

AVANA ELECTROSYSTEMS LIMITED
(Formerly known as Avana ElectroSystems Private Limited)
CIN- U31400KA2010PLC054508

Regd. Office : No.8 Plot No.35, 1st Main Road, 2Nd Phase, Peenya Industrial Area, Nelagadaranahalli Village, Bangalore - 560058

STANDALONE AUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 31ST MARCH, 2026

(Amount in INR lakhs, except for share data unless otherwise stated)

Particulars	Half Year Ended		Year Ended	
	For the year ended 31st March, 2026	For the year ended 30th September, 2025	For the year ended 31st March, 2026	For the year ended 31st March, 2025
	(Audited)	(Audited)	(Audited)	(Audited)
I. Revenue from operations	4,811.17	3,574.71	8,385.88	6,148.58
II. Other Income	43.61	53.61	97.21	144.81
III. Total Income (I +II)	4,854.78	3,628.32	8,483.09	6,293.39
<i>IV. Expenses:</i>				
Cost of Materials Consumed	2,744.79	2,565.24	5,310.03	3,311.35
Changes in inventory of Finished Goods & Work-In-Progress	304.98	(634.67)	(329.69)	(102.06)
Employee benefits expense	559.85	500.13	1,059.98	886.46
Finance costs	38.46	47.22	85.68	91.25
Depreciation and Amortisation Expense	29.42	35.21	64.63	75.63
Other Expenses	331.44	381.39	712.83	800.87
IV. Total Expenses	4,008.94	2,894.53	6,903.46	5,063.50
V. Profit before exceptional and extraordinary items and tax	845.84	733.79	1,579.63	1,229.88
VI. Exceptional Items	-	-	-	-
VII. Profit before extraordinary items and tax (V - VI)	845.84	733.79	1,579.63	1,229.88
VIII. Extraordinary Items	-	-	-	-
IX. Profit before Tax (VII-VIII)	845.84	733.79	1,579.63	1,229.88
X. Tax expense:				
(1) Current tax	241.33	184.68	426.01	325.70
(2) Tax adjustments relating to earlier years	(0.78)	-	(0.78)	(0.82)
(3) Deferred tax credit	(6.25)	(11.63)	(17.88)	(2.24)
Total tax expenses	234.30	173.05	407.35	322.64
XI. Prior period expenses				
Gratuity and Leave encashment adjustment	-	-	-	60.17
XII. Profit for the year	611.53	560.74	1,172.28	847.08
Earnings Per Equity Share (EPS)				
(1) Basic - Rs.	3.31	3.21	6.34	4.85
(2) Diluted- Rs.	3.31	3.21	6.34	4.85

Notes on Standalone Financial Results

- The above audited Standalone results for the Half- year and year ended 31st March, 2026 have been reviewed by Audit committee and approved by the Board of Directors at their meeting held on 21st May, 2026..
- The figure for the corresponding previous Periods have ben regrouped reclassified wherever considered necessary to confirm the figures represented in the current period

For and on behalf of the Board of Directors
of Avana ElectroSystems Limited
(Formerly known as Avana ElectroSystems Private Limited)

Place: Bengaluru
Date: 21.05.2026

Panish Anantharamaiah
Managing Director
DIN: 00288112



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STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH,2026

(Amount in INR lakhs, except for share data unless otherwise stated)

