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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

1<sup>st</sup> November, 2025

Dear Sir,

**Scrip Code- 505750**

**Subject- Outcome of Board Meeting held on 1<sup>st</sup> November, 2025**

We wish to inform you that the Board of Directors of the Company, at its Meeting held today, i.e. Saturday, 01<sup>st</sup> November, 2025, inter-alia, has approved and taken on record the following: -

1. Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended 30<sup>th</sup> September, 2025 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and extract of the same to be published in the newspapers, pursuant to Regulations 47 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

Please note that the extract of aforesaid Unaudited Standalone and Consolidated Financial Results will be published in the Newspapers, within the stipulated time, pursuant to Regulation 47 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. Took note of the transfer of shares of Josts Foundation held by the Company on 08<sup>th</sup> October, 2025, consequent to which Josts Foundation cease to be the Wholly Owned Subsidiary of the Company.

The Board Meeting commenced at 12:30 p.m. and concluded at 04:15 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



Regd. Office: Great Social Building, 60 Sir Phirozeshah Mehta Road, Mumbai- 400001, India

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jostsho@josts.in

CIN: L28100MH1907PLC000252

**INDEPENDENT AUDITORS' REVIEW REPORT**

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, 2025 ("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**  
Partner  
Membership No.: 123456  
UDIN: 25123088BBIPLZ1237



Place: Mumbai  
Date: November 01, 2025





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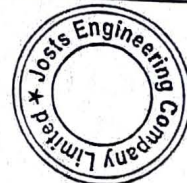
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## Statement of standalone unaudited assets and liabilities as at September 30, 2025

₹ In Lakh

Particulars	As at September 30, 2025	As at March 31, 2025
<b>Assets</b>		
<b>(1) Non-current assets</b>		
(a) Property, plant and equipment	471	426
(b) Capital work-in-progress	-	-
(c) Right of use assets	55	76
(d) Intangible assets	9	10
(e) Financial assets		
(i) Non-current investments	3,409	3,410
(ii) Other non-current financial assets	111	308
(f) Deferred tax assets (net)	126	158
(h) Other non-current assets	22	36
<b>Total non-current assets</b>	<b>4,203</b>	<b>4,424</b>
<b>(2) Current assets</b>		
(a) Inventories	2,051	557
(b) Financial assets		
(i) Current investments	2,517	17
(ii) Trade receivables	7,689	7,573
(iii) Cash and cash equivalents	89	202
(iv) Bank balances other than cash and cash equivalents (iii) above	580	348
(v) Loans	5	211
(vi) Other current financial assets	181	171
(c) Other current assets	1,253	733
<b>Total current assets</b>	<b>14,364</b>	<b>9,812</b>
<b>Total assets</b>	<b>18,567</b>	<b>14,236</b>
<b>Equity and liabilities</b>		
<b>(1) Equity</b>		
(a) Equity share capital	118	100
(b) Other equity	13,156	8,059
<b>Total equity</b>	<b>13,274</b>	<b>8,159</b>
<b>Liabilities</b>		
<b>(2) Non-current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	51	69
(ii) Lease liabilities	18	37
(b) Non-current provisions	113	120
<b>Total non-current liabilities</b>	<b>182</b>	<b>226</b>
<b>(3) Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	463	292
(ii) Lease liabilities	47	50
(iii) Trade payables		
Total outstanding dues of micro enterprises and small enterprises	61	114
Total outstanding dues of creditors other than micro enterprises and small	3,354	4,096
(iv) Other current financial liabilities	129	125
(b) Other current liabilities	811	857
(c) Current provisions	91	101
(d) Income tax liabilities (net)	154	216
<b>Total current liabilities</b>	<b>5,111</b>	<b>5,851</b>
<b>Total liabilities</b>	<b>5,293</b>	<b>6,077</b>
<b>Total equity and liabilities</b>	<b>18,567</b>	<b>14,236</b>

Corporate Information and Material accounting policies, key accounting estimates and judgements  
See accompanying notes to the standalone financial statements





