

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/2024-25/13

BSE Code: AUSTENG | 522005 | INE759F01012

Date: 30th May, 2024

To,

BSE Limited

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

Re.: Reg. 30 & 33 of SEBI (Listing Obligation & Disclosure Requirements) Reg. 2015.

Sub: Outcome of Board Meeting held on 30th May, 2024.

With reference to above Regulation we enclosed the following:

- Approved and took on record the statements showing the Audited Financial Results (Standalone and Consolidated) for the Quarter / Year ended March 31, 2024.
- 2. Approved Auditors Report on the Audited Financial (Standalone and Consolidated) for the Quarter / Year ended March 31, 2024.
- Declaration in respect of Unmodified Opinion on Audited Standalone and Consolidated Financial Result for the Quarter & Year ended on 31st March, 2024.
- The Board has accepted the resignation of Mr. Bhavesh R Sureja, DIN 00169883 an independent director with effect from 31st March, 2024 after working hours.
- The Board has accepted the resignation of Mr. Palak J Doshi DIN 08444518 an independent director with effect from 13th May, 2024 after working hours.

The meeting commenced at 2.00 p.m. and concluded at 3.10 p.m.

Thanking you,

Yours Faithfully,

For Austin Engineering Co. Ltd.

Kiran Ashah

(Executive Officer Secretarial)

Encl: As above







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Aec/sec/BSE/2024-25/14

BSE Code: AUSTENG | 522005 | INE759F01012

Date: 30th May, 2024

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, 2024.

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, 2024

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.

Please take the above disclosure on record.

Thanking you,

Yours faithfully,

For, Austin Engineering Co. Ltd

Rajan R Bambhania

Managing Director & CEO

Siddik A Kotal

CFO







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Standalone Financial Result for the period ended on 31-03-2024

Rs. in Lakhs

16	Quarter Ended		Year Ended	Year Ended	
		31-12-2023	31-03-2023	31-03-2024	31 March 2023
Particulars	31-03-2024	Un Audited	Audited	Audited	Audited
ncome Revenue From Operations	Audited 3,003.99	2,522.77 50.47	2,463.16 140.98	10,865.59 286.44	10,798.03 249.16
Other Income	89.47		2,604.14	11,152.03	11,047.19
otal income	3,093.46	2,573.24	2,004.14		
Expenses		841.72	917.70	3,638.83	2,993.80
Cost of materials consumed	1,075.60	274.23	177.17	928.07	1,036.87
Durchages of Stock-in-Trade	148.05	16.66	166.25	336.20	1,116.71
Changes in inventories of finished goods, Stock-in -Trade and work-in-	195,45	2000	383.95	1,816.64	1,673.21
Employee benefits expense		466.28	7.74	25.13	26.61
Finance costs	9.21	6.34	27.64	135.78	96.03
Depreciation and amortization expense	46.32	28.21	855.35	3,797.38	3,631.98
Other expenses	1,064.89	834,39	2,535.80	10,678.03	10,575.21
Total expenses	2,951.02	2,467.83	68.34	474.00	471.98
Profit/floss) before tax	142.44	105.41	00.54		
Tax expense		02.70	11.89	108.95	116.96
Current tax	20.19	23.29	-23.91	20.86	-32.23
Deferred tax	-26,94	19.87	-15.28	-2.38	-15.28
Prior period tax	-2.38	40.40	-27.30	127.43	69.45
Total Tax expense	-9,13	43.16	95.64	346.57	402.5
Profit/(loss) after tax for the period	151.57	62.25	33.09		
Other Comprehensive Income			-41.85	-25.95	-32.28
large that will not be reclassified to profit or loss	29.39	-36.99	10.88	18884 200020 286 XJ-L-	8.3
Income tax relating to items that will not be reclassified to profit o	r -7.64	• 9.62	-30.97		-23.8
Total Other Comprehensive Income	21.75	-27.37	-50,57	100000000000000000000000000000000000000	
CALLEST AND AND SEATON CO.	173.32	34,88	64.67	327.37	378.6
Total Comprehensive Income for the period	1/3.32				
	9.00	347,78	347.78	347.78	
Paid up share capital (Face Value Rs. 10/-)	347.78	347,73	N. C. S.	5,614.37	5,285.4
Other Euity					
Earnings per equity share	4.36	1.79	2.7		
Basic	4,36	1.79	2.7	9.97	11.5
Diluted	4.30	PAC			

