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**Jost's Engineering Company Limited**



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

5<sup>th</sup> February, 2026

Dear Sir,

**Scrip Code- 505750**

**Subject- Outcome of Board Meeting held on 5<sup>th</sup> February, 2026**

We wish to inform you that the Board of Directors of the Company, at its Meeting held today, i.e. Thursday, 5<sup>th</sup> February, 2026, inter-alia, has approved and taken on record the following: -

1. Unaudited Financial Results (Standalone and Consolidated) for the quarter and nine months ended 31<sup>st</sup> December, 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. considered and approved the sale/transfer/disposal of 100% of its shareholding and assets in its material subsidiary namely JECL Engineering Limited ("JECL") to Mr. Rahul Dhoot (hereinafter referred to as "the Buyer") for an aggregate consideration of Rs. 73,00,00,000/- (Rupees Seventy Three Crores only) (subject to closing date adjustments) subject to approval of the shareholders of the Company through postal ballot including e-voting in terms of Regulations 24(5) and 37A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

*Requisite details for the aforesaid in terms of Regulation 30 read with Schedule III of the SEBI Listing Regulations and SEBI Master Circular no. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 issued on July 11, 2023 and last updated on January 30, 2026 ("SEBI Master Circular"), is enclosed as **Annexure - A**.*

3. considered and approved the draft Share Purchase Agreement ("SPA") to be executed between Jost's Engineering Company Limited ("**Lead Seller**"), Mr. Jai Prakash Agarwal ("**Seller 1**"), Mr. Vishal Jain ("**Seller 2**"), JECL Engineering Limited

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("Company") and Mr. Rahul Dhoot ("Buyer") and other definitive agreements including draft Brand Assignment Agreement, draft Trademark License Agreement.

*Upon occurrence of event i.e. execution of aforesaid agreements, the requisite details for the aforesaid in terms of Regulation 30 read with Schedule III of the SEBI Listing Regulations and SEBI Master Circular no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 issued on July 11, 2023 and last updated on January 30, 2026 ("SEBI Master Circular"), shall be intimated accordingly.*

4. considered and approved the draft Transition Services Agreement ('TSA') to be executed between the Company and JECL Engineering Limited ('JECL').


*Upon occurrence of event i.e. execution of aforesaid agreements, the requisite details for the aforesaid in terms of Regulation 30 read with Schedule III of the SEBI Listing Regulations and SEBI Master Circular no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 issued on July 11, 2023 and last updated on January 30, 2026 ("SEBI Master Circular"), shall be intimated accordingly.*

5. considered and approved the Notice of Postal Ballot for seeking member's approval for the proposed sale of its material subsidiary namely JECL Engineering Limited.
6. considered and approved the reconstitution of Share Transfer Committee with immediate effect. The composition of reconstituted Committee is as follows:
- Mr. Sanjiv Swarup, Independent Director- Chairman
  - Mrs. Rekha Bagry, Independent Director- Member
  - Mr. Jai Prakash Agarwal, Executive Director- Member
7. considered and approved the reconstitution of Land Monetisation Committee with immediate effect. The composition of reconstituted Land Monetisation Committee is as follows:
- Mr. Sanjiv Swarup, Independent Director- Chairman
  - Mr. Jai Prakash Agarwal, Executive Director- Member

The Board Meeting commenced at 05:00 p.m. and concluded at 06:05 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





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**Annexure-A**

**Disclosures as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

S. No.	Particulars	JECL Engineering Limited ("JECL"), Wholly Owned Subsidiary (Material Subsidiary)
1.	The amount and percentage of the turnover or revenue or income and net worth contributed by such subsidiary of the listed entity during the last financial year;	<p><b>Contribution in Consolidated Income as on 31<sup>st</sup> March 2025</b> Percentage (%): 2.60% Amount: Rs. 621.08 lakhs</p> <p><b>Contribution in Consolidated Net Worth as on 31<sup>st</sup> March 2025</b> Percentage (%): 27.04% Amount: Rs. 2120.71 lakhs</p> <p><b>Contribution in Consolidated Income as on 31<sup>st</sup> December, 2025</b> Percentage (%): 26.41% Amount: Rs. 4984 lakhs</p> <p><b>Contribution in Consolidated Net Worth as on 31<sup>st</sup> December, 2025</b> Percentage (%): 16.29% Amount: Rs. 2097 lakhs</p>
2.	Date on which the agreement for sale has been entered into;	Yet to be executed
3.	The expected date of completion of sale/ disposal;	The said sale/disposal is likely to be completed on or before 30 <sup>th</sup> April, 2026 subject to customary closing conditions and terms of the definitive agreements.
4.	Consideration received from such sale/ disposal;	Same would be intimated to the Stock Exchange in due course of time, as and when the transaction for sale is finalised/ completed.
5.	Brief details of buyers and whether any of the buyers belong to the promoter/ promoter group/group companies. If yes, details thereof;	<p>Name of Buyer: Mr. Rahul Dhoot</p> <p>Address of Buyer: Sambhajinagar, Maharashtra</p> <p>No.</p>
6.	Whether the transaction would fall within related party transactions? If yes, whether the same is done at 'arms length'	No