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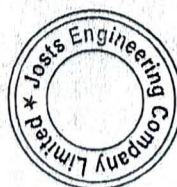
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Unaudited standalone financial results for the quarter and half year ended September 30, 2025

(₹ In Lakh, except EPS)

Sr. No	Particulars	Quarter ended			Half Year ended		Year ended
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations	4,736	3,961	5,861	8,697	11,097	21,733
2	Other Income	40	42	26	82	78	198
3	<b>Total Income [1+2]</b>	<b>4,776</b>	<b>4,003</b>	<b>5,887</b>	<b>8,779</b>	<b>11,175</b>	<b>21,931</b>
4	<b>Expenses</b>						
	(a) Cost of materials consumed	-	-	1,798	-	2,776	5,664
	(b) Purchases of stock-in-trade	4,675	2,814	2,055	7,489	4,595	8,477
	(c) Changes in inventories of finished and work-in-progress and stock-in-trade	(1,342)	(188)	116	(1,530)	103	317
	(d) Employee benefits expense	504	524	604	1,027	1,163	2,192
	(e) Finance costs	73	127	62	201	85	187
	(f) Depreciation and amortization expense	38	36	42	74	80	165
	(g) Other expenses	640	600	641	1,240	1,326	2,709
	<b>Total expenses</b>	<b>4,588</b>	<b>3,913</b>	<b>5,318</b>	<b>8,501</b>	<b>10,128</b>	<b>19,711</b>
5	<b>Profit before exceptional items and tax [3-4]</b>	<b>188</b>	<b>90</b>	<b>569</b>	<b>278</b>	<b>1,047</b>	<b>2,220</b>
6	<b>Exceptional items</b>	-	-	-	-	-	64
7	<b>Profit before tax after exceptional items [5-6]</b>	<b>188</b>	<b>90</b>	<b>569</b>	<b>278</b>	<b>1,047</b>	<b>2,156</b>
8	<b>Tax expenses</b>						
	(i) Current tax	47	20	175	67	278	557
	(ii) Deferred tax	19	13	(18)	32	(2)	(11)
	(iii) (Excess) / Short provision for tax relating to previous years	-	(3)	2	(3)	2	2
	<b>Total tax expenses</b>	<b>65</b>	<b>30</b>	<b>159</b>	<b>95</b>	<b>278</b>	<b>548</b>
9	<b>Profit after tax [7-8]</b>	<b>123</b>	<b>60</b>	<b>410</b>	<b>183</b>	<b>769</b>	<b>1,608</b>
10	<b>Other comprehensive income / (loss)</b>						
	A) Items that will not be reclassified to profit or loss (net of tax)						
	(i) Remeasurement of employee benefits obligations #	-	0	0	0	(0)	(6)
	<b>Total other comprehensive income / (loss)</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>(6)</b>
	<b>Total comprehensive income</b>	<b>123</b>	<b>60</b>	<b>410</b>	<b>183</b>	<b>768</b>	<b>1,602</b>
11	<b>Paid up equity share capital (Face Value of ₹ 1/- each)</b>	<b>118</b>	<b>100</b>	<b>98</b>	<b>118</b>	<b>98</b>	<b>100</b>
12	<b>Other equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,059</b>
13	<b>Earnings per equity share</b>						
	(1) Basic (in ₹)	1.04	0.60	8.39	1.55	15.73	16.11
	(2) Diluted (in ₹)	1.04	0.60	8.35	1.55	15.63	16.11

# figures are below rounding off norms adopted by the company







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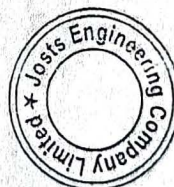
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Segment wise revenue, results, assets and liabilities standalone for the quarter and half year ended September 30, 2025

