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Diverse Technology Integrated Approach

# Jost's Engineering Company Limited

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

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

29<sup>th</sup> May, 2025

Dear Sir,

### Scrip Code- 505750

### Subject- Outcome of Board Meeting held on 29<sup>th</sup> May, 2025

Dear Sir/Madam,

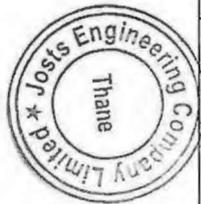
We wish to inform you that the Board of Directors of the Company, at its Meeting held today, i.e. Thursday, 29<sup>th</sup> May, 2025, inter-alia, has approved and taken on record the following: -

1. Audited Financial Results (Standalone and Consolidated) for the quarter and year ended 31<sup>st</sup> March, 2025 alongwith the Statement of Cash Flow and Statement of Assets and Liabilities as at 31<sup>st</sup> March, 2025, and Auditors' Report thereon and declaration of unmodified opinion of Auditor 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 Standalone and Consolidated Financial Results along with Report of the Statutory Auditors, namely, M/s. Shah Gupta & Co., Chartered Accountants, are enclosed. A declaration in respect of Audit Report with unmodified opinion under regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is also enclosed.

2. The Board of Directors recommended dividend for the financial year 2024-25 of Rs. 1.25 per equity share of Rs. 1/- each (125%). Dividend, if approved by the shareholders of the Company, shall be paid within 30 days after the conclusion of the forthcoming Annual General Meeting to the eligible shareholders.
3. Re-appointment of S.G.C.O & Co: LLP as the Internal Auditor of the Company for the Financial year 2025-26. The relevant details are as follows:

S. No	Particulars	Description
1	Reason for change viz. appointment, <del>resignation,</del> <del>removal, death or otherwise</del>	Appointment as Internal Auditor of the Company
2	Date of appointment & term of appointment	Date of Appointment: 29 <sup>th</sup> May, 2025 Appointment of Internal Auditor of the Company for financial year 2025-26 to conduct the Internal Audit.



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

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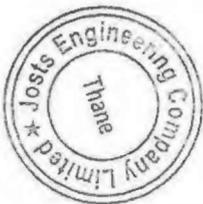
CIN: L28100MH1907PLC000252

3	Brief profile	SGCO is committed to provide services with objectivity, maintaining the highest ethical professional standards with paramount emphasis on the interest of the clients and its stake holders. The range of services include 'Audit & Assurance', 'Governance, Risk & Compliances', 'Forensic Audits', 'Direct & Indirect Tax Advisory', 'Transaction & Business Advisory', 'Business Valuations' & 'Corporate & Allied Laws Advisory'.
4	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

4. Approved the re-constitution of the Audit Committee of the Company by inducting Mr. Pramod Kumar Maheshwari, Independent Director as a member of Audit Committee, with effect from 30<sup>th</sup> May, 2025, details are as under:
- Mr. Sanjiv Swarup, Non-Executive, Independent Director- Chairman
  - Mr. Jai Prakash Agarwal, Executive Director- Member
  - Mrs. Rekha Bagry, Non Executive, Independent Director - Member
  - Mr. Pramod Kumar Maheshwari, Non Executive, Independent Director - Member
5. Took note of the resignation of Mr. Rohit Jain as the Chief Financial Officer and Key Managerial Personnel of the Company effective 31<sup>st</sup> May, 2025. The Company places on record its deep sense of appreciation for the services rendered by him and for his contributions to the company. The resignation letter is enclosed.

Details required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023

S.No	Particulars	Description
1	Reason for change viz. <del>appointment, resignation, removal, death or otherwise</del>	Resignation of Mr. Rohit Jain as the Chief Financial Officer and Key Managerial Personnel of the Company effective 31 <sup>st</sup> May, 2025.
2	Date of <del>appointment</del> /cessation (as applicable) & <del>term of appointment</del>	The Board of Directors in their meeting held today took note of the resignation of Rohit Jain as Chief Financial Officer and Key Managerial Personnel of the Company with effect from May 31, 2025.





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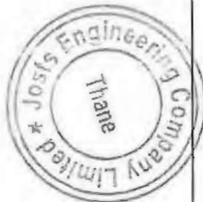
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		A copy of the resignation letter is enclosed.
3	Brief profile (in case of appointment)	Not Applicable
4	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable

6. Approved the appointment of Mr. Pranesh Bhandari as the Chief Financial Officer ("Key Managerial Personnel") of the Company with effect from 1<sup>st</sup> June, 2025.

