



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/2024-25/52

10h February,2025

BSE Code : AUSTENG | 522005 | INE759F01012

To,

BSE Limited

Phiroze Jeejeebhoy Tower,

Dalal Street, Fort,

MUMBAI 400 001

SUB : Integrated Filing (Financial) - Outcome of the Board Meeting held on Monday 10th February,2025.

Dear sir

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

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

1. Considered and approved the Standalone & Consolidated Unaudited Financial Results for the quarter/nine month ended **31st December, 2024** 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 **31st December,2024.**

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

Thanking you,

Yours faithfully,

For AUSTIN ENGINEERING CO. LTD.


Kiran Shah

Executive Officer (Secretarial)



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A. FINANCIAL RESULTS

Statement of Unaudited Consolidated Financial Result for the Quarter & Nine Months ended on 31-12-2024

Particulars	Quarter Ended		Nine month ended		Year Ended
	31 December 2024	30 September 2024	31 December 2023	31 December 2024	31 March 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income					
Revenue From Operations	2,473.66	2,628.21	2,552.48	7,710.10	8,037.15
Other Income	58.63	35.58	50.90	186.40	197.40
Total Income	2,532.29	2,663.79	2,603.38	7,816.50	8,234.55
Expenses					
Cost of materials consumed	848.27	618.14	841.72	2,064.23	2,563.22
Purchases of Stock-in-Trade	231.10	369.51	274.23	843.13	780.03
Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	-235.06	96.51	16.66	-65.22	140.75
Employee benefits expense	534.97	525.88	488.71	1,538.03	1,471.98
Finance costs	6.03	6.11	5.61	18.69	15.92
Depreciation and amortization expense	35.60	36.20	28.21	105.99	89.45
Other expenses	994.10	895.83	853.62	2,931.03	2,828.38
Total expenses	2,415.01	2,548.18	2,508.76	7,435.88	7,889.73
Profit/(loss) before tax	117.28	115.61	94.62	380.62	344.82
Tax expense					
Current tax	35.10	19.06	23.29	103.32	89.23
Deferred tax	-4.07	-2.52	19.87	-23.30	47.80
Prior period tax	5.05	-	-	5.05	-
Total Tax expense	36.08	16.54	43.16	85.07	137.03
Profit/(loss) after tax for the period	81.20	99.07	51.46	295.55	207.79
Other Comprehensive Income					
Items that will not be reclassified to profit or loss	36.47	-6.21	-36.99	101.99	-55.34
Income tax relating to items that will not be reclassified to profit or loss	-10.15	1.73	9.62	-28.37	14.39
Total Other Comprehensive Income	26.32	-4.48	-27.37	73.62	-40.95
Total Comprehensive Income for the period	107.52	94.59	24.09	369.17	166.84
Profit/(loss) after tax for the period attributable to:					
-Owners of the company	81.18	99.07	51.46	295.55	207.78
-Non-Controlling Interests	-	-	-	-	-
Total Other Comprehensive Income attributable to:					
-Owners of the company	26.33	-4.48	-27.37	73.62	-40.95
-Non-Controlling Interests	-	-	-	-	-
Total Comprehensive Income for the period attributable to:					
-Owners of the company	107.51	94.59	24.09	369.17	166.84
-Non-Controlling Interests	-	-	-	-	-
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					5,727.56
Earnings per share (EPS) (of Rs. 10/- Each) (Not Annualised)					
Basic	2.33	2.85	1.48	8.50	5.97
Diluted	2.33	2.85	1.48	8.50	5.97

Place : Village patla, Tal. Bhesan, Dist. Junagadh
Date: 10.02.2025

For & behalf of the Board
AUSTIN ENGINEERING COMPANY LIMITED

Hiren N. Vadgama
Chairman

Satish K



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Consolidated Segment wise Revenue, Results, Assets and Liabilities for the Quarter & Nine Months ended on December 31, 2024

