



Since 1907

Jost's Engineering Company Limited

C-7, Wagle Industrial Estate, Road No. 12, Thane 400 604, Maharashtra, India

CIN : L28100MH1907PLC000252 , Tel. : +91 2261174000, 25821727/46, Fax : +91 22 25823478

Email : jostfact@josts.in

Website: www.josts.com

(Registered Office : Great Social Building, 60 Sir Phirozeshah Mehta Road, Mumbai 400 001)

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

7th August, 2021

Dear Sir,

Scrip Code- 505750

Subject- Disclosure pursuant to Regulation 30 of SEBI [Listing Obligations and Disclosure Requirements] Regulations 2015.

We wish to inform you that the Board of Directors of the Company, at its Meeting held today, inter-alia, approved the following: -

1. Unaudited Standalone and Consolidated Financial Results for the quarter ended 30th June, 2021, 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. Singhi & 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. Noting of non-compliance for

- (i) Delay in appointment of Company Secretary and Compliance officer.

Boards Comments: The Company Secretary and Compliance Officer of the Company had resigned and ceased in the employment of the Company w.e.f. 1st March, 2020. The Company had six months' time to fill up the vacancy caused by the resignation of Company Secretary and Compliance Officer. However, due to nationwide lockdown because of COVID-19 pandemic the company was not able to fill up the said vacancy. Further, the Company appointed the Asst. Company Secretary and Compliance Officer w.e.f. 23rd November, 2020

- (ii) Delay in Filing of Annual Report 2020

Boards Comments: The company submitted Annual Report for the year 2019-20 pursuant to Regulation 34 of SEBI (LODR) late by 3 days to the Stock exchange. The delay of 3 days was from 14th August, 2020 to 16th August, 2020.



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However, the company had sent Annual Report to the shareholders on 13th August, 2020 itself. The next three days i.e. Friday was a working day, Saturday was a National Holiday and Sunday was weekly off. We had submitted the Annual Report to the Stock Exchange on the next available working day i.e. Monday, 17th August, 2020. Thus, there was a delay of only one day i.e. Friday 14th August, 2020

(iii) Not placing before the Board, the fines Levied by the stock exchange.

Boards Comments: The said fines have been reflected in Company's accounts as approved by the board of directors in its meeting held on 6th May 2021. However, the matter relating to levy of fine tabled in the ensuing board meeting.

3. The Hundred and Fourteenth Annual General Meeting of the Company will be held on 9th September, 2021. The Register of Members & Share Transfer Books of the Company will remain closed from 3rd September, 2021 to 9th September, 2021 (both days inclusive) for the purpose of Payment of Dividend.
4. M/s. Akshay Gupta & Co. Company Secretaries were appointment as Scrutinizer for the Ensuing AGM.
5. M/s. Akshay Gupta & Co. Company Secretaries were appointment as the Secretarial Auditor of the company for the F.Y. 2021-22.
6. The Board Approved giving of Corporate guarantee upto Rs. 2.50 Cr. in favour of its Subsidiary company MHE Rentals India Pvt. Ltd.

Please note that the Board meeting Concluded at 3:10 P.M.

Thanking You,

Yours Faithfully,

For **Jost's Engineering Company Limited**



Qamar
Company Secretary

Encl: As above

Singhi & Co.

Chartered Accountants

B2 – 402B, Marathon Innova, 4th Floor, Off Ganpatrao Kadam Marg, Opp. Peninsula Corporate Park, Lower Parel, Mumbai – 400013. India

Tel: +91 (0) 22 – 6662 5537/38 E-mail : mumbai@singhico.com Website : www.singhico.com

Independent Auditor’s Review Report on the Quarterly Unaudited Standalone Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors

Jost’s Engineering Company Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Jost’s Engineering Company Limited** (“the Company”) for the quarter ended 30th June, 2021 (the “Statement”), being submitted by the Company pursuant to the requirement of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the “Listing Regulations”).
2. This Statement which is the responsibility of the Company’s Management and approved by the Company’s Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34 “Interim Financial Reporting” (“Ind AS 34”), prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, “Review of Interim Financial Information Performed by the Independent Auditor of the Entity” issued by the Institute Of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable India Accounting Standards (‘IND AS’) prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies 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 mis-statement.