Details required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023

S. No	Particulars	Description
1	Reason for change viz. appointment, <del>resignation, removal, death or otherwise</del>	Appointment of Mr. Pranesh Bhandari as the Chief Financial Officer ("Key Managerial Personnel") of the Company effective 1 <sup>st</sup> June, 2025
2	Date of appointment / reappointment / cessation (as applicable) & term of appointment / reappointment;	The Board of Directors in their meeting held today, based on the recommendation of the Nomination and Remuneration Committee and Audit Committee considered and approved the appointment of Pranesh Bhandari as Chief Financial Officer ("Key Managerial Personnel") of the Company effective 1 <sup>st</sup> June, 2025.
3	Brief profile	Pranesh Bhandari has over 13 years of experience in various organization such as Symbiosis Open Education Society, Neumec Group, Betul Oil Limited, Maker Development Services Pvt. Limited, Kion India Private Limited etc. He is a skilled professional with rich experience in financial planning, budgeting, Treasury, Accounts, Internal Control, Corporate Structuring, Fund Raising, Financial Reporting and MIS. Pranesh is a qualified Chartered Accountant from the Institute of Chartered Accountants of India and a qualified Company Secretary from the Institute of Company Secretaries of India and holds M.Com and B.Com (Hons.)

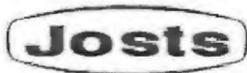


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		degree from JNVU, Jodhpur and Nakoda College, Jodhpur, respectively.
4	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

7. App

8. Pursuant to regulation 30(5) of the SEBI (Listing Obligation & Disclosure Requirements), Regulations 2015, the following Directors/officials of the Company are hereby "severally" authorized for the purpose of determining materiality of an event or information and for the purpose of making disclosures to Stock Exchanges (s), effective from 1<sup>st</sup> June, 2025.

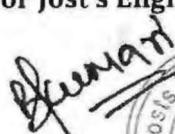
S. No.	Name of the Officials	Designation	Contact No.	Email Id
1	Mr. Jai Prakash Agarwal	Chairman & Whole Time Director	+91-022-62674000	<a href="mailto:jostsho@josts.in">jostsho@josts.in</a>
2	Mr. Vishal Jain	Managing Director & CEO	+91-022-62674000	<a href="mailto:jostsho@josts.in">jostsho@josts.in</a>
3	Mr. Pranesh Bhandari	Chief Financial Officer (w.e.f 1 <sup>st</sup> June, 2025)	+91-022-62674000	<a href="mailto:praneshbhandari@josts.in">praneshbhandari@josts.in</a>
4	Mrs. Babita Kumari	Company Secretary	+91-022-62674000	<a href="mailto:cs@josts.in">cs@josts.in</a>

The Board Meeting commenced at 04:00 p.m. and concluded at 06:35 P.M.

Kindly take the above information on record.

Thanking You,

**For Jost's Engineering Company Limited**

  
Babita Kumari  
Company Secretary  
M. No.: A40774



Encl: As above

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

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[jostsho@josts.in](mailto:jostsho@josts.in)

CIN: L28100MH1907PLC000252

# Shah Gupta & Co.

## Chartered Accountants

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

Tel: + 91(22) 2262 3000  
+ 91(22) 4085 1000  
Email: [contact@shahgupta.com](mailto:contact@shahgupta.com)  
Web: [www.shahgupta.com](http://www.shahgupta.com)

### 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, 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 "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 recognition and measurement principles laid down in 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 and for the year ended March 31, 2025.

##### 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.

##### Management's Responsibilities for the Standalone Financial Results

The statement has been prepared on the basis of the audited standalone annual financial statements. The Company's Management and Board of Directors of the Company are responsible for the preparation and presentation of the statement that give a true and fair view of the net profit and other comprehensive loss of the company and other financial information 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. 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 and Board of Directors are 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.

The Board of Directors 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 annual standalone 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 standalone financial statements 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 in the annual standalone 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 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 standalone 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 Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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

Our conclusion is not modified in respect of these matters.

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



**Vedula Prabhakar Sharma**  
Partner  
Membership No.: 123088  
UDIN: 25123088BMPIW6216



Place: Mumbai  
Date: May 29, 2025



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## Statement of standalone audited assets and liabilities as at March 31, 2025

Particulars	₹ in Lakh	
	As at March 31, 2025 Audited	As at March 31, 2024 Audited
<b>Assets</b>		
(1) Non-current assets		
(a) Property, plant and equipment	426	-
(b) Capital work-in-progress	-	472
(c) Right of use assets	-	-
(d) Intangible assets	76	120
(e) Financial assets	10	13
(i) Non-current Investments	3,410	1,803
(ii) Other non-current financial assets	308	250
(f) Deferred tax assets (net)	158	144
(g) Income tax assets (net)	-	-
(h) Other non-current assets	36	25
<b>Total non-current assets</b>	<b>4,424</b>	<b>2,827</b>
(2) Current assets		
(a) Inventories	557	1,152
(b) Financial assets		
(i) Current Investments	17	429
(ii) Trade receivables	7,573	5,839
(iii) Cash and cash equivalents	202	117
(iv) Bank balances other than cash and cash equivalents (iii) above	348	282
(v) Loans	211	506
(vi) Other current financial assets	171	192
(c) Other current assets	733	628
<b>Total current assets</b>	<b>9,812</b>	<b>9,145</b>
<b>Total assets</b>	<b>14,236</b>	<b>11,972</b>
<b>Equity and liabilities</b>		
(1) Equity		
(a) Equity share capital	100	98
(b) Other equity	8,059	6,175
<b>Total equity</b>	<b>8,159</b>	<b>6,273</b>
<b>Liabilities</b>		
(2) Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	69	12
(ii) Lease liabilities	37	98
(b) Non-current provisions	120	142
<b>Total non-current liabilities</b>	<b>226</b>	<b>252</b>
(3) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	292	865
(ii) Lease liabilities	50	31
(iii) Trade payables		
Total outstanding dues of micro enterprises and small enterprises	114	373
Total outstanding dues of creditors other than micro enterprises and small enterprises	4,096	2,771
(iv) Other current financial liabilities	125	135
(b) Other current liabilities	857	1,050
(c) Current provisions	101	178
(d) Income tax liabilities (net)	216	44
<b>Total current liabilities</b>	<b>5,851</b>	<b>5,447</b>
<b>Total liabilities</b>	<b>6,077</b>	<b>5,699</b>
<b>Total equity and liabilities</b>	<b>14,236</b>	<b>11,972</b>