Particulars	Rs. in Lakhs					
	Quarter Ended		Nine month ended			Year Ended
	31 December 2024	30 September 2024	31 December 2023	31 December 2024	31 December 2023	31 March 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment revenue						
Bearing	2,511.42	2,642.13	2,586.10	7,757.23	8,193.85	11,368.79
Wind Turbine Power Generation	20.87	21.66	17.28	59.27	40.70	56.81
Total segment revenue	2,532.29	2,663.79	2,603.38	7,816.50	8,234.55	11,425.60
Less: Inter-segment revenue	20.87	21.66	17.28	59.27	40.70	56.81
Income from operations	2,511.42	2,642.13	2,586.10	7,757.23	8,193.85	11,368.79
Segment results						
Bearing	103.18	105.00	86.82	350.66	334.49	504.83
Wind Turbine Power Generation	20.13	16.72	13.41	48.65	26.25	29.32
Total segment results	123.31	121.72	100.23	399.31	360.74	534.15
Finance costs	6.03	6.11	5.61	18.69	15.92	38.69
Profit/(loss) before tax	117.28	115.61	94.62	380.62	344.82	495.46
Segment assets						
Bearing	9,384.50	9,458.77	9,775.24	9,384.50	9,775.24	9,144.42
Wind Turbine Power Generation	40.31	42.24	39.38	40.31	39.38	48.60
Unallocated	239.38	244.35	228.99	239.38	228.99	243.32
Total segment assets	9,664.19	9,745.36	10,043.61	9,664.19	10,043.61	9,436.35
Unallocable corporate assets	-	-	-	-	-	-
Total assets	9,664.19	9,745.36	10,043.61	9,664.19	10,043.61	9,438.32
Segment liabilities						
Bearing	3,204.04	3,400.91	4,103.66	3,204.04	4,103.66	3,354.53
Wind Turbine Power Generation	6.91	6.77	4.99	6.91	4.99	6.48
Total segment liabilities	3,210.95	3,407.68	4,108.65	3,210.95	4,108.65	3,361.01
Unallocable corporate liabilities	-	-	-	-	-	-
Total liabilities	3,210.95	3,407.68	4,108.65	3,210.95	4,108.65	3,361.01

Place : Village patla, Tal. Bhesan, Dist. Junagadh
Date: 10.02.2025

For & behalf of the Board
AUSTIN ENGINEERING COMPANY LIMITED

Hiren N. Vadgama
Chairman

Srikant



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Notes to Consolidated Financial Results:


1. The above results have been reviewed by the Audit Committee and Subsequently Approved by the Board of Directors of the Company at their meeting held on February 10, 2025. The Statutory Auditors of the company have carried out a "Limited Review" of the result for the quarter ended December 31, 2024.
2. The Statement has 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 December 31, 2024	Quarter Ends on
Austin Engineering Company	U.S.A	100%	31-Dec-2024

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 unaudited consolidated financial results of the company are posted on Company's website and website of stock exchange viz. www.bseindia.com.
6. The Consolidated amount for the quarter and Nine Months ended on December 31, 2024, as reported in these unaudited consolidated financial result have not been subjected to limited review or audit by the statutory auditors of the company.
7. The figures of the previous quarter /half year/ year have been regrouped / re-classified / re-arranged, wherever necessary to correspond with the current period's classification/disclosure/comparable.

