

**May 27, 2026**

To,  
**National Stock Exchange of India Limited**  
Exchange Plaza  
Plot no. C/1, G Block  
Bandra Kurla Complex, Bandra (E)  
Mumbai 400 051

**BSE Limited**  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai 400 001

Symbol: CPPLUS  
ISIN: INE819V01029

Scrip Code: 544466  
ISIN: INE819V01029

Dear Sir / Madam,

**Sub.: Disclosure under Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 pertaining to outcome of Board Meeting**

In furtherance to our intimation dated May 22, 2026 and pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), read with SEBI circulars issued by SEBI, time to time, as amended, we wish to inform that the Board of Directors ("Board") of Aditya Infotech Limited ("Company") at their meeting held today i.e. **Wednesday, May 27, 2026**, inter-alia considered, reviewed, noted and approved the following:

**i. Financial Results**

Audited financial results (standalone & consolidated) of the Company for the quarter and financial year ended March 31, 2026 ("Financial Results"), based on the recommendation of Audit Committee.

The said financial results along with audit report(s) thereon issued by the Statutory Auditors of the Company and declaration from Chief Financial Officer of the Company in respect of auditor's reports with unmodified opinion are enclosed herewith as **Annexure I**.

**ii. Dividend**

Recommended a final dividend of ₹1.64/- per equity share (i.e. 164% of face value of ₹ 1/- each), for the financial year ended March 31, 2026, subject to approval of the shareholders at the forthcoming Annual General Meeting ("AGM") of the Company.

The aforesaid dividend, if declared by the shareholders at the forthcoming AGM, shall be paid within 30 days from the conclusion of the AGM.



# ADITYA INFOTECH LTD.

**Corp. Off.** : A-12, Sector 4, Noida, Uttar Pradesh, India 201301

Phone : +91 120 4555 666 E-Mail : sales@adityagroup.com Website : www.adityagroup.com



### iii. Investment in the share capital of the wholly owned subsidiary, Aditya Infotech Taiwan Co. Ltd

Further investment in the share capital of Aditya Infotech Taiwan Co. Ltd, a wholly owned subsidiary of the Company up to an amount not exceeding INR equivalent to USD 400,000 by way of subscription in share capital of Aditya Infotech Taiwan Co. Ltd.

The relevant particulars as required under SEBI Master Circular dated January 30, 2026, are enclosed as **Annexure II**.

The Board meeting commenced at 16:45 (IST) and concluded at 17:56 (IST).

The stock exchange intimation will also be hosted on the Company's website viz. <https://www.adityagroup.com/>

Kindly take the same on record.

For and on behalf of **Aditya Infotech Limited**

**Roshni Tandon**

Company Secretary & Compliance Officer

Membership Number: A21150

**Encl:** As above

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**Walker Chandiook & Co LLP**

21st Floor, DLF Square  
Jacaranda Marg, DLF Phase II,  
Gurugram - 122 002  
Haryana, India

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**Independent Auditor's Report on Consolidated Annual Financial Results of the Company, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)****To the Board of Directors of Aditya Infotech Limited****Opinion**

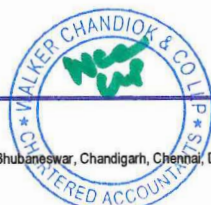
1. We have audited the accompanying consolidated annual financial results ('the Statement') of Aditya Infotech Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), for the year ended 31 March 2026, attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. 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 other auditors on separate audited financial statements of the subsidiaries, as referred to in paragraph 12 below, the Statement:
  - (i) includes the annual financial results of the entities listed in Annexure 1;
  - (ii) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations; and
  - (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the consolidated net profit after tax and other comprehensive income and other financial information of the Group, for the year ended 31 March 2026.

**Basis for Opinion**

3. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement section of our report. We are independent of the Group, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the consolidated financial results under the provisions of the Act, and the rules 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 together with the audit evidence obtained by the other auditors in terms of their reports referred to in paragraph 12 of the Other Matter section below, is sufficient and appropriate to provide a basis for our opinion.

Chartered Accountants

Offices in Ahmedabad, Bengaluru, Bhubaneswar, Chandigarh, Chennai, Dehradun, Goa, Gurugram, Guwahati, Hyderabad, Indore, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune



Walker Chandiook & Co LLP is registered with limited liability with identification number AAC-2085 and has its registered office at L-41, Connaught Circus, Outer Circle, New Delhi, 110001, India

## Independent Auditor's Report on Consolidated Annual Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

### Responsibilities of Management and Those Charged with Governance for the Statement

4. The Statement has been prepared on the basis of the consolidated annual financial statements and has been approved by the Holding Company's Board of Directors. The Holding Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the consolidated net profit and other comprehensive income, and other financial information of the Group in accordance with the Ind AS prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Holding Company's Board of Directors is also responsible for ensuring accuracy of records including financial information considered necessary for the preparation of the Statement. Further, in terms of the provisions of the Act, the respective Board of Directors of the companies included in the Group, 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 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 financial results, that give a true and fair view and are free from material misstatement, whether due to fraud or error. These financial results have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.
5. In preparing the Statement, the respective Board of Directors of the companies included in the Group, are responsible for assessing the ability of the Group, 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.
6. Those respective Board of Directors are also responsible for overseeing the financial reporting process of the companies included in the Group.

### Auditor's Responsibilities for the Audit of the Statement

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 Standards on Auditing specified under section 143(10) of the Act 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 this Statement.
8. As part of an audit in accordance with the Standards on Auditing specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
  - Identify and assess the risks of material misstatement of the Statement, 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 Holding Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls;



## Independent Auditor's Report on Consolidated Annual Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

- 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 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, 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 Statement 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 to cease to continue as a going concern;
  - Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation; and
  - Obtain sufficient appropriate audit evidence regarding the financial statements of the entities or business activities within the Group, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement, of which we are the independent auditors. For the other entities included in the Statement, which have been audited by the 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.
9. We communicate with those charged with governance of the Holding Company 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.
10. 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.
11. We also performed procedures in accordance with circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

### Other Matters

12. We did not audit the annual financial statements of three subsidiaries included in the Statement, whose financial information reflects total assets of Rs. 15,027.02 million as at 31 March 2026, total revenues of Rs. 21,607.12 million, total net profit after tax of Rs. 291.66 million, total comprehensive income of Rs. 291.69 million, and net cash outflows of Rs. 770.98 million for the year ended on that date, as considered in the Statement. These annual financial statements have been audited by other auditors whose audit reports have been furnished to us by the management, and our opinion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the audit reports of such other auditors, and the procedures performed by us as stated in paragraph 11 above.

Further, of these subsidiaries, two subsidiaries, are located outside India, whose annual financial statements have been prepared in accordance with accounting principles generally accepted in their respective countries, and which have been audited by other auditors under generally accepted auditing standards applicable in their respective countries. The Holding Company's management has converted the financial statements of such subsidiaries from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have audited these conversion adjustments made by the Holding Company's management. Our opinion, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries located outside India, is based on the report of other auditors and the conversion adjustments prepared by the management of the Holding Company and audited by us.

Our opinion is not modified in respect of this matter with respect to our reliance on the work done by and the reports of the other auditors.



## Walker Chandiook & Co LLP

### Independent Auditor's Report on Consolidated Annual Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

13. The Statement includes the consolidated financial results for the quarter ended 31 March 2026, being the balancing figures between the audited consolidated figures in respect of the full financial year and the published unaudited year-to-date consolidated figures up to the third quarter of the current financial year, which were subject to limited review by us.
14. The Statement includes consolidated figures for the corresponding quarter ended 31 March 2025 which are the balancing figures between the audited figures in respect of the full financial year ended 31 March 2025 and the published unaudited year-to-date figures up to the third quarter of the previous financial year, which have been approved by the Holding Company's Board of Directors, but have not been subjected to audit or review.

