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**Walker Chandiook & Co LLP**

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

T +91 124 462 8099  
F +91 124 462 8001

**Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

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

1. We have reviewed the accompanying Statement of Consolidated Unaudited 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'), (refer Annexure 1 for the list of subsidiaries included in the Statement) for the quarter ended 31 December 2025 and the consolidated year to date results for the period 01 April 2025 to 31 December 2025, 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'), including relevant circulars issued by SEBI from time to time. Attention is drawn to the fact that the consolidated figures for the corresponding quarter and year to date period ended 31 December 2024 as reported in the Statement have been approved by the Holding Company's Board of Directors but have not been subjected to audit or review.
2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our 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. 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 the Standards on Auditing specified under section 143(10) of the Act, 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.



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Chartered Accountants

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

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## Walker Chandiook & Co LLP

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

4. Based on our review conducted and procedures performed as stated in paragraph 3 above and upon consideration of the review reports of the other auditors referred to in paragraph 5 below, 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 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We did not review the interim financial statements/ financial results of 2 subsidiaries included in the Statement, whose financial information reflects total revenues of Rs. 6,616.35 million and Rs. 14,463.21 million, total net profit after tax of Rs. 97.33 million and Rs. 185.28 million, total comprehensive income of Rs. 97.65 million and Rs. 185.43 million, for the quarter and year-to-date period ended on 31 December 2025, respectively, as considered in the Statement. These interim financial statements/ financial information/ financial results have been reviewed by other auditors whose review reports have been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the review reports of such other auditors and the procedures performed by us as stated in paragraph 3 above.

Further, of these subsidiaries, 1 subsidiary is located outside India, whose interim financial statements have been prepared in accordance with accounting principles generally accepted in its respective country and which has been audited by other auditors under generally accepted auditing standards applicable in its respective country. The Holding Company's management has converted the financial statements of such subsidiary from accounting principles generally accepted in its respective country to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Holding Company's management. Our conclusion, in so far as it relates to the balances and affairs of such subsidiary is based on the review report of other auditors and the conversion adjustments prepared by the management of the Holding Company and reviewed by us.

Our conclusion is not modified in respect of these matters with respect to our reliance on the work done by and the reports of the other auditors.

**For Walker Chandiook & Co LLP**  
Chartered Accountants  
Firm Registration No: 001076N/N500013

*Deepak Mittal*

**Deepak Mittal**  
Partner  
Membership No. 503843

UDIN: 26503843JHCWHP3155



Place: Noida  
Date: 12 February 2026

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## Annexure 1

### List of entities included in the Statement

1. Aditya Infotech Limited, Holding Company, India

### Wholly owned subsidiaries

1. AIL Dixon Technologies Private Limited, India (w.e.f. 18 September 2024)
2. Shenzhen CP Plus International Limited, Shenzhen, China

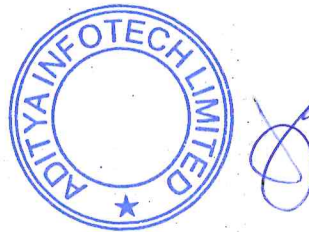


Statement of Consolidated Unaudited Financial Results for Quarter and Nine Months ended 31 December 2025