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7.	whether the sale, lease or disposal of the undertaking is outside Scheme of Arrangement? If yes, details of the same including compliance with regulation 37A of LODR Regulations.	Yes  The transaction will be placed for approval by the shareholders by way of Postal Ballot including e-voting.
8.	In case of a slump sale, indicative disclosures provided for amalgamation/ merger, shall be disclosed by the listed entity with respect to such slump sale.	Not Applicable

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**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 nine months ended December 31, 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 Sharma**  
Partner  
Membership No.: 123088  
UDIN: 26123088XDVGYM5135



Place: Mumbai  
Date: February 05, 2026





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## Unaudited standalone financial results for the quarter and nine months ended December 31, 2025

(₹ in Lakh, except EPS)

Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations	6,186	4,736	4,696	14,883	15,794	21,733
2	Other income	31	40	52	112	130	198
3	<b>Total Income [1+2]</b>	<b>6,217</b>	<b>4,776</b>	<b>4,748</b>	<b>14,995</b>	<b>15,924</b>	<b>21,931</b>
4	<b>Expenses</b>						
	(a) Cost of materials consumed	-	-	1,283	-	4,059	5,664
	(b) Purchases of stock-in-trade	3,006	4,675	1,676	10,496	6,271	8,477
	(c) Changes in Inventories of finished and work-in-progress and stock-in-trade	1,313	(1,342)	94	(217)	197	317
	(d) Employee benefits expense	495	504	557	1,522	1,720	2,192
	(e) Finance costs	86	73	51	287	136	187
	(f) Depreciation and amortization expense	43	38	43	117	123	165
	(g) Other expenses	833	640	443	2,073	1,769	2,709
	<b>Total expenses</b>	<b>5,776</b>	<b>4,588</b>	<b>4,147</b>	<b>14,278</b>	<b>14,275</b>	<b>19,711</b>
5	<b>Profit before exceptional items and tax [3-4]</b>	<b>441</b>	<b>188</b>	<b>601</b>	<b>717</b>	<b>1,649</b>	<b>2,220</b>
6	<b>Exceptional Items</b>	<b>261</b>	<b>-</b>	<b>64</b>	<b>261</b>	<b>64</b>	<b>64</b>
7	<b>Profit before tax after exceptional items [5-6]</b>	<b>180</b>	<b>188</b>	<b>637</b>	<b>456</b>	<b>1,585</b>	<b>2,156</b>
8	<b>Tax expenses</b>						
	(i) Current tax	125	47	129	192	407	557
	(ii) Deferred tax	(67)	19	(4)	(35)	(7)	(11)
	(iii) (Excess) / Short provision for tax relating to previous years#	(0)	0	0	(3)	2	2
	<b>Total tax expenses</b>	<b>58</b>	<b>65</b>	<b>125</b>	<b>154</b>	<b>402</b>	<b>548</b>
9	<b>Profit after tax [7-8]</b>	<b>122</b>	<b>123</b>	<b>412</b>	<b>302</b>	<b>1,183</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	1	(0)	1	(6)
	<b>Total other comprehensive income / (loss) #</b>	<b>(0)</b>	<b>0</b>	<b>1</b>	<b>(0)</b>	<b>1</b>	<b>(6)</b>
	<b>Total comprehensive income</b>	<b>122</b>	<b>123</b>	<b>413</b>	<b>302</b>	<b>1,184</b>	<b>1,602</b>
11	Paid up equity share capital (Face Value of ₹ 1/- each)	118	118	100	118	100	100
12	Other equity	-	-	-	-	-	8,059
13	<b>Earnings per equity share</b>						
	(1) Basic (in ₹)	1.03	1.04	4.13	2.56	11.86	16.11
	(2) Diluted (in ₹)	1.03	1.04	4.13	2.56	11.86	16.11

