

Date: 26<sup>th</sup> May, 2026

<b>The Manager</b> <b>Listing Department</b> <b>National Stock Exchange of India Limited</b> <b>Bandra Kurla Complex, Bandra (East)</b> <b>Mumbai – 400 051</b>  <b>Symbol: JASH</b>	<b>The Manager</b> <b>Listing Department</b> <b>BSE Limited</b> <b>Phiroze Jeejeebhoy Towers,</b> <b>Dalal Street, Mumbai - 400 001.</b>  <b>Scrip Code: 544402</b>
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Dear Sir/ Madam,

**Subject: Outcome of the Board Meeting held on 26<sup>th</sup> May, 2026**

This is to inform you that the Board of Directors Meeting was held today i.e. 26<sup>th</sup> May, 2026 at 10:30 AM at the Registered office of the Company; 31 Sector C, Sanwer Road Industrial Area, Indore - 452015.

The Outcome of the Board Meeting is as under:

1. To consider and approve the Audited Standalone & Consolidated Financial Results along with the Auditor's Report thereon for the quarter and year ended March 31<sup>st</sup>, 2026 of the Company.

The Board reviewed and approved the Audited Standalone & Consolidated Financial Results along with the Auditor's Report thereon for the quarter and year ended March 31<sup>st</sup>, 2026 of the Company. (Audited Standalone & Console Financial Results attached herewith)

2. To recommend the final Dividend for the Financial Year 2025-26, if any.

The Board has recommended a final Dividend of Rs. 1.00/- per fully paid-up equity share of Rs. 2/- each, subject to approval of the shareholders of the Company at the ensuing Annual General Meeting of the Company.

3. To appoint M/s. Mahesh C. Solanki & Co. (Chartered Accountants), Indore as an Internal Auditor of the Company for the FY 2026-27

Pursuant to the section 138 of the Companies Act, 2013 M/s. Mahesh C. Solanki & Co. (Chartered Accountants), Indore, M.P. have been appointed as an Internal Auditor of the Company for the FY 2026-27. Brief Profile:

M/s. Mahesh C. Solanki & Co. (Chartered Accountants), Indore, M.P. is since 1989 in the field of Chartered Accountancy and Corporate Advisory Services and having a wide service area in the field of:

- Corporate & Project Finance Advisory service
- Working Capital Finance Advisory Services
- Industry Implementation
- Statutory Audit
- Management Audit
- Internal Audit
- Taxation
- GST consultancy & e-return filing

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Regd. Office & Factory :  
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E-mail : info@jashindia.com, Website : www.jashindia.com



- Accounts
- Management Consultancy
- Information System Audit
- Company Law

The Board Meeting concluded at 6:45 PM

You are requested to kindly take the same on record and acknowledge the receipt.

Thanking You,  
Yours Faithfully,

**For JASH Engineering Limited**

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**Tushar Kharpade**

**Company Secretary & Compliance Officer**

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## **INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL STANDALONE FINANCIAL RESULTS AND REVIEW OF QUARTERLY FINANCIAL RESULTS**

### **TO THE BOARD OF DIRECTORS OF JASH ENGINEERING LIMITED**

#### **Opinion and Conclusion**

We have (a) audited the Standalone Financial Results for the year ended March 31, 2026 and (b) reviewed the Standalone Financial Results for the quarter ended March 31, 2026 (refer 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Statement of Standalone Financial Results for the Quarter and Year Ended March 31, 2026 of Jash Engineering Limited (the "Company"), (the "Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "LODR Regulations").

#### **(a) Opinion on Annual Standalone Financial Results**

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results for the year ended March 31, 2026:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and other comprehensive loss and other financial information of the Company for the year then ended.

#### **(b) Conclusion on Unaudited Standalone Financial Results for the quarter ended March 31, 2026**

With respect to the Standalone Financial Results for the quarter ended March 31, 2026, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Standalone Financial Results for the quarter ended March 31, 2026 prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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.

**Basis for Opinion on the Audited Standalone Financial Results for the year ended March 31, 2026**

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Companies Act, 2013 (the "Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the year ended March 31, 2026 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 ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

**Management's and Board of Directors' Responsibilities for the Statement**

This Statement which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Standalone Financial Results for the year ended March 31, 2026 have been compiled from the related audited standalone financial statements. This responsibility includes the preparation and presentation of the Standalone Financial Results for the quarter and year ended March 31, 2026 that give a true and fair view of the net profit and other comprehensive loss and other financial information in accordance with the recognition and measurement principles laid down in the Indian 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 LODR Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors is 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 is also responsible for overseeing the financial reporting process of the Company.

**Auditor's Responsibilities**

**(a) Audit of the Standalone Financial Results for the year ended March 31, 2026**

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended March 31, 2026 as a whole are 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

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expected to influence the economic decisions of users taken on the basis of this Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism 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, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the LODR Regulations.
- Conclude on the appropriateness of the 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 Company 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 Statement 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 Annual Standalone Financial Results, including the disclosures, and whether the Annual Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results of the Company to express an opinion on the Annual Standalone Financial Results.

Materiality is the magnitude of misstatements in the Annual Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Standalone Financial Results.

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.

**(b) Review of the Standalone Financial Results for the quarter ended March 31, 2026**

We conducted our review of the Standalone Financial Results for the quarter ended March 31, 2026 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 SAs specified under section 143(10) of the Act 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.

