



K KRISHNA
DEFENCE AND ALLIED INDUSTRIES LTD

Safe Harbor



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PERFORMANCE HIGHLIGHTS & UPDATES



KEY BUSINESS HIGHLIGHTS FOR Q3 & 9M FY26



Migration to NSE Main Board

Successfully migrated to the Main Board of the National Stock Exchange of India (NSE), reinforcing enhanced governance standards, greater market visibility, and broader investor participation.

Transfer of Technology (ToT) for Autonomous Underwater Vehicle

Acquired key technology from CSIR - National Institute of Oceanography, Goa for the CBot Autonomous Underwater Vehicle (AUV), strengthening India's capabilities in advanced seabed operations.

Signing of MoU under PLI Scheme

Entered into a Memorandum of Understanding with the Ministry of Steel under the Production Linked Incentive (PLI) Scheme 1.2 for Specialty Steel, focused on strengthening domestic manufacturing capabilities for the strategic sector.

Order Book Status

As of December 31, 2025, the order book stands at INR 1,423 million, reflecting a strong and stable business pipeline.

QUARTERLY HIGHLIGHTS (Standalone)



Revenue

Q3FY26
Rs 637 Mn
23.4% YoY ▲

9MFY26
Rs 1,799 Mn
25.0%YoY ▲



EBITDA

Q3FY26
Rs 142 Mn
139.3% YoY ▲

9MFY26
Rs 360 Mn
77.5% YoY ▲



EBITDA %

Q3FY26
22.2 %
+1077 bps YoY▲

9MFY26
20.0 %
+592 bps YoY▲



Net Profit

Q3FY26
Rs 102 Mn
163.9% YoY▲

9MFY26
Rs 258 Mn
77.4% YoY▲



Net Profit %

Q3FY26
16.0 %
+851 bps YoY▲

9MFY26
14.3 %
+424 bps YoY▲



Achieved HIGHEST EVER

+ Revenue, EBITDA and Net Profit

