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/2026-27/23 11th August,2026
BSE Code : AUSTENG | 522005 | INE759F01012

To,
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street, Fort,
MUMBAI 400 001

Sub : Outcome of the Board meeting held on 11th August, 2026;

Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015–Acquisition of Minority Equity Stake of foreign private limited company

Dear Sir,

With reference to the above-captioned subject, we wish to inform you that, the Board of Directors of the Company at its meeting held on **11th August, 2026**, inter alia, considered and approved the following:

1. Considered and approved the Standalone and Consolidated Unaudited Financial Results of the Company for the first quarter (three months) ended June 30, 2026 as per Indian accounting standard (IND-AS).

2. Took on record the Limited Review Report issued by M/s. J. C. Ranpura & Co., Chartered Accountants, Statutory Auditors of the Company for the quarter ended June 30, 2026.

3. Considered and approved the proposed acquisition of minority equity stake between 15% to 20% (or such percentage within the said range as may be finalized) in a foreign private limited company with whom the Company is selling its products since long. Full details including the name of target company, exact percentage of stake, consideration and other material terms will be disclosed in Annexure "A" upon finalization and execution of definitive agreement. Details pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 and SEBI Circular No. HO/49/14/14(7)2025-**CFD**-POD2/I/3762/2026 dated January 30, 2026 (as amended from time to time), are enclosed as **Annexure "A".**

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 ended on June 30, 2026

(Rs. in Lakhs)

Sr No	Particulars	Quarter Ended			Year Ended
		30 June 2026	31 March 2026	30 June 2025	31 March 2026
		Unaudited	Audited (Note-5)	Unaudited	Audited
I	**Income**				
	Revenue From Operations	3,120.11	2,986.92	3,383.28	11,886.52
	Other Income	63.81	125.99	33.81	299.25
	Total Income (I)	**3,183.92**	**3,112.91**	**3,417.09**	**12,185.77**
II	**Expenses**				
	Cost of materials consumed	1,189.86	1,195.09	1,053.70	4,305.23
	Purchases of Stock-in-Trade	280.79	185.68	301.15	1,088.58
	Changes in inventories of finished goods, Stock in Trade and work in progress	67.77	-109.63	259.74	-114.24
	Employee benefits expense	501.34	518.47	475.35	2,068.45
	Finance costs	8.13	10.88	11.43	42.33
	Depreciation and amortization expense	40.85	39.31	38.66	155.61
	Other expenses	936.78	1,082.01	1,112.68	4,001.73
	Total expenses (II)	**3,025.52**	**2,921.81**	**3,252.71**	**11,547.69**
III	**Profit/(loss) before tax (I-II)**	158.40	191.10	164.38	638.08
IV	**Tax expenses**				
	Current tax	59.60	28.87	46.91	153.60
	Deferred tax	-1.59	67.15	-34.48	38.01
	Prior period tax	-	0.01	-	2.39
	Total Tax expense (IV)	58.01	96.03	12.43	194.00
V	**Profit/(loss) after tax for the period (III-IV)**	100.39	95.07	151.95	444.08
VI	**Other Comprehensive Income**				
	OCI that will not be reclassified to P&L	12.54	-2.71	71.50	72.63
	OCI Income tax of items that will not be reclassified to P&L	-3.49	0.75	-19.89	-20.21
	Total Other Comprehensive Income (VI)	9.05	-1.96	51.61	52.42
VII	**Total Comprehensive Income for the period (V+VI)**	109.44	93.11	203.56	496.50
VIII	**Details of Equity Share Capital**				
	Paid up Equity Share Capital (FV of Rs. 10/- Each)	347.78	347.78	347.78	347.78
	Other Equity				6,517.80
VIII	**Earnings per equity share***				
	Basic	2.89	2.73	4.37	12.77
	Diluted	2.89	2.73	4.37	12.77

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

Place : Village patla,Tal.Bheshan,Dist.Junagadh
Date: 11.08.2026

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 ended 30th June, 2026 of Austin Engineering Company Limited ("the company") were reviewed by the Audit Committee at their meeting held on August 09, 2026 and Subsequently Approved by the Board of Directors of the Company at their meeting held on August 11, 2026. These financial results have been subjected to limited review by statutory auditor of the company and they have issued an unmodified review report on these unaudited standalone financial results.

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. 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 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.