For Singhi & Co.
Chartered Accountants
Firm Reg. No. 302049E



A handwritten signature in black ink, appearing to read "Sudesh Choraria".

Sudesh Choraria
Partner

Membership No. 204936
UDIN: 21204936AAAAGD6029

Place: Mumbai

Date: 7th August, 2021

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2021

		Rs. (In lakhs)			
Particulars	Quarter ended 30th June, 2021	Quarter ended 31st March, 2021	Quarter ended 30th June, 2020	Year ended 31st March, 2021	
	Unaudited	Audited(Refer note no 4 below)	Unaudited	Audited	
I INCOME	2,022.16	2,939.88	1,205.28	8,592.36	
Revenue from operations	23.96	27.69	13.14	56.19	
Other income	2,046.12	2,967.57	1,218.42	8,648.55	
Total Income					
Expenses	773.57	1,076.90	164.05	3,081.32	
Cost of materials consumed	584.77	636.23	349.66	1,949.91	
Purchases of stock-in-trade					
Changes in inventories of finished goods, stock-in-trade and work-in-progress	(77.11)	110.58	187.27	280.01	
Employee benefits expense	433.02	388.96	261.03	1,396.89	
Finance costs	8.44	10.14	19.58	49.07	
Depreciation and amortization expense	15.95	24.60	24.37	89.85	
Other expenses	296.26	503.76	102.51	1,245.60	
Total Expenses	2,034.90	2,751.17	1,108.37	8,092.85	
II Profit/(loss) before tax (I-II)	11.22	216.40	110.05	555.90	
Less: Tax expense	8.98	61.53	23.79	165.20	
(1) Current tax	1.46	(8.93)	12.96	(2.17)	
(2) Deferred tax	-	(15.96)	-	(15.96)	
(3) Short/(Excess) provision for tax of earlier years	10.44	36.64	36.75	147.07	
Total tax expense	10.44	36.64	36.75	147.07	
V Profit/(loss) for the period	0.78	179.76	73.30	408.83	
VI Other Comprehensive Income (OCI)					
(i) Items that will not be reclassified to profit or loss	(0.80)	20.41	7.25	21.53	
(a) Measurement of defined employee benefit plan	0.22	(5.68)	(2.02)	(5.99)	
(b) Income tax relating to above items	(0.58)	14.73	5.23	15.54	
Total Other Comprehensive Income/(loss)					
VII Total Comprehensive Income/(loss) for the period (V+VI)	0.20	194.49	78.53	424.37	
VIII Paid up equity share capital (Face value of Rs. 5 per share)	93.29	93.29	93.29	93.29	
IX Reserves excluding revaluation reserve as at Balance sheet date				2,671.83	
X Basic and Diluted Earning per share (Rs.) (not on annualized basis)	0.04	9.63	3.93	21.91	
(Refer note no 5 below)					



Segment wise Revenue, Results, Assets and Liabilities (Standalone) for the quarter ended 30th June, 2021				
Particulars	Rs. (in lakhs)			
	Quarter ended 30th June, 2021	Quarter ended 31st March, 2021	Quarter ended 30th June, 2020	Year ended 31st March, 2021
	Unaudited	Audited (Refer note no 4 below)	Unaudited	Audited
1 Segment Revenue				
a Material Handling	1,387.06	1,866.25	621.00	5,627.48
b Engineered Products	635.10	1,073.63	584.28	2,964.88
Total	2,022.16	2,939.88	1,205.28	8,592.36
Net sales / Income From Operations	2,022.16	2,939.88	1,205.28	8,592.36
2 Segment Results				
Profit (+)/Loss(-) before tax and interest from each segment				
a Material Handling	8.25	63.87	(3.85)	183.70
b Engineered Products	94.92	262.86	169.81	714.83
Total	103.17	326.73	165.96	898.53
Less: i) Interest	8.44	10.14	19.58	49.07
ii) Other unallocable expenditure	107.47	127.88	54.79	349.75
iii) Exceptional Item	-	-	-	-
Add: iv) Un-allocable income	23.96	27.69	18.46	56.19
Total Profit / (Loss) Before Tax	11.22	216.40	110.05	555.90
3 Segment Assets				
a Material Handling	2,631.62	2,888.42	2,707.99	2,888.42
b Engineered Products	1,391.15	1,636.50	2,008.31	1,636.50
c Un-allocated	1,649.29	1,536.26	1,113.35	1,536.26
Total Assets	5,672.06	6,061.18	5,829.65	6,061.18
4 Segment Liabilities				
a Material Handling	1,467.74	1,638.22	1,385.34	1,638.22
b Engineered Products	1,072.83	1,272.18	1,317.01	1,272.18
c Un-allocated	66.18	85.66	380.01	85.66
Total Liabilities	2,606.75	2,996.06	3,082.36	2,996.06



