

18th May, 2018

The Corporate Relationship Department
Mumbai Stock Exchange
1st Floor, New Trading Ring, Rotunda Building, P.J. Towers
Dalal Street, Fort, Mumbai 400 001.
Scrip Code - 520057

National Stock Exchange of India Ltd.
Exchange Plaza, C-1, Block G
Bandra – Kurla Complex, Bandra (E)
Mumbai 400 051.
Symbol – JTEKTINDIA; Series – EQ.

Sub : Standalone & Consolidated Audited Financial Results for the year ended 31st March, 2018, Auditors' Report, Dividend Recommendation, Dividend Payment Date and Date of AGM.

Dear Sir,

The Board of Directors of JTEKT INDIA LIMITED in their 162nd meeting held on 18th May, 2018, commenced at 10.30 a.m. and concluded at 2.15 p.m., has recommended the dividend of Re. 0.50 per Equity Share of Re. 1/- each for the year ended 31st March, 2018 and taken on record the attached Standalone and Consolidated Audited Financial Results for the year ended 31st March, 2018. Pursuant to Regulation 33 of the SEBI's Listing Regulations, 2015, Auditors' Report for Audited Financial Results for the year ended 31st March, 2018, along with the declaration are also enclosed herewith.

The dividend on Equity Shares, if declared, at the forthcoming Annual General Meeting scheduled to be held on **Friday the 10th August, 2018**, will be dispatched to the shareholders of the Company between **17th August, 2018 to 24th August, 2018**.

After considering balance brought forward of Rs. 11792.35 lacs, the profit available for appropriation (retained earnings) are Rs. 13848.27 lacs. Out of the available profit, appropriations have been recommended as follows:

(Rupees in Lacs)

	Year Ended 31 st March, 2018	Year Ended 31 st March, 2017
• Proposed Dividend	993.71	993.71
• Tax on Dividend	204.26	202.30

This is for your information and record.

Thanking you,

Yours faithfully,
For JTEKT INDIA LIMITED

SUDHIR CHOPRA
DIRECTOR (CORPORATE AFFAIRS) & COMPANY SECRETARY



JTEKT

Koyo TOYODA

JTEKT India Limited
(formerly known as Sona Koyo Steering Systems Limited)

CIN : L29113DL1984PLC018415

Regd. Office: UGF - 6, Indraprakash 21, Barakhamba Road, New Delhi 110001.
Tel : 011-23311924/ 23327205, E-mail : investorgrievance@jtekt.co.in, Website : www.jtekt.co.in

STATEMENT OF STANDALONE AND CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31 MARCH 2018