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

Date: 30.05.2024

For & on behalf of the Board AUSTIN ENGINEERING COMPANY









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Standalone Segment Information for the Quarter & Year ended on 31-03-2024

Rs.IN Lakhs

	Quarter Ended			Year Ended	Year Ended
	31-03-2024	31-12-2023	31-03-2023	31-03-2024	31 March 2023
Particulars	Audited	Un Audited	Audited	Audited	Audited
Segment revenue		45	2.575.10	11,095.22	10,963.49
Bearing	3,077.35	2,555.96	29.04	56.81	83.70
Wind Turbine Power Generation	16.11	17.28	2,604.14	11,152.03	11,047.19
Total segment revenue	3,093.46	2,573.23	2,604.14	56.81	83.70
Less: Inter-segment revenue	16.11	17.28		11,095.22	10,963.49
Income from operations	3,077.35	2,555.96	2,575.10	11,093.22	10,565.45
Segment results	137.48	98.91	55.37	472.42	434.33
Bearing	14.17	12.84	20.71	26.71	64.26
Wind Turbine Power Generation	151.65	111.75	76.08	499.13	498.59
Total segment results	9.21	6.34	7.74	25.13	26.63
Finance costs	142.44	105.41	68.34	474.00	471.9
Profit/(loss) before tax	9.00				
N. Del Arrest May					
Segment assets	8,807.14	8,969.08	8,104.32	8,807.14	8,104.3
Bearing	48.60	38.81	47.80	48.60	47.8
Wind Turbine Power Generation	237.43	203.74	293.64	237.43	293.6
Unallocated	9,093.17	9,211.63	8,445.76	9,093.17	8,445.7
Total segment assets	200				
Unallocable corporate assets	9,093.17	9,211.63	8,445.76	9,093.17	8,445.7
Total assets					
Segment liabilities		11000		3,126.72	2,807.5
Bearing	3,126.72	3,397.79	2,807.51	6.48	4.9
Wind Turbine Power Generation	6.48	4.99	4.99	3,133.20	2,812.5
Total segment liabilities	3,133.20	3,402.78	2,812.50	3,133.20	2,012.5
Unallocable corporate liabilities		2 402 70	2,812.50	3,133.20	2,812.5
Total liabilities	3,133.20	3,402.78	2,812.50	3,133.20	100000000000000000000000000000000000000

Place: Village patla, Tal. Bheshan, Dist. Junagadh Date: 30.05.2024 For & on behalf of the Board AUSTIN ENGINEERING COMPANY MINED

CHAIRMAN







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Rs.in.Lakhs

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Non-current Assets Int assets tories tories	102	
ent assets tories tories tories total Assets vestments ade receivables sh and cash equivalents nk balances ans her financial assets current assets I Current Assets I Assets I Assets I Assets I And I LIABILITIES	102	1,495.34
tories to	2,806.00	1,493.34
ecial Assets restments ade receivables sh and cash equivalents nk balances ans her financial assets current assets Current Assets Assets	2,806.00	0.057.00
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ade receivables sh and cash equivalents nk balances ans her financial assets r current assets I Current Assets I Assets ITY and LIABILITIES		
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nk balances ans her financial assets current assets Current Assets Assets Assets	2,359.13	2,381.17
nk balances ans her financial assets current assets Current Assets Assets Assets	423.12	434.21
her financial assets current assets Current Assets Assets Assets		-
her financial assets current assets Current Assets Assets Assets	14.95	20.09
Current assets Current Assets Assets TY and LIABILITIES	231,03	262.64
Current Assets I Assets TY and LIABILITIES	156.92	294.36
l Assets TY and LIABILITIES	7,460.11	6,950.42
ITY and LIABILITIES	9,093.17	8,445.76
	347.78	347.78
requity	5,612.19	5,285.48
Equity	5,959.97	5,633.26
requity	1000000	
current liabilities	•	
ncial Liabilities		
prrowings	•	
ase liabilities	20.68	
ade Payables		
total outstanding dues of micro enterprises and small enterprises		2
total outstanding dues of others		•
r financial liabilities		
sions	938.10	868.69
rred tax liabilities net	S. H. S.	
r non-current liabilities	6.47	5.0
Non-current liabilities	965.25	873.6
ent liabilities		
ncial Liabilities	2.22	
prowings	113.00	2
ease liabilities	-	9
ade Payables total outstanding dues of micro enterprises and small enterprises	170.35	
	1,156.74	1,331.7
total outstanding dues of others	0.87	0.8
ther financial liabilities	247.73	118.2
r current liabilities	479.26	481.6
isions	4/3,20	6.3
ent Tax Liabilities (Net)	2,167.95	1,938.8
Current liabilities	2,107,93	1,330.0
l liabilities I Equity and Liabilities	3,133.20	2,812.5

