



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/2026-27/12

27th May, 2026

BSE Code : AUSTENG | 522005 | INE759F01012

To,

BSE Limited

Photoze Jeejeebhoy Tower,
Dalal Street, Fort,
MUMBAI 400 023

Sub. : Outcome of Board Meeting held on Wednesday, 27th May, 2026 and submission of Audited Financial Results (Standalone & Consolidated) for the Fourth Quarter and year ended on 31st March, 2026.

Pursuant to Regulation 30, 33 and other applicable regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform that the Board of Directors of Austin Engineering Company Limited ["the Company"] at its meeting held today, i.e. **Wednesday, 27th May, 2026** has inter alia discussed, approved, and taken on record the following matter:

1. The Company has approved Audited Financial Results (Standalone & Consolidated) for the Fourth Quarter and Financial Year ended on 31st March, 2026.
2. The Company has also approved Auditors' Report on the Audited Financial (Standalone & Consolidated) for the Fourth Quarter and Financial Year ended on 31st March, 2026.
3. The Company has also approved the Report of the Board of Directors, along with the annexure /enclosures, for the Financial Year ended on 31st March, 2026, including approval of the draft annual Report for the financial year 2025-26
4. The Company's Declaration in respect of Unmodified Opinion on Audited Standalone and Consolidated Financial Results for the Quarter & year ended on 31st March, 2026.
5. The Company noted the resignation of **Mr. Jagdishchandra B. Jagani DIN.: 07645671** an independent director and the Chairperson of all the committees, and relieved him from the office due to his preoccupation, with effect from **20th May, 2026**.
6. The Company noted the reconstitution of the Audit Committee, Nomination and Remuneration Committee and Stakeholder Relationship Committee of the Company along with chairperson.



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7. The Company has fixed the date, time and venue of the forthcoming **48th Annual General Meeting (AGM)** detailed as under:

Date: Monday, 28th September, 2026

Time: 11:00 A.M.

Venue: At the Registered Office of the Company

8. The Company has fixed the Book closure dates from **Tuesday, 22nd September, 2026 to Monday, 28th September, 2026 (Both days inclusive).**

A copy of the approved Audited Financial Results along with Audit Report and declaration in respect of Unmodified Opinion on Audited Standalone and Consolidated Financial Results for the Quarter and year ended on 31st March, 2026 are enclosed herewith.

The meeting commenced at 02:00 P.M. and concluded at 03:15 P.M. at the Registered Office of the Company situated at Junagadh.

You are requested to kindly take the same on record.

Yours faithfully,

For **AUSTIN ENGINEERING CO. LTD.**


Kiran H. Shah
Executive Officer (Secretarial)



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STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31,2026

Rs. in Lakhs

Particulars	Quarter Ended			Year Ended	
	31 March 2026	31 December 2025	31 March 2025	31 March 2026	31 March 2025
	Audited	Unaudited	Audited	Audited	Audited
I Income					
Revenue From Operations	2,974.50	2,634.94	2,839.64	11,933.61	10,292.40
Other Income	125.99	60.49	104.14	299.25	205.60
Total Income (I)	3,100.49	2,695.43	2,943.78	12,232.86	10,498.00
II Expenses					
Cost of materials consumed	1,195.09	1,014.78	1,106.16	4,305.23	3,169.69
Purchases of Stock-in-Trade	185.68	230.27	230.50	1,088.58	1,072.59
Changes in inventories of finished goods, Stock in	-109.63	-179.29	-178.89	-114.24	-244.11
Employee benefits expense	518.47	535.28	518.07	2,068.45	1,970.83
Finance costs	10.88	10.73	8.53	42.33	29.87
Depreciation and amortization expense	39.31	39.21	50.49	155.61	155.06
Other expenses	1,069.60	889.85	1,129.14	4,048.83	3,897.91
Total expenses (II)	2,909.40	2,540.83	2,864.00	11,594.79	10,051.84
III Profit/(loss) before tax (I-II)	191.09	154.60	79.78	638.07	446.16
IV Tax expenses					
Current tax	28.87	41.21	3.70	153.60	106.65
Deferred tax	67.15	21.40	5.10	38.01	-18.20
Prior period tax	-	2.38	-0.01	2.38	5.04
Total Tax expense (IV)	96.02	64.99	8.79	193.99	93.49
V Profit/(loss) after tax for the period (III-IV)	95.07	89.61	70.99	444.08	352.67
VI Other Comprehensive Income					
OCI that will not be reclassified to P&L	-2.71	14.25	-3.30	72.63	98.69
OCI Income tax of items that will not be reclassified to P&L	0.75	-3.97	0.91	-20.21	-27.46
Total Other Comprehensive Income (VI)	-1.96	10.28	-2.39	52.42	71.23
VII Total Comprehensive Income for the period (V+VI)	93.11	99.89	68.60	496.50	423.90
VIII Details of Equity Share Capital					
Paid up Equity Share Capital	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
Other Equity				6,517.80	6,058.86
VIII Earnings per equity share*					
Basic	2.73	2.58	2.04	12.77	10.14
Diluted	2.73	2.58	2.04	12.77	10.14