#### For Walker Chandiook & Co LLP

Chartered Accountants

Firm Registration No.: 001076N/N500013

*Deepak Mittal*

**Deepak Mittal**

Partner

Membership No. 503843

UDIN: 26503843TUKWVH7251



Place: Noida

Date: 27 May 2026

# Walker Chandiook & Co LLP

Independent Auditor's Report on Consolidated Annual Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

## Annexure 1

### List of entities included in consolidated financial statements for the year ended 31 March 2026

1. Aditya Infotech Limited, Holding Company, India

#### Wholly owned subsidiary

1. AIL Dixon Technologies Private Limited, India (w.e.f. 18 September 2024)
2. Shenzhen CP Plus International Limited, Shenzhen, China
3. Aditya Infotech Taiwan Co., Limited, Taiwan (w.e.f. 02 February 2026)





ADITYA INFOTECH LIMITED  
CIN: U74899DL1995PLC066784  
Registered Office: F-28, Okhla Industrial Area, Phase-1,  
New Delhi - 110020

| Statement of Consolidated Financial Results for the quarter and year ended 31 March 2026 |  |                               |                  |                                    |                  |                              |
|--|--|-------------------------------|------------------|------------------------------------|------------------|------------------------------|
| (Rs. in million, unless otherwise stated)  |  |                               |                  |                                    |                  |                              |
| S. No.   | Particulars  | Quarter ended                 |                  |                                    | Year ended       |                              |
|  |  | 31 March 2026                 | 31 December 2025 | 31 March 2025                      | 31 March 2026    | 31 March 2025                |
|  |  | (Unaudited)<br>(refer note 5) | (Unaudited)      | (Unaudited)<br>(refer note 4 & 10) | (Audited)        | (Audited)<br>(refer note 10) |
| <b>I</b>   | <b>Income</b>  |                               |                  |                                    |                  |                              |
|  | Revenue from operations  | 14,220.29                     | 11,391.10        | 9,774.35                           | 42,208.12        | 31,118.72                    |
|  | Other Income   | 15.87                         | 46.88            | 4.22                               | 128.40           | 110.54                       |
|  | <b>Total income (I)</b>  | <b>14,236.16</b>              | <b>11,437.98</b> | <b>9,778.57</b>                    | <b>42,336.52</b> | <b>31,229.26</b>             |
| <b>II</b>  | <b>Expenses</b>  |                               |                  |                                    |                  |                              |
|  | Cost of materials consumed   | 6,548.80                      | 6,447.92         | 2,664.45                           | 20,312.79        | 7,038.30                     |
|  | Purchases of stock-in-trade  | 2,354.91                      | 1,715.33         | 4,213.68                           | 6,925.12         | 18,031.57                    |
|  | Changes in inventories of finished goods, stock-in-trade and work-in-progress            | 798.50                        | 26.46            | 703.20                             | 2,831.21         | (645.43)                     |
|  | Employee benefits expense  | 998.11                        | 971.41           | 639.40                             | 3,429.15         | 2,033.26                     |
|  | Other expenses   | 952.49                        | 830.62           | 573.36                             | 3,048.52         | 2,187.69                     |
|  | <b>Total expenses (II)</b>   | <b>11,652.81</b>              | <b>9,991.74</b>  | <b>8,794.09</b>                    | <b>36,546.79</b> | <b>28,645.39</b>             |
| <b>III</b>   | <b>Profit before Finance costs, Depreciation and Amortisation expense and Tax (I-II)</b> | <b>2,583.35</b>               | <b>1,446.24</b>  | <b>984.48</b>                      | <b>5,789.73</b>  | <b>2,583.87</b>              |
| <b>IV</b>  | Finance costs  | 76.86                         | 50.84            | 124.13                             | 302.04           | 418.12                       |
| <b>V</b>   | Depreciation and amortization expense  | 227.27                        | 123.03           | 119.62                             | 560.22           | 311.23                       |
| <b>VI</b>  | <b>Profit before exceptional items and tax (III-IV-V)</b>                                | <b>2,279.22</b>               | <b>1,272.37</b>  | <b>740.73</b>                      | <b>4,927.47</b>  | <b>1,854.52</b>              |
| <b>VII</b>   | Exceptional items (refer note 10)  | -                             | -                | -                                  | -                | (2,486.30)                   |
| <b>VIII</b>  | <b>Profit after exceptional items and tax for the period/year (VI - VII)</b>             | <b>2,279.22</b>               | <b>1,272.37</b>  | <b>740.73</b>                      | <b>4,927.47</b>  | <b>4,340.82</b>              |
| <b>IX</b>  | <b>Tax expense</b>   |                               |                  |                                    |                  |                              |
|  | Current tax expense  | 606.42                        | 368.79           | 206.31                             | 1,379.94         | 569.67                       |
|  | Deferred tax charge/ (credit)  | (19.43)                       | (50.47)          | (13.67)                            | (127.28)         | 258.97                       |
|  | Earlier years tax adjustments (net)  | 0.95                          | (5.75)           | (1.51)                             | (4.80)           | (1.51)                       |
|  | <b>Total Tax expense (IX)</b>  | <b>587.94</b>                 | <b>312.57</b>    | <b>191.13</b>                      | <b>1,247.86</b>  | <b>827.13</b>                |
| <b>X</b>   | <b>Profit after tax for the period/year (VIII-IX)</b>                                    | <b>1,691.28</b>               | <b>959.80</b>    | <b>549.60</b>                      | <b>3,679.61</b>  | <b>3,513.69</b>              |
| <b>XI</b>  | <b>Other comprehensive income</b>  |                               |                  |                                    |                  |                              |
|  | <b>Items that will not be reclassified to profit or loss in subsequent periods</b>       |                               |                  |                                    |                  |                              |
|  | Re-measurement losses on defined benefit obligations                                     | 11.29                         | 3.02             | (0.27)                             | 16.08            | (4.63)                       |
|  | Income tax effect of above   | (2.84)                        | (0.76)           | 0.07                               | (4.05)           | 0.97                         |
|  | <b>Items that will be reclassified to profit or loss in subsequent periods</b>           |                               |                  |                                    |                  |                              |
|  | Exchange differences on translation of financial statements of foreign operations        | 1.63                          | 0.66             | 0.10                               | 3.45             | 0.38                         |
|  | <b>Other comprehensive income/(loss) for the period/year, net of tax</b>                 | <b>10.08</b>                  | <b>2.92</b>      | <b>(0.10)</b>                      | <b>15.48</b>     | <b>(3.28)</b>                |
| <b>XII</b>   | <b>Total comprehensive income for the period/year, net of tax (X+XI)</b>                 | <b>1,701.36</b>               | <b>962.72</b>    | <b>549.50</b>                      | <b>3,695.09</b>  | <b>3,510.41</b>              |
| <b>XIII</b>  | <b>Paid-up Equity Share Capital (Face value per share- Rs. 1 each)</b>                   | <b>117.80</b>                 | <b>117.55</b>    | <b>109.81</b>                      | <b>117.80</b>    | <b>109.81</b>                |
| <b>XIV</b>   | <b>Other equity</b>  | <b>-</b>                      | <b>-</b>         | <b>-</b>                           | <b>18,650.77</b> | <b>10,066.86</b>             |
| <b>XV</b>  | <b>Earnings per equity share (Face value per share- Rs. 1 each)</b>                      |                               |                  |                                    |                  |                              |
|  | (EPS for the quarter are not annualised)   |                               |                  |                                    |                  |                              |
|  | Basic (Rs.)  | 14.37                         | 8.18             | 5.00                               | 32.05            | 33.02                        |
|  | Diluted (Rs.)  | 14.37                         | 8.18             | 5.00                               | 32.05            | 33.02                        |

See accompanying notes to the Consolidated Financials Results



**SIGNED FOR IDENTIFICATION PURPOSES ONLY**



ADITYA INFOTECH LIMITED

CIN: U74899DL1995PLC066784

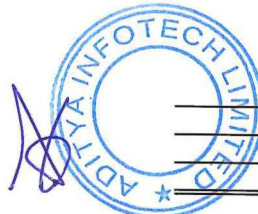
Registered Office: F-28, Okhla Industrial Area, Phase-1,  
New Delhi - 110020

