JASH/SE/2026-27 **Date: 04.11.2026**

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

Dear Sir/ Madam,

Subject: Outcome of the Board Meeting of Jash Engineering Limited (the "Company")

This is to inform you that the Board of Directors Meeting was held today i.e. 04th November, 2026 at 11:00 AM at Unit-2 Survey No.74, Bardari Road, Gram, Sanwer Road, Behind Arvindo Hospital, Bardari, Madhya Pradesh,-453111. The Outcome of the Board Meeting is as under:

1. To consider and approve the Unaudited Standalone & Consolidated Financial Results along with Auditor's Limited Review thereon for the Quarter & Half year ended 30th September, 2026 of the FY 2026-27.

   The Board reviewed and approved the Unaudited Standalone & Consolidated Financial Results along with the Auditor's Limited Review thereon for Quarter & Half Year ended 30th September 2026 of the FY 2026-27.

   We are enclosing herewith the financial results for your information and record.

The Board Meeting concluded at 3:15 PM.
You are requested to kindly take the same on record and acknowledge the receipt.

Thanking You,
Yours Faithfully,
For JASH Engineering Limited

TUSHAR KHARPADE
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Date: 2026.11.04 15:21:03 +05'30'

Tushar Kharpade
Company Secretary & Compliance Officer
A 30144
Encl: as above.

Deloitte Haskins & Sells LLP

Chartered Accountants
One International Center
Tower 3, 31st Floor,
Senapati Bapat Marg,
Elphinstone Road (West)
Mumbai – 400013
Maharashtra, India
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INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF JASH ENGINEERING LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Jash Engineering Limited ("the Company"), for the quarter and six months ended 30 September 2026 ("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 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 in compliance with Regulation 33 of the Listing Regulations. 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 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 (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 Standards on Auditing specified under section 143(10) of the Companies Act, 2013 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 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 aforesaid Indian Accounting Standard 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.

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

PALLAVI M SHARMA
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Date: 2026.11.04 14:31:10 +05'30'

Pallavi Sharma
(Membership No. 113861)
(UDIN: 26113861DVQFKH3535)

Place: Mumbai
Date: 4 November 2026

Deloitte
Haskins & Sells LLP

Chartered Accountants
One International Center
Tower 3, 31st Floor,
Senapati Bapat Marg,
Elphinstone Road (West)
Mumbai – 400013
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INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF JASH ENGINEERING LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Jash Engineering Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit after tax and total comprehensive income of its joint venture for the quarter and six months ended 30 September 2026 ("the Statement") being submitted by the Parent 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 Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the 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 in compliance with Regulation 33 of the Listing Regulations. 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 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent'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 Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 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:

Name of the Entity	**Relationship**
Jash Engineering Limited	Parent Company
Rodney Hunt Inc (Formerly Known as Jash USA Inc.)	Subsidiary Company
Mahr Maschinenbau GmbH	Subsidiary Company
Engineering and Manufacturing Jash Limited	Subsidiary Company
Jash Process Equipment Private Limited (formerly known as Westech Process Equipment India Private Limited)	Subsidiary Company
Waterfront Fluid Controls Limited	Subsidiary Company
Penstocks (UK) Limited (w.e.f 2 April 2026)	Step Down Subsidiary
Jash Invent India Private Limited	Joint Venture

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors 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 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 interim financial information of three subsidiaries included in the consolidated unaudited financial results, whose interim financial information reflect total assets of Rs. 8,825.79 lakhs as at 30 September 2026, total revenues of Rs 2,244.86 lakhs and Rs 4,291.71 lakhs for the quarter and six months ended 30 September 2026 respectively, total net profit /(loss) after tax of Rs (16.28) lakhs and Rs. 50.50 lakhs for the quarter and six months ended 30 September 2026 respectively and total comprehensive income / (loss) of Rs (10.99) lakhs and Rs 51.07 lakhs for the quarter and six months ended 30 September 2026 respectively and net cash flows of Rs. (398.97) lakhs for the six months ended 30 September 2026, as considered in the Statement. These interim financial information have been reviewed by other auditors whose reports have 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 these subsidiaries is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

   Our conclusion on the Statement is not modified in respect of these matters.