*Not annualised except for the year ended on 31 March 2026 & 31 March 2025

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

Date: 27.05.2026

For & behalf of the Board
Austin Engineering Company Limited

Hiren N. Vadgama
Chairman
DIN: 00145992



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STANDALONE SEGMENT INFORMATION FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

Rs. in Lakhs

Particulars	Quarter Ended			Year Ended	
	31 March 2026	31 December 2025	31 March 2025	31 March 2026	31 March 2025
	Audited	Unaudited	Unaudited	Audited	Audited
Segment revenue					
Bearing	3,112.10	2,684.08	2,914.12	12,184.95	10,409.06
Wind Turbine Power Generation	-11.61	11.35	29.67	47.91	88.94
Total segment revenue	3,100.49	2,695.43	2,943.79	12,232.86	10,498.00
Less: Inter-segment revenue	-11.61	11.35	29.67	47.91	88.94
Income from operations	3,112.10	2,684.08	2,914.12	12,184.95	10,409.06
Segment results					
Bearing	222.74	159.73	69.11	658.75	408.18
Wind Turbine Power Generation	-20.77	5.61	19.19	21.65	67.85
Total segment results	201.97	165.34	88.30	680.40	476.03
Finance costs	10.88	10.73	8.53	42.33	29.87
Profit/(loss) before tax	191.09	154.61	79.77	638.07	446.16
Segment assets					
Bearing	10,467.94	9,968.29	9,170.84	10,467.94	9,170.84
Wind Turbine Power Generation	42.57	45.36	60.18	42.57	60.18
Unallocated	77.29	232.60	224.42	77.29	224.42
Total segment assets	10,587.80	10,246.25	9,455.44	10,587.80	9,455.44
Unallocable corporate assets	-	-	-	-	-
Total assets	10,587.80	10,246.25	9,455.44	10,587.80	9,455.44
Segment liabilities					
Bearing	3,713.23	3,410.03	3,041.74	3,713.23	3,041.74
Wind Turbine Power Generation	8.69	7.53	7.07	8.69	7.07
Total segment liabilities	3,721.92	3,417.56	3,048.81	3,721.92	3,048.81
Unallocable corporate liabilities	-	-	-	-	-
Total liabilities	3,721.92	3,417.56	3,048.81	3,721.92	3,048.81

Place : Village patla, Tal. Bhesan, Dist. Junagadh
Date: 27.05.2026

For & behalf of the Board
Austin Engineering Company Limited

Hiren N. Vadagama
Chairman
DIN: 00145992



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STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2026