+ Margin Expansion at both EBITDA and Net Profit levels

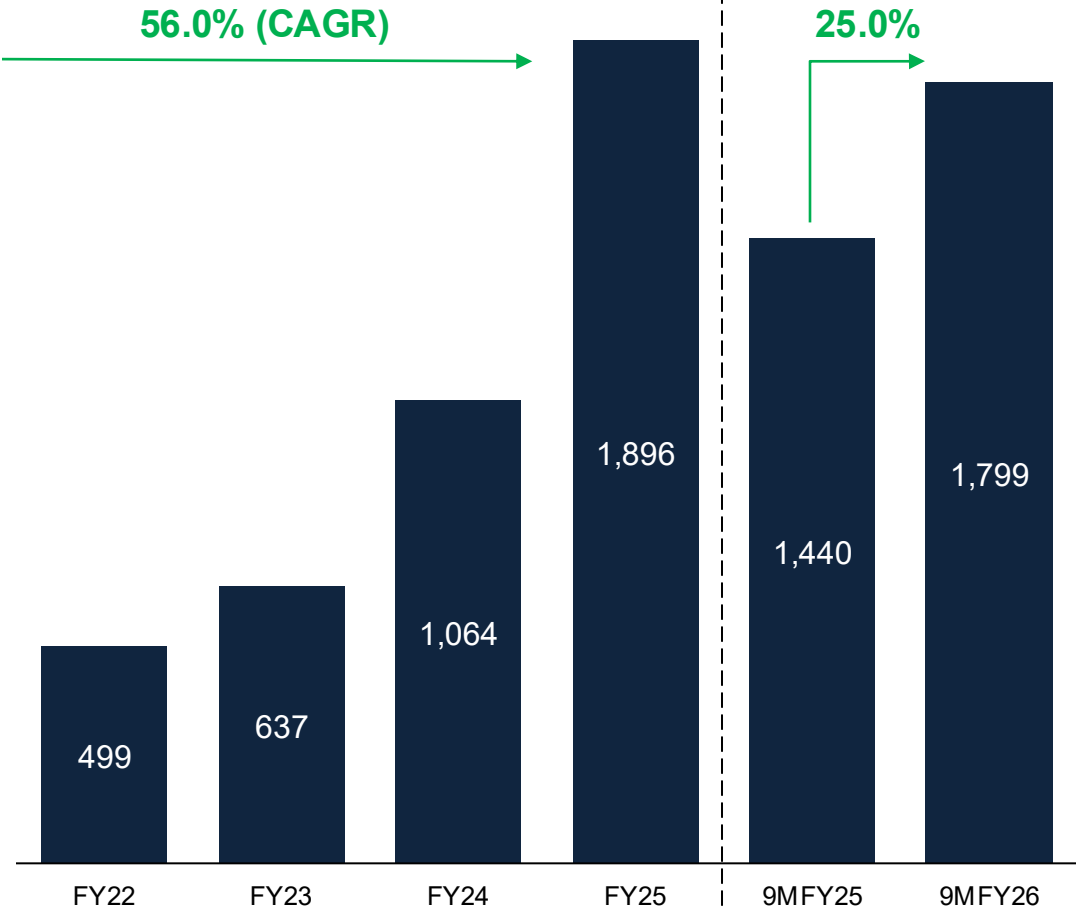
Closing Order Book

Rs 1,423 Mn

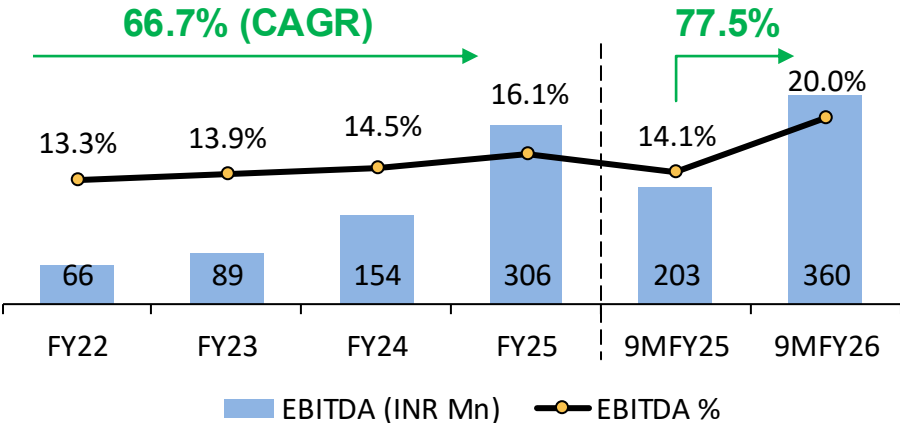
FINANCIAL OVERVIEW



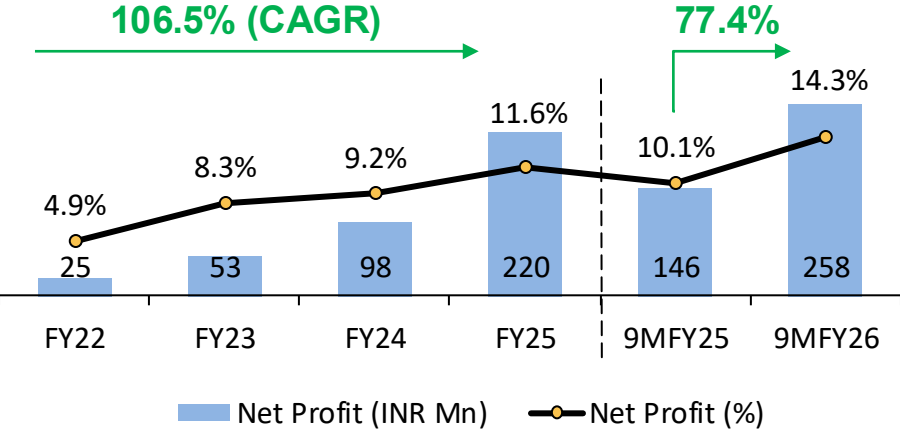
Operating Revenue (INR Mn)



EBITDA



Net Profit



HALF YEARLY INCOME STATEMENT (Standalone)



Particulars (INR Mn)	Q3FY26	Q2FY26	Q3FY25	YoY%	9MFY26	9MFY25	YoY%
Revenue from Operations	636.6	483.6	515.8	23.4	1,799.4	1,440.0	25.0
Total Expenditure	495.0	391.6	456.7	8.4	1,439.6	1,237.3	16.3
COGS	369.6	272.0	371.2	(0.4)	1,079.0	975.2	10.6
Employee benefit expenses	52.3	54.2	40.2	30.2	154.0	114.7	34.3
Other expenses	73.2	65.3	45.3	61.4	206.6	147.4	40.1
EBITDA	141.6	92.1	59.2	139.3	359.8	202.7	77.5
EBITDA Margin (%)	22.2	19.0	11.5	+1,077 bps	20.0	14.1	+592 bps
Other income	5.7	6.5	1.5	280.6	14.9	18.8	(20.6)
Depreciation	12.4	6.7	7.1	74.3	29.5	19.3	52.6
EBIT	134.9	91.9	53.5	152.0	345.2	202.1	70.8
Interest	0.6	0.5	2.1	(74.4)	2.7	6.8	(60.4)
Profit Before Tax	134.4	91.4	51.4	161.5	342.5	195.3	75.4
Tax	32.6	22.8	12.8	154.2	84.3	49.8	69.4
Profit After Tax	101.8	68.6	38.6	163.9	258.2	145.5	77.4
PAT Margin (%)	16.0	14.2	7.5	+851 bps	14.3	10.1	+424 bps
Reported Earnings Per Share (Rs)	6.85	4.58	2.74	150.0	17.66	10.40	69.8

ABOUT US



COMPANY OVERVIEW



KDAIL is a rapidly advancing defence company, providing critical systems and components to the Indian Navy and the Indian Army, aligned with the national Make in India (MII) vision to build world-class, self-reliant manufacturing capabilities.



