



Since 1907

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

07th November, 2024

Dear Sir,

Scrip Code- 505750

Subject- Outcome of Board Meeting held on 07th November, 2024

We wish to inform you that the Board of Directors of the Company, at its Meeting held today, i.e. Thursday, 7th November, 2024, inter-alia, has approved and taken on record the following: -

1. Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended 30th September, 2024 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and extract of the same to be published in the newspapers, pursuant to Regulations 47 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

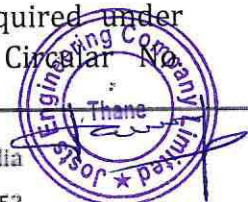
Accordingly, the said Financial Results along with Limited Review Report of the Statutory Auditors, namely, M/s. Shah Gupta & Co., Chartered Accountants, are enclosed.

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

2. Considered and accorded, in-principle approval for formation of Joint Venture company (JVCo.) by the Company to execute EPC Projects in Power sector and to do business in Renewable energy sector, and such other matters as may be agreed from time to time, subject to requisite approval(s).

The Board also accorded, in-principle, approval for the said purpose by formation of 50:50 Joint Venture by Josts Engineering Company Limited with Kay Cee Energy & Infra Ltd by investing upto an amount of Rs. 2 Crores (in one or more tranches) either by way of equity, loan or advance or combination thereof.

Upon occurrence of event i.e on execution of Joint Venture Agreement and Incorporation of aforesaid Company the relevant information as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Circular No.



SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated 11th July, 2023 and SEBI/HO/CFD/CFD-PoDI/P /CIR/2023/123 dated 13th July, 2023 shall be intimated accordingly.

3. Considered and accorded in principle approval for acquiring equity shares amounting equivalent to 50% of the issued and paidup share capital of TSJ ERS India Private Limited as on date from the existing shareholders with a view to form a 50:50 Joint venture with Tower Solutions Inc., Canada, to carry out the business of manufacturing and supply of advanced restoration tower systems of uncompromising quality and superior standards

Upon occurrence of event i.e on acquisition of shares of the aforesaid Company the relevant information as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated 11th July, 2023 and SEBI/HO/CFD/CFD-PoDI/P /CIR/2023/123 dated 13th July, 2023 shall be intimated accordingly.

The Board Meeting commenced at 12:00 Noon and concluded at 01:30 P.M.

Kindly take the above information on record.

Thanking You,

For Jost's Engineering Company Limited



Rohit Jain
Chief Financial Officer




Encl: As above

INDEPENDENT AUDITORS' REVIEW REPORT

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

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Jost's Engineering Company Limited** ("the Company") for the quarter and half year ended September 30, 2024 ("the statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulations").
2. This statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors and has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to issue a report on the statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted and procedure performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards specified under Section 133 of the Act, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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


Vedula Prabhakar Sharma
Partner
Membership No.:123088
UDIN: 24123088BKARQQ1746



Place: Mumbai
Date: November 07, 2024



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Statement of standalone unaudited assets and liabilities as at September 30, 2024

₹ in Lakh

Particulars	As at September 30, 2024	As at March 31, 2024
Assets		
(1) Non-current assets		-
(a) Property, plant and equipment	447	472
(b) Capital work-in-progress	-	-
(c) Right of use assets	97	120
(d) Intangible assets	11	13
(e) Financial assets		
(i) Non-current investments	1,803	1,803
(ii) Other non-current financial assets	405	250
(f) Deferred tax assets (net)	146	144
(g) Income tax assets (net)	-	-
(h) Other non-current assets	16	25
Total non-current assets	2,925	2,827
(2) Current assets		
(a) Inventories	976	1,152
(b) Financial assets		
(i) Current investments	16	429
(ii) Trade receivables	5,840	5,839
(iii) Cash and cash equivalents	114	117
(iv) Bank balances other than cash and cash equivalents (iii) above	437	282
(v) Loans	1,100	506
(vi) Other current financial assets	192	192
(c) Other current assets	644	628
Total current assets	9,319	9,145
Total assets	12,244	11,972
Equity and liabilities		
(1) Equity		
(a) Equity share capital	98	98
(b) Other equity	6,846	6,175
Total equity	6,944	6,273
Liabilities		
(2) Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	9	12
(ii) Lease liabilities	60	98
(b) Non-current provisions	124	142
Total non-current liabilities	193	252
(3) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	620	865
(ii) Lease liabilities	48	31
(iii) Trade payables		
Total outstanding dues of micro enterprises and small enterprises	100	373
Total outstanding dues of creditors other than micro enterprises and small enterprises	3,103	2,771
(iv) Other current financial liabilities	250	135
(b) Other current liabilities	683	1,050
(c) Current provisions	169	178
(d) Income tax liabilities (net)	134	44
Total current liabilities	5,107	5,447
Total liabilities	5,300	5,699
Total equity and liabilities	12,244	11,972





