To,
BSE Limited,
Corporate Relationship Department,
1st Floor, New Trading Ring, P. J. Towers,
Dalal Street, Fort, Mumbai – 400 001

Date: November 14, 2026

Scrip Code: 543713; Security ID: DRONACHRYA

Dear Sir / Madam,

Sub : Outcome of the Board Meeting held on November 14, 2026

Further to our intimation dated **November 10, 2026** (date of prior intimation of the Board meeting), we wish to inform you that the Board of Directors of DroneAcharya Aerial Innovations Limited ("The Company"), at their meeting held on **November 14, 2026**, inter alia, considered and approved the following items of business:

1. Standalone and Consolidated Unaudited Financial Results of the Company for half year ended on 30th September, 2026 along with Statement of Assets and Liabilities and Cash Flow along with unqualified Limited Review Report as issued by Statutory Auditors of the Company.

2. Taken on record the Related Party Transactions for H1 FY 2026-27.

3. Taken on record investor complaints as received for the period from April, 2026 to September, 2026.

4. Taken on record compliances summary for the period from April, 2026 to September, 2026.

A copy of Unaudited Financial Results along with Limited Review Report is enclosed herewith.

Time of commencement of Board Meeting: 4:00 PM

Time of conclusion of Board Meeting: 6:00 PM

Thank you.

For DroneAcharya Aerial Innovations Limited

PRATEEK SRIVASTAVA

Digitally signed by PRATEEK SRIVASTAVA
Date: 2026.11.14 18:01:23 +05'30'

Prateek Srivastava
Managing Director
DIN: 07709137

HAZIYANI & ASSOCIATES
CHARTERED ACCOUNTANTS

LIMITED REVIEW REPORT

TO THE BOARD OF DIRECTOR OF DRONEACHARYA AERIAL INNOVATIONS LIMITED

1. We have reviewed the accompanying statement of unaudited financial results of **DRONEACHARYA AERIAL INNOVATIONS LIMITED** ("the Company") for the half year ended September 30, 2026, ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations"), including relevant circulars issued by the Securities and Exchange Board of India from time to time.

2. This Statement, which is 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 Indian Accounting Standards 34, (Ind AS 34), *"Interim Financial Reporting"* prescribed under section 133 of the Companies Act, 2013, as amended time to time, 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.

3. We conducted our review of the Statement in accordance with the Standards 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatements. A review of interim financial information consists of making inquire, 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 of 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 as audit opinion.

4. Based on our review conducted on 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 Standards ("Ind AS") specified under section 133 of the Companies Act, 2013, as amended, read with the relevant rules issued thereunder and the other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in term of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **HAZIYANI & ASSOCIATES**
Chartered Accountants
FRN No. 0030087C

Haziyani & Associates
Chartered Accountants

Amin Haziyani
Partner
M. No. 115123 FRN 030087C

AMIN HAZIYANI
Partner
Membership No. 115123

Place: Nagpur
Dated: **November 14, 2026**
UDIN No.: **26115123WQPMEI9499**

Office: Ground Floor, Dhanraj Complex, Main Road, Balaghat (M.P.) - 481001, Cell: 9823825941 Ph.: 07632 - 242193, Email: haziyaniandassociates@gmail.com

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DRONEACHARYA AERIAL INNOVATIONS LIMITED

Registered Office: 4th Floor, Vishal Complex, DSK Ranwara, NDA Pashan Road, Bavdham, Pune - 411021, MH - IN

Email: cs@droneacharya.com

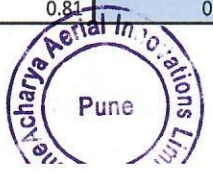
CIN NO.: L29308PN2017PLC224312

Web site: www.droneacharya.com

Statement of Standalone Financial Results for the Half Year ended September 30, 2026

(₹ in Lakhs, except earnings per share data)