S. No. Particulars		(Rs. in million, unless otherwise stated)					
		Quarter ended			Nine months ended		Year ended
		31 December 2025	30 September 2025	31 December 2024	31 December 2025	31 December 2024	31 March 2025
		(Unaudited)	(Unaudited)	(Unaudited) (refer note 4 & 10)	(Unaudited)	(Unaudited) (refer note 4 & 10)	(Audited) (refer note 10)
<b>I</b>	<b>Income</b>						
	Revenue from operations	11,391.10	9,196.36	8,295.04	27,987.83	21,344.37	31,118.72
	Other Income	46.88	25.59	35.98	112.53	106.32	110.54
	<b>Total income (I)</b>	<b>11,437.98</b>	<b>9,221.95</b>	<b>8,331.02</b>	<b>28,100.36</b>	<b>21,450.69</b>	<b>31,229.26</b>
<b>II</b>	<b>Expenses</b>						
	Cost of materials consumed	6,447.92	4,776.51	3,672.74	13,763.99	4,373.85	7,038.30
	Purchases of stock-in-trade	1,715.33	1,158.09	2,748.76	4,570.21	13,817.89	18,031.57
	Changes in inventories of finished goods, stock-in-trade and work-in-progress	26.46	521.87	(190.51)	2,032.71	(1,348.63)	(645.43)
	Employee benefits expense	971.41	829.39	595.33	2,431.04	1,393.86	2,033.26
	Other expenses	830.62	825.27	776.66	2,096.03	1,614.33	2,187.69
	<b>Total expenses (II)</b>	<b>9,991.74</b>	<b>8,111.13</b>	<b>7,602.98</b>	<b>24,893.98</b>	<b>19,851.30</b>	<b>28,645.39</b>
<b>III</b>	<b>Profit before Finance costs, Depreciation and Amortisation expense and Tax (I-II)</b>	<b>1,446.24</b>	<b>1,110.82</b>	<b>728.04</b>	<b>3,206.38</b>	<b>1,599.39</b>	<b>2,583.87</b>
<b>IV</b>	Finance costs	50.84	69.19	105.77	225.18	293.99	418.12
<b>V</b>	Depreciation and amortization expense	123.03	106.33	91.90	332.95	191.61	311.23
<b>VI</b>	<b>Profit before exceptional items and tax (III-IV-V)</b>	<b>1,272.37</b>	<b>935.30</b>	<b>530.37</b>	<b>2,648.25</b>	<b>1,113.79</b>	<b>1,854.52</b>
<b>VII</b>	Exceptional items (refer note 10)	-	-	-	-	(2,486.30)	(2,486.30)
<b>VIII</b>	<b>Profit after exceptional items and tax for the period/year (VI - VII)</b>	<b>1,272.37</b>	<b>935.30</b>	<b>530.37</b>	<b>2,648.25</b>	<b>3,600.09</b>	<b>4,340.82</b>
<b>IX</b>	<b>Tax expense</b>						
	Current tax expense	368.79	271.06	161.81	773.52	363.36	569.67
	Deferred tax charge/ (credit)	(50.47)	(35.51)	(33.33)	(107.85)	272.64	258.97
	Earlier years tax adjustments (net)	(5.75)	-	-	(5.75)	-	(1.51)
	<b>Total Tax expense (IX)</b>	<b>312.57</b>	<b>235.55</b>	<b>128.48</b>	<b>659.92</b>	<b>636.00</b>	<b>827.13</b>
<b>X</b>	<b>Profit after tax for the period/year (VIII-IX)</b>	<b>959.80</b>	<b>699.75</b>	<b>401.89</b>	<b>1,988.33</b>	<b>2,964.09</b>	<b>3,513.69</b>
<b>XI</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	3.02	5.18	(1.20)	4.79	(4.36)	(4.63)
	Income tax effect on above	(0.76)	(1.31)	0.30	(1.21)	0.90	0.97
	Items that will be reclassified to profit or loss in subsequent periods						
	Exchange differences on translation of financial statements of foreign operations	0.66	0.93	(0.53)	1.82	0.28	0.38
	<b>Other comprehensive income/(loss) for the period/year, net of tax</b>	<b>2.92</b>	<b>4.80</b>	<b>(1.43)</b>	<b>5.40</b>	<b>(3.18)</b>	<b>(3.28)</b>
<b>XII</b>	<b>Total comprehensive income for the period/year, net of tax (X+XI)</b>	<b>962.72</b>	<b>704.55</b>	<b>400.46</b>	<b>1,993.73</b>	<b>2,960.91</b>	<b>3,510.41</b>
<b>XIII</b>	<b>Paid-up Equity Share Capital (Face value per share- Rs. 1 each)</b>	<b>117.55</b>	<b>117.22</b>	<b>109.81</b>	<b>117.55</b>	<b>109.81</b>	<b>109.81</b>
<b>XIV</b>	<b>Other equity</b>	-	-	-	-	-	10,066.86
<b>XV</b>	<b>Earnings per equity share (Face value per share- Rs. 1 each) (EPS for the quarter and nine months ended are not annualised)</b>						
	Basic (Rs.)	8.18	6.24	3.66	17.46	28.15	33.02
	Diluted (Rs.)	8.18	6.24	3.66	17.46	28.15	33.02