# figures are below rounding off norms adopted by the company





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Segment wise revenue, results, assets and liabilities standalone for the quarter and nine months ended December 31, 2025

ANNEXURE-1

₹ In Lakh

Particulars	Quarter ended			Nine months ended		Year ended
	31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1 Segment Revenue</b>						
(a) Material Handling	1,242	2,131	2,321	4,921	7,917	10,751
(b) Engineered Products	4,944	2,606	2,375	9,962	7,877	10,982
<b>Total</b>	<b>6,186</b>	<b>4,737</b>	<b>4,696</b>	<b>14,883</b>	<b>15,794</b>	<b>21,733</b>
<b>Net sales / Income from operations</b>	<b>6,186</b>	<b>4,737</b>	<b>4,696</b>	<b>14,883</b>	<b>15,794</b>	<b>21,733</b>
<b>2 Segment Results</b>						
Profit before tax and interest from each segment						
(a) Material Handling	47	224	194	306	751	1,129
(b) Engineered Products	620	185	572	1,155	1,417	1,801
<b>Total</b>	<b>667</b>	<b>409</b>	<b>766</b>	<b>1,461</b>	<b>2,168</b>	<b>2,930</b>
Less: i) Interest	86	73	51	287	136	187
ii) Other unallocable expenditure	171	188	166	569	513	721
iii) Exceptional Items	261	-	64	261	64	64
Add: iv) Un-allocable income	31	40	52	112	130	198
<b>Total Profit before tax</b>	<b>180</b>	<b>188</b>	<b>537</b>	<b>456</b>	<b>1,585</b>	<b>2,156</b>
<b>3 Segment Assets</b>						
(a) Material Handling	2,915	3,036	3,364	2,915	3,364	3,597
(b) Engineered Products	9,218	8,216	4,851	9,218	4,851	5,979
(c) Un-allocated	6,122	7,315	3,970	6,122	3,970	4,660
<b>Total Assets</b>	<b>18,255</b>	<b>18,567</b>	<b>12,185</b>	<b>18,255</b>	<b>12,185</b>	<b>14,236</b>
<b>4 Segment Liabilities</b>						
(a) Material Handling	1,216	1,184	1,628	1,216	1,628	1,258
(b) Engineered Products	3,090	3,324	1,846	3,090	1,846	2,612
(c) Un-allocated	714	785	972	714	972	2,207
<b>Total Liabilities</b>	<b>5,020</b>	<b>5,293</b>	<b>4,446</b>	<b>5,020</b>	<b>4,446</b>	<b>6,077</b>





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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 February 5, 2025.
- 2 The above Standalone Financial results for the quarter and nine months ended December 31, 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 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. 251 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 quarter and nine months ended December 31, 2025. 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 Previous period/year's figures have been regrouped/reclassified wherever necessary to confirm to current period's/year's figures.



Place: Mumbai  
Date: February 5, 2025

For Jost's Engineering Company Limited

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 for the quarter and nine months ended December 31, 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 master Circular No. CIR/CFD/CMDI/44/2019 dated March 29, 2019, 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. 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. We did not review the financial results of one subsidiary included in the statement, whose financial results reflect total revenue of ₹ 321.57 lakh and ₹ 986.93 lakh, total net profit/(loss) after tax of ₹ 17.40 lakh and ₹ (25.36) lakh and total comprehensive income / (loss) of ₹ 17.40 lakh and ₹ (25.36) lakhs for the quarter and nine months ended December 31, 2025, respectively, as considered in the consolidated unaudited financial results. These financial results have been reviewed by other auditors whose report 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 included 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 revenue of ₹ 48.01 lakh and 243.84 lakh, total net loss after tax of ₹ 18.53 lakh and ₹ 6.52 lakh and total comprehensive loss of ₹ 18.53 lakh and ₹ 6.52 lakh for the quarter and nine months ended December 31, 2025, respectively, 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 ₹1.10 lakh and total comprehensive loss of ₹0.40 lakhs and ₹1.10 lakh for the quarter and nine months ended December 31, 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.

