Josts
Since 1907
Diverse Technology Integrated Approach

Jost's Engineering Company Limited
C-7 Wagle Industrial Estate, Road No -12, Thane -400604, India
+91-022-62674000 sales@josts.in www.josts.com

To,
The Secretary,
BSE Ltd.,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400001

05th November, 2026

**Scrip Code- 505750**

**Subject- Outcome of Board Meeting held on 05th November, 2026.**

Dear Sir,

We wish to inform you that the Board of Directors of the Company, at its Meeting held today, i.e. Thursday, November 05, 2026, inter-alia, has approved and taken on record the following: -

1. Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended 30th September, 2026 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

   Accordingly, the said Standalone and Consolidated Financial Results along with Report of the Statutory Auditors, namely, M/s. Shah Gupta & Co., Chartered Accountants, are enclosed.

2. Approved the change in place of keeping of Books of Account from C-7, Wagle Industrial Estate, Road No. 12, Thane – 400604, Maharashtra to its Registered Office situated at Great Social Building, 60 Sir P M Road, Fort, Mumbai 400001 MH, with immediate effect i.e. 5th November, 2026.

The Board Meeting commenced at 11:55 a.m. and concluded at 02:50 p.m.

Kindly take the above information on record.

Thanking You,
**For Jost's Engineering Company Limited**

Babita Kumari
Company Secretary
M. No.: A40774

Encl: As above



Scanned with OKEN Scanner

**Shah Gupta & Co.**
**Chartered Accountants**

Bombay Mutual Building
2nd & 3rd Floor Dr. D N Road Fort
Mumbai – 400 001

Tel: + 91(22) 4000 4769
Email contact@shahgupta.com
Web: www.shahgupta.com

**Independent Auditors' Review Report on the Unaudited standalone Financial Results for the Quarter and half year ended September 30, 2026 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

The Board of Directors
**Jost's Engineering Company Limited**,
Mumbai

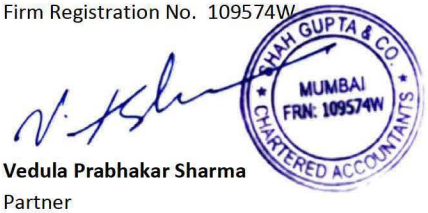
1. We have reviewed the accompanying statement of unaudited standalone financial results of **Jost's Engineering Company Limited** ("the Company") for the quarter and half year ended September 30, 2026 ("the statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').

2. This statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors and 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 read with relevant rules issued thereunder, 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. Our responsibility is to issue a report 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 financial 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 Standards 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.

4. Based on our review conducted and procedure 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 the Indian Accounting Standards specified under Section 133 of the Act, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **SHAH GUPTA & CO.**
Chartered Accountants
Firm Registration No. 109574W




**Vedula Prabhakar Sharma**
Partner
Membership No.:123088
UDIN: 26123088GZIUJR8829

Place: Mumbai
Date: November 05, 2026

Josts
Since 1907
Diverse Technology Integrated Approach

# Jost's Engineering Company Limited

C-7 Wagle Industrial Estate, Road No -12, Thane -400604, India
+91-022-62674000 sales@josts.in www.josts.com

## Unaudited standalone financial results for the quarter and half year ended September 30, 2026

(₹ in Lakh, except EPS)