See accompanying notes to the Consolidated Unaudited Financials Results

WALKER CHANDIOK & CO. LLP  
CHARTERED ACCOUNTANTS  
WCC LLP  
SIGNED FOR  
IDENTIFICATION  
PURPOSES ONLY



**Notes to the Consolidated Unaudited Financial Results for quarter and nine months ended 31 December 2025**

- 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 Unaudited Financial Results for quarter and nine months ended 31 December 2025 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 December 2025	Amount pending for utilisation as on 31 December 2025
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	966.16	900.00	66.16
<b>Total</b>	<b>4,716.16</b>	<b>4,650.00</b>	<b>66.16</b>

\*Net off of share issue expenses of Rs. 283.84 millions (inclusive of applicable goods and service tax).

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

- 2 The Consolidated Unaudited Financial Results for quarter and nine months ended 31 December 2025 have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standard 34 - Interim Financial Reporting ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, as amended and other accounting principles generally accepted in India and are in compliance with presentation and disclosure requirements of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ("Listing Regulations").
- 3 In terms of Regulation 33 of the Listing Regulations, this Statement of Consolidated Unaudited Financial Results for quarter and nine months ended 31 December 2025, 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 12 February 2026 and has been subject to limited review by the statutory auditors of the Holding Company.
- 4 The figures for the corresponding quarter and nine months ended 31 December 2024 have not been subject to audit or review by the statutory auditors. However, the management has exercised necessary care and diligence to ensure that the Consolidated Unaudited Financial Results for that period are fairly stated.
- 5 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'.
- 6 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. 397.26 million as at 31 December 2025, 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 Holding 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. Subsequent to the quarter-end, the Holding Company has received certain queries from the Noida Authority, for which the Holding Company is in the process of filing a response.

Based on assessment by a legal expert, status of development at the leasehold land, 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 Unaudited Financial Results at this stage.

- 7 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 Unaudited Financial Results for the quarter and nine months period ended 31 December 2025. The Group continues to monitor the finalization of Central/ State Rules and clarifications from the Government on other aspects of the Labour Codes and would provide appropriate accounting effect as and when such clarifications are issued/rules are notified.
- 8 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. Subsequent to the current quarter, the Commissioner of Customs, Chennai (Imports) has 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 is currently in the process of filing an appeal against the above said Order before "Customs, Excise And Service Tax Appellate Tribunal" ("CESTAT"). 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 Unaudited Financial Results at this stage.

- 9 Subsequent events:
- (a) 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.
- (b) The Holding Company allotted 253,065 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 on 02 February 2026. Consequent to the aforesaid allotment, the issued, subscribed and paid-up equity share capital of the Holding Company stands increased from Rs.117.55 million (consisting of 117,545,019 equity shares of face value of Rs. 1 each) to Rs. 117.79 million (consisting of 117,798,084 equity shares of face value of Rs. 1 each).
- 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 Unaudited Financial Results for the period ended 31 December 2024 and year ended 31 March 2025.

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

- 11 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 Unaudited Financial Results.

Place: Noida  
Date: 12 February 2026

**SIGNED FOR IDENTIFICATION PURPOSES ONLY**



For Aditya Infotech Limited

*(Signature)*  
Aditya Khemka  
Managing Director  
DIN:00514552

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**Walker ChandioK & Co LLP**

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

T +91 124 462 8099  
F +91 124 462 8001

## **Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date 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**

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Aditya Infotech Limited ('the Company') for the quarter ended 31 December 2025 and the year to date results for the period 01 April 2025 to 31 December 2025, 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'). Attention is drawn to the fact that the figures for the preceding and corresponding quarter and year-to-date period ended 31 December 2024 have been approved by the Company's Board of Directors, but have not been subjected to audit or review.
2. The 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 Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our 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. 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 the Standards on Auditing specified under section 143(10) of the Act, 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.