Particulars	Rs. in Lakhs	
	As at	As at
	31 March 2026	31 March 2025
	Audited	Audited
ASSETS		
Non-current assets		
Property, Plant and Equipment	1,374.05	1,231.06
Capital work in progress	-	13.45
Other Intangible assets	166.99	178.76
Financial Assets		
-Investments	11.43	22.72
-Other financial assets	77.40	91.21
Deferred tax assets, net	77.29	224.42
Other non current assets	8.00	8.00
Total Non-current Assets (A)	1,715.16	1,769.62
Current assets		
Inventories	3,420.18	3,059.34
Financial Assets		
Investments	2,180.29	1,896.41
Trade receivables	2,196.09	1,626.13
Cash and cash equivalents	701.55	732.22
Loans	8.65	17.75
Other financial assets	223.46	196.72
Current Tax Assets, net	-	13.26
Other current assets	142.12	143.99
Total Current Assets (B)	8,872.34	7,685.82
Total Assets (A+B)	10,587.50	9,455.44
EQUITY and LIABILITIES		
Equity Share Capital	347.78	347.78
Other Equity	6,517.80	6,058.86
Total Equity (A)	6,865.58	6,406.64
Non-current liabilities		
Financial Liabilities		
Lease liabilities	56.68	6.36
Provisions	645.95	819.71
Other non current liabilities	7.69	7.06
Total Non-current liabilities (B)	710.32	833.13
Current liabilities		
Financial Liabilities		
Borrowings	-	130.00
Trade Payables		
- total outstanding dues of micro and small enterprises	481.68	309.04
- total outstanding dues of others	1,840.90	1,134.72
Other financial liabilities	0.75	0.85
Other current liabilities	82.97	155.41
Provisions - current	590.47	485.65
Current Tax Liabilities, net	14.83	-
Total Current liabilities ©	3,011.60	2,215.67
Total liabilities (B+C)	3,721.92	3,048.80
Total Equity and Liabilities (A+B+C)	10,587.50	9,455.44

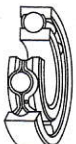
Place : Village patla, Tal. Bhesan, Dist. Junagadh

Date: 27.05.2026

For & behalf of the Board
Austin Engineering Company Limited


Hiren N. Vadgama
Chairman

DIN: 00145992



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STANDALONE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31,2026

Rs. in Lakhs

Particulars	For Year ended 31 March 2026	For Year ended 31 March 2025
	Audited	Audited
A CASH FLOWS FROM OPERATING ACTIVITIES		
Profit for the year	444.07	352.66
Adjustments for:		
Depreciation and amortisation	155.61	155.06
(Gain)/Loss on disposal of property, plant and equipment	-	-4.76
(Gain)/Loss on disposal of Investments	-2.16	-1.63
(Gain)/Loss on investments measured at fair value through profit and loss	-12.15	-
Provision for Income tax	194.00	93.50
Provision for Expected Credit Loss(ECL)	5.76	-6.59
Notional Interest on Leased Liabilities	3.30	1.27
Asset write off and Amortisation	-	6.33
Finance Cost	39.03	29.87
Interest Income	-19.73	-22.02
Unrealised foreign exchange loss (net)	-33.84	-8.91
Operating profit before working capital changes	773.89	594.78
Adjustment for (increase) / decrease in operating assets		
Trade receivables	-541.87	748.51
Loans & Advances	9.10	-2.80
Other financial assets	-12.93	49.50
Inventories	-360.85	-253.34
Other assets	1.87	-18.51
Adjustment for (Increase) / decrease in operating liabilities		
Trade payables	878.81	31.26
Other financial liabilities	-0.11	-0.02
Other Liabilities	-71.80	-97.05
Provisions	-86.26	-25.64
Cash generated from operations	589.85	1,026.69
Income tax paid (net)	-127.89	-119.42
Net cash generated by operating activities	461.96	907.27
B CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	-210.75	-302.84
Purchase of intangible assets	-	-3.96
Purchase of other Investment	-499.97	-449.98
Proceeds from sale of investments carried at fair value through OCI	382.99	150.00
Proceeds from disposal of property, plant and equipment	-	15.08
Interest received	19.73	22.02
Net cash (used in) / generated by investing activities	-308.00	-569.68
C CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of lease liabilities	-15.60	-15.60
Proceeds from short term borrowings	-130.00	17.00
Finance cost	-39.03	-29.87
Net cash used in financing activities	-184.63	-28.47
Net increase / (decrease) in cash and cash equivalents	-30.67	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	701.55	732.24