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

Date: 30.05.2024

For & on behalf of the Board AUSTIN ENGINEERING COMPANY







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Rs.in lakhs

Adjustment for. Departing profit before working capital changes Adjustment for. Departing profit before working capital changes Adjustment for (increase) / decrease in operating liabilities Trade payables Other assets Other assets Other assets Other assets Adjustment for (Increase) / decrease in operating liabilities Trade payables Arging profit on porations Other Inancial liabilities Other Liabilities Adjustment for (Increase) / decrease in operating liabilities Trade payables Arging profit operating activities Adjustment for (Increase) / decrease in operating liabilities Trade payables Adjustment for (Increase) / decrease in operating liabilities Trade payables Adjustment for (Increase) / decrease in operating liabilities Trade payables Adjustment for (Increase) / decrease in operating liabilities Trade payables Adjustment for (Increase) / decrease in operating liabilities Trade payables Adjustment for (Increase) / decrease in operating liabilities Trade payables Adjustment for (Increase) / decrease in operating liabilities Trade payables Adjustment for (Increase) / decrease in operating liabilities Trade payables Adjustment for (Increase) / decrease in operating liabilities Trade payables Adjustment for (Increase) / decrease in operating liabilities Trade payables Adjustment for (Increase) / decrease in operating liabilities Trade payables Adjustment for (Increase) / decrease in operating liabilities Trade payables Adjustment for (Increase) / decrease in operating liabilities Trade payables Adjustment for (Increase) / decrease in operating liabilities Trade payables Adjustment for (Increase) / decrease in operating liabilities Trade payables Adjustment for (Increase) / decrease in operating liabilities Trade payables Adjustment for (Increase) / decrease in operating liabilities Trade payables Adjustment for (Increase) / decrease in operating liabilities Trade payables Adjustment for (Increase) / decrease in operating liabilities Trade payables Adjustmen	Sharesan	Audied Year ended	Audled Year ended
Adjustments for. Deproclation and amortisation (Gain)/Loss on disposal of property, plant and equipment (Gain)/Loss on disposal of investments (Gain)/Loss on disposal of inve	Particulars		31 March 2023
Adjustments for. Depreciation and amortisation Gainly/Loss on disposal of property, plant and equipment Gainly/Loss on investments measured at fair value through profit and loss vovision for income tax rovision for Expected Credit loss AND Other Non Cash expenses vovision for Expected Credit loss AND Other Non Cash expenses vovision for Expected Credit loss AND Other Non Cash expenses vovision for Expected Credit loss AND Other Non Cash expenses vovision for Expected Credit loss AND Other Non Cash expenses vovision for Expected Credit loss AND Other Non Cash expenses vovision for Expected Credit loss AND Other Non Cash expenses vovision for Expected Credit loss AND Other Non Cash expenses vovision for Expected Credit loss AND Other Non Cash expenses vovision for Expected Credit loss AND Other Non Cash expenses vovision for Expected Credit loss AND Other Non Cash expenses vovision for Expected Credit loss AND Other Non Cash expenses vovision for Expected Credit loss AND Other Non Cash expenses vovision for Expected Credit loss AND Other Non Cash expenses vovision for Expected Credit loss AND Other Packet In Cash Expenses vovision for Expected Credit loss AND Other Non Cash expenses vovision for Expected Credit loss AND Other Packet In Cash Expenses Vovision State of Investment State of Andrew Vovision State of Inve	ASH FLOWS FROM OPERATING ACTIVITIES		
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Provision for Expected Credit loss AND Other Non Cash expenses 10.28 1.91		149.15	69.4
Junwinding Interest on Deposit and debts, provision for trade receivables and advances, net inance Cost inance Cos		-10.28	19.0
and debts, provision for trade receivables and advances, net initiance Cost interest Income Dividend Income Di		4.91	-
Interest income Divided Income Divid	Bad debts, provision for trade receivables and advances, net		
Dividend income Unrealised (gain) / loss Operating profit before working capital changes Adjustment for (increase) / decrease in operating assets Trade receivables Unbillied revenue Loans & Advances Unter financial assets 133.61 -77 1.00 Other financial assets 137.44 -75 Other assets	Finance Cost		0
Departing profit before working capital changes Adjustment for (increase) / decrease in operating assets Irade receivables Jubilider revenue J	nterest Income	-20.06	-10.5
Operating profit before working capital changes Adjustment for (increase) / decrease in operating assets Irade receivables Unbilled revenue Loans & Advances Unber financial assets Inventories Unber decrease in operating liabilities Unber assets Unber assets Unbilled revenue Loans & Advances Index payables Lemployee benefit obligation Unber decrease in operating liabilities Unber Liabilities	Dividend Income	***	
Adjustment for (increase) / decrease in operating assets Trade receivables Unbilled revenue Loans & Advances Other financial assets Other financial assets Other	Unrealised (gain) / loss	-	
Trade receivables Unbilled revenue Unbil	Operating profit before working capital changes	616.33	596.0
Unbilled revenue Loans & Advances Unbilled revenue Loans & Advances Unbilled revenue Loans & Advances Unber financial assets Unber financial assets Unber assets Unber assets Unber assets Unber assets Adjustment for (Increase) / decrease in operating liabilities Trade payables Employee benefit obligation Unber financial liabilities Unber financial liabilities Unber financial liabilities Unber Liabilities	Adjustment for (increase) / decrease in operating assets	196503440	20000
Loans & Advances Other financial assets Other inancial assets Other assets Other assets Other assets Other assets Other assets Adjustment for (Increase) / decrease in operating liabilities Trade payables Employee benefit obligation Other financial liabilities Other Liabilities Provisions Other Liabilities 1.27.49 Provisions Other Liabilities Provisions Other Liabilities 1.28.465 Other Liabilitie		33.61	-777.3
Other financial assets Inventories Other assets 1 Adjustment for (Increase) / decrease in operating liabilities Trade payables Trade payable			
Inventories 451.37 1,0 Other assets Other assets Other assets Adjustment for (Increase) / decrease in operating liabilities Trade payables Employee benefit obligation Other financial liabilities Other Liabilities 127.49 1.023 Other Liabilities 127.			
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Change in other non current assets Dividend received Interest received Net cash (used in) / generated by investing activities -1,367.98 -3			
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[4]			
Cont	\$40 SE 120 SE	10	20.00