7. The consolidated unaudited financial results includes the interim financial information of two subsidiaries which have not been reviewed by their auditors, whose interim financial information reflect total assets of Rs. 1,263.85 lakhs as at 30 September 2026, total revenue of Rs 398.23 lakhs and Rs 433.11 lakhs for the quarter and six months ended 30 September 2026 respectively, total profit / (loss) after tax of Rs (2.37) lakhs and Rs.(45.85) lakhs for the quarter and six months ended 30 September 2026 respectively and Total comprehensive income / (loss) of Rs.(2.37) lakhs and Rs. (45.85) lakhs for the quarter and six months ended 30 September 2026 respectively and net cash flows (net) of Rs. 1.53 lakhs for the six months ended 30 September 2026, as considered in the Statement. The consolidated unaudited financial results also includes the Group's share of profit after tax of Rs. 6.68 lakhs and Rs. 10.46 lakhs for the quarter and six months ended 30 September 2026 respectively and total comprehensive income of Rs. 6.68 lakhs and Rs. 10.46 lakhs for the quarter and six months ended 30 September 2026 respectively, as considered in the Statement, in respect of joint venture, based on their interim financial information which have not been reviewed by their auditors. According to the information and explanations given to us by the Management, these interim financial information are not material to the Group.

   Our Conclusion on the Statement is not modified in respect of our reliance on the interim financial information certified by the Management.

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

PALLAVI M SHARMA

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Date: 2026.11.04 14:31:38 +05'30'

Pallavi Sharma
(Membership No. 113861)
(UDIN: 26113861FSEHJU3246)

Place: Mumbai
Date: 4 November 2026

Jash Engineering Limited
Registered office: 31, Sector-C, Sanwer Road, Industrial Area, Indore 452015, Madhya Pradesh
Corporate Identity number (CIN): L28910MP1973PLC001226

Statement of unaudited standalone financial results for the quarter and six months ended 30 September 2026

(INR in lakhs except per share data)

S.No.	Particulars	Quarter ended			Half Year ended		Year ended
		30 September 2026	30 June 2026	30 September 2025 (Refer Note 5)	30 September 2026	30 September 2025 (Refer Note 5)	31 March 2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income from operations :**						
	(a) Revenue from operations	12,048.42	9,829.85	12,088.27	21,878.27	20,157.54	49,443.28
	(b) Other income	280.42	517.56	152.43	797.98	610.90	1,461.09
	Total income	12,328.84	10,347.41	12,240.70	22,676.25	20,768.44	50,904.37
2	**Expenses:**						
	(a) Cost of materials consumed	6,185.58	4,133.50	6,301.19	10,319.08	10,646.25	24,179.04
	(b) Changes in inventories of finished goods and work-in-progress	(797.18)	30.23	(895.46)	(766.95)	(1,152.82)	(778.12)
	(c) Employee benefits expense	2,272.16	1,836.43	1,816.76	4,108.59	3,661.95	6,886.17
	(d) Finance costs	241.31	168.75	271.32	410.06	455.08	1,009.80
	(e) Depreciation and amortisation expense	266.29	234.56	232.24	500.85	433.68	890.34
	(f) Other expenses	2,572.75	2,244.54	2,184.66	4,817.29	3,838.24	9,978.61
	Total expenses	10,740.91	8,648.01	9,910.71	19,388.92	17,882.38	42,165.84
3	**Profit before tax (1-2)**	1,587.93	1,699.40	2,329.99	3,287.33	2,886.06	8,738.53
4	**Tax expense**						
	- Current tax expense	347.97	340.32	386.76	688.29	481.36	1,511.99
	- (Excess)/short provision of tax relating to earlier years	-	-	-	-	-	(23.21)
	- Deferred tax expense/(credit)	(13.66)	20.36	158.93	6.70	201.30	441.02
	Total tax expense/(credit)	334.31	360.68	545.69	694.99	682.66	1,929.80
5	**Profit for the period/year (3 - 4)**	1,253.62	1,338.72	1,784.30	2,592.34	2,203.40	6,808.73
6	**Other comprehensive income**						
	Items that will not be reclassified to profit or loss						
	Remeasurement gains/(loss) on defined benefits plans	112.57	(21.20)	(80.59)	91.37	(141.60)	(84.79)
	Fair value of equity instruments through other comprehensive income	(248.34)	363.74	-	115.40	-	-
	Tax on above	39.54	(99.75)	23.42	(60.21)	41.14	24.69
	Other comprehensive income/(loss)	(96.23)	242.79	(57.17)	146.56	(100.46)	(60.10)
7	**Total comprehensive income for the period/year (5+6)**	1,157.39	1,581.51	1,727.13	2,738.90	2,102.94	6,748.63
8	**Paid - up equity share capital** (face value of INR 2/- each)	1,263.87	1,263.87	1,258.10	1,263.87	1,258.10	1,258.10
9	**Other equity**						46,145.86
10	**Earnings per share** (of INR 2/- each) (not annualised)						
	(a) Basic (INR)	1.98	2.12	3.51	4.10	3.51	10.83
	(b) Diluted (INR)	1.98	2.11	3.49	4.09	3.49	10.79

