



**Advait Energy
Transitions Limited**

[formerly known as "Advait Infratech Limited"]



www.advaitgroup.co.in

GST: 24AAICA2840D1Z6

CIN: L45201GJ2010PLC059878

Date: February 11, 2026

To,
General Manager
Department of Corporate Services
BSE Limited
Listing Department
Phiroze Jeejeeboy Tower, Dalal Street,
Fort Mumbai-400 001

To,
The Manager
Listing Compliance Department
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C/1,
G Block, Bandra - Kurla Complex,
Bandra (East), Mumbai 400 051

Scrip code: **543230**

Symbol: **ADVAIT**

Sub: - Standalone and Consolidated Unaudited Financial Results for the quarter and nine months ended December 31, 2025.

Dear Sir/ Madam,

In continuation of our letter dated February 4, 2026, and pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby enclose the Unaudited Financial Results (Standalone and Consolidated) for the quarter and nine months ended on December 31, 2025, duly reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company, at their respective meetings held today i.e. on February 11, 2026. The same has been enclosed herewith alongwith Limited Review Report of Statutory Auditor's thereon in **Annexure - A**. The same will also be available on the Company's website, www.advaitgroup.co.in.

The Company has informed the Board that its material subsidiary, Advait Greenergy Private Limited, is exploring the options for fund raising of approximately Rs 90 Crores from various investors, for its future capex purpose.

The meeting of the Board of Directors commenced at 01:10 p.m. and concluded at 02:45 p.m.

Kindly take this information on your records and acknowledge the receipt.

Thanking You,

Yours Faithfully,

For **Advait Energy Transitions Limited**
(Formerly known as Advait Infratech Limited)

Deepa Fernandes
Company Secretary & Compliance Officer
FCS 13015



(+91) 079 48956677



info@advaitgroup.co.in



1st Floor, KIFS Corporate House, Iskcon Ambli Road, Beside Hotel Planet Landmark, SG Highway, Ahmedabad, India - 380058



V.GOSWAMI & CO.
CHARTERED ACCOUNTANTS

RBI UCN NO. :- 897783
C&AG REG NO. :- WR4659
MSME :- GJ01D0134595
GST :- 24AAHFV3075F1Z7

3, SF, Manek Appt, Nr. Jain Derasar, B/s. Tagor Park, Nehrunagar Circle, Ahmedabad - 380015.
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Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial 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 ADVAIT ENERGY TRANSITIONS LIMITED (FORMALLY KNOWN AS ADVAIT INFRATECH LIMITED)

We have reviewed the accompanying Statements of Standalone Unaudited Financial Results of ADVAIT ENERGY TRANSITIONS LIMITED (FORMALLY KNOWN AS ADVAIT INFRATECH LIMITED) ("the company") , for the quarter ended December 31, 2025 ("the Statement") and year to date from April 01,2025 to December 31,2025 ("the Statement") , being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

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 (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 of interim financial information consists of making inquiries, primarily of the Company's personnel 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.





V.GOSWAMI & CO.

CHARTERED ACCOUNTANTS

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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 the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms 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, V. GOSWAMI & CO,
Chartered Accountants
(FRN: 0128769W)

Nilesh Purohit
(Partner)

Mem. No: 162541

Date: - 11/02/2026

Place:-Ahmedabad

UDIN: 26162541YNBVHF5712



Advait Energy Transitions Limited

(Formerly known as Advait Infratech Limited)

REGISTERED OFFICE : 1st Floor, KIFS Corporate House Iscon Ambali Road, Beside Hotel Planet Landmark

