



AUSTIN ENGINEERING COMPANY LIMITED

Regd. Office & Works.

Patla, Ta. Bhesan, Via Ranpur (Sorath), Post Hadmatiya - 362 030. Dist. Junagadh (India)
Phones : (02873) 252223, 252267, 252268 Fax : (02873) 252225
CIN. L27259GJ1978PLC003179 .GSTIN:-24AABCA8189N1Z6

Aec/Sec/BSE/2025-26/35

13th November, 2025

BSE Code : AUSTENG | 522005 | INE759F01012

To,

BSE Limited

Phiroze Jeejeebhoy Tower,
Dalal Street, Fort,
MUMBAI 400 001

**SUB : Integrated Filing (Financial) - Outcome of the Board Meeting held on
Thursday 13th November, 2025.**

Dear sir

The Board of Directors of the company today, at its meeting concluded has inter-alia considered the following business. Pursuant to Regulation 30 and 33 of SEBI LODR (Listing obligation and Disclosure Requirements) Regulations, 2015.

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter/six-month period ended **September 30, 2025** as per following.

1. Considered and approved the Standalone & Consolidated Unaudited Financial Results for the quarter/six month ended **September 30, 2025** as per Indian Accounting standard (IND-AS).
2. Took the note of the Limited Review Report issued by M/s. J C Ranpura & Co., Chartered Accountants for the quarter ended **September 30, 2025**.

The meeting of the Board of Directors commenced, at 2.00 p.m. and concluded at 3.15 p.m.

Yours faithfully,

For AUSTIN ENGINEERING CO. LTD.


Kiran Shah
Executive Officer (Secretarial)



Manufacturers of :
ALL KINDS OF
BEARINGS





AUSTIN ENGINEERING COMPANY LIMITED

Regd. Office & Works.

Patla, Ta. Bhesan, Via Ranpur (Sorath), Post Hadmatiya - 362 030. Dist. Junagadh (India)

Phones : (02873) 252223, 252267, 252268 Fax : (02873) 252225

CIN. L27259GJ1978PLC003179 .GSTIN:-24AABCA8189N1Z6

Statement of Unaudited Standalone Financial Result for the Quarter & Half year ended on 30 September 2025

Sr No	Particulars	Rs. in Lakhs					
		Quarter Ended			Half year ended		Year Ended
		30 September 2025	30 June 2025	30 September 2024	30 September 2025	30 September 2024	31 March 2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Income						
	Revenue From Operations	2,913.53	3,410.64	2,585.15	6,324.17	5,095.80	10,292.40
	Other Income	78.96	33.81	33.06	112.77	43.98	205.60
	Total Income (I)	2,992.49	3,444.45	2,618.21	6,436.94	5,139.78	10,498.00
II	Expenses						
	Cost of materials consumed	1,041.66	1,053.70	618.13	2,095.36	1,215.96	3,169.69
	Purchases of Stock-in-Trade	373.39	301.36	377.00	674.75	612.03	1,073.75
	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	-85.06	259.74	96.51	174.68	169.84	-244.11
	Employee benefits expense	539.35	475.35	495.46	1,014.70	950.20	1,970.83
	Finance costs	9.29	11.43	6.11	20.72	12.65	29.87
	Depreciation and amortization expense	38.43	38.66	35.97	77.09	69.93	155.06
	Other expenses	947.43	1,139.83	874.09	2,087.26	1,853.71	3,896.75
	Total expenses (II)	2,864.49	3,280.07	2,503.27	6,144.56	4,884.32	10,051.84
III	Profit/(loss) before tax (I-II)	128.00	164.38	114.94	292.38	255.46	446.16
IV	Tax expense						
	Current tax	36.61	46.91	18.69	83.52	67.85	106.65
	Deferred tax	-16.06	-34.48	-2.51	-50.54	-19.23	-18.20
	Prior period tax	-	-	-	-	-	-
	Total Tax expense (IV)	20.55	12.43	16.18	32.98	48.62	93.49
V	Profit/(loss) after tax for the period (III-IV)	107.45	151.95	98.76	259.40	206.84	352.67
VI	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss	-10.41	71.50	-6.21	61.09	65.51	98.69
	Income tax relating to items that will not be reclassified to profit or loss	2.90	-19.89	1.72	-16.99	-18.23	-27.46
	Total Other Comprehensive Income (VI)	-7.51	51.61	-4.49	44.10	47.28	71.23
VII	Total Comprehensive Income for the period (V+VI)	99.94	203.56	94.27	303.50	254.12	423.90
VIII	Earnings per equity share						
	Basic	3.09	4.37	2.84	7.46	5.95	10.14
	Diluted	3.09	4.37	2.84	7.46	5.95	10.14

