



Taneja Aerospace and Aviation Limited

Thally Road, Denkanikottai, Krishnagiri Dist.,

Belagondapalli - 635 114, Tamil Nadu

Tel.: + 91 04347 233509

Fax: + 91 04347 233414

E-mail: secretarial@taal.co.in

Website: www.taal.co.in

TAAL/SEC/2026-27

October 30, 2026

To,
Corporate Relationship Department,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400 001

Scrip Code: 522229

Dear Sir / Madam,

Sub: Intimation of Outcome of Board meeting under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we would like to inform that, based on the recommendation of the Audit Committee, the Board of Directors of the Company have at their meeting held today i.e., October 30, 2026

1. Considered and approved, the un-audited financial results (Standalone and Consolidated) for the quarter and half year ended September 30, 2026 and took on record Limited Review Report issued by the Statutory Auditors of the Company.
2. Considered and approved, the Scheme of Amalgamation of Katra Auto Engineering Private Limited, a wholly owned subsidiary (Transferor Company) with Taneja Aerospace and Aviation Limited (Transferee Company) under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 ("Scheme") with effect from 1st April 2027 ("Appointed Date").

The Scheme shall be subject to the requisite sanction of the Hon'ble National Company Law Tribunal, Chennai Bench and such other statutory and other regulatory authorities as may be required in this regard.

We wish to state that the Company had earlier obtained the approval of the Board of Directors for the proposed merger on 17th May 2024 and had also filed necessary intimation with the stock exchange to that effect on the same day. However, considering the evolving business scenarios at that time, the Company did not go ahead with the said proposal. Now, it has been proposed to proceed further with the said merger.

The disclosure required under Regulation 30 read with Schedule III of the Listing Regulations and the SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, are given as **Annexure**.

CIN: L62200TZ1988PLC014460



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The aforesaid Board Meeting commenced at 11:30 a.m. and concluded at 05:15 p.m. on October 30, 2026.

You are requested to kindly take the same on your record and oblige.

Thanking you,

Yours faithfully,

For **Taneja Aerospace & Aviation Limited**

Ashwini
Prasad
Navare

Digitally signed
by Ashwini
Prasad Navare
Date: 2026.10.30
17:19:46 +05'30'

Ashwini Navare
Company Secretary

Encl: as above



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ANNEXURE

DISCLOSURE REQUIRED UNDER REGULATION 30 READ WITH SCHEDULE III OF THE LISTING REGULATIONS AND SEBI MASTER CIRCULAR NO. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 DATED JANUARY 30, 2026

S. No.	Particulars	Disclosure												
a.	Name of the entity(ies) forming part of the amalgamation/merger, details in brief such as, size, turnover etc.	<p>The Scheme of Amalgamation approved by the Board of Directors proposes the amalgamation of Katra Auto Engineering Private Limited, a wholly owned subsidiary (Transferor Company) with Taneja Aerospace and Aviation Limited (Transferee Company) under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 ("Scheme") with effect from 1st April 2027 ("Appointed Date").</p> <p>A brief of the entities involved in the amalgamation is as follows:</p> <p>Transferee Company:</p> <p>Taneja Aerospace and Aviation Limited (CIN: L62200TZ1988PLC014460) is a public limited company incorporated on 22nd July 1988 under the Companies Act, 1956. The registered office of the company is situated at Thally Road, Denkanikotta, Krishnagiri, Belagondapalli – 635114, Tamil Nadu, India. The equity shares of the company are listed on BSE Limited.</p> <p>The details pertaining to size, turnover etc. of the Transferee Company is as follows:</p> <table border="1"> <thead> <tr> <th>S. No.</th><th>Particulars</th><th>Amount as on 30.09.2026 (INR in lakhs)</th></tr> </thead> <tbody> <tr> <td>1</td><td>Paid-up share capital</td><td>1,275.03</td></tr> <tr> <td>2</td><td>Net worth</td><td>15,451.90</td></tr> <tr> <td>3</td><td>Turnover*</td><td>2,154.52</td></tr> </tbody> </table> <p><i>* For the half-year ended 30th September 2026</i></p> <p>Transferor Company:</p> <p>Katra Auto Engineering Private Limited (CIN: U50300TZ2007PTC040174) is an unlisted company incorporated on 12th January 2007 under the Companies Act, 1956. The registered office of the company is situated at Thally Road, Denkanikotta,</p>	S. No.	Particulars	Amount as on 30.09.2026 (INR in lakhs)	1	Paid-up share capital	1,275.03	2	Net worth	15,451.90	3	Turnover*	2,154.52
S. No.	Particulars	Amount as on 30.09.2026 (INR in lakhs)												
1	Paid-up share capital	1,275.03												
2	Net worth	15,451.90												
3	Turnover*	2,154.52												

