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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 Lt d.,  
Phiroze Jcejeebhoy Towers,  
Dalal Street,  
Mumbai- 400001

25.05.2026

Dear Sir/Mam,

With reference to your email regarding discrepancies observed in the Financial Results submitted under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the discrepancy pointed out by the Exchange in respect of clarity of figures in the Standalone and Consolidated Financial Results for the year ended March 31, 2026 has been duly noted.

In this regard, we hereby attach the clear copy of Financial Results for the quarter and financial year ended 31<sup>st</sup> March, 2026.

We request you to kindly take the same on record.

Thanking You

**For Josts Engineering Company Limited**

Babita Kumari  
Company Secretary  
M. No.: A40774



**Independent Auditors' Report on the quarterly and year to date audited standalone financial results of the company pursuant to Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

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

**Report on the audit of the Standalone Financial Results**

**Opinion**

We have audited the accompanying **Statement of quarterly and year to date Standalone Financial Results of Jost's Engineering Company Limited** (the "Company"), for the quarter and the year ended March 31, 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 "Listing Regulations").

In our opinion and to best of our information and according to explanations give to us, the Statement:

- i. is presented in accordance with requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the net profit and other comprehensive loss and other financial information for the quarter ended March 31, 2026 and for the year ended March 31, 2026.

**Basis of Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under sub-section (10) of Section 143 of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India "together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

**Responsibilities of the Management for the Standalone Financial Results**

This Statement which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance.

The statement has been prepared on the basis of the audited standalone annual financial statements.

The Company's Board of Directors are responsible for the preparation and presentation of the statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the company in accordance with the Indian accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that



were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, the Management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are also responsible for overseeing the Company's financial reporting process.

#### **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.
- Conclude on the appropriateness of Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Annual Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**Other Matter**

The statement includes the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to December 31, 2025 being the date of the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

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

  
**Vedula Prabhakar Sharma**  
Partner  
Membership No.: 26123088  
UDIN: 26123088WY11R3E2149



Place: Mumbai  
Date: May 19, 2026



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## Jost's Engineering Company Limited

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## Statement of standalone assets and liabilities as at March 31, 2026

Particulars	₹ in Lakh	
	As at March, 2026	As at March 31, 2025
	Audited	Audited
<b>Assets</b>		
<b>(1) Non-current assets</b>		
(a) Property, plant and equipment	422	426
(b) Right of use assets	33	76
(c) Intangible assets	8	10
(d) Financial assets		
(i) Non-current investments	1,303	3,410
(ii) Other non-current financial assets	183	308
(e) Deferred tax assets (net)	140	158
(f) Other non-current assets	27	36
<b>Total non-current assets</b>	<b>2,116</b>	<b>4,424</b>
<b>(2) Current assets</b>		
(a) Inventories	241	557
(b) Financial assets		
(i) Current investments	7,369	17
(ii) Trade receivables	8,532	7,573
(iii) Cash and cash equivalents	69	202
(iv) Bank balances other than cash and cash equivalents (iii) above	536	348
(v) Loans	368	211
(vi) Other current financial assets	889	171
(c) Other current assets	638	733
<b>Total current assets</b>	<b>18,642</b>	<b>9,812</b>
<b>Total assets</b>	<b>20,758</b>	<b>14,236</b>
<b>Equity and liabilities</b>		
<b>(1) Equity</b>		
(a) Equity share capital	118	100
(b) Other equity	15,842	8,059
<b>Total equity</b>	<b>15,960</b>	<b>8,159</b>
<b>Liabilities</b>		
<b>(2) Non-current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	138	69
(ii) Lease liabilities	8	37
(b) Non-current provisions	136	120
<b>Total non-current liabilities</b>	<b>282</b>	<b>226</b>
<b>(3) Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	126	292
(ii) Lease liabilities	32	50
(iii) Trade payables		
Total outstanding dues of micro enterprises and small	22	114
Total outstanding dues of creditors other than micro enterprises	2,378	4,096
(iv) Other current financial liabilities	319	125
(b) Other current liabilities	1,040	857
(c) Current provisions	98	101
(d) Income tax liabilities (net)	501	216
<b>Total current liabilities</b>	<b>4,516</b>	<b>5,851</b>
<b>Total liabilities</b>	<b>4,798</b>	<b>6,077</b>
<b>Total equity and liabilities</b>	<b>20,758</b>	<b>14,236</b>