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

Date: 27.05.2026

For & behalf of the Board
Austin Engineering Company Limited

Hiren N. Vadgama
Chairman
DIN: 00145992



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Notes to Standalone Financial Results:

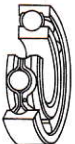
1. The above standalone financial results for the quarter and year ended 31st March, 2026 of Austin Engineering Company Limited ("the company") were reviewed by the Audit Committee at their meeting held on May 25, 2026 and Subsequently Approved by the Board of Directors of the Company at their meeting held on May 27, 2026.
2. The Statutory Auditor of the company have carried out audit of the standalone annual financial results for the year ended 31st March 2026 and have issued an unmodified opinion.
3. These financial results have been prepared in accordance with the Companies (Indian Accounting Standards) rules 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI).
4. The Company 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 audited standalone financial results of the company are posted on Company's website and website of stock exchange viz. www.bseindia.com.
6. The figures for the quarter ended 31st March, 2026 and 31st March, 2025 are the balancing figures between the audited figures in respect of the full financial year ended 31st March, 2026 and 31st March, 2025 and unaudited year to date figures up to end of nine months of the current financial year and previous financial year respectively, as approved by the Board of Directors of the Company.
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. Bhesan, Dist. Junagadh

Date : 27.05.2026

For & behalf of the Board
Austin Engineering Company Limited

Hiren N. Vadgama
Chairman
DIN: 00145992



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STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31,2026

		Quarter Ended			Year Ended	
		31 March 2026	31 December 2025	31 March 2025	31 March 2026	31 March 2025
Particulars		Audited	Unaudited	Audited	Audited	Audited
I	Income					
	Revenue From Operations	3,079.44	2,867.43	2,956.89	12,513.23	10,666.99
	Other Income	87.05	-6.33	104.66	194.14	211.06
	Total Income (I)	3,166.49	2,861.10	3,061.55	12,707.37	10,878.05
II	Expenses					
	Cost of materials consumed	1,195.09	1,014.78	1,105.46	4,305.23	3,169.69
	Purchases of Stock-in-Trade	185.68	230.26	230.50	1,088.58	1,072.59
	Changes in inventories of finished goods, Stock in Trade and work in progress	-109.63	-179.29	-178.89	-114.24	-244.11
	Employee benefits expense	556.42	560.83	542.97	2,181.52	2,087.54
	Finance costs	10.88	10.73	8.53	42.33	29.87
	Depreciation and amortization expense	39.63	39.48	50.98	156.72	156.97
	Other expenses	1,072.52	1,021.99	1,204.40	4,367.90	4,127.28
	Total expenses (II)	2,950.59	2,698.78	2,963.95	12,028.04	10,399.83
III	Profit/(loss) before tax (I-II)	215.90	162.32	97.60	679.33	478.22
IV	Tax expenses					
	Current tax	28.89	41.19	3.71	154.50	107.03
	Deferred tax	67.15	21.40	5.10	38.01	-18.20
	Prior period tax	-	2.38	-0.01	2.38	5.04
	Total Tax expense (IV)	96.04	64.97	8.80	194.89	93.87
V	Profit/(loss) after tax for the period (III-IV)	119.86	97.35	88.80	484.44	384.35
VI	Other Comprehensive Income					
	OCI that will not be reclassified to P&L	-2.71	14.25	-3.30	72.63	98.69
	OCI Income tax of Items that will not be reclassified to P&L	0.75	-3.97	0.91	-20.21	-27.46
	Total Other Comprehensive Income (VI)	-1.96	10.28	-2.39	52.42	71.23
VII	Total Comprehensive Income for the period (V+VI)	117.90	107.63	86.41	536.86	455.58
VIII	Profit/(loss) after tax for the period (III-IV)					
	- Attributable to Owners of the company	119.86	97.35	88.78	484.43	384.34
	- Attributable to Non-Controlling Interests	-	-	-	-	-
		119.86	97.35	88.78	484.43	384.34
IX	Total Other Comprehensive Income (VI)					
	- Attributable to owners of the company	-1.96	10.29	-2.38	52.43	71.24
	- Attributable to Non-Controlling Interests	-	-	-	-	-
		-1.96	10.29	-2.38	52.43	71.24
X	Total Comprehensive Income for the period (V+VI)					
	- Attributable to owners of the company	117.90	107.64	86.41	536.86	455.58
	- Attributable to Non-Controlling Interests	-	-	-	-	-
		117.90	107.64	86.41	536.86	455.58
XI	Details of Equity Share Capital					
	Paid-Up Equity Share Capital	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
	Other Equity				6,715.59	6,209.95
XII	Earnings per equity share*					
	Basic	3.45	2.80	2.55	13.93	11.05
	Diluted	3.45	2.80	2.55	13.93	11.05