**Other Matters**

- The Statement includes the results for the Quarter ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

For DELOITTE HASKINS & SELLS LLP  
Chartered Accountants  
(Firm's Registration No. 117366W/W100018)

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SHARMA**

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Pallavi Sharma  
Partner  
(Membership No.113861)  
(UDIN:26113861QMKKOX7096)

Place: Mumbai  
Date: May 26, 2026

## INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL CONSOLIDATED FINANCIAL RESULTS AND REVIEW OF QUARTERLY FINANCIAL RESULTS

### TO THE BOARD OF DIRECTORS OF JASH ENGINEERING LIMITED

#### Opinion and Conclusion

We have (a) audited the Consolidated Financial Results for the year ended March 31, 2026 and (b) reviewed the Consolidated Financial Results for the quarter ended March 31, 2026 (refer 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Statement of Consolidated Financial Results for the Quarter and Year Ended March 31, 2026" of **Jash Engineering Limited** (the "Parent / Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as the "Group"), and its share of the net loss after tax and other comprehensive income of its joint venture for the quarter and year ended March 31, 2026 (the "Statement"), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "LODR Regulations").

#### (a) Opinion on Annual Consolidated Financial Results

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the audit reports of the other auditors on separate financial statements subsidiaries and joint venture referred to in Other Matters section below, the Consolidated Financial Results for the year ended March 31, 2026:

(i) includes the financial results of the following entities:

Name of the Entity	Relationship
Jash Engineering Limited	Holding Company
Rodney Hunt Inc. (formerly known as Jash USA Inc.)	Subsidiary Company
Mahr Maschinenbau GmbH	Subsidiary Company
Engineering and Manufacturing Jash Limited	Subsidiary Company
Waterfront Fluid Controls Limited (w.e.f. 30 April 2024)	Subsidiary Company
Jash Process Equipment Private Limited (formerly known as Westech Process Equipment India Private Limited) (w.e.f 23 January 2026)	Subsidiary Company
Jash Invent India Private Limited	Joint Venture

(ii) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and

(iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group for the year ended March 31, 2026.

**(b) Conclusion on Unaudited Consolidated Financial Results for the quarter ended March 31, 2026**

With respect to the Consolidated Financial Results for the quarter ended March 31, 2026, based on our review conducted and procedures performed as stated in paragraph (b) of Auditor's Responsibilities section below and based on the consideration of the review reports of the other auditors referred to in Other Matters section below, nothing has come to our attention that causes us to believe that the Consolidated Financial Results for the quarter ended March 31, 2026, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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.

**Basis for Opinion on the Audited Consolidated Financial Results for the year ended March 31, 2026**

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Companies Act, 2013 (the "Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Group, its joint venture in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results for the year ended March 31, 2026 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 ICAI's Code of Ethics. We believe that the audit evidence obtained by the other auditors in terms of their reports referred to in Other Matters section below, is sufficient and appropriate to provide a basis for our audit opinion.

**Management's and Board of Directors' Responsibilities for the Statement**

This Statement, which includes the Consolidated Financial Results is the responsibility of the Holding Company's Board of Directors and has been approved by them for the issuance. The Consolidated Financial Results for the year ended March 31, 2026, has been compiled from the related audited consolidated financial statements. This responsibility includes the preparation and presentation of the Consolidated Financial Results for the quarter and year ended March 31, 2026 that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group and joint venture in accordance with the recognition and measurement principles laid down in the Indian 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 LODR Regulations.

The respective Board of Directors of the companies included in the Group and of its joint venture are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and its joint venture 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

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completeness of the accounting records, relevant to the preparation and presentation of the respective financial results 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 this Consolidated Financial Results by the Directors of the Holding Company, as aforesaid.

In preparing the Consolidated Financial Results, the respective Board of Directors of the companies included in the Group and of its joint venture are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate their respective entities 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 and of its joint venture are responsible for overseeing the financial reporting process of the Group and of its joint venture.

## **Auditor's Responsibilities**

### **(a) Audit of the Consolidated Financial Results for the year ended March 31, 2026**

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results for the year ended March 31, 2026 as a whole are 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 this Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Consolidated 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, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the LODR Regulations.

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- Conclude on the appropriateness of the 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 and its joint venture 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 and its joint venture to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Consolidated Financial Results, including the disclosures, and whether the Annual Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the LODR Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results/ Financial Information of the entities within the Group and its joint venture to express an opinion on the Annual Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Annual Consolidated Financial Results of which we are the independent auditors. For the other entities included in the Annual Consolidated Financial Results, which have been audited by the 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.

Materiality is the magnitude of misstatements in the Annual Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Consolidated Financial Results.

We communicate with those charged with governance of the Holding Company and such other entities included in the Consolidated Financial Results 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.

**(b) Review of the Consolidated Financial Results for the quarter ended March , 31, 2026**

We conducted our review of the Consolidated Financial Results for the quarter ended March 31, 2026 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 SAs specified under section 143(10) of the Act 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.

The Statement includes the results of the entities as listed under paragraph (a)(i) of Opinion and Conclusion section above.

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.

**Other Matters**

- The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our report is not modified in respect of this matter.

We did not audit the financial statements of two subsidiaries included in the consolidated financial results, whose financial statements reflect total assets of Rs. 8,528.44 lakhs as at March 31, 2026 and total revenues of Rs. 1,549.83 lakhs and Rs. 4,301.94 lakhs for the quarter and year ended March 31, 2026 respectively, total net profit/(loss) after tax of Rs 21.56 lakhs and Rs. (295.53) lakhs for the quarter and year ended March 31, 2026 respectively and other comprehensive income/(loss) of Rs 2.66 lakhs and Rs. (314.43) lakhs for the quarter and year ended March 31, 2026 respectively and net cash flows of Rs. (109.45) lakhs for the year ended March 31, 2026 , as considered in the Statement. The consolidated financial results also includes the Group's share of total net profit/(loss) after tax of Rs. 1.19 lakhs and Rs. (10.59) lakhs for the quarter and year ended March 31, 2026 respectively and other comprehensive income/(loss) of Rs. 1.19 lakhs and Rs. (10.59) lakhs for the quarter and year ended March 31, 2026 respectively, as considered in the Statement, in respect of joint venture whose financial statements have not been audited by us. These financial statements have been audited, by other auditors whose reports have been furnished to us by the Management and our opinion and conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and joint venture, is based solely on the reports of the other auditors and the procedures performed by us as stated under Auditor's Responsibilities section above.