Standalone financial results for the quarter and year ended March 31, 2026

(₹ in Lakh, except EPS)

Sr. No.	Particulars	Quarter ended			Year ended	
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue from operations	5,164	6,186	5,939	20,047	21,733
2	Other income	58	31	68	170	198
3	<b>Total income [1+2]</b>	<b>5,222</b>	<b>6,217</b>	<b>6,007</b>	<b>20,217</b>	<b>21,931</b>
4	<b>Expenses</b>					
	(a) Cost of materials consumed	-	-	1,605	-	5,664
	(b) Purchases of stock-in-trade	3,337	3,006	2,206	13,833	8,477
	(c) Changes in inventories of finished and work-in-progress and stock-in-trade	345	1,313	120	128	317
	(d) Employee benefits expense	548	495	472	2,070	2,192
	(e) Finance costs	56	86	51	343	187
	(f) Depreciation and amortization expense	43	43	42	160	165
	(g) Other expenses	1,131	833	939	3,204	2,709
	<b>Total expenses</b>	<b>5,460</b>	<b>5,776</b>	<b>5,435</b>	<b>19,738</b>	<b>19,711</b>
5	<b>Profit before exceptional items and tax [3-4]</b>	<b>(238)</b>	<b>441</b>	<b>572</b>	<b>479</b>	<b>2,220</b>
6	<b>Exceptional items (refer note no.6)</b>	<b>3,502</b>	<b>(261)</b>	<b>-</b>	<b>3,241</b>	<b>64</b>
7	<b>Profit before tax after exceptional items [5-6]</b>	<b>3,264</b>	<b>180</b>	<b>572</b>	<b>3,720</b>	<b>2,156</b>
8	<b>Tax expenses</b>					
	(i) Current tax	467	125	150	659	557
	(ii) Deferred tax	56	(67)	(5)	22	(11)
	(iii) (Excess) / Short provision for tax relating to previous years#	(0)	(0)	-	(3)	2
	<b>Total tax expenses</b>	<b>523</b>	<b>58</b>	<b>145</b>	<b>678</b>	<b>548</b>
9	<b>Profit after tax [7-8]</b>	<b>2,741</b>	<b>122</b>	<b>427</b>	<b>3,042</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 #	(12)	(0)	(7)	(12)	(6)
	<b>Total other comprehensive Income / (loss) #</b>	<b>(12)</b>	<b>(0)</b>	<b>(7)</b>	<b>(12)</b>	<b>(6)</b>
	<b>Total comprehensive Income</b>	<b>2,729</b>	<b>122</b>	<b>420</b>	<b>3,030</b>	<b>1,602</b>
11	Paid up equity share capital (Face Value of ₹ 1/- each)	118	118	100	118	100
12	Other equity	-	-	-	15,842	8,059
13	<b>Earnings per equity share</b>					
	(1) Basic (in ₹)	24.62	1.10	4.14	27.33	15.59
	(2) Diluted (in ₹)	24.62	1.10	4.14	27.33	15.59

# figures are below rounding off norms adopted by the company








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## Jost's Engineering Company Limited

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## Standalone Cash Flow Statement for the year ended March 31, 2025