**Consolidated Statement of Assets and Liabilities**

(Rs. in million, unless otherwise stated)

| ASSETS   | As at            | As at            |
|--|------------------|------------------|
|  | 31 March 2026    | 31 March 2025    |
|  | (Audited)        | (Audited)        |
| <b>Non-current assets</b>  |                  |                  |
| Property, plant and equipment  | 1,898.12         | 1,317.95         |
| Right of use assets  | 814.83           | 613.31           |
| Capital work in progress   | 710.13           | 166.99           |
| Investment property  | 3.29             | 3.54             |
| Goodwill   | 5,349.51         | 5,349.51         |
| Other intangible assets  | 62.24            | 112.27           |
| Intangible assets under development  | 129.96           | 134.60           |
| Financial assets   |                  |                  |
| Investments  | 7.26             | 5.15             |
| Others financial assets  | 65.44            | 119.37           |
| Deferred tax assets (net)  | 306.24           | 183.00           |
| Income tax assets (net)  | 14.27            | 29.44            |
| Other non current assets   | 227.29           | 151.53           |
|  | <b>9,588.58</b>  | <b>8,186.66</b>  |
| <b>Current assets</b>  |                  |                  |
| Inventories  | 11,037.33        | 8,705.33         |
| Financial assets   |                  |                  |
| Trade receivables  | 14,043.58        | 10,392.59        |
| Cash and cash equivalents  | 1,652.70         | 1,359.31         |
| Other bank balances  | 343.19           | 459.35           |
| Other financial assets   | 1,899.44         | 1,964.25         |
| Other current assets   | 1,345.13         | 677.89           |
| <b>Total current assets</b>  | <b>30,321.37</b> | <b>23,558.72</b> |
| <b>Total Assets</b>  | <b>39,909.95</b> | <b>31,745.38</b> |
| <b>EQUITY AND LIABILITIES</b>  |                  |                  |
| <b>Equity</b>  |                  |                  |
| Equity share capital   | 117.80           | 109.81           |
| Other equity   | 18,650.77        | 10,066.86        |
| <b>Equity attributable to owners of Holding Company</b>                    | <b>18,768.57</b> | <b>10,176.67</b> |
| Non-controlling interests  | -                | -                |
| <b>Total equity</b>  | <b>18,768.57</b> | <b>10,176.67</b> |
| <b>Non current liabilities</b>   |                  |                  |
| Financial liabilities  |                  |                  |
| Borrowings   | 491.01           | 149.89           |
| Lease liabilities  | 497.96           | 284.93           |
| Others financial liabilities   | 167.31           | 76.03            |
| Provisions   | 205.71           | 124.94           |
| <b>Total non current liabilities</b>                                       | <b>1,361.99</b>  | <b>635.79</b>    |
| <b>Current liabilities</b>   |                  |                  |
| Financial liabilities  |                  |                  |
| Borrowings   | 638.25           | 3,978.55         |
| Lease liabilities  | 175.38           | 159.73           |
| Supplier's credit  | 760.72           | 520.52           |
| Trade payables   |                  |                  |
| Total outstanding dues of micro enterprises and small enterprises          | 333.49           | 237.04           |
| Total outstanding dues of creditors other than micro and small enterprises | 15,676.62        | 13,190.26        |
| Other financial liabilities  | 960.17           | 2,086.79         |
| Provisions   | 132.12           | 94.02            |
| Current tax liabilities (net)  | 341.21           | 115.06           |
| Other current liabilities  | 761.43           | 550.95           |
| <b>Total current liabilities</b>   | <b>19,779.39</b> | <b>20,932.92</b> |
| <b>Total Equity and Liabilities</b>  | <b>39,909.95</b> | <b>31,745.38</b> |

SIGNED FOR  
IDENTIFICATION  
PURPOSES ONLY





**CP PLUS**  
Intelligent Security Systems

**ADITYA INFOTECH LIMITED**  
CIN: U74899DL1995PLC066784  
Registered Office: F-28, Okhla Industrial Area, Phase-1,  
New Delhi - 110020

**Consolidated Statement of Cash Flows**

| Particulars  | (Rs. in million, unless otherwise stated) |                                     |
|--|---|-------------------------------------|
|  | For the year ended<br>31 March 2026       | For the year ended<br>31 March 2025 |
| <b>A Cash flow from operating activities</b>   |   |                                     |
| Profit before tax  | 4,927.47                                  | 4,340.82                            |
| <b>Adjustments for:</b>  |   |                                     |
| Depreciation and amortization expenses   | 560.22                                    | 311.23                              |
| Interest income on bank deposits   | (109.86)                                  | (93.42)                             |
| Unwinding of discount on security deposit  | (3.99)                                    | (2.67)                              |
| Dividend income  | (0.12)                                    | (0.11)                              |
| Liabilities no longer required written back  | (0.46)                                    | (0.61)                              |
| Profit on sale of property, plant and equipment (net)  | (1.89)                                    | (0.03)                              |
| Rental income  | (0.52)                                    | (3.14)                              |
| Allowance for expected credit loss   | 151.11                                    | 69.07                               |
| Share based payment expense  | 117.77                                    | 117.85                              |
| Balances written off   | 48.07                                     | 5.27                                |
| Loss/(gain) on currency fluctuation and translation (net)  | 33.29                                     | (2.99)                              |
| Finance costs  | 237.46                                    | 376.52                              |
| Interest expense on lease liabilities  | 64.59                                     | 36.24                               |
| Gain on extinguishment of lease  | (3.88)                                    | (0.55)                              |
| Gain on account of fair valuation of previously held equity interest in joint venture  | -   | (2,486.30)                          |
| Expenses incurred towards Initial Public Offer   | 26.75                                     | -                                   |
| (Gain)/ loss on measurement of investment at FVTPL   | (2.11)                                    | 0.94                                |
| <b>Operating profit before working capital changes</b>   | <b>6,043.90</b>                           | <b>2,668.12</b>                     |
| <b>Movement in working capital</b>   |   |                                     |
| Increase in inventories  | (2,365.32)                                | (693.14)                            |
| Increase in trade receivables  | (3,816.86)                                | (3,124.22)                          |
| Increase in other current assets and non current assets  | (667.25)                                  | (6.49)                              |
| Decrease/ (increase) in other financial assets   | 419.82                                    | (502.25)                            |
| (Decrease)/ increase in other financial liabilities  | (1,217.62)                                | 551.30                              |
| Increase in other current liabilities  | 210.48                                    | 275.08                              |
| Increase in provisions   | 102.81                                    | 36.70                               |
| Increase in trade payables   | 2,562.78                                  | 1,576.64                            |
| <b>Cash generated from operating activities post working capital changes</b>   | <b>1,272.74</b>                           | <b>781.74</b>                       |
| Income tax paid(net)   | (1,137.92)                                | (509.66)                            |
| <b>Net cash generated from operating activities (A)</b>  | <b>134.82</b>                             | <b>272.08</b>                       |
| <b>B Cash flow from investing activities</b>   |   |                                     |
| Additions to property, plant and equipment, capital work in progress, other intangible assets and intangible under development | (1,363.27)                                | (264.90)                            |
| Proceeds from sale of property, plant and equipment  | 32.95                                     | 2.44                                |
| (Investments in)/ redemption of fixed deposits (net)   | (185.88)                                  | 153.81                              |
| Rental income  | 0.52                                      | 3.14                                |
| Dividend income  | 0.12                                      | 0.11                                |
| Interest received  | 109.86                                    | 93.42                               |
| <b>Net cash used in investing activities (B)</b>   | <b>(1,405.70)</b>                         | <b>(11.98)</b>                      |



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Consolidated Statement of Cash Flows

| Particulars  | (Rs. in million, unless otherwise stated) |                                     |
|--|---|-------------------------------------|
|  | For the year ended<br>31 March 2026       | For the year ended<br>31 March 2025 |
| <b>C Cash flow from financing activities</b>                       |   |                                     |
| Finance cost paid  | (225.66)                                  | (376.52)                            |
| Issue of equity share capital (including securities premium)       | 5,000.00                                  | -                                   |
| Proceeds from exercise of employee stock option plan               | 168.64                                    | -                                   |
| Transaction cost related to initial public offer                   | (236.34)                                  | -                                   |
| Repayment of loans to related party                                | (13.50)                                   | (0.30)                              |
| Proceeds from long-term borrowings                                 | 707.96                                    | 131.34                              |
| Repayments of long-term borrowings                                 | (185.52)                                  | (184.03)                            |
| Repayment of short-term borrowings                                 | (15,058.39)                               | (21,985.00)                         |
| Proceeds from short-term borrowings                                | 11,561.46                                 | 22,049.48                           |
| Supplier's credit availed (net)                                    | 240.20                                    | 520.52                              |
| Dividend paid during the year                                      | (180.00)                                  | (180.00)                            |
| Principal payment of lease liabilities                             | (149.99)                                  | (128.79)                            |
| Interest payment of lease liabilities                              | (64.59)                                   | (36.24)                             |
| <b>Net cash flow from/ (used in) financing activities (C)</b>      | <b>1,564.27</b>                           | <b>(189.54)</b>                     |
| <b>Net increase in cash and cash equivalents (A+B+C)</b>           | <b>293.39</b>                             | <b>70.56</b>                        |
| Cash acquired on acquisition of subsidiary company (refer note 10) | -   | 894.08                              |
| Cash and cash equivalents at the beginning of the year             | 1,359.31                                  | 394.67                              |
| <b>Cash and cash equivalents at the end of the year</b>            | <b>1,652.70</b>                           | <b>1,359.31</b>                     |

**Note:** The above consolidated statement of cash flows has been prepared under the "Indirect method" as set out in the Indian Accounting Standard (Ind AS-7) Statement of Cash flows.



