India Nippon Electricals Ltd

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CIN : L31901TN1984PLC011021

INEL/SE/2026-27/26

August 21, 2026

National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G
Bandra Kurla Complex,
Bandra (East), Mumbai – 400 051
Scrip: INDNIPPON

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai - 400 001
Scrip: 532240

Dear Sir/ Madam,

Sub: Investor presentation on the unaudited financial results of the Company for the quarter ended June 30, 2026.

Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, we are enclosing herewith a copy of the Investor presentation on the Unaudited financial results of the Company for the quarter ended June 30, 2026.

The presentation is also being made available on our website https://indianippon.com

Kindly take the above information on record.

Thanking you
Yours Sincerely
For India Nippon Electricals Limited

S LOGITHA
Digitally signed by S LOGITHA
Date: 2026.08.21 15:01:58 +05'30'

S Logitha
Company Secretary

Encl: as above

India Nippon Electricals Ltd

EARNINGS PRESENTATION

Q1-FY27

SNAPSHOT

India Nippon Electricals Ltd

41+ Years Of Experience

3 Manufacturing Plants

1 State-of-art Research Center

Tier 1 Supplier to Major Auto OEM's

1,605+ Employees

Debt Free

17.64% 3 Year Revenue CAGR

INR 22,739 Mn Market Cap

30%+ Consistent Dividend Payout track record

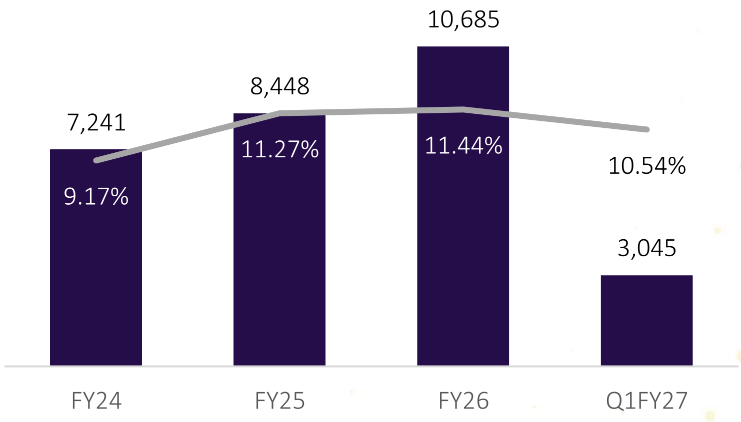
COMPANY OVERVIEW

India Nippon Electricals Ltd

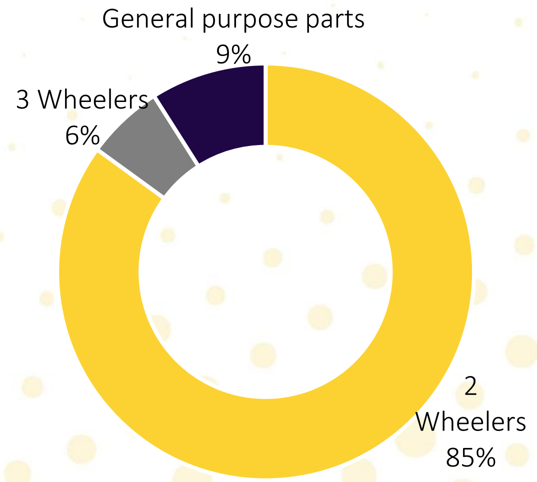
- India Nippon Electricals Limited (INEL) was incorporated in 1984 and owned by Lucas Indian Service Limited, a wholly-owned subsidiary of Lucas-TVS Limited to manufacture electronic ignition systems for two-wheelers, three-wheelers and portable engines.
- INEL's product offerings cover all custom-built ignition system parts for various applications to meet the whole range of OEMs in the vehicle industry and enjoys a market leadership position in the electronic ignition system products, and has also recently entered the market for electric vehicles.
- The Company continues to expand its product portfolio and capabilities with future technologies such as sensors, controllers, converters and engine control units etc., in addition to its offerings for internal combustion engines.
- The Company has 3 Manufacturing facilities and state-of-art Tech centre located at Tamil Nadu, Puducherry, and Haryana.
- Over the years, the Company has developed a range of high-quality, differentiated products, which has allowed it to establish a solid customer base in India and an expanding clientele abroad.
- INEL has built a wide customer base in North America, Japan, and Europe and remains committed to increasing its aftermarket and export operations as well.

