**AIA Engineering Limited**

November 3, 2026

To,
The Manager (Listing),
**The BSE Limited**
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001
**Script Code: 532683**

To,
The Manager (Listing),
**National Stock Exchange of India Limited**
"Exchange Plaza", C-1, Block – G,
Bandra-Kurla Complex, Bandra (E)
Mumbai – 400 051
**Script Code: AIAENG**

Dear Sir/Madam,

**Sub: Presentation on the Unaudited Financial Results for the quarter /half year ended September 30, 2026**

Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed a presentation on the Unaudited Financial Results of the Company for the quarter/half year ended September 30, 2026 to be made to Investor/Analyst.

The aforesaid presentation is also being hosted on the website of the Company, www.aiaengineering.com in accordance with the Regulation 46 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Kindly take the same on record.

Thanking you.

Yours faithfully,
**For AIA Engineering Limited**

Satyanarayan Chhogalal Jetheliya
Digitally signed by Satyanarayan Chhogalal Jetheliya
Date: 2026.11.03 14:19:58 +05'30'

**S. N. Jetheliya**
**Company Secretary**
**Encl: As above**

AIA ENGINEERING LIMITED AHMEDABAD 382415

# AIA ENGINEERING LIMITED

## PRESENTATION TO INVESTORS

## EARNINGS : Q2 FY 2026-27

# Disclaimer/Safe Harbor

AIA Engineering Ltd.

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# 1. Financial Snap Shot – Consolidated

AIA Engineering Ltd.

(Rs. In lacs)

| Particulars | F.Y. 2026-27 | | | F.Y. 2025-26 | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Q1 | Q2 | HALF YEAR | Q1 | Q2 | HALF YEAR | Q3 | Q4 | F.Y. 2025-26 |
| Production (MT) | 61,338 | 63,614 | 124,952 | 59,516 | 68,889 | 128,405 | 67,896 | 59,519 | 255,820 |
| Sales (MT) | 64,644 | 61,508 | 126,152 | 60,156 | 63,159 | 123,315 | 64,549 | 70,138 | 258,002 |
| **1. INCOME** | | | | | | | | | |
| a) Sales | 115,324 | 109,325 | 224,649 | 102,601 | 102,967 | 205,569 | 104,874 | 125,106 | 435,548 |
| b) Other operating income (export benefits) | 1,478 | 1,953 | 3,430 | 1,293 | 1,809 | 3,102 | 1,815 | 1,521 | 6,438 |
| **Total income from operations** | **116,802** | **111,277** | **228,079** | **103,895** | **104,776** | **208,671** | **106,689** | **126,626** | **441,986** |
| c) Other non operating income | 11,051 | 7,170 | 18,221 | 10,831 | 9,834 | 20,665 | 13,534 | 13,206 | 47,405 |
| **Total Income** | **127,854** | **118,447** | **246,301** | **114,726** | **114,610** | **229,336** | **120,223** | **139,833** | **489,391** |
| **2. EXPENDITURE** | | | | | | | | | |
| a) Raw material consumed | 44,982 | 46,917 | 91,899 | 38,584 | 43,791 | 82,374 | 48,379 | 38,377 | 169,130 |
| b)Purchases of stock-in-trade | 536 | 847 | 1,382 | 2,453 | 2,162 | 4,615 | 2,295 | 3,988 | 10,898 |
| c) Change in inventories of Finished goods, W.I.P. and stock-in-trade | (194) | (6,743) | (6,938) | (1,822) | (7,235) | (9,057) | (10,122) | 8,681 | (10,498) |
| d) Employee benefit expenses | 5,161 | 4,984 | 10,145 | 4,842 | 4,725 | 9,567 | 5,584 | 4,711 | 19,862 |
| e) Other expenses | 35,525 | 36,967 | 72,492 | 29,201 | 31,645 | 60,847 | 31,509 | 34,610 | 126,966 |
| Share of Profit of Joint Venture | 611 | 690 | 1,301 | 571 | 40 | 610 | (20) | 801 | 1,392 |
| **3. EBIDTA** | **42,456** | **36,165** | **78,621** | **42,039** | **39,562** | **81,601** | **42,558** | **50,267** | **174,426** |
| **4. EBIDTA ( Percentage on income from operation )** | **36.35%** | **32.50%** | **34.47%** | **40.46%** | **37.76%** | **39.11%** | **39.89%** | **39.70%** | **39.46%** |
| **5. Depreciation and amortisation expenses** | 2,906 | 3,054 | 5,960 | 2,770 | 2,795 | 5,565 | 2,821 | 2,884 | 11,269 |
| **6. Finance cost** | 45 | 161 | 206 | 720 | 770 | 1,490 | 1,623 | 538 | 3,651 |
| **7.Exceptional Items** | - | - | - | - | - | - | 328 | - | 328 |
| **8. PBT** | **39,505** | **32,951** | **72,455** | **38,550** | **35,996** | **74,546** | **37,786** | **46,845** | **159,177** |
| **9. Tax** | 9,405 | 8,007 | 17,413 | 8,033 | 8,249 | 16,282 | 8,491 | 7,511 | 32,284 |
| **10. PAT (after Minority Interest)** | **30,111** | **24,973** | **55,084** | **30,502** | **27,744** | **58,246** | **29,442** | **39,327** | **127,016** |