S. No.	Particulars	Half Year Ended			Year Ended
		30.09.2026 (Unaudited)	31.03.2026 (Audited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
I	**Income**				
1	Revenue from Operations	782.48	509.04	957.93	1,466.97
2	Other Income	1.91	240.22	120.25	360.47
II	**Total Income (Total of 1 to 2)**	**784.38**	**749.26**	**1,078.18**	**1,827.44**
III	**Expenses**				
1	Cost of Materials Consumed	36.31	107.71	16.51	124.22
2	Purchase of Trading Stock	-	-	-	-
3	Changes in Inventories of Finished Goods, Work-in-Progress and Trading Stock	-	-	-	-
4	Employee Benefits Expense	184.86	277.87	213.25	491.12
5	Finance Costs	4.64	(7.21)	16.28	9.07
6	Depreciation and Amortization Expenses	335.80	340.45	307.95	648.40
7	Other Expenses	133.06	236.24	265.96	502.20
IV	**Total Expenses (Total 1 to 7)**	**694.67**	**955.05**	**819.96**	**1,775.01**
V	**Profit Before Exceptional Item and Tax (II - IV)**	**89.71**	**(205.79)**	**258.22**	**52.43**
	Exceptional / Extra Ordinary Items	-	-	-	-
VI	**Profit Before Tax (PBT)**	**89.71**	**(205.79)**	**258.22**	**52.43**
VII	**Tax Expenses**				
1	Current tax	88.83	(13.90)	32.79	18.89
2	Deferred tax	(66.84)	(36.16)	31.73	(4.43)
VIII	**Total Tax Expenses (Total 1 to 2)**	**21.99**	**(50.06)**	**64.52**	**14.46**
IX	**Profit After Tax (PAT) (VI - VIII)**	**67.73**	**(155.73)**	**193.70**	**37.97**
X	**Other Comprehensive Income**				
	A) Item that will not be reclassified to the Statement of Profit and Loss				
	a)i) Remeasurement of the defined benefits plan	2.35	4.72	0.76	5.48
	ii) Income tax expenses on the above	(0.59)	(1.19)	(0.19)	(1.38)
	b)i) Net fair value gain / (loss) on investment in equity instruments through OCI	-	-	-	-
	ii) Income tax expenses on the above	-	-	-	-
	B) Items that will be reclassified subsequently to the Statement of Profit and Loss				
	a)i) Net fair value gain / (loss) on investments in debt instruments through OCI	-	-	-	-
	ii) Income tax expenses on the above	-	-	-	-
XI	**Total Other Comprehensive Income**	**1.76**	**3.53**	**0.57**	**4.10**
XII	**Total Comprehensive Income for the period (IX + XI)**	**69.49**	**(152.20)**	**194.27**	**42.07**
XIII	**Paid Up Equity Share Capital**				
	(Face Value of ₹ 10 per Share)	2,398.86	2,398.86	2,398.86	2,398.86
	{Other Equity (Excluding Revaluation Reserve)}	-	-	-	3,453.04
XIV	**Earnings per Share (In ₹) (before extraordinary item) (not annualised)**				
	Basic (₹)	0.28	(0.65)	0.81	0.16
	Diluted (₹)	0.28	(0.65)	0.81	0.16
	Earnings per Share (In ₹) (after extraordinary item) (not annualised)				
	Basic (₹)	0.28	(0.65)	0.81	0.16
	Diluted (₹)	0.28	(0.65)	0.81	0.16



DRONEACHARYA AERIAL INNOVATIONS LIMITED

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Email: cs@droneacharya.com

CIN NO.: L29308PN2017PLC224312

Web site: www.droneacharya.com

Standalone Statement of Assets and Liabilities

(₹ in Lakhs)