*Not annualised except for the year ended on 31 March 2026 & 31 March 2025

Place : Village patla, Tal. Bhesan, Dist. Junagadh
Date: 27.05.2026

For & behalf of the Board
Austin Engineering Company Limited

Hiren N. Vadgama
Chairman
DIN: 00145992



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CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

Particulars	Quarter Ended			Year Ended	
	31 March 2026	31 December 2025	31 March 2025	31 March 2026	31 March 2025
	Audited	Unaudited	Audited	Audited	Audited
Segment revenue					
Bearing	3,178.10	2,849.75	3,031.88	12,659.46	10,789.11
Wind Turbine Power Generation	-11.61	11.35	29.67	47.91	88.94
Total segment revenue	3,166.49	2,861.10	3,061.55	12,707.37	10,878.05
Less: Inter-segment revenue	-11.61	11.35	29.67	47.91	88.94
Income from operations	3,178.10	2,849.75	3,031.88	12,659.46	10,789.11
Segment results					
Bearing	247.55	167.44	86.94	700.01	440.24
Wind Turbine Power Generation	-20.77	5.61	19.19	21.65	67.85
Total segment results	226.78	173.05	106.13	721.66	508.09
Finance costs	10.88	10.73	8.53	42.33	29.87
Profit/(loss) before tax	215.90	162.32	97.60	679.33	478.22
Segment assets					
Bearing	10,852.02	10,129.78	9,529.20	10,852.02	9,529.20
Wind Turbine Power Generation	42.57	45.36	60.18	42.57	60.18
Unallocated	83.34	238.95	230.46	83.34	230.46
Total segment assets	10,977.93	10,414.09	9,819.84	10,977.93	9,819.84
Unallocable corporate assets	-	-	-	-	-
Total assets	10,977.93	10,414.09	9,819.84	10,977.93	9,819.84
Segment liabilities					
Bearing	3,905.87	3,406.83	3,255.04	3,905.87	3,255.04
Wind Turbine Power Generation	8.69	7.53	7.07	8.69	7.07
Total segment liabilities	3,914.56	3,414.36	3,262.11	3,914.56	3,262.11
Unallocable corporate liabilities	-	-	-	-	-
Total liabilities	3,914.56	3,414.36	3,262.11	3,914.56	3,262.11

Place : Village patla, Tal. Bhesan, Dist. Junagadh
Date: 27.05.2026

For & behalf of the Board
Austin Engineering Company Limited

Hiren N. Vadagama
Chairman
DIN: 00145992



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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 STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2026