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

Cont.----

CASH FLOWS FROM FINANCING ACTIVITIES
Repayment of lease liabilities
Proceeds from short term borrowings
Repayment of shor term borrowings
Proceeds from long term borrowings
Repayment of long term borrowings
Finance cost
Dividend paid (including tax on dividend)
Issue of Equity Shares
Buyback of Equity Shares
Issue of Preference Shares
Redemption of Preference Shares
Other Equity
OCI
Net cash used in financing activities

Net increase / (decrease) in cash and cash equivalents Cash and cash equivalents at the beginning of the year Exchange gain loss on Cash and cash equivalents Cash and cash equivalents at the end of the year

The above Cash Statement has been prepared under the "sodirect Method" as set out in the Accounting Standard and AS-7 "Statement of Cash Flow"

Place : Village Patla, Yal, Bheshan , Dist. Junagadh Date : 30.05.2022

-376.32
-376.32
-
-23.10
4
40
-399.42
-351.94
786.16
434.22

For & behalf of the Board AUSTIN ENGINEERING COASPANY LIMITE

H.N. TADGAMA

RM







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

NOTES:

- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on May 30, 2024. The Statutory Auditor of the Company have carried out 'Limited Review' of the results for the quarter and year ended on March 31, 2024.
- 2 The Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015 (Ind AS) precribed under Section 133 of the Companies Act, 2013 and other recognised accounting practice and policies to the extent applicable.
- 3 The Company has two reportable segments viz. "Bearigs" and "Wind Turbine Power Generation".
- 4 In accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation. 2015, the above audited 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/year have been regrouped/re-classified/re-arranged, wherever necessary to correspond with the current period's classification/disclosure/comparable.

