

February 12, 2026

To,
National Stock Exchange of India Limited
Exchange Plaza
Plot no. C/1, G Block
Bandra Kurla Complex, Bandra (E)
Mumbai 400 051

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai 400 001

Symbol: CPPLUS
ISIN: INE819V01029

Scrip Code: 544466
ISIN: INE819V01029

Dear Sir / Madam,

Sub.: Disclosure under Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 pertaining to outcome of Board Meeting

In furtherance to our intimation dated February 09, 2026 and pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), read with SEBI circulars issued by SEBI, time to time, as amended, we wish to inform that the Board of Directors ("Board") of the Company at their meeting held today i.e. **Thursday, February 12, 2026**, inter-alia considered, reviewed, noted and approved the following:

i. Financial Results

Unaudited financial results (standalone & consolidated) of the Company for the quarter and nine months ended December 31, 2025 ("Financial Results"), based on the recommendation of Audit Committee.

The Financial Results along with limited review report(s) by Statutory Auditors of the Company are enclosed as **Annexure I**.

ii. Memorandum of Understanding for proposed Joint Venture with Orient Cables (India) Limited

The Company has entered into a Memorandum of Understanding ("MoU") with Orient Cables (India) Limited ("Orient") wherein it was agreed to enter into 50:50 Joint Venture arrangement for the purposes of carrying on the business of manufacturing of electric cables including LAN cables and CCTV cables, terminated assemblies, electric cables, and connectors, for Aditya Infotech Limited ("AIL"). In order to implement the proposed Joint Venture, it has been agreed to incorporate a Private Limited Company in the name and style as agreed between the Parties under the said MoU

The MoU is a non-binding arrangement, and the proposed joint venture shall be subject to execution of definitive agreement(s) and other necessary approvals, if any. The MoU shall automatically stand terminated upon execution of such definitive agreement(s).

The relevant particulars as required under SEBI Master Circular dated January 30, 2026, are enclosed as **Annexure II**.

iii. Setting up a greenfield project for manufacturing plastic and metal housing components for CCTV products based at Kadapa, Andhra Pradesh

AIL Dixon Technologies Private Limited, a material subsidiary of the Company informed the Company that they intend to establish an in-house manufacturing facility for plastic and metal housing components and related equipment required for CCTV cameras and related products. The objective of the project is to centralize the manufacturing of these components under one roof for internal consumption, thereby enabling backward integration, optimizing costs, and enhancing overall operational efficiency.

The relevant particulars as required under SEBI Master Circular dated January 30, 2026, are enclosed as **Annexure III**.

iv. Capacity augmentation at Existing Plant in Kadapa, Andhra Pradesh

AIL Dixon Technologies Private Limited, a material subsidiary of the Company, informed the Company about the proposed capacity augmentation at its existing manufacturing plant located in Kadapa, Andhra Pradesh.

The relevant particulars as required under SEBI Master Circular dated January 30, 2026, are enclosed as **Annexure IV**.

v. Amendment in Articles of Association ("AoA") of the Company

Amendment in AoA of the Company by insertion of new Article 102A after existing Article 102, for confirming right to nominate one (1) Director by Dixon Technologies (India) Limited on the Board of the Company, subject to approval of shareholders, and receipt of applicable regulatory/statutory approvals, if any.

The Board meeting commenced at 17:28 (IST) and concluded at 18:27 (IST).

The stock exchange intimation will also be hosted on the Company's website viz. <https://www.adityagroup.com/>

Kindly take the same on record.

For and on behalf of **Aditya Infotech Limited**

Roshni Tandon

Company Secretary & Compliance Officer

Membership Number: A21150

Encl: As above

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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.



Chartered Accountants

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

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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 ChandioK & 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