Near Ashok Vatika Ahmedabad City, Ahmedabad 380054, Gujarat

CIN : L45201GJ2010PLC059878

Tel Nos. : +91 79 48956677

E-mail:- info@advaitgroup.co.in Website : www.advaitgroup.co.in



STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND PERIOD ENDED DECEMBER, 2025 - STANDALONE						
Particulars	For the Quarter Ended			Nine Month Ended		For the Period Ended
	December, 31, 2025	September 30, 2025	December, 31, 2024	December, 31, 2025	December, 31, 2024	March 31, 2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Income						
(a) Revenue from Operations	12,471.43	9,546.03	9,436.29	29,363.15	20,010.41	29,548.09
(b) Other Income	154.23	287.58	192.92	695.18	305.99	735.97
Total Income	12,625.66	9,833.60	9,629.21	30,058.33	20,316.40	30,284.06
Expenses						
(a) Cost of Materials Consumed	5,674.73	3,673.23	2,725.41	12,096.63	5,450.41	8,963.90
(b) Purchase of Stock in Trade	1,250.91	1,460.69	1,510.55	3,636.29	2,563.23	3,254.93
(c) Changes in Inventories of Finished goods and Work in progress	-101.70	-65.13	-209.07	-348.95	703.83	674.86
(d) Erection, Sub-Contracting and other Project Expenses	2,192.68	2,048.88	2,871.63	6,099.16	5,376.09	8,462.32
(e) Employee Benefits Expenses	386.40	342.77	281.81	1,048.81	705.24	1,109.55
(f) Finance Costs	460.43	344.08	220.93	1,067.39	517.13	868.58
(g) Depreciation and Amortization Expenses	90.09	79.50	67.84	254.17	188.42	252.38
(h) Other Expenses	958.76	562.57	749.95	2,046.99	1,928.32	2,398.04
Total Expenses	10,912.30	8,446.59	8,219.06	25,900.48	17,432.67	25,984.57
Profit Before Exceptional Items and Tax	1,713.36	1,387.01	1,410.15	4,157.85	2,883.73	4,299.48
(a) Exceptional Items -gain						
Profit Before Tax	1,713.36	1,387.01	1,410.15	4,157.85	2,883.73	4,299.48
(a) Tax Expense						
(i) Current Tax	444.04	351.04	343.10	1,037.08	699.43	1,114.63
(ii) Deferred Tax	18.32	6.11	28.53	38.85	4.94	35.49
PROFIT FOR THE YEAR	1,251.00	1,029.86	1,038.51	3,081.92	2,179.35	3,149.37
Other Comprehensive Income						
A Items that will not be reclassified to Profit or Loss	12.49	107.51	-97.29	184.41	-115.02	22.58
(i) Actuarial Gain /(Loss) on Defined Plan Liability/Foreign Currency Transition Reserve	7.99	4.18	-97.29	2.32	-115.02	6.07
(ii) Income tax on Actuarial Gain /(Loss)	4.50	103.33	-	182.08	-	18.04
B Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
(i) Exchange differences in translating foreign operation	-	-	-	-	-	-
(ii) Gain/(Loss) on hedging instruments	-	-	-	-	-	-
(iii) Income tax on above items	-	-	-	-	-	-
Total Other comprehensive Income	12.49	107.51	-97.29	184.41	-115.02	22.58
Total Comprehensive Income For The Year	1,263.49	1,137.37	941.22	3,266.33	2,064.33	3,171.95
Paid up equity share capital (Face value of Rs.10 each)	1,093.74	1,093.54	1,080.06	1,093.74	1,080.06	1,081.99
Earning per pe equity share (of Rs. 10 each)						
(i) Basic (In Rs.)	11.45	9.43	9.80	28.29	20.56	29.57
(ii) Diluted (In Rs.)	11.44	9.41	9.74	28.15	20.44	29.32

Advait Energy Transitions Limited

Director

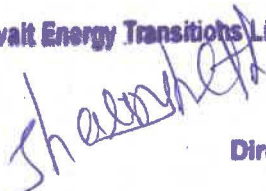
NOTES:-

UNAUDITED STANDALONE FINANCIAL STATEMENT - M/S ADVAIT ENERGY TRANSITIONS LIMITED (formally known as ADVAIT INFRATECH LIMITED)

- 1 The above unaudited Standalone Financial Results for the quarter and Nine months ended on 31st December 2025, were reviewed by the Audit Committee and thereafter approved at the meeting of the Board of Directors of the Company held on 11th February 2026.
- 2 The above unaudited quarterly and Nine months results have been reviewed by the Audit committee and approved by the Board of Directors in their respective meeting held on 11th February 2026. The Statutory Auditors of the Company have carried out a Limited Review of the Results for the Quarter and Nine months ended 31st December 2025. However, the management has exercised necessary due diligence to ensure the financial results provide a true and fair view of its affairs.
- 3 The financial results have been prepared in accordance with the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and Amended Rules, 2016 and In terms of regulation 33 of the SEBI (Listing Obligation and disclosure Requirements) Regulations, 2015 and SEBI Circular dated 5th July, 2016.
- 4 The Group operates in a power transmission and New & Renewable Energy (NRE) segments (Annexure-1)