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Audited standalone financial results for the quarter and year ended March 31, 2025

(₹ in Lakh, except EPS)

Sr. No.	Particulars	Quarter ended			Year ended	
		31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue from operations	5,939	4,496	5,892	21,733	17,419
2	Other income	68	52	60	198	134
3	<b>Total Income [1+2]</b>	<b>6,007</b>	<b>4,748</b>	<b>5,952</b>	<b>21,931</b>	<b>17,553</b>
4	Expenses					
	(a) Cost of materials consumed	1,605	1,283	1,454	5,664	4,818
	(b) Purchases of stock-in-trade	2,206	1,676	2,221	8,477	6,709
	(c) Changes in inventories of finished and work-in-progress and stock-in-trade	120	94	308	317	89
	(d) Employee benefits expense	472	557	603	2,192	2,221
	(e) Finance costs	51	51	34	187	117
	(f) Depreciation and amortization expense	42	43	38	165	128
	(g) Other expenses	939	443	829	2,709	2,528
	<b>Total expenses</b>	<b>5,435</b>	<b>4,147</b>	<b>5,489</b>	<b>19,711</b>	<b>16,210</b>
5	<b>Profit before exceptional items and tax [3-4]</b>	<b>572</b>	<b>601</b>	<b>463</b>	<b>2,220</b>	<b>1,343</b>
6	Exceptional items	-	64	-	64	-
7	<b>Profit before tax after exceptional items [5-6]</b>	<b>572</b>	<b>637</b>	<b>463</b>	<b>2,156</b>	<b>1,343</b>
8	Tax expenses					
	(i) Current tax	150	129	107	557	343
	(ii) Deferred tax #	(5)	(4)	(7)	(11)	(0)
	(iii) Short provision for tax relating to previous years	-	-	-	2	32
	<b>Total tax expenses</b>	<b>145</b>	<b>125</b>	<b>100</b>	<b>548</b>	<b>375</b>
9	<b>Profit after tax [7-8]</b>	<b>427</b>	<b>412</b>	<b>363</b>	<b>1,608</b>	<b>968</b>
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	(7)	1	(15)	(6)	(18)
	<b>Total other comprehensive income / (loss)</b>	<b>(7)</b>	<b>1</b>	<b>(15)</b>	<b>(6)</b>	<b>(18)</b>
	<b>Total comprehensive income</b>	<b>420</b>	<b>413</b>	<b>350</b>	<b>1,602</b>	<b>950</b>
11	Paid up equity share capital (Face Value of ₹ 1/- each)	100	100	98	100	98
12	Other equity	-	-	-	8,059	6,175
13	Earnings per equity share #					
	(1) Basic (in ₹)	4.28	4.13	7.46	16.11	9.90
	(2) Diluted (in ₹)	4.28	4.13	7.42	16.11	9.85

# figures are below rounding off norms adopted by the company





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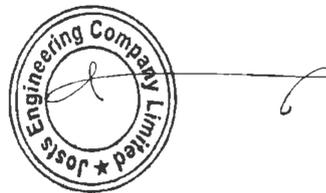
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Segment wise revenue, results, assets and liabilities standalone for the quarter and year ended March 31, 2025