*Not annualised except for the year ended on 31 March 2025

Place : Village patla, Tal. Bhesan, Dist. Junagadh

Date: 13.11.2025

For & behalf of the Board
Austin Engineering Company Limited

Jignesh S. Thanki
Whole-Time Director



Manufacturers of :
ALL KINDS OF
BEARINGS

Junagadh off.: 101, G.I.D.C. Estate, Vadad Road, Junagadh - 362 003. (India) Tel.: (91-285) 2660069

e-mail : info@aec.com Visit us at http://www.aec.com



ISO 9001:2015
IATF 16949:2016
ISO 14001:2015
ISO 45001:2018
www.tuv.com



AUSTIN ENGINEERING COMPANY LIMITED

Regd. Office & Works.

Patta, Ta. Bhesan, Via Ranpur (Sorath), Post Hadmatiya - 362 030. Dist. Junagadh (India)

Phones : (02873) 252223, 252267, 252268 Fax : (02873) 252225

CIN. L27259GJ1978PLC003179 .GSTIN:-24AABCA8189N1Z6

Standalone Segment wise Revenue, Results, Assets and Liabilities for the half year ended on 30th September, 2025

Particulars	Quarter Ended			Half year ended		Rs. in Lakhs
	30 September 2025	30 June 2025	30 September 2024	30 September 2025	30 September 2024	Year Ended
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment revenue						
Bearing	2,971.69	3,417.08	2,596.55	6,388.77	5,101.38	10,409.06
Wind Turbine Power Generation	20.80	27.37	21.66	48.17	38.40	88.94
Total segment revenue	2,992.49	3,444.45	2,618.21	6,436.94	5,139.78	10,498.00
Less: Inter-segment revenue	20.80	27.37	21.66	48.17	38.40	88.94
Income from operations	2,971.68	3,417.09	2,596.55	6,388.77	5,101.38	10,409.06
Segment results						
Bearing	122.14	154.14	104.31	276.28	239.58	408.18
Wind Turbine Power Generation	15.12	21.69	16.72	36.81	28.52	67.85
Total segment results	137.29	175.81	121.05	313.10	268.11	476.03
Finance costs	9.29	11.43	6.11	20.72	12.65	29.87
Profit/(loss) before tax	128.00	164.38	114.94	292.38	255.46	446.16
Segment assets						
Bearing	9,758.53	9,665.10	9,091.25	9,758.53	9,091.25	9,170.84
Wind Turbine Power Generation	57.72	62.59	42.24	57.72	42.24	60.18
Unallocated	257.96	239.00	238.43	257.96	238.43	224.42
Total segment assets	10,074.21	9,966.69	9,371.92	10,074.21	9,371.92	9,455.44
Unallocable corporate assets	-	-	-	-	-	-
Total assets	10,074.21	9,966.69	9,371.92	10,074.21	9,371.92	9,455.44
Segment liabilities						
Bearing	3,344.42	3,349.22	3,151.06	3,344.42	3,151.06	3,041.74
Wind Turbine Power Generation	7.39	7.26	6.77	7.39	6.77	7.07
Total segment liabilities	3,351.81	3,356.48	3,157.83	3,351.81	3,157.83	3,048.81
Unallocable corporate liabilities	-	-	-	-	-	-
Total Liabilities	3,351.81	3,356.48	3,157.83	3,351.81	3,157.83	3,048.81

Place : Village patta, Tal. Bhesan, Dist. Junagadh
Date: 13.11.2025

For & behalf of the Board
Austin Engineering Company Limited

Jignesh S. Thanki
Whole-Time Director



Manufacturers of :
ALL KINDS OF
BEARINGS

Junagadh off.: 101, G.I.D.C. Estate, Vadad Road, Junagadh - 362 003. (India) Tel.: : (91-285) 2660069

e-mail : info@aec.com Visit us at http://www.aec.com



ISO 9001:2015
IATF 16949:2016
ISO 14001:2015
ISO 45001:2018
www.tuv.com



AUSTIN ENGINEERING COMPANY LIMITED

Regd. Office & Works.