TWO WHEELER | **THREE WHEELER** | **GENERAL PURPOSE ENGINES**

Revenue (INR Mn) & EBITDA Margins (%)

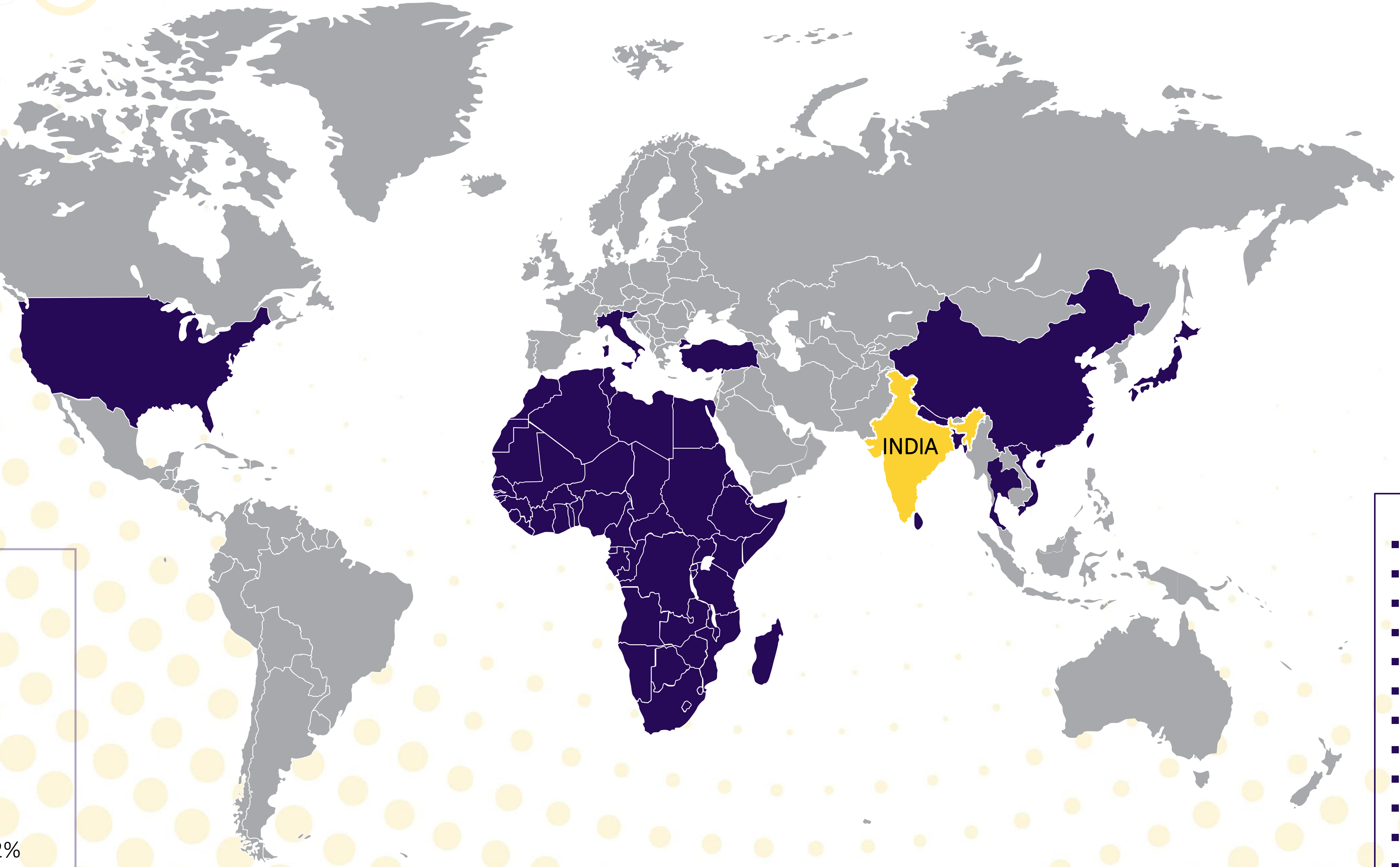


FY26 Industry Wise Revenue Breakup



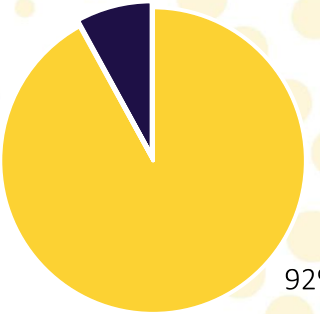
GEOGRAPHICAL PRESENCE

India Nippon Electricals Ltd



- USA
- ITALY
- CHINA
- SLOVENIA
- TURKEY
- VIETNAM
- THAILAND
- JAPAN
- NEPAL
- SRI LANKA
- BANGLADESH
- AFRICA

FY26 Revenue Split



KEY CLIENTELE

India Nippon Electricals Ltd

*Logos are meant for representative purposes only

PRODUCT PORTFOLIO

India Nippon Electricals Ltd

Electronic Ignition System

It is a modern automotive ignition system that replaces the conventional mechanical ignition systems used in older vehicles.

Its primary function is to ignite the air-fuel mixture in the engine's cylinders at the right time to facilitate combustion and power generation.

Controllers

It refers to the various electronic control units (ECUs) and modules that manage and control different systems and functions within the vehicle.

Modern vehicles are equipped with numerous electronic components and systems, and these controllers are responsible for monitoring, regulating, and coordinating their operations.

Integrated Starter Generator system [ISG], combines the functions of a starter motor and an electric generator into a single unit.

Sensors

It is the collection of various sensors installed throughout the vehicle to monitor and provide critical data on its operating conditions.

These sensors play a crucial role in modern automotive systems, enabling advanced functionalities, improving safety, and optimizing performance.

Electric Vehicles