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S. No.	Particulars	Disclosure												
		<p>Krishnagiri, Belagondapalli – 635114, Tamil Nadu, India.</p> <p>The details pertaining to size, turnover etc. of the Transferor Company is as follows:</p> <table border="1"> <thead> <tr> <th>S. No.</th><th>Particulars</th><th>Amount as on 30.09.2026 (INR in Rs.)</th></tr> </thead> <tbody> <tr> <td>1</td><td>Paid-up share capital</td><td>5,00,000</td></tr> <tr> <td>2</td><td>Net worth</td><td>2,10,901</td></tr> <tr> <td>3</td><td>Turnover*</td><td>0.00</td></tr> </tbody> </table> <p><i>* For the half-year ended 30th September 2026</i></p>	S. No.	Particulars	Amount as on 30.09.2026 (INR in Rs.)	1	Paid-up share capital	5,00,000	2	Net worth	2,10,901	3	Turnover*	0.00
S. No.	Particulars	Amount as on 30.09.2026 (INR in Rs.)												
1	Paid-up share capital	5,00,000												
2	Net worth	2,10,901												
3	Turnover*	0.00												
b.	Whether the transaction would fall within related party transactions? If yes, whether the same is done at “arms’ length”	<p>The proposed Scheme of Amalgamation would fall within the ambit of related party transaction since Katra Auto Engineering Private Limited is a related party to the Company. However, since the Scheme of Amalgamation proposes the amalgamation of M/s. Katra Auto Engineering Private Limited, a wholly owned subsidiary of the Company with Taneja Aerospace and Aviation Limited, there will not be any issue of shares as a result of the amalgamation. As such the question of arms’ length transaction does not arise.</p> <p>Further, the said transaction does not fall within the purview of the related party transactions under Section 188 of the Companies Act, 2013 in view of the clarification provided by the Ministry of Corporate Affairs vide General Circular No. 30/2014 dated July 17, 2014. Further, pursuant to Regulation 23(5)(b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the related party transaction provisions are not applicable to the proposed Scheme.</p>												
c.	Area of business of the entity(ies)	<p>Transferee Company:</p> <p>The Transferee Company is engaged in the business of manufacture and sale of various parts and components to aviation industry, providing services related to Airfield & maintenance, Repair and Overhaul (MRO) and allied services.</p> <p>Transferor Company:</p> <p>The Transferor Company is authorized to be engaged in the business of providing auto engineering services.</p>												
d.	Rationale for	The rationale of the Scheme is as under:												

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S. No.	Particulars	Disclosure
	amalgamation / merger	<p>(i) Enable consolidation of both companies into one entity which will facilitate focused growth, operational efficiencies and better supervision of the business of the group.</p> <p>(ii) Pooling of resources (including manpower, management, administration and marketing resources) of both companies resulting in synergies of operations and optimisation of logistics, resulting in more productive utilisation of said resources, savings in cost and operational efficiencies.</p> <p>(iii) Concentrated management focus, improved organisational capacity, integration rationalisation and streamlining of the organisation structure of the entities.</p> <p>(iv) Facilitating internal transfer of resources and optimum utilisation of assets.</p> <p>(v) Avoiding duplication of administrative functions, reduction in multiplicity of legal and regulatory compliances.</p>
e.	In case of cash consideration – amount or otherwise share exchange ratio	Since the proposed Scheme of Amalgamation involves the amalgamation of M/s. Katra Auto Engineering Private Limited, a wholly owned subsidiary of the Company with Taneja Aerospace and Aviation Limited, the holding company, upon the Scheme coming into effect, the entire share capital of M/s. Katra Auto Engineering Private Limited shall stand cancelled and no new shares will be allotted by Taneja Aerospace and Aviation Limited.
f.	Brief details of change in shareholding pattern (if any) of listed entity	Since the proposed Scheme of Amalgamation involves the amalgamation of Katra Auto Engineering Private Limited, a wholly owned subsidiary of the Company with Taneja Aerospace and Aviation Limited, the holding company, there will be no change in the shareholding pattern of Taneja Aerospace and Aviation Limited after the amalgamation coming into effect.

