Josts
Since 1907
Diverse Technology Integrated Approach

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

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

30th July, 2026

Dear Sir,

Scrip Code- 505750

Subject- Outcome of Board Meeting held on 30th July, 2026.

We wish to inform you that the Board of Directors of the Company, at its Meeting held today, i.e. Thursday, 30th July, 2026, inter-alia, has approved and taken on record the following: -

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

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

2. Re-appointment of Mr. Jai Prakash Agarwal (DIN:00242232) as an Executive Chairman (i.e Chairman and Whole Time Director) of the Company, w.e.f 1st April, 2027 for a term of Five years, subject to the Shareholders approval.

Requisite details under Regulation 30 readwith Schedule III of the SEBI Listing Regulations are as follows:

Particulars	**Mr. Jai Prakash Agarwal- Executive Chairman**
Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Re-appointment
Date of appointment / reappointment / cessation (as applicable) & term of appointment/re-appointment;	Date of Re-appointment: 1st April, 2027 **Term of Appointment:** Appointed as Chairman & Whole Time Director of the Company for a period of five years commencing from 1st April, 2027, subject to approval of Shareholders of the Company.

Josts Engineering Company Limited Mumbai

Brief profile (in case of appointment)	He is a graduate in Commerce and a Fellow member of the Institute of Company Secretaries of India. He possesses rich and diverse experience in corporate management, finance, legal and secretarial matters, manufacturing and has played a significant role in the growth and development of the Company over the years.
Disclosure of relationships between directors (in case of appointment of a director)	Mr. Jai Prakash Agarwal is not related to any director of the Company.
Declaration as required pursuant to BSE Circular with Ref. No. LIST/ COMP/14/2018-19.	Mr. Jai Prakash Agarwal is not debarred from holding the office of director by virtue of any SEBI order or any other such authority.

3. Re-appointment of Mr. Vishal Jain (DIN:00709250) as Managing Director and Chief Executive Officer of the Company, w.e.f 4th October, 2026 for a term of five years subject to the Shareholders approval.

Requisite details under Regulation 30 readwith Schedule III of the SEBI Listing Regulations are as follows:

Particulars	**Mr. Vishal Jain - Managing Director and Chief Executive Officer**
Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Re-appointment
Date of appointment / reappointment / cessation (as applicable) & term of appointment/re-appointment;	**Date of Re-appointment**: 4th October, 2026 **Term of Appointment:** Appointed as Managing Director and Chief Executive Officer of the Company for a period of five years commencing from 4th October, 2026, subject to approval of Shareholders of the Company.
Brief profile (in case of appointment)	He has done Bachelor of Engineering, Master of Business Administration. He has played a major role in the growth of the Company. He has over 24 years' experience in roles spanning supply chain management, financial advisory and wealth management.

Josts Engineering Company Limited Mumbai

Disclosure of relationships between directors (in case of appointment of a director)	Mrs. Shikha Jain (DIN: 06778623), Non Executive Director of the Company is wife of Mr. Vishal Jain.
Declaration as required pursuant to BSE Circular with Ref. No. LIST/ COMP/14/2018-19.	Mr. Vishal Jain is not debarred from holding the office of director by virtue of any SEBI order or any other such authority.

4. The convening of 119th Annual General Meeting of the Company through Video Conferencing ('VC')/ Other Audio-Visual Means (('OAVM') on **Friday, 18th September, 2026** in accordance with the applicable circulars issued by the Ministry of Corporate Affairs and the Securities and Exchange Board of India.

5. Pursuant to Regulation 42 of SEBI LODR read with Section 91 of the Companies Aet, 2013 including rules made thereunder, approved Record date as **Friday, 11th September, 2026** has been fixed as the **Record date** for the purpose of forthcoming AGM and to determine eligible shareholders to receive Dividend for the financial year 2025-2026, if declared at the AGM.

   Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014, the Board has Friday, 11th September, 2026 as the cut-off date to record entitlement of the members to cast their vote electronically for the business to be transacted at the ensuing AGM of the Company.

6. Pursuant to regulation 42 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Register of Members and Share Transfer Books of the Company will remain closed from **Saturday, 12th September, 2026 to Friday 18th September, 2026** (both days inclusive) for the purpose of ensuing AGM of the Company.