Particulars	Rs. in Lakhs	
	As at 31 March 2026 Audited	As at 31 March 2025 Audited
ASSETS		
Non-current assets		
Property, Plant and Equipment	1,375.56	1,233.48
Capital work in progress	-	13.45
Other Intangible assets	166.99	178.76
Financial Assets		
-Other financial assets	77.40	91.21
Deferred tax assets, net	83.34	230.46
Other non current assets	8.00	8.00
Total Non-current Assets (A)	1,711.29	1,755.36
Current assets		
Inventories	3,420.18	3,059.34
Financial Assets		
Investments	2,180.29	1,896.42
Trade receivables	2,322.92	1,887.44
Cash and cash equivalents	965.58	849.55
Loans	8.65	17.75
Other financial assets	226.90	196.73
Current Tax Assets, net	-	13.26
Other current assets	142.12	143.99
Total Current Assets (B)	9,266.64	8,064.48
Total Assets (A+B)	10,977.93	9,819.84
EQUITY and LIABILITIES		
Equity Share Capital	347.78	347.78
Other Equity	6,715.59	6,209.95
Total Equity (A)	7,063.37	6,557.73
Non-current liabilities		
Financial Liabilities		
-Lease liabilities	56.68	6.36
Provisions	645.95	819.71
Other non current liabilities	7.69	7.06
Total Non-current liabilities (B)	710.32	833.13
Current liabilities		
Financial Liabilities		
Borrowings	3.03	131.41
Trade Payables		
- total outstanding dues of micro and small enterprises	481.68	309.04
- total outstanding dues of others	1,885.64	1,215.64
Other financial liabilities	0.75	0.85
Other current liabilities	227.84	286.39
Provisions - current	590.47	485.65
Current Tax Liabilities, net	14.83	-
Total Current liabilities(C)	3,204.24	2,428.98
Total liabilities (B+C)	3,914.56	3,262.11
Total Equity and Liabilities (A+B+C)	10,977.93	9,819.84

Place : Village patla, Tal. Bhesan, Dist. Junagadh
Date: 27.05.2026

For & behalf of the Board
Austin Engineering Company Limited


Hiren N. Vadgama
Chairman
DIN: 00145992



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CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31,2026

Particulars	Rs. in Lakhs	
	For Year ended 31 March 2026	For Year ended 31 March 2025
	Audited	Audited
A CASH FLOWS FROM OPERATING ACTIVITIES		
Profit for the year	484.43	384.34
Adjustments for:		
Depreciation and amortisation	156.72	156.97
(Gain)/Loss on disposal of property, plant and equipment	-	-4.76
(Gain)/Loss on disposal of Investments	-2.16	-1.63
Provision for Income tax	194.90	93.87
Other adjustment for non cash items	-	8.26
Provision for Expected Credit Loss(ECL)	3.63	-
Notional Interest on Leased Liabilities	3.30	-
Finance Cost	39.03	29.87
Interest Income	-21.96	-22.02
Unrealised foreign exchange loss (net)	-10.29	-8.91
Operating profit before working capital changes	847.60	635.99
Adjustment for (increase) / decrease in operating assets		
Trade receivables	-422.48	411.33
Loans & Advances	9.10	-2.80
Other financial assets	-16.36	29.05
Inventories	-360.85	-253.34
Other assets	1.87	70.67
Adjustment for (Increase) / decrease in operating liabilities		
Trade payables	842.63	33.46
Other financial liabilities	-0.11	-0.02
Other Liabilities	-57.92	-109.43
Provisions	-86.26	-26.91
Cash generated from operations	757.22	788.00
Income tax paid (net)	-128.79	-119.96
Net cash generated by operating activities	628.43	668.04
B CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	-210.94	-304.69
Purchase of intangible assets	-	-3.96
Purchase of other Investment	-499.97	-449.98
Proceeds from sale of investments carried at fair value through OCI	359.56	150.00
Proceeds from disposal of property, plant and equipment	-	15.08
Interest received	21.96	22.02
Net cash (used in) / generated by investing activities	-329.39	-571.53
C CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of lease liabilities	-15.60	-15.60
Proceeds from short term borrowings	-128.38	17.99
Finance cost	-39.03	-29.87
Net cash used in financing activities	-183.01	-27.48
Net increase / (decrease) in cash and cash equivalents (A+B+C)	116.03	69.03
Cash and cash equivalents at the beginning of the year	849.55	780.51
Exchange gain loss on Cash and cash equivalents	-	-
Cash and cash equivalents at the end of the year	965.58	849.54