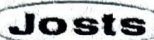
ANNEXURE-1

₹ in Lakh

Particulars	Quarter ended			Half Year ended		Year ended
	30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1 Segment Revenue</b>						
(a) Material Handling	2,131	1,549	3,336	3,680	5,596	10,751
(b) Engineered Products	2,606	2,412	2,525	5,018	5,501	10,982
(c) Un-allocated	-	-	-	-	-	-
<b>Total</b>	<b>4,737</b>	<b>3,961</b>	<b>5,861</b>	<b>8,698</b>	<b>11,097</b>	<b>21,733</b>
<b>Net sales / Income from operations</b>	<b>4,737</b>	<b>3,961</b>	<b>5,861</b>	<b>8,698</b>	<b>11,097</b>	<b>21,733</b>
<b>2 Segment Results</b>						
Profit before tax and interest from each segment						
(a) Material Handling	210	35	375	245	555	1,129
(b) Engineered Products	215	350	385	565	845	1,801
<b>Total</b>	<b>425</b>	<b>385</b>	<b>760</b>	<b>810</b>	<b>1,400</b>	<b>2,930</b>
Less: i) Interest	73	127	62	201	85	187
ii) Other unallocable expenditure	166	175	155	341	346	721
iii) Exceptional items	-	-	-	-	-	64
Add: iv) Un-allocable income	2	7	26	9	78	198
<b>Total Profit before tax</b>	<b>188</b>	<b>90</b>	<b>570</b>	<b>278</b>	<b>1,047</b>	<b>2,156</b>
<b>3 Segment Assets</b>						
(a) Material Handling	3,036	2,983	3,952	3,036	3,952	3,597
(b) Engineered Products	8,216	6,395	4,090	8,216	4,090	5,979
(c) Un-allocated	7,316	5,004	4,202	7,316	4,202	4,660
<b>Total Assets</b>	<b>18,567</b>	<b>14,382</b>	<b>12,246</b>	<b>18,567</b>	<b>12,246</b>	<b>14,236</b>
<b>4 Segment Liabilities</b>						
(a) Material Handling	1,184	1,252	1,996	1,184	1,996	1,258
(b) Engineered Products	3,324	2,709	2,184	3,324	2,184	2,612
(c) Un-allocated	785	2,203	1,120	785	1,120	2,207
<b>Total Liabilities</b>	<b>5,293</b>	<b>6,165</b>	<b>5,302</b>	<b>5,293</b>	<b>5,302</b>	<b>6,077</b>



*[Handwritten signature]*



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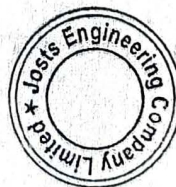
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Unaudited standalone statement of cash flow for the quarter and half-year ended September 30, 2025

₹ in Lakh

Particulars	Half year ended	
	September 30, 2025	September 30, 2024
<b>A Cash flow from operating activities</b>		
Profit before taxes	278	1,047
Adjustments for:		
Depreciation and amortisation expense	74	80
Finance income on amortisation of deposits	(1)	(1)
Profit on sale of assets #	-	(0)
Dividend income	(0)	(1)
Interest income	(32)	(55)
Finance costs	201	85
Provision for expected credit loss	-	20
Bad debts written off	-	26
Unrealised foreign exchange (gain)/loss	-	(15)
Sundry balances written off/back	(35)	-
Provision for warranty claims	1	24
	207	163
<b>Operating profit before working capital changes</b>	<b>485</b>	<b>1,210</b>
Adjustments for (Increase) / decrease in:		
Trade receivables	(81)	(45)
Inventories	(1,494)	176
Other non-current financial assets	198	(154)
Other current financial assets	(9)	(0)
Other current asset	(520)	(16)
Other non-current assets	14	10
Current loans	204	(595)
Adjustments for increase/ (decrease) in:		
Trade payables	(795)	71
Other current financial liabilities	5	115
Other current liabilities	(48)	(367)
Change in non-current provisions	(6)	(18)
Change in current provisions	(10)	(34)
	(2,539)	(857)
<b>Cash generated from operations</b>	<b>(2,054)</b>	<b>353</b>
Net income tax paid (net of refunds)	(127)	(188)
<b>Net cash generated from operating activities (A)</b>	<b>(2,181)</b>	<b>165</b>
<b>B Cash flow from investing activities</b>		
Purchase of property, plant and equipment and intangible assets	(98)	(48)
Right of use of asset	(3)	-
Proceeds from sale of property, plant and equipment	4.54	17
Proceeds from sale of capital work in progress	-	-
Bank balances other than classified as cash and cash equivalents	(232)	(155)
Proceed/purchase of mutual funds investments (net)	(2,500)	413
Investment in equity shares of subsidiary	1	-
Interest received	32	55
Dividend received	0	1
<b>Net cash generated from investing activities (B)</b>	<b>(2,796)</b>	<b>283</b>
<b>C Cash flow from financing activities</b>		
Proceeds from/ (repayment) of working capital loans	173	(244)
Proceeds from/ (repayment) of long term borrowings	(19)	(3)
Proceeds from issuance of equity shares	4,933	-
Dividend paid	-	(98)
Payment of lease liabilities	(22)	(21)
Finance costs	(201)	(85)
<b>Net cash (used) in financing activities (C)</b>	<b>4,864</b>	<b>(451)</b>
<b>Net increase/(decrease) in cash and cash equivalents (A+B+C)</b>	<b>(113)</b>	<b>(3)</b>
Cash and cash equivalents at the beginning of the year	202	117
<b>Cash and cash equivalents at the end of the year (refer note 12A)</b>	<b>89</b>	<b>114</b>