Patla, Ta. Bhesan, Via Ranpur (Sorath), Post Hadmatiya - 362 030. Dist. Junagadh (India)

Phones : (02873) 252223, 252267, 252268 Fax : (02873) 252225

CIN. L27259GJ1978PLC003179 .GSTIN:-24AABCA8189N1Z6

Unaudited Standalone Cash Flow Statement for the half year ended on 30th September 2025

		Rs. in Lakhs	
Particulars	For Period ended 30 September 2025	For Period ended 31 March 2025	
	Unaudited	Audited	
A CASH FLOWS FROM OPERATING ACTIVITIES	259.38	352.66	
Profit for the year			
Adjustments for:	77.09	155.06	
Depreciation and amortisation	-	-4.76	
(Gain)/Loss on disposal of property, plant and equipment	-0.12	-1.63	
(Gain)/Loss on disposal of Investments	32.98	93.50	
Provision for Income tax	5.87	1.01	
ECL Provision and Notional interest on Lease Liability	20.72	29.87	
Finance Cost	-9.00	-22.02	
Interest Income	-80.03	-8.91	
Unrealised (gain) / loss			
	306.89	594.78	
Operating profit before working capital changes			
Adjustment for (increase) / decrease in operating assets	-466.97	748.51	
Trade receivables	-0.10	-2.80	
Loans & Advances	2.58	49.50	
Other financial assets	117.39	-253.34	
Inventories	-32.94	-18.51	
Other assets			
Adjustment for (Increase) / decrease in operating liabilities	83.52	31.97	
Trade payables	-	-0.02	
Other financial liabilities	90.92	-97.76	
Other Liabilities	230.62	-25.64	
Provisions			
Cash generated from operations	331.91	1,026.69	
Income tax paid (net)	-56.63	-119.42	
Net cash generated by operating activities	275.28	907.27	
B CASH FLOWS FROM INVESTING ACTIVITIES	-91.87	-302.84	
Purchase of property, plant and equipment	-	-3.96	
Purchase of intangible assets	-399.98	-449.98	
Purchase of other Investment	100.00	150.00	
Proceeds from sale of investments carried at fair value through OCI	-	15.08	
Proceeds from disposal of property, plant and equipment	9.00	22.02	
Interest received	-382.85	-569.68	
Net cash (used in) / generated by investing activities			
C CASH FLOWS FROM FINANCING ACTIVITIES	-7.80	-15.60	
Repayment of lease liabilities	-130.00	17.00	
Proceeds from short term borrowings	-20.72	-29.87	
Finance cost	-158.52	-28.47	
Net cash used in financing activities			
Net increase / (decrease) in cash and cash equivalents (A+B+C)	-266.09	309.12	
Cash and cash equivalents at the beginning of the year	732.22	423.12	
Exchange gain loss on Cash and cash equivalents			
Cash and cash equivalents at the end of the year	466.13	732.24	

Place : Village patla, Ta. Bhesan, Dist. Junagadh
Date: 13.11.2025

For & behalf of the Board
Austin Engineering Company Limited



Jignesh S. Thanki
Whole-Time Director



Manufacturers of :
ALL KINDS OF
BEARINGS

Junagadh off.: 101. G.I.D.C. Estate, Vadal Road, Junagadh - 362 003. (India) Tel.: : (91-285) 2660069

e-mail : jinfo@aec.com Visit us at http://www.aec.com



ISO 9001:2015
IATF 16949:2016
ISO 14001:2015
ISO 45001:2018
www.tuv.com



AUSTIN ENGINEERING COMPANY LIMITED

Regd. Office & Works.

Patla, Ta. Bhesan, Via Ranpur (Sorath), Post Hadmatliya - 362 030. Dist. Junagadh (India)

Phones : (02873) 252223, 252267, 252268 Fax : (02873) 252225

CIN. L27259GJ1978PLC003179 .GSTIN:-24AABCA8189N1Z6

Statement of Unaudited Standalone Asset and Liabilities As At 30-09-2025

Particulars	Rs. in Lakhs	
	As at	As at
	30 September 2025	31 March 2025
	Unaudited	Audited
ASSETS		
Non-current assets		
Property, Plant and Equipment	1,327.95	1,231.06
Capital work in progress	0.20	13.45
Other Intangible assets	172.53	178.76
Financial Assets		
Investments	22.72	22.72
Other financial assets	84.86	91.21
Deferred tax assets, net	257.96	224.42
Other non current assets	8.00	8.00
Total Non-current Assets	1,874.22	1,769.62
Current assets		
Inventories	2,941.95	3,059.34
Financial Assets		
Investments	2,264.70	1,896.41
Trade receivables	2,146.20	1,626.13
Cash and cash equivalents	466.13	732.22
Loans	17.85	17.75
Other financial assets	200.49	196.72
Current Tax Assets, net	-13.64	13.26
Other current assets	176.31	143.99
Total Current Assets	8,199.99	7,685.82
Total Assets	10,074.21	9,455.44
EQUITY and LIABILITIES		
Equity Share Capital	347.78	347.78
Other Equity	6,374.62	6,058.86
Total Equity	6,722.40	6,406.64
Non-current liabilities		
Financial Liabilities		
Lease liabilities	61.80	6.36
Provisions	777.58	819.71
Other non current liabilities	7.38	7.06
Total Non-current liabilities	846.76	833.13
Current liabilities		
Financial Liabilities		
Borrowings	-	130.00
Trade Payables		
- total outstanding dues of micro enterprises and small enterprises	176.82	309.04
- total outstanding dues of others	1,350.55	1,135.43
Other financial liabilities	0.86	0.85
Other current liabilities	223.62	154.70
Provisions - current	753.20	485.65
Total Current liabilities	2,505.05	2,215.67
Total liabilities	3,351.81	3,048.80
Total Equity and Liabilities	10,074.21	9,455.44