Place : Village patla, Tal. Bhesan, Dist. Junagadh
Date: 27.05.2026

For & behalf of the Board
Austin Engineering Company Limited


Hiren N. Vadgama
Chairman
DIN: 00145992



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CIN. L27259GJ1978PLC003179 .GSTIN:-24AABCA8189N1Z6

Notes to Consolidated Financial Results:

1. The above consolidated financial results for the quarter and year ended 31st March, 2026 of Austin Engineering Company Limited ("the company") were reviewed by the Audit Committee at their meeting held on May 25, 2026 and Subsequently Approved by the Board of Directors of the Company at their meeting held on May 27, 2026. The Statutory Auditor of the company have carried out audit of the consolidated annual financial results for the year ended 31st March 2026 and have issued an unmodified opinion.
2. These financial results have been prepared in accordance with the Companies (Indian Accounting Standards) rules 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI).
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 31.03.2026	Quarter Ends on
Austin Engineering Company	U.S.A	100%	31-March-2026

4. The Company 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 audited consolidated financial results of the company 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 : 27.05.2026

For & behalf of the Board,
Austin Engineering Company Limited


Hiren N. Vadgama
Chairman
DIN: 00145992



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Aec/sec/BSE/2026-27/13

27th May,2026

BSE Code : AUSTENG | 522005 | INE759F01012

To,

BSE Limited

Phiroze Jeejeebhoy Tower,
Dalal Street, Fort,
MUMBAI 400 023

Sub. : Declaration in respect of Unmodified Opinion on Audited Standalone and Consolidated Financial Result for the Quarter & Year ended on 31st March, 2026.

Ref. : Regulation 33(3)(d) of (Listing Obligation & Disclosure Requirements) Reg. 2015.

Dear Sir,

We hereby declare that the Statutory Auditors of the Company **M/s. J. C. Ranpura & Co.** Chartered Accountants, Rajkot (Firm Reg. No.108647W) have issued an Audit Report with Unmodified Opinion on Audited Standalone and Consolidated Financial Result of the Company for the Quarter and Year both ended on **31st March, 2026**

The declaration is given in compliance to second proviso of Reg. 33(3)(d) of SEBI (Listing Obligation & Disclosure Requirements)Reg. 2015, as amended by the SEBI (Listing Obligation & Disclosure Requirements)(Amendment) Regulations 2016, vide notification No. SEBI/LAD-NRO-GN/2016-17/001, dated 25th May, 2016.

Yours faithfully,

For, Austin Engineering Co. Ltd

Rajan R Bambhania
Managing Director & CEO

Siddik A Kotal
Chief Financial Officer



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INDEPENDENT AUDITOR'S REPORT ON THE QUARTERLY CONSOLIDATED IND AS FINANCIAL RESULTS & YEAR TO DATE AUDITED IND AS FINANCIAL RESULT OF THE COMPANY PURSUANT TO THE REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED.

To,
the Board of Directors,
M/s. AUSTIN ENGINEERING COMPANY LIMITED,
Village: Patla, Taluka: Bhesan,
Dist. Junagadh.

Report on the Audit of Consolidated Financial Results Opinion

Opinion

- 1 We have audited the accompanying statement of consolidated annual financial results of Austin Engineering Company Limited, Village : Patla, Taluka : Bhesan, Dist. JUNAGADH - 362030 (hereinafter referred to as the "**Holding Company**") and its subsidiary (Holding Company and its subsidiary together referred to as "**The Group**") for the quarter ended 31 March, 2026 and the year-to-date results for the period from 1 April, 2025 to 31 March, 2026 attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('LODR Regulations').
- 2 In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements of the Subsidiaries Company, the statement:
 - [1] Include the financial results for the year ended 31 March, 2026 of wholly owned subsidiary, Austin Engineering Company - U.S.A. in consolidation.
 - [2] are presented in accordance with the requirements of Regulation 33 of the LODR Regulations in this regard; and
 - [3] give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended 31 March, 2026 as well as the year-to-date results for the period from 1 April, 2025 to 31 March, 2026.