Late Mr. Ashwin N. Shah

Our founder and an inspirational leader, started an engineering company to manufacture stainless steel products in 1997 with a small investment and small team at Kalol, Gujarat.

29

**Average Age of
Engineering Staff**

Expertise in special steel alloys, indigenously developed defence products, and comprehensive in-house R&D, design, and manufacturing capabilities.

12+

**Indigenised Items
Inducted**

Diversified product portfolio catering to Defence and Dairy sectors.

Delivering high-quality, precision-engineered equipment aligned with national indigenisation goals.

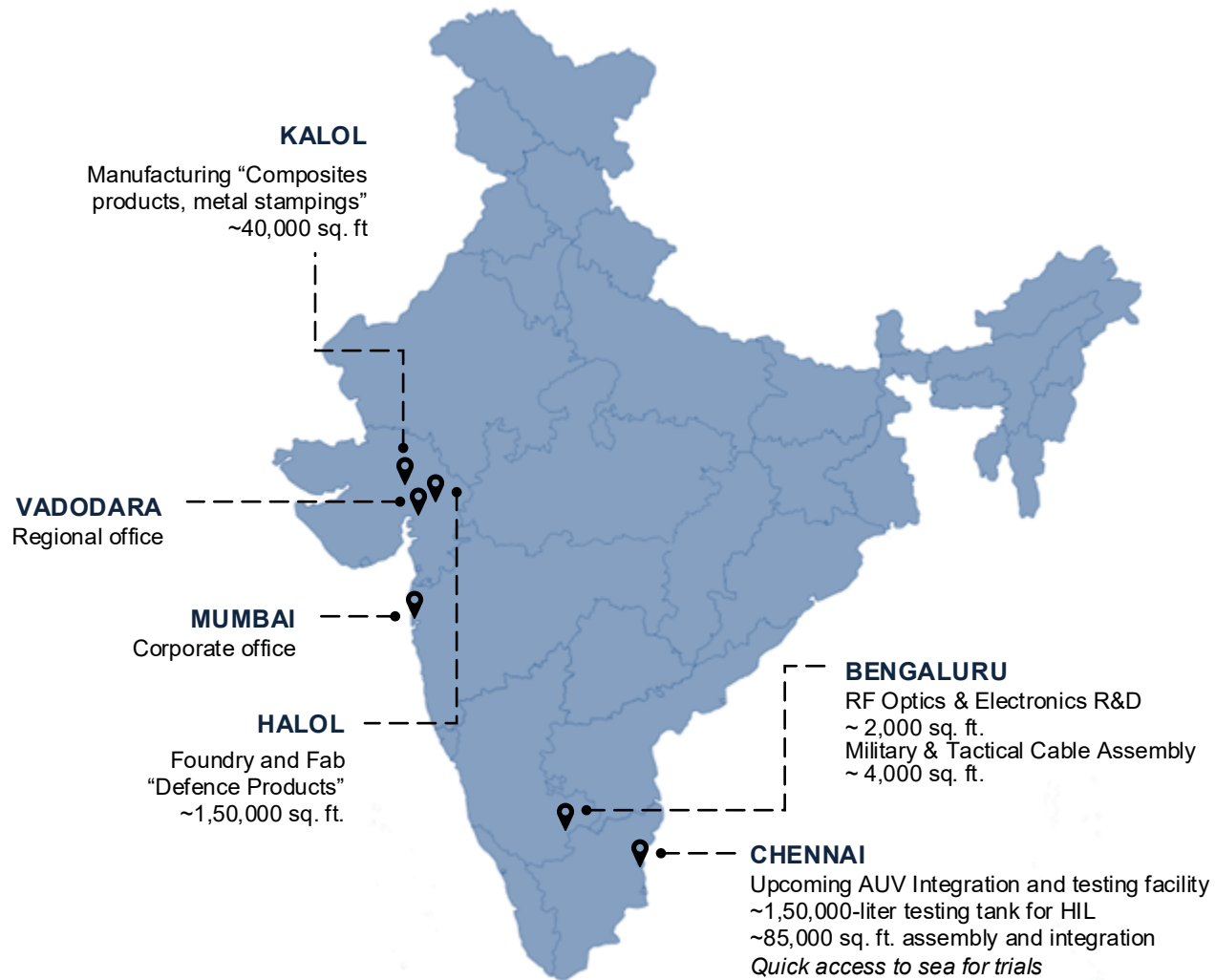
**Process
Innovation**

**Product
Development**

**Vertically
Integrated**

**Quality
Enhancement**

INFRASTRUCTURE OVERVIEW



ISO 9001:2015 Accredited Manufacturing Facility

Defence Products (Halol, Gujarat)

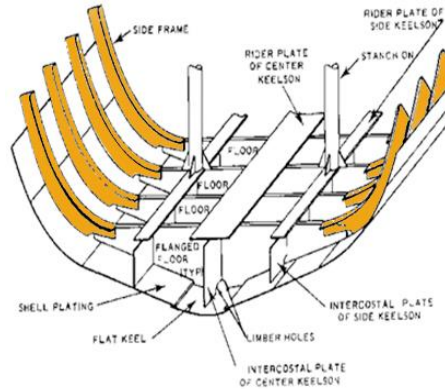
- Ship Building Steel Sections
- Improved Space Heating Device
- Weld Consumables
- Ballast Bricks
- Specialised Steel Sections for Armoured Vehicle

Dairy Equipments (Kalol, Gujarat)

- Milk Cooling Tanks
- Robotic Milk Collection Unit
- Stainless Steel Milk Can

PRODUCTS

Ship Building Steel Sections



These are specialized steel sections which are used as stiffeners for the hull construction of Naval warships.