For & on behalf of the Board
AUSTIN ENGINEERING COMPANY LIMITED

H.N.VADGAM

CHAIRMAN

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

Date: 30.05.2024







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 Financial Result for the Quarter and Year ended on 31-03-2024

Rs. in Lakhs

	Quarter Ended			Year Ended	Year Ended	
Particulars	31-03-2024	31-12-2023	31-03-2023	31-03-2024	31 March 2023	
	Audited	Un Audited	Audited	Audited	Audited	
Income	5.5		N.			
Revenue From Operations	3,100.59	2,552.48	2,546.04	11,137.73	11,079.34	
Other Income	90.47	50.90	140.98	287.87	249.16	
Total Income	3,191.06	2,603.38	2,687.02	11,425.60	11,328.50	
Expenses	1					
Cost of materials consumed	1,075.60	841.72	917.70	3,638.83	2,993.80	
Purchases of Stock-in-Trade	148.05	274.23	177.17	928.07	1,036.87	
Changes in inventories of finished goods, Stock-in -Trade and work-in-	195.45	16.66	166.25	336.20	1,116.71	
progress						
Employee benefits expense	433.97	488.71	406.39	1,905.95	1,768.70	
Finance costs	9.63	5.61	7.76	38.69	28.68	
Depreciation and amortization expense	48.29	28.21	29.16	137.74	97.59	
Other expenses	1,129.42	853.62	887.16	3,944.66	3,782.66	
Total expenses	3,040.41	2,508.76	2,591.58	10,930.14	10,825.01	
Profit/(loss) before tax	150.65	94.62	95.44	495.46	503.49	
Tax expense						
Current tax	20.19	23.29	11.89	109.42	116.96	
Deferred tax	-26.94	19.87	-25.38	20.86	-31.76	
Prior period tax	-2.38	-	-15.28	-2.38	-15.28	
Total Tax expense	-9.13	43.16	-28.77	127.90	69.92	
Profit/(loss) after tax for the period	159.78	51.46	124.21	367.56	433.57	
Other Comprehensive Income			28			
Items that will not be reclassified to profit or loss	29.39	-36.99	-41.85	-25.95	-32.28	
Income tax relating to items that will not be reclassified to profit or	-7.64	9.62	10.88	6.75	8.39	
loss		•	X			
Total Other Comprehensive Income	21.75	-27.37	-30.97	-19.20	-23.89	
Total Comprehensive Income for the period	181.53	.24.09	93.24	348.36	409.68	
		2000年的 ·	· ·	100 May		
Paid up share capital (Face Valuee Rs.10/.)	347.78	347.78	347.78	347.78	347.78	
Other Equity				5,727.56	5,377.20	
Earnings per equity share						
Basic	4.59	1.48	3.57	10.57	12.47	
Diluted	4.59	1.48	3.57	10.57	12.47	

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

Date: 30.05.2024

For & on behalf of the Board AUSTIN ENGINEERING COMPANY LIMIT









Regd. Office & Works.

