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Diverse Technology Integrated Approach

Jost's Engineering Company Limited

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

28th January, 2025

Scrip Code- 505750

Subject- Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024

Dear Sir,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

The same is available on the website of the Company at www.josts.com

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




INDEPENDENT AUDITORS' REVIEW REPORT

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

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Jost's Engineering Company Limited** ("the Company") for the quarter and nine months ended December 31, 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: 25123088BMIPHE6642



Place: Mumbai
Date: January 28, 2025



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Creating Technology Integrated Systems

Jost's Engineering Company Limited

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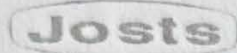
Unaudited standalone financial results for the quarter and nine months ended December 31, 2024

(₹ in Lakh, except EPS)

Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations	4,696	5,861	4,251	15,794	11,527	17,419
2	Other Income	52	26	25	130	74	134
3	Total Income [1+2]	4,748	5,887	4,276	15,924	11,601	17,553
4	Expenses						
	(a) Cost of materials consumed	1,263	1,798	1,235	4,059	3,384	4,836
	(b) Purchases of stock-in-trade	1,476	2,055	1,576	6,271	4,067	6,299
	(c) Changes in inventories of finished and work-in-progress and stock-in-trade	94	116	(256)	197	(219)	89
	(d) Employee benefits expense	557	604	573	1,720	1,617	2,221
	(e) Finance costs	51	62	50	136	83	117
	(f) Depreciation and amortization expense	43	42	31	123	89	126
	(g) Other expenses	443	641	613	1,769	1,695	2,529
	Total expenses	4,147	5,318	3,822	14,275	10,719	16,210
5	Profit before exceptional items and tax [3-4]	601	569	454	1,649	882	1,343
6	Exceptional items	64	-	-	64	-	-
7	Profit before tax after exceptional items [5-6]	537	569	454	1,585	882	1,343
8	Tax expenses						
	(i) Current tax	129	175	132	407	238	343
	(ii) Deferred tax \$	(4)	(18)	(2)	(7)	7	(0)
	(iii) Short provision for tax relating to previous years	-	2	22	2	32	32
	Total tax expenses	125	159	152	402	275	375
9	Profit after tax [7-8]	412	410	302	1,183	607	968
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 \$	1	0	(8)	1	(11)	(18)
	Total other comprehensive income / (loss) \$	1	0	(8)	1	(11)	(18)
	Total comprehensive income	413	410	294	1,184	596	950
11	Paid up equity share capital (Face Value of ₹ 1/- each)	100	98	98	100	98	98
12	Other equity	-	-	-	-	-	6,175
13	Earnings per equity share #						
	(1) Basic (in ₹)	4.13	4.20	3.09	11.86	6.21	9.90
	(2) Diluted (in ₹)	4.13	4.18	3.07	11.86	6.17	9.85

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 nine months ended December 31, 2024

ANNEXURE-1

₹ in Lakh

Particulars	Quarter ended			Nine months ended		Year ended
	31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Segment Revenue						
(a) Material Handling	2,321	3,336	2,603	7,917	7,155	10,434
(b) Engineered Products	2,375	2,525	1,648	7,877	4,372	6,985
Total	4,696	5,861	4,251	15,794	11,527	17,419
Net sales / Income from operations	4,696	5,861	4,251	15,794	11,527	17,419
2 Segment Results						
Profit before tax and interest from each segment						
(a) Material Handling	194	375	317	751	607	945
(b) Engineered Products	572	385	258	1,417	673	963
Total	766	760	585	2,168	1,280	1,908
Less: i) Interest	51	62	50	136	83	117
ii) Other unallocable expenditure	166	155	106	514	389	582
iii) Exceptional items	64	-	-	64	-	-
Add: iv) Un-allocable income	52	26	25	130	74	134
Total Profit before tax	537	569	454	1,585	882	1,343
3 Segment Assets						
(a) Material Handling	3,364	3,952	4,066	3,364	4,066	4,170
(b) Engineered Products	4,851	4,090	2,757	4,851	2,757	4,159
(c) Un-allocated	3,970	4,202	3,686	3,970	3,686	3,643
Total Assets	12,185	12,244	10,509	12,185	10,509	11,972
4 Segment Liabilities						
(a) Material Handling	1,628	1,996	2,146	1,628	2,146	2,076
(b) Engineered Products	1,846	2,184	1,784	1,846	1,784	2,384
(c) Un-allocated	972	1,120	662	972	662	1,239
Total Liabilities	4,446	5,300	4,592	4,446	4,592	5,699