# figures are below rounding off norms adopted by the company





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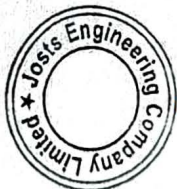
### Notes :

- 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 1, 2025.
- 2 The above Standalone Financial results for the quarter ended September 30, 2025 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 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 Rights Issue Committee at its meeting held on 16th September, 2025, has approved the allotment of 1847913 Equity shares of face value of Rs. 1/- each at a premium of Rs. 269/- by way of Rights Issue. The issue was made in the ratio of 5 shares per 27 shares held to the existing shareholders.
- 5 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

Place: Mumbai  
Date: November 1, 2025

Jai Prakash Agarwal  
DIN - 00242232  
Chairman





**INDEPENDENT AUDITORS' REVIEW REPORT**

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"), and its share of the net loss after tax and total comprehensive loss of its associate for the quarter and half year ended September 30, 2025 ("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 circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
4. The statement includes the results of the following entities:
  - i. MHE Rentals India Private Limited, subsidiary company
  - ii. JECL Engineering Limited, subsidiary company
  - iii. Josts Engineering Inc, Subsidiary Company
  - iv. Suryavayu Renewable & Energy Solutions Private Limited, Associate 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 ₹ 1,872.61 lakh as at September 30, 2025 and total revenue of ₹ 338.89 lakh and 665.37 lakh, total net loss after tax of ₹ 48.15 lakh and ₹ 42.75 lakh and total comprehensive loss of ₹ 48.15 lakh and ₹ 42.75 lakh for the quarter and half year ended September 30, 2025, respectively, cash inflow (net) of ₹ 24.93 lakh for the period from April 1, 2025 to September 30, 2025, 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.

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 ₹ 156.31 lakh as at September 30, 2025 and total revenue of ₹ 63.83 lakh and 156.31 lakh, total net profit after tax of ₹ 5.00 lakh and ₹ 12.00 lakh and total comprehensive income of ₹ 5.00 lakh and ₹ 12.00 lakh for the quarter and half year ended September 30, 2025, respectively, cash outflow (net) of ₹ 15.62 lakh for the period from April 1, 2025 to September 30, 2025, 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.

7. The Consolidated Financial Results also includes the Group's share of net loss after tax of ₹0.40 lakh and ₹1.40 lakh and total comprehensive loss of ₹0.40 lakhs and ₹1.40 lakh for the quarter and half year ended September 30, 2025 respectively, in respect of an associate, as considered in the consolidated unaudited financial results. These financial results have been audited/reviewed by other auditors whose reports have been furnished to us by the management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of associates is based solely on the reports of the other auditors 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 and 7 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: 25123088BMIPMA2695



Place: Mumbai

Date: November 01, 2025



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## Jost's Engineering Company Limited

G-7 Wagle Industrial Estate, Road No -12, Thane -400604, India

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### Statement of consolidated unaudited assets & liabilities as at September 30, 2025