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Consolidated Segment Information for the Quarter and Year ended on 31-03-2024

Rs. in Lakhs

	Qu	Quarter Ended			Year Ended
Particulars	31-03-2024	31-12-2023	31-03-2023	31-03-2024	31 March 2023
	Audited	Un Audited	Audited	Audited	Audited
beneve on productions					
Segment revenue	0.77.01	2 505 10	2,657.98	11,368.79	11,244.79
Bearing	3,174.94	2,586.10	30	56.81	83.70
Wind Turbine Power Generation	16.11	17.28	29.04		11,328.49
Total segment revenue	3,191.05	2,603.38	2,687.02	11,425.60	
Less: Inter-segment revenue	16.11	17.28	29.04	56.81	83.70
Income from operations	3,174.94	2,586.10	2,657.98	11,368.79	11,244.79
Segment results		. 200			
Bearing	146.10	86.82	82.49	504.83	467.91
Wind Turbine Power Generation	14.17	13.41	20.71	29.32	64.26
Total segment results	160.27	100.23	103.20	534.15	532.17
Finance costs	9.63	5.61	7.76	38.69	28.68
Profit/(loss) before tax	150.64	94.62	95.44	495.46	503.49
Segment assets	1000				
Bearing	9,144.43	9,775.24	9,975.86	9,144.43	9,975.86
Wind Turbine Power Generation	48.60	39.38	47.80	48.60	47.80
Unallocated	243.32	228.99	275.80	243.32	275.80
Total segment assets	9,436.35	10,043.61	10,299.46	9,436.35	10,299.46
Unallocable corporate assets			- 16	-	
Total assets	9,436.35	10,043.61	10,299.46	9,436.35	10,299.46
Segment liabilities					
	3,354,53	4,103.66	4,569.50	3,354.53	4,569.50
Bearing Wind Turbine Power Generation	6.48	4.99	4.99	6.48	4.99
	3,361.01	4,108.65	4,574.49	3,361.01	4,574.49
Total segment liabilities	3,502.62	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	2 0		
Unallocable corporate liabilities	3,361.01	4,108,65	4,574.49	3,361.01	4,574.49
Total liabilities	5,501.01	7,100.00	135	CASC. XX 100 St (45 ACC) XX 100 ACC	*

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

Date: 30.05.2024

For & on behalf of the Board AUSTIN ENGINEERING COMPANY LIN









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Consolidated Balance Sheet as at 31-03-2024

regardence.	AUDITED	AUDITED	
Particulars >	As at 31 March 2024	'As at 31 March 2023	
ASSETS	- Transition		
Property, Plant and Equipment			
Capital work-in-progress	1,024.41	924.3	
Investment Property	71.83	*	
Goodwill	•	H	
Other Intangible assets			
Intangible assets under development	187.43	195.5	
Financial Assets	•	-	
Investments			
Trade receivables	•	5	
Loans	•		
Other financial assets	•	90,000,00	
Deferred tax assets net	91.54	100.3	
Other non-current assets	243.32	275.8	
Total Non-current Assets	•		
Current assets	1,618.53	1,496.06	
Inventories			
Financial Assets	2,806.00	3,257.36	
Investments			
Trade receivables	1,468.96	300.59	
Cash and cash equivalents	2,290.51	4,027.34	
Bank balances	780.51	. 641.06	
Loans		¥0	
Other financial assets	14.96	- E	
Other current assets	232.45	, 262.61	
Total Current Assets	224.43	314.45	
Total Assets	7,817.82	8,803.41	
EQUITY and LIABILITIES	9,436.35	10,299.47	
Equity Share Capital			
Other Equity	347.78	347.78	
Total Equity	5,727.56	5,377.20	
i otal Equity	6,075.34	5,724.98	
ion-current liabilities			
Financial Liabilities			
Borrowings	_		
Lease liabilities	20.68		
Trade Payables		-	
total outstanding dues of micro enterprises and small enterprises		32	
total outstanding dues of others		· · ·	
ther financial liabilities		68	
rovisions	938.10	868.69	
eferred tax liabilities net	330.10	000,09	
ther non-current liabilities	6.47	5.00	
otal Non-current liabilities	965.25	873.69	
urrent liabilities	303.23	8/3.09	
nancial Liabilities		(#)	
Borrowings	113.42		
Lease liabilities	113.42		
Trade Payables	-	-	
total outstanding dues of micro enterprises and small enterprises			
total outstanding dues of others	1.606.54	. 2005	
Other financial liabilities	1,406.51	2,995.32	
ther current liabilities	0.87	0.88	
ovisions	395.70	216.63	
rrent Tax Liabilities (Net)	479.26	481.65	
		6.32	
tal Current liabilities	CONTRACTOR OF THE TOTAL	3,700.80	
etal Current liabilities etal liabilities	2,395.76 3,361.01	4,574.49	

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

Date: 30.05.2024

For & on behalf of the Board AUSTIN ENGINEERING COMPANY LIMIT







Regd. Office & Works.