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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 January 28, 2025.
- 2 The above Standalone Financial results for the quarter and nine months ended December 31, 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 Exceptional Items represent VRS payment made to workers
- 4 The segment reporting of the Company has been prepared in accordance with Ind AS - 108 on "Operating Segment" (Refer - Annexure 1)
- 5 The equity shares of company having face value of ₹ 2/- each fully paid up has been sub-divided into equity shares having face value of ₹ 1 each fully paid up w.e.f. 14th November 2024.
- 6 Previous period/year's figures have been regrouped/reclassified wherever necessary to confirm to current period's/year's figures.



Place: Mumbai
Date: January 28, 2025.

For Jost's Engineering Company Limited

Jai Prakash Agarwal
DIN - 00242232
Chairman

INDEPENDENT AUDITORS' REVIEW REPORT

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

1. We have reviewed the accompanying statement of consolidated unaudited financial results of **Jost's Engineering Company Limited** ("the Holding Company") and its Subsidiaries ("the Holding Company" and its subsidiaries together referred to as "the Group"), for the quarter and nine months ended December 31, 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, 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 report of the other auditor referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under section 133 of the Act, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



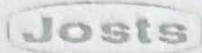
6. We did not review the financial results of one subsidiary included in the statement, whose financial results reflect total revenue of ₹ 354.14 lakh and 1058.73 lakh, total net profit/(loss) after tax of ₹ 13.77 lakh and ₹ (9.63) lakh and total comprehensive income / (loss) of ₹ 13.77 and (9.63) for the quarter and nine months ended December 31, 2024, respectively, as considered in the consolidated unaudited financial results. These financial results have been reviewed by other auditors whose report has been furnished to us by the management and our conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.
7. The Statement also includes the total revenue of ₹ 186.05 lakh and 220.92 lakh, total net profit after tax of ₹ 15.11 lakh and ₹ 40.86 lakh and total comprehensive income of 15.11 and 40.86 lakh for the quarter and nine months ended December 31, 2024, respectively, 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: 25123088BMIPHF5404



Place: Mumbai
Date: January 28, 2025



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Unaudited consolidated financial results for the quarter and nine months ended December 31, 2024

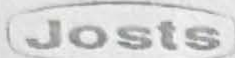
(` in Lakh, except EPS)

Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations	5,305	6,250	4,640	17,106	12,560	18,744
2	Other income	29	1	8	67	31	77
3	Total income [1+2]	5,234	6,259	4,648	17,173	12,591	18,821
4	Expenses						
	(a) Cost of materials consumed	1,703	1,796	1,235	4,059	3,344	4,838
	(b) Purchases of stock-in-trade	1,681	1,923	1,607	6,785	4,098	6,319
	(c) Changes in inventories of finished and work-in-progress and stock-in-trade	90	168	(256)	149	(219)	89
	(d) Employee benefits expense	775	795	752	2,324	2,167	2,954
	(e) Finance costs	105	45	60	199	112	165
	(f) Depreciation and amortization expense	77	99	80	267	230	314
	(g) Other expenses	596	703	686	2,070	1,874	2,772
	Total expenses	4,615	5,531	4,164	15,342	11,646	17,451
5	Profit before exceptional items and tax [3-4]	619	728	484	1,831	945	1,370
6	Exceptional items	64	-	-	64	-	-
7	Profit before tax after exceptional items [5-6]	555	728	484	1,767	945	1,370
8	Tax expenses						
	(i) Current tax	140	175	132	418	236	349
	(ii) Deferred tax \$	0	38	(2)	54	7	(0)
	(iii) Short provision for tax relating to previous years	(1)	2	21	1	31	31
	Total tax expenses	139	215	151	473	274	380
9	Profit after tax [7-8]	416	513	333	1,294	671	990
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 \$	1	0	(8)	1	(11)	(11)
	Total other comprehensive income / (loss) \$	1	0	(8)	1	(11)	(11)
	Total comprehensive income	417	513	325	1,295	660	979
	Net profit attributable to:						
	(a) Owners of the company	416	513	333	1,294	671	990
	(b) Non-controlling interests	-	-	-	-	-	-
	Other comprehensive income attributable to:						
	(a) Owners of the company	1	0	(8)	1	(11)	(11)
	(b) Non-controlling interests	-	-	-	-	-	-
	Total comprehensive income attributable to:						
	(a) Owners of the company	417	513	325	1,295	660	979
	(b) Non-controlling interests	-	-	-	-	-	-
11	Paid up equity share capital (Face Value of ₹ 1/- each)	100	98	98	100	98	98
12	Other equity	-	-	-	-	-	5,701
13	Earnings per equity share #						
	(1) Basic (in ₹)	4.17	5.24	3.41	12.97	6.86	10.12
	(2) Diluted (in ₹)	4.17	5.22	3.39	12.97	6.82	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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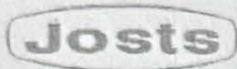
Segment wise revenue, results, assets and liabilities consolidated for the quarter and nine months ended December, 31 2024