The Board Meeting commenced at 12:00 Noon and concluded at 02:30 p.m.

Kindly take the above information on record.

Thanking You,
For Jost's Engineering Company Limited

Babita Kumari
Company Secretary
M. No.: A40774

Jost's Engineering Company Limited Mumbai

Encl: As above

Shah Gupta & Co.
Chartered Accountants

38, Bombay Mutual Building,
2nd Floor, Dr. D N Road, Fort,
Mumbai – 400 001

Tel: + 91(22) 2262 3000
+ 91(22) 4085 1000
Email: contact@shahgupta.com
Web: www.shahgupta.com

Independent Auditors' Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

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

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

2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting", prescribed under section 133 of the Companies Act, 2013 as amended (the "Act"), 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 Listing Regulations, including relevant circulars issued by the SEBI from time to time. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion 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 Statement is 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 procedures 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 the Listing 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

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

Vedula Prabhakar Sharma
Partner
M. No. 123088
UDIN: 26123088ZVOUNR1754

Place: Mumbai
Date: 30th July 2026

Josts
Since 1907
Diverse Technology Integrated Approach

Jost's Engineering Company Limited

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

Unaudited standalone financial results for the quarter ended June 30, 2026

(₹ in Lakh, except EPS)

Sr. No.	Particulars	Quarter ended			Year ended
		30-06-2026	31-03-2026	30-06-2025	31-03-2026
		Unaudited	Audited	Unaudited	Audited
1	Revenue from operations	4,894	5,164	3,961	20,047
2	Other income	152	58	42	170
3	**Total income [1+2]**	**5,046**	**5,222**	**4,003**	**20,217**
4	**Expenses**				
	(a) Purchases of stock-in-trade	3,764	3,337	2,814	13,833
	(b) Changes in inventories of finished goods and stock-in- trade	(15)	345	(188)	128
	(c) Employee benefits expense	285	548	524	2,070
	(d) Finance costs	28	56	127	343
	(e) Depreciation and amortization expense	34	43	36	160
	(f) Other expenses	543	1,131	600	3,204
	Total expenses	**4,639**	**5,460**	**3,913**	**19,738**
5	**Profit before exceptional items and tax [3-4]**	**407**	**(238)**	**90**	**479**
6	**Exceptional items (refer note no.6)**	-	3,502	-	3,241
7	**Profit before tax [5-6]**	**407**	3,264	90	3,720
8	**Tax expenses**				
	(i) Current tax	115	467	20	659
	(ii) Deferred tax	11	56	13	22
	(iii) (Excess) / Short provision for tax relating to previous years#	29	(0)	(3)	(3)
	Total tax expenses	**155**	**523**	**30**	**678**
9	**Profit after tax [7-8]**	**252**	**2,741**	**60**	**3,042**
10	**Other comprehensive income / (loss)**				
	A) Items that will not be reclassified to profit or loss (net of tax)				
	(i) Remeasurement of employee benefits obligations #	(9)	(12)	0	(12)
	Total other comprehensive income / (loss) #	**(9)**	**(12)**	**0**	**(12)**
	Total comprehensive income	**243**	**2,729**	**60**	**3,030**
11	Paid up equity share capital (Face Value of ₹ 1/- each)	118	118	100	118
12	Other equity	-	-	-	15,842
13	**Earnings per equity share**				
	(1) Basic (in ₹)	2.13	24.62	0.60	27.33
	(2) Diluted (in ₹)	2.13	24.62	0.60	27.33

figures are below rounding off norms adopted by the company

Jost's Engineering Company Limited
Mumbai

Josts
Since 1907
Diverse Technology Integrated Approach

Jost's Engineering Company Limited

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

Notes :

1 The above standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on July 30, 2026.

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

3 The Company's business activity falls within a single segment i.e.Trading of engineering products and hence has only one reportable operating segment as per Ind AS 108 - Operating Segments.