₹ in Lakh

Particulars	Year ended			
	March 31, 2025		March 31, 2025	
	Audited		Audited	
<b>A Cash flow from operating activities</b>				
Profit before taxes		3,720		2,156
<b>Adjustments for:</b>				
Depreciation and amortisation expense	160		165	
Finance income on amortisation of deposits	(2)		(2)	
Dividend income	(0)		(1)	
Interest income	(50)		(114)	
Finance costs	343		187	
Provision for expected credit loss	65		46	
Loss on sale of investment in associates	1		-	
Exceptional Items	(3,241)		-	
Bad debts written off	-		42	
Unrealised foreign exchange (gain)/loss	-		-	
Sundry balances written off/back	8		(35)	
Provision for warranty claims	(23)		50	
Provision for inventory	-		-	
Inventory written off	-		-	
		(2,737)		338
<b>Operating profit before working capital changes</b>		903		2,494
<b>Adjustments for (increase) / decrease in:</b>				
Trade receivables	(1,033)		(1,785)	
Inventories	316		594	
Other non-current financial assets	127		(57)	
Other current financial assets	(718)		20	
Other current asset	95		(105)	
Other non-current assets	8		(10)	
Current loans	(157)		295	
<b>Adjustments for increase/ (decrease) in:</b>				
Trade payables	(1,810)		1,066	
Other current financial liabilities	193		(11)	
Other current liabilities	181		(194)	
Change in non-current provisions	(245)		(22)	
Change in current provisions	9		(133)	
		(3,034)		(343)
<b>Cash generated from operations</b>		(3,050)		2,151
Net income tax paid (net of refunds)		(374)		(388)
<b>Net cash generated from operating activities (A)</b>		(2,428)		1,763
<b>B Cash flow from investing activities</b>				
Purchase of property, plant and equipment and intangible assets	(191)		(87)	
Right of use of asset	(4)		(2)	
Proceeds from sale of property, plant and equipment	84		17	
Bank balances other than classified as cash and cash equivalents	(188)		(65)	
Proceed/purchase of mutual funds investments (net)	(7,352)		413	
Proceeds from sale of equity shares of subsidiary	5,507		-	
Proceeds from assignment of brand	100		-	
Proceeds from sale of equity shares of associate	1		-	
Investment in equity shares of subsidiary	-		(1,607)	
Interest received	50		114	
Dividend received	0		1	
<b>Net cash generated from investing activities (B)</b>		(1,993)		(1,216)
<b>C Cash flow from financing activities</b>				
Proceeds from/ (repayment) of working capital loans	(173)		(606)	
Proceeds from/ (repayment) of long term borrowings	77		89	
Proceeds from issuance of equity shares	4,919		382	
Dividend paid	(148)		(98)	
Payment of lease liabilities	(48)		(42)	
Finance costs	(343)		(187)	
<b>Net cash (used) in financing activities (C)</b>		4,284		(462)
<b>Net increase/ (decrease) in cash and cash equivalents (A+B+C)</b>		(133)		85
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>		69		202

# figures are below rounding off norms adopted by the company





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## Jost's Engineering Company Limited

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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 May 19, 2026.
- 2 The above Standalone Financial results for the quarter and year ended March 31, 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 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 of quarter ended March 31, 2026, represent the derived figures between the audited figures in respect of full financial year ended March 31, 2026, and reviewed year to date figures upto December 31, 2025, being date of end of the third quarter of the current financial year.
- 6 Exceptional item includes Rs. 261 Lakhs the provision for defined benefit obligations , gain on sale of investment in the subsidiary Rs.3402 Lakh and brand assignment income Rs.100 Lakh
- 7 The Company has sold its entire stake in JECL Engineering Limited ("JECL") on 5th February 2026 and accordingly JECL have ceased to be a Subsidiary of the Company w.e.f. 24th March 2026. Consequently, the Company has recognized a gain of Rs 3402 lakhs in the quarter ended March 2026.
- 8 The board in its meeting held on May 19, 2026 has recommended a dividend of ₹1.25 per share (final dividend) and of ₹ 3.75 per share( special dividend) on equity share of face value ₹ 1 each, i.e.125% and 375% respectively to the members of the company. This amount is to be paid after approval from the members in the ensuing annual general meeting
- 9 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: May 19, 2026

**Independent Auditors' Report on the quarterly and year to date audited consolidated financial results of the company pursuant to Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

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

**Report on the audit of the Consolidated Financial Results**

**Opinion**

We have audited the accompanying **Statement of quarterly and year to date Consolidated Financial Results of Jost's Engineering Company Limited** (the "Holding Company") and its Subsidiaries, (Holding Company and its Subsidiaries together referred to as the "Group"), and its Associate, for the quarter and the year ended March 31, 2026 (the "Statement"), attached herewith, 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 "Listing Regulations").