| Sr. No. | Particulars | Quarter ended | | | Half Year ended | | Year ended |
|---|---|---|---|---|---|---|---|
| | | 30-09-2026 | 30-06-2026 | 30-09-2025 | 30-09-2026 | 30-09-2025 | 31-03-2026 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| 1 | Revenue from operations | 4,105 | 4,894 | 4,736 | 8,999 | 8,697 | 20,047 |
| 2 | Other income | 236 | 152 | 40 | 387 | 82 | 170 |
| 3 | **Total income [1+2]** | **4,341** | **5,046** | **4,776** | **9,386** | **8,779** | **20,217** |
| 4 | **Expenses** | | | | | | |
| | (a) Purchases of stock-in-trade | 3,245 | 3,764 | 4,675 | 7,009 | 7,489 | 13,833 |
| | (b) Changes in inventories of finished goods and stock-in-trade | (44) | (15) | (1,342) | (59) | (1,530) | 128 |
| | (c) Employee benefits expense | 272 | 285 | 504 | 556 | 1,027 | 2,070 |
| | (e) Finance costs | 42 | 28 | 73 | 70 | 201 | 343 |
| | (d) Depreciation and amortization expense | 31 | 34 | 38 | 65 | 74 | 160 |
| | (e) Other expenses | 370 | 543 | 640 | 913 | 1,240 | 3,204 |
| | **Total expenses** | **3,916** | **4,639** | **4,588** | **8,554** | **8,501** | **19,738** |
| 5 | **Profit before exceptional items and tax [3-4]** | **425** | **407** | **188** | **832** | **278** | **479** |
| 6 | **Exceptional items (refer note no.6)** | - | - | - | - | - | 3,241 |
| 7 | **Profit before tax [5-6]** | **425** | **407** | **188** | **832** | **278** | **3,720** |
| 8 | **Tax expenses** | | | | | | |
| | (i) Current tax | 122 | 115 | 47 | 237 | 67 | 659 |
| | (ii) Deferred tax | (15) | 11 | 19 | (4) | 32 | 22 |
| | (iii) (Excess) / Short provision for tax relating to previous years# | - | 29 | - | 29 | (3) | (3) |
| | **Total tax expenses** | **107** | **155** | **65** | **262** | **95** | **678** |
| 9 | **Profit after tax [7-8]** | **318** | **252** | **123** | **570** | **183** | **3,042** |
| 10 | **Other comprehensive income / (loss)** | | | | | | |
| | A) Items that will not be reclassified to profit or loss (net of tax) | | | | | | |
| | (i) Remeasurement of employee benefits obligations # | 0 | (9) | - | (8) | 0 | (12) |
| | **Total other comprehensive income / (loss) #** | **0** | **(9)** | **-** | **(8)** | **0** | **(12)** |
| | **Total comprehensive income** | **318** | **243** | **123** | **562** | **183** | **3,030** |
| 11 | **Paid up equity share capital (Face Value of ₹ 1/- each)** | 118 | 118 | 118 | 118 | 118 | 118 |
| 12 | **Other equity** | - | - | - | - | - | 15,842 |
| 13 | **Earnings per equity share** | | | | | | |
| | (1) Basic (in ₹) | 2.69 | 2.13 | 1.04 | 4.83 | 1.55 | 27.33 |
| | (2) Diluted (in ₹) | 2.69 | 2.13 | 1.04 | 4.83 | 1.55 | 27.33 |

# figures are below rounding off norms adopted by the company

Josts Engineering Company Limited MUMBAI

Scanned with OKEN Scanner

Josts
Since 1907
Diverse Technology Integrated Approach

# Jost's Engineering Company Limited

C-7 Wagle Industrial Estate, Road No -12, Thane -400604, India
+91-022-62674000 sales@josts.in www.josts.com

**Statement of unaudited standalone assets and liabilities as at September 30, 2026**

₹ in Lakh

| Particulars | As at September 30, 2026 | As at March, 2026 |
|---|---|---|
| | Unaudited | Audited |
| **Assets** | | |
| **(1) Non-current assets** | | |
| (a) Property, plant and equipment | 422 | 422 |
| (b) Capital work-in-progress | 251 | - |
| (c) Right of use assets | 15 | 33 |
| (d) Intangible assets | 7 | 8 |
| (e) Financial assets | | |
| (i) Non-current investments | 1,303 | 1,303 |
| (ii) Other non-current financial assets | 299 | 183 |
| (f) Deferred tax assets (net) | 147 | 140 |
| (i) Other non-current assets | - | 27 |
| **Total non-current assets** | **2,444** | **2,116** |
| **(2) Current assets** | | |
| (a) Inventories | 341 | 241 |
| (b) Financial assets | | |
| (i) Current investments | 7,775 | 7,369 |
| (ii) Trade receivables | 9,806 | 8,532 |
| (iii) Cash and cash equivalents | 23 | 69 |
| (iv) Bank balances other than cash and cash equivalents (iii) above | 557 | 536 |
| (v) Loans | 50 | 368 |
| (vi) Other current financial assets | 828 | 889 |
| (c) Other current assets | 846 | 638 |
| **Total current assets** | **20,226** | **18,642** |
| **Total assets** | **22,670** | **20,758** |
| **Equity and liabilities** | | |
| **(1) Equity** | | |
| (a) Equity share capital | 118 | 118 |
| (b) Other equity | 15,814 | 15,842 |
| **Total equity** | **15,932** | **15,960** |
| **Liabilities** | | |
| **(2) Non-current liabilities** | | |
| (a) Financial liabilities | | |
| (i) Borrowings | 96 | 138 |
| (ii) Lease liabilities | 1 | 8 |
| (b) Non-current provisions | 142 | 136 |
| **Total non-current liabilities** | **239** | **282** |
| **(3) Current liabilities** | | |
| (a) Financial liabilities | | |
| (i) Borrowings | 703 | 126 |
| (ii) Lease liabilities | 18 | 32 |
| (iii) Trade payables | | |
| Total outstanding dues of micro enterprises and small | - | 22 |
| Total outstanding dues of creditors other than micro enterprises | 3,688 | 2,378 |
| (iv) Other current financial liabilities | 861 | 319 |
| (b) Other current liabilities | 753 | 1,040 |
| (c) Current provisions | 134 | 98 |
| (d) Income tax liabilities (net) | 342 | 501 |
| **Total current liabilities** | **6,499** | **4,516** |
| **Total liabilities** | **6,738** | **4,798** |
| **Total equity and liabilities** | **22,670** | **20,758** |