S. No.	Particulars	30.09.2026 (Unaudited)	31.03.2026 (Audited)
A	**ASSETS**		
1	**Non - Current Assets**		
	Property, Plants and Equipment	210.86	427.65
	Right-of Use Assets	23.27	46.55
	Other Intangible Assets	298.11	391.69
	Capital Work-in-Progress	287.10	287.10
	Financial Assets		
	Investments	72.71	72.71
	Loans	-	-
	Other Financial Assets	18.53	60.31
	Other Non - Current Assets	750.92	750.92
	Current Tax Assets (Net)	26.79	23.20
	Deferred Tax Assets (Net)	516.29	450.04
	Total Non - Current Assets	**2,204.59**	**2,510.16**
2	**Current Assets**		
	Inventories	137.51	165.51
	Financial Assets		
	Trade Receivables	3,540.73	2,925.19
	Cash and Cash Equivalents	22.71	7.25
	Other Balances with Banks	-	-
	Loans	-	-
	Other Financial Assets	42.55	105.27
	Other Current Assets	577.16	589.17
	Total Current Assets	**4,320.65**	**3,792.40**
	Total Assets	**6,525.24**	**6,302.56**
B	**EQUITY AND LIABILITIES**		
a)	**EQUITY**		
	Equity Share Capital	2,398.86	2,398.86
	Other Equity	3,522.53	3,453.04
		5,921.39	**5,851.90**
b)	**LIABILITIES**		
1	**Non - Current Liabilities**		
	Financial Liabilities		
	Borrowings	110.44	24.31
	Lease Liabilities	32.23	38.13
	Long - Term Financial Liabilities	-	-
	Long - Term Provisions	21.49	23.85
	Other Non - Current Liabilities	-	-
	Total Non - Current Liabilities	**164.16**	**86.28**
2	**Current Liabilities**		
	Financial Liabilities		
	Borrowings	9.08	12.44
	Lease Liabilities	16.61	10.71
	Trade Payables		
	Total Outstanding dues to Micro Enterprises and Small Enterprises	-	-
	Total Outstanding dues of Creditors other than to Micro Enterprises and Small Enterprises	62.75	49.74
	Other Financial Liabilities	165.71	167.28
	Other Current Liabilities	0.18	27.68
	Short - Term Provisions	2.72	2.72
	Current Tax Liabilities (Net)	182.64	93.81
	Total Current Liabilities	**439.70**	**364.37**
	Total Equity and Liabilities	**6,525.24**	**6,302.56**

Droneacharya Aerial Innovations Limited ★ Pune

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Standalone Statement of Cash Flows

(₹ in Lakhs)

S. No.	Particulars	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)
A)	**Cash Flow from Operating Activities**		
	Net Profit / (Loss) Before Tax for the year as per the Standalone Statement of Profit and Loss	**89.71**	**258.22**
	Adjustments For:		
	Depreciation and Amortization Expenses	335.80	307.95
	Interest Income	(1.91)	(3.69)
	Finance Costs	4.64	16.28
	(Surplus) / Loss on Disposal of Property, Plants and Equipment	-	-
	(Surplus) / Loss on Disposal of Investments	-	(9.69)
	Provision for Unsecured Doubtful Debts and Advances	66.97	23.96
	Operating Profit before Working Capital Changes	**495.22**	**593.04**
	Adjustments For:		
	(Increase) / Decrease in Trade Receivables	(682.50)	(796.52)
	(Increase) / Decrease in Other Financial Assets	41.78	(1.92)
	(Increase) / Decrease in Inventories	28.00	(295.14)
	(Increase) / Decrease in Other Current Assets	12.02	(114.27)
	Increase / (Decrease) in Short - Term Borrowings	(3.36)	-
	Increase / (Decrease) in Trade Payables	13.02	58.82
	Increase / (Decrease) in Financial Liabilities	(1.56)	1.17
	Increase / (Decrease) in Other Current Liabilities	(27.50)	6.17
	Increase / (Decrease) in Provisions	-	4.01
	Cash Generated from Operating Activities	**(124.89)**	**(544.63)**
	Income Tax Paid (Net of Refund)	(3.60)	(2.50)
	Net Cash Generated / (Used) from Operating Activities	**(128.49)**	**(547.13)**
B)	**Cash Flow from Investing Activities**		
	Investment in Property, Plants and Equipment (Net of Disposal)	(2.16)	(1.65)
	(Increase) / Decrease in Capital Work-in-Progress	-	(152.72)
	(Increase) / Decrease in Non - Current Investments	-	220.00
	Payment for acquiring Right-of-Use Assets	-	-
	Purchases / Redemption of Term Deposits (Net)	62.72	277.99
	Capital Advances	-	-
	Interest Income	1.91	3.69
	Net Cash Generated / (Used) from Investing Activities	**62.47**	**347.31**
C)	**Cash Flow from Financing Activities**		
	Proceeds from Fresh Issue of Equity Shares	-	-
	Proceeds / (Repayments) from Non - Current Borrowings	86.12	41.05
	Increase / (Decrease) in Lease Liabilities	-	(63.50)
	Finance Costs	(4.64)	(16.28)
	Dividend Paid	-	-
	Net Cash Received / (Used) from Financing Activities	**81.48**	**(38.73)**
(D)	**Net Increase / (Decrease) in Cash and Cash Equivalents (A + B + C)**	**15.46**	**(238.54)**
(E)	Cash and Cash Equivalents at the beginning of the period	7.25	298.88
(F)	Cash and Cash Equivalents at the end of the period	22.71	60.34
(G)	**Increase / (Decrease) in Cash and Cash Equivalents (G = F - E)**	**15.46**	**(238.54)**