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

  
  
**Vedula Prabhakar Sharma**  
Partner  
Membership No. 123088  
UDIN: 26123088WFICGG4066

Place: Mumbai  
Date: February 05, 2026





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### Unaudited Consolidated financial results for the quarter and nine months ended December 31, 2025

(₹ in Lakh, except EPS)

Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations	7,822	5,375	5,205	18,758	17,106	23,891
2	Other income	29	43	29	114	67	129
3	<b>Total Income [1+2]</b>	<b>7,850</b>	<b>5,418</b>	<b>5,234</b>	<b>18,872</b>	<b>17,173</b>	<b>24,020</b>
4	<b>Expenses</b>						
	(a) Cost of materials consumed	799	1,042	1,283	2,642	4,059	5,664
	(b) Purchases of stock-in-trade	3,234	3,684	1,681	10,187	6,205	8,926
	(c) Changes in inventories of finished and work-in-progress and stock-in-trade	1,229	(1,416)	98	(600)	148	278
	(d) Employee benefits expense	774	797	775	2,366	2,324	3,031
	(e) Finance costs	118	118	105	413	189	265
	(f) Depreciation and amortization expense	157	151	77	457	267	360
	(g) Other expenses	1,122	852	586	2,742	2,070	3,055
	<b>Total expenses</b>	<b>7,433</b>	<b>5,228</b>	<b>4,615</b>	<b>18,207</b>	<b>15,342</b>	<b>21,579</b>
5	<b>Profit before exceptional items and tax [3-4]</b>	<b>417</b>	<b>190</b>	<b>619</b>	<b>665</b>	<b>1,831</b>	<b>2,441</b>
6	<b>Exceptional Items</b>	<b>261</b>	<b>-</b>	<b>64</b>	<b>261</b>	<b>64</b>	<b>64</b>
7	<b>Profit before tax after exceptional items [5-6]</b>	<b>156</b>	<b>190</b>	<b>555</b>	<b>404</b>	<b>1,767</b>	<b>2,377</b>
8	<b>Tax expenses</b>						
	(i) Current tax	97	95	140	193	418	573
	(ii) Deferred tax	(57)	16	0	(41)	54	49
	(iii) (Excess) / Short provision for tax relating to previous years #	0	(3)	(1)	(3)	1	1
	<b>Total tax expenses</b>	<b>40</b>	<b>108</b>	<b>139</b>	<b>149</b>	<b>473</b>	<b>623</b>
9	<b>Profit after tax [7-8]</b>	<b>116</b>	<b>82</b>	<b>416</b>	<b>255</b>	<b>1,294</b>	<b>1,754</b>
10	Share of (Loss) of associate #	(0)	(1)	0	(1)	0	(0)
11	<b>Profit for the period/year [9-10]</b>	<b>116</b>	<b>81</b>	<b>416</b>	<b>254</b>	<b>1,294</b>	<b>1,754</b>
12	<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	1	(0)	1	4
	<b>Total other comprehensive income / (loss) #</b>	<b>(0)</b>	<b>0</b>	<b>1</b>	<b>(0)</b>	<b>1</b>	<b>4</b>
	<b>Total comprehensive income</b>	<b>116</b>	<b>81</b>	<b>417</b>	<b>254</b>	<b>1,295</b>	<b>1,758</b>
	<b>Net profit attributable to:</b>						
	(a) Owners of the company	116	81	416	254	1,294	1,754
	(b) Non-controlling interests	-	-	-	-	-	-
	<b>Other comprehensive income attributable to:</b>						
	(a) Owners of the company #	(0)	0	1	(0)	1	4
	(b) Non-controlling interests	-	-	-	-	-	-
	<b>Total comprehensive income attributable to:</b>						
	(a) Owners of the company	116	81	417	253	1,295	1,758
	(b) Non-controlling interests	-	-	-	-	-	-
13	<b>Paid up equity share capital (Face Value of ₹ 1/- each)</b>	<b>118</b>	<b>118</b>	<b>100</b>	<b>118</b>	<b>100</b>	<b>100</b>
14	<b>Other equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,743</b>
15	<b>Earnings per equity share</b>						
	(1) Basic (in ₹)	0.96	0.68	4.17	2.15	12.97	17.58
	(2) Diluted (in ₹)	0.96	0.68	4.17	2.15	12.97	17.58

# figures are below rounding off norms adopted by the company

*[Handwritten signature]*







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Ensuring Technology Integrated Approach

## Jost's Engineering Company Limited

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

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Segment wise revenue, results, assets and liabilities consolidated for the quarter and nine months ended December, 31 2025