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Notes to the Consolidated Financial Results for year ended 31 March 2026

- 1 Aditya Infotech Limited ("the Holding Company") completed its Initial Public Offer (IPO) of 19,267,928 equity shares of face value of Rs. 1 each, at an issue price of Rs. 675 per share (including a share premium of Rs. 674 per share), comprising an offer of sale of 11,851,849 equity shares by selling shareholders aggregating to Rs. 8,000 million and a fresh issue of 7,416,079 equity shares aggregating to Rs. 5,000 million. The equity shares of the Holding Company were listed on National Stock Exchange of India Limited (NSE) and BSE Limited (BSE) on 5 August 2025. Accordingly, the Consolidated Financial Results for the quarter and year ended 31 March 2026 have been drawn up for the first time, in compliance with the applicable listing and disclosure requirements.

Status of IPO proceeds utilisation is as under:

| Object of the issue as per prospectus                              | (Rs.in millions)               |                                   |  |
|--|--------------------------------|-----------------------------------|--|
|  | Utilisation as per Prospectus* | Total utilised upto 31 March 2026 | Amount pending for utilisation as on 31 March 2026 |
| Re-payment or pre-payment in full or in part of certain borrowings | 3,750.00                       | 3,750.00                          | -  |
| General corporate purpose  | 1,013.66                       | 900.00                            | 113.66   |
| <b>Total</b>   | <b>4,763.66</b>                | <b>4,650.00</b>                   | <b>113.66</b>                                      |

\*Net off of offer related expenses of Rs. 236.34 millions (exclusive of applicable goods and service tax) in relation to fresh issue of shares, out of which eligible share issue expenses of Rs. 209.58 millions have been adjusted against securities premium as per Section 52 of the Companies Act, 2013. The actual expenses are marginally lower vis-a-vis the expenses as per the Prospectus dated 31 July 2025 (that were based on management estimates then and were subject to change), consequent to subsequent accounting and recording of final expenditure.

# The above mentioned unutilised proceeds have been placed in fixed deposit account, monitoring account with scheduled commercial banks pending deployment, in line with the stated objects of the issue.

- 2 The Consolidated Financial Results for the quarter and year ended 31 March 2026 have been prepared in accordance with the Indian Accounting Standard prescribed under Section 133 of the Companies Act, 2013 and are in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
- 3 In terms of Regulation 33 of the Listing Regulations, this Statement of Consolidated Financial Results for year ended 31 March 2026, of Aditya Infotech Limited (the Holding Company) and its subsidiaries (the Holding Company and its subsidiaries together referred as the "Group"), has been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their respective meetings held on 27 May 2026 and has been audited by the statutory auditors of the Holding Company.
- 4 The figures for the quarter ended 31 March 2025 are the balancing figures between the audited figures in respect of the full financial year ended 31 March 2025 and the unaudited year to date figures upto the period ended 31 December 2024, which were neither subjected to review nor audit. However, the management has exercised necessary care and diligence to ensure that the standalone financial results for such period are fairly stated.
- 5 The figures for the quarter ended 31 March 2026 represents the balancing figures between audited figures in respect of full financial year and the published year to date figures upto the third quarter of the financial year which was subjected to limited review by the auditors.
- 6 The Board of Directors consider manufacturing / assembly and trading of security and surveillance equipments and related activities as the main business of the Group and further, the Group's majority sales are made to customers in India. Accordingly, there are no other separate reportable segments in terms of Ind AS 108 'Operating Segments'.
- 7 Pursuant to Transfer Memorandum dated 12 June 2018, the New Okhla Industrial Development Authority ("Noida Authority") transferred the allotment and lease of the land located at 12A, Sector 135, Noida, Uttar Pradesh, that the Holding Company has been carrying as "Right of use Asset" as per Ind AS 116. As per the terms of the transfer memorandum and the lease deed, the Holding Company was required to undertake construction/ development activity on the said land within the prescribed timelines. The Noida Authority vide its order dated 11 March 2024 had granted extension for completion of construction upto 31 December 2024. The construction and development at the leased land site is in advanced stages and the Holding Company has already incurred expenditure of Rs. 616.82 million as at 31 March 2026, that the Holding Company has been carrying as 'Capital work in progress'. However, due to factors beyond management control like ban on construction activities in Delhi NCR region as per GRAP-4 guidelines to control pollution etc., as the construction activities could not be completed by the prescribed date, the Company had filed an application on 12 October 2024, requesting for further extension of one year for completion of construction and development activities on the said land, that is currently pending disposal by the Noida Authority. During the quarter ended 31 December 2025, The Holding Company had submitted an application post receipt of necessary permission/approvals, with the Noida Authority for issuance of the completion certificate for the project. During the current quarter, the Holding Company has received certain queries from the Noida Authority, for which the Holding Company has filed appropriate response and the matter is currently pending disposal with the Noida Authority for providing extension and completion certificate, post receipt of approval from Government of Uttar Pradesh.

Based on assessment by a legal expert, status of development at the leasehold land and time to time communication with authorities post filing of application for completion certificate, the management is confident of receiving the necessary approvals and accordingly, believes that no adjustment is necessary in these Consolidated Financial Results at this stage.

- 8 On 21 November 2025, the Government of India notified four new Labour Codes (the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020) consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Group has assessed and estimated the incremental impact of these changes with the best information available in accordance with the Ind AS 19 Employee Benefits and the FAQs on Key Accounting Implications issued by the Institute of Chartered Accountants of India ("ICAI"). The impact of the above change amounting to Rs. 76.60 million has been recognised under "Employee benefit expenses" in the Consolidated Financial Results for the quarter ended 31 December 2025 and year ended 31 March 2026. The Group continues to monitor the finalization of Central/ State Rules and clarifications from the Government on other aspects of the Labour Codes.
- 9 Consequent to a search conducted at Holding Company's office premises in earlier years, the Holding Company was served a Show Cause Notice ("SCN") dated 30 March 2025, wherein a demand of Rs. 103.29 million was proposed, for alleged incorrect availment of concessional rate of duty on import of 4G routers, against which the Holding Company had filed its responses and also, attended hearings from time to time. During the current quarter, the Commissioner of Customs, Chennai (Imports) issued an Order dated 13 January 2026, raising demand for differential custom duty of Rs. 103.29 million along with penalties under the Customs Act 1962, aggregating to Rs. 308.58 million (excluding interest). The Holding Company has filed an appeal against the above said Order before "Customs, Excise And Service Tax Appellate Tribunal" ("CESTAT") on 07 April 2026, which is currently pending disposal. The Holding Company had deposited Rs. 60.00 million under protest in earlier years.

Based on inputs from experts, the management believes that the denial of exemption to 4G Routers under the relevant Customs Notification, covering "Routers" is untenable in law and the Holding Company has high chances of success in the matter. Accordingly, no adjustment is necessary in these Consolidated Financial Results at this stage.