Independent Auditor's Review Report on unaudited standalone financial results for the quarter ended 30 September 2026 and year to date results for the period from 01 April 2026 to 30 September 2026 of Taneja Aerospace and Aviation Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors of
Taneja Aerospace and Aviation Limited

Introduction

1. We have reviewed the accompanying statement of unaudited standalone financial results of Taneja Aerospace and Aviation Limited ('the Company') for the quarter ended 30 September 2026 and year to date results for the period from 01 April 2026 to 30 September 2026 ('the Statement'), being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations'). We have initialled the Statement for identification purpose only.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard ('Ind AS') 34 'Interim Financial Reporting' specified in section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

Scope of Review

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements ('SRE') 2410 - 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India ('the ICAI'). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company's personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



kkc & associates llp

Chartered Accountants

(formerly Khimji Kunverji & Co LLP)

Conclusion

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS, specified under Section 133 of the Act as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **KKC & Associates LLP**

Chartered Accountants

(formerly Khimji Kunverji & Co LLP)

Firm Registration Number: 105146W/W100621

Tejas Parikh

Partner

ICAI Membership No: 123215

UDIN: 26123215TOXNNC5677



Place: Mumbai

Date: 30 October 2026

TANEJA AEROSPACE AND AVIATION LIMITED

Regd. office : Belagondapalli Village, Thally Road, Denkanikottai Taluk, Krishnagiri Dist., Belagondapalli - 635114, Tamil Nadu, India
Phone : +91 4347 233 506, Fax : +91 4347 233 414, E-mail : secretarial@taal.co.in, Website : www.taal.co.in, CIN : L62200TZ1988PLC014460

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

(INR in lakh, unless otherwise stated)

Sr. No.	Particulars	Quarter ended			Half-year ended		Year ended
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Income						
	(a) Revenue from operations	1123.22	1,031.30	969.13	2,154.52	1,821.51	4,015.97
	(b) Other income	222.15	123.08	47.31	345.23	95.74	273.61
	Total Income (a+b)	1345.37	1,154.38	1,016.44	2,499.75	1,917.25	4,289.58
2	Expenses						
	(a) Cost of materials consumed	48.76	13.07	8.76	61.83	10.14	59.02
	(b) Other direct costs	3.95	0.43	37.52	4.38	102.56	164.82
	(c) Employee benefits expenses	136.48	126.22	120.63	262.70	226.78	537.18
	(d) Finance costs	17.75	18.16	11.72	35.91	23.32	52.48
	(e) Depreciation expenses	81.45	79.32	83.64	160.77	165.79	332.13
	(f) Other expenses	187.91	146.04	224.38	333.95	346.72	876.72
	Total Expenses (a to f)	476.30	383.24	486.66	859.54	875.32	2,022.35
3	Profit / (Loss) before exceptional items and tax (1 - 2)	869.07	771.14	529.78	1,640.21	1,041.93	2,267.23
4	Exceptional items	-	-	-	-	-	16.25
5	Profit / (Loss) before tax (3 - 4)	869.07	771.14	529.78	1,640.21	1,041.93	2,250.98
6	Income-tax expense						
a	Current tax	181.00	206.08	155.91	387.08	295.95	597.88
b	Deferred tax charge	(0.48)	(8.39)	(12.59)	(8.87)	5.68	(27.81)
7	Total Income-tax expense (a + b)	180.52	197.69	143.32	378.21	301.62	570.07
8	Profit / (Loss) for the period after tax (5 - 7)	688.55	573.45	386.46	1,262.00	740.31	1,680.91
9	Other Comprehensive Income (OCI), net of tax						
	a) Items that will not be re-classified subsequently to profit or loss						
	- Net gain/ (loss) on equity instruments measured at fair value through other comprehensive income	-	-	-	-	-	339.34
	- Income tax effect on above	-	-	-	-	-	(150.91)
	- Re-measurement gain / (loss) on defined benefit plans	7.91	-	-	7.91	-	(8.93)
	- Income tax effect on above	(1.99)	-	-	(1.99)	-	2.25
	b) Items that will be re-classified subsequently to profit or loss	-	-	-	-	-	-
10	Other comprehensive income for the period	5.92	-	-	5.92	-	181.75
11	Total comprehensive income for the period (8+10)	694.47	573.45	386.46	1,267.92	740.31	1,862.66
12	Paid-up equity share capital (Face value of INR 5/- each) Reserves excluding revaluation reserves	1,275.03	1,275.03	1,275.03	1,275.03	1,275.03	1,275.03 14,186.63
13	Earnings / (Loss) per share (of INR 5/- each) (not annualised):						
	(a) Basic earnings / (loss) per share (INR)	2.70	2.25	1.52	4.95	2.90	6.59
	(b) Diluted earnings / (loss) per share (INR)	2.70	2.25	1.52	4.95	2.90	6.59



