AUSTIN ENGINEERING COMPANY LIMITED

Regd. Office & Works.
Patia, 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/2026-27/35 5th November,2026
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 5th November,2006.

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.

We are submitting herewith the Integrated Filing (Financial) for the quarter/Half year ended **30th September,2026** as per following.

1. Considered and approved the Standalone & Consolidated Unaudited Financial Results for the quarter/Half year ended **30th September,2026** 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 **30th September,2026.**

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)

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Statement of Unaudited Standalone Financial Result for the Quarter & Half year ended on 30 September 2026

Rs. in Lakhs except EPS

Sr No	Particulars	Quarter Ended			Half year ended		Year Ended
		30 Sep 2026	30 June 2026	30 Sep 2025	30 Sep 2026	30 Sep 2025	31 March 2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	**Income**						
	Revenue From Operations	2,845.61	3,120.11	2,892.72	5,965.72	6,276.00	11,886.52
	Other Income	40.41	63.81	78.96	104.22	112.77	299.25
	Total Income (I)	2,886.02	3,183.92	2,971.68	6,069.94	6,388.77	12,185.77
II	**Expenses**						
	Cost of materials consumed	1,095.16	1,189.86	1,041.66	2,285.02	2,095.36	4,305.23
	Purchases of Stock-in-Trade	434.85	280.79	371.48	715.64	672.63	1,088.58
	Changes in inventories of finished goods, Stock in Trade and work in progress	-187.95	67.77	-85.06	-120.18	174.68	-114.24
	Employee benefits expense	533.07	501.34	539.35	1,034.41	1,014.70	2,068.45
	Finance costs	7.23	8.13	9.29	15.36	20.72	42.33
	Depreciation and amortization expense	42.55	40.85	38.43	83.40	77.09	155.61
	Other expenses	842.66	936.78	928.54	1,779.44	2,041.22	4,001.73
	Total expenses (II)	2,767.57	3,025.52	2,843.69	5,793.09	6,096.40	11,547.69
III	**Profit/(loss) before tax (I-II)**	118.45	158.40	127.99	276.85	292.37	638.08
IV	Tax expenses						
	Current tax	26.90	59.60	36.61	86.50	83.52	153.60
	Deferred tax	6.57	-1.59	-16.06	4.98	-50.54	38.01
	Prior period tax	-	-	-	-	-	2.39
	Total Tax expense (IV)	33.47	58.01	20.55	91.48	32.98	194.00
V	**Profit/(loss) after tax for the period (III-IV)**	84.98	100.39	107.44	185.37	259.39	444.08
VI	**Other Comprehensive Income**						
	OCI that will not be reclassified to P&L	52.82	12.54	-10.41	65.36	61.09	72.63
	OCI Income tax of items that will not be reclas	-14.69	-3.49	2.90	-18.18	-16.99	-20.21
	Total Other Comprehensive Income (VI)	38.13	9.05	-7.51	47.18	44.10	52.42
VII	**Total Comprehensive Income for the period (V+VI)**	123.11	109.44	99.93	232.55	303.49	496.50
VIII	**Details of Equity Share Capital**						
	Paid up Equity Share Capital	347.78	347.78	347.78	347.78	347.78	347.78
	(FV of Rs. 10/- Each)	10.00	10.00	10.00	10.00	10.00	10.00
	Other Equity						6,517.80
VIII	**Earnings per equity share (EPS)**						
	Basic	2.44	2.89	3.09	5.33	7.46	12.77
	Diluted	2.44	2.89	3.09	5.33	7.46	12.77

**Not annualised except for the year ended on 31 March 2026*

Place : Village patla,Tal.Bheshan,Dist.Junagadh
Date: 05.11.2026

For & behalf of the Board
Austin Engineering Company Limited

Hiren N. Vadgama
Chairman
DIN: 00145992

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Statement of Unaudited Standalone Asset and Liabilities As At 30-09-2026