### ANNEXURE-1

(₹ in Lakh)

Particulars	Quarter ended			Nine months ended		Year ended
	31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1 Segment Revenue</b>						
(a) Material Handling	2,570	2,555	2,290	7,818	7,951	11,160
(b) Engineered Products	4,930	2,492	2,562	9,953	8,098	11,322
(c) MHE Rentals	322	338	353	987	1,057	1,409
<b>Total</b>	<b>7,822</b>	<b>5,375</b>	<b>5,205</b>	<b>18,758</b>	<b>17,106</b>	<b>23,891</b>
<b>Net sales / Income from operations</b>	<b>7,822</b>	<b>5,375</b>	<b>5,205</b>	<b>18,758</b>	<b>17,106</b>	<b>23,891</b>
<b>2 Segment Results</b>						
Profit before tax and						
Interest from each segment						
(a) Material Handling	291	297	191	560	857	1,210
(b) Engineered Products	331	177	598	895	1,469	1,893
(c) MHE Rentals	20	(10)	75	39	141	190
<b>Total</b>	<b>642</b>	<b>464</b>	<b>864</b>	<b>1,494</b>	<b>2,467</b>	<b>3,293</b>
Less: i) Interest	118	118	105	413	189	265
ii) Other unallocable expenditure	135	199	169	530	514	716
iii) Exceptional Items	261	-	64	261	64	64
Add: iv) Un-allocable income	28	43	29	114	67	129
<b>Total Profit before tax</b>	<b>156</b>	<b>190</b>	<b>555</b>	<b>404</b>	<b>1,767</b>	<b>2,377</b>
<b>3 Segment Assets</b>						
(a) Material Handling	6,772	5,267	5,195	6,772	5,195	7,129
(b) Engineered Products	9,334	8,359	5,032	9,334	5,032	6,175
(c) MHE Rentals	1,765	451	1,872	1,765	1,872	1,847
(d) Un-allocated	2,714	7,316	2,168	2,714	2,168	1,052
<b>Total Assets</b>	<b>20,585</b>	<b>21,393</b>	<b>14,267</b>	<b>20,585</b>	<b>14,267</b>	<b>16,203</b>
<b>4 Segment Liabilities</b>						
(a) Material Handling	3,070	3,477	2,957	3,070	2,957	2,752
(b) Engineered Products	3,095	3,352	1,956	3,095	1,956	2,696
(c) MHE Rentals	833	853	1,002	833	1,002	911
(d) Un-allocated	715	794	972	715	972	2,001
<b>Total Liabilities</b>	<b>7,713</b>	<b>8,476</b>	<b>6,887</b>	<b>7,713</b>	<b>6,887</b>	<b>8,360</b>





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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 February 5, 2026.
- 2 The above Consolidated Financial results for the quarter and nine month ended December 31, 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 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 quarter and nine months ended December 31, 2025. 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 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: February 5, 2026



Jai Prakash Agarwal  
DIN - 00242232  
Chairman

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) -	Not Applicable
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





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

Name of listed entity	<b>Josts Engineering Company Limited</b>
Mode of Fund Raising	<b>Rights Issue</b>
Date of Raising Funds	<b>September 16, 2025 (Date of Allotment)</b>
Amount Raised	<b>Rs. 4989.37/- Lakhs</b>
Certificate for the Quarter ended	<b>31-12-2025</b>
Monitoring Agency	<b>NA</b>
Monitoring Agency Name, if applicable	<b>NA</b>
Is there a Deviation / Variation in use of funds raised	<b>NA</b>
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the Shareholders	<b>NA</b>
If Yes, Date of Shareholders Approval	<b>NA</b>
Explanation for the Deviation / Variation	<b>NA</b>
Comments of the Audit Committee after review	<b>No comments</b>
Comments of the auditors, if any	<b>No comments</b>

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 Utilized	Amount of Deviation/ Variation for Quarter according to applicable object	Remarks if any
Working Capital Requirement		4,358.00		4,358.00	Nil	Nil
General Corporate Purposes*	Not Applicable	631.37	Not Applicable	631.37	Nil	Nil
<b>Total</b>		<b>4,989.37</b>		<b>4,989.37</b>		

\*includes right issue related expense.

Deviation or Variation could mean

- Deviation in the objects or purposes for which the funds have been raised or
- Deviation in the amount of funds actually utilized as against what was originally disclosed or
- 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: 05.02.026  
Place: Thane