In our opinion and to best of our information and according to explanations give to us, the statement:

- i. includes the results of the following entities;
  - a) MHE Rentals India Private Limited, Subsidiary Company
  - b) JECL Engineering Limited, Subsidiary Company (till 24<sup>th</sup> March 2026)
  - c) Josts Engineering Inc, Subsidiary Company
  - d) Josts Foundation, Subsidiary Company (till 30<sup>th</sup> June 2025)
  - e) Suryavayu Renewable & Energy Solutions Private Limited, Associate Company (till 31<sup>st</sup> December 2025)
- ii. are presented in accordance with the requirements of the Regulation 33 of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principle generally accepted in India, of the consolidated net profit and other comprehensive loss and other financial information of the Group its associates and jointly controlled entities for the quarter ended March 31, 2026 and for the year ended March 31, 2026.

**Basis of Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under sub-section (10) of Section 143 of the Companies Act, 2013, as amended (the "Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group and its associates in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditor in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

**Responsibilities of the Management for the Consolidated Financial Results**

This statement which includes the Consolidated Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Statement has been prepared from the consolidated annual financial statements.



The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the Companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the respective companies and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the statement by the Board of Directors of the Holding Company, as aforesaid.

In preparing the statement, the respective Board of Directors of the Companies included in the Group are responsible for assessing the ability of their respective Companies to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are also responsible for overseeing the group's financial reporting process.

**Auditor's Responsibilities for the Audit of the Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether the statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of consolidated financial statements on whether the Holding company has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the annual consolidated financial results made by the Board of Directors.
- Conclude on the appropriateness of Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express an opinion on the consolidated financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the Annual Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Consolidated Financial Results.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular no. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

#### **Other Matter**

- a. The Statement includes the audited financial results of three subsidiary companies whose financial results/ financial information reflect total assets of ₹ 1,885.53 Lakh as at March 31, 2026, total revenue of ₹ 380.06 Lakh and ₹ 1,611.98 Lakh and total net profit after tax of ₹ 33.49 Lakh and ₹ 1.87 Lakh, total comprehensive income of ₹ 38,57 Lakh and ₹ 6.95 Lakh for the quarter ended and for the year ended March 31, 2026 respectively, and net cash inflow ₹ 48.82 Lakh for the year ended March 31, 2026, as considered in the Statement, which have been audited by its independent auditors. The independent auditors' reports on financial results of this subsidiary has been furnished to us and our opinion 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 such auditors and the procedures performed by us are as stated in paragraph above.
- b. The Consolidated financial results also includes the Group's share of net loss after tax of ₹ Nil and ₹ 1.01 Lakh and total comprehensive loss of ₹ Nil and ₹ 1.01 Lakh for the quarter ended and for the year ended March 31, 2026 respectively, in respect of one associate, as considered in the consolidated audited financial results. These financial results have been audited by other auditor 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 associate is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph above.

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



- c. The statement includes the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to up to December 31, 2025 being the date of the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For **SHAH GUPTA & Co.,**  
Chartered Accountants  
Firm Registration No.: 109574W

  
  
**Vedula Prabhakar Sharma**  
Partner  
Membership No. 26123088  
UDIN: 26123088MVYKKJ3417

Place: Mumbai  
Date: May 19, 2026



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## Statement of consolidated assets and liabilities as at March 31, 2026