Sr No.	Particulars	Standalone (₹ in lakhs, except per equity share data)					Consolidated (₹ in lakhs, except per equity share data)	
		Quarter ended			Year ended		Year ended	
		31 March 2018	31 December 2017	31 March 2017	31 March 2018	31 March 2017	31 March 2018	31 March 2017
		Audited (refer note 8)	Unaudited	Audited (refer note 2 & 8)	Audited	Audited	Audited	Audited
1	Revenue from operations (refer note 4)	32,347.96	29,280.36	37,172.77	125,091.20	132,346.97	129,592.48	138,144.18
2	Other income	33.57	65.45	30.49	254.87	647.39	273.13	633.55
3	Total income (1+2)	32,381.53	29,345.81	37,203.26	125,346.07	132,994.36	129,865.61	138,777.73
4	Expenses							
(a)	Cost of materials consumed	20,066.99	18,465.76	21,005.64	75,983.92	73,499.85	79,760.33	77,471.74
(b)	Purchases of stock-in-trade	1,011.80	976.46	1,194.40	4,096.63	4,122.81	1,133.86	1,709.34
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	87.54	64.66	(152.99)	222.66	(377.80)	223.97	(453.16)
(d)	Excise duty	-	-	4,362.46	3,866.59	15,886.99	4,140.32	17,000.35
(e)	Employee benefits expense	3,625.68	3,679.85	3,610.73	14,617.10	13,607.35	15,561.46	14,497.59
(f)	Finance costs	421.21	527.06	562.07	2,073.53	2,425.91	2,085.33	2,522.26
(g)	Depreciation and amortization expense	1,664.52	1,808.45	1,918.99	7,312.73	7,477.36	7,723.21	7,883.47
(h)	Other expenses	3,366.10	2,916.73	3,512.25	12,227.38	12,793.04	12,915.39	13,359.87
	Total expenses	30,243.84	28,438.97	36,013.55	120,400.54	129,435.51	123,543.87	133,991.46
5	Profit from operations before share of profit of associate (3-4)	2,137.69	906.84	1,189.71	4,945.53	3,558.85	6,321.74	4,786.27
6	Share of profit of associates	-	-	-	-	-	1,301.53	805.07
7	Profit before tax (5+6)	2,137.69	906.84	1,189.71	4,945.53	3,558.85	7,623.27	5,591.34
8	Tax expenses							
(a)	Current tax	919.28	455.07	237.28	2,403.21	1,543.13	2,911.25	1,936.47
(b)	Deferred tax	(181.45)	(131.68)	37.24	(701.95)	(493.37)	(583.33)	(391.92)
	Total tax expenses	737.83	323.39	274.52	1,701.26	1,049.76	2,327.92	1,544.55
9	Net profit after tax (7-8)	1,399.86	583.45	915.19	3,244.27	2,509.09	5,295.35	4,046.79
10	Other comprehensive income							
a)	Items that will not be reclassified to profit and loss							
i)	Gain/(loss) on remeasurement of defined benefit obligation	71.42	(48.19)	(69.87)	(73.14)	(279.46)	(67.77)	(282.99)
ii)	Income tax relating to the above	(23.53)	16.68	24.18	26.50	96.72	24.94	97.94
b)	Items that will be reclassified to profit and loss							
i)	Effective portion of loss on cash flow hedge instruments	(10.91)	(29.40)	-	(179.33)	-	(179.33)	-
ii)	Income tax relating to the above	4.38	10.18	-	62.67	-	62.67	-
	Total other comprehensive income for the period (a(i+ii)+b(i+ii))	41.36	(50.73)	(45.69)	(163.30)	(182.74)	(159.49)	(185.05)
11	Total comprehensive income for the period (9+10)	1,441.22	532.72	869.50	3,080.97	2,326.35	5,135.86	3,861.74
12	Net Profit for the period attributable to							
(a)	Owners of the Company	1,399.86	583.45	915.19	3,244.27	2,509.09	4,830.51	3,697.44
(b)	Non controlling interest	-	-	-	-	-	464.84	349.35
13	Other comprehensive income for the period attributable to							
(a)	Owners of the Company	41.36	(50.73)	(45.69)	(163.30)	(182.74)	(161.36)	(183.92)
(b)	Non controlling interest	-	-	-	-	-	1.87	(1.13)
14	Total comprehensive income for the period (12+13)	1,441.22	532.72	869.50	3,080.97	2,326.35	4,669.15	3,513.52
(a)	Owners of the Company	1,441.22	532.72	869.50	3,080.97	2,326.35	4,669.15	3,513.52
(b)	Non controlling interest	-	-	-	-	-	466.71	348.22
15	Paid up equity share capital (Face value of Re 1/- per share)	1,987.42	1,987.42	1,987.42	1,987.42	1,987.42	1,987.42	1,987.42
16	Reserve excluding Revaluation Reserves	-	-	-	29,764.13	27,871.51	39,784.52	36,312.27
17	Earnings Per Share (EPS) (Face value of Re 1/- per share)							
(a)	Basic	0.70	0.30	0.46	1.63	1.26	2.66	2.04
(b)	Diluted	0.70	0.30	0.46	1.63	1.26	2.66	2.04

Notes :

- The above audited financial results for the quarter and year ended 31 March 2018, were reviewed by the Audit Committee at their meeting held on 17 May 2018 and approved by the Board of Directors at their meeting held on 18 May 2018. The same have been filed with Stock Exchanges and is also available on the Company's website at www.jtekt.co.in
- The Company has adopted Indian Accounting Standards (Ind AS) with effect from 1 April 2016, pursuant to notification issued by Ministry of Corporate Affairs dated 16 February 2015, notifying the Companies (Indian Accounting Standards) Rules, 2015. Accordingly, the financial results have been prepared in accordance with Ind AS as prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in terms of Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular dated 5 July 2016. The figures for the quarter and year ended 31 March 2017 are based on the previously issued financial results that were audited by the erstwhile auditors. Those results, as adjusted for the differences in the accounting principles adopted by the Company on transition to Indian Accounting Standards ("Ind AS"), have been audited by the current statutory auditors of the Company.
- Particulars of subsidiaries and associate as on
 - Subsidiary - Sona Fuji Kiko Automotive Limited
 - Associates - (i) JTEKT Sona Automotive India Limited
(ii) Sona Skill Development Centre Limited (up to 18 May 2017)
- Revenue from operations for the current period and immediately preceding quarter is not comparable with previous periods since the same is net of Goods and Services Tax (GST) whereas excise duty formed part of expenses in previous periods.