Note:

a) **Cash and Cash Equivalents Comprises of:**

(₹ in Lakhs)

S. No.	Particulars	30.09.2026 ₹	30.09.2025 ₹
1	Balances with Banks		
	i) Current Accounts	21.94	59.82
2	Cash-in-Hand	0.76	0.52
3	**Cash and Cash Equivalents (Total of 1 to 2)**	**22.71**	**60.34**

Droneacharya Aerial Innovations Limited ★ Pune

Notes:

1. The figures for the corresponding previous period have been regrouped, reclassified, or re-casted, wherever necessary, to make them comparable with the current period's unaudited standalone financial results.

2. The unaudited standalone financial results for all periods have been prepared in accordance with the Indian Accounting Standards ("Ind AS") notified under section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rule, 2015, as amended from time to time, and other recognized accounting practices and policies to the extent applicable.

3. The Company operates in a single business segment, i.e. manufacturing of drone and related services. Accordingly, the disclosure requirements as prescribed under Indian Accounting Standards (Ind AS) - 108, *"Operating Segment"* are not applicable to the Company.

4. The figure for the half year ended March 31, 2026 are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the first half of the relevant financial year.

5. The above unaudited standalone financial results were reviewed and recommended by the Audit Committee and subsequently the same has been approved by the Board of Directors at their respective meetings held on November 14, 2026. The Statutory Auditor has issued unmodified report on these unaudited standalone financial results.

6. As per the Regulation 46(2) of the SEBI (Listing Obligation and Disclosure Requirements), Regulation, 2015, the standalone financial results are available of the Company's website; www.droneacharya.com

FOR AND BEHALF OF THE BOARD

PRATEEK SRIVASTAVA

Digitally signed by PRATEEK SRIVASTAVA
Date: 2026.11.14 16:34:26 +05'30'

PRATEEK SRIVASTAVA
Managing Director
DIN No. 07709137

Place: Pune
Dated: **November 14, 2026**

Drone Acharya Aerial Innovations Limited ★ Pune

HAZIYANI & ASSOCIATES
CHARTERED ACCOUNTANTS

LIMITED REVIEW REPORT

TO THE BOARD OF DIRECTORS OF, DRONEACHARYA AERIAL INNOVATIONS LIMITED

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **DRONEACHARYA AERIAL INNOVATIONS LIMITED** ("the Parent"), and its subsidiaries (the Parent and its subsidiaries companies together referred to as "the Group"), and its share of the net profit / (loss) after tax and total comprehensive income / (losses) for the half year ended September 30, 2026, ("the Consolidated Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing and Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Obligations") including the relevant circular issued by the SEBI from time to time.

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

3. We conducted our Review of the Consolidated 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. This Standards requires that we plan and perform the review to obtain moderate assurance as to whether the Consolidated Statement is free of material misstatement. A review of interim financial information consists of making inquire, 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 No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. This Consolidated Statements include the Results of the following Entities:

List of Subsidiary Companies:

1) PYI Technologies Private Limited - (100.00%) - Subsidiary Company

2) DroneAcharya Miltech Private Limited – (51.00%) - Subsidiary Company

5. Based on our review conducted and procedures performed stated in paragraph 3 above and upon consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Consolidated Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Companies Act, 2013, the SEBI Circular and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulations 33 of the SEBI (Listing and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. These Consolidated Statement, includes the interim financial results of two of the subsidiary companies, whose interim financial statements / financial results / financial information reflects the Group's share of total

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assets of ₹ 18.86 Lakhs, for the half year ended September 30, 2026, and the Group's share of total revenue of ₹ NIL, total net profit / (loss) after tax of ₹ (00.05) and the other comprehensive income / (losses) ₹ NIL for the half year ended September 30, 2026 respectively, and cash flows (net) of ₹ (00.94) for the half year ended September 30, 2026, as considered in the Consolidated Statement. The interim financial results of these subsidiaries have not been reviewed by their respective auditors, and are based solely on the financial information furnished to us by the Parent's Management.