Recently established world-class Technology center in Tamil Nadu is particularly focused on developing EV technology products and Technologies for emission control and compliance.

Mechatronic products with new technology solutions and software are also being designed for wide applications across segments.

Aftermarket

A dedicated team is focusing on aftermarket and several measures are taken to strengthen brand image, product range, constant sales promotion efforts and distribution network to extract maximum value for business.

INEL also conducts skill development programme for 2W mechanics.

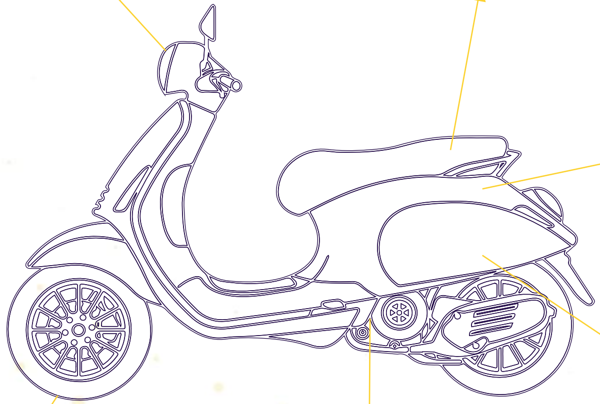
2W ELECTRIC VEHICLES PRODUCTS

India Nippon Electricals Ltd

Cluster

It refers to the instrument cluster or dashboard panel found on a two-wheeled vehicle's handlebars or front section. It provides essential information to the rider about the vehicle's performance, speed, fuel level, engine status, and various other parameters.

Colored LCD cluster in proto stage and TFT Cluster is in development stage.



Traction Motor

Traction motors are powered by electricity and generate the power to rotate the wheels. Traction motors are typically mounted in the trucks where the wheels are housed.

Motor Controller

It is a critical component in an electric vehicle (EV) that regulates and controls the operation of the electric motor. It manages the power flow from the vehicle's battery to the motor, allowing precise control over the motor's speed, torque, and direction.

DC-DC Converter

It helps manage the power flow and compatibility between these systems. The main purpose of a DC-DC converter in an electric vehicle is to convert the high-voltage DC power from the main battery pack (usually several hundred volts) to lower voltages.