Notes

- 1 This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015, as amended.
- 2 The Company has considered the possible impact of COVID-19 pandemic on its operations, liquidity position and recoverability of its asset balances at 30th June 2021 based on the internal and external information upto the date of approval of these financial results. The impact of COVID-19 may be different from that estimated as at the date of approval of these financial results and management will continue to monitor any material changes arising due to the impact of this pandemic on financial and operational performance of the Company and take necessary measures to address the situation.
- 3 The Code on Social Security, 2020 ('Code') relating to employee benefits, during employment and post-employment benefits, has received the Presidential assent in September 2020. This Code has been published in the Gazette of India. However, the effective date from which the changes are applicable is yet to be notified and the rules for quantifying the financial impact are also yet to be issued. The Company will evaluate the impact of the Code and will give appropriate impact in the financial statements in the period in which the Code becomes effective and the related rules are published.
- 4 The figures for the quarter ended 31st March 2021 are the balancing figures between audited figures in respect of full financial year and unaudited published year-to-date figures upto 31st December 2020 which were subjected to limited review.
- 5 Pursuant to the approval of the shareholders accorded on 24th March, 2021 at the Extra Ordinary General meeting through Video Conferencing/Other Audio-Visual Means conducted by the Company, each equity share of face value of Rs. 10/- per share was subdivided into two equity shares of face value of Rs. 5/- per share, with effect from 21st May, 2021. Consequently, the basic and diluted earnings per share have been computed for all the periods presented in the Standalone Financial Results of the Company on the basis of the new number of equity shares in accordance with Ind AS 33 - Earnings per Share".
- 6 The above results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at the meeting held on 7th August, 2021. There are no qualifications in the limited review report issued for the Quarter ended 30th June, 2021.

Place: Mumbai
Date: 7th August, 2021



For Jost's Engineering Company Limited

A handwritten signature in black ink, appearing to read "Jai Prakash Agarwal".

Jai Prakash Agarwal
Chairman



Singhi & Co.

Chartered Accountants

B2 – 402B, Marathon Innova, 4th Floor, Off Ganpatrao Kadam Marg, Opp. Peninsula Corporate Park, Lower Parel, Mumbai – 400013. India

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Independent Auditor’s Review Report on Quarterly Unaudited Consolidated Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors

Jost’s Engineering Company Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Jost’s Engineering Company Limited** (“the Holding Company”) and its Subsidiary (the Holding Company and its Subsidiary together referred to as “ the Group”) for the quarter ended 30th June, 2021 (the “Statement”) being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the “Listing 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 the Indian Accounting Standards 34 “Interim Financial Reporting” (“Ind AS 34”), prescribed under section 133 of the Companies Act 2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, “Review of Interim Financial Information Performed by the Independent Auditor of the Entity” issued by the Institute Of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular issued by Securities and Exchange Board of India under Regulation 33 (8) of the Listing Regulation, to the extent applicable
4. The Statement includes result of the Subsidiary Company MHE Rentals India Private Limited.