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Note: 1			
STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026			
(INR in lakh, unless otherwise stated)			
Sr. No.	Particulars	As at Sept 30 2026 Un-Audited	As at March 31, 2026 Audited
	ASSETS		
1	Non-current assets		
	a. Property, plant and equipment	9,073.10	9,096.23
	b. Capital work-in-progress	16.49	-
	c. Investment property	579.84	625.48
	d. Right to Use of Assets	5.31	9.86
	e. Financial assets		
	i. Investments	2,245.45	2,010.62
	ii. Other Financial assets	128.16	127.91
	f. Other non-current assets	8.15	0.77
	Total Non-current assets	12,056.50	11,870.87
2	Current assets		
	a. Inventories	100.13	92.47
	b. Financial assets		
	i. Investments	5,642.78	3,297.30
	ii. Trade receivables	336.76	441.78
	iii. Cash and cash equivalents	350.69	1,579.00
	iv. Bank balances other than cash and cash equivalents	0.71	18.96
	v. Other financial Assets	88.28	79.67
	c. Current tax assets (net)	-	-
	d. Other current assets	191.57	99.42
	Total Current assets	6,710.92	5,608.60
	TOTAL ASSETS (1+2)	18,767.42	17,479.47
	EQUITY AND LIABILITIES		
3	Equity		
	a. Equity share capital	1,275.03	1,275.03
	b. Other equity	15,454.55	14,186.63
	Total Equity	16,729.58	15,461.66
4	LIABILITIES		
	Non-current liabilities		
	a. Financial liabilities		
	i. Other financial liabilities	597.24	547.33
	b. Provisions	29.00	26.31
	c. Deferred tax liabilities (Net)	356.76	363.64
	d. Other non-current liabilities	337.56	353.34
	Total Non-current liabilities	1,320.56	1,290.62
5	Current liabilities		
	a. Financial liabilities		
	i. Trade payables		
	Total outstanding dues of micro enterprises and small enterprises	39.12	45.86
	Total outstanding dues of creditors other than micro & small enterprises	17.72	2.61
	ii. Other financial liabilities	440.38	411.40
	b. Lease Liabilities	6.98	12.41
	c. Current tax liabilities (net)	36.39	12.41
	d. Other current liabilities	130.67	181.54
	e. Provisions	46.02	60.97
	Total Current liabilities	717.28	727.19
	Total Liabilities	2,037.84	2,017.81
	TOTAL EQUITY AND LIABILITIES (3+4+5)	18,767.42	17,479.47