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Unaudited standalone financial results for the quarter and half year ended September 30, 2024

(₹ in Lakh, except EPS)

Sr. No.	Particulars	Quarter ended			Half Year ended		Year ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations	5,861	5,236	3,777	11,097	7,276	17,419
2	Other income	26	52	32	78	49	134
3	Total income [1+2]	5,887	5,288	3,809	11,175	7,325	17,553
4	Expenses						
	(a) Cost of materials consumed	1,798	979	776	2,776	2,149	4,838
	(b) Purchases of stock-in-trade	2,055	2,540	1,679	4,595	2,491	6,289
	(c) Changes in inventories of finished and work-in-progress and stock-in-trade	116	(13)	(80)	103	37	89
	(d) Employee benefits expense	604	559	546	1,163	1,044	2,221
	(e) Finance costs	62	23	15	85	33	117
	(f) Depreciation and amortization expense	42	39	29	80	58	128
	(g) Other expenses	641	685	538	1,326	1,085	2,528
	Total expenses	5,318	4,812	3,503	10,128	6,897	16,210
5	Profit before tax [3-4]	569	476	306	1,047	428	1,343
6	Tax expenses						
	(i) Current tax	175	103	83	278	104	343
	(ii) Deferred tax \$	(18)	16	(0)	(2)	9	(0)
	(iii) Short provision for tax relating to previous years	2	-	10	2	10	32
	Total tax expenses	159	119	93	278	123	375
7	Profit for the year [5-6]	410	357	213	769	305	968
8	Other comprehensive income / (loss)						
	A) Items that will not be reclassified to profit or loss (net of tax)						
	(i) Remeasurement of employee benefits obligations \$	0	(1)	1	(0)	(3)	(18)
	Total other comprehensive income / (loss) \$	0	(1)	1	(0)	(3)	(18)
	Total comprehensive income for the year	410	356	214	769	302	950
9	Paid up equity share capital (Face Value of ₹ 2/- each)	98	98	93	98	93	98
10	Other equity	-	-	-	-	-	6,175
9	Earnings per equity share #						
	(1) Basic (In ₹)	8.39	7.30	4.57	15.73	7.29	19.80
	(2) Diluted (In ₹)	8.35	7.26	4.57	15.65	7.25	19.70

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 standalone for the quarter and half-year ended September 30, 2024

ANNEXURE-1

₹ in Lakh

Particulars	Quarter ended			Half Year ended		Year ended
	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Segment Revenue						
(a) Material Handling	3,336	2,260	2,252	5,596	4,552	10,434
(b) Engineered Products	2,525	2,976	1,525	5,501	2,724	6,985
Total	5,861	5,236	3,777	11,097	7,276	17,419
Net sales / Income from operations	5,861	5,236	3,777	11,097	7,276	17,419
2 Segment Results						
Profit before tax and interest from each segment						
(a) Material Handling	375	180	161	555	290	945
(b) Engineered Products	385	460	267	845	405	963
Total	760	640	428	1,400	695	1,908
Less: i) Interest	62	23	15	85	33	117
ii) Other unallocable expenditure	155	193	139	346	283	582
Add: iii) Un-allocable income	26	52	32	78	49	134
Total Profit before tax	569	476	306	1,047	428	1,343
3 Segment Assets						
(a) Material Handling	3,952	3,723	3,492	3,952	3,492	4,170
(b) Engineered Products	4,090	4,266	2,254	4,090	2,254	4,159
(c) Un-allocated	4,202	4,093	3,102	4,202	3,102	3,643
Total Assets	12,244	12,082	8,848	12,244	8,848	11,972
4 Segment Liabilities						
(a) Material Handling	1,996	2,286	1,904	1,996	1,904	2,076
(b) Engineered Products	2,184	2,791	1,686	2,184	1,686	2,384
(c) Un-allocated	1,120	375	900	1,120	900	1,239
Total Liabilities	5,300	5,452	4,490	5,300	4,490	5,699