Scanned with OKEN Scanner

Josts
Since 1907
Diverse Technology Integrated Approach

Jost's Engineering Company Limited
C-7 Wagle Industrial Estate, Road No -12, Thane -400604, India
+91-022-62674000 sales@josts.in www.josts.com

**Unaudited standalone statement of cash flow for the quarter and half-year ended September 30, 2026**

₹ in Lakh

| | Particulars | Half year ended | | | |
|---|---|---|---|---|---|
| | | September 30, 2026 | | September 30, 2025 | |
| A | **Cash flow from operating activities** | | | | |
| | Profit before taxes | | **832** | | **278** |
| | **Adjustments for:** | | | | |
| | Depreciation and amortisation expense | 65 | | 74 | |
| | Finance income on amortisation of deposits | (1) | | (1) | |
| | Dividend income | - | | (0) | |
| | Interest income | (94) | | (32) | |
| | Finance costs | 70 | | 201 | |
| | Provision for expected credit loss | 105 | | - | |
| | Sundry balances written off/back | 4 | | (35) | |
| | Gain on sale of financial investments designated as Fair value through | (240) | | | |
| | Provision for warranty claims | - | | 1 | |
| | | | **(91)** | | **207** |
| | **Operating profit before working capital changes** | | **741** | | **485** |
| | **Adjustments for (increase) / decrease in:** | | | | |
| | Trade receivables | (1,382) | | (81) | |
| | Inventories | (100) | | (1,494) | |
| | Other non-current financial assets | (115) | | 198 | |
| | Other current financial assets | 76 | | (9) | |
| | Other current asset | (208) | | (520) | |
| | Other non-current assets | 27 | | 14 | |
| | Current loans | 318 | | 206 | |
| | **Adjustments for increase/ (decrease) in:** | | | | |
| | Trade payables | 1,288 | | (795) | |
| | Other current financial liabilities | 542 | | 5 | |
| | Other current liabilities | (286) | | (46) | |
| | Change in non-current provisions | 6 | | (6) | |
| | Change in current provisions | 28 | **194** | (10) | **(2,539)** |
| | **Cash generated from operations** | | **935** | | **(2,054)** |
| | Net income tax paid (net of refunds) | | (429) | | (127) |
| | **Net cash generated from operating activities (A)** | | **506** | | **(2,181)** |
| B | **Cash flow from investing activities** | | | | |
| | Purchase of property, plant and equipment and intangible assets | (47) | | (98) | |
| | Right of use of asset | 0 | | (3) | |
| | Proceeds from sale of property, plant and equipment | - | | 5 | |
| | Bank balances other than classified as cash and cash equivalents | (21) | | (232) | |
| | Proceeds from current investments | 8,100 | | | |
| | purchase of current investments | (8,266) | | (2,500) | |
| | Investment in equity shares of subsidiary | - | | 1 | |
| | Interest received | 78 | | 32 | |
| | Dividend received | - | | 0 | |
| | **Net cash generated from investing activities (B)** | | **(406)** | | **(2,796)** |
| C | **Cash flow from financing activities** | | | | |
| | Proceeds from/ (repayment) of working capital loans | 624 | | 173 | |
| | Proceeds from/ (repayment) of long term borrowings | (89) | | (19) | |
| | Proceeds from issuance of equity shares | - | | 4,933 | |
| | Dividend paid | (591) | | - | |
| | Payment of lease liabilities | (20) | | (22) | |
| | Finance costs | (70) | | (201) | |
| | **Net cash (used) in financing activities (C)** | | **(146)** | | **4,864** |
| | **Net increase/(decrease) in cash and cash equivalents (A+B+C)** | | (46) | | (113) |
| | Cash and cash equivalents at the beginning of the year | | 69 | | 202 |
| | **Cash and cash equivalents at the end of the year (refer note 12A)** | | **23** | | **89** |

# figures are below rounding off norms adopted by the company

Jost's Engineering Company Limited

Scanned with OKEN Scanner

Josts
Since 1907
Diverse Technology Integrated Approach

# Jost's Engineering Company Limited

C-7 Wagle Industrial Estate, Road No -12, Thane -400604, India
+91-022-62674000 sales@josts.in www.josts.com

