9th September, 2015.

<i>S.N</i> .	Particulars	M/s M R & Associates, Practicing
		Company Secretaries
1	Reason for Change Viz., appointment.	Appointment: M/s MR & Associates,
	Resignation, removal, death or otherwise;	Practicing Company Secretaries
2	Date of Appointment/ cessation(as applicable)	01.02.2024
	& terms of appointment	CS Mohan Ram Goenka, Partner of M/s
		M R & Associates, Practicing Company
		Secretaries is appointed as Secretarial
		Auditor of the Company.
	Brief profile (in case of appointment)	Name of Auditor: CS Mohan Ram
		Goenka, partner of M/s M R & Associates
		Office Address: 46, B B Ganguly Street,
		4th Floor, R. No: - 6, Kolkata – 700 012
		Email: goenkamohan@ gmail.com
		Field of Experience: Having good
		working experience of more than 26 years
		and proficiency in all matters related to
		company law, SEBI and various other
		business laws.
		Terms of appointment: Conduct
		Secretarial Audit for Financial Year 2023 – 2024.
		About the auditor: CS Mohan Ram
		Goenka, (FCS) is a Fellow Member of
		The Institute of Company Secretaries of
		India (ICSI). Having good working
		experience and proficiency in all matters
		related to company law, SEBI and various
		other business laws and have command
		over compliance management with
		respect to statutory reporting and other
		statutory requirements.
	Disclosure of relationships between directors	NA
	(in case of appointment of a director).	