Our report on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

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- The consolidated financial results includes the unaudited financial information of two subsidiaries, whose financial information reflect total assets of Rs. 1,215.61 lakhs as at March 31, 2026 and total revenues of Rs 393.32 lakhs and Rs. 1,650.16 lakhs for the quarter and year ended March 31, 2026 respectively, total net (loss) after tax of Rs (18.15) lakhs and Rs. (15.94) lakhs for the quarter and year ended March 31, 2026 respectively and other comprehensive (loss) of Rs (18.15) lakhs and Rs. (15.94) lakhs for the quarter and year ended March 31, 2026 respectively and net cash flows of Rs. 27.95 lakhs for the year ended March 31, 2026, as considered in the Statement. These financial information are unaudited and have been furnished to us by the Management and our opinion and conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on such unaudited financial information. In our opinion and according to the information and explanations given to us by the Board of Directors, these financial information are not material to the Group.

Our report on the Statement is not modified in respect of the above matter with respect to our reliance on the financial information certified by the Board of the Directors.

For DELOITTE HASKINS & SELLS LLP  
Chartered Accountants  
(Firm's Registration No. 117366W/W-100018)

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Pallavi Sharma  
(Membership No. 113861)  
(UDIN: 26113861CTKGYJ1618)

Place: Mumbai  
Date: May 26, 2026

Jash Engineering Limited

Registered office: 31, Sector-C, Sanwer Road, Industrial Area, Indore 452015, Madhya Pradesh

Corporate Identity number (CIN): L28910MP1973PLC001226

**Statement of audited standalone financial results for the quarter and year ended 31 March 2026**

(INR in lakhs except per share data)

S.No.	Particulars	Quarter ended			Year ended	
		31 March 2026	31 December 2025	31 March 2025	31 March 2026	31 March 2025
		(Refer Note 1 & 6)	Unaudited (Refer Note 6)	(Refer Note 1 & 6)	Audited	Audited (Refer Note 6)
<b>1</b>	<b>Income from operations :</b>					
	(a) Revenue from operations	19,043.98	10,241.76	19,404.49	49,443.28	51,391.84
	(b) Other income	445.59	404.60	308.78	1,461.09	917.00
	<b>Total income</b>	<b>19,489.57</b>	<b>10,646.36</b>	<b>19,713.27</b>	<b>50,904.37</b>	<b>52,308.84</b>
<b>2</b>	<b>Expenses:</b>					
	(a) Cost of materials consumed	8,063.37	5,449.42	8,063.17	24,179.04	25,096.47
	(b) Changes in inventories of finished goods and work-in-progress	1,433.45	(1,058.75)	2,921.28	(778.12)	(228.25)
	(c) Employee benefits expense	1,403.31	1,820.91	1,567.54	6,886.17	6,189.27
	(d) Finance costs	296.85	257.87	297.80	1,009.80	1,044.76
	(e) Depreciation and amortisation expense	219.10	237.56	197.63	890.34	774.72
	(f) Other expenses	3,990.17	2,150.20	3,752.30	9,978.61	10,059.62
	<b>Total expenses</b>	<b>15,426.25</b>	<b>8,857.21</b>	<b>16,799.72</b>	<b>42,165.84</b>	<b>42,936.59</b>
<b>3</b>	<b>Profit before tax (1-2)</b>	<b>4,063.32</b>	<b>1,789.15</b>	<b>2,913.55</b>	<b>8,738.53</b>	<b>9,372.25</b>
<b>4</b>	<b>Tax expense</b>					
	- Current tax expense	715.99	314.64	307.25	1,511.99	1,695.22
	- (Excess)/short provision of tax relating to earlier years	(25.55)	2.34	(13.79)	(23.21)	(9.72)
	- Deferred tax expense/(credit)	270.47	(30.75)	405.73	441.02	158.06
	<b>Total tax expense/(credit)</b>	<b>960.91</b>	<b>286.23</b>	<b>699.19</b>	<b>1,929.80</b>	<b>1,843.56</b>
<b>5</b>	<b>Profit for the period/year (3 - 4)</b>	<b>3,102.41</b>	<b>1,502.92</b>	<b>2,214.36</b>	<b>6,808.73</b>	<b>7,528.69</b>
<b>6</b>	<b>Other comprehensive income</b>					
	Items that will not be reclassified to profit or loss					
	Remeasurement gains/(loss) on defined benefits plans	(24.88)	81.69	(8.50)	(84.79)	(244.03)
	Tax on above	7.24	(23.69)	2.52	24.69	70.87
	<b>Other comprehensive income/(loss)</b>	<b>(17.64)</b>	<b>58.00</b>	<b>(5.98)</b>	<b>(60.10)</b>	<b>(173.16)</b>
<b>7</b>	<b>Total comprehensive income for the period/year (5+6)</b>	<b>3,084.77</b>	<b>1,560.92</b>	<b>2,208.38</b>	<b>6,748.63</b>	<b>7,355.53</b>
<b>8</b>	<b>Paid - up equity share capital</b> (face value of INR 2/- each)	1,258.10	1,258.10	1,255.10	1,258.10	1,255.10
<b>9</b>	<b>Other equity</b>				46,145.86	39,955.13
<b>10</b>	<b>Earnings per share</b> (of INR 2/- each) (not annualised)					
	(a) Basic (INR)	4.94	2.77	3.54	10.83	12.04
	(b) Diluted (INR)	4.92	2.76	3.51	10.79	11.96



