



AUSTIN ENGINEERING COMPANY LIMITED

Regd. Office & Works.

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

Aec/sec/BSE/2025-26/45

Date : 12th February, 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 12th February, 2026.**

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/Nine months ended **December 31, 2025** as per following.

1. Considered and approved the Standalone & Consolidated Unaudited Financial Results for the quarter/nine months ended **December 31, 2025** as per Indian Accounting standard (IND-AS).
2. Took the note of the Limited Review Report issued by M/s. J C Ranpura & Co., Chartered Accountants for the quarter ended **December 31, 2025**.

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

Yours faithfully,
For AUSTIN ENGINEERING CO. LTD.


Kiran Shah
Executive Officer (Secretarial)



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Statement of Unaudited Consolidated Financial Result for the Quarter & Nine months ended on 31 December 2025

Sr No	Particulars	Quarter Ended			Nine month ended		Rs. in Lakhs
		31 December 2025	30 September 2025	31 December 2024	31 December 2025	31 December 2024	Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Income						
	Revenue From Operations	2,854.07	2,965.43	2,473.66	9,433.79	7,710.10	10,666.99
	Other Income	7.02	68.96	58.62	107.09	106.40	211.06
	Total Income (I)	2,861.09	3,034.39	2,532.28	9,540.88	7,816.50	10,878.05
II	Expenses						
	Cost of materials consumed	1,014.78	1,041.66	848.27	3,110.14	2,064.23	3,169.69
	Purchases of Stock-in-Trade	234.88	276.90	231.10	909.63	843.13	1,073.75
	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	-179.29	-85.06	-235.06	-4.61	-65.22	-244.11
	Employee benefits expense	560.83	564.72	537.65	1,625.10	1,544.57	2,087.54
	Finance costs	10.73	9.29	8.69	31.45	21.34	29.87
	Depreciation and amortization expense	39.48	38.70	35.60	117.09	105.99	156.97
	Other expenses	1,017.37	1,052.96	988.78	3,288.64	2,921.84	4,126.11
	Total expenses (II)	2,698.78	2,899.17	2,415.03	9,077.44	7,435.88	10,399.82
III	Profit/(loss) before tax (I-II)	162.31	135.22	117.25	463.44	380.62	478.23
IV	Tax expense						
	Current tax	41.20	37.51	35.10	125.62	103.32	107.03
	Deferred tax	21.40	-16.06	-4.07	-29.14	-23.30	-18.20
	Prior period tax	2.38	-	5.05	2.38	5.05	5.05
	Total Tax expense (IV)	64.98	21.45	36.08	98.86	85.07	93.88
V	Profit/(loss) after tax for the period (III-IV)	97.33	113.77	81.17	364.58	295.55	384.35
VI	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss	14.25	-10.41	36.48	75.34	101.99	98.69
	Income tax relating to items that will not be reclassified to profit or loss	-3.97	2.90	-10.14	-20.96	-28.37	-27.46
	Total Other Comprehensive Income (VI)	10.28	-7.51	26.34	54.38	73.62	71.23
VII	Total Comprehensive Income for the period (V+VI)	107.61	106.26	107.51	418.96	369.17	455.58
VIII	Profit/(loss) after tax for the period (III-IV)						
	- Attributable to owners of the company	97.33	113.75	81.18	364.57	295.56	384.35
	- Attributable to Non-Controlling Interests	-	-	-	-	-	-
		97.33	113.75	81.18	364.57	295.56	384.35
IX	Total Other Comprehensive Income (VI)						
	- Attributable to owners of the company	10.28	-7.51	26.33	54.38	73.62	71.23
	- Attributable to Non-Controlling Interests	-	-	-	-	-	-
		10.28	-7.51	26.33	54.38	73.62	71.23
X	Total Comprehensive Income for the period (V+VI)						
	- Attributable to owners of the company	107.61	106.21	107.51	418.96	369.17	455.58
	- Attributable to Non-Controlling Interests	-	-	-	-	-	-
		107.61	106.21	107.51	418.96	369.17	455.58
XI	Details of Equity Share Capital						
	Paid-Up Equity Share Capital	347.78	347.78	347.78	347.78	347.78	347.78
	(FV of Rs. 10/- Each)	10.00	10.00	10.00	10.00	10.00	10.00
	Other Equity	-	-	-	-	-	6,209.95
XII	Earnings per equity share						
	Basic	2.80	3.27	2.33	10.48	8.50	11.05
	Diluted	2.80	3.27	2.33	10.48	8.50	11.05

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

Place : Village patla, Tal. Bhesan, Dist. Junagadh
Date: 12.02.2026

For & behalf of the Board
Austin Engineering Company Limited

[Signature]

Hiren N. Vaidgama
Chairman



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Consolidated Segment wise Revenue, Results, Assets and Liabilities for the quarter and nine months ended on 31 December 2025