ANNEXURE-1

₹ in Lakh

Particulars	Quarter ended			Year ended	
	31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
	Audited	Unaudited	Audited	Audited	Audited
<b>1 Segment Revenue</b>					
(a) Material Handling	2,834	2,321	3,278	10,751	10,434
(b) Engineered Products	3,105	2,375	2,613	10,982	6,985
<b>Total</b>	<b>5,939</b>	<b>4,696</b>	<b>6,089</b>	<b>21,733</b>	<b>17,419</b>
<b>Net sales / Income from operations</b>	<b>5,939</b>	<b>4,696</b>	<b>6,089</b>	<b>21,733</b>	<b>17,419</b>
<b>2 Segment Results</b>					
Profit before tax and interest from each segment					
(a) Material Handling	378	194	338	1,129	945
(b) Engineered Products	384	572	290	1,801	963
<b>Total</b>	<b>762</b>	<b>766</b>	<b>628</b>	<b>2,930</b>	<b>1,908</b>
Less: i) Interest	51	51	34	187	117
ii) Other unallocable expenditure	207	166	193	721	582
iii) Exceptional items	-	64	60	64	-
Add: iv) Un-allocable income	68	52	54	198	134
<b>Total Profit before tax</b>	<b>572</b>	<b>537</b>	<b>455</b>	<b>2,156</b>	<b>1,343</b>
<b>3 Segment Assets</b>					
(a) Material Handling	3,597	3,364	4,170	3,597	4,170
(b) Engineered Products	5,979	4,851	4,159	5,979	4,159
(c) Un-allocated	4,660	3,970	3,643	4,660	3,643
<b>Total Assets</b>	<b>14,236</b>	<b>12,185</b>	<b>11,972</b>	<b>14,236</b>	<b>11,972</b>
<b>4 Segment Liabilities</b>					
(a) Material Handling	1,258	1,628	2,076	1,258	2,076
(b) Engineered Products	2,612	1,846	2,384	2,612	2,384
(c) Un-allocated	2,207	972	1,239	2,207	1,239
<b>Total Liabilities</b>	<b>6,077</b>	<b>4,446</b>	<b>5,699</b>	<b>6,077</b>	<b>5,699</b>



**Jost's Engineering Company Limited**  
**Standalone Cash Flow Statement for the year ended March 31, 2028**

Particulars		Year ended		₹ in Lakh
		March 31, 2025	March 31, 2024	
<b>A</b>	<b>Cash flow from operating activities</b>			
	Profit before taxes		2,196	1,343
	<b>Adjustments for:</b>			
	Depreciation and amortisation expense	165		128
	Finance income on amortisation of dep. sits	(2)		(1)
	Profit on sale of assets #	-		(0)
	Dividend income	(1)		(1)
	Interest income	(114)		(88)
	Finance costs	187		117
	Provision for expected credit loss	46		18
	Bad debts written off	42		16
	Unrealised foreign exchange (gain)/loss	-		3
	Sundry balances written off/back	(35)		(2)
	Provision for warranty claims	50		69
	Provision for Inventory	-		6
	Inventory written off	-		7
			<b>338</b>	<b>272</b>
	<b>Operating profit before working capital changes</b>		<b>2,494</b>	<b>1,615</b>
	<b>Adjustments for (Increase) / decrease in:</b>			
	Trade receivables	(1,786)		(1,376)
	Inventories	594		96
	Other non-current financial assets	(57)		15
	Other current financial assets	20		(164)
	Other current asset	(105)		(204)
	Other non-current assets	(10)		235
	Current loans	295		(396)
	<b>Adjustments for increase/ (decrease) in:</b>			
	Trade payables	1,066		(173)
	Other current financial liabilities	(11)		29
	Other current liabilities	(194)		249
	Change in non-current provisions	(22)		6
	Change in current provisions	(133)	(343)	(77)
				<b>(1,760)</b>
	<b>Cash generated from operations</b>		<b>2,151</b>	<b>(145)</b>
	Net income tax paid (net of refunds)		(388)	(394)
	<b>Net cash generated from operating activities (A)</b>		<b>1,763</b>	<b>(539)</b>
<b>B</b>	<b>Cash flow from Investing activities</b>			
	Purchase of property, plant and equipment and Intangible assets	(87)		(218)
	Right of use of asset	(2)		(41)
	Proceeds from sale of property, plant and equipment	17		1
	Proceeds from sale of capital work in progress	-		22
	Bank balances other than classified as cash and cash equivalents	(65)		(275)
	Proceed/purchase of mutual funds Investments (net)	413		(414)
	Investment/redemption in 9% debenture of subsidiary	-		300
	Investment in equity shares of subsidiary	(1,607)		(856)
	Interest received	114		88
	Dividend received	1		1
			<b>(1,216)</b>	<b>(1,392)</b>
	<b>Net cash generated from Investing activities (B)</b>			
<b>C</b>	<b>Cash flow from financing activities</b>			
	Proceeds from/ (repayment) of working capital loans	(606)		759
	Proceeds from/ (repayment) of long term borrowings	89		18
	Proceeds from Issuance of equity shares	382		1,140
	Proceeds from Issuance of warrants	-		127
	Dividend paid	(98)		(70)
	Payment of lease liabilities	(42)		9
	Finance costs	(187)		(117)
			<b>(462)</b>	<b>1,866</b>
	<b>Net cash (used) in financing activities (C)</b>		<b>85</b>	<b>(65)</b>
	<b>Net increase/(decrease) in cash and cash equivalents (A+B+C)</b>		<b>117</b>	<b>182</b>
	Cash and cash equivalents at the beginning of the year		<b>202</b>	<b>117</b>
	<b>Cash and cash equivalents at the end of the year (refer note 12A)</b>			

# figures are below rounding off norms adopted by the company





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### Notes :

- 1 The above standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on May 29, 2025.
- 2 The above Standalone Financial results for the quarter and year ended March 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 Companies (Indian Accounting Standards) Amendment Rules, 2016.
- 3 Board of Directors at their meeting held on 27th March, 2023 and on 7th August, 2024, had approved the investment in the share capital of M/s. JECL Engineering Limited ("JECL"), a Wholly Owned Subsidiary of the Company and/or grant loans and advances to JECL and/or to give Guarantees on behalf of JECL, in one or more than one tranche with a maximum cap of Rs. 15 Crores and Rs. 10 Crores, respectively.  
  