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Note: 2

STATEMENT OF STANDALONE CASH FLOWS FOR HALF YEAR ENDED SEPTEMBER 30, 2026

Particulars	(INR in lakh, unless otherwise stated)		
	Half Year ended		Year ended
	September 30, 2026	September 30, 2025	March 31, 2026
	Un-Audited	Un-Audited	Audited
Cash flow from operating activities			
Profit before tax	1,640.22	1,041.93	2,250.97
Adjustments for:			
Depreciation expense	160.77	165.79	332.13
Finance costs (IndAS)	35.11	-	-
Gain on sale of property, plant and equipments	-	-	(29.04)
Gain from Investments	8.35	(22.94)	(3.30)
Expected credit loss / Bad-debts written off	0.11	(2.76)	(2.54)
Interest and Other Investment Income	(318.96)	(41.77)	(168.79)
Other Comprehensive Income	7.91	-	330.42
Operating profit before working capital changes	1,533.51	1,140.25	2,709.83
(Decrease) / increase in trade payables, provisions and other liabilities	8.38	(136.07)	348.91
Decrease / (increase) in inventories	(7.66)	(25.26)	(36.25)
Decrease / (increase) in trade receivables and other assets	1.52	(5.08)	(8.80)
Cash generated from operations	1,535.75	973.83	3,013.69
Income tax (paid) / refund (Net)	(363.09)	(220.99)	(757.98)
Net cash flows generated from operating activities (A)	1,172.66	752.84	2,255.71
Cash flow from investing activities			
Payment for property, plant and equipment (including capital w-i-p)	(103.95)	(14.42)	(100.11)
Payment for investments in equity shares	-	-	-
Payment for investments in NCD, AIF and others	(4,156.13)	22.13	(4,229.04)
Proceeds from Re-payments / sale of investments	1,569.80	-	2,599.99
Movement in other bank balances	(0.06)	1,021.26	1,023.58
Proceeds from sale/ disposal of property, plant and equipments	-	-	30.00
Interest received	329.91	45.74	161.52
Net cash flows (used in)/generated from investing activities (B)	(2,360.43)	1,074.71	(514.05)
Cash flows from financing activities			
Issue of Equity Share Capital	-	-	-
Premium on issue of Equity Share Capital	-	-	-
Lease Payments	(5.42)	-	(9.64)
Inter-Corporate Deposit taken during the year	-	-	-
Re-payment of Inter Corporate Deposit	-	-	-
Dividend paid	-	-	(637.51)
Finance costs (IndAS)	(35.11)	-	-
Net cash flows used in financing activities (C)	(40.53)	-	(647.16)
Net increase/ (decrease) in cash and cash equivalents (A+B+C)	(1,228.30)	1,827.54	1,094.50
Cash and cash equivalents at the beginning of the year	1,579.00	484.93	484.50
Cash and cash equivalents at the end of the year	350.70	2,312.47	1,579.00
Cash and cash equivalents comprise			
Balances with banks			
On current accounts	350.70	246.58	430.00
On fixed deposits with maturity of less than 3 months	-	2,065.86	1,149.00
Cash on hand	0.00	0.04	0.00
Total Cash and cash equivalents	350.70	2,312.47	1,579.00



Notes to the standalone financial results for the quarter and half-year ended September 30, 2026 (Contd.)

- 3) The above standalone financial results of Taneja Aerospace and Aviation Limited ('the Company') has been prepared in accordance with Indian Accounting Standards - Ind AS as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016.
- 4) The Company operates in a single business segment of aerospace and aviation. Accordingly, no further segment disclosures are required.
- 5) In July 2026, the Company entered into a Master Restructuring and Transfer Agreement ("MRTA") with Zenith Precision Private Limited ("ZPPL") and its promoters for a proposed corporate restructuring. The transaction, subject to the fulfilment of conditions precedent and receipt of requisite statutory and regulatory approvals, envisages the transfer of the Company's investment in ZPPL and the acquisition of the SEZ Division of ZPPL by the Company or its designated entity by way of a slump sale, as a going concern. As the transaction has not been completed as of the date of approval of these unaudited financial results, no adjustment has been made to the unaudited financial results for the quarter and period ended September 30, 2026.
- 6) Previous period/ year's figures have been re-grouped/ re-classified wherever considered necessary.
- 7) This statement has been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 30th October, 2026.

For Taneja Aerospace and Aviation Ltd


Rakesh Duda
Managing Director



Place : Gurugram
Date: 30th October, 2026



Independent Auditor's Review Report on unaudited consolidated financial results for the quarter ended 30 September 2026 and year to date results for the period from 01 April 2026 to 30 September 2026 of Taneja Aerospace and Aviation Limited under [Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors of
Taneja Aerospace and Aviation Limited

Introduction

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Taneja Aerospace and Aviation Limited ('the Parent' or 'the Company') and its subsidiary (the Parent and its subsidiary together referred to as 'the Group') for the quarter ended 30 September 2026 and year to date results for the period from 01 April 2026 to 30 September 2026 ('the Statement'), being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations'). We have initialled the Statement for identification purpose only.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard ('Ind AS') 34 'Interim Financial Reporting' prescribed under section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

Scope of Review

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements ('SRE') 2410 - 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India ('the ICAI'). A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular Issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.



kkc & associates llp

Chartered Accountants

(formerly Khimji Kunverji & Co LLP)