Particulars	Quarter Ended			Nine month ended		Rs. in Lakhs
	31 December 2025	30 September 2025	31 December 2024	31 December 2025	31 December 2024	Year Ended
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment revenue						
Bearing	2,849.74	3,013.59	2,511.41	9,481.37	7,757.23	10,789.11
Wind Turbine Power Generation	11.35	20.80	20.87	59.51	59.27	88.94
Total segment revenue	2,861.09	3,034.39	2,532.28	9,540.88	7,816.50	10,878.05
Less: Inter-segment revenue	11.35	20.80	20.87	59.51	59.27	88.94
Income from operations	2,849.75	3,013.58	2,511.41	9,481.36	7,757.23	10,789.11
Segment results						
Bearing	167.43	129.39	105.81	452.47	353.31	440.25
Wind Turbine Power Generation	5.61	15.12	20.13	42.42	48.65	67.85
Total segment results	173.04	144.51	125.94	494.89	401.96	508.10
Finance costs	10.73	9.29	8.69	31.45	21.34	29.87
Profit/(loss) before tax	162.31	135.22	117.25	463.44	380.62	478.23
Segment assets						
Bearing	10,129.78	10,250.34	9,384.50	10,129.78	9,384.50	9,529.20
Wind Turbine Power Generation	45.36	57.72	40.31	45.36	40.31	60.18
Unallocated	238.95	264.24	239.38	238.95	239.38	230.46
Total segment assets	10,414.09	10,572.30	9,664.19	10,414.09	9,664.19	9,819.84
Unallocable corporate assets	-	-	-	-	-	-
Total assets	10,414.09	10,572.30	9,664.19	10,414.09	9,664.19	9,819.84
Segment liabilities						
Bearing	3,406.81	3,681.63	3,204.04	3,406.81	3,204.04	3,255.04
Wind Turbine Power Generation	7.56	7.39	6.91	7.56	6.91	7.07
Total segment liabilities	3,414.37	3,689.02	3,210.95	3,414.37	3,210.95	3,262.11
Unallocable corporate liabilities	-	-	-	-	-	-
Total liabilities	3,414.37	3,689.02	3,210.95	3,414.37	3,210.95	3,262.11

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

Date: 12.02.2026

For & behalf of the Board
Austin Engineering Company Limited


Hiren N. Vadgama
Chairman



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Notes to Consolidated Financial Results:

1. The above consolidated financial results for the quarter and nine months ended 31st December, 2025 of Austin Engineering Company Limited ("the company") and its subsidiary (collectively referred as "group") were reviewed by the Audit Committee at their meeting held on February 10, 2026 and Subsequently Approved by the Board of Directors of the Company at their meeting held on February 12, 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 31.12.2025	Quarter Ends on
Austin Engineering Company	U.S.A	100%	31-Dec-2025

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

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

Date : 12.02.2026

For & behalf of the Board
AUSTIN ENGINEERING COMPANY LIMITED

Hiren N. Vadgama
Chairman



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Statement of Unaudited Standalone Financial Result for the Quarter & Nine Months ended on 31 December 2025

	Particulars	Quarter Ended			Nine month ended		Rs. in Lakhs
		31 December 2025	30 September 2025	31 December 2024	31 December 2025	31 December 2024	Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Income						
	Revenue From Operations	2,634.94	2,913.53	2,356.96	8,959.11	7,452.76	10,292.40
	Other Income	60.49	78.96	57.48	173.26	101.46	205.60
	Total Income (I)	2,695.43	2,992.49	2,414.44	9,132.37	7,554.22	10,498.00
II	Expenses						
	Cost of materials consumed	1,014.78	1,041.66	847.57	3,110.14	2,063.53	3,169.69
	Purchases of Stock-in-Trade	234.88	373.39	231.10	909.63	843.13	1,073.75
	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	-179.29	-85.06	-235.06	-4.61	-65.22	-244.11
	Employee benefits expense	535.28	539.35	502.56	1,549.98	1,452.76	1,970.83
	Finance costs	10.73	9.29	8.69	31.45	21.34	29.87
	Depreciation and amortization expense	39.21	38.43	34.64	116.30	104.57	155.06
	Other expenses	885.23	947.43	914.00	2,972.49	2,767.73	3,896.75
	Total expenses (II)	2,540.82	2,864.49	2,303.50	8,685.38	7,187.83	10,051.84
III	Profit/(loss) before tax (I-II)	154.61	128.00	110.94	446.99	366.39	446.16
IV	Tax expense						
	Current tax	41.21	36.61	35.10	124.73	102.95	106.65
	Deferred tax	21.40	-16.06	-4.07	-29.14	-23.30	-18.20
	Prior period tax	2.39		5.05	2.39	5.05	5.04
	Total Tax expense (IV)	65.00	20.55	36.08	97.98	84.70	93.49
V	Profit/(loss) after tax for the period (III-IV)	89.61	107.45	74.86	349.01	281.69	352.67
VI	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss	14.25	-10.41	36.47	75.34	101.99	98.69
	Income tax relating to items that will not be reclassified to profit or loss	-3.97	2.90	-10.15	-20.96	-28.37	-27.46
	Total Other Comprehensive Income (VI)	10.28	-7.51	26.32	54.38	73.62	71.23
VII	Total Comprehensive Income for the period (V+VI)	99.89	99.94	101.18	403.39	355.31	423.90
VIII	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	10.00	10.00	10.00	10.00	10.00	10.00
							6,058.86
X	Earnings per equity share						
	Basic	2.58	3.09	2.15	10.04	8.10	10.14
	Diluted	2.58	3.09	2.15	10.04	8.10	10.14

