AIA ENGINEERING LIMITED

PRESENTATION TO INVESTORS

EARNINGS : Q4 FY 2025-26

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1. Financial Snap Shot – Consolidated

AIA Engineering Ltd.

(Rs. In lacs)

Particulars	F.Y. 2025-26					F.Y. 2024-25				
	Q1	Q2	Q3	Q4	F.Y. 2025-26	Q1	Q2	Q3	Q4	F.Y. 2024-25
Production (MT)	59,516	68,889	67,896	59,519	255,820	68,609	54,952	63,561	61,078	248,200
Sales (MT)	60,156	63,159	64,549	70,138	258,002	60,592	60,330	65,780	68,741	255,443
1. INCOME										
a) Sales	102,601	102,967	104,874	125,106	435,548	100,474	103,051	105,005	114,133	422,662
b) Other operating income (export benefits)	1,293	1,809	1,815	1,521	6,438	1,523	1,370	1,617	1,571	6,082
Total income from operations	**103,895**	**104,776**	**106,689**	**126,626**	**441,986**	**101,997**	**104,420**	**106,623**	**115,704**	**428,744**
c) Other non operating income	10,831	9,834	13,534	13,206	47,405	8,201	9,010	6,732	9,220	33,163
Total Income	**114,726**	**114,610**	**120,223**	**139,833**	**489,391**	**110,198**	**113,431**	**113,354**	**124,924**	**461,907**
2. EXPENDITURE										
a) Raw material consumed	38,584	43,791	48,379	38,377	169,130	46,534	37,433	43,719	38,093	165,779
b)Purchases of stock-in-trade	2,453	2,162	2,295	3,988	10,898	-	-	-	283	283
c) Change in inventories of Finished goods, W.I.P. and stock-in-trade	(1,822)	(7,235)	(10,122)	8,681	(10,498)	(6,645)	5,515	(376)	9,215	7,709
d) Employee benefit expenses	4,842	4,725	5,584	4,711	19,862	4,599	4,654	4,654	4,642	18,548
e) Other expenses	29,201	31,645	31,509	34,610	126,966	28,624	29,252	30,319	33,310	121,505
Share of Profit of Joint Venture	571	40	(20)	801	1,392	144	42	418	571	1,175
3. EBIDTA	**42,039**	**39,562**	**42,558**	**50,267**	**174,426**	**37,232**	**36,619**	**35,457**	**39,952**	**149,260**
4. EBIDTA (Percentage on income from operation)	**40.46%**	**37.76%**	**39.89%**	**39.70%**	**39.46%**	**36.50%**	**35.07%**	**33.25%**	**34.53%**	**34.81%**
5. Depreciation and amortisation expenses	2,770	2,795	2,821	2,884	11,269	2,536	2,358	2,618	2,795	10,307
6. Finance cost	720	770	1,623	538	3,651	638	527	99	845	2,109
7.Exceptional Items			328	-	328					
8. PBT	**38,550**	**35,996**	**37,786**	**46,845**	**159,177**	**34,057**	**33,735**	**32,740**	**36,312**	**136,843**
9. Tax	8,033	8,249	8,491	7,511	32,284	8,116	8,092	6,850	7,777	30,836
10. PAT (after Minority Interest)	**30,502**	**27,744**	**29,442**	**39,327**	**127,016**	**25,958**	**25,672**	**25,922**	**28,522**	**106,074**

2. Break-up of Certain Key Items – Consolidated

AIA Engineering Ltd.

(Rs. In lacs)

Particulars	F.Y. 2025-26					F.Y. 2024-25				
	Q1	Q2	Q3	Q4	2025-26	Q1	Q2	Q3	Q4	2024-25
1. Other Operating Income										
a) Export benefits & others	1,293	1,809	1,815	1,521	6,438	1,523	1,370	1,617	1,571	6,082
2. Other income										
a)Dividend / profit on sale of MF / Interest income / Fair value of investments/others	8,840	6,447	8,361	6,760	30,407	7,296	7,368	5,872	7,333	27,870
b) Foreign exchange gain	1,991	3,387	5,173	6,447	16,998	905	1,642	859	1,887	5,293
Total of Other Income	**10,831**	**9,834**	**13,534**	**13,206**	**47,405**	**8,201**	**9,010**	**6,732**	**9,220**	**33,163**

3. Working Capital – Consolidated

AIA Engineering Ltd.

(Rs. In lacs)

Particulars	F.Y. 2025-26					F.Y. 2024-25				
	Q1	Q2	Q3	Q4	2025-26	Q1	Q2	Q3	Q4	2024-25
1. Inventories										
a) **Raw material** – Amount	21,188	16,978	18,474	20,146	20,146	28,410	20,120	16,044	13,616	13,616
No. of days	34	33	32	35	35	52	55	50	48	48
b) WIP & FG – Amount	79,038	88,159	100,178	93,264	93,264	90,093	85,481	85,886	76,697	76,697
No. of days	69	73	78	71	71	79	76	75	69	69
2. Receivables – Amount	82,185	79,395	82,163	116,867	116,867	80,843	75,938	77,381	82,666	82,666
No. of days	73	72	73	84	84	77	74	73	74	74

4. Segmental Sales (in MT) – Consolidated

AIA Engineering Ltd.

Particulars	F.Y. 2025-26					F.Y. 2024-25				
	Q1	Q2	Q3	Q4	2025-26	Q1	Q2	Q3	Q4	2024-25
i) Mining	36,396	38,387	40,429	44,601	159,813	36,786	39,896	42,919	46,452	166,053
ii) Others	23,760	24,772	24,120	25,537	98,189	23,806	20,434	22,861	22,289	89,390
Total	**60,156**	**63,159**	**64,549**	**70,138**	**258,002**	**60,592**	**60,330**	**65,780**	**68,741**	**255,443**

5. CAPEX/PROJECTS IN PIPELINE

AIA Engineering Ltd.

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

- Capex incurred during FY–2026 : Rs. 104 Crores.

6. Key Highlights/Developments

A. Order book as at 1st April 2026: Rs. 868 Crores.

B. Outstanding foreign currency forward contracts (sales contract, as on date i.e.(21/05/2026): US$ 16.50MIO, AUD 7.55MIO, EURO 3.00 MIO.