5. The figures for the quarter ended 31st March, 2026 are the balancing figures between the audited figures in respect of the full financial year ended 31st March, 2026 and unaudited year to date figures up to end of nine months of the previous financial year, as approved by the Board of Directors of the Company.

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5. The figures for the quarter ended 31st March, 2026 are the balancing figures between the audited figures in respect of the full financial year ended 31st March, 2026 and unaudited year to date figures up to end of nine months of the previous financial year, as approved by the Board of Directors of the Company.

6. 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.

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 : 11.08.2026

For & behalf of the Board
Austin Engineering Company Limited

Hiren N. Vadgama
Chairman
DIN: 00145992

AUSTIN ENGINEERING COMPANY LIMITED

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Statement of Unaudited Consolidated Financial Result for the Quarter ended on June 30, 2026

(Rs. in Lakhs)

Sr No	Particulars	Quarter Ended			Year Ended
		30 June 2026	31 March 2026	30 June 2025	31 March 2026
		Unaudited	Audited (Note-5)	Unaudited	Audited
I	**Income**				
	Revenue From Operations	3,228.18	3,091.87	3,586.93	12,466.14
	Other Income	47.74	87.05	31.11	194.14
	Total Income (I)	3,275.92	3,178.92	3,618.04	12,660.28
II	**Expenses**				
	Cost of materials consumed	1,189.86	1,195.09	1,053.70	4,305.23
	Purchases of Stock-in-Trade	305.00	185.68	397.64	1,088.58
	Changes in inventories of finished goods, Stock in Trade and work in progress	67.77	-109.63	259.74	-114.24
	Employee benefits expense	528.51	556.42	499.55	2,181.52
	Finance costs	8.13	10.88	11.43	42.33
	Depreciation and amortization expense	41.21	39.63	38.91	156.72
	Other expenses	980.24	1,084.94	1,191.16	4,320.80
	Total expenses (II)	3,120.72	2,963.01	3,452.13	11,980.94
III	**Profit/(loss) before tax (I-II)**	155.20	215.91	165.91	679.34
IV	**Tax expenses**				
	Current tax	61.87	28.89	46.91	154.50
	Deferred tax	-0.63	67.15	-34.48	38.01
	Prior period tax	-	0.01	-	2.39
	Total Tax expense (IV)	61.24	96.05	12.43	194.90
V	**Profit/(loss) after tax for the period (III-IV)**	93.96	119.86	153.48	484.44
VI	**Other Comprehensive Income**				
	OCI that will not be reclassified to P&L	13.04	-2.71	71.50	72.63
	OCI Income tax of items that will not be reclassified to P&L	-3.63	0.75	-19.89	-20.21
	Total Other Comprehensive Income (VI)	9.41	-1.96	51.61	52.42
VII	**Total Comprehensive Income for the period (V+VI)**	103.37	117.90	205.09	536.86
VIII	**Profit/(loss) after tax for the period (III-IV)**				
	-Attributable to Owners of the company	93.95	119.86	153.49	484.43
	-Attributable to Non-Controlling Interests	-	-	-	-
		93.95	119.86	153.49	484.43
IX	**Total Other Comprehensive Income (VI)**				
	-Attributable to Owners of the company	9.41	-1.96	51.61	52.43
	-Attributable to Non-Controlling Interests	-	-	-	-
		9.41	-1.96	51.61	52.43
X	**Total Comprehensive Income for the period**				
	-Attributable to Owners of the company	103.36	117.90	205.10	536.86
	-Attributable to Non-Controlling Interests	-	-	-	-
		103.36	117.90	205.10	536.86
XI	**Details of Equity Share Capital**				
	Paid-Up Equity Share Capital	347.78	347.78	347.78	347.78
	Face Value of Equity Share Capital (Per Value)	10.00	10.00	10.00	10.00
	Other Equity				6,715.59
XII	**Earnings per equity share***				
	Basic	2.70	3.45	4.41	13.93
	Diluted	2.70	3.45	4.41	13.93

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

Place : Village patla,Tal.Bheshan,Dist.Junagadh
Date: 11.08.2026

For & behalf of the Board
Austin Engineering Company Limited

Hiren N. Vadgama
Chairman
DIN: 00145992

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Notes to Consolidated Financial Results:

1. The above consolidated financial results for the quarter ended 30th June, 2026 of Austin Engineering Company Limited ("the company") were reviewed by the Audit Committee at their meeting held on August 09, 2026 and Subsequently Approved by the Board of Directors of the Company at their meeting held on August 11, 2026. These financial results have been subjected to limited review by statutory auditors of the company and they have issued an unmodified review report on these unaudited consolidated financial results.