TPMS

Tyre Pressure Monitoring System is an important safety feature in both conventional and electric vehicles. It is designed to monitor the air pressure in the vehicle's tyres and alert the driver if there is a significant drop in pressure, which can lead to decreased vehicle performance, increased tyre wear, and potential safety risks.

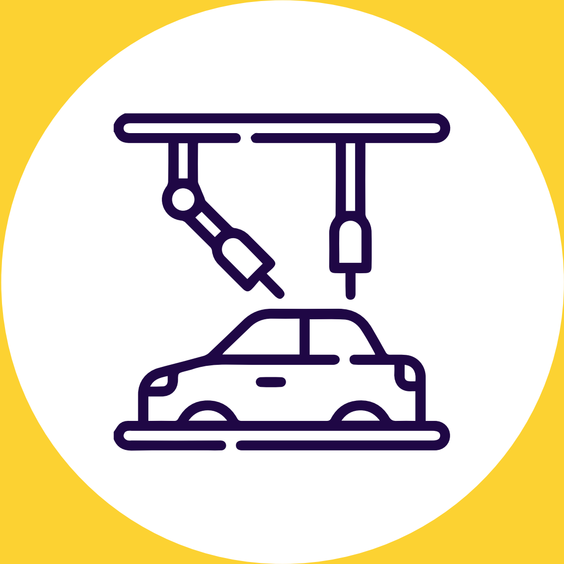
Side Stand Sensor

It gives safety alert to ECU to stall the engine if the side stand is in the lowered position and not dis-engaged.

Under Development

In Mass Production

Strategic Overview



KEY STRENGTHS

- Offers wide range of products
- Strong Client base
- Strong Customer Focus
- Thrust On Technology
- Stringent Manufacturing Practices
- Organizational Agility
- Value Addition

FUTURE GROWTH STRATEGIES

India Nippon Electricals Ltd

Capitalizing on Core Business
Focused on exploiting the opportunities presented within core business by introducing new products for two & three-wheelers.

Advancing Aftermarket Business
A dedicated team and several measures are taken to strengthen product range and distribution network to extract maximum value for business.

Entering into a New Technical Partnerships
Recently entered into a Technical Licensing partnership with Borg Warner, a globally leading automotive supplier, for the Control unit for Electronic Fuel Injection (EFI ECU) which will enable to enter a new product segment of the EFI system and serve customers for two and three-wheeler applications.

Expanding to New Geographies
Focused on expanding presence to new geographical locations and penetrating deeper into existing markets.

Growing EV Product Portfolio
Cognizant of the emerging reality, new R&D Centre and the talent engaged at the facility will particularly prove beneficial in the development of differentiated products and new technologies for EVs.

Exploring New Business Lines
Exploring new product applications for existing products using focused teams to identify potential applications for electronic solutions.

Financial Overview

Q1-FY27 FINANCIAL HIGHLIGHTS

India Nippon Electricals Ltd

Q1-FY27 Consolidated Financial Performance

INR 3,045 Mn Revenue from Operations	INR 321 Mn EBITDA	10.54% EBITDA Margin
INR 270 Mn Net Profit	8.87% PAT Margin	INR 11.95 Basic/Diluted EPS

OPERATIONAL HIGHLIGHTS

India Nippon Electricals Ltd

- Maintained the No. 1 position in Fly Wheel Magneto, with further market share gains during the quarter.
- Q1 FY27 sales grew 35% YoY, significantly ahead of the 20% growth in the 2-wheeler industry, marking the Company's highest-ever quarterly sales.
- Fly Wheel Magneto production reached ~2 million units during Q1 FY27, supported by strong customer demand.
- Secured new business across ISG Controllers, DC-DC Converters, Sensors, Actuators and Controllers, broadening the product portfolio.
- Commenced SoP for the Super-Premium 2-wheeler segment, further strengthening the Company's positioning across premium applications.
- Ranked #69 among India's Top 100 Great Places to Work, reflecting continued focus on building a high-performance organization.
- Launched Total Productive Maintenance (TPM) to enhance asset reliability, productivity and manufacturing efficiency.
- Middle East tensions led to inflationary pressures and significant supply-chain disruptions during the quarter.
- Continued supply-side challenges in NdFeB magnets amid geopolitical developments and evolving China-related trade dynamics.
- Commodity inflation and higher conversion costs, including manpower, fuel and consumables, continued to weigh on the operating environment.