Place : Village patla, Tal. Bhesan, Dist. Junagadh
Date : 10.02.2025

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 December 31, 2024

Particulars	Rs. in Lakhs					
	Quarter Ended			Nine month ended		Year Ended
	31 December 2024	30 september 2024	31 December 2023	31 December 2024	31 December 2023	31 March 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income						
Revenue From Operations	2,356.96	2,585.15	2,522.77	7,452.76	7,861.60	10,865.59
Other Income	57.48	33.05	50.47	101.46	196.97	286.44
Total Income	2,414.44	2,618.20	2,573.24	7,554.22	8,058.57	11,152.03
Expenses						
Cost of materials consumed	848.27	618.14	841.72	2,064.23	2,563.22	3,638.83
Purchases of Stock-in-Trade	231.10	376.99	274.23	843.13	780.03	928.07
Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	-235.06	96.51	16.66	-65.22	140.75	336.20
Employee benefits expense	499.88	491.60	466.28	1,446.22	1,405.14	1,816.64
Finance costs	6.03	6.11	5.61	18.69	15.92	25.13
Depreciation and amortization expense	34.64	35.97	28.21	104.57	89.45	135.78
Other expenses	918.64	877.95	835.13	2,776.21	2,732.50	3,797.38
Total expenses	2,303.50	2,503.27	2,467.84	7,187.83	7,727.01	10,678.03
Profit/(loss) before tax	110.94	114.93	105.40	366.39	331.56	474.00
Tax expense						
Current tax	35.10	18.69	23.29	102.95	88.75	108.95
Deferred tax	-4.07	-2.52	19.87	-23.30	47.80	20.86
Prior period tax	5.05	-	-	5.05	-	-2.38
Total Tax expense	36.08	16.17	43.16	84.70	136.55	127.43
Profit/(loss) after tax for the period	74.86	98.76	62.25	281.69	195.01	346.57
Other Comprehensive Income						
Items that will not be reclassified to profit or loss	36.47	-6.21	-36.99	101.99	-55.34	-25.95
Income tax relating to items that will not be reclassified to profit or loss	-10.15	1.73	9.62	-28.37	14.39	6.75
Total Other Comprehensive Income	26.32	-4.48	-27.37	73.62	-40.95	-19.20
Total Comprehensive Income for the period	101.18	94.28	34.88	355.31	154.06	327.37
Paid up Equity Share Capital (FV of Rs. 10/- Each)	347.78	347.78	347.78	347.78	347.78	347.78
Other Equity						5,612.19
Earnings per share (EPS) (of Rs. 10/- Each) (Not Annualised)						
Basic	2.15	2.84	1.79	8.10	5.61	9.97
Diluted	2.15	2.84	1.79	8.10	5.61	9.97

Place : Village patla, Tal. Bhesan, Dist. Junagadh
 Date: 10.02.2025

For & behalf of the Board
 AUSTIN ENGINEERING COMPANY LIMITED

Hiren N. Vadgama
 Chairman

Satish K



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Standalone Segment wise Revenue, Results, Assets and Liabilities for the Quarter & Nine Months ended on December 31, 2024

Particulars	Rs. in Lakhs					
	Quarter Ended			Nine month ended		Year Ended
	31 December 2024	30 september 2024	31 December 2023	31 December 2024	31 December 2023	31 March 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment revenue						
Bearing	2,393.57	2,596.54	2,555.96	7,494.95	8,017.87	11,095.22
Wind Turbine Power Generation	20.87	21.66	17.28	59.27	40.70	56.81
Total segment revenue	2,414.44	2,618.20	2,573.24	7,554.22	8,058.57	11,152.03
Less: Inter-segment revenue	20.87	21.66	17.28	59.27	40.70	56.81
Income from operations	2,393.57	2,596.54	2,555.96	7,494.95	8,017.87	11,095.22
Segment results						
Bearing	96.84	104.32	98.17	336.43	321.79	472.42
Wind Turbine Power Generation	20.13	16.72	12.84	48.65	25.69	26.71
Total segment results	116.97	121.04	111.01	385.08	347.48	499.13
Finance costs	6.03	6.11	5.61	18.69	15.92	25.13
Profit/(loss) before tax	110.94	114.93	105.40	366.39	331.56	474.00
Segment assets						
Bearing	9,001.58	9,091.25	8,969.08	9,001.58	8,969.08	8,807.14
Wind Turbine Power Generation	40.31	42.24	38.81	40.31	38.81	48.60
Unallocated	233.33	238.43	203.74	233.33	203.74	237.43
Total segment assets	9,275.22	9,371.92	9,211.63	9,275.22	9,211.63	9,093.17
Unallocable corporate assets	-	-	-	-	-	-
Total assets	9,275.22	9,371.92	9,211.63	9,275.22	9,211.63	9,093.17
Segment liabilities						
Bearing	2,948.30	3,151.06	3,397.79	2,948.30	3,397.79	3,126.72
Wind Turbine Power Generation	6.91	6.77	4.99	6.91	4.99	6.48
Total segment liabilities	2,955.21	3,157.83	3,402.78	2,955.21	3,402.78	3,133.20
Unallocable corporate liabilities	-	-	-	-	-	-
Total liabilities	2,955.21	3,157.83	3,402.78	2,955.21	3,402.78	3,133.20

Place : Village patla, Tal. Bhesan, Dist. Junagadh
Date: 10.02.2025

For & behalf of the Board
AUSTIN ENGINEERING COMPANY LIMITED

Hiren N. Vadgama
Chairman

S. K. K.



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Notes to Standalone Financial Results:

1. The above results have been reviewed by the Audit Committee and Subsequently Approved by the Board of Directors of the Company at their meeting held on February 10, 2025. The Statutory Auditor of the company have carried out a "Limited Review" of the result for the quarter ended December 31, 2024.
2. The above Statement has 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 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 Quarter /Nine Months / Year have been regrouped/re-classified/re-arranged, wherever necessary, to correspond with the current period's classification/disclosure/comparable.