Out of the approved investment of ₹ 25 Crores, the Company has invested ₹ 5,00,00,000/- on 29th December 2023, ₹ 8,01,60,000/- on 4th March 2025 and ₹ 8,01,60,000/- on 6th March 2025 in JECL Engineering Limited towards the acquisition of equity shares by way of rights issue.
- 4 The segment reporting of the Company has been prepared in accordance with Ind AS - 108 on "Operating Segment" (Refer - Annexure 1)
- 5 The figures of quarter ended March 31, 2025, represent the derived figures between the audited figures in respect of full financial year ended March 31, 2025, and reviewed year to date figures upto December 31, 2024, being date of end of the third quarter of the current financial year.
- 6 The board in its meeting held on May 29, 2025 has recommended a dividend of ₹ 1.25 per share on equity share of face value ₹ 1 each, i.e. 125% 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.



Place: Mumbai  
Date: May 29, 2025.

For Jost's Engineering Company Limited

Jai Prakash Azarwal  
DIN - 00242232  
Chairman

**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, 2025 (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
  - c) Josts Engineering Inc, Subsidiary Company
  - d) Josts Foundation, Subsidiary Company
  - e) Suryavayu Renewable & Energy Solutions Private Limited, Associate Company
- ii. are presented in accordance with requirements of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2025.

**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 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.

**Management's Responsibilities for the Consolidated Financial Results**

The Statement has been prepared from the related audited 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



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

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.

The respective Board of Directors of the Companies included in the Group are responsible for overseeing the financial reporting process of their respective Companies.

**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.



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**Chartered Accountants**

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.

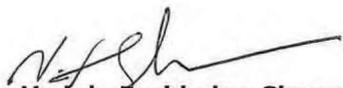
**Other Matter**

- a. The Statement includes the audited financial results of three subsidiary companies whose financial results/ financial information reflect total assets of ₹ 2,089.78 Lakh as at March 31, 2025, total revenue of ₹ 505.30 Lakh and ₹ 1,784.95 Lakh and total net profit after tax of ₹ 78.25 Lakh and ₹ 109.48 Lakh, total comprehensive income of ₹ 88.07 Lakh and ₹ 119.30 Lakh for the quarter ended and for the year ended March 31, 2025 respectively, and net cash inflow ₹ 89.68 Lakh for the year ended March 31, 2025, 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 ₹ 0.05 Lakh and ₹ 0.05 Lakh and total comprehensive loss of ₹ 0.05 Lakh and ₹ 0.05 Lakh for the quarter ended and for the year ended March 31, 2025 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, 2025 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to 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.: 123088  
UDIN: 25123088BMPIX4419



Place: Mumbai  
Date: May 29, 2025



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# Jost's Engineering Company Limited

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## Statement of consolidated audited assets and liabilities as at March 31, 2025

₹ In Lakh

Particulars	As at March 31, 2025	As at March 31, 2024
<b>Assets</b>		
<b>(1) Non-current assets</b>		
(a) Property, plant and equipment	1,979	2,109
(b) Capital work-in-progress	1,934	847
(c) Right of use assets	78	120
(d) Intangible assets	15	13
(e) Financial assets		
(i) Non-current investments	3	1
(ii) Other non-current financial assets	325	257
(f) Deferred tax assets (net)	158	144
(g) Income tax assets (net)	-	-
(h) Other non-current assets	36	25
<b>Total non-current assets</b>	<b>4,528</b>	<b>3,516</b>
<b>(2) Current assets</b>		
(a) Inventories	1,309	1,152
(b) Financial assets		
(i) Current investments	17	428
(ii) Trade receivables	8,087	5,888
(iii) Unbilled revenue		
(iii) Cash and cash equivalents	311	138
(iv) Bank balances other than cash and cash equivalents (iii) above	380	289
(v) Loans	5	67
(vi) Other current financial assets	172	192
(c) Income tax assets	24	23
(d) Other current assets	1,370	767
<b>Total current assets</b>	<b>11,675</b>	<b>8,944</b>
<b>Total assets</b>	<b>16,203</b>	<b>12,460</b>
<b>Equity and liabilities</b>		
<b>(1) Equity</b>		
(a) Equity share capital	100	98
(b) Other equity	7,743	5,701
<b>Total equity</b>	<b>7,843</b>	<b>5,799</b>
<b>Liabilities</b>		
<b>(2) Non-current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	298	338
(ii) Lease liabilities	37	98
(b) Non-current provisions	157	177
(c) Deferred tax liabilities (net)	-	-
(c) Deferred tax liabilities (net)	-	-
<b>Total non-current liabilities</b>	<b>552</b>	<b>613</b>
<b>(3) Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	1,938	1,239
(ii) Lease liabilities	52	31
(iii) Trade payables		
Total outstanding dues of micro enterprises and small enterprises	114	373
Total outstanding dues of creditors other than micro enterprises and small enterprises	4,206	2,857
(iv) Other current financial liabilities	222	220
(b) Other current liabilities	934	1,091
(c) Current provisions	113	187
(d) Income tax liabilities (net)	229	50
<b>Total current liabilities</b>	<b>7,808</b>	<b>6,048</b>
<b>Total liabilities</b>	<b>8,360</b>	<b>6,661</b>
<b>Total equity and liabilities</b>	<b>16,203</b>	<b>12,460</b>