- 10 On 8 July 2024, the Holding Company had entered into Share Subscription and Purchase Agreement ("SSPA") with Dixon Technologies India Limited ("Dixon") and AIL Dixon Technologies Private Limited ("AIL Dixon") for acquiring 95,00,000 fully paid-up equity shares of Rs. 10 each representing balance 50% equity share capital of AIL Dixon- the joint venture company, for consideration other than cash, through and in exchange of issuance of additional 7,305,805 equity shares of Rs. 1 each, of the Holding Company. On 18 September 2024, the Holding Company discharged the non-cash purchase consideration for the aforesaid transaction.

On AIL Dixon becoming subsidiary, the Group had undertaken provisional Purchase Price Allocation (PPA) based on management's estimates and fair valuation of assets and liabilities, as per Ind AS 103. Consequently, the Group had recognized intangibles of Rs. 63 million, Goodwill of Rs. 5,349.51 million and further, had accounted for gain on fair valuation of previously held equity interest in the joint venture of Rs. 2,486.30 million (presented as 'exceptional item'), in the Consolidated Financial Results for the year ended 31 March 2025.

During the current year, the Holding Company has completed the purchase price allocation basis the subsequent available information and there is no change in the earlier assessment.

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- 11 The Group has incorporated a wholly owned subsidiary in Taiwan viz. "Aditya Infotech Taiwan Co. Limited" on 02 February 2026. The newly incorporated subsidiary will be engaged in the Research & Development activities related to security and surveillance equipment.
- 12 Subsequent events:
- (a) The Holding Company has entered into a joint venture agreement dated 16 April 2026 with Orient Cables (India) Limited, under which the parties have agreed to form a 50:50 joint venture for the purpose of carrying on the business of manufacturing electric cables including LAN cables and CCTV cables etc. The joint venture company is currently in process of being incorporated after completing required procedural formalities
- (b) On 19 May 2026, the Holding Company allotted 52,401 equity shares having face value of Rs. 1 each, as fully paid up, to eligible employees, upon exercise of options vested under the Aditya Infotech Employee Stock Option Plan 2024 of the Holding Company. Consequent to the aforesaid allotment, the issued, subscribed and paid-up equity share capital of the Company stands increased from Rs.117.80 million (consisting of 117,798,084 equity shares of face value of Rs. 1 each) to Rs. 117.85 million (consisting of 117,850,485 equity shares of face value of Rs. 1 each).
- 13 The Board of Directors of the Holding Company at its meeting held on 27 May 2026, has recommended a final dividend of Rs. 1.64 per equity share. The payment of dividend is subject to approval of shareholders at ensuing Annual General Meeting of the Holding Company.
- 14 Previous period's/ year's figures have been regrouped/reclassified wherever necessary to confirm with the current period/year figures. The impact of such reclassification/regrouping is not material to the Consolidated Financial Results.

Place: Noida  
Date: 27 May 2026

For Aditya Infotech Limited

  
Aditya Khemka  
Managing Director  
DIN:00514552



  
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**Independent Auditor's Report on Standalone Annual Financial Results of the Company, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

**To the Board of Directors of Aditya Infotech Limited**

**Opinion**

1. We have audited the accompanying standalone annual financial results ('the Statement') of Aditya Infotech Limited ('the Company') for the year ended 31 March 2026, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
  - (i) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations, and
  - (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013 ('the Act'), read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the standalone net profit after tax and other comprehensive income and other financial information of the Company for the year ended 31 March 2026.

**Basis for Opinion**

3. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement 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 ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the rules 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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Chartered Accountants

Offices in Ahmedabad, Bengaluru, Bhubaneswar, Chandigarh, Chennai, Dehradun, Goa, Gurugram, Guwahati, Hyderabad, Indore, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

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Walker Chandiok & Co LLP is registered with limited liability with identification number AAC-2085 and has its registered office at L-41, Connaught Circus, Outer Circle, New Delhi, 110001, India

## Walker ChandioK & Co LLP

### Independent Auditor's Report on Standalone Annual Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

#### Responsibilities of Management and Those Charged with Governance for the Statement

4. This Statement has been prepared on the basis of the standalone annual financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the Ind AS specified under section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 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 Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.
5. In preparing the Statement, the Board of Directors is 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.
6. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

#### Auditor's Responsibilities for the Audit of the Statement

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 Standards on Auditing, specified under section 143(10) of the Act, 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 this Statement.
8. As part of an audit in accordance with the Standards on Auditing, specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
  - Identify and assess the risks of material misstatement of the Statement, 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 in place an adequate internal financial controls with reference to financial statements 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;



## Walker ChandioK &Co LLP

### Independent Auditor's Report on Standalone Annual Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

- 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 Statement 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; and
  - Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
9. 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.
10. 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 Matters

11. The Statement includes the financial results for the quarter ended 31 March 2026, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to limited review by us.
12. The Statement includes figures for the corresponding quarter ended 31 March 2025 which are the balancing figures between the audited figures in respect of the full financial year ended 31 March 2025 and the unaudited year-to-date figures up to the third quarter of the previous financial year, which have been approved by the Company's Board of Directors, but have not been subjected to audit or review.

#### For Walker ChandioK & Co LLP

Chartered Accountants

Firm Registration No.: 001076N/N500013

*Deepak Mittal*

**Deepak Mittal**

Partner

Membership No: 503843

UDIN: 26503843YFQHEB8702



Place: Noida

Date: 27 May 2026

**Statement of Standalone Financial Results for the quarter and year ended 31 March 2026**

(Rs. in million, unless otherwise stated)

| S. No.      | Particulars  | Quarter ended                 |                  |                               | Year ended       |                  |
|-------------|--|-------------------------------|------------------|-------------------------------|------------------|------------------|
|             |  | 31 March 2026                 | 31 December 2025 | 31 March 2025                 | 31 March 2026    | 31 March 2025    |
|             |  | (Unaudited)<br>(refer note 5) | (Unaudited)      | (Unaudited)<br>(refer note 4) | (Audited)        | (Audited)        |
| <b>I</b>    | <b>Income</b>  |                               |                  |                               |                  |                  |
|             | Revenue from operations  | 14,176.43                     | 11,256.98        | 9,668.00                      | 41,788.48        | 30,658.17        |
|             | Other Income   | 24.98                         | 45.21            | 30.49                         | 136.27           | 115.86           |
|             | <b>Total income (I)</b>  | <b>14,201.41</b>              | <b>11,302.19</b> | <b>9,698.49</b>               | <b>41,924.75</b> | <b>30,774.03</b> |
| <b>II</b>   | <b>Expenses</b>  |                               |                  |                               |                  |                  |
|             | Purchases of stock-in-trade  | 9,434.63                      | 8,190.54         | 7,125.13                      | 28,070.68        | 25,348.73        |
|             | Changes in inventories of stock-in-trade   | 933.50                        | 362.70           | 722.16                        | 3,440.43         | (816.44)         |
|             | Employee benefits expense  | 703.49                        | 671.80           | 469.73                        | 2,467.41         | 1,665.01         |
|             | Other expenses   | 880.04                        | 784.33           | 515.26                        | 2,787.62         | 2,085.22         |
|             | <b>Total expenses (II)</b>   | <b>11,951.66</b>              | <b>10,009.37</b> | <b>8,832.28</b>               | <b>36,766.14</b> | <b>28,282.52</b> |
| <b>III</b>  | <b>Profit before Finance costs, Depreciation and Amortisation expense and Tax (I-II)</b> | <b>2,249.75</b>               | <b>1,292.82</b>  | <b>866.21</b>                 | <b>5,158.61</b>  | <b>2,491.51</b>  |
| <b>IV</b>   | Finance costs  | 68.79                         | 43.82            | 122.52                        | 284.01           | 415.11           |
| <b>V</b>    | Depreciation and amortization expense  | 88.95                         | 88.93            | 91.97                         | 329.02           | 252.44           |
| <b>VI</b>   | <b>Profit before tax for the period/year (III-IV-V)</b>                                  | <b>2,092.01</b>               | <b>1,160.07</b>  | <b>651.72</b>                 | <b>4,545.58</b>  | <b>1,823.96</b>  |
| <b>VII</b>  | <b>Tax expense</b>   |                               |                  |                               |                  |                  |
|             | Current tax  | 550.56                        | 332.34           | 193.61                        | 1,260.97         | 547.15           |
|             | Deferred tax charge/ (credit)  | (21.02)                       | (41.65)          | (16.47)                       | (115.90)         | (74.63)          |
|             | Earlier years tax adjustments (net)  | -                             | (5.79)           | (1.51)                        | (5.79)           | (1.51)           |
|             | <b>Total Tax expense (VII)</b>   | <b>529.54</b>                 | <b>284.90</b>    | <b>175.63</b>                 | <b>1,139.28</b>  | <b>471.01</b>    |
| <b>VIII</b> | <b>Profit after tax for the period/year (VI-VII)</b>                                     | <b>1,562.47</b>               | <b>875.17</b>    | <b>476.09</b>                 | <b>3,406.30</b>  | <b>1,352.95</b>  |
| <b>IX</b>   | <b>Other comprehensive income</b>  |                               |                  |                               |                  |                  |
|             | Items that will not be reclassified to profit or loss in subsequent periods              |                               |                  |                               |                  |                  |
|             | Re-measurement losses on defined benefit obligations                                     | 11.45                         | 2.59             | (1.18)                        | 16.03            | (4.77)           |
|             | Income tax effect of above   | (2.88)                        | (0.65)           | 0.30                          | (4.03)           | 1.20             |
|             | <b>Other comprehensive income/(loss) for the period/year, net of tax</b>                 | <b>8.57</b>                   | <b>1.94</b>      | <b>(0.88)</b>                 | <b>12.00</b>     | <b>(3.57)</b>    |
| <b>X</b>    | <b>Total comprehensive income for the period/year, net of tax (VIII+IX)</b>              | <b>1,571.04</b>               | <b>877.11</b>    | <b>475.21</b>                 | <b>3,418.30</b>  | <b>1,349.38</b>  |
| <b>XI</b>   | <b>Paid-up Equity Share Capital (Face value per share- Rs. 1 each)</b>                   | <b>117.80</b>                 | <b>117.22</b>    | <b>109.81</b>                 | <b>117.80</b>    | <b>109.81</b>    |
| <b>XII</b>  | <b>Other equity</b>  | <b>-</b>                      | <b>-</b>         | <b>-</b>                      | <b>16,291.24</b> | <b>7,984.10</b>  |
| <b>XIII</b> | <b>Earnings per equity share (Face value per share- Rs. 1 each)</b>                      |                               |                  |                               |                  |                  |
|             | (EPS for the quarter are not annualised)   |                               |                  |                               |                  |                  |
|             | Basic (Rs.)  | 13.27                         | 7.46             | 4.34                          | 29.67            | 12.72            |
|             | Diluted (Rs.)  | 13.27                         | 7.46             | 4.34                          | 29.67            | 12.72            |