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

Place : Village patla, Tal. Bhesan, Dist. Junagadh
Date: 12.02.2026

For & behalf of the Board
Austin Engineering Company Limited

Hiren N. Vadgama
Chairman



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Standalone Segment wise Revenue, Results, Assets and Liabilities for the nine months ended on 31 December 2025

Particulars	Quarter Ended			Nine month ended		Rs. in Lakhs
	31 December 2025	30 September 2025	31 December 2024	31 December 2025	31 December 2024	Year Ended
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	31 March 2025
Segment revenue						
Bearing	2,684.08	2,971.69	2,393.57	9,072.86	7,494.95	10,409.06
Wind Turbine Power Generation	11.35	20.80	20.87	59.51	59.27	88.94
Total segment revenue	2,695.43	2,992.49	2,414.44	9,132.37	7,554.22	10,498.00
Less: Inter-segment revenue	11.35	20.80	20.87	59.51	59.27	88.94
Income from operations	2,684.08	2,971.69	2,393.57	9,072.86	7,494.95	10,409.06
Segment results						
Bearing	159.73	122.17	99.50	436.02	339.08	408.18
Wind Turbine Power Generation	5.61	15.12	20.13	42.42	48.65	67.85
Total segment results	165.34	137.29	119.63	478.44	387.73	476.03
Finance costs	10.73	9.29	8.69	31.45	21.34	29.87
Profit/(loss) before tax	154.61	128.00	110.94	446.99	366.39	446.16
Segment assets						
Bearing	9,968.29	9,758.53	9,001.58	9,968.29	9,001.58	9,170.84
Wind Turbine Power Generation	45.36	57.72	40.31	45.36	40.31	60.18
Unallocated	232.60	257.96	233.33	232.60	233.33	224.42
Total segment assets	10,246.25	10,074.21	9,275.22	10,246.25	9,275.22	9,455.44
Unallocable corporate assets	-	-	-	-	-	-
Total assets	10,246.25	10,074.21	9,275.22	10,246.25	9,275.22	9,455.44
Segment liabilities						
Bearing	3,410.01	3,344.42	2,948.30	3,410.01	2,948.30	3,041.74
Wind Turbine Power Generation	7.56	7.39	6.91	7.56	6.91	7.07
Total segment liabilities	3,417.57	3,351.81	2,955.21	3,417.57	2,955.21	3,048.81
Unallocable corporate liabilities	-	-	-	-	-	-
Total liabilities	3,417.57	3,351.81	2,955.21	3,417.57	2,955.21	3,048.81

Place : Village patla, Tal. Bhesan, Dist. Junagadh
Date: 12.02.2026

For & behalf of the Board
Austin Engineering Company Limited

Hiren N. Vadagama
Chairman



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Notes to Standalone Financial Results:

1. The above standalone financial results for the quarter and nine months ended 31st December, 2025 of Austin Engineering Company Limited ("the company") were reviewed by the Audit Committee at their meeting held on February 10, 2026 and Subsequently Approved by the Board of Directors of the Company at their meeting held on February 12, 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. The Company has two reportable segments viz. "Bearing" and "Wind Turbine Power Generation".
4. In accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, the above unaudited standalone financial results of the company are posted on Company's website and website of stock exchange viz. www.bseindia.com.
5. The figures of the previous period/year have been regrouped/re-classified, wherever necessary, to correspond with the current period's classification/disclosure. The impact of such regrouping/reclassification have been considered and found to be not material to the financial results.

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

Date : 12.02.2026

For & behalf of the Board
Austin Engineering Company Limited

Hiren N. Vadagama
Chairman



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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 referred to as the “**Group**”) for the third quarter ended 31 December, 2025 (the “**Statement**”) attached herewith, being submitted by the Parent to the stock exchange BSE pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. This Statement, which is the responsibility of the Parent's Management and have been approved by the Parent's Board of Directors in their meeting held on 12 February, 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 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.
7. The consolidated unaudited financial results include the interim financial results of one subsidiary which have been reviewed by us, whose interim financial statements results reflect total revenues of Rs. 3412.38 Lakhs, total net profit after tax of Rs 15.57 lakhs and total comprehensive income of Rs. 15.57 lakhs, for the quarter ended 31 December, 2025 as considered in the consolidated unaudited financial results.

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



Ketan Y. Sheth
Partner
Membership No. 118411
UDIN: 26118411QLF7YR7721

Place : Rajkot
Date : 12 February, 2026

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 31 December, 2025. This statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 - "*Review of Interim Financial Information Performed by the Independent Auditor of the Entity*", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to 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

Ketan Y. Sheth
Partner

Membership No. 118411

UDIN: 25118411GQZMJF8597



Place : Rajkot
Date : 12 February, 2026