Place : Village patla, Tal. Bhesan, Dist. Junagadh
Date: 13.11.2025

For & behalf of the Board
Austin Engineering Company Limited

Jignesh S. Thanki
Whole-Time Director



Manufacturers of :
ALL KINDS OF
BEARINGS

Junagadh off.: 101. G.I.D.C. Estate, Vadad Road, Junagadh - 362 003. (India) Tel.: : (91-285) 2660069
e-mail : info@aec.com Visit us at <http://www.aec.com>



ISO 9001:2015
IATF 16949:2016
ISO 14001:2015
ISO 45001:2018
www.tuv.com



AUSTIN ENGINEERING COMPANY LIMITED

Regd. Office & Works.

Patla, Ta. Bhesan, Via Ranpur (Sorath), Post Hadmatiya - 362 030. Dist. Junagadh (India)

Phones : (02873) 252223, 252267, 252268 Fax : (02873) 252225

CIN. L27259GJ1978PLC003179 .GSTIN:-24AABCA8189N1Z6

Notes to Standalone Financial Results:

1. The above standalone financial results for the quarter ended 30th September, 2025 of Austin Engineering Company Limited ("the company") were reviewed by the Audit Committee at their meeting held on November 11, 2025 and Subsequently Approved by the Board of Directors of the Company at their meeting held on November 13, 2025. These financial results have been subjected to limited review by statutory auditor.
2. These financial results have been prepared in accordance with the recognition and measurement principles laid down in accordance with the Indian Accounting Standard (Ind AS) 34: "Interim Financial Reporting", as prescribed under Section 133 of the Companies Act, 2013 ("the act"), read with Companies (Indian Accounting Standards) rules, 2015, as amended from time to time, and other accounting principles generally accepted in India and in terms of regulation 33 of Securities and Exchange Board of India ("SEBI") (Listing Obligation and Disclosure Requirements) Regulation 2015 (as amended).
3. The Company has two reportable segments viz. "Bearing" and "Wind Turbine Power Generation".
4. In accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, the above unaudited standalone financial results of the company are posted on Company's website and website of stock exchange viz. www.bseindia.com.
5. The figures of the previous period/year have been regrouped/re-classified, wherever necessary, to correspond with the current period's classification/disclosure. The impact of such regrouping/reclassification have been considered and found to be not material to the financial results.

Place : Village patla, Tal. Bhesan, Dist. Junagadh
Date : 13.11.2025

For & behalf of the Board
Austin Engineering Company Limited

Jignesh S. Thanki
Whole-Time Director



Manufacturers of :
ALL KINDS OF
BEARINGS





AUSTIN ENGINEERING COMPANY LIMITED

Regd. Office & Works.

Patla, Ta. Bhesan, Via Ranpur (Sorath), Post Hadmatliya - 362 030. Dist. Junagadh (India)

Phones : (02873) 252223, 252267, 252268 Fax : (02873) 252225

CIN. L27259GJ1978PLC003179 .GSTIN:-24AABCA8189N1Z6

Statement of Unaudited Consolidated Financial Result for the Quarter & Half year ended on 30 September 2025