See accompanying notes to the Standalone Financials Results



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**Standalone Statement of assets and liabilities**

(Rs. in million, unless otherwise stated)

|  | As at<br>31 March 2026<br>(Audited) | As at<br>31 March 2025<br>(Audited) |
|--|-------------------------------------|-------------------------------------|
| <b>ASSETS</b>  |                                     |                                     |
| <b>Non-current assets</b>  |                                     |                                     |
| Property, plant and equipment  | 281.86                              | 243.65                              |
| Right- of- use assets  | 800.40                              | 600.88                              |
| Capital work in progress   | 628.84                              | 144.37                              |
| Investment property  | 3.29                                | 3.54                                |
| Other intangible assets  | 12.43                               | 56.00                               |
| Intangible assets under development  | 127.39                              | 130.95                              |
| Financial assets   |                                     |                                     |
| Investments  | 2,614.07                            | 2,597.65                            |
| Other financial assets   | 51.79                               | 102.63                              |
| Deferred tax assets (net)  | 257.47                              | 145.60                              |
| Income tax assets (net)  | 4.77                                | 8.03                                |
| Other non-current assets   | 152.23                              | 142.21                              |
|  | <b>4,934.54</b>                     | <b>4,175.51</b>                     |
| <b>Current assets</b>  |                                     |                                     |
| Inventories  | 2,482.88                            | 5,946.94                            |
| Financial assets   |                                     |                                     |
| Trade receivables  | 14,049.13                           | 10,360.94                           |
| Cash and cash equivalents  | 1,595.05                            | 534.13                              |
| Bank balances other than cash and cash equivalents                         | 276.77                              | 459.35                              |
| Loans  | 81.95                               | 81.95                               |
| Other financial assets   | 2,792.71                            | 2,670.94                            |
| Other current assets   | 490.69                              | 492.55                              |
| <b>Total current assets</b>  | <b>21,769.18</b>                    | <b>20,546.80</b>                    |
| <b>Total assets</b>  | <b>26,703.72</b>                    | <b>24,722.31</b>                    |
| <b>EQUITY AND LIABILITIES</b>  |                                     |                                     |
| <b>Equity</b>  |                                     |                                     |
| Equity share capital   | 117.80                              | 109.81                              |
| Other equity   | 16,291.24                           | 7,984.10                            |
| <b>Total equity</b>  | <b>16,409.04</b>                    | <b>8,093.91</b>                     |
| <b>Non current liabilities</b>   |                                     |                                     |
| Financial liabilities  |                                     |                                     |
| Borrowings   | 256.26                              | 149.89                              |
| Lease liabilities  | 496.20                              | 284.93                              |
| Provisions   | 179.56                              | 120.94                              |
| <b>Total non current liabilities</b>                                       | <b>932.02</b>                       | <b>555.76</b>                       |
| <b>Current liabilities</b>   |                                     |                                     |
| Financial liabilities  |                                     |                                     |
| Borrowings   | 529.03                              | 3,921.86                            |
| Lease liabilities  | 174.97                              | 159.73                              |
| Supplier's credit  | 760.72                              | 520.52                              |
| Trade payables and other acceptances                                       |                                     |                                     |
| Total outstanding dues of micro enterprises and small enterprises          | 269.69                              | 202.48                              |
| Total outstanding dues of creditors other than micro and small enterprises | 5,601.25                            | 8,534.30                            |
| Other financial liabilities  | 820.88                              | 1,978.97                            |
| Provisions   | 118.52                              | 93.84                               |
| Current tax liabilities(net)   | 341.14                              | 115.07                              |
| Other current liabilities  | 746.46                              | 545.87                              |
| <b>Total current liabilities</b>   | <b>9,362.66</b>                     | <b>16,072.64</b>                    |
| <b>Total equity and liabilities</b>  | <b>26,703.72</b>                    | <b>24,722.31</b>                    |

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**ADITYA INFOTECH LIMITED**

CIN: L74899DL1995PLC066784

Registered Office: F-28, Okhla Industrial Area, Phase-1,  
New Delhi - 110020**Standalone Statement of Cash Flows**

(Rs. in million, unless otherwise stated)