# 2. Break-up of Certain Key Items – Consolidated

AIA Engineering Ltd.

(Rs. In lacs)

| Particulars | F.Y. 2026-27 | | | F.Y. 2025-26 | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Q1 | Q2 | HALF YEAR | Q1 | Q2 | HALF YEAR | Q3 | Q4 | 2025-26 |
| **1. Other Operating Income** | | | | | | | | | |
| a) Export benefits & others | 1,478 | 1,953 | 3,430 | 1,293 | 1,809 | 3,102 | 1,815 | 1,521 | 6,438 |
| | | | | | | | | | |
| **2. Other income** | | | | | | | | | |
| a)Dividend / profit on sale of MF / Interest income / Fair value of investments/others | 8,535 | 6,382 | 14,917 | 8,840 | 6,447 | 15,287 | 8,361 | 6,760 | 30,407 |
| b) Foreign exchange gain | 2,517 | 788 | 3,305 | 1,991 | 3,387 | 5,387 | 5,173 | 6,447 | 16,998 |
| **Total of Other Income** | **11,051** | **7,170** | **18,221** | **10,831** | **9,834** | **20,665** | **13,534** | **13,206** | **47,405** |

# 3. Working Capital – Consolidated

AIA Engineering Ltd.

(Rs. In lacs)

| Particulars | F.Y. 2026-27 | | | F.Y. 2025-26 | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Q1 | Q2 | HALF YEAR | Q1 | Q2 | HALF YEAR | Q3 | Q4 | 2025-26 |
| **1. Inventories** | | | | | | | | | |
| a) **Raw material** – Amount | 22,214 | 22,525 | 22,525 | 21,188 | 16,978 | 16,978 | 18,474 | 20,146 | 20,146 |
| No. of days | 41 | 41 | 41 | 34 | 33 | 33 | 32 | 35 | 35 |
| b) WIP & FG – Amount | 94,237 | 101,494 | 101,494 | 79,038 | 88,159 | 88,159 | 100,178 | 93,264 | 93,264 |
| No. of days | 74 | 79 | 79 | 69 | 73 | 73 | 78 | 71 | 71 |
| **2. Receivables** – Amount | 111,333 | 96,574 | 96,574 | 82,185 | 79,395 | 79,395 | 82,163 | 116,867 | 116,867 |
| No. of days | 90 | 87 | 87 | 73 | 72 | 72 | 73 | 84 | 84 |

# 4. Segmental Sales (in MT) – Consolidated

AIA Engineering Ltd.

| Particulars | F.Y. 2026-27 | | | F.Y. 2025-26 | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Q1 | Q2 | HALF YEAR | Q1 | Q2 | HALF YEAR | Q3 | Q4 | 2025-26 |
| i) Mining | 39,228 | 39,728 | 78,956 | 36,396 | 38,387 | 74,783 | 40,429 | 44,601 | 159,813 |
| ii) Others | 25,416 | 21,780 | 47,196 | 23,760 | 24,772 | 48,532 | 24,120 | 25,537 | 98,189 |
| **Total** | **64,644** | **61,508** | **126,152** | **60,156** | **63,159** | **123,315** | **64,549** | **70,138** | **258,002** |

## 5. CAPEX/PROJECTS IN PIPELINE

AIA Engineering Ltd.

- The Present Installed Capacity 4,36,000 TPA.

- Capex incurred during HALF FY–2027 : Rs. 86 Crores.

## 6. Key Highlights/Developments

AIA Engineering Ltd.

A. Order book as at 1st October 2026: Rs. 1071 Crores.

B. Outstanding foreign currency forward contracts (sales contract, as on date i.e.(02/11/2026): US$ 7.50MIO, AUD 1.60MIO, EURO 1.10 MIO.