Place : Village patla, Tal. Bhesan, Dist. Junagadh
Date : 10.02.2025

For & behalf of the Board
AUSTIN ENGINEERING COMPANY LIMITED

Sxtobk

Hiren N. Vadgama
Chairman



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INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE THIRD QUARTER ENDED 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 Consolidated unaudited Ind AS Financial Results (the "statement") of **AUSTIN ENGINEERING COMPANY LIMITED , JUNAGADH** (the "Parent") comprising its one subsidiary (together, 'the Group') for the third quarter ended 31 December, 2024 and for the period from 01 October 2024 to 31 December 2024 (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. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 31 December, 2023, and last quarter ended 30 September, 2024 and corresponding period from 01 April 2023 to 31 December 2023, as reported in these unaudited consolidated Ind AS financial results have been approved by the Parent's Board of Directors but have not been subjected to review.
- 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 10 February 2025, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 ('Ind AS 34') "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India read with the Circular. Our responsibility is to express a conclusion on the Statement based on our review.
- 3 We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of Entity, (the "Standard") issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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.
- 4 The Statement includes the results of one foreign subsidiary company viz **AUSTIN ENGINEERING COMPANY - U.S.A.** (Formerly known as Accurate Engineering Inc - U.S.A.).



J. C. Ranpura & Co.

Chartered Accountants

- 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 4 above, 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 assets of Rs.1,265.08 Lakhs as at 31 December 2024 and total revenue of Rs. 1,160.40 Lakhs and Rs. 3,236.14 Lakhs, total net profit/(loss) after tax of Rs. 6.32 Lakhs and Rs. 13.87 Lakhs and total comprehensive income / loss of Rs. 6.32 Lakhs and Rs. 13.87 Lakhs for the third quarter and for the period from 1st April 2024 to 31 December 2024, respectively, as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Management, these interim financial statements / financial information / financial results are not material to the Group.
- 7 Our opinion is not modified in respect of this matter.

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

Ketan Y Sheth
Partner
Membership No. 118411
UDIN: 25118411BMHVCC6025



Place: Rajkot
Date: 10 February 2025

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE QUARTERLY UNAUDITED STANDALONE 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,
Junagadh.

- 1 We have reviewed the accompanying statement of unaudited financial results of **AUSTIN ENGINEERING COMPANY LIMITED, JUNAGADH** (the "**Company**") for the period ended 31 December 2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
- 2 We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 - "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 3 Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 52 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 Our conclusion is not modified in respect of this matter.

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

Ketan Y Sheth
Partner
Membership No. 118411
UDIN: 25118411BMHVCB8522



Place: Rajkot
Date: 10 February, 2025



AUSTIN ENGINEERING COMPANY LIMITED

Regd. Office & Works.

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- B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUES, RIGHT ISSUES, PREFERENTIAL ISSUES, QUALIFIED INSTITUTIONAL PLACEMENTS ETC.
– Not Applicable.
- C. FORMAT FOR DISCLOSING OUTSTANDING DEFALUT ON LOANS AND DEBT SECURITIES
– Not Applicable
- D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (Applicable only for half-yearly filings i.e., 2nd and 4th quarter)
– Not Applicable for this quarter
- E. STATEMENT OF IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (Applicable only for Annual Filing i.e., 4th quarter)
– Not Applicable for this quarter

Place : Village patla, Tal. Bhesan, Dist. Junagadh
Date : 10.02.2025

Sintak

For & behalf of the Board
AUSTIN ENGINEERING COMPANY LIMITED

Hiren N. Vadgama
Chairman



Manufacturers of :
ALL KINDS OF
BEARINGS

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