## Statement of audited standalone financial results for the quarter and year ended 31 March 2026

- 1 The above audited standalone financial results of Jash Engineering Limited ("the Company") for the quarter and year ended 31 March 2026 have been reviewed and recommended by the Audit Committee on 25 May 2026 and subsequently approved by the Board of Directors at their meeting held on 26 May 2026. The figures for the quarter ended March 31, 2026 and March 31, 2025 are balancing figures between audited figures in respect of the full financial years and the unaudited figures upto the nine months ended December 31, for respective years, which are subjected to limited review.
- 2 These results have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended and guidelines issued by the Securities and Exchange Board of India (SEBI) under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
- 3 The Company submits the standalone financial results along with the consolidated financial results. In accordance with IND AS 108 on 'Operating Segment', the Group has determined "Manufacturing and trading of varied engineering products for general engineering industry, water and waste water industry and bulk solids handling industry" as the only operating segment. Accordingly, the segment information is given in the consolidated financial result of Jash Engineering Limited and its subsidiaries together referred to as 'the Group which includes the Group's share of loss in it's joint venture, for the quarter and year ended 31 March 2026.
- 4 On 23 January, 2026, the Company acquired 90% of the equity shares of WesTech Process Equipment India Private Limited ("WesTech") for a total consideration of INR 2,911 lakhs. Post-acquisition by the Company, WesTech's name was changed to Jash Process Equipment Private Limited.
- 5 The Company has formed a Company viz. Rodney Hunt Mahr Industries in Saudi Arabia and has obtained the commercial registration certificate. The Company plans to apply for industrial land in the Dammam 3 Industrial Area, and once the land is allotted, construction of the plant will commence. The Company has only obtained the registration certificate, and there was no subscription of equity share capital of Rodney Hunt Mahr Industries as of 31 March 2026.
- 6 The Board of Directors of Jash Engineering Limited ("the Parent Company"), in its meeting held on 2 February, 2024, approved a Scheme of Amalgamation ("the Scheme") for the merger of Shivpad Engineers Private Limited (a wholly owned subsidiary / the "Transferor Company") with the Parent Company under Sections 230-232 of the Companies Act, 2013. The Hon'ble National Company Law Tribunal, Indore ("NCLT"), approved the Scheme vide its order dated 30 January, 2026. The Appointed Date of the Scheme is 1 April, 2024.  
  
The Company received the NCLT order dated 30 January, 2026, to be read with order for rectification of Appointed Date, dated 20 February, 2026, which was subsequently filed with the Registrar of Companies, Gwalior, on 26 February, 2026 (the "Effective Date"). Upon the Scheme becoming effective and with effect from the Appointed Date, the entire business undertaking of the Transferor Company, including all assets, liabilities and reserves, as a going concern, were transferred to and vested in the Parent Company pursuant to the Scheme at their respective book values under the corresponding accounting heads of the Parent Company from the Appointed Date. All inter company balances and transactions were eliminated.  
  
The amalgamation has been accounted for in accordance with the Pooling of Interests Method prescribed under Appendix C of Ind AS 103 – Business Combinations of Entities Under Common Control. Consequently, the corresponding figures for the previous period / year in the standalone financial statements of the Company have been restated to give effect to the Scheme.
- 7 The Board of Directors of the Company, in their meeting held on 26 May 2026, recommended a final dividend of INR 1.00 per fully paid-up equity share of INR 2/- each, for the year ended 31 March 2026, subject to approval of shareholders at the ensuing Annual General Meeting of the Company.

For and on behalf of the Board of Directors of  
Jash Engineering Limited

Pratik Patel  
Managing Director  
DIN - 00780920

Place: Indore  
Date: 26 May 2026



Jash Engineering Limited

Registered office: 31, Sector-C, Sanwer Road, Industrial Area, Indore 452015, Madhya Pradesh

Corporate Identity number (CIN): L28910MP1973PLC001226

**Statement of audited consolidated financial results for the quarter and year ended 31 March 2026**

(INR in lakhs except per share data)