DESCRIPTION

APPLICATION

Ship and Underwater Vessel Hulls.
Depth ratings 50 to 300 mtr+

Special Steel Alloy Welding Wire



Special alloys for least hydrogen embrittlement and enhance long seam weldability

Robotic long seam welding in surface and underwater vessel applications

Welding Electrodes



High durability alloy rods compatible with the base material

Utilised for difficult to reach zones in ship-building. Suitable for on-board maintenance and refits

PRODUCTS

Special Steel Alloy Ballast Bricks



Armoured Steel Profile



Improved Space Heating Device



DESCRIPTION

It has low magnetic signature and high corrosion resistance.

It is made-up of complex alloys developed for high tensile and high impact toughness

Room heater designed for efficient burning of fuel at extreme weathers

APPLICATION

Ideal for Naval shipbuilding as well as scientific vessels for oceanographic measurements.

It is used for welding special steel in critical Armoured vessel platforms

High Altitude remote area room heating. Rugged construction, efficient burning through optimized material selections and induced air-flow via a ducted fan

DEFENCE CLIENTELE



Indian Army



Indian Navy



Cochin Shipyard Limited



Defence Research & Development Organisation



Armoured Vehicles Nigam Limited



Mazagon Dock Shipbuilders Limited



Hindustan Shipyard Limited



Larsen and Toubro



Garden Reach Shipbuilders & Engineers Limited



Goa Shipyard Limited

PRODUCTS

Milking Collection



Milk Cans and Storage Vessels are manufactured using food grade AISI 304 (18/8)

BMC



Open/ close type milk tank as per ISO 5708 Type 2 I

Milking Machine



Belt and couple driven models with fixed and trolley variants

Robotic Milk Collection



Patented operator less seamless solution that addresses the challenge of milk and adulteration

ANNUAL STRENGTH SNAPSHOT



Growing at a steady pace



Operating on an Autopilot mode



Wide Range of Dairy Equipment



Wide customer base across the country

WAY FORWARD



NEW BUSINESS PROSPECTS



Specialised Weld Consumables for

New material development for welding, joining and additive manufacturing.

Additional Components for

Components and hull structures and aerospace components

Advanced Technology Integration for

Capacity augmentation

Approval in Progress for LRS and IRS for

Ship Building Steel Sections

Advance Underwater Platforms

Development of advance autonomous vehicle and related technologies

STRATEGIC EXPANSION INTO MARINE & OFFSHORE ENGINEERING SERVICES



**Conceptia Software
Technologies Pvt. Ltd.**

Driving Synergies & Strategic Growth

Leverage Conceptia's technical expertise and infrastructure to accelerate marine and offshore engineering capabilities

Capitalize on rising defence and commercial shipbuilding opportunities across India and international markets

Enhance KDAIL's position as a comprehensive defence and marine solutions provider through integrated offerings

**Market
Potential**



Government focus on Make in India & indigenous shipbuilding



Small coastal vessel (1,000 DWT) to Large ocean going vessel (400,000 DWT)



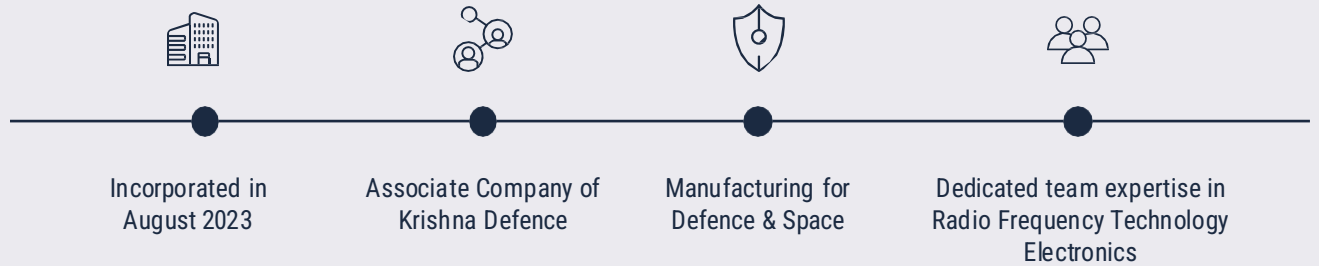
Short-term(2026-2028) to Long term (2031-2036) indigenisation roadmap