Our conclusion on the Consolidated Statement, and our report in term of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended, read with relevant SEBI Circulars, in so far as it pertains to the financial information of the aforesaid subsidiary and associates, is based solely on such unreviewed interim financial results. Our conclusion on the Consolidated Statement is not modified in respect of these matters.

The Consolidated Statement, includes the results for the half year ended March 31, 2026, being balancing figure between the audited figures in respect of the full financial year ended March 31, 2026, and the published unaudited year-to-date figures up to the first half year ended of the previous financial year, which were subjected to a limited review by us, as required under the Listing Regulations. Our opinion on the Consolidated Statement is not modified in respect of these matters.

For **HAZIYANI & ASSOCIATES**
Chartered Accountants
FRN No. 0030087C

Haziyani & Associates
Chartered Accountants

Amin Haziyani
Partner
M. No. 115123 FRN 030087C

AMIN HAZIYANI
Partner
Membership No. 115123

Place: Nagpur
Dated: **November 14, 2026**
UDIN No.: **26115123PJKQO6405**

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Statement of Consolidated Financial Results for the Half Year ended September 30, 2026

(₹ in Lakhs, except earnings per share data)

S. No.	Particulars	Half Year Ended			Year Ended
		30.09.2026 (Unaudited)	31.03.2026 (Audited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
I	**Income**				
1	Revenue from Operations	782.48	509.04	957.93	1,466.97
2	Other Income	1.91	240.46	120.25	360.72
II	**Total Income (Total of 1 to 2)**	**784.38**	**749.51**	**1,078.18**	**1,827.69**
III	**Expenses**				
1	Cost of Materials Consumed	36.31	107.73	16.52	124.25
2	Purchase of Trading Stock	-	-	-	-
3	Changes in Inventories of Finished Goods, Work-in-Progress and Trading Stock	-	-	-	-
4	Employee Benefits Expense	184.86	277.87	213.25	491.12
5	Finance Costs	4.64	(7.21)	16.28	9.07
6	Depreciation and Amortization Expenses	335.80	340.55	307.95	648.50
7	Other Expenses	133.11	237.97	266.02	503.99
IV	**Total Expenses (Total 1 to 7)**	**694.72**	**956.90**	**820.03**	**1,776.93**
V	**Profit Before Exceptional Item and Tax (II - IV)**	**89.66**	**(207.40)**	**258.15**	**50.76**
	Exceptional / Extra Ordinary Items	-	-	-	-
VI	**Profit Before Tax (PBT)**	**89.66**	**(207.40)**	**258.15**	**50.76**
VII	**Tax Expenses**				
1	Current tax	88.83	(13.90)	32.79	18.89
2	Deferred tax	(66.84)	(37.07)	31.73	(5.34)
VIII	**Total Tax Expenses (Total 1 to 2)**	**21.99**	**(50.97)**	**64.52**	**13.56**
IX	**Profit After Tax (PAT) (VI - VIII)**	**67.68**	**(156.43)**	**193.63**	**37.20**
X	**Other Comprehensive Income**				
	A) Item that will not be reclassified to the Statement of Profit and Loss				
	a)i) Remeasurement of the defined benefits plan	2.35	4.72	0.76	5.48
	ii) Income tax expenses on the above	(0.59)	(1.19)	(0.19)	(1.38)
	b)i) Net fair value gain / (loss) on investment in equity instruments through OCI	-	-	-	-
	ii) Income tax expenses on the above	-	-	-	-
	B) Items that will be reclassified subsequently to the Statement of Profit and Loss				
	a)i) Net fair value gain / (loss) on investments in debt instruments through OCI	-	-	-	-
	ii) Income tax expenses on the above	-	-	-	-
XI	**Total Other Comprehensive Income**	**1.76**	**3.53**	**0.57**	**4.10**
XII	**Total Comprehensive Income for the period (IX + XI)**	**69.44**	**(152.90)**	**194.20**	**41.30**
XIII	**Profit for the year attributable to:**				
	Shareholders of the Company	67.70	(156.17)	193.66	37.50
	Non - Controlling Interest	(0.02)	(0.26)	(0.03)	(0.30)
XIV	**Other Comprehensive Income for the period attributable to:**				
	Owners of the Company	1.76	3.53	0.57	4.10
	Non - Controlling Interest	-	-	-	-
XV	**Total Comprehensive Income for the period attributable to:**				
	Owners of the Company	69.46	(152.64)	194.23	41.60
	Non - Controlling Interest	(0.02)	(0.26)	(0.03)	(0.30)
XVI	**Paid Up Equity Share Capital**	2,398.86	2,398.86	2,398.86	2,398.86
	(Face Value of ₹ 10 per Share)	-	-	-	3,441.56
	{Other Equity (Excluding Revaluation Reserve)}				
XVII	**Earnings per Share (In ₹) (before extraordinary item) (not annualised)**				
	Basic (₹)	0.28	(0.65)	0.81	0.16
	Diluted (₹)	0.28	(0.65)	0.81	0.16
	Earnings per Share (In ₹) (after extraordinary item) (not annualised)				
	Basic (₹)	0.28	(0.65)	0.81	0.16
	Diluted (₹)	0.28	(0.65)	0.81	0.16