S.No.	Particulars	Consolidated				
		Quarter ended			Year ended	
		31 March 2026 (Refer Note 1)	31 December 2025 Unaudited	31 March 2025 (Refer Note 1)	31 March 2026 Audited	31 March 2025 Audited
<b>1</b>	<b>Income from operations :</b>					
	(a) Revenue from operations	29,053.75	16,049.86	30,037.52	73,618.52	73,518.76
	(b) Other income	903.44	408.31	304.23	2,049.48	1,037.28
	<b>Total income</b>	<b>29,957.19</b>	<b>16,458.17</b>	<b>30,341.75</b>	<b>75,668.00</b>	<b>74,556.04</b>
<b>2</b>	<b>Expenses:</b>					
	(a) Cost of materials consumed	10,523.70	7,514.78	12,471.70	32,920.03	33,844.24
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	1,519.81	(340.93)	2,874.15	(418.78)	(816.38)
	(c) Employee benefits expense	3,405.35	3,848.43	3,450.47	14,763.68	12,442.29
	(d) Finance costs	338.15	305.47	394.56	1,278.62	1,307.32
	(e) Depreciation and amortisation expense	524.89	507.76	695.23	1,970.39	1,702.81
	(f) Other expenses	6,712.74	3,331.71	5,354.01	16,134.27	15,286.39
	<b>Total expenses</b>	<b>23,024.64</b>	<b>15,167.22</b>	<b>25,240.12</b>	<b>66,648.21</b>	<b>63,766.67</b>
<b>3</b>	Share of profit/ (loss) of a joint venture	1.19	(0.39)	(10.66)	(10.59)	(25.70)
<b>4</b>	<b>Profit before tax (1-2+3)</b>	<b>6,933.74</b>	<b>1,290.56</b>	<b>5,090.97</b>	<b>9,009.20</b>	<b>10,763.67</b>
<b>5</b>	<b>Tax expense</b>					
	- Current tax expense	818.92	346.68	1,039.39	1,703.75	2,555.01
	- (Excess)/short provision of tax relating to earlier years	(220.84)	(257.65)	10.63	(478.49)	(261.55)
	- Deferred tax expense/(credit)	670.37	(105.11)	465.91	232.35	(206.73)
	<b>Total tax expense/(credit)</b>	<b>1,268.45</b>	<b>(16.08)</b>	<b>1,515.93</b>	<b>1,457.61</b>	<b>2,086.73</b>
<b>6</b>	<b>Profit for the period/year (4 - 5)</b>	<b>5,665.29</b>	<b>1,306.64</b>	<b>3,575.04</b>	<b>7,551.59</b>	<b>8,676.94</b>
<b>7</b>	<b>Other comprehensive income</b>					
	<b>Items that will not be reclassified to profit or loss</b>					
	Remeasurement gains/(loss) on defined benefits plans	(50.13)	81.69	(8.50)	(110.04)	(244.03)
	Tax on above	13.60	(23.69)	2.51	31.05	70.87
	<b>Items that will be reclassified to profit or loss</b>					
	Exchange difference on translating foreign operations	960.84	189.30	106.07	1,884.28	312.88
	<b>Other comprehensive income/(loss)</b>	<b>924.31</b>	<b>247.30</b>	<b>100.08</b>	<b>1,805.29</b>	<b>139.72</b>
<b>8</b>	<b>Total comprehensive income/(loss) for the period/year (6+7)</b>	<b>6,589.60</b>	<b>1,553.94</b>	<b>3,675.12</b>	<b>9,356.88</b>	<b>8,816.66</b>
<b>9</b>	<b>Net Profit Attributable to:</b>					
	Owners of the Company	5,669.26	1,341.24	3,613.32	7,618.17	8,769.52
	Non-Controlling Interest	(3.97)	(34.60)	(38.28)	(66.58)	(92.58)
<b>10</b>	<b>Other Comprehensive Income Attributable to:</b>					
	Owners of the Company	926.18	247.86	62.98	1,804.12	101.55
	Non-Controlling Interest	(1.87)	(0.56)	37.10	1.17	38.17
<b>11</b>	<b>Total Comprehensive Income attributable to:</b>					
	Owners of the Company	6,595.44	1,589.10	3,676.31	9,422.29	8,871.08
	Non-Controlling Interest	(5.84)	(35.16)	(1.19)	(65.41)	(54.42)
<b>12</b>	<b>Paid - up equity share capital</b> (face value of INR 2/- each)	1,258.10	1,258.10	1,255.10	1,258.10	1,255.10
<b>13</b>	<b>Other equity</b>				50,648.44	42,046.30
<b>14</b>	<b>Earnings per share</b> (of INR 2/- each) (not annualised)					
	(a) Basic (INR)	9.01	2.08	5.72	12.01	13.88
	(b) Diluted (INR)	8.98	2.07	5.68	11.97	13.78



**Statement of assets and liabilities:**

(INR in lakhs)

Particulars	Standalone		Consolidated	
	31 March 2026	31 March 2025	31 March 2026	31 March 2025
	Audited (Refer Note 6)	Audited (Refer Note 6)	Audited	Audited
<b>ASSETS</b>				
<b>Non-current assets</b>				
Property, plant and equipment	10,121.13	7,769.83	12,363.38	9,838.97
Right-of-use asset	1,267.48	889.13	2,586.90	2,216.95
Capital work-in-progress	2,155.90	2,006.48	2,169.08	2,046.82
Investment property	137.96	142.50	137.96	142.50
Intangible assets	185.42	248.98	1,879.81	1,629.98
Intangible assets under development	104.59	68.27	104.59	68.27
Goodwill	445.42	445.42	4,188.47	3,195.86
<b>Financial assets</b>				
Investments	15,006.64	12,069.73	1.44	12.03
Loans	1,270.35	-	14.00	-
Other financial assets	339.20	-	479.03	-
Non-current tax assets (net)	146.88	100.28	824.79	148.41
Deferred tax assets (net)	-	255.49	866.53	915.92
Other non-current assets	460.49	319.10	684.23	497.80
<b>Total non-current assets</b>	<b>31,641.46</b>	<b>24,315.21</b>	<b>26,300.21</b>	<b>20,713.51</b>
<b>Current assets</b>				
Inventories	15,884.32	14,938.35	19,485.08	18,882.90
<b>Financial assets</b>				
Investments	1,321.15	1,053.73	1,321.15	1,053.73
Trade receivables	20,206.29	15,894.59	30,080.35	22,534.78
Cash and cash equivalents	241.24	407.18	4,198.81	1,270.67
Other bank balances	3,678.76	4,667.43	5,160.89	9,060.87
Other financial assets	217.54	52.25	206.27	69.46
Other current assets	530.92	613.89	1,306.92	1,198.89
<b>Total current assets</b>	<b>42,080.22</b>	<b>37,627.42</b>	<b>61,759.47</b>	<b>54,071.30</b>
<b>TOTAL ASSETS</b>	<b>73,721.68</b>	<b>61,942.63</b>	<b>88,059.68</b>	<b>74,784.81</b>
<b>EQUITY AND LIABILITIES</b>				
<b>Equity</b>				
Equity share capital	1,258.10	1,255.10	1,258.10	1,255.10
Other equity	46,145.86	39,955.13	50,648.44	42,046.30
Non-Controlling Interest	-	-	583.84	330.98
<b>Total equity</b>	<b>47,403.96</b>	<b>41,210.23</b>	<b>52,490.38</b>	<b>43,632.38</b>
<b>LIABILITIES</b>				
<b>Non-current liabilities</b>				
<b>Financial liabilities</b>				
Borrowings	2,578.24	679.28	2,578.25	679.29
Lease Liabilities	591.42	451.61	1,552.46	1,450.21
Provisions	317.18	451.62	409.25	451.62
Deferred tax liabilities (net)	160.84	-	160.78	37.73
Other non-current liabilities	580.67	85.07	664.71	184.52
<b>Total non-current liabilities</b>	<b>4,228.35</b>	<b>1,667.58</b>	<b>5,365.45</b>	<b>2,803.37</b>
<b>Current liabilities</b>				
<b>Financial liabilities</b>				
Borrowings	4,739.23	5,544.83	5,759.37	7,462.42
Lease Liabilities	88.13	80.13	378.72	312.68
Trade payables				
(A) Total outstanding due to micro enterprise and small enterprise	1,296.81	1,004.29	1,386.01	1,004.29
(B) Total outstanding due to creditors other than micro enterprise and small enterprise	5,938.73	4,584.17	9,007.39	7,281.05
Other financial liabilities	2,092.91	894.35	2,456.57	1,337.42
Other current liabilities	7,071.97	6,127.35	9,938.15	9,610.92
Provisions	664.84	618.21	1,071.31	1,128.23
Current tax liabilities (net)	196.75	211.49	206.33	212.05
<b>Total current liabilities</b>	<b>22,089.37</b>	<b>19,064.82</b>	<b>30,203.85</b>	<b>28,349.06</b>
<b>Total liabilities</b>	<b>26,317.72</b>	<b>20,732.40</b>	<b>35,569.30</b>	<b>31,152.43</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>73,721.68</b>	<b>61,942.63</b>	<b>88,059.68</b>	<b>74,784.81</b>