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 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 applicable India Accounting Standards ('IND AS') prescribed under section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies 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 mis-statement.
6. We did not review the financial information of the Subsidiary Company, MHE Rentals India Private Limited, included in the statement, whose financial information reflects total revenue of Rs. 309.92 lakhs, total net profit after tax of Rs 11.96 lakhs and total comprehensive income after tax of Rs.11.96 lakhs for the quarter ended 30th June 2021 as considered in this statement. This financial information has been reviewed by the auditor of the subsidiary 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 subsidiary is based solely on the report of other auditor and procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of matter stated above regarding our reliance on the work done and the report of other auditor.



Place: Mumbai
Date: 7th August, 2021

For Singhi & Co.
Chartered Accountants
Firm Reg. No. 302049E

A handwritten signature in black ink, appearing to read "Sudesh Choraria".

Sudesh Choraria
Partner
Membership No. 204936
UDIN: 21204936AAAAGE6996

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2021

		Rs. (in lakhs)			
Particulars	Quarter ended 30th June, 2021	Quarter ended 31st March, 2021	Quarter ended 30th June, 2020	Year ended 31st March, 2021	
	Unaudited	Audited (Refer note no 4 below)	Unaudited	Audited	
I INCOME					
Revenue from operations	2,270.74	3,263.81	1,382.18	9,611.84	
Other income	15.47	3.63	14.83	35.57	
Total Income	2,286.21	3,267.44	1,397.01	9,647.41	
Expenses					
Cost of materials consumed	718.37	1,045.83	164.05	3,034.46	
Purchases of stock-in-trade	584.77	649.94	349.58	1,963.62	
Changes in inventories of finished goods, stock-in-trade and work-in-progress	(11.11)	110.58	187.27	280.01	
Employee benefits expense	602.82	568.12	366.00	2,003.78	
Finance costs	35.57	34.33	57.83	182.29	
Depreciation and amortization expense	60.07	71.61	70.19	278.71	
Other expenses	340.30	587.88	120.46	1,410.70	
Total Expenses	2,264.79	3,068.29	1,315.36	9,151.67	
III Profit/(loss) before tax (I-II)	21.42	199.15	81.65	495.84	
Less: Tax expense					
(1) Current tax	8.98	61.53	23.79	165.20	
(2) Deferred tax	1.46	(8.93)	12.96	(2.17)	
(3) Short/(Excess) provision for tax of earlier years	-	(15.96)	-	(15.96)	
Total tax expense	10.44	36.54	36.75	147.07	
V Profit/(loss) for the period	10.98	162.51	44.90	348.77	
VI Other Comprehensive Income (OCI)					
(i) Items that will not be reclassified to profit or loss					
(a) Measurement of defined employee benefit plan	(0.80)	39.49	7.25	40.61	
(b) Income tax relating to above items	0.22	(5.68)	(2.02)	(5.99)	
Total Other Comprehensive Income/(loss)	(0.58)	33.81	5.23	34.62	
VII Total Comprehensive Income/(loss) for the period (V+VI)	10.40	196.32	50.13	383.39	
VIII Profit for the period attributable to:					
Share holders of the Company	6.22	169.05	56.53	372.24	
Non-controlling interests	4.76	(6.54)	(11.63)	(23.47)	
Profit for the period	10.98	162.51	44.90	348.77	
IX Other comprehensive income attributable to:					
Share holders of the Company	(0.58)	26.21	5.23	27.02	
Non controlling interest	-	7.60	-	7.60	
Other comprehensive income for the period	(0.58)	33.81	5.23	34.62	
X Total comprehensive income attributable to:					
Share holders of the Company	5.64	195.27	61.76	399.26	
Non-controlling interests	4.76	1.05	(11.63)	(15.87)	
Total comprehensive income for the period	10.40	196.32	50.13	383.39	
XI Paid up equity share capital (Face value of Rs. 5 per share)	93.29	93.29	93.29	93.29	
XII Other Equity				2,785.09	
Basic and Diluted Earnings per share (not on annualized basis)	0.33	9.06	3.03	19.95	
XIII (Refer note no 5 below)					



Segment wise Revenue, Results, Assets and Liabilities (Consolidated) for the quarter ended 30th June 2021

Rs. (In lakhs)