QUARTERLY CONSOLIDATED FINANCIAL PERFORMANCE

India Nippon Electricals Ltd

Particulars (INR Mn)	Q1-FY27	Q1-FY26	Y-o-Y	Q4-FY26	Q-o-Q
Revenue from Operations	**3,045**	**2,247**	**35.5%**	**2,995**	**1.7%**
Operating Expenses	2,724	2,013	35.3%	2,612	4.3%
EBITDA	**321**	**234**	**37.2%**	**383**	**(16.2)%**
EBITDA Margins (%)	***10.54%***	***10.41%***	***13 Bps***	***12.79%***	***(225) Bps***
Depreciation	52	42	23.8%	50	4.0%
Finance Cost	1	1	NA	3	(66.7)%
Other Income	80	114	(29.8)%	19	321.1%
PBT before Exceptional Items	**348**	**305**	**14.1%**	**349**	**(0.3)%**
Exceptional Items	-	-	NA	152	NA
PBT	**348**	**305**	**14.1%**	**501**	**(30.5)%**
Taxes	78	72	8.3%	103	(24.3)%
PAT	**270**	**233**	**15.9%**	**398**	**(32.2)%**
PAT Margins (%)	***8.87%***	***10.32%***	***(145) Bps***	***13.29%***	***(442) Bps***
Other Comprehensive Income	(143)	1	NA	(102)	40.2%
Total Comprehensive Income	**127**	**234**	**(45.7)%**	**296**	**(57.1)%**
Diluted EPS (INR)	11.95	10.30	16.0%	17.61	(32.1)%

Note: PT Automotive Systems Indonesia Ltd., the Company's wholly owned subsidiary, was dissolved effective June 25, 2025. Accordingly, from April 1, 2026, the Company has no subsidiaries and has discontinued the preparation of consolidated financial statements.

CONSOLIDATED INCOME STATEMENT

India Nippon Electricals Ltd

Particulars (INR Mn)	FY24	FY25	FY26	Q1-FY27
Revenue from Operations	**7,241**	**8,448**	**10,685**	**3,045**
Operating Expenses	6,577	7,496	9,463	2,724
EBITDA	**664**	**952**	**1,222**	**321**
EBITDA Margins (%)	***9.17%***	***11.27%***	***11.44%***	***10.54%***
Depreciation	151	206	179	52
Finance Cost	4	4	5	1
Other Income	249	287	269	80
PBT before Exceptional Items	**758**	**1,029**	**1,307**	**348**
Exceptional Items	-	-	152	-
PBT	**758**	**1,029**	**1,459**	**348**
Taxes	165	206	347	78
PAT	**593**	**823**	**1,112**	**270**
PAT Margins (%)	***8.19%***	***9.74%***	***10.41%***	***8.87%***
Other Comprehensive Income	260	339	342	(143)
Total Comprehensive Income	**853**	**1,162**	**1,454**	**127**
Diluted EPS (INR)	26.21	36.37	49.14	11.95

Note: PT Automotive Systems Indonesia Ltd., the Company's wholly owned subsidiary, was dissolved effective June 25, 2025. Accordingly, from April 1, 2026, the Company has no subsidiaries and has discontinued the preparation of consolidated financial statements.