Notes to audited standalone and consolidated financial results for the year ended 31st March 2026 (Cont'd)

**Statement of cash flows:**

(INR in lakhs)

Particulars	Standalone		Consolidated	
	31 March 2026	31 March 2025	31 March 2026	31 March 2025
	Audited (Refer Note 6)	Audited (Refer Note 6)	Audited	Audited
<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>				
<b>Profit before tax</b>	<b>8,738.53</b>	<b>9,372.25</b>	<b>9,009.20</b>	<b>10,763.67</b>
<b>Adjustments for:</b>				
Depreciation of property, plant and equipment, Investment property and Right of use assets	826.06	708.61	1,483.15	1,304.03
Amortization of intangible assets	64.28	66.11	487.24	398.78
Dividend income	(0.11)	(0.06)	(0.11)	(0.06)
Profit on disposal of property, plant and equipment (net)	(1.48)	(0.01)	(0.09)	(0.01)
Interest income on loan to subsidiaries and joint venture	(64.26)	(0.63)	(1.10)	(0.63)
Interest income on bank deposits	(249.59)	(372.25)	(394.78)	(454.37)
Interest income on other financial assets measured at amortised cost	(2.55)	(4.07)	(66.81)	(10.36)
Interest income on Income Tax refund	(2.93)	(10.12)	(2.93)	(5.02)
Interest income on Investments in mutual funds	(2.81)	(1.72)	(2.81)	(1.72)
Government grant income	(53.94)	(23.51)	(81.00)	(46.13)
Net unrealised gain on foreign currency	(1,033.89)	(210.93)	(1,033.89)	(210.93)
Profit on sale of mutual funds investments (net)	(6.02)	(10.70)	(6.02)	(10.70)
Net (Gain)/ loss on fair valuation of current investment	(11.03)	9.30	(11.03)	8.69
Sundry credit balances written back	(4.93)	(22.46)	(4.93)	(22.46)
Advances and other balance written off	46.60	285.02	72.14	287.68
Provision/(Reversal) allowance for expected credit losses	400.52	(73.14)	881.19	100.72
Provision for warranty expense	35.92	137.25	1,446.79	1,049.05
Share based payments (amortisation)	208.14	119.23	233.64	133.84
Finance cost	1,009.79	1,044.75	1,278.62	1,307.32
<b>Operating profit before working capital changes</b>	<b>9,896.30</b>	<b>11,012.92</b>	<b>13,286.47</b>	<b>14,591.39</b>
<b>Change in operating assets and liabilities:</b>				
-Decrease/ (Increase) in trade receivables	(3,801.53)	(3,041.47)	(6,513.23)	(6,788.69)
-(Increase)/ Decrease in inventories	(945.97)	(1,186.60)	(284.03)	(2,683.42)
-(Increase)/ Decrease in other assets	(483.68)	(88.13)	(780.27)	177.74
-(Decrease)/ Increase in provisions	(208.52)	7.49	(1,709.47)	(715.19)
-(Decrease)/ Increase in financial and other liabilities	1,494.16	1,220.37	673.14	1,876.57
-Increase/ (Decrease) in trade payables	2,855.03	(194.84)	2,718.07	1,100.51
	<b>(1,090.51)</b>	<b>(3,283.18)</b>	<b>(5,895.79)</b>	<b>(7,032.48)</b>
<b>Cash generated from operations</b>	<b>8,805.80</b>	<b>7,729.74</b>	<b>7,390.68</b>	<b>7,558.91</b>
Income taxes paid/refunds (net)	(1,597.26)	(1,374.17)	(1,782.97)	(2,070.68)
<b>Net cash flow generated from operating activities (A)</b>	<b>7,208.54</b>	<b>6,355.57</b>	<b>5,607.71</b>	<b>5,488.23</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>				
Payment for acquisition of subsidiary, net of cash acquired	-	-	(2,911.41)	(215.97)
Purchase of property, plant and equipment and intangible assets	(3,566.00)	(2,223.95)	(3,714.51)	(4,385.25)
Capital expenditure on investment property	-	(74.99)	-	(74.99)
Proceeds from sale of property, plant and equipment	4.99	0.03	4.32	9.40
Investment in bank deposits (net)	1,213.96	1,686.98	4,320.51	(2,511.09)
Loan to subsidiaries and joint venture	(1,275.35)	(54.19)	(19.00)	(54.19)
Loan repaid by joint venture & subsidiary	5.00	62.50	5.00	54.19
Investment in equity and mutual funds	(250.37)	(450.00)	(250.37)	(450.00)
Investment in subsidiary	(2,911.41)	(3,058.55)	-	-
Dividend income	0.11	0.06	0.11	0.06
Interest received	91.11	338.27	204.34	422.03
<b>Net cash flow used in investing activities (B)</b>	<b>(6,687.96)</b>	<b>(3,773.84)</b>	<b>(2,381.01)</b>	<b>(7,205.81)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>				
Proceeds from long term borrowings	2,614.00	15.00	2,614.00	15.00
Proceeds from issue of equity shares	349.45	538.68	349.45	652.21
Repayment from long term borrowings	(562.33)	(562.61)	(643.05)	(544.30)
Proceeds from/(repayment of) short term borrowings (net)	(967.28)	(426.74)	(1,834.65)	1,450.41
Proceeds from/( repayment) of lease obligation (net)	(22.27)	(26.70)	143.61	950.41
Payment of interest on lease obligation	(72.37)	(55.95)	(132.39)	(102.04)
Payment of other interest	(893.50)	(955.59)	(1,095.21)	(1,175.49)
Dividend paid (including taxes)	(1,132.22)	(1,401.41)	(1,132.22)	(1,401.41)
<b>Net cash flow generated from/(used in) financing activities (C)</b>	<b>(686.52)</b>	<b>(2,875.32)</b>	<b>(1,730.46)</b>	<b>(155.21)</b>
<b>Net increase/(decrease) in cash and cash equivalents (A + B + C)</b>	<b>(165.94)</b>	<b>(293.59)</b>	<b>1,516.24</b>	<b>(1,872.79)</b>
Cash and cash equivalents at the beginning of the year	407.18	700.77	1,270.67	3,104.12
Cash and cash equivalents acquired on acquisition of Jash Process Equipment Private Limited (formerly known as Westech Process Equipment India Private Limited)	-	-	1,209.92	-
Effect of exchange rate changes in cash and cash equivalents	-	-	201.98	39.34
<b>Cash and cash equivalents at the end of the year</b>	<b>241.24</b>	<b>407.18</b>	<b>4,198.81</b>	<b>1,270.67</b>



