

kkc & associates llp

chartered accountants

(formerly Khimji Kunverji & Co LLP)

Independent Auditor's Review Report on unaudited standalone financial results for the quarter ended 31 December 2025 and year to date results for the period from 01 April 2025 to 31 December 2025 of Taneja Aerospace and Aviation Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors of
Taneja Aerospace and Aviation Limited

Introduction

1. We have reviewed the accompanying statement of unaudited standalone financial results of Taneja Aerospace and Aviation Limited ('the Company') for the quarter ended 31 December 2025 and year to date results for the period from 01 April 2025 to 31 December 2025 ('the Statement'), 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'). We have initialled the Statement for identification purpose only.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard ('Ind AS') 34 'Interim Financial Reporting' specified in section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

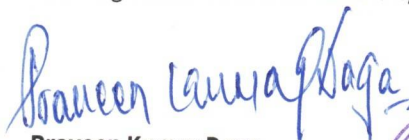
Scope of Review

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 ('the ICAI'). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company's personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Conclusion

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 specified under Section 133 of the Act as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **KKC & Associates LLP**
Chartered Accountants
(formerly Khimji Kunverji & Co LLP)
Firm Registration Number: 105146W/W100621

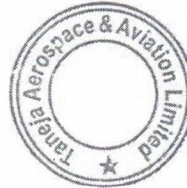


Praveen Kumar Daga
Partner
ICAI Membership No: 143762
UDIN: 26143762JG1KGW7448



Place: Bangalore
Date: 13 February 2026

Sr. No.	Particulars	(INR in lakh, unless otherwise stated)					
		Quarter ended			Nine Months Ended		
		31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Mar-25
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Income						
	(a) Revenue from operations	1040.39	969.13	897.36	2,861.90	2,823.62	4,061.69
	(b) Other income	60.98	47.31	52.37	156.72	99.25	152.92
	Total Income (a+b)	1,101.37	1,016.44	949.73	3,018.62	2,922.87	4,214.61
2	Expenses						
	a) Cost of materials consumed	11.47	8.76		21.62		19.65
	b) Changes in inventories of finished goods, stock-in-trade and work-in-progress	-	-		-	-	-
	(c) Other direct costs	27.12	37.52	11.79	129.68	351.67	409.56
	(d) Employee benefits expenses	120.36	120.63	92.55	347.15	281.20	436.65
	(e) Finance costs	13.20	11.72	10.23	36.51	31.98	42.35
	(f) Depreciation expenses	83.95	83.64	89.11	249.74	265.43	351.53
	(g) Other expenses	271.59	224.38	145.26	618.31	432.73	611.70
	Total Expenses (a to g)	527.69	486.66	408.94	1,403.01	1,363.01	1,871.44
3	Profit / (Loss) before exceptional items and tax (1 - 2)	573.68	529.78	540.79	1,615.61	1,559.86	2,343.17
4	Exceptional items	15.93			15.93		
5	Profit / (Loss) before tax (3 - 4)	557.75	529.78	540.79	1,599.68	1,559.86	2,343.17
6	Income-tax expense						
	a) Current tax	144.28	155.91	121.31	440.23	433.11	624.17
	b) Deferred tax charge	(16.18)	(12.59)	(20.06)	(10.51)	(68.56)	(88.62)
6	Total Income-tax expense (a to b)	128.09	143.32	101.25	429.72	364.55	535.55
7	Profit / (Loss) for the period after tax (5 - 6)	429.66	386.46	439.54	1,169.96	1,195.31	1,807.62
8	Other Comprehensive Income (OCI), net of tax						
	a) Items that will not be re-classified subsequently to profit or loss						
	- Net gain/ (loss) on equity instruments measured at fair value through other comprehensive income	-	-	-	-	-	28.84
	- Income tax effect on above	-	-	-	-	-	(3.18)
	- Re-measurement gain / (loss) on defined benefit plans	(7.61)	-	-	(7.61)	-	(5.14)
	- Income tax effect on above	1.91	-	-	1.91	-	1.29
	b) Items that will be re-classified subsequently to profit or loss	-	-	-	-	-	-
8	Other comprehensive income for the period	(5.69)			(5.69)		21.81
9	Total comprehensive income for the period (7 + 8)	423.96	386.46	439.54	1,164.27	1,195.31	1,829.43
10	Paid-up equity share capital (Face value of INR 5/- each)	1,275.03	1,275.03	1,275.03	1,275.03	1,275.03	1,275.03
	Reserves excluding revaluation reserves	14,125.77	13,701.80	12,709.88	14,125.77	12,709.88	12,961.50
11	Earnings / (Loss) per share (of INR 5/- each) (not annualised):						
	(a) Basic earnings / (loss) per share (INR)	1.68	1.52	1.72	4.59	4.69	7.09
	(b) Diluted earnings / (loss) per share (INR)	1.68	1.52	1.72	4.59	4.69	7.09