For and on behalf of the Board of Directors of M/S ADVAIT ENERGY TRANSITIONS LIMITED (formally known as ADVAIT INFRATECH LIMITED)

Advait Energy Transitions Limited



Director

Shalin Sheth

Managing Director

Annexure - 1

ADVAIT ENERGY TRANSITIONS LIMITED						
STANDALONE SEGEMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES						
(Rs. Lakh)						
		For the Quarter Ended			Nine Month Ended	
		December, 31, 2025	September 30, 2025	December, 31, 2024	December, 31, 2025	December, 31, 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
						March 31, 2025
						(Audited)
1	Segment Revenue					
	(a) Power Transitions Divisioin (PTS)	11,755.85	9,444.77	9,436.29	28,546.31	20,010.41
	(b) New & Renewable Energy Business (NRE)	715.58	101.26	-	816.84	-
	Total	12,471.43	9,546.03	9,436.29	29,363.15	20,010.41
	Less - Inter Segment Revenue	-	-	-	-	-
	Revenue from Opreations	12,471.43	9,546.03	9,436.29	29,363.15	20,010.41
2	Segment Resultts					
	(a) Power Transitions Divisioin (PTS)	1,925.20	2,076.93	1,631.07	5,322.49	3,400.86
	(b) New & Renewable Energy Business (NRE)	248.59	-345.84	-	-97.25	-
	Total	2,173.79	1,731.09	1,631.07	5,225.24	3,400.86
	Less- i) Interest Cost	460.43	344.08	220.93	1,067.39	517.13
	ii) Other unallocable (Income)	-	-	-	-	-
	Profit Before Tax	1,713.36	1,387.01	1,410.15	4,157.85	2,883.73
	Less- Tax Expenses	462.36	357.15	371.63	1,075.93	704.38
	Profit / (Loss) after Tax	1,251.00	1,029.86	1,038.51	3,081.92	2,179.35
3	Segment Assets					
	(a) Power Transitions Divisioin (PTS)	46,145.89	41,143.08	32,469.50	46,145.89	32,469.50
	(b) New & Renewable Energy Business (NRE)	333.10	59.01	-	333.10	-
	Total Segment Assets	46,478.99	41,202.09	32,469.50	46,478.99	32,469.50
4	Segment Liabilities					
	(a) Power Transitions Divisioin (PTS)	20,636.08	17,556.45	14,219.45	20,636.08	14,219.45
	(b) New & Renewable Energy Business (NRE)	442.19	416.68	-	442.19	-
	Total Segment Liabilities	21,078.27	17,973.14	14,219.45	21,078.27	14,219.45

Advait Energy Transitions Limited

Director



V.GOSWAMI & CO.
CHARTERED ACCOUNTANTS

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Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial 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 ADVAIT ENERGY TRANSITIONS LIMITED (FORMALLY KNOWN AS ADVAIT INFRATECH LIMITED)

We have reviewed the accompanying Statements of Consolidated Unaudited Financial Results of ADVAIT ENERGY TRANSITIONS LIMITED (FORMALLY KNOWN AS ADVAIT INFRATECH LIMITED) ("the Parent ") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended December 31, 2025 ("the Statement") and year to date from April 01, 2025 to December 31, 2025 attached herewith , being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

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 (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 of interim financial information consists of making inquiries, primarily of the Parent Company's personnel 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.





V.GOSWAMI & CO.

CHARTERED ACCOUNTANTS

RBI UCN NO. :- 897783
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The Statement included the results of following subsidiaries and joint venture company:-

1. TG ADVAIT INDIA PRIVATE LIMITED (joint venture)
2. ADVAIT GREENERGY PRIVATE LIMITED
3. ADVAIT TRANSMISSION TOOLS PRIVATE LIMITED
4. ADVAIT ENERGY HOLDING AS

Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 7 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 the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms 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.

We did not review the interim financial results of the subsidiaries and joint venture included in the consolidated unaudited financial results, whose financial results and other unaudited financial information total revenues of Rs. 9061.78 Lakhs and Rs.19953.05 Lakhs and total net profit/(loss) Rs.316.46 Lakhs and Rs.96.59 Lakhs for quarter ended December 31, 2025 and for the period from April 01, 2025 to December 31, 2025 respectively as considered in the Statement whose financial results have not been reviewed by us. These interim financial results have been reviewed by other auditors and ADVAIT ENERGY HOLDING AS (Subsidiary) results have been reviewed and certified by the managements, whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above. Our conclusion on the Statement is not modified in respect of these matters.