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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 Chandiook & Co LLP

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 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

### For Walker Chandiook & Co LLP

Chartered Accountants

Firm Registration No: 001076N/N500013

*Deepak Mittal*

**Deepak Mittal**

Partner

Membership No.: 503843

UDIN: 26503843 EDD CDU 3352



Place: Noida

Date: 12 February 2026

**Statement of Standalone Unaudited Financial Results for quarter and nine months ended 31 December 2025**

(Rs. in million, unless otherwise stated)

S. No.	Particulars	Quarter ended		Nine months ended		Year ended	
		31 December 2025	30 September 2025	31 December 2024	31 December 2025	31 December 2024	31 March 2025
		(Unaudited)	(Unaudited)	(Unaudited) (refer note 4)	(Unaudited)	(Unaudited) (refer note 4)	(Audited)
<b>I</b>	<b>Income</b>						
	Revenue from operations	11,256.98	9,046.51	8,005.42	27,612.05	20,990.17	30,658.17
	Other Income	45.21	34.85	24.87	111.29	85.37	115.86
	<b>Total income (I)</b>	<b>11,302.19</b>	<b>9,081.36</b>	<b>8,030.29</b>	<b>27,723.34</b>	<b>21,075.54</b>	<b>30,774.03</b>
<b>II</b>	<b>Expenses</b>						
	Purchases of stock-in-trade	8,190.54	6,068.55	6,486.31	18,636.05	18,223.60	25,348.73
	Changes in inventories of stock-in-trade	362.70	655.90	(297.28)	2,506.93	(1,538.60)	(816.44)
	Employee benefits expense	671.80	615.66	429.56	1,763.92	1,195.28	1,665.01
	Other expenses	784.33	729.30	728.58	1,907.58	1,569.96	2,085.22
	<b>Total expenses (II)</b>	<b>10,009.37</b>	<b>8,069.41</b>	<b>7,347.17</b>	<b>24,814.48</b>	<b>19,450.24</b>	<b>28,282.52</b>
<b>III</b>	<b>Profit before Finance costs, Depreciation and Amortisation expense and Tax (I-II)</b>	<b>1,292.82</b>	<b>1,011.95</b>	<b>683.12</b>	<b>2,908.86</b>	<b>1,625.30</b>	<b>2,491.51</b>
<b>IV</b>	Finance costs	43.82	67.29	105.07	215.22	292.59	415.11
<b>V</b>	Depreciation and amortization expense	88.93	76.36	64.59	240.07	160.47	252.44
<b>VI</b>	<b>Profit before tax for the period/year (III-IV-V)</b>	<b>1,160.07</b>	<b>868.30</b>	<b>513.46</b>	<b>2,453.57</b>	<b>1,172.24</b>	<b>1,823.96</b>
<b>VII</b>	<b>Tax expense</b>						
	Current tax	332.34	257.13	155.24	710.41	353.54	547.15
	Deferred tax charge/ (credit)	(41.65)	(46.49)	(27.92)	(94.88)	(58.16)	(74.63)
	Earlier years tax adjustments (net)	(5.79)	-	-	(5.79)	-	(1.51)
	<b>Total Tax expense (VII)</b>	<b>284.90</b>	<b>210.64</b>	<b>127.32</b>	<b>609.74</b>	<b>295.38</b>	<b>471.01</b>
<b>VIII</b>	<b>Profit after tax for the period/year (VI-VII)</b>	<b>875.17</b>	<b>657.66</b>	<b>386.14</b>	<b>1,843.83</b>	<b>876.86</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	2.59	4.80	(1.20)	4.58	(3.59)	(4.77)
	Income tax effect on above	(0.65)	(1.21)	0.30	(1.15)	0.90	1.20
	<b>Other comprehensive income/(loss) for the period/year, net of tax</b>	<b>1.94</b>	<b>3.59</b>	<b>(0.90)</b>	<b>3.43</b>	<b>(2.69)</b>	<b>(3.57)</b>
<b>X</b>	<b>Total comprehensive income for the period/year, net of tax (VIII+IX)</b>	<b>877.11</b>	<b>661.25</b>	<b>385.24</b>	<b>1,847.26</b>	<b>874.17</b>	<b>1,349.38</b>
<b>XI</b>	<b>Paid-up Equity Share Capital (Face value per share- Rs. 1 each)</b>	<b>117.55</b>	<b>117.22</b>	<b>109.81</b>	<b>117.55</b>	<b>109.81</b>	<b>109.81</b>
<b>XII</b>	<b>Other equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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 and nine months ended are not annualised)						
	Basic (Rs.)	7.46	5.87	3.52	16.19	8.33	12.72
	Diluted (Rs.)	7.46	5.87	3.52	16.19	8.33	12.72