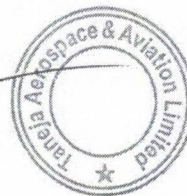
Notes to the standalone financial results:

- 1) The above financial results of Taneja Aerospace and Aviation Limited ('the Company') has been prepared in accordance with Indian Accounting Standards - Ind AS as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016.
- 2) The Company operates in a single business segment of aerospace and aviation. Accordingly, no further segment disclosures are required.
- 3) **Impact of New Labour Codes**
Effective 21 November 2025, The Government of India has consolidated multiple existing labour legislations into a unified framework comprising four Labour Codes collectively referred to as the 'New Labour Codes'. Under Ind AS 19, changes to employee benefit plans arising from legislative amendments constitute a plan amendment, requiring recognition of past service cost immediately in the statement of Profit and Loss. The New Labour Codes has resulted in estimated one time increase in provision for employee benefits of the Company of Rs 15.93 Lakh and the same has been recognized as an Exceptional Item in the current reporting period. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.
- 4) Subsequent to the end of current reporting period, the company withdrew its investment representing 11.10% equity stake, in Altair Infracore Private Limited, a non-listed entity, for a total consideration of ₹25,99,99,428/- (Rupees Twenty Five Crore Ninety Nine Lakhs Ninety Nine Thousand Four Hundred and Twenty Eight Only)
- 5) The company has declared Interim Dividend of INR 2.5/- per fully paid equity share in the board meeting held on February 13th 2026, which shall be paid as per statutory timeline
- 6) Previous period/ year's figures have been re-grouped/ re classified wherever considered necessary.
- 7) This statement has been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 13th 2026

Place : Pune
Date : 13-02-2026

For Taneja Aerospace and Aviation Ltd

Rakesh Duda
Managing Director



Independent Auditor’s Review Report on unaudited consolidated financial results for the quarter ended 31 December 2025 and year to date results for the period from 01 April 2025 to 31 December 2025 of Taneja Aerospace and Aviation Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors of
Taneja Aerospace and Aviation Limited

Introduction

- 1. We have reviewed the accompanying statement of unaudited consolidated financial results of Taneja Aerospace and Aviation Limited (‘the Parent’ or ‘the Company’) and its subsidiaries (the Parent and its subsidiaries together referred to as ‘the Group’) for the quarter ended 31 December 2025 and year to date results for the period from 01 April 2025 to 31 December 2025 (‘the Statement’), 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’). We have initialled the Statement for identification purpose only.
- 2. This 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 the Indian Accounting Standard (‘Ind AS’) 34 ‘Interim Financial Reporting’ prescribed under section 133 of the Companies Act, 2013 (‘the Act’), read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

Scope of 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 (‘the ICAI’).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 Standards on Auditing 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.