| Particulars   | For the year ended<br>31 March 2026 | For the year ended<br>31 March 2025 |
|---|-------------------------------------|-------------------------------------|
| <b>A Cash flow from operating activities</b>  |                                     |                                     |
| Profit before tax   | 4,545.58                            | 1,823.96                            |
| <b>Adjustments for:</b>   |                                     |                                     |
| Depreciation and amortization expenses  | 329.03                              | 252.44                              |
| Interest income on bank deposits  | (105.65)                            | (93.42)                             |
| Interest income on loan given   | (8.88)                              | (8.80)                              |
| Unwinding of discount on security deposit   | (3.33)                              | (2.66)                              |
| Dividend income   | (0.12)                              | (0.11)                              |
| Liabilities no longer required written back   | (0.46)                              | (0.61)                              |
| (Profit)/ loss on sale of property, plant and equipment (net)   | (1.89)                              | 2.05                                |
| Rental income   | (0.71)                              | (2.84)                              |
| Allowance for expected credit loss  | 151.11                              | 66.70                               |
| Share based payment expense   | 107.02                              | 117.44                              |
| Balances written off  | 40.23                               | 5.27                                |
| Foreign exchange loss/(gain) (net)  | 10.20                               | (4.52)                              |
| Finance cost  | 219.51                              | 375.10                              |
| Interest expense on lease liabilities   | 64.50                               | 36.24                               |
| Gain on extinguishment of lease   | (3.88)                              | (0.55)                              |
| Expenses incurred towards Initial Public Offer  | 26.75                               | -                                   |
| (Gain)/ loss on measurement of investment at FVTPL  | (2.11)                              | 0.94                                |
| <b>Operating profit before working capital changes</b>  | <b>5,366.90</b>                     | <b>2,566.63</b>                     |
| <b>Movement in working capital</b>  |                                     |                                     |
| Decrease/(Increase) in inventories  | 3,430.75                            | (854.89)                            |
| Increase in trade receivables   | (3,846.20)                          | (3,090.21)                          |
| Decrease/(Increase) in other current assets and non current assets  | 1.85                                | (211.53)                            |
| Decrease/(Increase) in other financial assets   | 243.30                              | (1,216.50)                          |
| (Decrease)/ Increase in other financial liabilities   | (1,185.44)                          | 566.43                              |
| Increase in other current liabilities   | 200.58                              | 272.57                              |
| Increase in provisions  | 67.27                               | 35.82                               |
| (Decrease)/ Increase in trade payables  | (2,875.56)                          | 2,722.00                            |
| <b>Cash generated from operating activities post working capital changes</b>  | <b>1,403.45</b>                     | <b>790.32</b>                       |
| Income tax paid (net)   | (1,029.87)                          | (456.64)                            |
| <b>Net cash generated from operating activities (A)</b>   | <b>373.58</b>                       | <b>333.68</b>                       |
| <b>B Cash flow from investing activities</b>  |                                     |                                     |
| Additions to property, plant and equipment, capital work in progress, other intangible assets and intangible assets under development | (623.96)                            | (272.00)                            |
| (Investments in)/ redemption of fixed deposits (net)  | (119.46)                            | 153.89                              |
| Investment in subsidiary company  | (14.31)                             | -                                   |
| Proceeds from sale of property, plant and equipment   | 28.30                               | 2.17                                |
| Rental income   | 0.71                                | 2.84                                |
| Dividend income   | 0.12                                | 0.11                                |
| Interest received   | 114.53                              | 102.79                              |
| <b>Net cash used in investing activities (B)</b>  | <b>(614.07)</b>                     | <b>(10.20)</b>                      |



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| Particulars   | (Rs. in million, unless otherwise stated) |                                     |
|---|---|-------------------------------------|
|   | For the year ended<br>31 March 2026       | For the year ended<br>31 March 2025 |
| <b>C Cash flow from financing activities</b>                  |   |                                     |
| Finance cost paid   | (201.49)                                  | (362.28)                            |
| Issue of equity share capital (including securities premium)  | 5,000.00                                  | -                                   |
| Proceeds from exercise of employee stock option plan          | 168.64                                    | -                                   |
| Transaction cost related to initial public offer              | (236.34)                                  | -                                   |
| Repayment of loan to related party                            | (13.50)                                   | (0.30)                              |
| Proceeds from long-term borrowings                            | 353.58                                    | 109.25                              |
| Repayment of long term borrowings                             | (118.53)                                  | (161.38)                            |
| Proceeds from short term borrowings                           | 11,561.46                                 | 22,041.83                           |
| Repayment of short term borrowings                            | (15,058.39)                               | (21,985.00)                         |
| Supplier's credit availed (net)                               | 240.20                                    | 520.52                              |
| Dividend paid   | (180.00)                                  | (180.00)                            |
| Principal payment of lease liabilities                        | (149.72)                                  | (128.79)                            |
| Interest payment of lease liabilities                         | (64.50)                                   | (36.24)                             |
| <b>Net cash flow from/ (used in) financing activities (C)</b> | <b>1,301.41</b>                           | <b>(182.39)</b>                     |
| Net increase in cash and cash equivalents (A+B+C)             | 1,060.92                                  | 141.09                              |
| Cash and cash equivalents at the beginning of the year        | 534.13                                    | 393.04                              |
| <b>Cash and cash equivalents at the end of the year</b>       | <b>1,595.05</b>                           | <b>534.13</b>                       |

**Note:** The above standalone statement of cash flows has been prepared under the "Indirect method" as set out in the Indian Accounting Standard (Ind AS-7) Statement of Cash Flows.



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**Notes to the Standalone Financial Results for the year ended 31 March 2026**

- 1 Aditya Infotech Limited ("the Company") completed its Initial Public Offer (IPO) of 19,267,928 equity shares of face value of Rs. 1 each, at an issue price of Rs. 675 per share (including a share premium of Rs. 674 per share), comprising an offer for sale of 11,851,849 equity shares by selling shareholders aggregating to Rs. 8,000 million and a fresh issue of 7,416,079 equity shares aggregating to Rs. 5,000 million. The equity shares of the Company were listed on National Stock Exchange of India Limited (NSE) and BSE Limited (BSE) on 5 August 2025. Accordingly, the Standalone Financial Results for quarter and year ended 31 March 2026 have been drawn up for the first time, in compliance with the applicable listing and disclosure requirements.

Status of IPO proceeds utilisation is as under:

| Object of the issue as per prospectus   | (Rs.in million)                |                                   |  |
|---|--------------------------------|-----------------------------------|--|
|   | Utilisation as per Prospectus* | Total utilised upto 31 March 2026 | Amount pending for utilisation as on 31 March 2026 |
| Re-payment or pre-payment in full or in part of certain borrowings availed by the Company | 3,750.00                       | 3,750.00                          | -  |
| General corporate purpose   | 1,013.66                       | 900.00                            | 113.66   |
| <b>Total</b>  | <b>4,763.66</b>                | <b>4,650.00</b>                   | <b>113.66</b>                                      |

\*Net off of offer related expenses of Rs. 236.34 millions (exclusive of applicable goods and service tax) in relation to fresh issue of shares, out of which eligible share issue expenses of Rs. 209.58 millions have been adjusted against securities premium as per Section 52 of the Companies Act, 2013. The actual expenses are marginally lower vis-a-vis the expenses as per the Prospectus dated 31 July 2025 (that were based on management estimates then and were subject to change), consequent to subsequent accounting and recording of final expenditure.

# The above mentioned unutilised proceeds have been placed in fixed deposit account, monitoring account with scheduled commercial banks pending deployment, in line with the stated objects of the issue.

- 2 The Standalone Financial Results for the quarter and year ended 31 March 2026 have been prepared in accordance with the Indian Accounting Standard prescribed under Section 133 of the Companies Act, 2013 and are in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
- 3 In terms of Regulation 33 of the Listing Regulations, this Statement of Standalone Financial Results for quarter and year ended 31 March 2026, of Aditya Infotech Limited, has been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their respective meetings held on 27 May 2026 and has been audited by the statutory auditors of the Company.
- 4 The figures for the quarter ended 31 March 2025 are the balancing figures between the audited figures in respect of the full financial year ended 31 March 2025 and the unaudited year to date figures upto the period ended 31 December 2024, which were neither subjected to review nor audit. However, the management has exercised necessary care and diligence to ensure that the standalone financial results for such period are fairly stated.
- 5 The figures for the quarter ended 31 March 2026 represents the balancing figures between audited figures in respect of full financial year and the published year to date figures upto the third quarter of the financial year which was subjected to limited review by the auditors.
- 6 The Board of Directors of the Company consider trading of security and surveillance equipments and related activities as the main business of the entity and further, the Company's majority sales are made to customers in India. Accordingly, there are no other separate reportable segments in terms of Ind AS 108 - 'Operating Segments'.
- 7 Pursuant to Transfer Memorandum dated 12 June 2018, the New Okhla Industrial Development Authority ("Noida Authority") transferred the allotment and lease of the land located at 12A, Sector 135, Noida, Uttar Pradesh, that the Company has been carrying as "Right of use Asset" as per Ind AS 116. As per the terms of the transfer memorandum and the lease deed, the Company was required to undertake construction/ development activity on the said land within the prescribed timelines. The Noida Authority vide its order dated 11 March 2024 had granted extension for completion of construction upto 31 December 2024. The construction and development at the leased land site is in advanced stages and the Company has already incurred expenditure of Rs. 616.82 million as at 31 March 2026, that the Company has been carrying as 'Capital work in progress'. However, due to factors beyond management control like ban on construction activities in Delhi NCR region as per GRAP-4 guidelines to control pollution etc., as the construction activities could not be completed by the prescribed date, the Company had filed an application on 12 October 2024, requesting for further extension of one year for completion of construction and development activities on the said land, that is currently pending disposal by the Noida Authority. During the quarter ended 31 December 2025, the Company had submitted an application post receipt of necessary permission/approvals, with the Noida Authority for issuance of the completion certificate for the project. During the current quarter, the Company has received certain queries from the Noida Authority, for which the Company has filed appropriate response and the matter is currently pending disposal with the Noida Authority for providing extension and completion certificate, post receipt of approval from Government of Uttar Pradesh.

