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 30TH SEPTEMBER,2026

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

Particulars	Half Year Ended			Year Ended
	For the half year ended 30th September, 2026 (Audited)	For the half year ended 31st March, 2026 (Audited)	For the half year ended 30th September, 2025 (Audited)	For the year ended 31st March, 2026 (Audited)
I. Revenue from operations	4,289.72	4,811.17	3,574.71	8,385.88
II. Other Income	60.24	43.61	53.61	97.21
III. Total Income (I +II)	**4,349.96**	**4,854.78**	**3,628.32**	**8,483.09**
IV. Expenses:				
Cost of Materials Consumed	2,444.47	2,744.79	2,565.24	5,310.03
Changes in inventory of Finished Goods & Work-In-Progress	(3.98)	304.98	(634.67)	(329.69)
Employee benefits expense	633.21	559.85	500.13	1,059.98
Finance costs	20.10	38.46	47.22	85.68
Depreciation and Amortisation Expense	31.86	29.42	35.21	64.63
Other Expenses*	364.05	331.44	381.39	712.83
IV. Total Expenses	**3,489.71**	**4,008.94**	**2,894.53**	**6,903.46**
V. Profit before exceptional and extraordinary items and tax	**860.25**	**845.84**	**733.79**	**1,579.63**
VI. Exceptional Items	-	-	-	-
VII. Profit before extraordinary items and tax (V - VI)	**860.25**	**845.84**	**733.79**	**1,579.63**
VIII. Extraordinary Items	-	-	-	-
IX. Profit before Tax (VII-VIII)	**860.25**	**845.84**	**733.79**	**1,579.63**
X. Tax expense:				
(1) Current tax	216.51	241.33	184.68	426.01
(2) Tax adjustments relating to earlier years	4.31	(0.78)	-	(0.78)
(3) Deferred tax credit	(0.86)	(6.25)	(11.63)	(17.88)
Total tax expenses	**219.96**	**234.30**	**173.05**	**407.35**
XI. Prior period expenses				
Gratuity and Leave encashment adjustment	-	-	-	-
XII. Profit for the year	**640.29**	**611.53**	**560.74**	**1,172.28**
Earnings Per Equity Share (EPS)				
(1) Basic - Rs.	2.83	3.31	3.21	6.34
(2) Diluted- Rs.	2.83	3.31	3.21	6.34

Notes on Standalone Financial Results

1 The above audited Standalone results for the Half- year and year ended 30th September, 2026 have been reviewed by Audit committee and approved by the Board of Directors at their meeting held on 7th November, 2026.

2* **During the half-year ended 30 September 2026, the Company incurred exhibition-related expenses amounting to ₹21.60 lakhs, which have been classified under Other Expenses. No such expenditure was incurred during the corresponding half-year of the previous financial year or the immediately preceding financial year.**

3 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)

Panish Anantharamaiah
Managing Director
DIN: 00288112

AVANA ELECTROSYSTEMS LTD. BANGALORE 560 058

Place: Bengaluru
Date: 07.11.2026

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STANDALONE STATEMENT OF ASSETS AND LIABILTIES AS AT 30th SEPTEMBER 2026

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

	Particulars	As At 30th September, 2026	As At 31st March, 2026
I.	**EQUITY AND LIABILITIES**		
	Shareholder's Funds		
	(a) Share capital	2,264.54	2,264.54
	(b) Reserves and surplus	4,254.55	3,643.49
	Non-Current Liabilities		
	(a) Long-term borrowings	44.67	55.60
	(b) Long-term provisions	320.97	294.41
	Current Liabilities		
	(a) Short-term borrowing	21.42	20.54
	(b) Trade payables		
	(A) total outstanding dues of micro enterprises and small enterprises	599.92	365.29
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	564.98	963.55
	(c) Other current liabilities	447.44	410.24
	(d) Short-term provisions	246.45	458.87
	Total Equity and Liabilities	**8,764.94**	**8,476.53**
II	**ASSETS**		
	Non-current assets		
	(a) Property, Plant and Equipment & Intangible assets		
	(A) Property, Plant and Equipment	509.88	520.10
	(B) Intangible assets	10.53	11.91
	(C) Capital work-in-progress	934.98	466.79
	(b) Deferred tax assets (net)	26.13	25.27
	(c) Other non-current assets	32.80	32.80
	Current assets		
	(a) Inventories	2,720.97	2,243.25
	(b) Trade receivables	1,767.36	2,221.29
	(c) Cash and cash equivalents	2,389.84	2,782.78
	(d) Short-term loans and advances	310.06	124.96
	(e) Other current assets	62.38	47.38
	Total Assets	**8,764.94**	**8,476.53**