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Consolidated Cash Flow Statement for the Year ended on 31-03-2024

Rs.in lakhs

Consolidated Cash Flow Statement for the Year ended on 51-03-2024	AUDITED	AUDITED
	Year Ended	Year Ended
Particulars	31 March 2024	31 March 2023
· ·		
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit for the year	367,55	433.56
Total die jes		
Adjustments for:	137.74	97.59
Depreciation and amortisation	-5.06	-3.47
(Gain)/Loss on disposal of property, plant and equipment		
(Gain)/Loss on disposal of Investments		-
(Gain)/Loss on investments measured at fair value through profit and loss	127.90	69.92
Provision for Income tax	-13.15	19.00
Provision for Expected Credit loss AND Other Non Cash expenses	-4.91	-
Unwinding Interest on Deposit	-	-
Bad debts, provision for trade receivables and advances, net	38.69	28.68
Finance Cost	-19.01	-10.55
Interest Income	-	- 1.00
Dividend Income Unrealised (gain) / loss	-	-
Photocopy explanation (1. → 2.) is standard.	629.75	634.73
Operating profit before working capital changes	023.73	051.75
Adjustment for (increase) / decrease in operating assets	1,748.39	-1,572.84
Trade receivables .	1,748.33	1,5,2.6
Unbilled revenue	-14.96	51.43
Loans & Advances	43.84	8
Other financial assets	451.37	
Inventories	90.02	5/
Other assets	30.0	
Other assets1		
Adjustment for (Increase) / decrease in operating liabilities	-1,588.81	380.72
Trade payables	-1,366.63	
Employee benefit obligation		-2.38
Other financial liabilities	180.54	22
Other Liabilities	51.49	88
Provisions	J1.4.	
Other Liabilities 1	1,591.6	617.15
Cash generated from operations	-103.3	
Income tax paid (net)	1,488.2	
Net cash generated by operating activities		
CASH FLOWS FROM INVESTING ACTIVITIES		
Bank deposits placed	•	
Inter-corporate deposits placed	1.5	
Purchase of investments carried at fair value through profit and loss	- B. H	
Purchase of investments carried at fair value through OCI	-	
Purchase of investments carried at amortised cost		- 1
Payments to acquire financial assets	-261.4	
Purchase of property, plant and equipment	-201.4	3
Right of Use Asset	-4.1	200
Purchase of intangible assets	-4.1	-
Purchase of Biological Assets other than bearer plants	-1,168.3	7 -175.00
Purchase of other Investment	-1,100.0	
Ear marked deposits placed with banks		-
Bank deposits matured		_
Inter-corporate deposits matured		- 1
Proceeds from sale of investments carried at fair value through profit and loss		25.00 C
Proceeds from sale of investments carried at fair value through OCI		886.4





Proceeds from sale of investments carried at fair value through OCI



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CIN. L27259GJ1978PLC0031 29 .GSTIN:-24ABCA8189N1Z6

£		14
10 14 80 40:00 98 -0 149-00920 20		
Proceeds from sale of investments carried at amortised cost		2
Proceeds from sale of financial assets	7.00	8.99
Proceeds from disposal of property, plant and equipment	7.00	0.55
Proceeds from disposal of intangible assets		
Proceeds from ear marked deposits with banks	7	
Proceeds from sale of other Investment	100 mg	
Loan and Advances(net)		2.1
Change in other non current assets	•	
Dividend received	19.01	10.55
Interest received		-348.77
Net cash (used in) / generated by investing activities	-1,407.90	-340.77
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of lease liabilities	-15.60	276.22
Proceeds from short term borrowings	113.42	-376.32
Repayment of shor term borrowings		
Proceeds from long term borrowings		
Repayment of long term borrowings		-28.68
Finance cost	-38.69	-28.68
Dividend paid (including tax on dividend)	200	3.5
Issue of Equity Shares	÷ .	-
Buyback of Equity Shares	-	5 <u>7</u>
Issue of Preference Shares	± 5.4	8 -
Redemption of Preference Shares	•	6.5
Other Equity	•	-
OCI	-	105.00
Net cash used in financing activities	59.13	-405.00
Net increase / (decrease) in cash and cash equivalents	139.48	-274.51
Cash and cash equivalents at the beginning of the year	641.05	915.57
Exchange gain loss on Cash and cash equivalents	•	
Cash and cash equivalents at the end of the year	780.53	641.06