₹ in Lakh

Particulars	As at March 31, 2026	As at March 31, 2025
	Audited	Audited
<b>Assets</b>		
<b>(1) Non-current assets</b>		
(a) Property, plant and equipment	1,770	1,979
(b) Capital work-in-progress	-	1,934
(c) Right of use assets	33	78
(d) Intangible assets	8	15
(e) Financial assets		
(i) Non-current investments	1	3
(ii) Other non-current financial assets	187	325
(f) Deferred tax assets (net)	140	158
(g) Other non-current assets	27	36
<b>Total non-current assets</b>	<b>2,166</b>	<b>4,528</b>
<b>(2) Current assets</b>		
(a) Inventories	241	1,309
(b) Financial assets		
(i) Current investments	7,369	17
(ii) Trade receivables	8,809	8,087
(iii) Unbilled revenue		
(iv) Cash and cash equivalents	225	311
(v) Bank balances other than cash and cash equivalents (iii) above	582	380
(vi) Loans	371	5
(vii) Other current financial assets	893	172
(c) Income tax assets	23	24
(d) Other current assets	647	1,370
<b>Total current assets</b>	<b>19,160</b>	<b>11,675</b>
<b>Total assets</b>	<b>21,326</b>	<b>16,203</b>
<b>Equity and liabilities</b>		
<b>(1) Equity</b>		
(a) Equity share capital	118	100
(b) Other equity	15,618	7,743
<b>Total equity</b>	<b>15,735</b>	<b>7,843</b>
<b>Liabilities</b>		
<b>(2) Non-current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	226	298
(ii) Lease liabilities	8	37
(b) Non-current provisions	178	157
(c) Deferred tax liabilities (net)	31	60
<b>Total non-current liabilities</b>	<b>443</b>	<b>552</b>
<b>(3) Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	561	1,938
(ii) Lease liabilities	32	52
(iii) Trade payables		
Total outstanding dues of micro enterprises and small enterprises	22	114
Total outstanding dues of creditors other than micro enterprises and small	2,401	4,206
(iv) Other current financial liabilities	458	222
(b) Other current liabilities	1,060	934
(c) Current provisions	112	113
(d) Income tax liabilities (net)	501	229
<b>Total current liabilities</b>	<b>5,147</b>	<b>7,808</b>
<b>Total liabilities</b>	<b>5,590</b>	<b>8,360</b>
<b>Total equity and liabilities</b>	<b>21,326</b>	<b>16,203</b>





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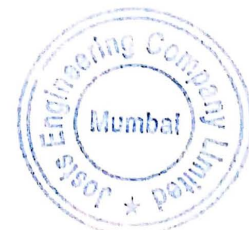
## Consolidated financial results for the quarter and year ended March 31, 2026

₹ in Lakh, except EPS)