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Unaudited standalone statement of cash flow for the quarter and half-year ended September 30, 2024

₹ in Lakh

Particulars	Year ended	
	September 30, 2024	September 30, 2023
A Cash flow from operating activities		
Profit before taxes	1,047	428
Adjustments for:		
Depreciation and amortisation expense	80	58
Finance income on amortisation of deposits	(1)	(1)
Profit on sale of assets#	(0)	-
Dividend income	(1)	(0)
Interest income	(55)	(33)
Finance costs	85	33
Provision for expected credit loss	20	(28)
Bad debts written off	26	16
Unrealised foreign exchange (gain)/loss	(15)	9
Sundry balances written off/back	-	(1)
Provision for warranty claims	24	59
Provision for inventory#	-	-
Inventory written off	-	-
Sales tax written off	-	-
	163	112
Operating profit before working capital changes	1,210	540
Adjustments for (increase) / decrease in:		
Trade receivables	(45)	1,157
Inventories	176	(61)
Other non-current financial assets	(154)	(42)
Other current financial assets #	(0)	(69)
Other current asset	(16)	(108)
Other non-current assets	10	(10)
Current loans	(595)	(182)
Adjustments for increase/ (decrease) in:		
Trade payables	71	(895)
Other current financial liabilities	115	91
Other current liabilities	(367)	45
Other non current liabilities	-	6
Change in non-current provisions	(18)	(80)
Change in current provisions	(34)	18
	(857)	(130)
Cash generated from operations	353	410
Net income tax paid (net of refunds)	(188)	(108)
Net cash generated from operating activities (A)	165	302
B Cash flow from investing activities		
Purchase of property, plant and equipment and intangible assets	(48)	(12)
Right of use of asset	-	-
Proceeds from sale of property, plant and equipment	17	-
Proceeds from sale of capital work in progress	-	(307)
Bank balances other than classified as cash and cash equivalents	(155)	-
Investment in fixed deposits	-	1
Proceed/purchase of mutual funds investments (net)	413	-
Investment/redemption in 9% debenture of subsidiary	-	(356)
Investment in equity shares of subsidiary	-	33
Interest received	55	0
Dividend received	1	0
Net cash generated from investing activities (B)	283	(641)
C Cash flow from financing activities		
Proceeds from/ (repayment) of working capital loans	(244)	439
Proceeds from/ (repayment) of long term borrowings	(3)	-
Dividend paid	(98)	(70)
Payment of lease liabilities	(21)	(13)
Finance costs	(85)	(33)
Net cash (used) in financing activities (C)	(451)	323
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(3)	(16)
Cash and cash equivalents at the beginning of the year	117	182
Cash and cash equivalents at the end of the year (refer note 12A)	114	165

figures are below rounding off norms adopted by the company





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Notes :

- 1 The above standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 7, 2024.
- 2 The above Standalone Financial results for the quarter and half-year ended September 30, 2024 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.B17
- 3 The segment reporting of the Company has been prepared in accordance with Ind AS - 108 on "Operating Segment" (Refer - Annexure 1)
- 4 Previous period/year's figures have been regrouped/reclassified wherever necessary to confirm to current period's/year's figures.