### Statement of audited consolidated financial results for the quarter and year ended 31 March 2026 (Cont'd)

- 1 The above audited consolidated financial results of Jash Engineering Limited ("the Company" or "the Parent Company") and its subsidiaries (Parent and subsidiaries together referred to as 'the Group') which includes the Group's share of loss in its joint venture, for the quarter and year ended 31 March 2026 have been reviewed and recommended by the Audit Committee on 25 May 2026 and subsequently approved by the Board of Directors at their meeting held on 26 May 2026. The figures for the quarter ended March 31, 2026 and March 31, 2025 are balancing figures between audited figures in respect of the full financial years and the unaudited figures upto the nine months ended December 31, for respective years, which are subjected to limited review.
- 2 These results have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended and guidelines issued by the Securities and Exchange Board of India (SEBI) under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
- 3 The Company submits the Standalone financial results along with the consolidated financial results. In accordance with IND AS 108 on 'Operating Segment', the Group has determined "Manufacturing and trading of varied engineering products for general engineering industry, water and waste water industry and bulk solids handling industry" as the only operating segment. Accordingly, the segment information is given in the consolidated financial result of Jash Engineering Limited and its subsidiaries together referred to as 'the Group' which includes the Group's share of loss in its joint venture, for the quarter and year ended 31 March 2026. Further in terms of paragraph 31 of Ind AS 108, entity wide disclosures have been presented below:

(INR in lakhs)

Particulars	Quarter ended			Year ended	
	31 March 2026	31 December 2025	31 March 2025	31 March 2026	31 March 2025
	(Refer Note 1 & 6)	Unaudited (Refer Note 6)	(Refer Note 1 & 6)	Audited	Audited
<b>Segment revenue from external</b>					
Within India	12,198.32	7,456.02	10,070.61	32,729.64	26,918.51
Outside India	16,855.43	8,593.84	19,966.91	40,888.88	46,600.25
<b>Revenue from operations</b>	<b>29,053.75</b>	<b>16,049.86</b>	<b>30,037.52</b>	<b>73,618.52</b>	<b>73,518.76</b>

(INR in lakhs)

Particulars	As at		
	31 March 2026	31 December 2025	31 March 2025
	Audited	Unaudited	Audited
<b>Segment assets</b>			
Within India	62,189.24	53,885.93	50,721.02
Outside India	25,870.44	25,139.53	24,063.79
<b>Total assets</b>	<b>88,059.68</b>	<b>79,025.46</b>	<b>74,784.81</b>
<b>Segment liabilities</b>			
Within India	27,421.77	21,101.24	20,726.42
Outside India	8,147.53	11,757.07	10,426.01
<b>Total liabilities</b>	<b>35,569.30</b>	<b>32,858.31</b>	<b>31,152.43</b>
<b>Capital expenditure</b>			
Within India	3,566.23	2,311.01	2,347.92
Outside India	148.28	151.94	2,112.32
<b>Total capital expenditure</b>	<b>3,714.51</b>	<b>2,462.95</b>	<b>4,460.24</b>