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

Date: 30.05.2024

For & on behalf of the Board AUSTIN ENGINEERING COMPANY LIMITED

> H.N.VADGAMA CHAIRMAN







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

NOTES:

- 1 The above results have been reviewed by the Audit Committee and Approved by the Board of Directors of the Company at their meeting held on 30.05.2024. The Statutory Auditors of the company have carried out a "Limited Review" of the results for the year ended March 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 results of Subsidiary company. The Name, Country of Incorporation, Proportion of ownership interest and reporting dates are as

Name of the Company	Country of Incorporation	ratelit's ditililate flording as on	
Subsidiary:			(A)
1. AUSTIN ENGINEERING COMPANY	U.S.A.	100%	31-Mar-24

- 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 quarter / half year period / year have been regrouped / re-classified / re-arranged, wherever necessary to correspond with the current period's classification/disclosure/comparable.

Place: Village Patla, Tal.Bheshan, Dist. Junagadh Date 30.05.2024 For & on behalf of the Board AUSTIN ENGINEERING COMPANY LIMITED

> H.N.VADGAMA CHAIRMAN





Chartered Accountants

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,

M/s. AUSTIN ENGINEERING COMPANY LIMITED,

Village: Patla, Taluka: Bhesan,

Dist. Junagadh.

Report on the audit of the Standalone Financial Results

Opinion

- We have audited the accompanying standalone quarterly financial results of M/s. Ausitn Engineering Company Limited, Village: Patla, Taluka: Bhesan, Dist. JUNAGADH 362030 (the "company") for the quarter ended 31 March, 2024 and the year-to-date results for the period from 1 April, 2023 to 31 March, 2024, 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').
- 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
 - 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/loss and other comprehensive income and other financial information for the quarter ended 31 March, 2024 as well as the year-to-date results for the period from 1 April, 2023 to 31 March, 2024.

Basis for Opinion

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.

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Management's Responsibilities for the Standalone Financial Results

- 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.
- 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.
- 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

- 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.
- 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.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's interprepared.

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Accountants

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- 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.
- 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.
- 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

The Statement includes the standalone financial results for the quarter ended 31 March, 2024 being the balancing figure between the audited figures in respect of the full financial year ended 31 March, 2024 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.

Chartered Accountants For J C RANPURA & CO.

Chartered Accountants

FRN: 108647W

Place: Rajkot Date: 30.05.2024

Partner

Ketan Y. She

Membership No. 118411

UDIN: 24118411BJZWRU2224



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

- 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, 2024 and the year-to-date results for the period from 1 April, 2023 to 31 March, 2024 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').
- 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, 2024 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/loss and other comprehensive income and other financial information for the quarter ended 31 March, 2024 as well as the year-to-date results for the period from 1 April, 2023 to 31 March, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("Act"). Our responsibilities under those Standards U.S.

Chartered Accountants

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

- 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.
- 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.
- 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

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 the considered material if.

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influence the economic decisions of users taken on the basis of these consolidated financial results.

- 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.
- 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 pure audit.

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- 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.
- 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

- 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 9,438.32 Lakhs as at 31st March, 2024, Group's share of total revenue of Rs. 3,100.59 Lakhs and Rs. 11,137.73 Lakhs and Group's share of total net profit after tax of Rs. 159.78 Lakhs and Rs. 367.56 Lakhs for the quarter ended 31 March, 2024 and for the period from 1 April, 2023 to 31 March, 2024 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.
- 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.
- The Financial Results include the results for the quarter ended 31 March, 2024 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.

Chartered Accountant For J C RANPURA & CO.

Chartered Accountants

FRN: 108647W

Place: Rajkot Date: 30.05.2024

Ketan Y. She

Partner

Membership No. 118411

UDIN: 24118411BJZWRV4407