Rs. in Lakhs

Particulars	As at 30 Sep 2026 Unaudited	As at 31 March 2026 Audited
ASSETS		
Non-current assets		
Property, Plant and Equipment	1,391.57	1,374.05
Capital work in progress	-	-
Other Intangible assets	161.64	166.99
Financial Assets		
-Investments	11.43	11.43
-Other financial assets	70.18	77.40
Deferred tax assets, net	54.13	77.29
Other non current assets	8.00	8.00
Total Non-current Assets (A)	**1,696.95**	**1,715.16**
Current assets		
Inventories	3,660.39	3,420.18
Financial Assets		
Investments	2,530.77	2,180.29
Trade receivables	2,174.87	2,196.09
Cash and cash equivalents	640.85	701.55
Loans	9.20	8.65
Other financial assets	134.09	223.46
Current Tax Assets, net	-	-
Other current assets	180.78	142.12
Total Current Assets (B)	**9,330.95**	**8,872.34**
Total Assets (A+B)	**11,027.90**	**10,587.50**
EQUITY and LIABILITIES		
Equity Share Capital	347.78	347.78
Other Equity	6,797.62	6,517.80
Total Equity (A)	**7,145.40**	**6,865.58**
Non-current liabilities		
Financial Liabilities		
Lease liabilities	51.33	56.68
Provisions	647.40	645.95
Other non current liabilities	8.04	7.69
Total Non-current liabilities (B)	**706.77**	**710.32**
Current liabilities		
Financial Liabilities		
Borrowings	-	-
Trade Payables		
- total outstanding dues of micro and small enterprises	460.52	481.68
- total outstanding dues of others	1,626.13	1,840.90
Other financial liabilities	0.74	0.75
Other current liabilities	167.27	82.97
Provisions - current	913.64	590.47
Current Tax Liabilities, net	7.43	14.83
Total Current liabilities (C)	**3,175.73**	**3,011.60**
Total liabilities (B+C)	**3,882.50**	**3,721.92**
Total Equity and Liabilities (A+B+C)	**11,027.90**	**10,587.50**

Place : Village patla,Tal.Bheshan,Dist.Junagadh
Date: 05.11.2026

For & behalf of the Board
Austin Engineering Company Limited

Hiren N. Vadgama
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DIN: 00145992

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Unaudited Standalone Cash Flow Statement for the half year ended on 30th September 2026

Rs. in Lakhs

	Particulars	For Period ended 30-Sep-26 Unaudited	For Period ended 31-Mar-26 Audited
A	**CASH FLOWS FROM OPERATING ACTIVITIES**		
	Profit for the year	185.38	444.07
	Adjustments for:		
	Depreciation and amortisation	83.40	155.61
	(Gain)/Loss on disposal of property, plant and equipment	-0.51	-
	(Gain)/Loss on disposal of Investments	-4.12	-2.16
	(Gain)/Loss on investments measured at fair value through profit and loss	-	-12.15
	Provision for Income tax	91.48	194.00
	Provision for Expected Credit Loss(ECL)	-0.21	9.06
	Finance Cost	17.81	39.03
	Interest Income	-9.26	-19.73
	Unrealised (gain) / loss	-13.56	-33.84
	Operating profit before working capital changes	350.41	773.89
	Adjustment for (increase) / decrease in operating assets		
	Trade receivables	34.99	-541.87
	Loans & Advances	-0.55	9.10
	Other financial assets	96.58	-12.93
	Inventories	-240.21	-360.85
	Other assets	-38.67	1.87
	Adjustment for (Increase) / decrease in operating liabilities		
	Trade payables	-235.93	878.81
	Other financial liabilities	-0.01	-0.11
	Other Liabilities	84.64	-71.80
	Provisions	371.13	-86.26
	Cash generated from operations	422.38	589.85
	Income tax paid (net)	-93.90	-127.89
	Net cash generated by operating activities	328.48	461.96
B	**CASH FLOWS FROM INVESTING ACTIVITIES**		
	Purchase of property, plant and equipment	-95.57	-210.75
	Purchase of other Investment	-849.96	-499.97
	Proceeds from sale of investments carried at fair value through OCI	569.72	382.99
	Proceeds from disposal of property, plant and equipment	0.51	-
	Interest received	9.26	19.73
	Net cash (used in) / generated by investing activities	-366.04	-308.00
C	**CASH FLOWS FROM FINANCING ACTIVITIES**		
	Repayment of lease liabilities	-7.80	-15.60
	Proceeds from short term borrowings	-	-130.00
	Finance cost	-15.36	-39.03
	Net cash used in financing activities	-23.16	-184.63
	Net increase / (decrease) in cash and cash equivalents	-60.72	-30.67
	Cash and cash equivalents at the beginning of the year	701.55	732.22
	Exchange gain loss on Cash and cash equivalents	-	-
	Cash and cash equivalents at the end of the year	**640.83**	**701.55**

Place : Village patla,Tal.Bheshan,Dist.Junagadh
Date: 05.11.2026

For & behalf of the Board
Austin Engineering Company Limited

Hiren N. Vadgama
Chairman
DIN: 00145992

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Notes to Standalone Financial Results:

1. The above standalone financial results for the quarter ended 30th September, 2026 of Austin Engineering Company Limited ("the company") were reviewed by the Audit Committee at their meeting held on November 03, 2026 and Subsequently Approved by the Board of Directors of the Company at their meeting held on November 05, 2026. 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 reassessed the identification of its operating segments in accordance with Ind AS 108, Operating Segments. The Chief Operating Decision Maker ("CODM") reviews the operating results and financial information of the Company as a whole for the purpose of making decisions about resources to be allocated and assessing performance. The Company has one wind power generation facility, the electricity generated from which is utilized for captive consumption in its manufacturing operations. The financial information relating to the wind power generation activity is included in the overall information reviewed by the CODM and its operating results are not separately reviewed by the CODM for the purpose of resource allocation or performance assessment.

   Accordingly, the Company has determined that it has one operating segment, namely "Bearing", for the purposes of Ind AS 108. The wind power generation activity does not constitute a separate operating segment and, accordingly, separate segment-wise information in respect thereof is not presented.

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.

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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.Bheshan,Dist.Junagadh
Date : 05.11.2026

For & behalf of the Board
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Hiren N. Vadgama
Chairman
DIN: 00145992

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Statement of Unaudited Consolidated Financial Result for the Quarter & Half year ended on 30 September 2026

Rs. in Lakhs except EPS

Sr No	Particulars	Quarter Ended			Half year ended		Year Ended
		30 Sep 2026	30 June 2026	30 Sep 2025	30 Sep 2026	30 Sep 2025	31 March 2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	**Income**						
	Revenue From Operations	3,028.77	3,228.18	2,944.63	6,256.95	6,531.56	12,466.14
	Other Income	40.81	47.74	68.95	88.55	100.06	194.14
	Total Income (I)	3,069.58	3,275.92	3,013.58	6,345.50	6,631.62	12,660.28
II	**Expenses**						
	Cost of materials consumed	1,095.16	1,189.86	1,041.66	2,285.02	2,095.36	4,305.23
	Purchases of Stock-in-Trade	533.32	305.00	275.00	838.32	672.64	1,088.58
	Changes in inventories of finished goods, Stock in Trade and work in progress	-187.96	67.77	-85.06	-120.19	174.68	-114.24
	Employee benefits expense	560.40	528.51	564.72	1,088.91	1,064.27	2,181.52
	Finance costs	7.23	8.13	9.29	15.36	20.72	42.33
	Depreciation and amortization expense	42.91	41.21	38.70	84.12	77.61	156.72
	Other expenses	902.56	980.24	1,034.07	1,882.80	2,225.23	4,320.80
	Total expenses (II)	2,953.62	3,120.72	2,878.38	6,074.34	6,330.51	11,980.94
III	**Profit/(loss) before tax (I-II)**	115.96	155.20	135.20	271.16	301.11	679.34
IV	Tax expenses						
	Current tax	26.90	61.87	37.51	88.77	84.42	154.50
	Deferred tax	5.48	-0.63	-16.06	4.85	-50.54	38.01
	Prior period tax	-	-	-	-	-	2.39
	Total Tax expense (IV)	32.38	61.24	21.45	93.62	33.88	194.90
V	**Profit/(loss) after tax for the period (III-IV)**	83.58	93.96	113.75	177.54	267.23	484.44
VI	**Other Comprehensive Income**						
	OCI that will not be reclassified to P&L	55.62	13.04	-10.41	68.66	61.09	72.63
	OCI Income tax of items that will not be reclassified to P&L	-15.47	-3.63	2.90	-19.10	-16.99	-20.21
	Total Other Comprehensive Income (VI)	40.15	9.41	-7.51	49.56	44.10	52.42
VII	**Total Comprehensive Income for the period (V+VI)**	123.73	103.37	106.24	227.10	311.33	536.86
VIII	**Profit/(loss) after tax for the period (III-IV)**						
	- Attributable to Owners of the company	83.59	93.95	113.74	177.54	267.22	484.43
	- Attributable to Non-Controlling Interests	-	-	-	-	-	-
		83.59	93.95	113.74	177.54	267.22	484.43
IX	**Total Other Comprehensive Income (VI)**						
	- Attributable to owners of the company	40.14	9.41	-7.52	49.56	44.09	52.43
	- Attributable to Non-Controlling Interests	-	-	-	-	-	-
		40.14	9.41	-7.52	49.56	44.09	52.43
X	**Total Comprehensive Income for the period (V+VI)**						
	- Attributable to owners of the company	123.74	103.36	106.22	227.10	311.31	536.86
	- Attributable to Non-Controlling Interests	-	-	-	-	-	-
		123.74	103.36	106.22	227.10	311.31	536.86
XI	**Details of Equity Share Capital**						
	Paid-Up Equity Share Capital (FV of Rs. 10/- Each)	347.78	347.78	347.78	347.78	347.78	347.78
	Other Equity						6,715.59
XII	**Earnings per equity share**						
	Basic	2.40	2.70	3.27	5.10	7.68	13.93
	Diluted	2.40	2.70	3.27	5.10	7.68	13.93