DEEP INTO DEFENCE



WAVEOPTIX DEFENCE SOLUTION PRIVATE LIMITED

Holding 40% of the Company's
Equity



Special focus on Optic Fibre over Radio Frequency for long distance and secure signal transmission

Secure Communication & Radar



Telecom System



DEEP INTO DEFENCE



PRODUCT/ SOLUTIONS

- Bi-Directional RFOF for HF/VHF/UHF Radio
- Multi-Link RF over Fiber for Submarine Radio Communication system
- Antenna Remoting System for RF Search Receiver System (1.5MHz to 3GHz)
- 10 Channel phase matched RFoF Link for EW COMINT DF Systems for DF Applications & System (6GHz & 18GHz version)
- FO Cable Assemblies
- Intermatable to Amphenol and TE Connectors

INFRASTRUCTURE

- Design & Development Team
- Manufacturing & Testing
- RF Testing Facility (9KHz to 44GHz)
- Optical Manufacturing & Testing Facility
- Intermatable to Amphenol and TE Connectors

USP

- Designed & manufactured in India to meet global standards
- End-to-End System Realization Capability
- Fully Equipped Design House
- Distinctive advantage in RF, Digital, and Optics through in-house expertise
- Swift prototyping of intricate RF and Optics Systems
- Expertise in LAND, NAVAL, and AIR Worthy Qualification, backed by experience.
- Intermatable to Amphenol and TE Connectors



ACHIEVEMENT

Within just 2 years of establishment, company has successfully developed and supplied Indigenously Developed Bidirectional RF Over Fiber module for Radio Communications to the Indian Defense and many such Projects

COMPOSITE DOORS AND HATCHES



Joint Venture with VABO Composite (Netherlands)

- Setup for the facility for manufacture of Fire-Resistant Composite Doors and Hatches in final stages
- Pressure Test and other Tests successfully completed
- Potential for exporting these products to Southeast Asia, the Middle East, and Europe.

DOORS



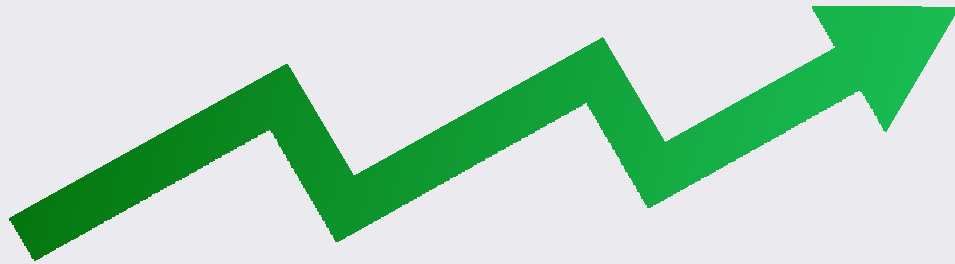
Composite Doors & Hatches in the last phase of trial with Indian Navy.

HATCHES



Established In-House Pressure Testing Facility and Conducted Trials.

WAY FORWARD



We are aiming to grow at 30%+ CAGR for the next 3 to 5 years



Development of New Defence

The company is working towards new product development for the defence to indigenise the products which are currently being imported, Off set contract obligation and collaborate with Defence Research Agencies / Foreign agencies to develop and manufacture the products.



New Facility for Composite Doors & Hatches

Establishing a new manufacturing facility in collaboration with VABO, planned for FY26, to strengthen production capabilities and meet growing demand in the defence sector.



Defence Electronics

Investing in company specifically incorporated for designing, developing and manufacturing defence electronics for Defence & Aerospace

ANNUAL FINANCIALS



PROFIT & LOSS STATEMENT (Standalone)



Particulars (INR Mn)	FY21	FY22	FY23	FY24	FY25
Revenue from Operations	350.3	499.2	636.5	1064.3	1,896.1
Total Expenditure	306.2	432.9	548.0	909.9	1,589.9
COGS	162.7	211.7	331.7	564.0	1,212.2
Employee benefit expenses	65.1	91.4	91.8	123.4	168.6
Other expenses	78.4	129.8	124.5	222.6	209.1
EBITDA	44.1	66.3	88.5	154.4	306.2
EBITDA Margin	12.6%	13.3%	13.9%	14.5%	16.1%
Other income	13.0	4.2	9.5	12.5	28.8
Depreciation	14.0	16.8	19.7	21.6	27.5
EBIT	43.1	53.8	78.3	145.3	307.4
Interest	16.7	18.6	11.0	13.6	9.5
Profit Before Tax	26.4	35.2	67.3	131.8	298.0
Tax	7.7	10.6	14.4	33.9	77.7
Profit After Tax	18.6	24.6	53.0	97.9	220.3
PAT Margin	5.3%	4.9%	8.3%	9.2%	11.6%
Earnings Per Share (Rs)*	2.22	2.93	4.63	8.05	15.73

*In FY22, issued 4.2 Mn bonus shares in the ratio of 1:1, hence historical EPS is recalculated for equitable comparison.