**Notes :**

1. The above standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 05, 2026.
2. The above Standalone Financial results for the quarter ended September 30,2026 are prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules thereafter.
3. The Company's business activity falls within a single segment i.e.Trading of engineering products and hence has only one reportable operating segment as per Ind AS 108 - Operating Segments.
4. The Government of India has notified the Code on Social Security, 2020 ("Social Security Code"); the Occupational Safety, Health and Working Conditions Code, 2020; the Industrial Relations Code, 2020 and the Code on Wages, 2019 (collectively, the "Labour Codes") on November 21, 2025. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to Labour Codes. In accordance with Ind AS 19 – Employee benefits, changes to employee benefit plans arising from legislative amendments are treated as plan amendments, requiring immediate recognition of past service cost in the Standalone Statement of Profit and Loss. This approach is consistent with the guidance issued by the Institute of Chartered Accountants of India. The implementation of the Labour Codes has resulted in an increase of Rs. 261 Lakhs in the provision for defined benefit obligations, which has been recognized as an expense in the current reporting period and disclosed as an Exceptional Item in the financial results for the year ended March 31, 2026. The Company continues to monitor the finalization of Central and State Rules as well as Government clarifications on other aspects of the Labour Codes and will incorporate appropriate accounting treatment based on these developments as required.
5. The figures for the quarter ended 30 September 2026 are the balancing figures between the unaudited figures upto the half year ended 30 September 2026 and reviewed published figures of quarter ended 30 June, 2026. The figures for the quarter ended 30 September, 2025 are the balancing figures between the unaudited figures upto the half year ended 30 September 2025 and reviewed published figures of quarter ended 30 June, 2025
6. Previous period/year's figures have been regrouped/reclassified wherever necessary to confirm to current period's/year's figures.

**For Jost's Engineering Company Limited**

Jost's Engineering Company Limited MUMBAI

Place: Mumbai
Date: November 05, 2026

Jai Prakash Agarwal
DIN - 00242232
Chairman

Scanned with OKEN Scanner

**Shah Gupta & Co.**
**Chartered Accountants**

Bombay Mutual Building
2nd & 3rd Floor Dr. D N Road Fort
Mumbai – 400 001

Tel: + 91(22) 4000 4769
Email contact@shahgupta.com
Web: www.shahgupta.com

**Independent Auditors' Review Report on the Unaudited standalone Financial Results for the Quarter and half year ended September 30, 2026 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

The Board of Directors
**Jost's Engineering Company Limited,**
Mumbai

1. We have reviewed the accompanying statement of consolidated unaudited financial results of **Jost's Engineering Company Limited** ("the Holding Company") and its Subsidiaries ("the Holding Company" and its subsidiaries together referred to as "the Group"), for the quarter and half year ended September 30, 2026 ("the statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the '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 read with relevant rules issued thereunder, 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. Our responsibility is to issue a report 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 financial 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 Standards 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 Master Circular issued by the Securities and Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

4. The statement includes the results of the following entities:
   i. MHE Rentals India Private Limited, subsidiary company
   ii. Josts Engineering Inc, Subsidiary Company

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the other auditor referred to in paragraph 6 below, 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 the aforesaid Indian Accounting Standard specified under section 133 of the Act, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms 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.

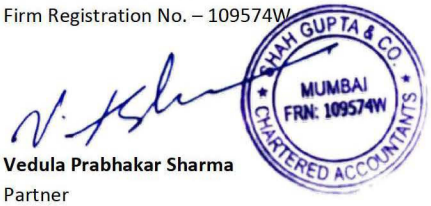
6. The accompanying statement includes the unaudited financial results and other unaudited financial information, in respect of one subsidiary, whose unaudited interim, financial results and other unaudited financial information include total assets of ₹ 1528.61 lakh as at September 30, 2026 and total revenue of ₹ 294.02 lakh and ₹ 596.56 lakh, total net profit after tax of ₹ 17.27 lakh and ₹ 1.31 lakh and total comprehensive income of ₹ 17.27 lakh and ₹ 1.31 lakh for the quarter and half year ended September 30, 2026, respectively, cash outflow (net) of ₹ 12.42 lakh for the period from April 1, 2026 to September 30, 2026, as considered in the statement which have been reviewed by other independent auditor. The independent auditor report on unaudited interim financial results and other financial information of the entity has been furnished to us by the management and our conclusion on the statement, in so far as it relates to the amounts and disclosures in respect of this subsidiary is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

SHAH GUPTA & CO. MUMBAI FRN: 109574W CHARTERED ACCOUNTANTS

The accompanying statement also includes the unaudited financial results and other unaudited financial information, in respect of one subsidiary, whose unaudited interim, financial results and other unaudited financial information include total assets of ₹ 195.17 lakh as at September 30, 2026 and total revenue of ₹ 10.39 lakh and ₹ 10.39 lakh, total net loss after tax of ₹ 12.29 lakh and ₹ 20.33 lakh and total comprehensive loss of ₹ 12.29 lakh and ₹ 20.33 lakh for the quarter and half year ended September 30, 2026, respectively, cash inflow (net) of ₹ 11.05 lakh for the period from April 1, 2026 to September 30, 2026, as considered in the statement which have not been reviewed by their auditor. The unaudited financial information of said subsidiary has been certified by the Company's Management. Our opinion in so far as it relates to the amounts and disclosures included in respect of the said subsidiary, is based on these certified financial statements and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement in respect of matters stated in para 6 above is not modified with respect to our reliance on the work done and the reports of the other auditors.