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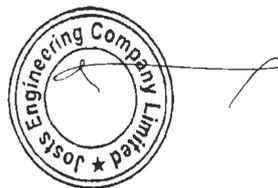
**Audited consolidated financial results for the quarter and year ended March 31, 2025**

(₹ In Lakh, except EPS)

Sr. No.	Particulars	Quarter ended			Year ended	
		31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue from operations	6,785	5,205	6,184	23,891	18,744
2	Other Income	61	29	46	129	77
3	<b>Total Income [1+2]</b>	<b>6,846</b>	<b>5,234</b>	<b>6,230</b>	<b>24,020</b>	<b>18,821</b>
4	<b>Expenses</b>					
	(a) Cost of materials consumed	1,605	1,283	1,454	5,664	4,838
	(b) Purchases of stock-in-trade	2,641	1,691	2,221	8,926	6,319
	(c) Changes in inventories of finished and work-in-progress and stock-in-trade	129	98	308	278	89
	(d) Employee benefits expense	707	775	787	3,031	2,954
	(e) Finance costs	77	105	53	265	165
	(f) Depreciation and amortization expense	93	77	84	360	314
	(g) Other expenses	985	586	898	3,055	2,772
	<b>Total expenses</b>	<b>6,237</b>	<b>4,615</b>	<b>5,805</b>	<b>21,579</b>	<b>17,451</b>
5	<b>Profit before exceptional items and tax [3-4]</b>	<b>609</b>	<b>619</b>	<b>425</b>	<b>2,441</b>	<b>1,370</b>
6	Exceptional items	-	64	-	64	-
7	<b>Profit before tax after exceptional items [5-6]</b>	<b>609</b>	<b>555</b>	<b>425</b>	<b>2,377</b>	<b>1,370</b>
8	<b>Tax expenses</b>					
	(i) Current tax	156	140	113	573	349
	(ii) Deferred tax \$	(5)	0	(7)	49	(0)
	(iii) Short provision for tax relating to previous years \$	-	(1)	0	1	31
	<b>Total tax expenses</b>	<b>151</b>	<b>139</b>	<b>106</b>	<b>623</b>	<b>380</b>
9	<b>Profit after tax [7-8]</b>	<b>458</b>	<b>416</b>	<b>319</b>	<b>1,754</b>	<b>990</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	4	1	(8)	4	(11)
	(ii) Share of profit in associates \$	(0)	-	-	(0)	-
	<b>Total other comprehensive income / (loss)</b>	<b>4</b>	<b>1</b>	<b>(8)</b>	<b>4</b>	<b>(11)</b>
	<b>Total comprehensive income</b>	<b>462</b>	<b>417</b>	<b>311</b>	<b>1,758</b>	<b>979</b>
	<b>Net profit attributable to:</b>					
	(a) Owners of the company	458	416	319	1,754	990
	(b) Non-controlling interests	-	-	-	-	-
	<b>Other comprehensive income attributable to:</b>					
	(a) Owners of the company	4	1	(8)	4	(11)
	(b) Non-controlling interests	-	-	-	-	-
	<b>Total comprehensive income attributable to:</b>					
	(a) Owners of the company	462	417	311	1,758	979
	(b) Non-controlling interests	-	-	-	-	-
11	Paid up equity share capital (Face Value of ₹ 1/- each)	100	100	98	100	98
12	Other equity	-	-	-	7,743	5,701
13	<b>Earnings per equity share #</b>					
	(1) Basic (In ₹)	4.59	4.17	3.26	17.58	10.12
	(2) Diluted (In ₹)	4.59	4.17	3.24	17.58	10.07

# Earnings per share for the interim period is not annualised

\$ Figures are below rounding off norms adopted by the company



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Segment wise revenue, results, assets and liabilities consolidated for the quarter and year ended March, 31 2025