₹ in Lakh

Particulars	As at September 30, 2025	As at March 31, 2025
<b>Assets</b>		
<b>(1) Non-current assets</b>		
(a) Property, plant and equipment	3,798	1,979
(b) Capital work-in-progress	-	1,934
(c) Right of use assets	57	78
(d) Intangible assets	20	15
(e) Financial assets		
(i) Non-current investments	3	3
(ii) Other non-current financial assets	119	325
(f) Deferred tax assets (net)	126	158
(g) Income tax assets (net)	36	-
(h) Other non-current assets	22	36
<b>Total non-current assets</b>	<b>4,181</b>	<b>4,528</b>
<b>(2) Current assets</b>		
(a) Inventories	3,047	1,309
(b) Financial assets		
(i) Current investments	2,517	17
(ii) Trade receivables	8,482	8,087
(iii) Unbilled revenue		
(iv) Cash and cash equivalents	206	311
(v) Bank balances other than cash and cash equivalents (iii) above	794	380
(vi) Loans	5	5
(vii) Other current financial assets	183	172
(c) Income tax assets	-	24
(d) Other current assets	1,979	1,370
<b>Total current assets</b>	<b>17,213</b>	<b>11,675</b>
<b>Total assets</b>	<b>21,394</b>	<b>16,203</b>
<b>Equity and liabilities</b>		
<b>(1) Equity</b>		
(a) Equity share capital	118	100
(b) Other equity	12,800	7,743
<b>Total equity</b>	<b>12,918</b>	<b>7,843</b>
<b>Liabilities</b>		
<b>(2) Non-current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	208	298
(ii) Lease liabilities	18	37
(b) Non-current provisions	161	157
(c) Deferred tax liabilities (net)	60	60
<b>Total non-current liabilities</b>	<b>447</b>	<b>553</b>
<b>(3) Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	2,092	1,938
(ii) Lease liabilities	49	52
(iii) Trade payables		
Total outstanding dues of micro enterprises and small enterprises	61	114
Total outstanding dues of creditors other than micro enterprises and small enterprises	4,457	4,206
(iv) Other current financial liabilities	236	222
(b) Other current liabilities	867	934
(c) Current provisions	99	113
(d) Income tax liabilities (net)	168	229
<b>Total current liabilities</b>	<b>8,029</b>	<b>7,808</b>
<b>Total liabilities</b>	<b>8,476</b>	<b>8,360</b>
<b>Total equity and liabilities</b>	<b>21,394</b>	<b>16,203</b>

Corporate information and Material accounting policies, key accounting estimates and judgements  
See accompanying notes to the consolidated financial statements



*[Handwritten signature]*





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Unaudited Consolidated financial results for the quarter and half year ended September 30, 2025

(₹ in Lakh, except EPS)