Place: Thane
Date: November 7, 2024

For Jost's Engineering Company Limited

Jai Prakash Agarwal
DIN - 00242232
Chairman

INDEPENDENT AUDITORS' REVIEW REPORT

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

1. We have reviewed the accompanying statement of consolidated unaudited financial results of **Jost's Engineering Company Limited** ("the Holding Company") and its Subsidiaries ("the Holding Company" and its subsidiaries together referred to as "the Group"), for the quarter and half year ended September 30, 2024 ("the statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Regulations').
2. This statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to issue a report on the statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
4. The statement includes the results of the following entities:
 - i. MHE Rentals India Private Limited, subsidiary company
 - ii. JECL Engineering Limited, subsidiary company
 - iii. Josts Engineering Inc
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the other auditor referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under section 133 of the Act, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



6. We did not review the financial results of one subsidiary included in the statement, whose financial results reflect total assets of ₹ 1,976.30 lakh as at September 30, 2024 and total revenue of ₹ 347.36 lakh and 704.59 lakh, total net loss after tax of ₹ 41.00 lakh and ₹ 23.40 lakh and total comprehensive loss of ₹ 41.00 lakh and ₹ 23.40 lakh for the quarter and half year ended September 30, 2024, respectively, cash inflow (net) of ₹ 2.17 lakh for the period from April 1, 2024 to September 30, 2024, as considered in the consolidated unaudited financial results. These financial results have been reviewed by other auditors whose report has been furnished to us by the management and our conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.
7. The Statement also includes the total assets of ₹ 55.35 lakh as at September 30, 2024 and total revenue of ₹ 34.87lakh and 34.87 lakh, total net (loss)/profit after tax of ₹ (4.64) lakh and ₹ 25.75 lakh and total comprehensive (loss)/income of ₹ (4.64) lakh and ₹ 25.75 lakh for the quarter and half year ended September 30, 2024, respectively, cash inflow (net) of ₹ 1.10 lakh for the period from April 1, 2024 to September 30, 2024, as considered in the consolidated unaudited financial results, of one subsidiary outside India, based on their financial results which have not been reviewed by their auditor. These financial information have been certified by the Company's Management. Our opinion in so far as it relates to the amounts and disclosures included in respect of the said subsidiary, is based on these certified financial statements. Our conclusion on the Statement is not modified in respect of the above matters.

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


Vedula Prabhakar Sharma
Partner
Membership No.: 123088
UDIN: 24123088BKARQR2104



Place: Mumbai
Date: November 07, 2024



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Unaudited consolidated financial results for the quarter and half year ended September 30, 2024

(₹ in Lakh, except EPS)

Sr. No.	Particulars	Quarter ended			Half Year ended		Year ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations	6,258	5,644	4,101	11,902	7,921	18,744
2	Other income	1	37	18	38	23	77
3	Total income [1+2]	6,259	5,681	4,119	11,940	7,944	18,821
4	Expenses						
	(a) Cost of materials consumed	1,798	979	776	2,776	2,149	4,838
	(b) Purchases of stock-in-trade	1,923	2,672	1,679	4,595	2,491	6,319
	(c) Changes in inventories of finished and work-in-progress and stock-in-trade	168	(117)	(79)	50	37	89
	(d) Employee benefits expense	795	753	731	1,549	1,415	2,954
	(e) Finance costs	45	39	24	84	52	165
	(f) Depreciation and amortization expense	99	91	81	190	150	314
	(g) Other expenses	703	781	595	1,483	1,189	2,772
	Total expenses	5,531	5,198	3,807	10,727	7,483	17,451
5	Profit before tax [3-4]	728	483	313	1,213	461	1,370
6	Tax expenses						
	(i) Current tax	175	103	83	278	104	349
	(ii) Deferred tax \$	38	16	(0)	54	9	(0)
	(iii) Short provision for tax relating to previous years	2	-	10	2	10	31
	Total tax expenses	215	119	93	334	123	380
7	Profit for the year [5-6]	513	364	220	879	339	990
8	Other comprehensive income / (loss)						
	A) Items that will not be reclassified to profit or loss (net of tax)						
	(i) Remeasurement of employee benefits obligations \$	0	(1)	2	(0)	(3)	(11)
	Total other comprehensive income / (loss) \$	0	(1)	2	(0)	(3)	(11)
	Total comprehensive income for the year	513	363	222	879	336	979
	Net profit attributable to :						
	(a) Owners of the company	513	364	220	879	339	990
	(b) Non-controlling interests	-	-	-	-	-	-
	Profit for the year	513	364	220	879	339	990
	Other comprehensive income attributable to :						
	(a) Owners of the company \$	0	(1)	2	(0)	(3)	(11)
	(b) Non-controlling Interests	-	-	-	-	-	-
	Other comprehensive income/loss for the year	0	(1)	2	(0)	(3)	(11)
	Total comprehensive income attributable to :						
	(a) Owners of the company	513	363	222	879	336	979
	(b) Non-controlling interests	-	-	-	-	-	-
	Total comprehensive income/loss for the year	513	363	222	879	336	979
9	Paid up equity share capital (Face Value of ₹ 2/- each)	98	98	93	98	93	98
10	Other equity	-	-	-	-	-	5,701
9	Earnings per equity share #						
	(1) Basic (in ₹)	10.49	7.45	4.71	17.97	7.29	20.26
	(2) Diluted (in ₹)	10.44	7.42	4.71	17.88	7.25	20.26