ANNEXURE-1

₹ in Lakh

Particulars	Quarter ended			Nine months ended		Year ended
	31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Segment Revenue						
(a) Material Handling	2,290	3,385	2,595	7,951	7,143	10,398
(b) Engineered Products	2,562	2,525	1,711	8,098	4,435	7,047
(c) MHE Rentals	353	348	334	1,057	982	1,309
Total	5,205	6,258	4,640	17,106	12,560	18,744
Net sales / Income from operations	5,205	6,258	4,640	17,106	12,560	18,744
2 Segment Results						
Profit before tax and interest from each segment						
(a) Material Handling	191	527	299	857	583	808
(b) Engineered Products	598	365	299	1,469	704	987
(c) MHE Rentals	75	33	44	141	128	155
Total	864	925	642	2,467	1,415	2,040
Less: i) Interest	105	45	60	189	112	165
ii) Other unallocable expenditure	169	153	106	514	389	582
iii) Exceptional Items	64	-	-	64	-	-
Add: iv) Un-allocable income	29	1	8	67	31	77
Total Profit before tax	555	728	484	1,767	945	1,370
3 Segment Assets						
(a) Material Handling	5,195	5,803	4,760	5,195	4,760	4,993
(b) Engineered Products	5,032	4,145	2,800	5,032	2,800	4,195
(c) MHE Rentals	1,872	1,930	1,849	1,872	1,849	1,871
(d) Un-allocated	2,168	1,323	1,572	2,168	1,572	1,401
Total Assets	14,267	13,201	10,981	14,267	10,981	12,460
4 Segment Liabilities						
(a) Material Handling	2,957	2,349	2,062	2,957	2,062	2,129
(b) Engineered Products	1,956	2,184	1,784	1,956	1,784	2,390
(c) MHE Rentals	1,002	966	998	1,002	998	903
(d) Un-allocated	972	1,121	662	972	662	1,239
Total Liabilities	6,887	6,620	5,506	6,887	5,506	6,661





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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 January 28, 2025.
- 2 The above Consolidated Financial results for the quarter and nine months ended December 31, 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 Exceptional items represent VRS payment made to workers
- 4 The segment reporting of the Company has been prepared in accordance with Ind AS – 108 on "Operating Segment" (Refer - Annexure 1)
- 5 The equity shares of company having face value of ₹ 2/- each fully paid up has been sub-divided into equity shares having face value of ₹ 1 each fully paid up w.e.f. 14th November 2024.
- 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. 107.32 lakhs and Rs 145.74 lakhs for the quarter and nine month ended 31st December 2024 respectively, forming part of capital work in progress.
- 7 Previous period/year's figures have been regrouped/reclassified wherever necessary to confirm to current period's/year's figures.



Place: Mumbai
Date: January 28, 2025

For Jost's Engineering Company Limited

Jal Prakash Aqarwal
DIN - 00242232
Chairman



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- B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – **Not Applicable**
- C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES – **Not Applicable, No default**
- D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – **Not Applicable**
- E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) - **Not Applicable**