CONSOLIDATED BALANCE SHEET

India Nippon Electricals Ltd

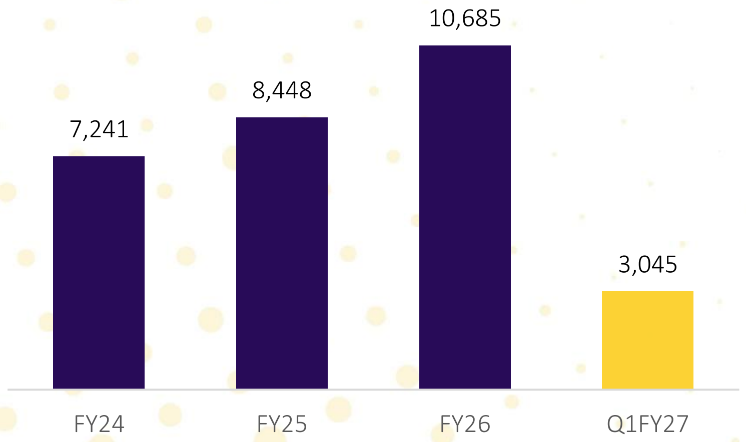
Particulars (INR Mn)	FY24	FY25	FY26
EQUITY AND LIABILITIES			
Equity Share Capital	113	113	113
Other Equity	6,120	6,999	8,100
Shareholders Fund	**6,233**	**7,112**	**8,213**
Non-Current Liabilities			
Lease Liabilities	21	13	9
Deferred tax liabilities (net)	377	391	472
Provisions	36	39	38
Total Non-current Liabilities	**434**	**443**	**519**
Current Liabilities			
Lease Liabilities	8	8	10
Trade payables	1,303	1,402	1,467
Other financial liabilities	255	284	318
Provisions	20	18	41
Current tax liabilities (Net)	-	-	18
Other current liabilities	117	122	87
Total Current Liabilities	**1,703**	**1,834**	**1,941**
Total Equity and Liabilities	**8,370**	**9,389**	**10,673**

Particulars (INR Mn)	FY24	FY25	FY26
ASSETS			
Non-Current Assets			
Property, Plant and Equipment	1,312	1,437	1,630
Right-of-use Assets	109	100	98
Intangible Assets	14	10	7
Capital WIP	127	37	68
Investment Property	-	-	-
Investments	2,508	3,281	3,773
Loans	11	12	15
Other Financial Assets	10	141	94
Other Non-current Assets	-	5	108
Total non-current assets	**4,091**	**5,023**	**5,793**
Current Assets			
Inventories	692	722	909
Investments	1,811	1,443	1,543
Trade Receivables	1,417	1,697	2,065
Cash & Bank Balances	189	237	62
Other Financial Assets	6	84	108
Other Current Assets	111	105	193
Current Tax Assets	53	78	-
Total Current Assets	**4,279**	**4,366**	**4,880**
Total Assets	**8,370**	**9,389**	**10,673**

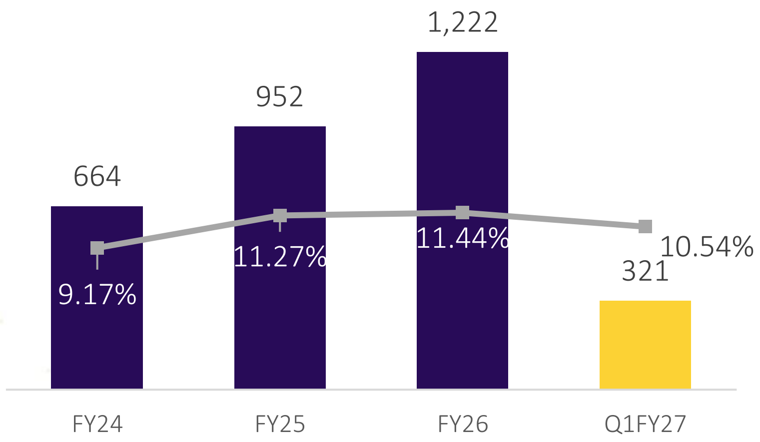
FINANCIAL GRAPHS

India Nippon Electricals Ltd

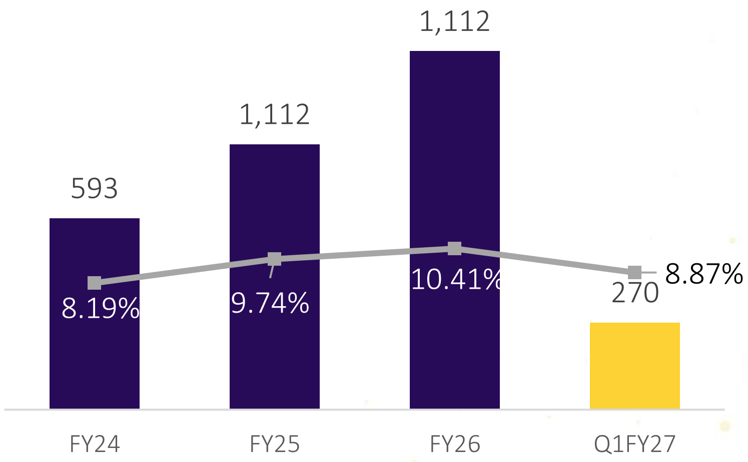
Revenue (INR Mn)