For **SHAH GUPTA & CO.**
Chartered Accountants
Firm Registration No. – 109574W




**Vedula Prabhakar Sharma**
Partner
Membership No.: 123088
UDIN: 26123088VEWJEZ9064

Place: Mumbai
Date: November 05, 2026

Josts
Since 1907
Diverse Technology Integrated Approach

# Jost's Engineering Company Limited

C-7 Wagle Industrial Estate, Road No -12, Thane -400604, India
+91-022-62674000 sales@josts.in www.josts.com

**Unaudited Consolidated financial results for the quarter and half year ended September 30, 2026**

(₹ in Lakh, except EPS)

| Sr. No. | Particulars | Quarter ended | | | Half Year ended | | Year ended |
|---|---|---|---|---|---|---|---|
| | | 30-09-2026 | 30-06-2026 | 30-09-2025 | 30-09-2026 | 30-09-2025 | 31-03-2026 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| 1 | Revenue from operations | 4,409 | 5,196 | 5,375 | 9,605 | 10,936 | 24,664 |
| 2 | Other income | 236 | 152 | 43 | 388 | 86 | 191 |
| 3 | **Total income [1+2]** | **4,645** | **5,348** | **5,418** | **9,993** | **11,022** | **24,855** |
| 4 | **Expenses** | | | | | | |
| | (a) Cost of materials consumed | - | - | 1,042 | - | 1,843 | 3,888 |
| | (b) Purchases of stock-in-trade | 3,253 | 3,764 | 3,684 | 7,016 | 6,953 | 13,261 |
| | (c) Changes in inventories of finished and work-in-progress and stock-in-trade | (44) | (15) | (1,416) | (59) | (1,828) | (1,068) |
| | (d) Employee benefits expense | 468 | 462 | 797 | 930 | 1,592 | 3,179 |
| | (e) Finance costs | 53 | 40 | 118 | 93 | 295 | 496 |
| | (f) Depreciation and amortization expense | 82 | 70 | 151 | 152 | 300 | 610 |
| | (g) Other expenses | 394 | 632 | 852 | 1,026 | 1,620 | 4,012 |
| | **Total expenses** | **4,206** | **4,953** | **5,228** | **9,158** | **10,775** | **24,378** |
| 5 | **Profit before exceptional items and tax [3-4]** | **439** | **395** | **190** | **835** | **247** | **477** |
| 6 | **Exceptional items** | - | - | - | - | - | 3,516 |
| 7 | **Profit before tax from continuing operation [5-6]** | **439** | **395** | **190** | **835** | **247** | **3,993** |
| 8 | **Tax expenses** | | | | | | |
| | (i) Current tax | 122 | 115 | 95 | 237 | 95 | 666 |
| | (ii) Deferred tax | (14) | 11 | 16 | (3) | 16 | (7) |
| | (iii) (Excess) / Short provision for tax relating to previous years | - | 29 | (3) | 29 | (3) | (4) |
| | **Total tax expenses** | **108** | **155** | **108** | **263** | **108** | **655** |
| 9 | **Profit after tax from continuing operation [7-8]** | **331** | **240** | **82** | **572** | **139** | **3,338** |
| 10 | Share of (Loss) of associate | - | - | (1) | - | (1) | (1) |
| 11 | **Profit for the period/year from continuing operation [9-10]** | **331** | **240** | **81** | **572** | **138** | **3,337** |
| | **attributable to :** | | | | | | |
| | (a) Owners of the company | **331** | **240** | **81** | **572** | **138** | **3,337** |
| 12 | **Profit/ (loss) before tax for the year from discontinued operation (refer note 5)** | **-** | **-** | **-** | **-** | **-** | **(190)** |
| | Tax expense of discontinued operations | **-** | **-** | **-** | **-** | **-** | **33** |
| 13 | **Other comprehensive income / (loss)** | | | | | | |
| | A) Items that will not be reclassified to profit or loss (net of tax) | | | | | | |
| | (i) Remeasurement of employee benefits obligations # | (8) | (9) | 0 | (8) | 0 | (7) |
| | **Total other comprehensive income / (loss) #** | **(8)** | **(9)** | **0** | **(8)** | **0** | **(7)** |
| | **Total comprehensive income** | **323** | **231** | **81** | **564** | **138** | **3,173** |
| | **Net profit attributable to :** | | | | | | |
| | (a) Owners of the company | 331 | 240 | 81 | 572 | 138 | 3,180 |
| | (b) Non-controlling interests | - | - | - | - | - | - |
| | **Profit for the year** | **331** | **240** | **81** | **572** | **138** | **3,180** |
| | **Other comprehensive income attributable to:** | | | | | | |
| | (a) Owners of the company # | (8) | (9) | 0 | (8) | 0 | (7) |
| | (b) Non-controlling interests | - | - | - | - | - | - |
| | **Total comprehensive income attributable to :** | | | | | | |
| | (a) Owners of the company | 323 | 231 | 81 | 564 | 138 | 3,173 |
| | (b) Non-controlling interests | - | - | - | - | - | - |
| 14 | Paid up equity share capital (Face Value of ₹ 1/- each) | 118 | 118 | 118 | 118 | 118 | 118 |
| 15 | Other equity | - | - | - | - | - | 15,618 |
| 16 | **Earnings per share from continuing operations** | | | | | | |
| | (1) Basic (in ₹) | 2.80 | 2.03 | 0.68 | 4.84 | 1.17 | 29.98 |
| | (2) Diluted (in ₹) | 2.80 | 2.03 | 0.68 | 4.84 | 1.17 | 29.98 |
| 17 | **Earnings/ (loss) per share from discontinued operations (refer note 5)** | | | | | | |
| | (1) Basic (in ₹) | - | - | - | - | - | (1.70) |
| | (2) Diluted (in ₹) | - | - | - | - | - | (1.70) |
| 18 | **Earnings/ (loss) per share from total operations** | | | | | | |
| | (1) Basic (in ₹) | 2.80 | 2.03 | 0.68 | 4.84 | 1.17 | 28.28 |
| | (2) Diluted (in ₹) | 2.80 | 2.03 | 0.68 | 4.84 | 1.17 | 28.28 |

