



AIA Engineering Ltd.



AIA ENGINEERING LIMITED

PRESENTATION TO INVESTORS

EARNINGS : Q2 FY 2025-26



Disclaimer/Safe Harbor

Cautionary statement regarding forward-looking statements

This presentation may contain certain forward-looking statements relating to AIA Engineering Ltd. (“AIA”, or “Company” or “AIAE”) and its future business, development and economic performance. These statements include descriptions regarding the intent, belief or current expectations of the Company, its subsidiaries and associates and their respective directors and officers with respect to the results of operations and financial condition of the Company, subsidiary or associate, as the case may be. Such forward-looking statements are not guarantees of future performance and are subject to known and unknown risks, uncertainties and assumptions that are difficult to predict. These risks and uncertainties include, but are not limited to (1) competitive pressures; (2) legislative and regulatory developments; (3) global, macroeconomic and political trends; (4) fluctuations in currency exchange rates and general financial market conditions; (5) delay or inability in obtaining approvals from authorities; (6) technical developments; (7) litigation; (8) adverse publicity and news coverage, which could cause actual development and results to differ materially from the statements made in this presentation. Company assumes no obligation to update or alter forward-looking statements whether as a result of new information, future events or otherwise. Any forward-looking statements and projections made by third parties included in this presentation are not adopted by the Company and the Company is not responsible for such third party statements and projections.

This presentation has been prepared by the Company based on information and data which the Company considers reliable, but the Company makes no representation or warranty, express or implied, whatsoever, and no reliance shall be placed on, the truth, accuracy, completeness, fairness and reasonableness of the contents of this presentation. This presentation may not be all inclusive and may not contain all of the information that you may consider material. Any liability in respect of the contents of, or any omission from, this presentation is expressly excluded.

This presentation does not constitute a prospectus, offering circular or offering memorandum or an offer, or a solicitation of any offer, to purchase or sell, any shares and should not be considered as a recommendation that any investor should subscribe for or purchase any of company’s securities in any jurisdiction. Neither this presentation nor any other documentation or information (or any part thereof) delivered or supplied under or in relation to the shares shall be deemed to constitute an offer of or an invitation by or on behalf of company. No part of it should form the basis of or be relied upon in connection with any investment decision or any contract or commitment to purchase or subscribe for any of company’s securities.

AIA assumes no responsibility to publicly amend, modify or revise any forward looking statements, on the basis of any subsequent development, information or events, or otherwise. Unless otherwise stated in this document, the information contained herein is based on management information and estimates. The information contained herein is subject to change without notice and past performance is not indicative of future results. AIA may alter, modify or otherwise change in any manner the content of this presentation, without obligation to notify any person of such revision or changes.

No person is authorized to give any information or to make any representation not contained in and not consistent with this presentation and, if given or made, such information or representation must not be relied upon as having been authorized by or on behalf of AIA.

This presentation and its contents are confidential and should not be distributed, published or reproduced, in whole or in part, or disclosed by recipients directly or indirectly to any other person.

1. Financial Snap Shot – Consolidated



(Rs. In lacs)

AIA Engineering Ltd.

Particulars	F.Y. 2025-26			F.Y. 2024-25					
	Q1	Q2	HALF YEAR	Q1	Q2	HALF YEAR	Q3	Q4	F.Y. 2024-25
Production (MT)	59,516	68,889	128,405	68,609	54,952	123,561	63,561	61,078	248,200
Sales (MT)	60,156	63,159	123,315	60,592	60,330	120,922	65,780	68,741	255,443
1. INCOME									
a) Sales	102,601	102,967	205,569	100,474	103,051	203,524	105,005	114,133	422,662
b) Other operating income (export benefits)	1,293	1,809	3,102	1,523	1,370	2,893	1,617	1,571	6,082
Total income from operations	103,895	104,776	208,671	101,997	104,420	206,418	106,623	115,704	428,744
c) Other non operating income	10,831	9,834	20,665	8,201	9,010	17,212	6,732	9,220	33,163
Total Income	114,726	114,610	229,336	110,198	113,431	223,629	113,354	124,924	461,907
2. EXPENDITURE									
a) Raw material consumed	38,584	43,791	82,374	46,534	37,433	83,966	43,719	38,093	165,779
b) Purchases of stock-in-trade	2,453	2,162	4,615	-	-	-	-	283	283
c) Change in inventories of Finished goods, W.I.P. and stock-in-trade	(1,822)	(7,235)	(9,057)	(6,645)	5,515	(1,130)	(376)	9,215	7,709
d) Employee benefit expenses	4,842	4,725	9,567	4,599	4,654	9,253	4,654	4,642	18,548
e) Other expenses	29,201	31,645	60,847	28,624	29,252	57,876	30,319	33,310	121,505
Share of Profit of Joint Venture	571	40	610	144	42	186	418	571	1,175
3. EBIDTA	42,039	39,562	81,601	37,232	36,619	73,850	35,457	39,952	149,260
4. EBIDTA (Percentage on income from operation)	40.46%	37.76%	39.11%	36.50%	35.07%	35.78%	33.25%	34.53%	34.81%
5. Depreciation and amortisation expenses	2,770	2,795	5,565	2,536	2,358	4,894	2,618	2,795	10,307
6. Finance cost	720	770	1,490	638	527	1,165	99	845	2,109
7. PBT	38,550	35,996	74,546	34,057	33,735	67,791	32,740	36,312	136,843
8. Tax	8,033	8,249	16,282	8,116	8,092	16,208	6,850	7,777	30,836
9. PAT (after Minority Interest)	30,502	27,744	58,246	25,958	25,672	51,630	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	HALF YEAR	Q1	Q2	HALF YEAR	Q3	Q4	2024-25
1. Other Operating Income									
a) Export benefits & others	1,293	1,809	3,102	1,523	1,370	2,893	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	15,287	7,296	7,368	14,665	5,872	7,333	27,870
b) Foreign exchange gain	1,991	3,387	5,378	905	1,642	2,547	859	1,887	5,293
Total of Other Income	10,831	9,834	20,665	8,201	9,010	17,212	6,732	9,220	33,163

3. Working Capital – Consolidated

(Rs. In lacs)

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

4. Segmental Sales (in MT) – Consolidated

Particulars	F.Y. 2025-26			F.Y. 2024-25					
	Q1	Q2	HALF YEAR	Q1	Q2	HALF YEAR	Q3	Q4	2024-25
i) Mining	36,396	38,387	74,783	36,786	39,896	76,682	42,919	46,452	166,053
ii) Others	23,760	24,772	48,532	23,806	20,434	44,240	22,861	22,289	89,390
Total	60,156	63,159	123,315	60,592	60,330	120,922	65,780	68,741	255,443

5. CAPEX/PROJECTS IN PIPELINE

- The Present Installed Capacity 4,60,000 TPA.
- Capex incurred during Half FY-2026 : Rs. 44 Crores.

6. Key Highlights/Developments

- A. Order book as at 1st October 2025: Rs. 968 Crores.
- B. Outstanding foreign currency forward contracts (sales contract, as on date i.e.(03/11/2025): US\$ 30.99 MIO, AUD 8.40 MIO, EURO 2.4 MIO.