AIA ENGINEERING LIMITED

PRESENTATION TO INVESTORS

EARNINGS : Q2 FY 2026-27

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1. Financial Snap Shot – Consolidated

AIA Engineering Ltd.

(Rs. In lacs)

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

2. Break-up of Certain Key Items – Consolidated

AIA Engineering Ltd.

(Rs. In lacs)

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

3. Working Capital – Consolidated

AIA Engineering Ltd.

(Rs. In lacs)

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

4. Segmental Sales (in MT) – Consolidated

AIA Engineering Ltd.

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

5. CAPEX/PROJECTS IN PIPELINE

AIA Engineering Ltd.

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

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

6. Key Highlights/Developments

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

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