Based on assessment by a legal expert, status of development at the leasehold land and time to time communication with authorities post filing of application for completion certificate, the management is confident of receiving the necessary approvals and accordingly, believes that no adjustment is necessary in these Standalone Financial Results at this stage.

- 8 On 21 November 2025, the Government of India notified four new Labour Codes (the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020) consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed and estimated the incremental impact of these changes with the best information available in accordance with the Ind AS 19 Employee Benefits and the FAQs on Key Accounting Implications issued by the Institute of Chartered Accountants of India ("ICAI"). The impact of the above change amounting to Rs. 54.26 million has been recognised under "Employee benefit expenses" in the Standalone Financial Results for the quarter ended 31 December 2025 and year ended 31 March 2026. The Company continues to monitor the finalization of Central/ State Rules and clarifications from the Government on other aspects of the Labour Codes.
- 9 Consequent to a search conducted at Company's office premises in earlier years, the Company was served a Show Cause Notice ("SCN") dated 30 March 2025, wherein a demand of Rs. 103.29 million was proposed, for alleged incorrect availment of concessional rate of duty on import of 4G routers, against which the Company had filed its responses and also, attended hearings from time to time. During the current quarter, the Commissioner of Customs, Chennai (Imports) issued an Order dated 13 January 2026, raising demand for differential custom duty of Rs. 103.29 million along with penalties under the Customs Act 1962, aggregating to Rs. 308.58 million (excluding interest). The Company has filed an appeal against the above said Order before "Customs, Excise And Service Tax Appellate Tribunal" ("CESTAT") on 07 April 2026, which is currently pending disposal. The Company had deposited Rs. 60.00 million under protest in earlier years.

Based on inputs from experts, the management believes that the denial of exemption to 4G Routers under the relevant Customs Notification, covering "Routers" is untenable in law and the Company has high chances of success in the matter. Accordingly, no adjustment is necessary in these Standalone Financial Results at this stage.

- 10 The Company has incorporated a wholly owned subsidiary in Taiwan viz. "Aditya Infotech Taiwan Co. Limited" on 02 February 2026. The newly incorporated subsidiary will be engaged in the Research & Development activities related to security and surveillance equipment.



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11 Subsequent events:

(a) The Company has entered into a joint venture agreement dated 16 April 2026 with Orient Cables (India) Limited, under which the parties have agreed to form a 50:50 joint venture for the purpose of carrying on the business of manufacturing electric cables including LAN cables and CCTV cables etc. The joint venture company is currently in process of being incorporated after completing required procedural formalities.

(b) On 19 May 2026, the Company allotted 52,401 equity shares having face value of Rs. 1 each, as fully paid up, to eligible employees, upon exercise of options vested under the Aditya Infotech Employee Stock Option Plan 2024 of the Company. Consequent to the aforesaid allotment, the issued, subscribed and paid-up equity share capital of the Company stands increased from Rs.117.80 million (consisting of 117,798,084 equity shares of face value of Rs. 1 each) to Rs. 117.85 million (consisting of 117,850,485 equity shares of face value of Rs. 1 each).

12 The Board of Directors at its meeting held on 27 May 2026, has recommended a final dividend of Rs. 1.64 per equity share. The payment of dividend is subject to approval of shareholders at ensuing Annual General Meeting of the Company.

13 Previous period's/ year's figures have been regrouped/ reclassified wherever necessary to confirm with the current period/ year figures. The impact of such reclassification/ regrouping is not material to the Standalone Financial Results.

Place: Noida  
Date: 27 May 2026

For Aditya Infotech Limited

  
Aditya Khanna  
Managing Director  
DIN:00514552



  
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# ADITYA INFOTECH LTD.

Corp. Off. : A-12, Sector 4, Noida, Uttar Pradesh, India 201301

Phone : +91 120 4555 666 E-Mail : sales@adityagroup.com Website : www.adityagroup.com



मा सैव्यम् पराजितः

May 27, 2026

To,  
**National Stock Exchange of India Limited**  
Exchange Plaza  
Plot no. C/1, G Block  
Bandra Kurla Complex, Bandra (E)  
Mumbai 400 051

**BSE Limited**  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai 400 001

Symbol: CPPLUS  
ISIN: INE819V01029

Scrip Code: 544466  
ISIN: INE819V01029

Dear Sir / Madam,

**Sub.: Declaration regarding Auditor's Report with unmodified opinion, on Annual Audited Financial Results for the Financial Year ended March 31, 2026, both on Standalone and Consolidated basis**

**Ref.: Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026**

Dear Sir(s) / Madam,

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, I, Yogesh Chand Sharma, Chief Financial Officer of the Company, hereby declare that, the Statutory Auditors of the Company, M/s. Walker Chandiook & Co LLP, Chartered Accountants (ICAI Firm Registration No: 001076N/N500013), have issued Audit Report with unmodified opinion on the Audited Standalone and Consolidated Financial Results of the Company for the financial year ended March 31, 2026.

Kindly take the same on record.

For and on behalf of **Aditya Infotech Limited**

*U. S. S.*  
**Yogesh Chand Sharma**  
Chief Financial Officer



## Annexure II

### Investment in the share capital of the wholly owned subsidiary, Aditya Infotech Taiwan Co. Ltd.

| S.No | Particulars   | Details  |
|------|---|--|
| 1.   | Name of the target entity, details in brief such as size, turnover etc.   | <b>Name of Entity:</b> Aditya Infotech Taiwan Co. Ltd (“AIL Taiwan”), wholly owned subsidiary of the Company<br><b>Date of Incorporation</b> -February 2, 2026<br><b>Paid up Capital:</b> NT \$50,00,000 as on 31 <sup>st</sup> March 2026<br><b>Turnover:</b> NT \$ 1873966 as on 31 <sup>st</sup> March 2026   |
| 2.   | Whether the acquisition would fall within related party transaction(s) and whether the promoter/ promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at “arms-length” | The proposed transaction will fall under related party transaction. However, since the transaction is with the wholly owned subsidiary of the Company, it is exempted as per Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.<br><br>Further, Promoter, promoter group & group companies do not have any interest in proposed transaction. |
| 3.   | Industry to which the entity being acquired belongs   | Industrial Products  |
| 4.   | Objects and impact of acquisition (including but not limited to, disclosure of reasons for acquisition of target entity, if its business is outside the main line of business of the listed entity)   | ALL Taiwan was incorporated for the purpose of Research & Development activities related to security and surveillance equipment.<br><br>The Board of Directors of the Company has approved further investment in AIL Taiwan, for the purpose of future expansion plans and anticipated funding requirements.   |
| 5.   | Brief details of any governmental or regulatory approvals required for the acquisition  | Not Applicable   |
| 6.   | Indicative time period for completion of the acquisition  | On or before September 30, 2026  |
| 7.   | Consideration - whether cash consideration or share swap or any other form and details of the same  | Cash consideration of INR equivalent to USD 400,000  |
| 8.   | Cost of acquisition and/or the price at which the shares are acquired   | The Board has approved a further investment equivalent to USD 400,000 (approximately NT\$ 12.55 million) at par value, i.e., NT\$ 10 per share.  |

|     |  |   |
|-----|--|---|
| 9.  | Percentage of shareholding / control acquired and / or number of shares acquired   | There will be no change in shareholding structure and the Company will continue to hold 100% of the share capital of ALL Taiwan.  |
| 10. | Brief background about the entity acquired in terms of products/line of business acquired, date of incorporation, history of last 3 years turnover, country in which the acquired entity has presence and any other significant information (in brief) | <p><b>Brief background:</b> The Taiwan Subsidiary is primarily engaged in the Research &amp; Development activities related to security and surveillance equipment.</p> <p><b>Date of Incorporation:</b> February 02, 2026</p> <p><b>Country:</b> Taiwan</p> <p><b>History of last 3 years' turnover:</b> Not applicable since ALL Taiwan was incorporated on February 2, 2026.</p> |