# figures are below rounding off norms adopted by the company

Jost's Engineering Company Limited

Scanned with OKEN Scanner

Josts
Since 1907
Diverse Technology Integrated Approach

Jost's Engineering Company Limited
C-7 Wagle Industrial Estate, Road No -12, Thane -400604, India
+91-022-62674000 sales@josts.in www.josts.com

**Statement of unaudited consolidated assets & liabilities as at September 30, 2026**

₹ in Lakh

| Particulars | As at September 30, 2026 | As at March 31, 2026 |
|---|---|---|
| | Unaudited | Audited |
| **Assets** | | |
| **(1) Non-current assets** | | |
| (a) Property, plant and equipment | 1,648 | 1,770 |
| (b) Capital work-in-progress | 251 | - |
| (c) Right of use assets | 16 | 33 |
| (d) Intangible assets | 7 | 8 |
| (e) Financial assets | | |
| (i) Non-current investments | 1 | 1 |
| (ii) Other non-current financial assets | 303 | 187 |
| (f) Deferred tax assets (net) | 147 | 140 |
| (g) Other non-current assets | - | 27 |
| **Total non-current assets** | **2,373** | **2,166** |
| **(2) Current assets** | | |
| (a) Inventories | 341 | 241 |
| (b) Financial assets | | |
| (i) Current investments | 7,775 | 7,369 |
| (ii) Trade receivables | 10,074 | 8,809 |
| (iii) Cash and cash equivalents | 178 | 225 |
| (iv) Bank balances other than cash and cash equivalents (iii) above | 566 | 582 |
| (v) Loans | 14 | 371 |
| (vi) Other current financial assets | 828 | 893 |
| (c) Income tax assets | 34 | 23 |
| (d) Other current assets | 869 | 647 |
| **Total current assets** | **20,679** | **19,160** |
| **Total assets** | **23,052** | **21,326** |
| **Equity and liabilities** | | |
| **(1) Equity** | | |
| (a) Equity share capital | 118 | 118 |
| (b) Other equity | 15,590 | 15,618 |
| **Total equity** | **15,708** | **15,736** |
| **Liabilities** | | |
| **(2) Non-current liabilities** | | |
| (a) Financial liabilities | | |
| (i) Borrowings | 96 | 226 |
| (ii) Lease liabilities | 1 | 8 |
| (b) Non-current provisions | 204 | 178 |
| (c) Deferred tax liabilities (net) | 33 | 31 |
| **Total non-current liabilities** | **334** | **443** |
| **(3) Current liabilities** | | |
| (a) Financial liabilities | | |
| (i) Borrowings | 1,057 | 561 |
| (ii) Lease liabilities | 18 | 32 |
| (iii) Trade payables | | |
| Total outstanding dues of micro enterprises and small enterprises | - | 22 |
| Total outstanding dues of creditors other than micro enterprises and small | 3,709 | 2,401 |
| (iv) Other current financial liabilities | 962 | 458 |
| (b) Other current liabilities | 784 | 1,060 |
| (c) Current provisions | 138 | 112 |
| (d) Income tax liabilities (net) | 342 | 501 |
| **Total current liabilities** | **7,010** | **5,147** |
| **Total liabilities** | **7,344** | **5,590** |
| **Total equity and liabilities** | **23,052** | **21,326** |

Jost's Engineering Company Limited MUMBAI

Scanned with OKEN Scanner

Josts
Since 1907
Diverse Technology Integrated Approach

# Jost's Engineering Company Limited

C-7 Wagle Industrial Estate, Road No -12, Thane -400604, India
+91-022-62674000 sales@josts.in www.josts.com