(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 & 10)	(Unaudited)	(Unaudited) (refer note 4 & 10)	(Audited) (refer note 10)
I	Income						
	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
	Total income (I)	11,437.98	9,221.95	8,331.02	28,100.36	21,450.69	31,229.26
II	Expenses						
	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
	Total expenses (II)	9,991.74	8,111.13	7,602.98	24,893.98	19,851.30	28,645.39
III	Profit before Finance costs, Depreciation and Amortisation expense and Tax (I-II)	1,446.24	1,110.82	728.04	3,206.38	1,599.39	2,583.87
IV	Finance costs	50.84	69.19	105.77	225.18	293.99	418.12
V	Depreciation and amortization expense	123.03	106.33	91.90	332.95	191.61	311.23
VI	Profit before exceptional items and tax (III-IV-V)	1,272.37	935.30	530.37	2,648.25	1,113.79	1,854.52
VII	Exceptional items (refer note 10)	-	-	-	-	(2,486.30)	(2,486.30)
VIII	Profit after exceptional items and tax for the period/year (VI - VII)	1,272.37	935.30	530.37	2,648.25	3,600.09	4,340.82
IX	Tax expense						
	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)
	Total Tax expense (IX)	312.57	235.55	128.48	659.92	636.00	827.13
X	Profit after tax for the period/year (VIII-IX)	959.80	699.75	401.89	1,988.33	2,964.09	3,513.69
XI	Other comprehensive income						
	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
	Other comprehensive income/(loss) for the period/year, net of tax	2.92	4.80	(1.43)	5.40	(3.18)	(3.28)
XII	Total comprehensive income for the period/year, net of tax (X+XI)	962.72	704.55	400.46	1,993.73	2,960.91	3,510.41
XIII	Paid-up Equity Share Capital (Face value per share- Rs. 1 each)	117.55	117.22	109.81	117.55	109.81	109.81
XIV	Other equity	-	-	-	-	-	10,066.86
XV	Earnings per equity share (Face value per share- Rs. 1 each) (EPS for the quarter and nine months ended are not annualised)						
	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



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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
Total	4,716.16	4,650.00	66.16

*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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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.



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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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 ChandioK & 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)
I	Income						
	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
	Total income (I)	11,302.19	9,081.36	8,030.29	27,723.34	21,075.54	30,774.03
II	Expenses						
	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
	Total expenses (II)	10,009.37	8,069.41	7,347.17	24,814.48	19,450.24	28,282.52
III	Profit before Finance costs, Depreciation and Amortisation expense and Tax (I-II)	1,292.82	1,011.95	683.12	2,908.86	1,625.30	2,491.51
IV	Finance costs	43.82	67.29	105.07	215.22	292.59	415.11
V	Depreciation and amortization expense	88.93	76.36	64.59	240.07	160.47	252.44
VI	Profit before tax for the period/year (III-IV-V)	1,160.07	868.30	513.46	2,453.57	1,172.24	1,823.96
VII	Tax expense						
	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)
	Total Tax expense (VII)	284.90	210.64	127.32	609.74	295.38	471.01
VIII	Profit after tax for the period/year (VI-VII)	875.17	657.66	386.14	1,843.83	876.86	1,352.95
IX	Other comprehensive income						
	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
	Other comprehensive income/(loss) for the period/year, net of tax	1.94	3.59	(0.90)	3.43	(2.69)	(3.57)
X	Total comprehensive income for the period/year, net of tax (VIII+IX)	877.11	661.25	385.24	1,847.26	874.17	1,349.38
XI	Paid-up Equity Share Capital (Face value per share- Rs. 1 each)	117.55	117.22	109.81	117.55	109.81	109.81
XII	Other equity	-	-	-	-	-	7,984.10
XIII	Earnings per equity share (Face value per share- Rs. 1 each) (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
Total	4,716.16	4,650.00	66.16

*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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Annexure II

Part 1

Memorandum of Understanding for proposed Joint Venture with Orient Cables (India) Limited.

S.No.	Particular	Details
1.	Name of the entity(ies) with whom agreement/ JV is signed;	Aditya Infotech Limited ("AIL") entered into a Memorandum of Understanding ("MoU") with Orient Cables (India) Limited ("Orient").
2.	Area of agreement/JV	The Company has entered into a MoU with Orient which is a non-binding agreement, wherein the Parties have agreed to enter into a 50:50 Joint Venture arrangement for the purposes of carrying on the business of manufacturing of electric cables including LAN cables and CCTV cables, terminated assemblies, electric cables, and connectors, for Aditya Infotech Limited ("AIL").
3.	Domestic/International	Domestic
4.	Share exchange ratio / JV ratio	In terms of the aforesaid MOU and for implementation of proposed joint venture, AIL and Orient have agreed to incorporate a Private Limited Company, wherein the share capital shall be held in the proportion of 50:50 by the AIL and Orient ("JV Company").
5.	Scope of business operation of agreement / JV	The JV Company is proposed to carry on the business of manufacturing electric cables including LAN cables and CCTV cables, terminated assemblies, electric cables, and connectors for AIL's offtake. The products that shall be manufactured by the JV Company shall be exclusively supplied to AIL and its affiliates, and to Orient for further sale, unless otherwise approved in writing by the Parties.
6.	Details of consideration paid / received in agreement / JV	The JV Company is yet to be incorporated. As per the MoU, it is agreed that the Parties shall contribute in equal proportion for forming the JV Company.
7.	Significant terms and conditions of agreement / JV in brief	Presently, the Company has entered into a MoU, which is a non-binding agreement. The definitive terms and conditions of the deal are yet to be finalized. The MoU shall automatically stand terminated upon execution of such definitive agreement(s) wherein all the definitive terms shall be defined.