Sr No	Particulars	Quarter Ended			Half year ended		Rs. in Lakhs
		30 September 2025	30 June 2025	30 September 2024	30 September 2025	30 September 2024	Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	31 March 2025
I	Income						Audited
	Revenue From Operations	2,965.43	3,614.29	2,628.21	6,579.72	5,236.44	10,666.99
	Other Income	68.96	31.11	35.58	100.07	47.78	211.06
	Total Income (I)	3,034.39	3,645.40	2,663.79	6,679.79	5,284.22	10,878.05
II	Expenses						
	Cost of materials consumed	1,041.66	1,053.70	618.14	2,095.36	1,215.96	3,169.69
	Purchases of Stock-in-Trade	276.90	397.85	369.51	674.75	612.03	1,073.75
	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	-85.06	259.74	96.51	174.68	169.84	-244.11
	Employee benefits expense	564.72	499.55	528.34	1,064.27	1,006.92	2,087.54
	Finance costs	9.29	11.43	6.11	20.72	12.65	29.87
	Depreciation and amortization expense	38.70	38.91	36.21	77.61	70.39	156.97
	Other expenses	1,052.96	1,218.31	893.37	2,271.27	1,933.06	4,126.11
	Total expenses (II)	2,899.17	3,479.49	2,548.18	6,378.66	5,020.85	10,399.82
III	Profit/(loss) before tax (I-II)	135.22	165.91	115.61	301.13	263.37	478.23
IV	Tax expense						
	Current tax	37.51	46.91	19.06	84.42	68.22	107.03
	Deferred tax	-16.06	-34.48	-2.51	-50.54	-19.23	-18.20
	Prior period tax	-	-	-	-	-	5.05
	Total Tax expense (IV)	21.45	12.43	16.55	33.88	48.99	93.88
V	Profit/(loss) after tax for the period (III-IV)	113.77	153.48	99.06	267.25	214.38	384.35
VI	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss	-10.41	71.50	-6.21	61.09	65.51	98.69
	Income tax relating to items that will not be reclassified to profit or loss	2.90	-19.89	1.72	-16.99	-18.23	-27.46
	Total Other Comprehensive Income (VI)	-7.51	51.61	-4.49	44.10	47.28	71.23
VII	Total Comprehensive Income for the period (V+VI)	106.26	205.09	94.59	311.35	261.66	455.58
VIII	Profit/(loss) after tax for the period (III-IV)						
	- Attributable to owners of the company	113.75	153.49	99.07	267.25	214.37	384.35
	- Attributable to Non-Controlling Interests	-	-	-	-	-	-
		113.75	153.49	99.07	267.25	214.37	384.35
IX	Total Other Comprehensive Income (VI)						
	- Attributable to owners of the company	-7.51	51.61	-4.48	44.10	47.29	71.23
	- Attributable to Non-Controlling Interests	-	-	-	-	-	-
		-7.51	51.61	-4.48	44.10	47.29	71.23
X	Total Comprehensive Income for the period (V+VI)						
	- Attributable to owners of the company	106.21	205.10	94.59	311.35	261.66	455.58
	- Attributable to Non-Controlling Interests	-	-	-	-	-	-
		106.21	205.10	94.59	311.35	261.66	455.58
XI	Details of Equity Share Capital						
	Paid-Up Equity Share Capital	347.78	347.78	347.78	347.78	347.78	347.78
	Face Value of Equity Share Capital (Per Value)	10.00	10.00	10.00	10.00	10.00	10.00
	Other Equity						6,209.95
XII	Earnings per equity share						
	Basic	3.27	4.41	2.85	7.68	6.16	11.05
	Diluted	3.27	4.41	2.85	7.68	6.16	11.05

*Not annualised except for the year ended on 31 March 2025

Place : Village patla, Tal. Bhesan, Dist. Junagadh
Date: 13.11.2025

For & behalf of the Board
Austin Engineering Company Limited

Jignesh S. Thanki
Whole-Time Director



Manufacturers of :
ALL KINDS OF
BEARINGS

Junagadh off.: 101. G.I.D.C. Estate, Vadad Road, Junagadh - 362 003. (India) Tel.: : (91-285) 2660069

e-mail : info@aec.com Visit us at http://www.aec.com



ISO 9001:2015
IATF 16949:2016
ISO 14001:2015
ISO 45001:2018

www.tuv.com



AUSTIN ENGINEERING COMPANY LIMITED

Regd. Office & Works.

Patla, Ta. Bhesan, Via Ranpur (Sorath), Post Hadmatiya - 362 030. Dist. Junagadh (India)

Phones : (02873) 252223, 252267, 252268 Fax : (02873) 252225

CIN. L27259GJ1978PLC003179 .GSTIN:-24AABCA8189N1Z6

Consolidated Segment wise Revenue, Results, Assets and Liabilities for the half year ended on 30th September, 2025