4. The Statement includes the result of the following entities:

Name of the entity	Relationship
Taneja Aerospace and Aviation Limited	Parent Company
Katra Auto Engineering Private Limited	Subsidiary Company

Conclusion

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS specified under Section 133 of the Act as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matters

6. The Statement includes the interim financial information of one subsidiary which has not been reviewed by its auditor, whose interim financial information reflect total assets of Rs. 649.72 Lakhs (before consolidation adjustment) as at 30 September 2026, reflect total revenue of Rs. Nil and Rs. Nil (before consolidation adjustment), total net profit after tax / (loss)] of Rs. Nil and Rs. Nil (before consolidation adjustment), total comprehensive [income/(loss)] of Rs. Nil and Rs. Nil (before consolidation adjustment) for the quarter ended 30 September 2026 and for the period from 01 April 2026 to 30 September 2026 respectively, and cash flows (net) of Rs. Nil for the period from 01 April 2026 to 30 September 2026 respectively as considered in the Statement. According to the information and explanations given to us by the Management, this interim financial information is not material to the Group.

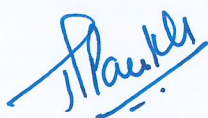
Our conclusion on the Statement is not modified in respect of the above matter.

For **KKC & Associates LLP**

Chartered Accountants

(formerly Khimji Kunverji & Co LLP)

Firm Registration Number: 105146W/W100621



Tejas Parikh

Partner

ICAI Membership No: 123215

UDIN: 26123215XBLYNW8905



Place: Mumbai

Date: 30 October 2026

TANEJA AEROSPACE AND AVIATION LIMITED						
Regd. office : Belagondapalli Village, Thally Road, Denkanikottai Taluk, Krishnagiri Dist., Belagondapalli - 635114, Tamil Nadu, India						
Phone : +91 4347 233 506, Fax : +91 4347 233 414, E-mail : secretarial@taal.co.in, Website : www.taal.co.in, CIN : L62200TZ1988PLC014460						
STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026						
Sr. No.	Particulars	Quarter ended			(INR in lakh, unless otherwise stated)	
		30-Sep-26		30-Jun-26	Half-year ended	
		Un-Audited	Un-Audited	Un-Audited	Un Audited	31-Mar-26 Audited
1	Income					
	(a) Revenue from operations	1123.22	1,031.30	969.13	2,154.52	4,015.97
	(b) Other income	222.15	123.08	47.31	345.23	273.61
	Total Income (a+b)	1345.37	1,154.38	1,016.44	2,499.75	4,289.58
2	Expenses					
	(a) Cost of materials consumed	48.76	13.07	8.76	61.83	59.02
	(b) Other direct costs	3.95	0.43	37.52	4.38	164.82
	(c) Employee benefits expenses	136.48	126.22	120.63	262.70	537.18
	(d) Finance costs	17.75	18.16	11.72	35.91	52.48
	(e) Depreciation expenses	81.45	79.32	83.64	160.77	332.13
	(f) Other expenses	187.91	146.04	224.38	333.95	876.78
	Total Expenses (a to f)	476.30	383.24	486.66	859.54	2,022.41
3	Profit / (Loss) before exceptional items and tax (1 - 2)	869.07	771.14	529.78	1,640.21	2,267.17
4	Exceptional items	-	-	-	-	16.25
5	Profit / (Loss) before tax (3 - 4)	869.07	771.14	529.78	1,640.21	2,250.92
6	Income-tax expense					
a	Current tax	181.00	206.08	155.91	387.08	597.88
b	Deferred tax charge	(0.48)	(8.39)	(12.59)	(8.87)	(27.81)
7	Total Income-tax expense (a + b)	180.52	197.69	143.32	378.21	570.07
8	Profit / (Loss) for the period after tax (5 - 7)	688.56	573.45	386.46	1,262.00	1,680.85
9	Other Comprehensive Income (OCI), net of tax					
	<u>a) Items that will not be re-classified subsequently to profit or loss</u>					
	- Net gain/ (loss) on equity instruments measured at fair value through other comprehensive income	-	-	-	-	339.34
	- Income tax effect on above	-	-	-	-	(150.91)
	- Re-measurement gain / (loss) on defined benefit plans	7.91	-	-	7.91	(8.93)
	- Income tax effect on above	(1.99)	-	-	(1.99)	2.25
	<u>b) Items that will be re-classified subsequently to profit or loss</u>	-	-	-	-	-
10	Other comprehensive income for the period	5.92	-	-	5.92	181.75
11	Total comprehensive income for the period (8+10)	694.47	573.45	386.46	1,267.92	1,862.60
12	Paid-up equity share capital (Face value of INR 5/- each)	1,275.03	1,275.03	1,275.03	1,275.03	1,275.03
	Reserves excluding revaluation reserves					14,183.73
13	Earnings / (Loss) per share (of INR 5/- each) (not annualised):					
	(a) Basic earnings / (loss) per share (INR)	2.70	2.25	1.52	4.95	6.59
	(b) Diluted earnings / (loss) per share (INR)	2.70	2.25	1.52	4.95	6.59