- 4 On 23 January, 2026, the Company acquired 90% of the equity shares of WesTech Process Equipment India Private Limited ("WesTech") for a total consideration of INR 2,911 lakhs. As per IND AS 103 - Business Combination, the purchase consideration has been allocated based on the fair value of the acquired assets and the liabilities assumed, according to their estimated fair values on the date of acquisition. This allocation was done as per the fair valuation report obtained by the Company from the Independent Valuer for the purpose of Purchase Price Allocation (PPA) in accordance with IND AS 103. The excess of the purchase consideration paid over the fair value of the acquired assets has been attributed to goodwill. Post-acquisition by the Company, WesTech's name was changed to Jash Process Equipment Private Limited.
- 5 The Company has formed a Company viz. Rodney Hunt Mahr Industries in Saudi Arabia and has obtained the commercial registration certificate. The Company plans to apply for industrial land in the Dammam 3 Industrial Area, and once the land is allotted, construction of the plant will commence. The Company has only obtained the registration certificate, and there was no subscribed equity share capital of Rodney Hunt Mahr Industries as of 31 March 2026. Hence, consolidation of the accounts of Rodney Hunt Mahr Industries was not applicable for the year ended 31 March 2026.



- 6 The Board of Directors of Jash Engineering Limited ("the Parent Company"), in its meeting held on 2 February, 2024, approved a Scheme of Amalgamation ("the Scheme") for the merger of Shivpad Engineers Private Limited (a wholly owned subsidiary / the "Transferor Company") with the Parent Company under Sections 230–232 of the Companies Act, 2013. The Hon'ble National Company Law Tribunal, Indore ("NCLT"), approved the Scheme vide its order dated 30 January, 2026. The Appointed Date of the Scheme is 1 April, 2024.

The Company received the NCLT order dated 30 January, 2026, to be read with order for rectification of Appointed Date, dated 20 February, 2026, which was subsequently filed with the Registrar of Companies, Gwalior, on 26 February, 2026 (the "Effective Date"). Upon the Scheme becoming effective and with effect from the Appointed Date, the entire business undertaking of the Transferor Company, including all assets, liabilities and reserves, as a going concern, were transferred to and vested in the Parent Company pursuant to the Scheme at their respective book values under the corresponding accounting heads of the Parent Company from the Appointed Date. All inter company balances and transactions were eliminated.

The amalgamation has been accounted for in accordance with the Pooling of Interests Method prescribed under Appendix C of Ind AS 103 – Business Combinations of Entities Under Common Control. Consequently, the corresponding figures for the previous period / year in the standalone financial statements of the Company have been restated to give effect to the Scheme.

- 7 Waterfront Fluid Controls Limited UK, a subsidiary of Jash Engineering Ltd, has entered into a definitive agreement dated 2nd April 2026 for the acquisition of a 100% stake in Penstocks (UK) Limited, Leicestershire, UK. Upon completion of the conditions precedent to the definitive agreement, Penstocks (UK) Limited will become a wholly owned subsidiary of Waterfront Fluid Controls Limited UK.
- 8 The Board of Directors of the Company, in their meeting held on 26 May 2026, recommended a final dividend of INR 1.00 per fully paid-up equity share of INR 2/- each, for the year ended 31 March 2026, subject to approval of shareholders at the ensuing Annual General Meeting of the Company.
- 9 The consolidated financial results include the results of its subsidiaries - (1) Rodney Hunt Inc. (USA) ( formerly known as Jash USA Inc.), (2) Waterfront Fluid Controls Limited (UK), (3) Mahr Maschinenbau Ges.M.B.H. (Austria), (4) Engineering & Manufacturing Jash Limited, (Hongkong), (5) Jash Process Equipment Private Limited (formerly known as Westech Process Equipment India Private Limited) and Joint venture - (6) Jash Invent India Private Limited.

For and on behalf of the Board of Directors of  
Jash Engineering Limited

**Pratik Patel**  
Managing Director  
DIN - 00780920

**Place:** Indore  
**Date:** 26 May 2026



To,

26.05.2026

<b>The Manager</b> <b>Listing Department</b> <b>National Stock Exchange of India Limited</b> <b>Bandra Kurla Complex, Bandra (East)</b> <b>Mumbai – 400 051</b>  <b>Symbol: JASH</b>	<b>The Manager</b> <b>Listing Department</b> <b>BSE Limited</b> <b>Phiroze Jeejeebhoy Towers,</b> <b>Dalal Street, Mumbai - 400 001.</b>  <b>Scrip Code: 544402</b>
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**Sub.: Declaration Pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2016**


Dear Sir/ Madam,

In accordance with Regulation 33 (3)(d) of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended by the SEBI (Listing Obligations and Disclosures Requirements), we hereby declare that M/s. Deloitte Haskins & Sells LLP, Chartered Accountants (Firm Registration No.: 117366W/W-100018) Mumbai, statutory Auditors of the Company have issued an Auditor's Report with unmodified opinion on standalone and consolidated Audited Financial Results of the Company for the quarter and year ended 31st March, 2026 approved at the Board Meeting held on Tuesday, 26<sup>th</sup> May, 2026.

Kindly take the same on your records and acknowledge the receipt.

Thanking You,  
Yours Faithfully,  
For JASH Engineering Limited

  
Pratik Patel  
Chairman & Managing Director

  
Dharmendra Jain  
CFO