Particulars	Quarter Ended			Half year ended		Rs. in Lakhs
	30 September 2025	30 June 2025	30 September 2024	30 September 2025	30 September 2024	Year Ended
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment revenue						
Bearing	3,013.59	3,618.03	2,644.96	6,631.61	5,236.44	10,789.11
Wind Turbine Power Generation	20.80	27.37	21.66	48.17	38.40	88.94
Total segment revenue	3,034.39	3,645.40	2,666.62	6,679.78	5,274.84	10,878.05
Less: Inter-segment revenue	20.80	27.37	21.66	48.17	38.40	88.94
Income from operations	3,013.58	3,618.03	2,644.96	6,631.61	5,236.44	10,789.11
Segment results						
Bearing	129.39	155.65	105.00	285.04	247.50	440.25
Wind Turbine Power Generation	15.12	21.69	16.72	36.81	28.52	67.85
Total segment results	144.51	177.34	121.72	321.85	276.02	508.10
Finance costs	9.29	11.43	6.11	20.72	12.65	29.87
Profit/(loss) before tax	135.22	165.91	115.61	301.13	263.37	478.23
Segment assets						
Bearing	10,250.34	10,147.38	9,458.77	10,250.34	9,458.77	9,529.20
Wind Turbine Power Generation	57.72	62.59	42.24	57.72	42.24	60.18
Unallocated	264.24	245.05	244.35	264.24	244.35	230.46
Total segment assets	10,572.30	10,455.02	9,745.36	10,572.30	9,745.36	9,819.84
Unallocable corporate assets	-	-	-	-	-	-
Total assets	10,572.30	10,455.02	9,745.36	10,572.30	9,745.36	9,815.23
Segment liabilities						
Bearing	3,681.63	3,689.56	3,400.91	3,681.63	3,400.91	3,255.04
Wind Turbine Power Generation	7.39	7.26	6.77	7.39	6.77	7.07
Total segment liabilities	3,689.02	3,696.82	3,407.68	3,689.02	3,407.68	3,262.11
Unallocable corporate liabilities	-	-	-	-	-	-
Total liabilities	3,689.02	3,696.82	3,407.68	3,689.02	3,407.68	3,262.11

Place : Village patla, Tal. Bhesan, Dist. Junagadh
Date: 13.11.2025

For & behalf of the Board
Austin Engineering Company Limited

[Signature]

Jignesh S. Thanki
Whole-Time Director



Manufacturers of :
ALL KINDS OF
BEARINGS

Junagadh off.: 101. G.I.D.C. Estate, Vadad Road, Junagadh - 362 003. (India) Tel.: : (91-285) 2660069

e-mail : info@aec.com Visit us at http://www.aec.com



ISO 9001:2015
IATF 16949:2016
ISO 14001:2015
ISO 45001:2018
www.tuv.com



AUSTIN ENGINEERING COMPANY LIMITED

Regd. Office & Works.

Patla, Ta. Bhesan, Via Ranpur (Sorath), Post Hadmatiya - 362 030. Dist. Junagadh (India)

Phones : (02873) 252223, 252267, 252268 Fax : (02873) 252225

CIN. L27259GJ1978PLC003179 .GSTIN:-24AABCA8189N1Z6

Statement of Unaudited Consolidated Asset and Liabilities As At 30-09-2025

Particulars	Rs. in Lakhs	
	As at 30 September 2025	As at 31 March 2025
ASSETS		
Non-current assets		
Property, Plant and Equipment	1,329.93	1,233.48
Capital work in progress	0.20	13.45
Other Intangible assets	172.53	178.76
Financial Assets		
Other financial assets	84.86	91.21
Deferred tax assets, net	264.24	230.46
Other non current assets	8.00	8.00
Total Non-current Assets	1,859.76	1,755.36
Current assets		
Inventories	2,941.95	3,059.34
Financial Assets		
Investments	2,264.70	1,896.42
Trade receivables	2,405.99	1,887.44
Cash and cash equivalents	711.99	849.55
Loans	17.85	17.75
Other financial assets	200.50	196.73
Current Tax Assets, net	-13.64	13.26
Other current assets	183.20	143.99
Total Current Assets	8,712.54	8,064.48
Total Assets	10,572.30	9,819.84
EQUITY and LIABILITIES		
Equity Share Capital	347.78	347.78
Other Equity	6,535.50	6,209.95
Total Equity	6,883.28	6,557.73
Non-current liabilities		
Financial Liabilities		
Lease liabilities	61.79	6.36
Provisions	777.58	819.71
Other non current liabilities	7.38	7.06
Total Non-current liabilities	846.75	833.13
Current liabilities		
Financial Liabilities		
Borrowings	-	131.41
Trade Payables		
- total outstanding dues of micro enterprises and small enterprises	176.82	309.04
- total outstanding dues of others	1,551.87	1,216.35
Other financial liabilities	0.86	0.85
Other current liabilities	359.52	285.68
Provisions - current	753.20	485.65
Total Current liabilities	2,842.27	2,428.98
Total liabilities	3,689.02	3,262.11
Total Equity and Liabilities	10,572.30	9,819.84

Place : Village patla, Tal. Bhesan, Dist. Junagadh

Date: 13.11.2025

For & behalf of the Board
Austin Engineering Company Limited

(Signature)

Jignesh S. Thanki
Whole-Time Director



Manufacturers of :
ALL KINDS OF
BEARINGS

Junagadh off.: 101. G.I.D.C. Estate, Vadad Road, Junagadh - 362 003. (India) Tel.: : (91-285) 2660069

e-mail : info@aec.com Visit us at <http://www.aec.com>



ISO 9001:2015
IATF 16949:2016
ISO 14001:2015
ISO 45001:2018
www.tuv.com



AUSTIN ENGINEERING COMPANY LIMITED

Regd. Office & Works.