For, V. GOSWAMI & CO,
Chartered Accountants
(FRN: 0128769W)

Nilesh Purohit
(Partner)

Mem. No: 162541

Date: - 11/02/2026

Place:-Ahmedabad

UDIN: 26162541VGHZGR6624



Advait Energy Transitions Limited

(Formerly known as Advait Infratech Limited)

REGISTERED OFFICE : 1st Floor, KIFS Corporate House Iscon Ambali Road, Beside Hotel Planet Landmark

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CIN : L45201GJ2010PLC059878

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STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND PERIOD ENDED DECEMBER, 2025 - CONSOLIDATED

(Rs. In Lakh)

Particulars	For the Quarter Ended			Nine Month Ended		For the Period Ended
	December, 31, 2025 (Unaudited)	September 30, 2025 (Unaudited & Restated)	December, 31, 2024 (Unaudited & Restated)	December, 31, 2025 (Unaudited)	December, 31, 2024 (Unaudited & Restated)	March 31, 2025 (Audited & Restated)
Income						
(a) Revenue from Operations	21,102.59	15,686.96	9,841.20	48,632.76	20,429.67	39,766.29
(b) Other Income	459.04	208.95	200.23	930.37	358.75	695.56
Total Income	21,561.63	15,895.91	10,041.43	49,563.12	20,788.41	40,461.84
Expenses						
(a) Cost of Materials Consumed	6,213.02	5,012.77	2,924.63	14,416.19	5,649.64	9,990.94
(b) Purchase of Stock in Trade	4,755.21	1,686.53	1,510.55	11,125.63	2,563.23	11,565.77
(c) Changes in Inventories of Finished goods and Work in progress	-101.70	-65.13	-209.07	-348.95	703.83	674.86
(d) Erection, Sub-Contracting and other Project Expenses	6,378.83	6,365.12	2,978.72	14,605.62	5,488.85	8,736.04
(e) Employee Benefits Expenses	435.19	378.12	336.86	1,163.40	855.04	1,199.17
(f) Finance Costs	426.86	354.36	240.17	1,049.51	594.77	956.16
(g) Depreciation and Amortization Expenses	91.35	80.97	72.70	258.17	202.51	271.46
(h) Other Expenses	1,006.32	577.82	774.87	2,148.85	1,987.99	2,481.86
Total Expenses	19,205.06	14,390.57	8,629.43	44,418.42	18,045.84	35,876.26
Profit/(Loss) Before Exceptional Items and Tax	2,356.57	1,505.34	1,412.00	5,144.70	2,742.57	4,585.58
(a) Exceptional Items - Gain / (Loss)	-	-	-	-	-	-
Profit / (Loss) Before Tax	2,356.57	1,505.34	1,412.00	5,144.70	2,742.57	4,585.58
(a) Tax Expense						
(i) Current Tax	538.99	404.79	343.10	1,243.08	699.43	1,225.82
(ii) Deferred Tax	17.63	6.85	27.29	38.57	7.44	36.01
Profit / (Loss) After Tax from continuing operations	1,799.96	1,093.71	1,041.61	3,863.05	2,035.69	3,323.75
Share of Profit/(Loss) from Associates / Joint Ventures (Net of Tax)	-60.96	-76.03	-62.46	-212.67	-118.59	-121.04
Profit / (Loss) After Tax from continuing operations and Share of Joint Venture/Associates	1,739.00	1,017.68	979.15	3,650.38	1,917.10	3,202.71
Profit / (Loss) from discontinued Operations	-	-	-	-	-	-
Tax Expenses (Including Deferred Tax) on Discontinued operations	-	-	-	-	-	-
Profit / (Loss) from discontinuing operations	-	-	-	-	-	-
Total Profit / (Loss)	1,739.00	1,017.68	979.15	3,650.38	1,917.10	3,202.71
Other Comprehensive Income						
A Items that will not be reclassified to Profit or Loss	21.27	94.18	-97.28	176.91	-115.19	20.51
(i) Actuarial Gain /(Loss) on Defined Plan Liability	16.54	-8.94	-97.28	-5.19	-115.19	4.00
Foreign Currency Transition Reserve	4.72	103.12	-	182.10	-	18.04
(ii) Income tax on Actuarial Gain /(Loss)	-	-	-	-	-	-1.53
B Items that will be reclassified to Profit or Loss	-	-2.25	-	-	-	-
(i) Exchange differences in translating foreign operation	-	-	-	-	-	-
(ii) Gain/(Loss) on hedging instruments	-	-	-	-	-	-
(iii) Net (loss)/gain on FVTOCI debt securities	-	-2.25	-	-	-	-
(iii) Income tax on above items	-	-	-	-	-	-
Total Other comprehensive Income	21.27	91.93	-97.28	176.91	-115.19	20.51
Total Comprehensive Income For The Year	1,760.27	1,109.61	881.87	3,827.29	1,801.91	3,223.23
Net Profit attributable to						
a) Owner of the parent	1,659.06	960.27	978.04	3,456.90	1,957.36	3,092.58
b) Non-Controlling interest	79.94	57.41	1.11	193.49	-40.26	110.13
Total Comprehensive Income attributable to						
a) Owner of the parent	1,681.08	1,052.19	880.76	3,634.39	1,842.17	3,113.09
b) Non-Controlling interest	79.19	57.41	1.11	192.90	-40.26	110.13
Paid up equity share capital (Face value of Rs.10 each)	1,093.74	1,093.54	1,080.06	1,093.74	1,080.06	1,081.99
Earning per pe equity share (of Rs. 10 each)						
(i) Basic (In Rs.)	15.19	8.87	9.67	31.73	18.98	29.06
(ii) Diluted (In Rs.)	15.17	8.77	9.62	31.58	18.88	28.82