DELOITTE HASKINS & SELLS LLP MUMBAI CHARTERED ACCOUNTANTS

JASH ENGINEERING LTD. INDORE

Notes to unaudited standalone financial results for the six months ended 30 September 2026

Statement of assets and liabilities:

Particulars	Standalone	
	30 September 2026	31 March 2026
	Unaudited	Audited
ASSETS		
Non-current assets		
Property, plant and equipment	12,957.33	10,121.13
Right-of-use asset	1,246.73	1,267.48
Capital work-in-progress	21.45	2,155.90
Investment property	135.69	137.96
Intangible assets	256.50	185.42
Intangible assets under development	-	104.59
Goodwill	445.42	445.42
Financial assets		
Investments	17,120.70	15,006.64
Loans	-	1,270.35
Other financial assets	339.20	339.20
Non-current tax assets (net)	625.47	146.88
Other non-current assets	215.02	460.49
Total non-current assets	**33,363.51**	**31,641.46**
Current assets		
Inventories	18,740.15	15,884.32
Financial assets		
Investments	2,940.36	1,321.15
Trade receivables	17,611.60	20,206.29
Cash and cash equivalents	79.72	241.24
Other bank balances	2,574.84	3,678.76
Other financial assets	120.00	217.54
Other current assets	656.27	530.92
Total current assets	**42,722.94**	**42,080.22**
Total ASSETS	**76,086.45**	**73,721.68**
EQUITY AND LIABILITIES		
Equity		
Equity share capital	1,263.87	1,258.10
Other equity	48,829.34	46,145.86
Total equity	**50,093.21**	**47,403.96**
LIABILITIES		
Non-current liabilities		
Financial liabilities		
Borrowings	2,114.44	2,578.24
Lease Liabilities	583.52	591.42
Provisions	524.09	317.18
Deferred tax liabilities (net)	227.77	160.84
Other non-current liabilities	553.70	580.67
Total non-current liabilities	**4,003.52**	**4,228.35**
Current liabilities		
Financial liabilities		
Borrowings	5,517.55	4,739.23
Lease Liabilities	90.63	88.13
Trade payables		
(A) Total outstanding due to micro enterprise and small enterprise	1,259.84	1,296.81
(B) Total outstanding due to creditors other than micro enterprise and small enterprise	5,795.85	5,938.73
Other financial liabilities	1,393.32	2,092.91
Other current liabilities	7,209.08	7,071.97
Provisions	723.45	664.84
Current tax liabilities (net)	-	196.75
Total current liabilities	**21,989.72**	**22,089.37**
Total liabilities	**25,993.24**	**26,317.72**
TOTAL EQUITY AND LIABILITIES	**76,086.45**	**73,721.68**

DELOITTE HASKINS & SELLS LLP MUMBAI CHARTERED ACCOUNTANTS

JASH ENGINEERING LTD. INDORE

Notes to unaudited standalone financial results for the six months ended 30 September 2026 (Cont'd)

Statement of cash flows:

Particulars	Standalone	
	30 September 2026	31 March 2026
	Unaudited	Audited
CASH FLOW FROM OPERATING ACTIVITIES:		
Profit before tax	**3,287.33**	**8,738.53**
Adjustments for:		
Depreciation of property, plant and equipment, Investment property and Right of use assets	467.34	826.06
Amortization of intangible assets	33.51	64.28
Dividend income	(81.19)	(0.11)
Profit on disposal of property, plant and equipment (net)	(0.92)	(1.48)
Interest income on loan to subsidiaries and Join Venture	(36.03)	(64.26)
Interest income on bank deposits	(78.92)	(249.59)
Interest income on other financials assets measured at amortised cost	(2.82)	(2.55)
Interest income on Income Tax refund	-	(2.93)
Interest income on Investments in mutual funds	(4.39)	(2.81)
Government grant income	(26.97)	(53.94)
Net unrealised gain on foreign currency	(966.19)	(1,033.89)
Profit on sale of mutual funds investments (net)	(5.57)	(6.02)
Net (Gain)/ loss on fair valuation of current investment	(110.62)	(11.03)
Sundry credit balances written back	-	(4.93)
Advances and other balance written off	3.75	46.60
Provision/(Reversal) allowance for expected credit losses	(183.22)	400.52
Provision for warranty expense	58.65	35.92
Share based payments (amortisation)	164.85	208.14
Finance cost	410.06	1,009.79
Operating profit before working capital changes	**2,928.65**	**9,896.30**
Change in operating assets and liabilities:		
-Decrease/ (Increase) in trade receivables	3,728.97	(3,801.53)
-(Increase)/ Decrease in inventories	(2,855.83)	(945.97)
-(Increase)/ Decrease in other assets	163.43	(483.68)
-(Decrease)/ Increase in provisions	298.24	(208.52)
-(Decrease)/ Increase in financial and other liabilities	137.11	1,494.16
-Increase/ (Decrease) in trade payables	(878.22)	2,855.03
	593.70	(1,090.51)
Cash generated from operations	**3,522.35**	**8,805.80**
Income taxes paid/refunds (net)	(1,363.06)	(1,597.26)
Net cash flow generated from operating activities (A)	**2,159.29**	**7,208.54**
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment and intangible assets	(1,140.99)	(3,566.00)
Proceeds from sale of property, plant and equipment	3.44	4.99
Investment in bank deposits (net)	1,077.70	1,213.96
Loan to subsidiaries and Joint venture	-	(1,275.35)
Loan repaid by Joint venture & Subsidiary	14.00	5.00
Investment in equity shares	(576.99)	-
Investment in mutual funds (net)	(1,498.44)	(250.37)
Investment in Subsidiaries and Joint Venture	(77.88)	(2,911.41)
Dividend income	81.00	0.11
Interest received	148.38	91.11
Net cash flow (used in) investing activities (B)	**(1,969.78)**	**(6,687.96)**
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from long term borrowings	-	2,614.00
Proceeds from issue of equity shares	391.48	349.45
Repayment from long term borrowings	(308.58)	(562.33)
Proceeds from/(repayment of) short term borrowings (net)	623.10	(967.28)
Proceeds from/ (repayment) of lease obligation (net)	(13.00)	(22.27)
Payment of interest on lease obligation	(36.15)	(72.37)
Payment of other interest	(375.95)	(893.50)
Dividend paid (including taxes)	(631.94)	(1,132.22)
Net cash flow (used in) financing activities (C)	**(351.04)**	**(686.52)**
Net increase/(decrease) in cash and cash equivalents (A + B + C)	**(161.52)**	**(165.94)**
Cash and cash equivalents at the beginning of the year	241.24	407.18
Cash and cash equivalents at the end of the year	**79.72**	**241.24**

DELOITTE HASKINS & SELLS LLP MUMBAI CHARTERED ACCOUNTANTS

JASH ENGINEERING LTD. INDORE

Notes to unaudited standalone financial results for the quarter and six months ended 30 September 2026

1 The above unaudited standalone financial results of Jash Engineering Limited ("the Company") for the quarter and six months ended 30 September 2026 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 4 November 2026.

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 Segments', 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 profit in it's joint venture, for the quarter and six months ended 30 September 2026.

4 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 30 September 2026.

5 Jash Engineering Limited merged its wholly owned subsidiary, Shivpad Engineers Private Limited, pursuant to a Scheme of Amalgamation ("the Scheme") approved by the Hon'ble National Company Law Tribunal, Indore ("NCLT"). The Scheme became effective on 26 February 2026, with an appointed date of 1 April 2024. The amalgamation has been accounted for using 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.

6 The Company has given loan of GBP 1,000,000 to its subsidiary, Waterfront Fluid Controls Ltd., United Kingdom ("Waterfront"), in the previous financial year 2025-26. During the current quarter, the aforesaid loan of GBP 1,000,000 (INR 1282.78 Lakhs), together with the accrued interest thereon amounting to GBP 81,422 (INR 104.45 Lakhs), aggregating to GBP 1,081,422 (INR 1387.23 Lakhs), was converted into investment in equity shares in Waterfront, on 31 July 2026.