Sr. No.	Particulars	Quarter ended			Half Year ended		Year ended
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations	5,375	5,561	6,258	10,936	11,902	23,891
2	Other Income	43	43	1	86	38	129
3	<b>Total Income [1+2]</b>	<b>5,418</b>	<b>5,604</b>	<b>6,259</b>	<b>11,022</b>	<b>11,940</b>	<b>24,020</b>
4	<b>Expenses</b>						
	(a) Cost of materials consumed	1,042	802	1,798	1,843	2,776	5,664
	(b) Purchases of stock-in-trade	3,684	3,269	1,923	6,953	4,595	8,926
	(c) Changes in inventories of finished and work-	(1,416)	(412)	168	(1,020)	50	278
	(d) Employee benefits expense	797	795	795	1,592	1,549	3,031
	(e) Finance costs	118	177	45	295	84	265
	(f) Depreciation and amortization expense	151	149	99	300	190	360
	(g) Other expenses	852	768	703	1,620	1,483	3,055
	<b>Total expenses</b>	<b>5,228</b>	<b>5,548</b>	<b>5,531</b>	<b>10,775</b>	<b>10,727</b>	<b>21,579</b>
5	<b>Profit before exceptional items and tax [3-4]</b>	<b>190</b>	<b>56</b>	<b>728</b>	<b>247</b>	<b>1,213</b>	<b>2,441</b>
6	<b>Exceptional items</b>	-	-	-	-	-	64
7	<b>Profit before tax after exceptional items [5-6]</b>	<b>190</b>	<b>56</b>	<b>728</b>	<b>247</b>	<b>1,213</b>	<b>2,377</b>
8	<b>Tax expenses</b>						
	(i) Current tax	95	21	175	95	278	573
	(ii) Deferred tax \$	16	5	38	16	54	49
	(iii) (Excess) / Short provision for tax relating to previous years	(3)	(3)	2	(3)	2	1
	<b>Total tax expenses</b>	<b>108</b>	<b>23</b>	<b>215</b>	<b>108</b>	<b>334</b>	<b>623</b>
9	<b>Profit after tax [7-8]</b>	<b>82</b>	<b>33</b>	<b>513</b>	<b>139</b>	<b>879</b>	<b>1,754</b>
10	Share of (Loss) of associate #	(1)	(1)	-	(1)	-	-
11	<b>Profit for the period/year [9-10]</b>	<b>81</b>	<b>32</b>	<b>513</b>	<b>138</b>	<b>879</b>	<b>1,754</b>
12	<b>Other comprehensive income / (loss)</b>			0			
	A) Items that will not be reclassified to profit or loss (net of tax)						
	(i) Remeasurement of employee benefits obligations #	0	0	-	0	0	4
	<b>Total other comprehensive income / (loss) #</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>
	<b>Total comprehensive income</b>	<b>81</b>	<b>32</b>	<b>513</b>	<b>139</b>	<b>879</b>	<b>1,758</b>
	<b>Net profit attributable to :</b>						
	(a) Owners of the company	139	32	513	139	879	1,754
	(b) Non-controlling interests	-	-	-	-	-	-
	<b>Other comprehensive income attributable</b>						
	(a) Owners of the company #	0	0	0	0	0	4
	(b) Non-controlling interests	-	-	-	-	-	-
	<b>Total comprehensive income attributable to</b>						
	(a) Owners of the company	139	32	513	139	879	1,758
	(b) Non-controlling interests	-	-	-	-	-	-
13	Paid up equity share capital (Face Value of ₹ 1/- each)	118	100	98	118	98	100
14	Other equity	-	-	-	-	-	7,743
15	<b>Earnings per equity share</b>						
	(1) Basic (in ₹)	1.17	0.32	10.49	1.17	17.97	17.58
	(2) Diluted (in ₹)	1.17	0.32	10.44	1.17	17.88	17.58

# figures are below rounding off norms adopted by the company





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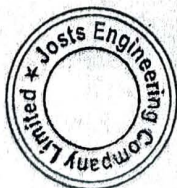
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Consolidated Segment wise revenue, results, assets and liabilities for the quarter and year ended September, 30 2025