Advait Energy Transitions Limited

Director

NOTES:-

UNAUDITED CONSOLIDATED FINANCIAL STATEMENT – M/S ADVAIT ENERGY TRANSITIONS LIMITED (formally known as ADVAIT INFRATECH LIMITED)

- 1 1.The above unaudited Consolidated Financial Results for the quarter and Nine months ended on 31st December 2025, were reviewed by the Audit Committee and thereafter approved at the meeting of the Board of Directors of the Company held on 11th February 2026.
- 2 The above unaudited quarter and Nine months results have been reviewed by the Audit committee and approved by the Board of Directors in their respective meeting held on 11th February 2026. The Statutory Auditors of the Company have carried out a Limited Review of the Results for the Quarter and Nine months ended 31st December 2025. However, the management has exercised necessary due diligence to ensure the financial results provide a true and fair view of its affairs.
- 3 The financial results have been prepared in accordance with the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and Amended Rules, 2016 and In terms of regulation 33 of the SEBI (Listing Obligation and disclosure Requirements) Regulations, 2015 and S EBI Circular dated 5th July, 2016.
- 4 The Group operates in a power transmission and New & Renewable Energy (NRE) segments (Annexure-2)
- 5 The Financial results include the results of following entities
 - a. TG Advait India Private Limited (Joint Venture)
 - b. Advait Greenergy Private Limited (Subsidiary)
 - c. Advait Energy Holding As (Subsidiary)
 - d. Advait Transmission Tools Private Limited (Subsidiary)
- 6 From the quarter ended June 30, 2025, onward, the Group has changed its accounting policy for investments in joint venture (TG Advait India Private Limited) . Previously, the Group accounted for joint venture using the proportionate consolidation method. Effective Q1 2025-26, the Group has adopted the equity method of accounting for investments in joint ventures, in accordance with Ind AS 28 "Investments in Associates and Joint Ventures."
The change in accounting policy has been applied retrospectively and the corresponding comparative figures for the previous periods have been restated to ensure comparability, as required under Ind AS 8 "Accounting Policies, Changes in Accounting Estimates and Errors."

This change is effective from 1st April 2025, and as a result, the Group has ceased proportionate consolidation of TG Advait India Private Limited and now recognizes its investment as a single line item in the consolidated balance sheet and its share of profit or loss in the consolidated income statement.