See accompanying notes to the Standalone Unaudited Financials Results



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**Notes to the Standalone Unaudited Financial Results for the quarter and nine months ended 31 December 2025**

- 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 Unaudited Financial Results for quarter and nine months ended 31 December 2025 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 December 2025	Amount pending for utilisation as on 31 December 2025
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	966.16	900.00	66.16
<b>Total</b>	<b>4,716.16</b>	<b>4,650.00</b>	<b>66.16</b>

\*Net off of share issue expenses of Rs. 283.84 millions (inclusive of applicable goods and service tax).

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

- 2 The Standalone Unaudited Financial Results for quarter and nine months ended 31 December 2025 have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standard 34 -Interim Financial Reporting ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, as amended and other accounting principles generally accepted in India and are in compliance with presentation and disclosure requirements of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ("Listing Regulations").
- 3 In terms of Regulation 33 of the Listing Regulations, this Statement of Standalone Unaudited Financial Results for quarter and nine months ended 31 December 2025, 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 12 February 2026 and has been subject to limited review by the statutory auditors of the Company.
- 4 The figures for the corresponding quarter and nine months ended 31 December 2024 have not been subject to audit or review by the statutory auditors. However, the management has exercised necessary care and diligence to ensure that the Standalone Unaudited Financial Results for that period are fairly stated.
- 5 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'.
- 6 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. 397.26 million as at 31 December 2025, 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. Subsequent to the quarter-end, the Company has received certain queries from the Noida Authority, for which the Company is in the process of filing a response.

Based on assessment by a legal expert, status of development at the leasehold land, 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 Unaudited Financial Results at this stage.

- 7 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 Unaudited Financial Results for the quarter and nine months period ended 31 December 2025. The Company continues to monitor the finalization of Central/ State Rules and clarifications from the Government on other aspects of the Labour Codes and would provide appropriate accounting effect as and when such clarifications are issued/rules are notified.
- 8 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. Subsequent to the current quarter, the Commissioner of Customs, Chennai (Imports) has 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 is currently in the process of filing an appeal against the above said Order before "Customs, Excise And Service Tax Appellate Tribunal" ("CESTAT"). 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 Unaudited Financial Results at this stage.

- 9 Subsequent events:
- (a) 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 equipments.
- (b) The Company allotted 253,065 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 on 02 February 2026. Consequent to the aforesaid allotment, the issued, subscribed and paid-up equity share capital of the Company stands increased from Rs.117.55 million (consisting of 117,545,019 equity shares of face value of Rs. 1 each) to Rs. 117.79 million (consisting of 117,798,084 equity shares of face value of Rs. 1 each).
- 10 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 Unaudited Financial Results.

Place: Noida  
Date: 12 February 2026

For Aditya Infotech Limited

  
Aditya Khemka  
Managing Director  
DIN:00514552



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