The comparative revenue from operations of the Company is given below:

PARTICULARS	Standalone (₹ in lakhs)					Consolidated (₹ in lakhs)	
	Quarter ended			Year ended		Year ended	
	31 March 2018	31 December 2017	31 March 2017	31 March 2018	31 March 2017	31 March 2018	31 March 2017
	Audited	Unaudited	Audited	Audited	Audited	Audited	Audited
Revenue from operations (as reported)	32,347.96	29,280.36	37,172.77	125,091.20	132,346.97	129,592.48	138,144.18
Less : Excise duty	-	-	4,362.46	3,866.59	15,886.99	4,140.32	17,000.35
Revenue from operations (net of excise duty)	32,347.96	29,280.36	32,810.31	121,224.61	116,459.98	125,452.16	121,143.83



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5 Reconciliations of net profit between previous GAAP (IGAAP) and Ind AS for the quarter and year ended 31 March 2017 :


Sr. No.	Nature of Adjustment	Standalone (₹ in lakhs)		Consolidated (₹ in lakhs)
		Quarter ended 31 March 2017	Year ended 31 March 2017	Year ended 31 March 2017
		Audited	Audited	Audited
A	Net profit after tax as per previous GAAP	885.90	2,358.52	3,648.62
	Adjustments:			
	1 Measurement of financial liabilities carried at amortised cost	4.82	4.82	4.82
	2 Derivative recognised at fair value	(19.74)	(56.36)	(58.16)
	3 Remeasurement of defined benefit obligations reclassified to other comprehensive income	69.87	279.46	282.99
	4 Adjustment in non controlling interest pertaining to associate using equity method	-	-	(65.64)
	5 Dividend received from Investee accounted on equity method	-	-	333.33
	6 Others	(10.10)	2.38	(14.25)
	7 Effect on deferred tax for above Ind AS adjustments	(15.56)	(79.73)	(84.92)
B	Total adjustments (1+2+3+4+5+6+7)	29.29	150.57	398.17
C	Net profit before other comprehensive income as per Ind AS (A+B)	915.19	2,509.09	4,046.79
D	Other comprehensive income after tax			
	Remeasurement of defined benefit obligations	(69.87)	(279.46)	(282.99)
	Income tax effect of above adjustments	24.18	96.72	97.94
E	Total comprehensive income as per Ind AS (C+D)	869.50	2,326.35	3,861.74

6 Reconciliations of total equity between previous GAAP (IGAAP) and Ind AS for the year ended 31 March 2017 :

No.	Nature of Adjustment	Standalone (₹ in lakhs)	Consolidated (₹ in lakhs)
		As At 31 March 2017	As At 31 March 2017
		Audited	Audited
A	Total equity (shareholder's funds) as per Previous GAAP	29,877.67	50,837.98
	Adjustments:		
	1 Measurement of financial liabilities carried at amortised cost	4.82	4.82
	2 Derivative recognised at fair value	(26.04)	(27.81)
	3 Impact of Ind AS adjustments on assessment in associate	-	(32.43)
	4 Adjustment in non controlling interest pertaining to associate using equity method	-	(10,631.73)
	5 Other	(7.32)	(42.22)
	6 Deferred tax on above adjustments (including deferred tax on undistributed profits of subsidiary and associate)	9.80	(173.19)
B	Total adjustments (1+2+3+4+5+6)	(18.74)	(10,902.56)
C	Total equity as per Ind AS (A+B)	29,858.93	39,935.42

- 7 Segment Reporting : The Company's business activity falls within a single primary business segment viz. "Auto components of four wheelers". The operating segment has been defined based on regular review by the Company's Chief Operating Decision Maker to assess the performance of the Company and to make decision about allocation of resources.
- 8 The figures of the last quarter are the balancing figures between the audited figures in respect of full year and the unaudited published figures up to the third quarter ended 31 December of respective year.
- 9 The Board at its meeting held on 18 May 2018 considered and recommended a final dividend @ 50% i.e. Rs.0.50 per equity share of Rs. 1.00 each for the financial year 2017- 18. The dates of the Book Closure for the entitlement of such dividend and Annual General Meeting shall be decided and informed in due course of time.
- 10 The Company have received approval from Registrar of Companies as on 07 April 2018, for change of its name to JTEKT India Limited from Sona Koyo Steering Systems Limited.
- 11 During the quarter ended 31 March 2018, the Board of Directors of JTEKT India Limited ("JIN") and JTEKT Sona Automotive India Limited ("JSAI"), via their board meeting held on 9 February 2018, have approved a Scheme of Amalgamation, wherein, JSAI will be amalgamated with JIL, w.e.f., 1 April 2018. The said Scheme of Amalgamation has been submitted with the Stock Exchanges and is pending for their approval as at the year ended 31 March 2018.
- 12 Previous period figures have been regrouped / reclassified wherever necessary to correspond with the current period classification / disclosures.