Earnings per share for the interim period is not annualised

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





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Statement of consolidated unaudited assets and liabilities as at September 30, 2024

₹ In Lakh

Particulars	As at September 30, 2024	As at March 31, 2024
Assets		
(1) Non-current assets		
(a) Property, plant and equipment	2,053	2,109
(b) Capital work-in-progress	1,214	847
(c) Right of use assets	97	120
(d) Intangible assets	11	13
(e) Financial assets		
(i) Non-current investments	1	1
(ii) Other non-current financial assets	412	257
(f) Deferred tax assets (net)	147	144
(g) Income tax assets (net)	1	-
(h) Other non-current assets	124	25
Total non-current assets	4,060	3,516
(2) Current assets		
(a) Inventories	1,576	1,152
(b) Financial assets		
(i) Current investments	16	428
(ii) Trade receivables	5,732	5,888
(iii) Cash and cash equivalents	148	138
(iv) Bank balances other than cash and cash equivalents (iii) above	525	289
(v) Loans	22	67
(vi) Other current financial assets	193	192
(c) Income tax assets	35	23
(d) Other current assets	894	767
Total current assets	9,141	8,944
Total assets	13,201	12,460
Equity and liabilities		
(1) Equity		
(a) Equity share capital	98	98
(b) Other equity	6,482	5,701
Total equity	6,580	5,799
Liabilities		
(2) Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	335	338
(ii) Lease liabilities	60	98
(b) Non-current provisions	167	177
(c) Deferred tax liabilities (net)	56	-
Total non-current liabilities	618	613
(3) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	842	1,239
(ii) Lease liabilities	48	31
(iii) Trade payables		
Total outstanding dues of micro enterprises and small enterprises	100	373
Total outstanding dues of creditors other than micro enterprises and small enterprises	3,502	2,857
(iv) Other current financial liabilities	483	220
(b) Other current liabilities	716	1,091
(c) Current provisions	178	187
(d) Income tax liabilities (net)	134	50
Total current liabilities	6,003	6,048
Total liabilities	6,621	6,661
Total equity and liabilities	13,201	12,460





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Segment wise revenue, results, assets and liabilities consolidated for the quarter and half-year ended September 30, 2024