Particulars	Quarter ended 30th June, 2021	Quarter ended 31st March, 2021	Quarter ended June 30, 2020	Year ended 31st March, 2021
	Unaudited	Audited (Refer note no 4 below)	Unaudited	Audited
1 Segment Revenue				
a Material Handling	1,325.72	1,857.46	613.91	5,542.50
b Engineered Products	635.10	1,073.62	584.28	2,964.87
c MHE Rentals	309.92	332.73	183.99	1,104.47
Total	2,270.74	3,263.81	1,382.18	9,611.84
Net sales / Income From Operations	2,270.74	3,263.81	1,382.18	9,611.84
2 Segment Results				
Profit (+)/Loss(-) before tax and Interest from each segment				
a Material Handling	8.25	64.16	(3.85)	183.99
b Engineered Products	94.92	262.85	169.79	714.82
c MHE Rentals	11.96	115.07	(29.23)	72.51
Total	115.13	442.08	136.71	971.32
Less: i) Interest	35.57	34.33	57.83	182.29
ii) Other unallocable expenditure	73.61	212.23	15.69	328.76
iii) Exceptional Item	-	-	-	-
Add: iv) Un-allocable income	15.47	3.63	18.46	35.57
Total Profit / (Loss) Before Tax	21.42	199.15	81.65	495.84
3 Segment Assets				
a Material Handling	2,572.73	2,888.42	2,707.99	2,888.42
b Engineered Products	1,391.15	1,636.50	2,008.31	1,636.50
c MHE Rentals	2,127.90	2,215.84	2,398.22	2,215.84
d Un-allocated	970.70	744.57	444.91	744.57
Total Assets	7,062.48	7,485.33	7,559.43	7,485.33
4 Segment Liabilities				
a Material Handling	1,467.74	1,638.22	1,385.34	1,638.22
b Engineered Products	1,072.83	1,272.18	1,317.01	1,272.18
c MHE Rentals	1,268.74	1,312.56	1,637.66	1,312.56
d Un-allocated	66.16	85.66	380.02	85.66
Total Liabilities	3,875.47	4,308.62	4,720.03	4,308.62



[Handwritten Signature]



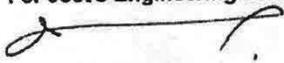
Notes

- 1 This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015, as amended.
- 2 The Group has considered the possible impact of COVID-19 pandemic on its operations, liquidity position and recoverability of its asset balances at 30th June 2021 based on the internal and external information upto the date of approval of these financial results. The impact of COVID-19 may be different from that estimated as at the date of approval of these financial results and management will continue to monitor any material changes arising due to the impact of this pandemic on financial and operational performance of the Company and take necessary measures to address the situation.
- 3 The Code on Social Security, 2020 ('Code') relating to employee benefits, during employment and post-employment benefits, has received the Presidential assent in September 2020. This Code has been published in the Gazette of India. However, the effective date from which the changes are applicable is yet to be notified and the rules for quantifying the financial impact are also yet to be issued. The Company will evaluate the impact of the Code and will give appropriate impact in the financial statements in the period in which the Code becomes effective and the related rules are published.
- 4 The figures for the quarter ended 31st March 2021 are the balancing figures between audited figures in respect of full financial year and unaudited published year-to-date figures upto 31st December 2020 which were subjected to limited review.
- 5 Pursuant to the approval of the shareholders accorded on 24th March, 2021 at the Extra Ordinary General meeting through Video Conferencing/Other Audio-Visual Means conducted by the Company, each equity share of face value of Rs. 10/- per share was subdivided into two equity shares of face value of Rs. 5/- per share, with effect from 21st May, 2021. Consequently, the basic and diluted earnings per share have been computed for all the periods presented in the Standalone Financial Results of the Company on the basis of the new number of equity shares in accordance with Ind AS 33 - Earnings per Share".
- 6 The above results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at the meeting held on 7th August, 2021. There are no qualifications in the limited review report issued for the Quarter ended 30th June, 2021.

Place: Mumbai
Date: 7th August, 2021



For Jost's Engineering Company Limited


Jai Prakash Agarwal
Chairman