BALANCE SHEET (Standalone)



Particulars (INR Mn)	FY24	FY25	H1FY26
EQUITY & LIABILITIES			
Shareholders' Fund	1,064.2	1,312.2	1,664.5
Share Capital	137.1	140.6	149.2
Other Equity	927.2	1,171.6	1,515.3
Non-Current Liabilities	17.1	3.9	4.5
Long Term Borrowings	11.6	-	-
Deferred Tax Liabilities (Net)	-	-	-
Long Term Provisions	2.9	3.9	4.5
Other Non-Current Liabilities	2.5	-	-
Current Liabilities	253.5	313.5	234.3
Short Term Borrowings	82.7	94.5	7.6
Trade Payables	132.4	80.2	91.6
Short Term Provisions	15.8	18.6	8.0
Other Current Liabilities	22.6	120.1	126.9
Total	1,334.8	1,629.5	1903.3

Particulars (INR Mn)	FY24	FY25	H1FY26
ASSETS			
Non-Current Assets	239.0	358.6	642.1
Property, Plant & Equipment	146.2	219.7	221.3
Capital WIP	0.32	16.5	36.5
Non-Current Investments	0.1	52.6	70.2
Long Term Loans & Advances	25.9	12.2	54.7
Deferred Tax Assets (Net)	0.1	0.7	0.8
Other Non-Current Assets	66.4	57.0	258.6
Current Assets	1,095.8	1,270.9	1261.3
Inventories	324.8	724.2	516.7
Trade Receivables	260.7	189.4	325.9
Cash & Bank Balance	441.6	226.9	282.3
Short Term Loans & Advances	68.7	127.0	136.5
Other Current Assets	-	3.5	-
Total	1,334.8	1,629.5	1,903.3

TEAM & TIMELINE



BOARD OF DIRECTORS



Mrs. Preyal Shah
Chairperson & Additional Non-Executive Director
(Commerce Graduate)



Mr. Divyakant Zaveri
Independent Director
(Chartered Accountant | Corporate Management)



Mr. Ankur Shah
Managing Director
(Production Engineer)



Mr. Jaykumar Toshniwal
Independent Director
(Chartered Accountant | PG - IIM Ahmedabad)



Mr. Sandeep Kadam
Director Operations
(Mechanical Engineer)



Rear Admiral Anil Kumar Dutta
Independent Director
(Naval Architect | Defence Consultant | Ex-Indian Navy Flag Officer)

MEET THE TEAM



Mr. Ankur Shah
Managing Director

He holds a degree of Bachelor of Engineering (Production) from University of Bombay. He has an overall experience of 22 years in all kinds of Steel working including Smelting, Rolling, Drawing, Heat Treatment, etc. He is currently involved in managing the overall business operations of the Company. Under his leadership, Company has been successful in expanding its diversified product portfolio and customer base.



Mr. Sandeep Kadam
Director Operations

He has completed his Bachelor of Engineering (Mechanical) from North Maharashtra University, Jalgaon in the year 1997. He is Heading the operations at Halol factory. He has an experience of around 25 years in the field of Project Management/ Industrial & Product Engineering. He is currently involved in the manufacturing and engineering operations of the Company



Mr. Ravindranatha Maroli
General Manager

He has completed his Bachelor of Engineering (Industrial Production) and MBA (Operations). He has an experience of around 30+ years. He is heading the operations at Kalol Factory and developing it towards system adherence and continuous improvement in manufacturing and processes at plant.



Mr. Ajinkya Gaekwad
CEO (Composite Division)

He completed his B.Tech in Mechanical Engineering from VJTI, Mumbai, and pursued a PG Certificate program at IIM-A. With around 12 years of design and development experience at L&T Defence, he is now responsible for the composite division at KDAIL and plays a key role in marketing Defence products.



Mr. Piyush Patel
Chief Financial Officer

He is the company's Chief Financial Officer since January 1, 2014, holding a Bachelor's in Science and a Diploma in Taxation Laws & Practice from The Maharaja Sayajirao University of Baroda. He is an Associate member of the Institute of Cost Accountants of India and brings 21 years of expertise in Finance, Accounts, Taxation, Audit, and manages these areas for the company



Mr. Rohit Shintre
Product Development Head

He has completed his B.Tech in Mechanical Engineering. He builds upon his background of running a design automation startup serving Indian MNCs as well as the MSME segment. He brings in experience in handling multi-disciplinary teams for product design, development & delivery, developing processes, procedures & tools to improve work efficiency and increase profitability of the company. He leads the product development initiatives and new product opportunities.

BUSINESS OVERVIEW



1 In-house Development, manufacturing and supply of Products

2 Transfer of Technology from DRDO & others, production and supply of Products

Approved and Registered Vendor for Defence Products

Providing solutions to Indian Navy and Indian Army.

Providing INDIGENISED SOLUTION, thereby curtailing dependence on imports, in line with the “Make in India” initiative.

Catalyzing the growth of India’s Defence ecosystem by harnessing our intrinsic capabilities.