For and on behalf of the Board of Directors of
JTEKT India Limited
(formerly known as Sona Koyo Steering Systems Limited)


HIDEKAZU OMURA
CHAIRMAN

Place : Gurugram
Dated : 18 May 2018



2

JTEKT India Limited
(formerly known as Sona Koyo Steering Systems Limited)

STATEMENT OF ASSETS & LIABILITIES

Particulars	Standalone (₹ in lakhs)		Consolidated (₹ in lakhs)	
	As at 31 March 2018	As at 31 March 2017	As at 31 March 2018	As at 31 March 2017
	Audited	Audited	Audited	Audited
ASSETS				
Non-current assets				
Property, plant and equipment	37,546.91	40,503.55	40,848.13	43,809.27
Capital work-in-progress	876.11	1,345.49	1,063.96	1,477.11
Intangible assets	3,780.17	3,842.48	3,833.67	3,843.60
Intangible assets under development	101.87	783.05	101.87	783.05
Financial assets				
(i) Investments	3,287.81	3,287.81	11,535.19	10,226.06
(ii) Loans	127.55	120.20	138.06	125.45
Income tax assets (net)	157.62	446.62	157.62	446.62
Other non-current assets	349.53	225.74	365.48	237.54
Total non-current assets	46,227.57	50,554.94	58,043.98	60,948.70
Current assets				
Inventories	7,594.18	7,808.50	8,330.41	8,382.73
Financial assets				
(i) Trade receivables	18,172.82	14,952.98	18,484.29	15,477.40
(ii) Cash and cash equivalents	257.17	257.54	613.10	260.90
(iii) Loans	93.70	86.87	94.12	87.29
(iv) Other financial assets	31.23	-	31.23	-
Other current assets	1,305.82	2,727.39	1,352.70	2,814.58
Total current assets	27,454.92	25,833.28	28,905.85	27,022.90
Assets held for sale	-	85.34	-	74.56
Total assets	73,682.49	76,473.56	86,949.83	88,046.16
EQUITY AND LIABILITIES				
Equity				
Equity share capital	1,987.42	1,987.42	1,987.42	1,987.42
Other equity	29,764.13	27,871.51	39,784.52	36,312.27
Total equity attributable to equity shareholders	31,751.55	29,858.93	41,771.94	38,299.69
Non-controlling interests	-	-	2,059.33	1,635.73
Total equity	31,751.55	29,858.93	43,831.27	39,935.42
Liabilities				
Non-current liabilities				
Financial liabilities				
(i) Borrowings	9,851.15	12,019.11	9,856.83	12,028.86
(ii) Other financial liabilities	68.46	23.06	68.46	23.06
Provisions	620.31	601.51	668.88	653.05
Deferred tax liabilities (net)	939.01	1,730.11	1,457.48	2,128.61
Total non-current liabilities	11,478.93	14,373.79	12,051.65	14,833.58
Current liabilities				
Financial liabilities				
(i) Borrowings	7,416.66	5,883.96	7,416.66	6,064.56
(ii) Trade payables	14,634.78	16,280.23	15,023.57	16,682.58
(iii) Other financial liabilities	7,317.37	8,736.28	7,390.32	9,005.95
Provisions	299.19	303.63	323.02	331.47
Income tax liabilities (net)	-	-	18.33	31.12
Other current liabilities	784.01	1,036.74	895.01	1,161.48
Total current liabilities	30,452.01	32,240.84	31,066.91	33,277.16
Total liabilities	41,930.94	46,614.63	43,118.56	48,110.74
Total equity and liabilities	73,682.49	76,473.56	86,949.83	88,046.16



B S R & Co. LLP

Chartered Accountants

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of JTEKT India Limited ('formerly known as Sona Koyo Steering Systems Limited')

We have audited the accompanying Annual Standalone Financial Results of JTEKT India Limited ('formerly known as Sona Koyo Steering Systems Limited') ('the Company') for the year ended 31 March 2018, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). Attention is drawn to the fact that the figures for the quarter ended 31 March 2018 and the corresponding quarter ended in the previous year as reported in these financial results are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the third quarter of the relevant financial year. Also the figures up to the end of the third quarter had only been reviewed and not subjected to audit.