The above conversion was carried out vide a rights issue to which only the Company subscribed as a controlling shareholder. Consequently, the Company's equity holding in Waterfront has increased from 80.0% to 97.32%.

The Company is in process of obtaining approval from the Reserve Bank of India ("RBI") under the Foreign Exchange Management (Overseas Investment) Rules, 2022 ("OI Rules") and the Foreign Exchange Management (Overseas Investment) Regulations, 2022 ("OI Regulations") for the conversion of the aforesaid loan into equity.

The outstanding loan and the accrued interest thereon up to the date of conversion were utilized towards subscription to the said rights issue.

For the purposes of preparation of financial results for the current quarter, the shareholding of the Company includes the equity shares issued on account of the above conversion, pending approval from RBI.

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

Pratik Patel
Managing Director
DIN - 00780920

JASH ENGINEERING LTD. INDORE

DELOITTE HASKINS & SELLS LLP MUMBAI CHARTERED ACCOUNTANTS

Place: Indore
Date: 4 November 2026

Jash Engineering Limited
Registered office: 31, Sector-C, Sanwer Road, Industrial Area, Indore 452015, Madhya Pradesh
Corporate Identity number (CIN): L28910MP1973PLC001226

Statement of unaudited consolidated financial results for the quarter and six months ended 30 September 2026

(INR in lakhs except per share data)

S.No.	Particulars	Consolidated					
		Quarter ended			Half Year ended		Year ended
		30 September 2026	30 June 2026	30 September 2025	30 September 2026	30 September 2025	31 March 2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income from operations :**						
	(a) Revenue from operations	19,251.41	14,987.89	15,753.87	34,239.30	28,514.91	73,618.52
	(b) Other income	242.19	611.10	204.79	853.29	737.73	2,049.48
	Total income	**19,493.60**	**15,598.99**	**15,958.66**	**35,092.59**	**29,252.64**	**75,668.00**
2	**Expenses:**						
	(a) Cost of materials consumed	8,763.72	5,862.15	8,238.15	14,625.87	14,881.55	32,920.03
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,025.92)	347.57	(1,498.39)	(678.35)	(1,597.66)	(418.78)
	(c) Employee benefits expense	4,390.88	4,225.61	3,767.61	8,616.49	7,509.90	14,763.68
	(d) Finance costs	278.34	206.42	337.53	484.76	635.00	1,278.62
	(e) Depreciation and amortisation expense	596.35	560.67	488.22	1,157.02	937.74	1,970.39
	(f) Other expenses	4,633.69	3,743.75	3,222.70	8,377.44	6,089.82	16,134.27
	Total expenses	**17,637.06**	**14,946.17**	**14,555.82**	**32,583.23**	**28,456.35**	**66,648.21**
3	Share of profit/ (loss) of a joint venture	**8.57**	**1.89**	**5.97**	**10.46**	**(11.39)**	**(10.59)**
4	**Profit before tax (1-2+3)**	**1,865.11**	**654.71**	**1,408.81**	**2,519.82**	**784.90**	**9,009.20**
5	**Tax expense**						
	- Current tax expense	553.30	21.47	400.26	574.77	538.15	1,703.75
	- (Excess)/short provision of tax relating to earlier years	(23.43)	-	-	(23.43)	-	(478.49)
	- Deferred tax expense/(credit)	(118.72)	124.32	(88.17)	5.60	(332.91)	232.35
	Total tax expense/(credit)	**411.15**	**145.79**	**312.09**	**556.94**	**205.24**	**1,457.61**
6	**Profit for the period/year (4 - 5)**	**1,453.96**	**508.92**	**1,096.72**	**1,962.88**	**579.66**	**7,551.59**
7	**Other comprehensive income**						
	Items that will not be reclassified to profit or loss						
	Remeasurement gains/(loss) on defined benefits plans	119.64	(27.51)	(80.59)	92.13	(141.60)	(110.04)
	Fair value of equity instruments through other comprehensive income	(248.34)	363.74	-	115.40	-	-
	Tax on above	37.76	(98.16)	23.42	(60.40)	41.14	31.05
	Items that will be reclassified to profit or loss						
	Exchange difference on translating foreign operations	195.16	78.02	472.37	273.18	734.14	1,884.28
	Other comprehensive income/(loss)	**104.22**	**316.09**	**415.20**	**420.31**	**633.68**	**1,805.29**
8	**Total comprehensive income/(loss) for the period/year (6+7)**	**1,558.18**	**825.01**	**1,511.92**	**2,383.19**	**1,213.34**	**9,356.88**
9	**Net Profit Attributable to:**						
	Owners of the Company	1,448.58	486.31	1,116.25	1,934.89	607.67	7,618.17
	Non-Controlling Interest	5.38	22.61	(19.53)	27.99	(28.01)	(66.58)
10	**Other Comprehensive Income Attributable to:**						
	Owners of the Company	103.60	317.01	414.80	420.61	630.08	1,804.12
	Non-Controlling Interest	0.62	(0.92)	0.40	(0.30)	3.60	1.17
11	**Total Comprehensive Income attributable to:**						
	Owners of the Company	1,552.18	803.32	1,531.05	2,355.50	1,237.75	9,422.29
	Non-Controlling Interest	6.00	21.69	(19.13)	27.69	(24.41)	(65.41)
12	**Paid - up equity share capital** (face value of INR 2/- each)	1,263.87	1,263.87	1,258.10	1,263.87	1,258.10	1,258.10
13	**Other equity**						50,648.44
14	**Earnings per share** (of INR 2/- each) (not annualised)						
	(a) Basic (INR)	2.30	0.81	1.75	3.11	0.92	12.01
	(b) Diluted (INR)	2.29	0.80	1.73	3.09	0.92	11.97