## Unaudited consolidated Statement of Cash Flow for the half year ended September 30, 2026

₹ in Lakh

| | Particulars | Half Year ended | | | |
|---|---|---|---|---|---|
| | | September 30, 2026 | | September 30, 2025 | |
| A | **Cash flow from operating activities** | | | | |
| | Profit before taxes | | **835** | | **247** |
| | **Adjustments for:** | | | | |
| | Depreciation and amortisation expense | 152 | | 300 | |
| | Finance income on amortisation of deposits | (1) | | (1) | |
| | Share of Loss of associate | - | | 1 | |
| | Loss on sale of assets # | 43 | | - | |
| | Dividend income | - | | (13) | |
| | Interest income | (94) | | (35) | |
| | Finance costs | 93 | | 295 | |
| | Provision for expected credit loss | 105 | | - | |
| | Unrealised foreign exchange (gain)/loss | - | | 4 | |
| | Sundry balances written off/back | 4 | | (35) | |
| | Provision for warranty claims | - | | (44) | |
| | Gain on sale of financial investments designated as Fair value through profit & loss account | (240) | **63** | - | **472** |
| | **Operating profit before working capital changes** | | **898** | | **719** |
| | **Adjustments for (increase) / decrease in:** | | | | |
| | Trade receivables | (1,374) | | (359) | |
| | Inventories | (100) | | (1,738) | |
| | Other non-current financial assets | (115) | | 207 | |
| | Other current financial assets | 116 | | (11) | |
| | Other current asset | (220) | | (609) | |
| | Other non-current assets | 27 | | 14 | |
| | Current loans# | 318 | | 0 | |
| | **Adjustments for increase/ (decrease) in:** | | | | |
| | Trade payables | 1,288 | | 198 | |
| | Other current financial liabilities | 504 | | 14 | |
| | Other current liabilities | (284) | | (66) | |
| | Change in non-current provisions | 6 | | 4 | |
| | Change in current provisions | 37 | **203** | 30 | **(2,317)** |
| | **Cash generated from operations** | | **1,101** | | **(1,598)** |
| | Net income tax paid (net of refunds) | | (439) | | (149) |
| | **Net cash generated from operating activities (A)** | | **662** | | **(1,747)** |
| B | **Cash flow from investing activities** | | | | |
| | Purchase of property, plant and equipment and intangible assets | (47) | | (237) | |
| | Right of use of asset | (0) | | (3) | |
| | Proceeds from sale of property, plant and equipment | - | | 70 | |
| | Proceeds from sale of capital work in progress | (251) | | - | |
| | Bank balances other than classified as cash and cash equivalents | (21) | | (414) | |
| | Investment in fixed deposits | 37 | | - | |
| | Proceeds from current investments | 8,100 | | | |
| | purchase of current investments | (8,266) | | (2,500) | |
| | Investment in equity shares of subsidiary | - | | 1 | |
| | Interest received | 78 | | 35 | |
| | Dividend received | - | | 13 | |
| | **Net cash generated from investing activities (B)** | | **(370)** | | **(3,036)** |
| C | **Cash flow from financing activities** | | | | |
| | Proceeds from/ (repayment) of working capital loans | 626 | | 231 | |
| | Proceeds from/ (repayment) of short term borrowings | - | | (219) | |
| | Proceeds from/ (repayment) of long term borrowings | (261) | | 52 | |
| | Proceeds from issuance of equity shares | - | | 4,933 | |
| | Dividend paid | (591) | | - | |
| | Payment of lease liabilities | (20) | | (23) | |
| | Finance costs | (93) | | (295) | |
| | **Net cash (used) in financing activities (C)** | | **(339)** | | **4,679** |
| | **Net increase/(decrease) in cash and cash equivalents (A+B+C)** | | (47) | | (104) |
| | Cash and cash equivalents at the beginning of the year | | 225 | | 311 |
| | **Cash and cash equivalents at the end of the year** | | **178** | | **206** |

# figures are below rounding off norms adopted by the company

Scanned with OKEN Scanner

Josts
Since 1907
Diverse Technology Integrated Approach

Jost's Engineering Company Limited
C-7 Wagle Industrial Estate, Road No - 12, Thane -400604, India
+91-022-62674000 sales@josts.in www.josts.com

Consolidated Segment wise revenue, results, assets and liabilities for the quarter and half year ended September, 30 2026

ANNEXURE-1

(₹ in Lakh)