Sr. No.	Particulars	Quarter ended			Year ended	
		31-03-2026	31-12-2025*	31-03-2025*	31-03-2026	31-03-2025*
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue from operations	6,091	7,821	6,753	24,664	23,852
2	Other Income	77	28	61	191	129
3	<b>Total income [1+2]</b>	<b>6,168</b>	<b>7,849</b>	<b>6,814</b>	<b>24,855</b>	<b>23,981</b>
4	<b>Expenses</b>					
	(a) Cost of materials consumed	1,246	799	1,605	3,888	5,664
	(b) Purchases of stock-in-trade	3,074	3,234	2,641	13,261	8,926
	(c) Changes in Inventories of finished and work-in-progress and stock-in- trade	(468)	1,229	129	(1,068)	278
	(d) Employee benefits expense	813	774	707	3,179	3,031
	(e) Finance costs	83	118	77	496	265
	(f) Depreciation and amortization expense	153	157	93	610	360
	(g) Other expenses	1,270	1,122	985	4,012	3,055
	<b>Total expenses</b>	<b>6,171</b>	<b>7,433</b>	<b>6,237</b>	<b>24,378</b>	<b>21,579</b>
5	<b>Profit before exceptional items and tax [3-4]</b>	<b>(3)</b>	<b>417</b>	<b>577</b>	<b>477</b>	<b>2,402</b>
6	<b>Exceptional items</b>	<b>3,777</b>	<b>(261)</b>	<b>-</b>	<b>3,516</b>	<b>64</b>
7	<b>Profit before tax from continuing operation [5-6]</b>	<b>3,774</b>	<b>156</b>	<b>577</b>	<b>3,993</b>	<b>2,338</b>
8	<b>Tax expenses</b>					
	(i) Current tax	429	78	150	636	567
	(ii) Deferred tax	64	(57)	(5)	23	49
	(iii) (Excess) / Short provision for tax relating to previous years	(0)	0	-	(4)	1
	<b>Total tax expenses</b>	<b>493</b>	<b>21</b>	<b>145</b>	<b>655</b>	<b>617</b>
9	<b>Profit after tax from continuing operation [7-8]</b>	<b>3,281</b>	<b>135</b>	<b>432</b>	<b>3,338</b>	<b>1,721</b>
10	Share of (Loss) of associate #	-	(0)	(0)	(1)	(0)
11	<b>Profit for the period/year from continuing operation [9-10] attributable to :</b>	<b>3,281</b>	<b>135</b>	<b>432</b>	<b>3,337</b>	<b>1,721</b>
	(a) Owners of the company #	3,281	135	432	3,337	1,721
	(b) Non-controlling interests	-	-	-	-	-
12	<b>Profit/ (loss) before tax for the year from discontinued operation (refer note 5)</b>	<b>(185)</b>	<b>2</b>	<b>32</b>	<b>(190)</b>	<b>39</b>
	Tax expense of discontinued operations	(14)	19	6	(33)	6
13	<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 #	(7)	(0)	4	(7)	4
	<b>Total other comprehensive income / (loss) #</b>	<b>(7)</b>	<b>(0)</b>	<b>4</b>	<b>(7)</b>	<b>4</b>
	<b>Total comprehensive income</b>	<b>3,075</b>	<b>117</b>	<b>462</b>	<b>3,107</b>	<b>1,758</b>
	<b>Net profit attributable to :</b>					
	(a) Owners of the company	3,082	118	458	3,114	1,754
	(b) Non-controlling interests	-	-	-	-	-
	<b>Profit for the year</b>	<b>3,082</b>	<b>118</b>	<b>458</b>	<b>3,114</b>	<b>1,754</b>
	<b>Other comprehensive income attributable to :</b>					
	(a) Owners of the company #	(7)	(0)	4	(7)	4
	(b) Non-controlling interests	-	-	-	-	-
	<b>Total comprehensive income attributable to :</b>					
	(a) Owners of the company	3,075	117	462	3,107	1,758
	(b) Non-controlling interests	-	-	-	-	-
14	Paid up equity share capital (Face Value of ₹ 1/- each)	118	118	100	118	100
15	Other equity	-	-	-	15,618	7,743
16	<b>Earnings per share from continuing operations</b>					
	(1) Basic (in ₹)	29.47	1.21	4.19	29.98	16.69
	(2) Diluted (in ₹)	29.47	1.21	4.19	29.98	16.69
17	<b>Earnings/ (loss) per share from discontinued operations (refer note 5)</b>					
	(1) Basic (in ₹)	(1.66)	0.02	0.31	(1.70)	0.38
	(2) Diluted (in ₹)	(1.66)	0.02	0.31	(1.70)	0.38
18	<b>Earnings/ (loss) per share from total operations</b>					
	(1) Basic (in ₹)	27.81	1.23	4.50	28.28	17.07
	(2) Diluted (in ₹)	27.81	1.23	4.50	28.28	17.07

# figures are below rounding off norms adopted by the company

\*Re-presented refer note 5





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Segment wise revenue, results, assets and liabilities consolidated for the quarter and year ended March, 31 2026

ANNEXURE-1

(₹ In Lakh)