ANNEXURE-1

₹ in Lakh

Particulars	Quarter ended			Year ended	
	31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
	Audited	Unaudited	Audited	Audited	Audited
<b>1 Segment Revenue</b>					
(a) Material Handling	3,209	2,290	3,245	11,160	10,388
(b) Engineered Products	3,224	2,562	2,612	11,322	7,047
(c) MHE Rentals	352	353	327	1,409	1,309
<b>Total</b>	<b>6,785</b>	<b>5,205</b>	<b>6,184</b>	<b>23,891</b>	<b>18,744</b>
<b>Net sales / Income from operations</b>	<b>6,785</b>	<b>5,205</b>	<b>6,184</b>	<b>23,891</b>	<b>18,744</b>
<b>2 Segment Results</b>					
Profit before tax and					
Interest from each segment					
(a) Material Handling	352	191	315	1,210	899
(b) Engineered Products	424	598	283	1,893	986
(c) MHE Rentals	49	75	27	190	155
<b>Total</b>	<b>825</b>	<b>864</b>	<b>625</b>	<b>3,293</b>	<b>2,040</b>
Less: I) Interest	76	105	53	265	165
ii) Other unallocable expenditure	202	169	193	716	582
iii) Exceptional items	-	64	-	64	-
Add: IV) Un-allocable income	62	29	46	129	77
<b>Total Profit before tax</b>	<b>609</b>	<b>555</b>	<b>425</b>	<b>2,377</b>	<b>1,370</b>
<b>3 Segment Assets</b>					
(a) Material Handling	7,129	5,195	4,993	7,129	4,993
(b) Engineered Products	6,175	5,032	4,195	6,175	4,195
(c) MHE Rentals	1,847	1,872	1,871	1,847	1,871
(d) Un-allocated	1,052	2,168	1,401	1,052	1,401
<b>Total Assets</b>	<b>16,203</b>	<b>14,267</b>	<b>12,460</b>	<b>16,203</b>	<b>12,460</b>
<b>4 Segment Liabilities</b>					
(a) Material Handling	2,752	2,957	2,129	2,752	2,129
(b) Engineered Products	2,696	1,956	2,390	2,696	2,390
(c) MHE Rentals	911	1,002	903	911	903
(d) Un-allocated	2,001	972	1,239	2,001	1,239
<b>Total Liabilities</b>	<b>8,359</b>	<b>6,887</b>	<b>6,661</b>	<b>8,360</b>	<b>6,661</b>



**Audited consolidated statement of cash flow for the year ended March 31, 2025**

₹ in Lakh

Particulars	Year ended	
	March 31, 2025	March 31, 2024
<b>A Cash flow from operating activities</b>		
Profit before taxes	2,377	1,370
<b>Adjustments for:</b>		
Depreciation and amortisation expense	360	314
Finance income on amortisation of deposits	(2)	(1)
Profit on sale of assets #	-	(0)
Dividend income	(1)	(1)
Interest income	(36)	(38)
Finance costs	265	165
Provision for expected credit loss	61	18
Bad debts written off	26	16
Unrealised foreign exchange (gain)/loss	2	3
Sundry balances written off/back	(49)	(2)
Provision for warranty claims	50	69
Provision for inventory	-	6
Inventory written off	-	7
Sales tax written off	-	-
	676	556
<b>Operating profit before working capital changes</b>	<b>3,053</b>	<b>1,926</b>
<b>Adjustments for (Increase) / decrease in:</b>		
Trade receivables	(2,238)	(1,303)
Inventories	(157)	96
Other non-current financial assets	(66)	9
Other current financial assets	20	(164)
Other current asset	(603)	(297)
Other non-current assets	(10)	235
Current loans	62	6
<b>Adjustments for increase/ (decrease) in:</b>		
Trade payables	1,090	(54)
Other current financial liabilities	2	(42)
Other current liabilities	(157)	227
Change in non-current provisions	(20)	12
Change in current provisions	(120)	(64)
	(2,196)	(1,339)
<b>Cash generated from operations</b>	<b>856</b>	<b>587</b>
Net income tax paid (net of refunds)	(401)	(394)
<b>Net cash generated from operating activities (A)</b>	<b>455</b>	<b>193</b>
<b>B Cash flow from investing activities</b>		
Purchase of property, plant and equipment and intangible assets	(199)	(466)
Right of use of asset	(7)	(41)
Proceeds from sale of property, plant and equipment	17	19
Proceeds from sale of capital work in progress	(1,086)	(825)
Bank balances other than classified as cash and cash equivalents	(91)	(275)
Proceed/purchase of mutual funds investments (net)	411	(413)
Investment in equity shares of subsidiary	(2)	(345)
Interest received	36	38
Dividend received	1	1
<b>Net cash generated from investing activities (B)</b>	<b>(920)</b>	<b>(2,307)</b>
<b>C Cash flow from financing activities</b>		
Proceeds from/ (repayment) of working capital loans	333	27
Proceeds from/ (repayment) of short term borrowings	504	744
Proceeds from/ (repayment) of long term borrowings	(178)	255
Proceeds from issuance of equity shares	382	1,140
Proceeds from issuance of warrants	-	127
Dividend paid	(98)	(70)
Payment of lease liabilities	(40)	9
Finance costs	(265)	(165)
<b>Net cash (used) in financing activities (C)</b>	<b>638</b>	<b>2,067</b>
<b>Net increase/(decrease) in cash and cash equivalents (A+B+C)</b>	<b>173</b>	<b>(47)</b>
Cash and cash equivalents at the beginning of the year	138	185
<b>Cash and cash equivalents at the end of the year (refer note 12A)</b>	<b>311</b>	<b>138</b>