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Note: 1			
STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026			
(INR in lakh, unless otherwise stated)			
Sr. No.	Particulars	As at Sept 30, 2026 Un-Audited	As at March 31, 2026 Audited
	ASSETS		
1	Non-current assets		
	a. Property, plant and equipment	9,722.45	9,745.56
	b. Capital work-in-progress	16.49	-
	c. Investment property	579.84	625.48
	d. Right to Use of Assets	5.31	9.86
	e. Financial assets		
	i. Investments	1,592.90	1,358.07
	ii. Other Financial assets	128.16	127.91
	f. Other non-current assets	8.15	0.77
	Total Non-current assets	12,053.30	11,867.65
2	Current assets		
	a. Inventories	100.13	92.47
	b. Financial assets		
	i. Investments	5,642.78	3,297.30
	ii. Trade receivables	336.76	441.78
	iii. Cash and cash equivalents	351.06	1,579.37
	iv. Bank balances other than cash and cash equivalents	0.71	18.96
	v. Other financial Assets	88.28	79.67
	c. Current tax assets (net)	-	-
	d. Other current assets	191.57	99.42
	Total Current assets	6,711.29	5,608.97
	TOTAL ASSETS (1+2)	18,764.59	17,476.63
	EQUITY AND LIABILITIES		
3	Equity		
	a. Equity share capital	1,275.03	1,275.03
	b. Other equity	15,451.64	14,183.73
	Total Equity	16,726.67	15,458.76
4	LIABILITIES		
	Non-current liabilities		
	a. Financial liabilities		
	i. Other financial liabilities	597.24	547.33
	b. Provisions	29.00	26.31
	c. Deferred tax liabilities (Net)	356.76	363.64
	d. Other non-current liabilities	337.56	353.34
	Total Non-current liabilities	1,320.56	1,290.62
5	Current liabilities		
	a. Financial liabilities		
	i. Trade payables		
	Total outstanding dues of micro enterprises and small enterprises	39.12	45.86
	Total outstanding dues of creditors other than micro & small enterprises	17.72	2.61
	ii. Other financial liabilities	440.44	411.46
	b. Lease Liabilities	6.98	12.41
	c. Current tax liabilities (net)	36.41	12.41
	d. Other current liabilities	130.67	181.54
	e. Provisions	46.02	60.97
	Total Current liabilities	717.36	727.25
	Total Liabilities	2,037.92	2,017.87
	TOTAL EQUITY AND LIABILITIES (3+4+5)	18,764.59	17,476.63