Particulars	As At 31st March, 2026	As At 31st March, 2025
I. EQUITY AND LIABILITIES		
Shareholder's Funds		
(a) Share capital	2,264.54	79.41
(b) Reserves and surplus	3,643.49	2,100.59
Non-Current Liabilities		
(a) Long-term borrowings	55.60	126.16
(b) Long-term provisions	294.41	404.55
Current Liabilities		
(a) Short-term borrowing	20.54	442.35
(b) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises	365.29	266.62
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	963.55	660.55
(c) Other current liabilities	410.24	331.01
(d) Short-term provisions	458.87	427.44
Total Equity and Liabilities	8,476.53	4,838.68
II ASSETS		
Non-current assets		
(a) Property, Plant and Equipment & Intangible assets		
(A) Property, Plant and Equipment	520.10	317.26
(B) Intangible assets	11.91	9.42
(C) Capital work-in-progress	466.79	-
(b) Deferred tax assets (net)	25.27	7.39
(c) Other non-current assets	32.80	32.80
Current assets		
(a) Inventories	2,243.25	1,470.95
(b) Trade receivables	2,221.29	2,119.08
(c) Cash and cash equivalents	2,782.78	530.71
(d) Short-term loans and advances	124.96	254.71
(e) Other current assets	47.38	96.35
Total Assets	8,476.53	4,838.68

The figure for the corresponding previous Periods have ben regrouped reclassified wherever considered necessary to confirm the figures represented in the current period

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Place: Bengaluru
Date: 21.05.2026


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STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2026

(Amount in INR lakhs, except for share data unless otherwise stated)

Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
A. Cash flow from operating activities		
Net profit before tax for the year.	1,579.63	1,229.88
Non-cash adjustment to reconcile profit before tax to net cash flows		
Depreciation/Amortisation	64.63	75.63
Prior Period Items- Gratuity and Leave encashment	-	(60.17)
Finance Costs	85.68	91.25
(Gain)/ Loss on Foreign Exchange Transactions	(0.57)	-
(Gain)/ Loss on Sale of PPE	(1.58)	-
Interest Income	(83.78)	(29.21)
Operating (loss) / profit before working capital changes	1,644.01	1,307.39
<u>Adjustment for changes in Assets and Liabilities</u>		
(Increase) / Decrease in Inventories	(772.30)	(277.64)
(Increase) / Decrease in Trade receivables	(102.20)	(635.44)
(Increase) / Decrease in Other current assets	48.96	(39.18)
Increase / (Decrease) in Trade payables	401.66	250.88
Increase / (Decrease) in Short-term provisions	(11.77)	(231.13)
Increase / (Decrease) in Long-term provisions	(110.13)	404.55
Increase / (Decrease) in Other current liabilities	79.23	13.30
Cash generated from operations	1,177.46	792.73
Income taxes paid	(382.02)	(219.52)
Net cashflow generated from/(utilised in) operating activities (A)	795.44	573.22
B. Cash flow from investing activities		
Purchase of property, plant, and equipment (including intangibles assets and Capital Work-in progress)	(750.23)	(23.47)
Net Proceeds from sale of property, plant, and equipment	15.06	-
Bank balances not considered as Cash & Cash Equivalent (net)	(413.61)	(128.26)
Interest Income	83.78	29.21
Decrease / (Increase) in Short-term loans and advances	129.75	(8.54)
Decrease / (Increase) in Other non-current assets	-	32.00
Net cash flow in investing activities (B)	(935.26)	(99.06)
C. Cash flows from financing activities		
Repayment of Long Term Borrowings	(103.25)	(165.39)
Proceeds from Long Term Borrowings	32.70	-
Increase / (Decrease) from Short Term Borrowings	(421.81)	(193.39)
Proceeds from IPO net of Issue Expenses	2,555.75	-
Finance Costs	(85.68)	(91.25)
Net cash flow in financing activities (C)	1,977.70	(450.04)
Net increase / (Decrease) in cash & cash equivalents (A + B + C)	1,837.88	24.12
Effect of exchange rate changes on cash and cash equivalents	0.57	-
Cash and cash equivalents at the beginning of the year	25.16	1.04
Cash and Cash Equivalents at the end of the year	1,863.61	25.16




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STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2026

(Amount in INR lakhs, except for share data unless otherwise stated)

Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Components of Cash and cash equivalents as at	31st March, 2026	31st March, 2025
Balances with banks	84.17	25.11
Cash on hand	1.04	0.04
Cash Credit Facility	276.41	-
Fixed Deposit with Bank	1,502.00	-
Total Cash and cash equivalents	1,863.61	25.16

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