COMPETITIVE STRENGTHS



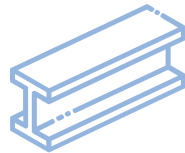
Registered and approved vendor for Indian Navy for supply of specialised steel section for Naval Shipbuilding in India to all the prominent ship builders manufacturing of Dairy Equipment



Precision Engineering Expertise leading to inhouse development and manufacturing of various products



Partnered with DRDO and its divisions like DMRL, DIPAS and R&DE for various Transfer of Technology for indigenous manufacturing of Defence Products Steel Sections, used in Naval warships



Vertically integrated defence solution with Make in India Capability having industry expertise in steel and special steel alloy products



Innovative R&D and technological capabilities along with experienced and qualified team of engineers by India SME Forum and Ministry of MSME

OUR OBJECTIVES



MISSION

To continuously strive to deliver innovative, cost efficient, and modern engineering solutions laced with the latest technology to benefit the Indian Armed Forces.



VISION

To become the go-to company for world-class Engineering products within India by contributing towards “Make in India” and supporting the Indian Government, PSUs, and Private Customers through constant and continuous improvement in it’s products and services



VALUES

Performance with pride and honor wherein ethical behavior is encouraged. The company operates ethically and responsibly with its employees, customers, partners, suppliers, and shareholders.

INDUSTRY OVERVIEW



STRONG TAILWINDS IN INDIA'S DEFENCE & MARITIME SECTOR



STRATEGIC OPPORTUNITY FOR KRISHNA DEFENCE

Strategic opportunity for
Defence-grade components
& systems

Well-positioned to
support India's naval
infrastructure growth

Unprecedented Growth & Policy Support

- INR 8.45 trillion in DAC-approved defence acquisitions (FY22-25) – 3.3x increase over the previous three years
- INR 2.35 trillion in mega shipbuilding orders expected in FY26-27 – 3.1x current order book of listed defence shipyards

Capacity Expansion Across Key Shipyards

- Mazagon Dock Shipbuilders Ltd: INR 40-50 bn capex; doubling platform capacity; new ship repair yard & US Navy partnership
- Cochin Shipyard Ltd: INR 27.7 bn upgrades; new dry dock; only Indian yard capable of 110,000 DWT build / 125,000 DWT repair
- Garden Reach Shipbuilders & Engineers Ltd: Expanding to build 28 vessels concurrently by FY25; aiming for faster delivery & larger orders

Supporting Macro Trends

- India's coastline expanded to 11,098.81 km (+48%) – expanding naval surveillance needs
- Defence Budget FY26: Raised to INR 6.81 trillion (+9.5% YoY) – reinforcing sustained investment momentum

DEFENCE INDUSTRY OVERVIEW (1/2)



In FY25, defence production grew **18% YoY** to **₹1.54 lakh crore**; exports increased **12% YoY** to **₹23,622 crore**, with India now exporting to **85+ countries**.

By **2029**, Government aims to scale defence manufacturing to **₹3 lakh crore** and exports to **₹50,000 crore**, with private-sector growth and domestic contracts strengthening its defence supply chains.

India ranked among the **top 25 arms exporting nations** in FY25.

India has one of the strongest military forces in the world and holds a place of strategic importance for the Indian Government.

Indigenous production of defence equipment is at the core of the “Make in India” Initiative

The Presence of Indian Private Sector has grown since opening of the defence sector for indigenised manufacturing

Key defence manufacturing companies in India are currently focusing on designing and developing various indigenous weapons and essential products to boost domestic manufacturing capabilities and align with Government’s vision of “Aatmnirbhar Bharat”.

DEFENCE INDUSTRY OVERVIEW (2/2)



**Military
Fixed Wing**



**Naval Vessels &
Surface Combatants**



**Missile & Missile
Defence System**

Indian Navy Outlook

India's vision to be **among top 5 ship building nation** and ship repair hub of the world in the next decade

Indian navy aimed to have a force of minimum **175 - 200 warships by 2035** from the current 132 of INR 21,000

Indian navy has **68 warships and vessels** on order, which is collectively estimated to be **INR ~2 Lakh Crore**

Indian Defence Sector's top 3 largest Market Segment

Other market segments include military rotorcraft, submarines, artillery, tactical communications, electronic warfare and

Changing geopolitical scenarios in Indian borders, including territorial disputes with neighbouring countries resulting in growing demand for defence equipment in India to secure our borders.