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

5 The figures 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 previous financial year.

6 Exceptional item for the year ended March 31,2026 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 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: July 30, 2026

Jai Prakash Agarwal
DIN - 00242232
Chairman

Jost's Engineering Company Limited ★ Mumbai

Shah Gupta & Co.
Chartered Accountants

38, Bombay Mutual Building,
2nd Floor, Dr. D N Road, Fort,
Mumbai – 400 001

Tel: + 91(22) 2262 3000
Email: contact@shahgupta.com
Web: www.shahgupta.com

Independent Auditors' Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

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

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Jost's Engineering Company Limited** ("the Holding") and its subsidiary ("the Holding" and its subsidiary together referred to as "the Group") for the quarter ended June 30, 2026 ("the statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the " Listing Regulations").

2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting", prescribed under section 133 of the Companies Act, 2013, as amended (the "Act"), 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 Listing Regulations, including relevant circulars issued by the SEBI from time to time. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the Master Circular issued by the Securities and Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:

   a) MHE Rentals India Private Limited, Subsidiary Company
   b) Josts Engineering Inc, Subsidiary Company

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, and based on the consideration of the review reports of other auditors 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 the Listing Regulations, 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 two subsidiaries, whose unaudited interim, financial results and other unaudited financial information include total revenues of ₹ 302.55 lakhs, total net loss after tax of ₹ 24 lakhs and total comprehensive loss of ₹ 24 lakhs for the quarter ended June 30, 2026, as considered in the statement which have been reviewed by other independent auditor. The independent auditor report on unaudited interim financial results and other financial information of the entity has been furnished to us by the management and our conclusion on the statement, in so far as it relates to the amounts and disclosures in respect of this subsidiary is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

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

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

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

Vedula Prabhakar Sharma
Partner
Membership No.: 123088
UDIN: 26123088WHITBM1574

Place: Mumbai
Date: 30th July 2026

Josts
Since 1907
Diverse Technology Integrated Approach

Jost's Engineering Company Limited

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

Consolidated statement of profit & Loss for the quarter ended June 30, 2026

(₹ in Lakh, except EPS)

Sr. No.	Particulars	Quarter ended			Year ended
		30-06-2026	31-03-2026	30-06-2025	31-03-2026
		Unaudited	Audited	Unaudited	Audited
1	Revenue from operations	5,196	6,091	5,561	24,664
2	Other income	152	77	43	191
3	**Total income [1+2]**	**5,348**	**6,168**	**5,604**	**24,855**
4	**Expenses**				
	(a) Cost of materials consumed	-	1,246	802	3,888
	(b) Purchases of stock-in-trade	3.764	3.074	3.269	13 261
	(c) Changes in inventories of finished and work-in-progress and stock-in- trade	(15)	(468)	(412)	(1,068)
	(d) Employee benefits expense	462	813	795	3,179
	(e) Finance costs	40	83	177	496
	(f) Depreciation and amortization expense	70	153	149	610
	(g) Other expenses	632	1,270	768	4,012
	Total expenses	**4,953**	**6,171**	**5,548**	**24,378**
5	**Profit before exceptional items and tax [3-4]**	**395**	**(3)**	**56**	**477**
6	**Exceptional items**	-	3,777	-	3,516
7	**Profit before tax from continuing operation [5-6]**	395	3,774	56	3,993
8	**Tax expenses**				
	(i) Current tax	115	429	21	636
	(ii) Deferred tax	11	64	5	23
	(iii) (Excess) / Short provision for tax relating to previous years	29	(0)	(3)	(4)
	Total tax expenses	**155**	**493**	**23**	**655**
9	**Profit after tax from continuing operation [7-8]**	**240**	3,281	**33**	3,338
10	Share of (Loss) of associate #	-	-	(1)	(1)
11	**Profit for the period/year from continuing operation [9-10]**	**240**	**3,281**	**32**	**3,337**
	attributable to :				
	(a) Owners of the company #	**240**	**3,281**		**3,337**
	(b) Non-controlling interests	-	-		-
12	**Profit/ (loss) before tax for the year from discontinued operation (refer note 5)**	-	**(185)**		**(190)**
	Tax expense of discontinued operations	-	**(14)**		**(33)**
13	**Other comprehensive income / (loss)**				
	A) Items that will not be reclassified to profit or loss (net of tax)				
	(i) Remeasurement of employee benefits obligations #	(9)	(7)	0	(7)
	Total other comprehensive income / (loss) #	(9)	(7)	0	(7)
	Total comprehensive income	**231**	**3,075**	**32**	**3,107**
	Net profit attributable to :				
	(a) Owners of the company	240	3,082	33	3,114
	(b) Non-controlling interests	-	-	-	-
	Profit for the year	240	3,082	33	3,114
	Other comprehensive income attributable to:				
	(a) Owners of the company #	(9)	(7)	0	(7)
	(b) Non-controlling interests	-	-	-	-
	Total comprehensive income attributable to :				
	(a) Owners of the company	231	3,075	32	3,107
	(b) Non-controlling interests	-	-	-	-
14	Paid up equity share capital (Face Value of ₹ 1/- each)	118	118	100	118
15	Other equity	-	-	-	15,618
16	**Earnings per share from continuing operations**				
	(1) Basic (in ₹)	2.03	29.47	0.32	29.98
	(2) Diluted (in ₹)	2.03	29.47	0.32	29.98
17	Earnings/ (loss) per share from discontinued operations (refer note 5)				
	(1) Basic (in ₹)	-	(1.66)	-	(1.70)
	(2) Diluted (in ₹)	-	(1.66)	-	(1.70)
18	Earnings/ (loss) per share from total operations				
	(1) Basic (in ₹)	2.03	27.81	0.32	28.28
	(2) Diluted (in ₹)	2.03	27.81	0.32	28.28