ANNEXURE-1

₹ In Lakh

Particulars	Quarter ended			Half Year ended		Year ended
	30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1 Segment Revenue</b>						
(a) Material Handling	2,554	2,694	3,385	5,248	5,662	11,160
(b) Engineered Products	2,482	2,540	2,525	5,022	5,536	11,322
(c) MHE Rentals	338	327	348	665	704	1,409
<b>Total</b>	<b>5,374</b>	<b>5,562</b>	<b>6,258</b>	<b>10,935</b>	<b>11,902</b>	<b>23,891</b>
<b>Net sales / Income from operations</b>	<b>5,374</b>	<b>5,562</b>	<b>6,258</b>	<b>10,935</b>	<b>11,902</b>	<b>23,891</b>
<b>2 Segment Results</b>						
Profit before tax and interest from each segment						
(a) Material Handling	297	(43)	527	255	666	1,210
(b) Engineered Products	177	415	365	592	871	1,893
(c) MHE Rentals	(10)	29	33	19	66	190
<b>Total</b>	<b>464</b>	<b>401</b>	<b>925</b>	<b>866</b>	<b>1,603</b>	<b>3,293</b>
Less: i) Interest	117	177	45	295	84	265
ii) Other unallocable expenditure	162	175	153	338	344	716
iii) Exceptional Items	-	-	-	-	-	64
Add: iv) Un-allocable income	6	7	1	13	38	129
<b>Total Profit before tax</b>	<b>191</b>	<b>56</b>	<b>728</b>	<b>246</b>	<b>1,213</b>	<b>2,376</b>
<b>3 Segment Assets</b>						
(a) Material Handling	5,267	4,618	5,803	5,267	5,803	7,129
(b) Engineered Products	8,359	6,541	4,145	8,359	4,145	6,175
(c) MHE Rentals	451	518	1,930	451	1,930	1,847
(d) Un-allocated	7,316	5,008	1,323	7,316	1,323	1,052
<b>Total Assets</b>	<b>21,393</b>	<b>16,685</b>	<b>13,201</b>	<b>21,393</b>	<b>13,201</b>	<b>16,203</b>
<b>4 Segment Liabilities</b>						
(a) Material Handling	3,477	2,979	2,349	3,477	2,349	2,752
(b) Engineered Products	3,352	2,748	2,184	3,352	2,184	2,696
(c) MHE Rentals	853	881	966	853	966	911
(d) Un-allocated	794	2,202	1,121	794	1,121	2,001
<b>Total Liabilities</b>	<b>8,476</b>	<b>8,810</b>	<b>6,620</b>	<b>8,476</b>	<b>6,620</b>	<b>8,359</b>







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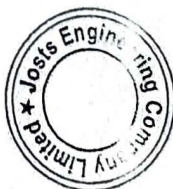
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### Unaudited consolidated statement of cash flow for the quarter and half year ended September 30, 2025

Particulars		Year ended	
		September 30, 2025	September 30, 2024
<b>A</b>	<b>Cash flow from operating activities</b>		
Profit before taxes		247	1,213
Adjustments for:			
Depreciation and amortisation expense	300		190
Finance income on amortisation of deposits	(1)		(1)
Share of Loss of associate	1		
Profit on sale of assets #	-		(0)
Dividend income	(13)		(1)
Interest income	(35)		(18)
Finance costs	295		84
Provision for expected credit loss	-		20
Bad debts written off	-		26
Unrealised foreign exchange (gain)/loss	4		(15)
Sundry balances written off/back	(35)		-
Provision for warranty claims	(44)		24
Provision for inventory	-		-
Inventory written off	-		-
Sales tax written off	-		-
	472		309
Operating profit before working capital changes		719	1,522
Adjustments for (Increase) / decrease in:			
Trade receivables	(359)		111
Inventories	(1,738)		(425)
Other non-current financial assets	207		(154)
Other current financial assets	(11)		(1)
Other current asset	(609)		(127)
Other non-current assets	14		(99)
Current loans	0		46
Adjustments for increase/ (decrease) in:			
Trade payables	198		384
Other current financial liabilities	14		263
Other current liabilities	(66)		(375)
Change in non-current provisions	4		(10)
Change in current provisions	30	(2,317)	(33)
			(420)
Cash generated from operations		(1,598)	1,102
Net income tax paid (net of refunds)		(149)	(204)
Net cash generated from operating activities (A)		(1,747)	898
<b>B</b>	<b>Cash flow from investing activities</b>		
Purchase of property, plant and equipment and intangible assets	(237)		(495)
Right of use of asset	(3)		-
Proceeds from sale of property, plant and equipment	70		17
Proceeds from sale of capital work in progress	-		-
Bank balances other than classified as cash and cash equivalents	(414)		(237)
Proceed/purchase of mutual funds investments (net)	(2,500)		412
Investment in equity shares of subsidiary	1		-
Interest received	35		18
Dividend received	13		1
Net cash generated from investing activities (B)		(3,036)	(284)
<b>C</b>	<b>Cash flow from financing activities</b>		
Proceeds from/ (repayment) of working capital loans	231		(313)
Proceeds from/ (repayment) of short term borrowings	(219)		-
Proceeds from/ (repayment) of long term borrowings	52		(88)
Proceeds from issuance of equity shares	4,933		-
Proceeds from issuance of warrants	-		-
Dividend paid	-		(98)
Payment of lease liabilities	(23)		(21)
Finance costs	(295)		(84)
Net cash (used) in financing activities (C)		4,679	(604)
Net increase/(decrease) in cash and cash equivalents (A+B+C)		(104)	10
Cash and cash equivalents at the beginning of the year		311	138
Cash and cash equivalents at the end of the year (refer note 12A)		206	148