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 30.06.2026	Quarter Ends on
Austin Engineering Company	U.S.A	100%	30-June-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.

   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.

5. The figures for the quarter ended 31st March, 2026 are the balancing figures between the audited figures in respect of the full financial year ended 31st March, 2026 and unaudited year to date figures up to end of nine months of the previous financial year, as approved by the Board of Directors of the Company.

6. 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.

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 : 11.08.2026

For & behalf of the Board
Austin Engineering Company Limited

Hiren N. Vadgama
Chairman
DIN: 00145992

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Annexure A

Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

1.	Name of the Target Entity, details in brief such as size, turnover etc.	A foreign private limited company with whom the Company is regularly selling its products on invoice-to-invoice basis. (name to be disclosed on finalization)
2.	Whether the acquisition would fall within related party transaction(s) and whether the promoter/ promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at "arm's length";	The investment doesn't fall within the purview of related party transactions. None of the promoter/ promoter group /group companies have any interest in this entity.
3.	Industry to which the entity being acquired belongs;	Trading of Bearings
4.	Objects and impact of acquisition (including but not limited to, disclosure of reasons for acquisition of target entity, if its business is outside the main line of business of the listed entity);	The Company proposed the acquisition of a minority equity stake 15% to 20% (or such percentage within the said range as may be finalised) in a foreign private limited company with whom the Company is selling its products since long. The proposed acquisition is intended to establish a strategic presence in the European market and strengthen the Company's international business opportunities. The investment is expected to provide access to new markets, enhance business development opportunities, facilitate potential synergies and support the Company's long-term growth objectives. The proposed investment is in line with the Company's strategic objectives and is expected to create commercial benefits through

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		increased global outreach and potential business opportunities. The acquisition does not represent a diversification outside the main line of business of the Company.
5.	Brief details of any governmental or regulatory approvals required for the acquisition;	No Government or Regulatory approval is required for the acquisition.
6	Indicative time period for completion of the acquisition;	Within 6 months
7.	Nature of consideration - whether cash consideration or share swap and details of the same	The consideration shall be paid in cash.
8.	Cost of acquisition or the price at which shares are acquired	To be finalised based on mutually agreed terms.
9.	Percentage of shareholding / control acquired and / or number of shares acquired	The acquisition shall be in the range of 15% to 20% (or such percentage within the said range as may be finalised). The proposed acquisition shall neither entitle the investee company any right of participation in any decision making nor any board seat as a Director or by way of any other name as may be called, entitling the investee company any right of control over the said foreign entity.

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10.	Brief background about the entity acquired in terms of product / line of business acquired, date of incorporation, history of last three years turnover, country in which the acquired entity has presence and any other significant information (in brief)	The foreign private limited company is engaged in the trading and supply of industrial bearings, including standard, special, and customized bearing solutions for various industrial applications. The company operates in the European market and provides customers with a range of bearing products supported by technical assistance and customer service **The exact details will be disclosed upon finalisation of the transaction. This is for your information and** **records**

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE QUARTERLY 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.

1.0 We have reviewed the accompanying statement of unaudited financial results of **M/s. AUSTIN ENGINEERING COMPANY LIMITED, Village: Patla, Taluka: Bhesan, Dist. Junagadh - 362030** (the **"Company"**) for the period ended on **30 June, 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.

2.0 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.

3.0 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.

4.0 Our conclusion is not modified in respect of this matter.

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: 26118411PBWTGO8484

Place: Rajkot
Date: 11 August, 2026

J C Ranpura & Co
Chartered Accountants

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE QUARTERLY CNSOLIDATED 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 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 **M/s. AUSTIN ENGINEERING COMPANY LIMITED, JUNAGADH** (the "**Parent**") comprising its one subsidiary (together, "**the Group**") for the first quarter ended 30 June, 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 11 August, 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.

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.

J. C. RANPURA & CO. Chartered Accountants RAJKOT

4 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.).

5 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 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.

6 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. 1286.14 Lakhs, total net profit after tax of Rs 1.52 lakhs and total comprehensive income of Rs. 6.76 lakhs, for the quarter ended 30 June, 2026 as considered in the consolidated unaudited financial results.

7 Our opinion is not modified in respect of this matter.

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: 26118411IDCJTC3414

Place: Rajkot
Date: 11 August, 2026