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

- 4. The Statement includes the result of the following entities:

Name of the entity	Relationship
Taneja Aerospace and Aviation Limited	Parent Company
Katra Auto Engineering Private Limited	Subsidiary Company

Conclusion

- 5. Based on our review conducted and procedures performed as stated in paragraph 3 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 specified under



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Section 133 of the Act as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matters

6. The Statement includes the interim financial information of one subsidiary which have not been reviewed by their auditors, whose interim financial information, reflect total revenue of Rs. Nil and Rs. Nil , total net profit after tax of Rs. Nil and Rs. Nil , total comprehensive income of Rs. Nil and Rs. Nil for the quarter ended 31 December 2025 and for the period from 01 April 2025 to 31 December 2025 respectively, as considered in the Statement. According to the information and explanations given to us by the Management, these interim financial information are not material to the Group. Our conclusion on the Statement is not modified in respect of the above matter.

For **KKC & Associates LLP**

Chartered Accountants

(formerly Khimji Kunverji & Co LLP)

Firm Registration Number: 105146W/W100621

Praveen Kumar Daga

Praveen Kumar Daga

Partner

ICAI Membership No: 143762

UDIN: 26143762QEPOP2165



Place: Bangalore

Date: 13 February 2026

Sr. No.	Particulars	(INR in lakh, unless otherwise stated)					
		Quarter ended			Nine Months Ended		Year ended
		31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Mar-25
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Income						
	(a) Revenue from operations	1040.39	969.13	897.36	2,861.90	2,823.62	4,061.69
	(b) Other income	60.98	47.31	52.37	156.72	99.25	152.92
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2	Expenses						
	a) Cost of materials consumed	11.47	8.76		21.62		19.65
	b) Changes in inventories of finished goods, stock-in-trade and work-in-progress						
	(c) Other direct costs	27.12	37.52	71.79	129.68	351.67	409.56
	(d) Employee benefits expenses	120.36	120.63	92.55	347.15	281.20	436.65
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	(f) Depreciation expenses	83.95	83.64	89.11	249.74	265.43	351.53
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5	Profit / (Loss) before tax (3 - 4)	557.75	529.78	540.78	1,599.68	1,559.86	2,343.11
6	Income-tax expense						
	a) Current tax	144.28	155.91	121.31	440.23	433.11	624.17
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8	Other Comprehensive Income (OCI), net of tax						
	<u>a) Items that will not be re-classified subsequently to profit or loss</u>						
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	- Income tax effect on above						(3.18)
	- Re-measurement gain / (loss) on defined benefit plans	(7.61)	-	-	(7.61)	-	(5.14)
	- Income tax effect on above	1.91	-	-	1.91	-	1.29
	<u>b) Items that will be re-classified subsequently to profit or loss</u>						
8	Other comprehensive income for the period	(5.69)	-	-	(5.69)	-	21.81
9	Total comprehensive income for the period (7 + 8)	423.96	386.46	439.53	1,164.27	1,195.31	1,829.37
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	Reserves excluding revaluation reserves	14,122.92	13,698.96	12,707.10	14,122.92	12,707.10	12,958.67
11	Earnings / (Loss) per share (of INR 5/- each) (not annualised):						
	(a) Basic earnings / (loss) per share (INR)	1.68	1.52	1.72	4.59	4.69	7.09
	(b) Diluted earnings / (loss) per share (INR)	1.68	1.52	1.72	4.59	4.69	7.09

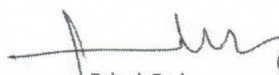


Notes to the Consolidated financial results:

- 1) The above financial results of Taneja Aerospace and Aviation Limited ('the Company') has been prepared in accordance with Indian Accounting Standards - Ind AS as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016.
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- 4) Subsequent to the end of current reporting period, the company withdrew its investment representing 11.10% equity stake, in Altair Infracore Private Limited, a non-listed entity, for a total consideration of ₹25,99,99,428/- (Rupees Twenty Five Crore Ninety Nine Lakhs Ninety Nine Thousand Four Hundred and Twenty Eight Only)
- 5) The company has declared Interim Dividend of INR 2.5/- per fully paid equity share in the board meeting held on February 13th 2026, which shall be paid as per statutory timeline
- 6) Previous period/ year's figures have been re-grouped/ re-classified wherever considered necessary.
- 7) This statement has been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 13th 2026

Place : Pune
Date : 13-02-2026

For Taneja Aerospace and Aviation Ltd.



Rakesh Duda
Managing Director