# figures are below rounding off norms adopted by the company





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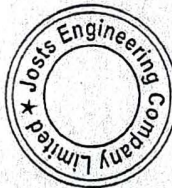
### Notes :

- 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 1, 2025.
- 2 The above Consolidated Financial results for the quarter ended September 30, 2025 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 Rights Issue Committee of the holding company at its meeting held on 16th September, 2025, has approved the allotment of 1847913 Equity shares of face value of Rs. 1/- each at a premium of Rs. 269/- by way of Rights Issue. The issue was made in the ratio of 5 shares per 27 shares held to the existing shareholders.
- 5 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

Place: Mumbai  
Date: November 1, 2025

Jai Prakash Agarwal  
DIN - 00242232  
Chairman





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B	STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.	Attached as Annexure A
C	FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES	Not Applicable
D	FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2 <sup>nd</sup> and 4 <sup>th</sup> 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) SUBMITTED ALONG WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated financial results separately) (applicable only for Annual Filing i.e., 4 <sup>th</sup> quarter)	Not Applicable



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CIN: L28100MH1907PLC000252



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# Jost's Engineering Company Limited

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Josts Engineering Company Limited

## Annexure A

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

1<sup>st</sup> November, 2025

Dear Sir,

**Scrip Code- 505750**

**Sub: Statement on Deviation or Variation of funds under Regulation 32 of SEBI—  
(Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing  
Regulations)**

Pursuant to Regulation 32 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 read with all the relevant circulars of SEBI coming into force from time to time, please find enclosed herewith, a Statement of Deviation / variation if any, for the quarter ended 30<sup>th</sup> September, 2025, reviewed and approved by the Audit Committee and then approved by the Board of Directors of the Company.

Request you to take the above information / details and enclosed documents on your records.  
Thanking You,

Yours Faithfully,

For Jost's Engineering Company Limited



Babita Kumari  
Company Secretary  
Membership No.: A40774

Encl: As above







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**STATEMENT OF DEVIATION OR VARIATION IN UTILIZATION OF FUNDS RAISED**

Name of listed entity	Josts Engineering Company Limited
Mode of Fund Raising	Rights Issue
Date of Raising Funds	September 16, 2025 (Date of Allotment)
Amount Raised	Rs. 4989.37/- Lakhs
Report filed for Quarter ended	30-09-2025
Monitoring Agency	NA
Monitoring Agency Name, if applicable	NA
Is there a Deviation / Variation in use of funds raised	NA
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the Shareholders	NA
If Yes, Date of Shareholders Approval	NA
Explanation for the Deviation / Variation	NA
Comments of the Audit Committee after review	No comments
Comments of the auditors, if any	No comments

Set forth below are objects for which funds have been raised in the Rights Issue and details of deviation, if any, in the following table:  
(Rs. In Lakhs)

Original Object	Modified Object, if any	Original Allocation	Modified Allocation, if any	Funds Utilised	Amount of Deviation/ Variation for Quarter according to applicable object	Remarks if any
Working Capital Requirement	Not Applicable	4,358.00	Not Applicable	1785.99	Nil	Nil
General Corporate Purposes		551.37		Nil	Nil	Nil
Issue related expenses		80.00		44.23	Nil	Nil
<b>Total</b>		<b>4989.37</b>		<b>1,830.22</b>		

Deviation or Variation could mean

- (a) Deviation in the objects or purposes for which the funds have been raised or
- (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
- (c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer. Etc.

For Josts Engineering Company Limited

  
Pranesh Bhandari  
Chief Financial Officer



Date: 01.11.2025  
Place: Thane

Regd. Office: Great Social Building, 60 Sir Phirozeshah Mehta Road, Mumbai- 400001, India

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CIN: L28100MH1907PLC000252