Particulars	Quarter ended			Year ended	
	31-03-2026	31-12-2025*	31-03-2025*	31-03-2026	31-03-2025*
	Audited	Unaudited	Audited	Audited	Audited
<b>1 Segment Revenue</b>					
(a) Material Handling	2,301	2,568	3,178	9,934	11,160
(b) Engineered Products	3,498	4,930	3,224	13,451	11,322
(c) MHE Rentals	293	322	352	1,279	1,409
<b>Total</b>	<b>6,092</b>	<b>7,820</b>	<b>6,754</b>	<b>24,664</b>	<b>23,891</b>
<b>Net sales / Income from operations</b>	<b>6,092</b>	<b>7,820</b>	<b>6,754</b>	<b>24,664</b>	<b>23,891</b>
<b>2 Segment Results</b>					
Profit before tax and interest from each segment					
(a) Material Handling	(272)	289	321	102	1,210
(b) Engineered Products	557	331	424	1,451	1,893
(c) MHE Rentals	(30)	20	49	9	190
<b>Total</b>	<b>255</b>	<b>640</b>	<b>794</b>	<b>1,562</b>	<b>3,293</b>
Less: i) Interest	67	118	76	480	265
ii) Other unallocable expenditure	267	133	203	797	716
iii) Exceptional items	3,777	(261)	-	3,516	64
Add: iv) Un-allocable income	77	28	62	191	129
<b>Total Profit before tax from continuing operations</b>	<b>3,774</b>	<b>156</b>	<b>577</b>	<b>3,993</b>	<b>2,377</b>
<b>Profit/ (loss) before tax from discontinuing operations (refer note 5)</b>	<b>(185)</b>	<b>2</b>	<b>32</b>	<b>(190)</b>	<b>39</b>
<b>3 Segment Assets</b>					
(a) Material Handling	2,625	6,772	7,129	2,625	7,129
(b) Engineered Products	7,376	9,334	6,175	7,376	6,175
(c) MHE Rentals	1,887	1,765	1,847	1,887	1,847
(d) Un-allocated	9,437	2,714	1,052	9,437	1,052
<b>Total Assets</b>	<b>21,325</b>	<b>20,585</b>	<b>16,203</b>	<b>21,325</b>	<b>16,203</b>
<b>4 Segment Liabilities</b>					
(a) Material Handling	619	3,070	2,752	619	2,752
(b) Engineered Products	2,711	3,095	2,696	2,711	2,696
(c) MHE Rentals	833	833	911	833	911
(d) Un-allocated	1,428	715	2,001	1,428	2,001
<b>Total Liabilities</b>	<b>5,591</b>	<b>7,713</b>	<b>8,360</b>	<b>5,591</b>	<b>8,360</b>

\*Re-presented refer note 5





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**Consolidated Statement of Cash Flow for the year ended March 31, 2026**

₹ in Lakh

Particulars	Year ended	
	March 31, 2026	March 31, 2025
	Audited	Audited
<b>A Cash flow from operating activities</b>		
Profit for the year from continuing operations	3,993	2,377
Profit/ (loss) for the year from discontinued operation (refer note 5)	(190)	
<b>Adjustments for:</b>		
Depreciation and amortisation expense	610	360
Finance income on amortisation of deposits	(2)	(2)
Profit on sale of assets #	-	(1)
Dividend income	-	(1)
Interest income	(54)	(36)
Finance costs	496	265
Provision for expected credit loss	68	46
Loss on sale of investment in associates	1	-
Exceptional Items	(3,516)	-
Bad debts written off	-	42
Unrealised foreign exchange (gain)/loss	14	2
Sundry balances written off/back	(8)	(49)
Provision for warranty claims	-	50
	<b>(2,391)</b>	<b>676</b>
<b>Operating profit before working capital changes</b>	<b>1,412</b>	<b>3,053</b>
<b>Adjustments for (increase) / decrease in:</b>		
Trade receivables	(1,681)	(2,238)
Inventories	(831)	(158)
Other non-current financial assets	45	(66)
Other current financial assets	(725)	20
Other current asset	(80)	(603)
Other non-current assets	8	(10)
Current loans	(366)	62
<b>Adjustments for increase/ (decrease) in:</b>		
Trade payables	(339)	1,090
Other current financial liabilities	235	2
Other current liabilities	1,731	(157)
Change in non-current provisions	(54)	(20)
Change in current provisions	(8)	(120)
	<b>(2,065)</b>	<b>(2,197)</b>
<b>Cash generated from operations</b>	<b>(653)</b>	<b>856</b>
Net income tax paid (net of refunds)	(327)	(401)
<b>Net cash generated from operating activities (A)</b>	<b>(980)</b>	<b>455</b>
<b>B Cash flow from investing activities</b>		
Purchase of property, plant and equipment and intangible assets	(283)	(199)
Right of use of asset	(27)	(7)
Proceeds from sale of property, plant and equipment	-	17
Proceeds from sale of capital work in progress	-	(1,086)
Bank balances other than classified as cash and cash equivalents	(440)	(91)
Proceed/purchase of mutual funds investments (net)	(7,352)	411
Investment in equity shares of Associates	-	(2)
Proceeds from sale of equity shares of subsidiary	5,507	-
Proceeds from assignment of brand	100	-
Interest received	54	36
Proceeds from sale of equity shares of associate	2	-
Dividend received	0	1
<b>Net cash generated from investing activities (B)</b>	<b>(2,439)</b>	<b>(920)</b>
<b>C Cash flow from financing activities</b>		
Proceeds from/ (repayment) of working capital loans	(820)	168
Proceeds from/ (repayment) of short term borrowings	-	504
Proceeds from/ (repayment) of long term borrowings	(72)	(13)
Proceeds from issuance of equity shares	4,919	382
Dividend paid	(148)	(98)
Payment of lease liabilities	(50)	(40)
Finance costs	(496)	(265)
<b>Net cash (used) in financing activities (C)</b>	<b>3,333</b>	<b>638</b>
<b>Net increase/(decrease) in cash and cash equivalents (A+B+C)</b>	<b>(86)</b>	<b>173</b>
Cash and cash equivalents at the beginning of the year	311	138
<b>Cash and cash equivalents at the end of the year (refer note 12A)</b>	<b>225</b>	<b>311</b>