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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of Avana Electrosystems Limited
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STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2026

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

Particulars	For the half year ended 30th September , 2026	For the year ended 31st March, 2026
A. Cash flow from operating activities		
Net profit before tax for the year.	**860.25**	**1,579.63**
Non-cash adjustment to reconcile profit before tax to net cash flows		
Depreciation/Amortisation	31.86	64.63
Prior Period Items- Gratuity and Leave encashment	-	-
Finance Costs	20.10	85.68
(Gain)/ Loss on Foreign Exchange Transactions	-	(0.57)
(Gain)/ Loss on Sale of PPE	-	(1.58)
Interest Income	(58.31)	(83.78)
Operating (loss) / profit before working capital changes	**853.91**	**1,644.01**
Adjustment for changes in Assets and Liablities		
(Increase) / Decrease in Inventories	(477.71)	(772.30)
(Increase) / Decrease in Trade receivables	453.92	(102.20)
(Increase) / Decrease in Other current assets	(15.85)	48.96
Increase / (Decrease) in Trade payables	(163.94)	401.66
Increase / (Decrease) in Short-term provisions	(212.43)	(11.77)
Increase / (Decrease) in Long-term provisions	26.56	(110.13)
Increase / (Decrease) in Other current liabilities	37.19	79.23
Cash generated from operations	**501.64**	**1,177.46**
Income taxes paid	(219.96)	(382.02)
Net cashflow generated from/(utilised in) operating activities (A)	**281.68**	**795.44**
B. Cash flow from investing activities		
Purchase of property, plant, and equipment (including intangibles assets and Capital Work-in progress)	(488.45)	(750.23)
Net Proceeds from sale of property, plant, and equipment	-	15.06
Bank balances not considered as Cash & Cash Equivalent (net)	(261.94)	(413.61)
Interest Income	58.31	83.78
Decrease / (Increase) in Short-term loans and advances	(185.11)	129.75
Decrease / (Increase) in Other non-current assets	-	-
Net cash flow in investing activities (B)	**(877.19)**	**(935.26)**
C. Cash flows from financing activities		
Repayment of Long Term Borrowings	(10.93)	(103.25)
Proceeds from Long Term Borrowings	-	32.70
Increase / (Decrease) from Short Term Borrowings	0.88	(421.81)
Proceeds from IPO net of Issue Expenses	(29.23)	2,555.75
Finance Costs	(20.10)	(85.68)
Net cash flow in financing activities (C)	**(59.39)**	**1,977.70**
Net increase / (Decrease) in cash & cash equivalents (A + B + C)	(654.90)	1,837.88
Effect of exchange rate changes on cash and cash equivalents	-	0.57
Cash and cash equivalents at the beginning of the year	1,863.61	25.16
Cash and Cash Equivalents at the end of the year	**1,208.71**	**1,863.61**

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STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2026

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

Particulars	For the half year ended 30th September , 2026	For the year ended 31st March, 2026
Components of Cash and cash equivalents as at	**30th September , 2026**	**31st March, 2026**
Balances with banks	26.02	84.17
Cash on hand	2.38	1.04
Cash Credit Facility	62.40	276.41
Fixed Deposit with Bank	1,117.93	1,502.00
Total Cash and cash equivalents	**1,208.71**	**1,863.61**

For and on behalf of the Board of Directors
of Avana Electrosystems Limited
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Panish Anantharamaiah
Managing Director
DIN: 00288112

Place: Bengaluru
Date: 07.11.2026

AVANA ELECTROSYSTEMS LTD BANGALORE 560 058