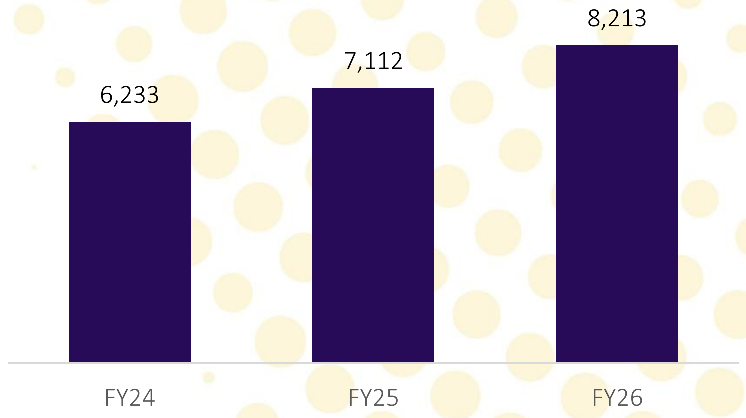
EBITDA (INR Mn) & EBITDA Margin (%)



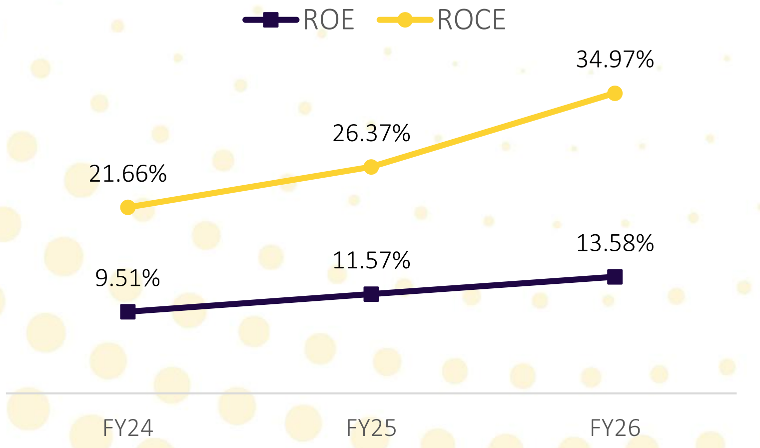
PAT (INR Mn) & PAT Margin (%)



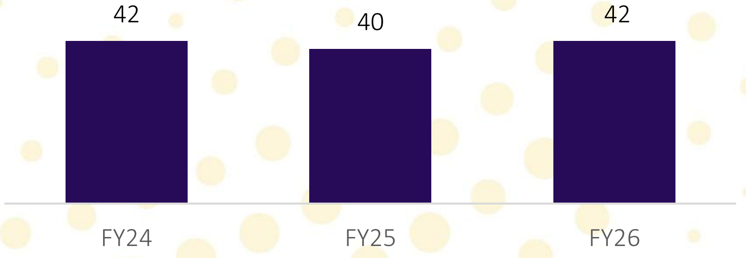
Net Worth (INR Mn)



ROCE & ROE (%)