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JASH ISO 9001 BUREAU VERITAS Certification UKAS

JASH ENGINEERING LTD. INDORE

Notes to unaudited consolidated financial results for the six months ended 30 September 2026

Statement of assets and liabilities: *(INR in lakhs)*

Particulars	Consolidated	
	30 September 2026	31 March 2026
	Unaudited	Audited
ASSETS		
Non-current assets		
Property, plant and equipment	15,146.69	12,363.38
Right-of-use asset	2,616.79	2,586.90
Capital work-in-progress	35.32	2,169.08
Investment property	135.69	137.96
Intangible assets	1,695.54	1,879.81
Intangible assets under development	-	104.59
Goodwill on consolidation	4,531.27	4,188.47
Financial assets		
Investments	718.29	1.44
Loans	-	14.00
Other financial assets	872.73	479.03
Non-current tax assets (net)	1,473.62	824.79
Deferred tax assets (net)	993.33	866.53
Other non-current assets	1,433.59	684.23
Total non-current assets	29,652.86	26,300.21
Current assets		
Inventories	21,915.03	19,485.08
Financial assets		
Investments	2,940.35	1,321.15
Trade receivables	23,924.09	30,080.35
Cash and cash equivalents	5,697.84	4,198.81
Other bank balances	3,706.21	5,160.89
Other financial assets	167.70	206.27
Other current assets	1,599.18	1,306.92
Total current assets	59,950.40	61,759.47
Total ASSETS	89,603.26	88,059.68
EQUITY AND LIABILITIES		
Equity		
Equity share capital	1,263.87	1,258.10
Other equity	52,940.84	50,648.44
Non-Controlling Interest	643.47	583.84
Total equity	54,848.18	52,490.38
LIABILITIES		
Non-current liabilities		
Financial liabilities		
Borrowings	2,114.45	2,578.25
Lease Liabilities	1,577.38	1,552.46
Provisions	613.23	409.25
Deferred tax liabilities (net)	227.67	160.78
Other non-current liabilities	624.25	664.71
Total non-current liabilities	5,156.98	5,365.45
Current liabilities		
Financial liabilities		
Borrowings	5,590.80	5,759.37
Lease Liabilities	410.70	378.72
Trade payables		
(A) Total outstanding due to micro enterprise and small enterprise	1,306.44	1,386.01
(B) Total outstanding due to creditors other than micro enterprise and small enterprise	8,255.07	9,007.39
Other financial liabilities	1,829.73	2,456.57
Other current liabilities	11,045.41	9,938.15
Provisions	1,159.95	1,071.31
Current tax liabilities (net)	-	206.33
Total current liabilities	29,598.10	30,203.85
Total liabilities	34,755.08	35,569.30
TOTAL EQUITY AND LIABILITIES	89,603.26	88,059.68

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JASH ENGINEERING LTD. INDORE

Notes to unaudited consolidated financial results for the six months ended 30 September 2026 (Cont'd)