Restated Comparative Figures as below:

To reflect this change and maintain comparability, prior period figures have been restated. The table below summarizes the quantitative impact on the Group's consolidated financial statements for the quarter and year ended 31st December 2025:

In The Consolidated Profit and Loss Accounts:

(Amt in Lacs)

Particulars	FY 2024-25			Q3 FY 2024-25			9M FY 2024-25		
	As Previously Reported	Effect of Restatement	As Restated	As Previously Reported	Effect of Restatement	As Restated	As Previously Reported	Effect of Restatement	As Restated
Revenue	40,646.01	184.17	40,461.84	10,049.51	8.08	10,041.43	20,817.40	28.99	20,788.41
Expenses	36,178.83	302.57	35,876.26	8,699.97	70.54	8,629.43	18,193.42	147.58	18,045.84
Profit Before Tax	4,467.18	-118.4	4,585.58	1,349.53	-62.46	1,411.99	2,623.97	-118.59	2,742.56
Share of Profit / (Loss) from joint venture	-	-121.04	-121.04	-	-62.46	-62.46	-	-118.59	-118.59

7. During the quarter ended September 2025 (Q2), transaction with Advait Energy Holding AS of amounting ₹93.70 lakhs was inadvertently eliminated twice during the intercompany elimination process and has since been identified and corrected.

Particulars	September 30, 2025		
	Unaudited	Effect of Restatement	Unaudited & Restated
Finance Cost	260.66	93.7002151	354.36

8. Figures of the previous period/year have been regrouped/restated wherever necessary to confirm to current period classification

For and on behalf of the Board of Directors of M/S ADVAIT ENERGY TRANSITIONS LIMITED (formally known as ADVAIT INFRATECH LIMITED)

Advait Energy Transitions Limited

Shalin Sheth

Director

Managing Director

ADVAIT ENERGY TRANSITIONS LIMITED						
CONSOLIDATED SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES						
(Rs. Lakh)						
		For the Quarter Ended			Nine Month Ended	
		December, 31, 2025	September 30, 2025	December, 31, 2024	December, 31, 2025	December, 31, 2024
		(Unaudited)	(Unaudited & Restated)	(Unaudited & Restated)	(Unaudited)	(Unaudited & Restated)
						For the Period Ended March 31, 2025
						(Audited & Restated)
1 Segment Revenue						
(a) Power Transitions Divisioin (PTS)		12,863.26	9,737.21	9,629.27	30,199.55	20,316.52
(b) New & Renewable Energy Business (NRE)		8,698.37	6,158.70	412.16	19,363.58	471.90
Total		21,561.63	15,895.91	10,041.43	49,563.12	20,788.41
Less - Inter Segment Revenue		-	-	-	-	-
Revenue from Opreations		21,561.63	15,895.91	10,041.43	49,563.12	20,788.41
2 Segment Resultls						
(a) Power Transitions Divisioin (PTS)		2,412.89	1,634.39	1,630.79	5,366.31	3,391.07
(b) New & Renewable Energy Business (NRE)		370.53	225.32	21.38	827.91	-53.73
Total		2,783.42	1,859.71	1,652.17	6,194.21	3,337.34
Less- i) Interest Cost		426.86	354.36	240.17	1,049.51	594.77
ii) Other unallocable (Income)		-	-	-	-	-
Profit Before Tax		2,356.57	1,505.34	1,412.00	5,144.70	2,742.57
Less- Tax Expenses		556.61	411.64	370.39	1,281.65	706.88
Profit / (Loss) after Tax		1,799.96	1,093.71	1,041.61	3,863.05	2,035.69
Share of Profit/(loss) form Associates/JV		-60.96	-76.03	-62.46	-212.67	-118.59
Profit After Tax and Share of Associates/JV		1,739.00	1,017.68	979.15	3,650.38	1,917.10
3 Segment Assets						
(a) Power Transitions Divisioin (PTS)		46,148.29	35,887.88	32,469.50	46,148.29	32,469.50
(b) New & Renewable Energy Business (NRE)		20,754.83	19,020.91	3,057.99	20,754.83	3,057.99
Total Segment Assets		66,903.12	54,908.78	35,527.48	66,903.12	35,527.48
4 Segment Liabilities						
(a) Power Transitions Divisioin (PTS)		20,641.53	17,973.29	14,219.45	20,641.53	14,219.45
(b) New & Renewable Energy Business (NRE)		10,332.79	11,537.47	1,774.05	10,332.79	1,774.05
Total Segment Liabilities		30,974.32	29,510.76	15,993.49	30,974.32	15,993.49

Advait Energy Transitions Limited



Director