figures are below rounding off norms adopted by the company

Jost's Engineering Company Limited
Mumbai

Josts
Since 1907
Diverse Technology Integrated Approach

Jost's Engineering Company Limited

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

Segment wise revenue, results, assets and liabilities consolidated for the quarter ended June, 30 2026

ANNEXURE-1

(₹ in Lakh)

Particulars	Quarter ended			Year ended
	30-06-2026	31-03-2026	30-06-2025	31-03-2026
	Unaudited	Audited	Unaudited	Audited
1 **Segment Revenue**				
(a) Material Handling	1,446	2,301	2,694	9,934
(b) Engineered Products	3,447	3,498	2,540	13,451
(c) MHE Rentals	303	293	327	1,279
Total	**5,196**	**6,092**	**5,561**	**24,664**
Net sales / Income from operations	**5,196**	**6,092**	**5,561**	**24,664**
2 **Segment Results**				
Profit before tax and interest from each segment				
(a) Material Handling	(63)	(272)	(43)	102
(b) Engineered Products	503	557	415	1,451
(c) MHE Rentals	7	(30)	29	9
Total	**448**	**255**	**401**	**1,562**
Less: i) Interest	40	67	177	480
ii) Other unallocable expenditure	162	267	175	797
iii) Exceptional items	-	261	-	3,516
Add: iv) Un-allocable income	150	3,593	7	191
Total Profit before tax from continuing operations	**395**	**3,774**	**56**	**3,993**
Profit/ (loss) before tax from discontinuing operations (refer note 5)	**-**	**(185)**	**-**	**(190)**
3 **Segment Assets**				
(a) Material Handling	2,513	2,625	4,618	2,625
(b) Engineered Products	7,874	7,376	6,541	7,376
(c) MHE Rentals	1,706	1,887	518	1,887
(d) Un-allocated	10,755	9,437	5,008	9,437
Total Assets	**22,848**	**21,325**	**16,685**	**21,325**
4 **Segment Liabilities**				
(a) Material Handling	473	619	2,979	619
(b) Engineered Products	3,407	2,711	2,748	2,711
(c) MHE Rentals	638	833	881	833
(d) Un-allocated	2,363	1,428	2,202	1,428
Total Liabilities	**6,881**	**5,591**	**8,810**	**5,591**

Jost's Engineering Company Limited Mumbai

Josts
Since 1907
Diverse Technology Integrated Approach

Jost's Engineering Company Limited

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

Notes :

1 The above consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on on July 30, 2026.

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

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

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

5 The 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.

6 Exceptional item for the year ended March 31,2026 includes expenditure of Rs. 261 Lakhs towards the provision for defined benefit obligations and gain on sale of investment in the subsidiary of Rs.3777 Lakhs.

7 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 previous financial year.

8 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: July 30, 2026

Jost's Engineering Company Limited
Mumbai