Statement of cash flows:

(INR in lakhs)

Particulars	Consolidated	
	30 September 2026	31 March 2026
	Unaudited	Audited
CASH FLOW FROM OPERATING ACTIVITIES:		
Profit before tax	**2,519.82**	**9,009.20**
Adjustments for:		
Depreciation of property, plant and equipment, Investment property and Right of use assets	852.59	1,483.15
Amortization of intangible assets	304.43	487.24
Dividend income	(0.19)	(0.11)
Profit on disposal of property, plant and equipment (net)	(0.92)	(0.09)
Interest income on loan to subsidiaries and Join Venture	-	(1.10)
Interest income on bank deposits	(147.92)	(394.78)
Interest income on other financials assets measured at amortised cost	(3.78)	(66.81)
Interest income on Income Tax refund	-	(2.93)
Interest income on Investments in mutual funds	(4.39)	(2.81)
Government grant income	(41.57)	(81.00)
Net unrealised gain on foreign currency	(966.19)	(1,033.89)
Profit on sale of mutual funds investments (net)	(5.57)	(6.02)
Net (Gain)/ loss on fair valuation of current investment	(110.62)	(11.03)
Sundry credit balances written back	-	(4.93)
Advances and other balance written off	4.54	72.14
Provision/(Reversal) allowance for expected credit losses	(199.11)	881.19
Provision for warranty expense	918.89	1,446.79
Share based payments (amortisation)	185.05	233.64
Finance cost	484.76	1,278.62
Operating profit before working capital changes	**3,789.82**	**13,286.47**
Change in operating assets and liabilities:		
-Decrease/ (Increase) in trade receivables	7,617.51	(6,513.23)
-(Increase)/ Decrease in inventories	(2,364.05)	(284.03)
-(Increase)/ Decrease in other assets	(1,333.49)	(780.27)
-(Decrease)/ Increase in provisions	(723.14)	(1,709.47)
-(Decrease)/ Increase in financial and other liabilities	1,061.02	673.14
-Increase/ (Decrease) in trade payables	(1,650.20)	2,718.07
	2,607.65	(5,895.79)
Cash generated from operations	**6,397.47**	**7,390.68**
Income taxes paid/refunds (net)	(1,511.61)	(1,782.97)
Net cash flow generated from operating activities (A)	**4,885.86**	**5,607.71**
CASH FLOW FROM INVESTING ACTIVITIES		
Payment for acquisition of subsidiary, net of cash acquired	(690.99)	(2,911.41)
Purchase of property, plant and equipment and intangible assets	(1,176.14)	(3,714.51)
Proceeds from sale of property, plant and equipment	1.60	4.32
Investment in bank deposits (net)	1,420.93	4,320.51
Loan to Joint venture	-	(19.00)
Loan repaid by Joint venture	14.00	5.00
Investment in equity shares	(576.99)	-
Investment in mutual funds	(1,498.61)	(250.37)
Dividend income	0.19	0.11
Interest received	189.14	204.34
Net cash flow (used in) investing activities (B)	**(2,316.87)**	**(2,361.01)**
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from long term borrowings	-	2,614.00
Proceeds from issue of equity shares	391.48	349.45
Repayment from long term borrowings	(485.76)	(643.05)
Proceeds from/(repayment of) short term borrowings (net)	(173.59)	(1,834.65)
Proceeds from/ (repayment) of lease obligation (net)	31.16	143.61
Payment of interest on lease obligation	(68.00)	(132.39)
Payment of other interest	(416.19)	(1,095.21)
Dividend paid (including taxes)	(640.94)	(1,132.22)
Net cash flow (used in) financing activities (C)	**(1,361.84)**	**(1,730.46)**
Net increase/(decrease) in cash and cash equivalents (A + B + C)	**1,207.15**	**1,516.24**
Cash and cash equivalents at the beginning of the year	4,198.81	1,270.67
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
Cash and cash equivalents acquired on acquisition of Penstock UK Ltd (Subsidiary of Waterfront Fluid Controls Limited)	218.24	-
Effect of exchange rate changes in cash and cash equivalents	73.64	201.98
Cash and cash equivalents at the end of the year	**5,697.84**	**4,198.81**

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Notes to consolidated financial results for the quarter and six months ended 30 September 2026

1 The above unaudited 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 profit in it's joint venture, for the quarter and six months ended 30 September 2026 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 4 November 2026.