# figures are below rounding off norms adopted by the company





Since 1907

## Jost's Engineering Company Limited

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

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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 May 29, 2025.
- 2 The above Consolidated Financial results for the quarter and year ended March 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 Companies (Indian Accounting Standards) Amendment Rules, 2016.
- 3 Board of Directors of Holding company at their meeting held on 27th March, 2023 and 7th August, 2024, had approved the Investment in the share capital of M/s. JECL Engineering Limited ("JECL"), a Wholly Owned Subsidiary of the Company and/or grant loans and advances to JECL and/or to give Guarantees on behalf of JECL, in one or more than one tranche with a maximum cap of Rs. 15 Crores and Rs. 10 Crores, respectively.  
  
Out of the approved investment of ₹ 25 Crores, the Company has invested ₹ 5,00,00,000/- on 29th December 2023, ₹ 8,01,60,000/- on 4th March 2025 and ₹ 8,01,60,000/- on 6th March 2025 in JECL Engineering Limited towards the acquisition of equity shares by way of rights issue.
- 4 The segment reporting of the Company has been prepared in accordance with Ind AS - 108 on "Operating Segment" (Refer - Annexure 1)
- 5 The figures of quarter ended March 31, 2025, represent the derived figures between the audited figures in respect of full financial year ended March 31, 2025, and reviewed year to date figures upto December 31, 2024, being date of end of the third quarter of the current financial year.
- 6 JECL Engineering Ltd, wholly owned subsidiary company, has commenced its trial run of material handling equipment plant at Murbad. The net trial run expenditure of Rs. 419.55 lakhs and Rs 565.29 lakhs for the quarter and year ended 31st March 2025 respectively, forming part of capital work in progress.
- 7 Board of Directors of Holding company in its meeting held on May 29, 2025 has recommended a dividend of ₹ 1.25 per share on equity share of face value ₹ 1 each, i.e. 125% to the members of the company. This amount is to be paid after approval from the members in the ensuing annual general meeting.
- 8 Previous period/year's figures have been regrouped/reclassified wherever necessary to confirm to current period's/year's figures.

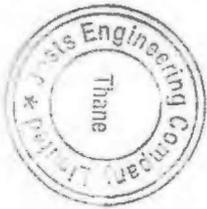


Place: Mumbai  
Date: May 29, 2025

For Jost's Engineering Company Limited

Jal Prakash Aqarwal  
DIN - 00242232  
Chairman

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-yearly filings i.e., 2nd and 4th quarter) -	It will be filed with Integrated Financial Statement in XBRL mode.
E	STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter)	Declaration on unmodified opinion of statutory auditor forms part of audited financial results



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

29<sup>th</sup> May, 2025

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

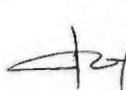
I, Rohit Jain, Chief Financial Officer of Jost's Engineering Company Limited (L28100MH1907PLC000252) having its Registered Office at Great Social Bldg 60 Sir P M Road Fort Mumbai MH- 400001 India, hereby declare that, the Statutory Auditor of the Company M/s. Shah Gupta & Co, Chartered Accountants (Firm Registration No: 109574W) has issued an Audit Report with unmodified opinion on Audited Financial Results (Standalone and Consolidated) of the Company for the financial year ended 31<sup>st</sup> March, 2025.

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

  
  
**Rohit Jain**  
Chief Financial Officer

Date: 29<sup>th</sup> May, 2025

Place: Thane

28<sup>th</sup> May 2025

To,  
The Chairman and Managing Director  
Josts Engineering Company Limited  
C-7, Wagle Industrial Estate  
Thane West

Dear Sirs,

**Sub : Resignation from the post of Chief Financial Officer ("Key Managerial Personnel") of the Company.**

I hereby give my resignation from the post of Chief Financial Officer ("Key Managerial Personnel") of the Company M/s. Josts Engineering Company Limited due to personal reasons.

I request you to remove my name as Chief Financial Officer ("Key Managerial Personnel") of the Company from the records of Registrar of Companies, BSE Limited or any other place where my name is registered as Chief Financial Officer ("Key Managerial Personnel") of Josts Engineering Company Limited. Requesting you to relieve me from my duties at the close of business hours on 31<sup>st</sup> May 2025.

I am thankful to the Chairman, Managing director, all the Directors, Key Managerial Personnel's and the staff members for their extended support to me during my tenure as CFO (KMP) of Company.

Please acknowledge the receipt of the same

Thanking You

  
Rohit Jain



*Accepted*  