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Note: 2

STATEMENT OF CONSOLIDATED CASH FLOWS FOR HALF YEAR ENDED SEPTEMBER 30, 2026

Particulars	(INR in lakh, unless otherwise stated)		
	Half Year ended		Year ended
	September 30, 2026	September 30, 2025	March 31, 2026
	Un-Audited	Un-Audited	Audited
Cash flow from operating activities			
Profit before tax	1,640.22	1,041.93	2,250.91
Adjustments for:			
Depreciation expense	160.77	165.79	332.13
Finance costs (Ind AS)	35.11	-	-
Gain on sale of property, plant and equipments	-	-	(29.04)
Gain from Investments	8.35	(22.94)	(3.30)
Expected credit loss / Bad-debts written off	0.11	(2.76)	(2.54)
Interest income	(318.96)	(41.77)	(168.79)
Other Comprehensive Income	7.91	-	330.42
Operating profit before working capital changes	1,533.51	1,140.25	2,709.77
(Decrease) / increase in trade payables, provisions and other liabilities	8.39	(136.07)	348.91
Decrease / (increase) in inventories	(7.66)	(25.26)	(36.25)
Decrease / (increase) in trade receivables and other assets	1.52	(5.08)	(8.80)
Cash generated from operations	1,535.76	973.83	3,013.63
Income tax (paid) / refund (Net)	(363.07)	(220.99)	(757.98)
Net cash flows generated from operating activities (A)	1,172.69	752.84	2,255.65
Cash flow from investing activities			
Payment for property, plant and equipment (including capital w-i-p)	(103.95)	(14.42)	(100.11)
Payment for investments in equity shares	-	-	-
Payment for investments in NCD, AIF and others	(4,156.13)	22.13	(4,229.04)
Proceeds from sale of investment in equity shares and other investments	1,569.80	-	2,599.99
Movement in other bank balances	(0.06)	1,021.26	1,023.58
Proceeds from sale/ disposal of property, plant and equipments	-	-	30.00
Interest received	329.91	45.74	161.52
Net cash flows (used in)/generated from investing activities (B)	(2,360.45)	1,074.71	(514.05)
Cash flows from financing activities			
Issue of Equity Share Capital	-	-	-
Premium on issue of Equity Share Capital	-	-	-
Lease Payments	(5.42)	-	(9.64)
Inter-Corporate Deposit taken during the year	-	-	-
Re-payment of Inter Corporate Deposit	-	-	-
Dividend paid	-	-	(637.51)
Finance costs (Ind AS)	(35.11)	-	-
Net cash flows used in financing activities (C)	(40.53)	-	(647.16)
Net increase/ (decrease) in cash and cash equivalents (A+B+C)	(1,228.28)	1,827.54	1,094.44
Cash and cash equivalents at the beginning of the year	1,579.37	484.93	484.93
Cash and cash equivalents at the end of the year	351.09	2,312.47	1,579.37
Cash and cash equivalents comprise			
Balances with banks			
On current accounts	351.06	246.58	430.37
On fixed deposits with maturity of less than 3 months	-	2,065.86	1,149.00
Cash on hand	0.00	0.04	0.00
Total Cash and cash equivalents	351.06	2,312.47	1,579.37



Notes to the consolidated financial results for the quarter and half-year ended September 30, 2026 (Contd.)

- 3) The above consolidated financial results of Taneja Aerospace and Aviation Limited ('the Company') has been prepared in accordance with Indian Accounting Standards - Ind AS as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016.
- 4) The Company operates in a single business segment of aerospace and aviation. Accordingly, no further segment disclosures are required.
- 5) In July 2026, the Company entered into a Master Restructuring and Transfer Agreement ("MRTA") with Zenith Precision Private Limited ("ZPPL") and its promoters for a proposed corporate restructuring. The transaction, subject to the fulfilment of conditions precedent and receipt of requisite statutory and regulatory approvals, envisages the transfer of the Company's investment in ZPPL and the acquisition of the SEZ Division of ZPPL by the Company or its designated entity by way of a slump sale, as a going concern. As the transaction has not been completed as of the date of approval of these unaudited financial results, no adjustment has been made to the unaudited financial results for the quarter and period ended September 30, 2026.
- 6) The Board of Directors of the Parent Company has approved a Scheme of Amalgamation of its wholly owned subsidiary, Katra Auto Engineering Private Limited, with the Parent Company, subject to receipt of necessary approvals from the stock exchanges, SEBI, the National Company Law Tribunal ("NCLT") and other regulatory/statutory authorities, as may be applicable. The Parent Company is in the process of filing the Scheme with the relevant authorities. Pending receipt of the requisite approvals and effectiveness of the Scheme, no effect of the proposed amalgamation has been given in these unaudited financial results.
- 7) Subsequent to the end of the reporting period, the Company acquired 100% equity interest in TAAL Precision Products Pvt. Ltd on October 12, 2026, pursuant to which it became a wholly owned subsidiary of the Company. The impact of the said acquisition has not been considered in these financial results as the acquisition occurred after the reporting date.
- 8) Previous period/ year's figures have been re-grouped/ re-classified wherever considered necessary.
- 9) This statement has been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 30th October, 2026.

Place : Gurugram
Date: 30th October 2026

For Taneja Aerospace and Aviation Ltd



Rakesh Duda
Managing Director