8.	Whether the acquisition would fall within related party transactions and whether the promoter/promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at “arm’s length”	No
9.	Size of the entity(ies)	The JV Company is yet to be incorporated. As per the MoU, the shareholding of the JV Company will be held in equal proportion (50:50) by the Company and Orient.
10.	Rationale and benefit expected	The proposed Joint Venture will enable backward integration by establishing dedicated manufacturing facilities for electric cables and related products, ensuring assured supply for ALL. The arrangement is expected to improve cost efficiencies, strengthen quality control, and enhance overall operational efficiency.

Annexure II

Part 2

Incorporation of Joint Venture Company (to be incorporated')

S.No	Particulars	Details
1.	Name of the entity, date & country of incorporation, etc.	Name of Entity: "AIL OCL Private Limited" or such other name as may be approved by the relevant authority(ies). Date of Incorporation: Not Applicable* Country of Incorporation: India <i>* Proposed to be incorporated</i>
2.	Name of holding company of the incorporated company and relation with the listed entity	In terms of the aforesaid MOU and for implementation of proposed joint venture, the Company and Orient Cables (India) Limited have agreed to incorporate a Private Limited Company ("JV Company") wherein the share capital shall be held in the proportion of 50:50 by the AIL and Orient.
3.	Industry to which the entity being incorporated belongs	Industrial Products
4.	Brief background about the entity incorporated in terms of products/line of business	The proposed company will be primarily engaged in the manufacturing of electric cables including LAN cables and CCTV cables, terminated assemblies, electric cables, and connectors.
5.	Brief details of any governmental or regulatory approvals required for the incorporation	Not Applicable
6.	Nature of consideration - whether cash consideration or share swap and details of the same	The proposed initial capital of the Joint Venture Company will be in the form of cash consideration
7.	Cost of subscription/price at which the shares are subscribed	Presently, the Company has entered into only a Memorandum of Understanding (MoU), wherein Aditya Infotech Limited shall hold 50% of the equity shares and Orient Cables (India) Limited shall hold the remaining 50% of the paid-up share capital of the proposed joint venture company.
8.	Percentage of shareholding/control by the listed entity and/or number of shares allotted	50% of the share capital of the Joint Venture Company would be held by the Company.

Annexure III

Setting up a greenfield project for manufacturing plastic and metal housing components for CCTV products based in Kadapa, Andhra Pradesh.

S.No	Particulars	Details
1	Existing capacity;	Not Applicable
2	Existing capacity utilization	Not Applicable
3	Proposed capacity addition	30 million Plastics and metal Housing per annum.
4	Period within which the proposed capacity is to be added;	The proposed capacity addition shall be implemented in a phased manner as below: Phase 1- Expected to be completed by Quarter 2 of financial year 2026-27 Phase-2 - Expected to be completed by Quarter 4 of financial year 2026-27.
5	Investment required;	Rs. 750 million. (Approx.)
6	Mode of financing	Internal accruals/debt.
7	Rationale	The objective of the project is to centralize the manufacturing of these components under one roof for internal consumption, thereby enabling backward integration, optimizing costs, and enhancing overall operational efficiency.

Annexure IV

Capacity augmentation at Existing Plant in Kadapa, Andhra Pradesh

S.No	Particulars	Details
1	Existing capacity;	24 million CCTV and surveillance products per annum
2	Existing capacity utilization	100%
3	Proposed capacity addition	6 million CCTV and surveillance products per annum
4	Period within which the proposed capacity is to be added;	It is expected to be completed by Quarter 2 of Financial Year 2026–27.
5	Investment required;	Rs. 500 million. (Approx)
6	Mode of financing	Internal accruals/debt.
7	Rationale	The proposed capacity addition is driven by anticipated market growth and the Company's strategic plans for business expansion.