These financial results have been prepared on the basis of the Standalone Annual Financial Statements and reviewed quarterly financial results upto the end of the third quarter which are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial results based on our audit of the Standalone Annual Financial Statements which have been prepared in accordance with the recognition and measurement principles laid down in the Companies (Indian Accounting Standards) Rules, 2015 as per Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial results is free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

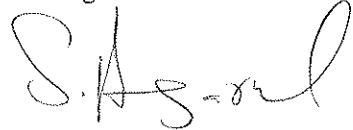
The comparative Standalone Annual Financial Results for the quarter and year ended 31 March 2017, included in these financial results, are based on the Standalone Annual Financial Statements audited by the predecessor auditors who had expressed an unmodified audit opinion vide their report dated 24 May 2017, as adjusted for differences in the accounting principles adopted by the Company on transition to Ind AS, which have been audited by us.



In our opinion and to the best of our information and according to the explanations given to us these financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (ii) give a true and fair view of the net profit and other comprehensive income and other financial information for the year ended 31 March 2018.

For B S R & Co. LLP
Chartered Accountants
Firm registration No.: 101248W/W-100022



Shashank Agarwal

Partner

Membership No.: 095109

Place: Gurugram
Date: 18 May 2018

B S R & Co. LLP

Chartered Accountants

Building No.10, 8th Floor, Tower-B
DLF Cyber City, Phase - II
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of JTEKT India Limited ('formerly known as Sona Koyo Steering Systems Limited')

We have audited the Annual Consolidated Financial Results of JTEKT India Limited ('formerly known as Sona Koyo Steering Systems Limited') (hereinafter referred to as 'the Holding Company'), its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") and its associates for the year ended 31 March 2018, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations').

These consolidated annual financial results have been prepared on the basis of the Consolidated Annual Financial Statements which is the responsibility of the Holding Company's management. Our responsibility is to express an opinion on these consolidated financial results based on our audit of the Consolidated Annual Financial Statements which have been prepared in accordance with the recognition and measurement principles laid down in the Companies (Indian Accounting Standards) Rules, 2015 as per Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial results is free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

The consolidated financial results also include the Group's share of net loss and other comprehensive income of Rs. 7.60 lakhs and Rs. Nil Lakhs respectively for the year ended 31 March 2018 in respect of an associate. The financial statement and other financial information has been audited by other auditor whose report has been furnished to us, and our opinion on the consolidated financial results, to the extent they have been derived from such financial statement is solely based on the report of such other auditor. Our opinion is not modified in respect of this matter.

The comparative annual consolidated financial results for the year ended 31 March 2017, included in these annual consolidated financial results have been prepared from the annual consolidated financial statements audited by the predecessor auditors who had expressed an unmodified audit opinion vide their report dated 24 May 2017, as adjusted for differences in the accounting principles adopted by the Company on transition to Ind AS, which have been audited by us.



In our opinion and to the best of our information and according to the explanations given to us and based on consideration of report of other auditor on separate financial statement and on other financial information of an associate as aforesaid, these annual consolidated financial results:

- (i) include the annual financial results of the following entities;

Subsidiary

Sona Fuji Kiko Automotive Limited

Associate

JTEKT Sona Automotive India Limited

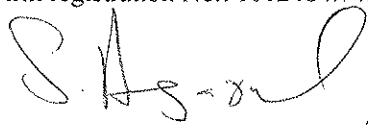
Sona Skill Development Centre Limited (upto 18 May 2017)

- (ii) have been presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (iii) give a true and fair view of the consolidated net profit and other comprehensive income and other financial information for the year ended 31 March 2018.

For B S R & Co. LLP

Chartered Accountants

Firm registration No.: 101248W/W-100022



Shashank Agarwal

Partner

Membership No.: 095109

Place: Gurugram

Date: 18 May 2018

18th May, 2018

The Corporate Relationship Department
BSE Limited

1st Floor, New Trading Ring, Rotunda Building, P.J. Towers
Dalal Street, Fort, Mumbai 400 001.

Scrip Code - 520057

National Stock Exchange of India Ltd.
Exchange Plaza, C-1, Block G
Bandra – Kurla Complex, Bandra (E)
Mumbai 400 051.

Symbol – JTEKTINDIA; Series – EQ.

DECLARATION

In terms of regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, read with SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that M/s. B.S.R. & Co. LLP, Chartered Accountants (ICAI Registration No. 101248W/W-100022), the Statutory Auditors of the Company have issued an Audit Report with unmodified opinion on the audited financial results of the Company for the quarter and year ended 31st March, 2018 (both Standalone and Consolidated).

For JTEKT INDIA LIMITED

RAJIV CHANANA
CHIEF FINANCIAL OFFICER

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CIN : L29113DL1984PLC018415, **Website :** www.jtekt.co.in

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