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 Segments', 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 profit in it's joint venture, for the quarter and six months ended 30 September 2026. Further in terms of paragraph 31 of Ind AS 108, entity wide disclosures have been presented below:

(INR in lakhs)

Particulars	Quarter ended (Consolidated)			Half year ended (Consolidated)		Year ended
	30 September 2026	30 June 2026	30 September 2025	30 September 2026	30 September 2025	31 March 2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment revenue from external customers						
Within India	8,008.66	6,955.45	7,768.73	14,964.11	13,075.31	32,729.64
Outside India	11,242.75	8,032.44	7,985.14	19,275.19	15,439.60	40,888.88
Revenue from operations	19,251.41	14,987.89	15,753.87	34,239.30	28,514.91	73,618.52

(INR in lakhs)

Particulars	As at			
	30 September 2026	30 June 2026	30 September 2025	31 March 2026
	Unaudited	Unaudited	Unaudited	Audited
Segment assets				
Within India	65,154.86	62,733.31	52,125.76	62,189.24
Outside India	24,448.60	22,613.29	25,087.49	25,870.44
Total assets	89,603.26	85,346.60	77,213.25	88,059.68
Segment liabilities				
Within India	27,186.02	24,670.92	20,142.95	27,421.77
Outside India	7,569.06	6,874.34	12,513.69	8,147.53
Total liabilities	34,755.08	31,545.26	32,656.64	35,569.30
Capital expenditure				
Within India	1,143.26	778.28	1,984.62	3,566.23
Outside India	32.88	6.66	443.60	148.28
Total capital expenditure	1,176.14	784.94	2,428.22	3,714.51

4 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 30 September 2026. Hence, consolidation of the accounts of Rodney Hunt Mahr Industries was not applicable for the quarter and six months ended 30 September 2026.

5 During the quarter ended 30 June 2026, Waterfront Fluid Controls Limited UK ("Waterfront"), a subsidiary of Jash Engineering Ltd, has acquired 100% equity stake in Penstocks (UK) Limited, Leicestershire, UK. Waterfront has paid an amount of INR 677.52 lakhs (GBP 5,50,000) as purchase price consideration. Consequently, Penstocks (UK) Limited, became a wholly owned subsidiary company with effect from 2 April 2026. The Group is in process of determining the purchase price allocation through fair value of assets and liabilities acquired in accordance with IND AS 103 'Business Combinations'.

6 The figures for the current quarter and six months ended 30 September 2026 are after incorporating result of Penstocks (UK) Limited and Jash Process Equipment Private Limited (formerly known as Westech Process Equipment India Private Limited) and hence are not comparable with those of the corresponding three months of the preceding quarter / previous year.

7 The consolidated financial results include the financial 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, (Hong Kong), (5) Jash Process Equipment Private Limited (formerly known as Westech Process Equipment India Private Limited) (6) Penstocks (UK) Limited and Joint venture - (7) Jash Invent India Private Limited.

8 The Company has given loan of GBP 1,000,000 to its subsidiary, Waterfront Fluid Controls Ltd., United Kingdom ("Waterfront"), in the previous financial year 2025-26. During the current quarter, the aforesaid loan of GBP 1,000,000 (INR 1282.78 Lakhs), together with the accrued interest thereon amounting to GBP 81,422 (INR 104.45 Lakhs), aggregating to GBP 1,081,422 (INR 1387.23 Lakhs), was converted into investment in equity shares in Waterfront, on 31 July 2026.

The above conversion was carried out vide a rights issue to which only the Company subscribed as a controlling shareholder. Consequently, the Company's equity holding in Waterfront has increased from 80.0% to 97.32%.

The Company is in process of obtaining approval from the Reserve Bank of India ("RBI") under the Foreign Exchange Management (Overseas Investment) Rules, 2022 ("OI Rules") and the Foreign Exchange Management (Overseas Investment) Regulations, 2022 ("OI Regulations") for the conversion of the aforesaid loan into equity.

The outstanding loan and the accrued interest thereon up to the date of conversion were utilized towards subscription to the said rights issue.

For the purposes of preparation of financial results for the current quarter, the shareholding of the Company includes the equity shares issued on account of the above conversion, pending approval from RBI.

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

Pratik Patel
Managing Director
DIN - 00780920

Place: Indore
Date: 4 November 2026

JASH ENGINEERING LTD. INDORE

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