**Not annualised except for the year ended on 31 March 2026*

Place : Village patla,Tal.Bheshan,Dist.Junagadh
Date: 05.11.2026

For & behalf of the Board
Austin Engineering Company Limited

Hiren N. Vadgama
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Statement of Unaudited Consolidated Asset and Liabilities As At 30-09-2026

Rs. in Lakhs

Particulars	As at 30 Sep 2026 Unaudited	As at 31 March 2026 Audited
ASSETS		
Non-current assets		
Property, Plant and Equipment	1,394.37	1,375.56
Capital work in progress	-	-
Other Intangible assets	161.64	166.99
Financial Assets		
-Investments	-	-
-Other financial assets	70.18	77.40
Deferred tax assets, net	60.13	83.34
Other non current assets	8.00	8.00
Total Non-current Assets (A)	**1,694.32**	**1,711.29**
Current assets		
Inventories	3,660.39	3,420.18
Financial Assets		
Investments	2,530.77	2,180.29
Trade receivables	2,303.66	2,322.92
Cash and cash equivalents	997.09	965.58
Loans	9.20	8.65
Other financial assets	142.30	226.90
Current Tax Assets, net	-	-
Other current assets	180.78	142.12
Total Current Assets (B)	**9,824.19**	**9,266.64**
Total Assets (A+B)	**11,518.51**	**10,977.93**
EQUITY and LIABILITIES		
Equity Share Capital	347.78	347.78
Other Equity	6,989.96	6,715.59
Total Equity (A)	**7,337.74**	**7,063.37**
Non-current liabilities		
Financial Liabilities		
Lease liabilities	51.33	56.68
Provisions	647.40	645.95
Other non current liabilities	8.04	7.69
Total Non-current liabilities (B)	**706.77**	**710.32**
Current liabilities		
Financial Liabilities		
Borrowings	0.74	3.03
Trade Payables		
- total outstanding dues of micro and small enterprises	460.52	481.68
- total outstanding dues of others	1,670.50	1,885.64
Other financial liabilities	0.74	0.75
Other current liabilities	420.43	227.84
Provisions - current	913.64	590.47
Current Tax Liabilities, net	7.43	14.83
Total Current liabilities (C)	**3,474.00**	**3,204.24**
Total liabilities (B+C)	**4,180.77**	**3,914.56**
Total Equity and Liabilities (A+B+C)	**11,518.51**	**10,977.93**

Place : Village patla,Tal.Bheshan,Dist.Junagadh
Date: 05.11.2026

For & behalf of the Board
Austin Engineering Company Limited

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Unaudited Consolidated Cash Flow Statement for the half year ended on 30th September 2026