| Particulars | Quarter ended | | | Half Year ended | | Year ended |
|---|---|---|---|---|---|---|
| | 30-09-2026 | 30-06-2026 | 30-09-2025 | 30-09-2026 | 30-09-2025 | 31-03-2026 |
| | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| 1 **Segment Revenue** | | | | | | |
| (a) Material Handling | 806 | 1,446 | 2,554 | 2,252 | 5,248 | 9,934 |
| (b) Engineered Products | 3,309 | 3,447 | 2,482 | 6,756 | 5,022 | 13,451 |
| (c) MHE Rentals | 293 | 303 | 338 | 596 | 665 | 1,279 |
| **Total** | **4,408** | **5,196** | **5,374** | **9,604** | **10,935** | **24,664** |
| **Net sales / Income from operations** | **4,408** | **5,196** | **5,374** | **9,604** | **10,935** | **24,664** |
| 2 **Segment Results** | | | | | | |
| Profit before tax and interest from each segment | | | | | | |
| (a) Material Handling | (25) | (63) | 297 | (87) | 255 | 102 |
| (b) Engineered Products | 392 | 503 | 177 | 894 | 592 | 1,451 |
| (c) MHE Rentals | 26 | 7 | (10) | 34 | 19 | 9 |
| **Total** | **393** | **448** | **464** | **841** | **866** | **1,562** |
| Less: i) Interest | 53 | 40 | 117 | 93 | 295 | 480 |
| ii) Other unallocable expenditure | 129 | 162 | 162 | 291 | 338 | 797 |
| iii) Exceptional items | - | - | - | - | - | 3,516 |
| Add: iv) Un-allocable income | 228 | 150 | 6 | 378 | 13 | 191 |
| **Total Profit before tax from continuing operations** | **439** | **395** | **191** | **835** | **246** | **3,993** |
| **Profit/ (loss) before tax from discontinuing operations (refer note 5)** | - | - | - | - | | **(190)** |
| 3 **Segment Assets** | | | | | | |
| (a) Material Handling | 2,147 | 2,513 | 5,267 | 2,147 | 5,267 | 2,625 |
| (b) Engineered Products | 8,917 | 7,874 | 8,359 | 8,917 | 8,359 | 7,376 |
| (c) MHE Rentals | 1,706 | 1,706 | 451 | 1,706 | 451 | 1,887 |
| (d) Un-allocated | 10,282 | 10,755 | 7,316 | 10,282 | 7,316 | 9,437 |
| **Total Assets** | **23,052** | **22,848** | **21,393** | **23,052** | **21,393** | **21,326** |
| 4 **Segment Liabilities** | | | | | | |
| (a) Material Handling | 2,181 | 473 | 3,477 | 2,181 | 3,477 | 619 |
| (b) Engineered Products | 3,273 | 3,407 | 3,352 | 3,273 | 3,352 | 2,711 |
| (c) MHE Rentals | 638 | 638 | 853 | 638 | 853 | 833 |
| (d) Un-allocated | 1,252 | 2,363 | 794 | 1,252 | 794 | 1,428 |
| **Total Liabilities** | **7,344** | **6,881** | **8,476** | **7,344** | **8,476** | **5,591** |

Jost's Engineering Company Limited MUMBAI

Scanned with OKEN Scanner

Josts
Since 1907
Diverse Technology Integrated Approach

Jost's Engineering Company Limited
C-7 Wagle Industrial Estate, Road No -12, Thane -400604, India
+91-022-62674000 sales@josts.in www.josts.com

**Notes :**

1 The above consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on on November 05, 2026.

2 The above Consolidated Financial results for the quarter ended September 30,2026 are prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules thereafter.

3 The segment reporting of the Company has been prepared in accordance with Ind AS – 108 on "Operating Segment" ( Refer - Annexure 1)

4 The Government of India has notified the Code on Social Security, 2020 ("Social Security Code"); the Occupational Safety, Health and Working Conditions Code, 2020; the Industrial Relations Code, 2020 and the Code on Wages, 2019 (collectively, the "Labour Codes") on November 21, 2025. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to Labour Codes. In accordance with Ind AS 19 – Employee benefits, changes to employee benefit plans arising from legislative amendments are treated as plan amendments, requiring immediate recognition of past service cost in the Consolidated Statement of Profit and Loss. This approach is consistent with the guidance issued by the Institute of Chartered Accountants of India. The implementation of the Labour Codes has resulted in an increase of Rs. 261 Lakhs in the provision for defined benefit obligations, which has been recognized as an expense in the current reporting period and disclosed as an Exceptional Item in the financial results for the year ended March 31, 2026. The Group continues to monitor the finalization of Central and State Rules, as well as Government clarifications on other aspects of the Labour Codes and will incorporate appropriate accounting treatment based on these developments as required.

5 The figures for the quarter ended 30 September 2026 are the balancing figures between the unaudited figures upto the half year ended 30 September 2026 and reviewed published figures of quarter ended 30 June, 2026. The figures for the quarter ended 30 September, 2025 are the balancing figures between the unaudited figures upto the half year ended 30 September 2025 and reviewed published figures of quarter ended 30 June, 2025

6 Previous period/year's figures have been regrouped/reclassified wherever necessary to confirm to current period's/year's figures.

**For Jost's Engineering Company Limited**

Jai Prakash Agarwal
DIN - 00242232
Chairman

Place: Mumbai
Date: November 05, 2026

Jost's Engineering Company Limited MUMBAI

Scanned with OKEN Scanner

| | | |
|---|---|---|
| B | STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. | NOT APPLICABLE |
| C | FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES | Not Applicable |
| D | FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTION (applicable only for half yearly filings i.e ,2nd and 4th quarter) | It will be filed with Integrated Financial Statement in XBRL mode |
| E | STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMBITED ALONG WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated financial results separately) (applicable only for Annual Filing i.e., 4th quarter) | Not Applicable |

Josts Engineering Company Limited MUMBAI



Scanned with OKEN Scanner