Basis for Opinion

- 3 We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the "**Act**"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Results* section of our report. We are independent of the Group, its associates and jointly controlled entities in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements



under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in “Other Matter” paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Board of Directors’ Responsibilities for the Consolidated Financial Results

- 4 These Consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company’s Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group including its associates and jointly controlled entities in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations. The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associates and jointly controlled entities and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.
- 5 In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for assessing the ability of the Group and its associates and jointly controlled entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.
- 6 The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for overseeing the financial reporting process of the Group and of its associates and jointly controlled entities.

Auditor’s Responsibilities for the Audit of the Consolidated Financial Results

- 7 Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.
- 8 As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associates and jointly controlled entities to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associates and jointly controlled entities to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
 - Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associates and jointly controlled entities to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.
- 9 We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- 10 We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



J C Ranpura & Co

Chartered Accountants

- 11 We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the LODR Regulations, as amended, to the extent applicable.

Other Matters

- 12 The consolidated Financial Results include the audited Financial Results of 01 subsidiary, Nil associates and Nil jointly controlled entities, whose financial statements / financial Results reflect Group's share of total assets of Rs. 1,197.27 Lakhs as at 31 March, 2026, Group's share of total revenue of Rs. 908.71 Lakhs and Rs. 4,319.60 Lakhs and Group's share of total net profit after tax of Rs. 4.97 Lakhs and Rs. 20.54 Lakhs for the quarter ended 31 March, 2026 and for the period from 1 April, 2025 to 31 March, 2026 respectively, as considered in the consolidated Financial Results, which have been audited by their respective independent auditor. These audited annual financial statements have been furnished to us by the Board of Directors and our opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of 01 subsidiary, associates and jointly controlled entities is based solely on such audited financial Statements.
- 13 Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financial Results certified by the Board of Directors.
- 14 The Financial Results include the results for the quarter ended 31 March, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the first nine months of the current financial year which were subject to limited review by us.

For J C Ranpura & Co.
Chartered Accountants
Firm Registration No. 108647W

Ketan Y. Sheth
Partner

Membership No. 118411

UDIN: 26118411GZELHA4601



Place: Rajkot

Date: 27 May, 2026

INDEPENDENT AUDITOR'S REPORT ON THE QUARTERLY FINANCIAL RESULTS AND YEAR TO DATE AUDITED RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED.

To,
the Board of Directors,
AUSTIN ENGINEERING COMPANY LIMITED,
Village: Patla, Taluka: Bhesan,
Dist. Junagadh.

Report on the audit of the Standalone Financial Results Opinion

Opinion

- 1 We have audited the accompanying standalone quarterly financial results of Ausitn Engineering Company Limited, Village : Patla, Taluka : Bhesan, Dist. JUNAGADH - 362030 (the “**company**”) for the quarter ended 31 March, 2026 and the year-to-date results for the period from 1 April, 2025 to 31 March, 2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (‘LODR Regulations’).
- 2 In our opinion and to the best of our information and according to the explanations given to us, these standalone financial results:
 - [1] are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
 - [2] give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended 31 March, 2026 as well as the year-to-date results for the period from 1 April, 2025 to 31 March, 2026.

Basis for Opinion

- 3 We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended (the “**Act**”). Our responsibilities under those Standards are further described in the ‘Auditor’s Responsibilities for the Audit of the Standalone Financial Results’ section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the Rules framed thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.



Management's Responsibilities for the Standalone Financial Results

- 4 These quarterly financial results as well as the year-to-date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.
- 5 In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
- 6 The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

- 7 Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.
- 8 As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



J C Ranpura & Co

Chartered Accountants

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
 - Evaluate the overall presentation, structure, and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- 9 We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- 10 We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

- 11 The Statement includes the standalone financial results for the quarter ended 31 March, 2026 being the balancing figure between the audited figures in respect of the full financial year ended 31 March, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For J C Ranpura & Co.

Chartered Accountants

Firm Registration No.: 108647W

Ketan Y. Sheth

Partner

Membership No. 118411

UDIN: 26118411V5TQJH8540

Place : Rajkot

Date : 27 May, 2026