Rs. in Lakhs

	Particulars	For Period ended 30-Sep-26 Unaudited	For Period ended 31-Mar-26 Audited
A	**CASH FLOWS FROM OPERATING ACTIVITIES**		
	Profit for the year	177.54	484.43
	Adjustments for:		
	Depreciation and amortisation	84.12	156.72
	(Gain)/Loss on disposal of property, plant and equipment	-0.51	-
	(Gain)/Loss on disposal of Investments	-4.12	-2.16
	Provision for Income tax	93.62	194.90
	Provision for ECL	-0.32	3.63
	Finance Cost	15.36	39.03
	Notional Interest on Leased Liabilities	2.45	3.30
	Interest Income	-10.00	-21.96
	Unrealised (gain) / loss	2.85	-10.29
	Operating profit before working capital changes	360.99	847.60
	Adjustment for (increase) / decrease in operating assets		
	Trade receivables	16.74	-422.48
	Loans & Advances	-0.55	9.10
	Other financial assets	91.81	-16.36
	Inventories	-240.21	-360.85
	Other assets	-38.67	1.87
	Adjustment for (Increase) / decrease in operating liabilities		
	Trade payables	-236.29	842.63
	Other financial liabilities	-0.01	-0.11
	Other Liabilities	192.93	-57.92
	Provisions	371.13	-86.26
	Cash generated from operations	517.87	757.22
	Income tax paid (net)	-96.17	-128.79
	Net cash generated by operating activities	421.70	628.43
B	**CASH FLOWS FROM INVESTING ACTIVITIES**		
	Purchase of property, plant and equipment	-97.59	-210.94
	Purchase of other Investment	-849.96	-499.97
	Proceeds from sale of investments carried at fair value through OCI	569.72	359.56
	Proceeds from disposal of property, plant and equipment	0.51	-
	Interest received	10.00	21.96
	Net cash (used in) / generated by investing activities	-367.32	-329.39
C	**CASH FLOWS FROM FINANCING ACTIVITIES**		
	Repayment of lease liabilities	-7.80	-15.60
	Proceeds from short term borrowings	-2.29	-128.38
	Finance cost	-15.36	-39.03
	Net cash used in financing activities	-25.45	-183.01
	Net increase / (decrease) in cash and cash equivalents	28.93	116.03
	Cash and cash equivalents at the beginning of the year	965.58	849.55
	Exchange gain loss on Cash and cash equivalents	2.56	-
	Cash and cash equivalents at the end of the year	**997.07**	**965.58**

Place : Village patla,Tal.Bheshan,Dist.Junagadh
Date: 05.11.2026

For & behalf of the Board
Austin Engineering Company Limited

Hiren N. Vadgama
Chairman
DIN: 00145992

Manufacturers of :
ALL KINDS OF
BEARINGS

AUSTIN ENGINEERING COMPANY LIMITED

Regd. Office & Works.
Patia, 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, 2026 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 03, 2026 and Subsequently Approved by the Board of Directors of the Company at their meeting held on November 05, 2026. 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	:	Austin Engineering Company
Country of Incorporation	:	U.S.A
Parent's ultimate holding as on 30-Sep-2026	:	100%
Quarter Ends on	:	30-Sep-2026

4. The Company has reassessed the identification of its operating segments in accordance with Ind AS 108, Operating Segments. The Chief Operating Decision Maker ("CODM") reviews the operating results and financial information of the Company as a whole for the purpose of making decisions about resources to be allocated and assessing performance. The Company has one wind power generation facility, the electricity generated from which is utilized for captive consumption in its manufacturing operations. The financial information relating to the wind power generation activity is included in the overall information reviewed by the CODM and its operating results are not separately reviewed by the CODM for the purpose of resource allocation or performance assessment.

5. Accordingly, the Company has determined that it has one operating segment, namely "Bearing", for the purposes of Ind AS 108. The wind power generation activity does not constitute a separate operating segment and, accordingly, separate segment-wise information in respect thereof is not presented.

AUSTIN ENGINEERING COMPANY LIMITED

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6. 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.

7. 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.Bheshan,Dist.Junagadh
Date : 05.11.2026

For & behalf of the Board
Austin Engineering Company Limited

Hiren N. Vadgama
Chairman
DIN: 00145992

J C Ranpura & Co

Chartered Accountants

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, 2026. 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 in queries 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

J. C. RANPURA & CO. Chartered Accountants RAJKOT

Ketan Y. Sheth
Partner
Membership No. 118411
UDIN: 26118411LMVOFL2785

Place: Rajkot
Date: 05 November, 2026

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, 2026 and for the period from 01 April, 2026 to 30 September, 2026 (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 05 November, 2026 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 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial result prepared in accordance with 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

J. C. RANPURA & CO. Chartered Accountants RAJKOT

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. We did not review the interim financial results of One subsidiary included in the consolidated unaudited financial results, whose interim financial results reflect total assets of Rs. 1346.13 Lakhs as at 30 September, 2026 and total revenues of Rs. 835.90 Lakhs and Rs. 2121.70 Lakhs, total net profit after tax of Rs. 1.46 Lakhs and Rs. 8.22 Lakhs and total comprehensive income of Rs. 1.46 Lakhs and Rs. 8.22 Lakhs, for the quarter ended 30 September, 2026 and for the period from 01 April, 2026 to 30 September, 2026, respectively, and cash flows (net) of Rs. 92.21 Lakhs for the period from 01 April, 2026 to 30 September, 2026, as considered in the consolidated unaudited financial results.

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

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

J. C. RANPURA & Co. Chartered Accountants RAJKOT

Ketan Y. Sheth
Partner
Membership No. 118411
UDIN: 26118411USPYUM9617

Place: Rajkot
Date: 05 November, 2026