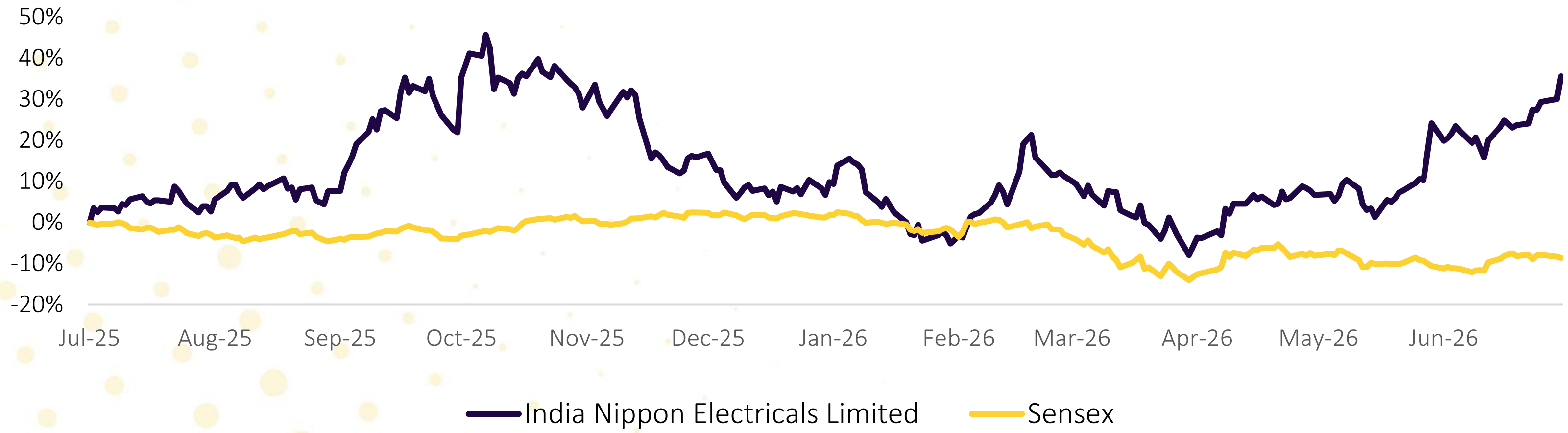
Working Capital Days



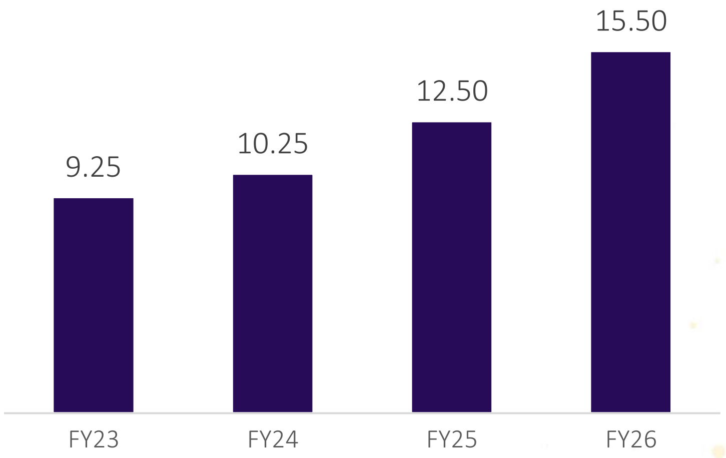
CAPITAL MARKET DATA

India Nippon Electricals Ltd

1 Year Stock Performance (as on 30th June 2026)



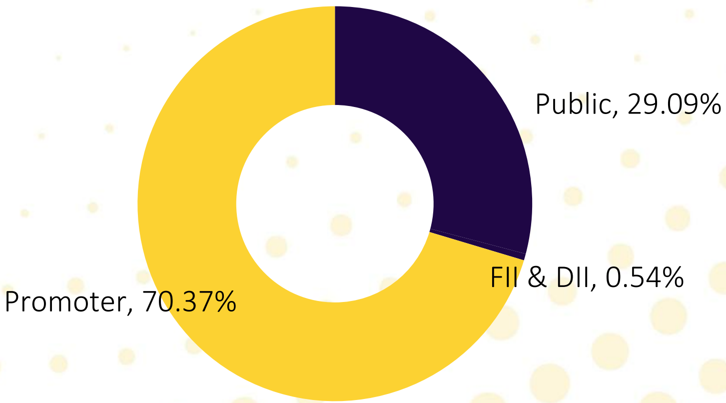
Dividend Per Share



Market Data (As on 30th June 2026)

Particulars	
Face Value (INR per share)	5.00
CMP (INR per share)	1,005.20
52 Week H/L (INR per share)	1,099.95 / 653.25
Market Capitalization (INR Mn)	22,739.06
Shares O/S (Mn)	22.62
Average Volume (‘000)	51.85

Shareholding Pattern
(As on 30th June 2026)



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India Nippon Electricals Ltd

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Thank You