# 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 May 19, 2026.
- 2 The above Consolidated Financial results for the quarter and year ended March 31, 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 Company has sold its entire stake in JECL Engineering Limited ("JECL") and accordingly JECL has ceased to be a Subsidiary of the Company w.e.f. 24th March 2026. Consequently, the Company has recognized a gain of Rs 3516 lakhs in the quarter ended March 2026. The Profit/loss of JECL have been presented as "Discontinued Operations" within the Consolidated Financial Results. Further, the comparative consolidated results has been re-presented for quarter ended March 31, 2025, quarter ended December 2025 and year ended March 31, 2025 to show the discontinued operation separately, from continuing operations
- 6 The board in its meeting held on May 19, 2026 has recommended a dividend of ₹ 1.25 per share (final dividend) and of ₹ 3.75 per share (special dividend) on equity share of face value ₹ 1 each, i.e.125% and 375% respectively to the members of the company. This amount is to be paid after approval from the members in the ensuing annual general meeting
- 7 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: May 19, 2026



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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 Transactions (applicable only for half year filings i.e., 2 <sup>nd</sup> and 4 <sup>th</sup> quarter)	It will be filled with Integrated Financial Statement in XBRL mode.
E	Statement on Impact of Audit Qualifications (For Audit Report with Modified opinion) submitted alongwith Annual Audited Financial Results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4 <sup>th</sup> quarter)	Declaration on unmodified opinion of Statutory Auditor forms part of audited financial results.

## For Josts Engineering Company Limited

**Jai Prakash Agarwal**  
Chairman and Whole Time Director



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CIN: L28100MH1907PLC000252





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

19<sup>th</sup> May, 2026

Dear Sir,

**Sub: Declaration pursuant to Regulation 33(3)(d) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

I, K C Somani, Chief Financial Officer of Josts Engineering Company Limited (L28100MH1907PLC000252) having its Registered Office at Great Social Bldg. 60 Sir P M Road Fort, Mumbai, Maharashtra, India, 400001, hereby declared that, the Statutory Auditor of the Company M/S. Shah Gupta & Co, Chartered Accountants (Firm Registration Number: 109574W) has issued an Audit Report (Standalone & Consolidated) with unmodified opinion on Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and financial year ended 31<sup>st</sup> March, 2026.

This Declaration is given in compliance of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.

Kindly take the same on record.

Yours faithfully,  
For Josts Engineering Company Limited

**K C Somani**  
Chief Financial Officer



Dated: 19<sup>th</sup> May, 2026

Place: Thane