Patla, Ta. Bhesan, Via Ranpur (Sorath), Post Hadmatiya - 362 030. Dist. Junagadh (India)

Phones : (02873) 252223, 252267, 252268 Fax : (02873) 252225

CIN. L27259GJ1978PLC003179 .GSTIN:-24ABCA8189N1Z6

Unaudited Consolidated Cash Flow Statement for the half year ended on 30th September 2025

Particulars	Rs. in Lakhs	
	For Period ended 30 September 2025	For Period ended 31 March 2025
	Unaudited	Audited
A CASH FLOWS FROM OPERATING ACTIVITIES		
Profit for the year	267.25	384.34
Adjustments for:		
Depreciation and amortisation	77.61	156.97
(Gain)/Loss on disposal of property, plant and equipment	-	-4.76
(Gain)/Loss on disposal of Investments	-0.12	-1.63
Provision for Income tax	32.98	93.87
Non cash expenses	5.86	8.26
Finance Cost	20.72	29.87
Interest Income	-9.00	-22.02
Unrealised (gain) / loss	-80.03	-8.91
Operating profit before working capital changes	315.27	635.99
Adjustment for (increase) / decrease in operating assets		
Trade receivables	-443.77	411.33
Loans & Advances	-0.10	-2.80
Other financial assets	2.58	29.05
Inventories	117.39	-253.34
Other assets	-39.21	70.67
Adjustment for (Increase) / decrease in operating liabilities		
Trade payables	203.30	33.46
Other financial liabilities	-	-0.02
Other Liabilities	74.16	-109.43
Provisions	230.61	-26.91
Cash generated from operations	460.23	788.00
Income tax paid (net)	-56.85	-119.96
Net cash generated by operating activities	403.38	668.04
B CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	-91.87	-304.69
Purchase of intangible assets	-	-3.96
Purchase of other Investment	-399.98	-449.98
Proceeds from sale of investments carried at fair value through OCI	100.00	150.00
Proceeds from disposal of property, plant and equipment	-	15.08
Interest received	9.00	22.02
Net cash (used in) / generated by investing activities	-382.85	-571.53
C CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of lease liabilities	-7.80	-15.60
Proceeds from short term borrowings	-131.41	17.99
Finance cost	-20.72	-29.87
Net cash used in financing activities	-159.93	-27.48
Net increase / (decrease) in cash and cash equivalents	-139.40	69.03
Cash and cash equivalents at the beginning of the year	849.55	780.51
Exchange gain loss on Cash and cash equivalents	1.84	-
Cash and cash equivalents at the end of the year	711.99	849.54

Place : Village patla, Ta. Bhesan, Dist. Junagadh
Date: 13.11.2025

For & behalf of the Board
Austin Engineering Company Limited

Jignesh S. Thanki

Jignesh S. Thanki
Whole-Time Director



Manufacturers of :
ALL KINDS OF
BEARINGS

Junagadh off.: 101. G.I.D.C. Estate, Vadal Road, Junagadh - 362 003. (India) Tel.: : (91-285) 2660069
e-mail : info@aec.com Visit us at http://www.aec.com



ISO 9001:2015
IATF 16949:2016
ISO 14001:2015
ISO 45001:2018
www.tuv.com



AUSTIN ENGINEERING COMPANY LIMITED

Regd. Office & Works.

Patla, Ta. Bhesan, Via Ranpur (Sorath), Post Hadmatiya - 362 030. Dist. Junagadh (India)
Phones : (02873) 252223, 252267, 252268 Fax : (02873) 252225
CIN. L27259GJ1978PLC003179 .GSTIN:-24AABCA8189N1Z6

Notes to Consolidated Financial Results:

1. The above consolidated financial results for the quarter ended 30th September, 2025 of Austin Engineering Company Limited ("the company") and its subsidiary (collectively referred as "group") were reviewed by the Audit Committee at their meeting held on November 11, 2025 and Subsequently Approved by the Board of Directors of the Company at their meeting held on November 13, 2025. These financial results have been subjected to limited review by statutory auditor.
2. These financial results of the group have been prepared in accordance with the recognition and measurement principles laid down in accordance with the Indian Accounting Standard (Ind AS) 34: "Interim Financial Reporting", as prescribed under Section 133 of the Companies Act, 2013 ("the act"), read with Companies (Indian Accounting Standards) rules, 2015, as amended from time to time, and other accounting principles generally accepted in India and in terms of regulation 33 of Securities and Exchange Board of India ("SEBI") (Listing Obligation and Disclosure Requirements) Regulation 2015 (as amended).
3. The Consolidated Financial Statements include result of Subsidiary Company. The Name, Country of incorporation, Proportion of ownership interest and reporting dates are as under:

Name of the Subsidiary Company	Country of Incorporation	Parent's ultimate holding as on September 30, 2025	Quarter Ends on
Austin Engineering Company	U.S.A	100%	30-Sep-2025

4. The Group has two reportable segments viz. "Bearing" and "Wind Turbine Power Generation".
5. In accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, the above unaudited consolidated financial results of the group are posted on Company's website and website of stock exchange viz. www.bseindia.com.
6. The figures of the previous period/year have been regrouped/re-classified, wherever necessary, to correspond with the current period's classification/disclosure. The impact of such regrouping/reclassification have been considered and found to be not material to the financial results.

Place : Village patla, Tal. Bhesan, Dist. Junagadh
Date : 13.11.2025

For & behalf of the Board
AUSTIN ENGINEERING COMPANY LIMITED

Jignesh S. Thanki
Whole-Time Director



Manufacturers of :
ALL KINDS OF
BEARINGS



Independent Auditor's Limited Review Report on unaudited Consolidated IND AS financial results of the Company pursuant to the regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Limited Review Report

To,
The Board of Directors of
Austin Engineering Company Limited,
Village: Patla, Taluka: Bhesan,
Dist. Junagadh.

1. We have reviewed the accompanying Statement of unaudited Consolidated Ind AS Financial Results of **Austin Engineering Company Limited, Junagadh** (the “**Parent**”) comprising its one subsidiary (together, the “**Group**”) for the second quarter ended 30 September, 2025 (the “**Statement**”) attached herewith, being submitted by the Parent to the stock exchange BSE pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. This Statement, which is the responsibility of the Parent's Management and have been approved by the Parent's Board of Directors in their meeting held on 13 November, 2025 has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 ('Ind AS 34') "**Interim Financial Reporting**" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India read with the Circular. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "**Review of Interim Financial Information Performed by the Independent Auditor of Entity**", (the “**Standard**”) issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India Under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended to the extent applicable.
5. The Statement includes the results of Austin Engineering Company Limited (Parent Company) and one foreign subsidiary company viz. **Austin Engineering Company- U.S.A.** (Formerly known as Accurate Engineering Inc - U.S.A.).
6. Based on our review conducted and procedures performed as stated in paragraph – 3 above and based on the consideration of the unaudited financial statements of subsidiary company referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial result prepared in accordance with



J. C. Ranpura & Co.

Chartered Accountants

recognition and measurement principles laid down in aforesaid Indian Accounting Standards, 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India and policies has not disclosed the information required to be disclosed in terms of the Regulation read with the Circular including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. The consolidated unaudited financial results include the interim financial results of one subsidiary which have been reviewed by us, whose interim financial statements results reflect total revenues of Rs. 2582.41 Lakhs, total net profit after tax of Rs 7.84 lakhs and total comprehensive income of Rs. 7.84 lakhs, for the quarter ended 30 September, 2025 as considered in the consolidated unaudited financial results.

For **J C Ranpura & Co.**

Chartered Accountants

Firm Registration no.: 108647W



Ketan Y. Sheth

Partner

Membership No. 118411

UDIN: 25118411BMHWFZ1556



Place: Rajkot

Date: 13 November, 2025


Independent Auditor's Limited Review Report on unaudited IND AS financial results of the Company pursuant to the regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Limited Review Report

To,
The Board of Directors,
Austin Engineering Company Limited,
Village: Patla, Taluka: Bhesan,
Dist. Junagadh.

1. We have reviewed the accompanying statement of unaudited financial results of **Austin Engineering Company Limited**, Village: Patla, Taluka: Bhesan, Dist. Junagadh - 362030 (the "Company") for the period ended on 30 September, 2025. This statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 - "*Review of Interim Financial Information Performed by the Independent Auditor of the Entity*", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **J C Ranpura & Co.**
Chartered Accountants
Firm Registration no.: 108647W


Ketan Y. Sheth
Partner

Membership No. 118411
UDIN: 25118411BMHWFY2027



Place: Rajkot
Date: 13 November, 2025