India has been ranked among the top importers of Defence Equipment over last five years to attain technological advantage over the opponent countries

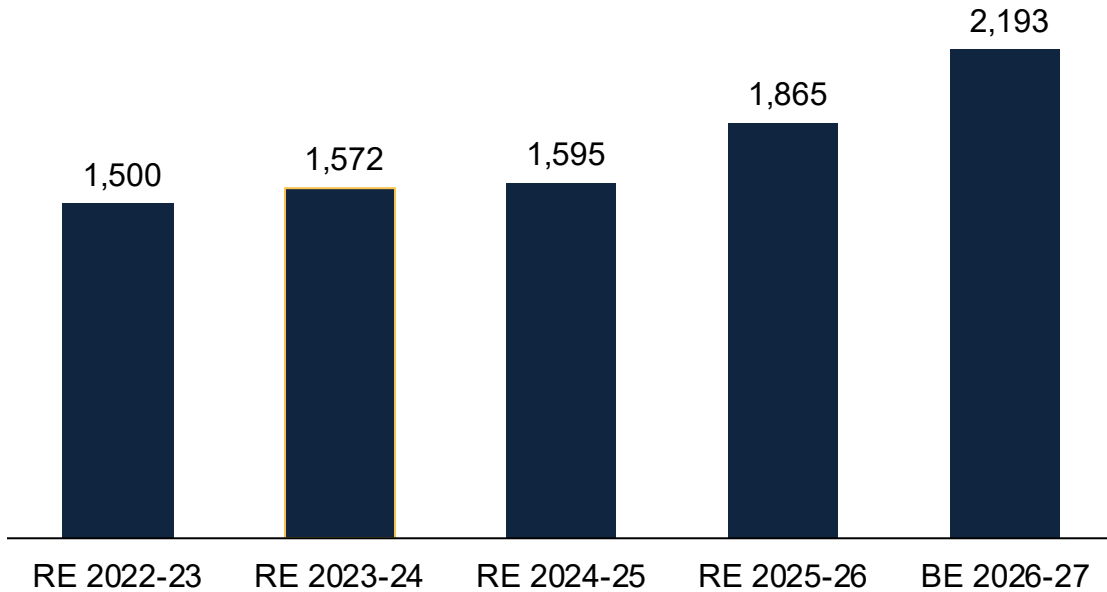
To modernise the armed forces and reduce dependency over external dependence for defence procurement, several policy support initiatives have been taken by the government to encourage 'Make in India' activities

DEFENCE BUDGET OUTLOOK

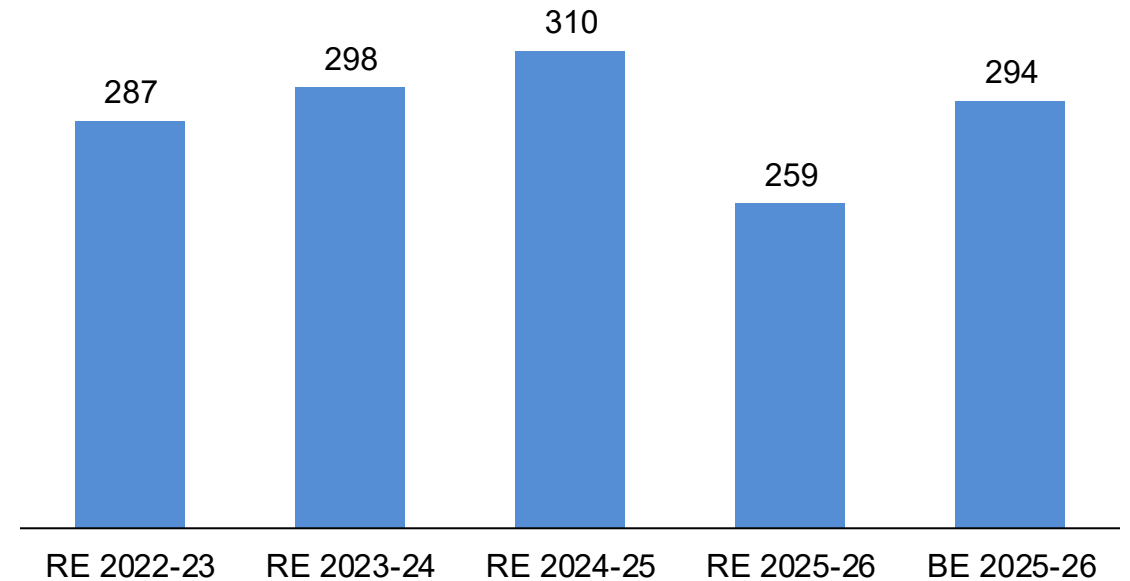


CAPITAL OUTLAY

Defence Services (INR Bn)



Naval Fleet & Dockyard (INR Bn)



Record-Breaking Defence Allocation in Union Budget 2026–27

- The Government has allocated INR 7.85 lakh crore to the Ministry of Defence in the Union Budget 2026–27, the highest allocation among all Ministries.
- This underscores the continued prioritization of national security, modernization of armed forces, and strengthening of indigenous defence manufacturing capabilities.



Chairman **Mr. Ashwin Shah** receiving **DTA Award** from **Honourable Prime Minister Narendra Modi**



Managing Director **Mr. Ankur Shah** receiving the **Transfer of Technology** from Honourable **Defence Minister of India Shri Rajnath Singh**.

DTA Award



SME Award



NMRL Award



Recognition with an **Appreciation Certificate** from **Defence Metallurgical Research Laboratory (DMRL), Hyderabad** for successfully developing **Bulb Bars** (ship building steel sections), a critical component for the Indian Navy's indigenization program, as the project was of **National Importance involving Import Substitution**.

THANK YOU

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