ANNEXURE-1

₹ in Lakh

Particulars	Quarter ended			Half Year ended		Year ended
	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Segment Revenue						
(a) Material Handling	3,385	2,277	2,251	5,662	4,549	10,388
(b) Engineered Products	2,525	3,011	1,525	5,536	2,724	7,047
(c) MHE RENTAL	348	356	325	704	648	1,309
Total	6,258	5,644	4,101	11,902	7,921	18,744
Net sales / Income from operations	6,258	5,644	4,101	11,902	7,921	18,744
2 Segment Results						
Profit before tax and interest from each segment						
(a) Material Handling	527	139	157	666	287	898
(b) Engineered Products	365	506	267	871	405	987
(c) MHE Rentals	33	33	31	66	84	155
Total	925	678	455	1,603	776	2,040
Less: i) Interest	45	39	24	84	52	165
ii) Other unallocable expenditure	153	193	136	344	283	582
Add: iii) Un-allocable income	1	37	18	38	23	77
Total Profit before tax	728	483	313	1,213	464	1,370
3 Segment Assets						
(a) Material Handling	5,803	5,031	3,637	5,803	3,637	4,993
(b) Engineered Products	4,145	4,324	2,254	4,145	2,254	4,195
(c) MHE RENTAL	1,930	1,988	1,796	1,930	1,796	1,871
(d) Un-allocated	1,323	1,222	1,287	1,323	1,287	1,401
Total Assets	13,201	12,566	8,974	13,201	8,974	12,460
4 Segment Liabilities						
(a) Material Handling	2,349	2,379	1,935	2,349	1,935	2,129
(b) Engineered Products	2,184	2,791	1,686	2,184	1,686	2,390
(c) MHE RENTAL	966	858	564	966	564	903
(d) Un-allocated	1,121	376	899	1,121	899	1,239
Total Liabilities	6,620	6,404	5,084	6,620	5,084	6,661





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Unaudited consolidated statement of cash flow for the half-year ended September 30, 2024

₹ in Lakh

Particulars	Year ended	
	September 30, 2024	September 30, 2023
A Cash flow from operating activities		
Profit before taxes	1,213	461
Adjustments for:		
Depreciation and amortisation expense	190	150
Finance income on amortisation of deposits	(1)	3
Loss on sale of assets#	(0)	(1)
Dividend income	(1)	
Interest income #	(18)	(0)
Finance costs	84	(8)
Provision for expected credit loss	20	52
Bad debts written off	26	(28)
Unrealised foreign exchange (gain)/loss	(15)	16
Sundry balances written off/back	-	9
Provision for warranty claims	24	(1)
Provision for inventory	-	59
	309	251
Operating profit before working capital changes	1,522	712
Adjustments for (increase) / decrease in:		
Trade receivables	111	1,179
Inventories	(425)	(61)
Other non-current financial assets	(154)	(43)
Other current financial assets	(1)	(69)
Other current asset	(127)	(92)
Other non-current assets	(99)	(136)
Current loans	46	4
Adjustments for increase/ (decrease) in:		
Trade payables	384	(757)
Other current financial liabilities	263	13
Other current liabilities	(375)	9
Other non current liabilities	-	8
Change in non-current provisions	(10)	(71)
Change in current provisions	(33)	18
	(420)	2
Cash generated from operations	1,102	714
Net income tax paid (net of refunds)	(204)	(120)
Net cash generated from operating activities (A)	898	594
B Cash flow from investing activities		
Purchase of property, plant and equipment and Capital Work-in-progress	(495)	(165)
Proceeds from sale of property, plant and equipment	17	18
Bank balances other than classified as cash and cash equivalents	(237)	(307)
Proceed/purchase of mutual funds investments (net)	412	1
Investment in equity shares of subsidiary	-	(356)
Interest received	18	8
Dividend received	1	0
	(284)	(801)
C Cash flow from financing activities		
Proceeds from/ (repayment) of working capital loans	(313)	426
Proceeds from/(repayment) of short term borrowings	-	(15)
Proceeds from/ (repayment) of long term borrowings	(88)	(84)
Dividend paid	(98)	(70)
Payment of lease liabilities	(21)	(13)
Finance costs	(84)	(52)
	(604)	192
Net increase/(decrease) in cash and cash equivalents (A+B+C)	10	(15)
Cash and cash equivalents at the beginning of the year	138	185
Cash and cash equivalents at the end of the year (refer note 12A)	148	170

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 November 7, 2024.
- 2 The above Consolidated Financial results for the quarter and half-year ended September 30, 2024 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.B17
- 3 The segment reporting of the Company has been prepared in accordance with Ind AS - 108 on "Operating Segment" (Refer - Annexure 1)
- 4 Previous period/year's figures have been regrouped/reclassified wherever necessary to confirm to current period's/year's figures.



Place: Thane
Date: November 7, 2024

For Jost's Engineering Company Limited

Jai Prakash Agarwal
DIN - 00242232
Chairman