Droneacharya Aerial Innovations Limited ★ Pune

DRONEACHARYA AERIAL INNOVATIONS LIMITED
Registered Office: 4th Floor, Vishal Complex, DSK Ranwara, NDA Pashan Road, Bavdham, Pune - 411021, MH - IN
Email: cs@droneacharya.com
CIN NO.: L29308PN2017PLC224312
Web site: www.droneacharya.com

Consolidated Statement of Assets and Liabilities

(₹ in Lakhs)

S. No.	Particulars	30.09.2026 (Unaudited)	31.03.2026 (Audited)
A	**ASSETS**		
1	**Non - Current Assets**		
	Property, Plants and Equipment	211.00	442.87
	Right-of Use Assets	23.27	46.55
	Goodwill	1.57	1.57
	Other Intangible Assets	298.11	391.69
	Capital Work-in-Progress	302.19	278.21
	Financial Assets		
	Investments	71.20	71.20
	Loans	-	-
	Other Financial Assets	18.53	60.31
	Other Non - Current Assets	750.92	750.92
	Current Tax Assets (Net)	26.79	23.20
	Deferred Tax Assets (Net)	517.83	451.57
	Total Non - Current Assets	**2,221.41**	**2,518.09**
2	**Current Assets**		
	Inventories	137.51	165.51
	Financial Assets		
	Trade Receivables	3,541.25	2,925.19
	Cash and Cash Equivalents	22.71	8.19
	Other Balances with Banks	-	-
	Loans	0.12	-
	Other Financial Assets	44.00	105.26
	Other Current Assets	577.16	590.34
	Total Current Assets	**4,322.75**	**3,794.50**
	Total Assets	**6,544.16**	**6,312.59**
B	**EQUITY AND LIABILITIES**		
a)	**EQUITY**		
	Equity Share Capital	2,398.86	2,398.86
	Other Equity	3,519.91	3,441.56
	Equity attributable to the Owners of the Company	**5,918.77**	**5,840.42**
	Non - Controlling Interest	0.07	0.09
		5,918.84	**5,840.51**
b)	**LIABILITIES**		
1	**Non - Current Liabilities**		
	Financial Liabilities		
	Borrowings	110.44	42.73
	Lease Liabilities	32.23	38.13
	Long - Term Financial Liabilities	-	-
	Long - Term Provisions	21.49	23.85
	Other Non - Current Liabilities	-	-
	Total Non - Current Liabilities	**164.16**	**104.70**
2	**Current Liabilities**		
	Financial Liabilities		
	Borrowings	27.49	12.44
	Lease Liabilities	16.61	10.71
	Trade Payables		
	Total Outstanding dues to Micro Enterprises and Small Enterprises	-	-
	Total Outstanding dues of Creditors other than to Micro Enterprises and Small Enterprises	64.86	51.84
	Other Financial Liabilities	165.86	168.18
	Other Current Liabilities	0.33	27.68
	Short - Term Provisions	3.37	2.72
	Current Tax Liabilities (Net)	182.64	93.81
	Total Current Liabilities	**461.17**	**367.38**
	Total Equity and Liabilities	**6,544.16**	**6,312.59**

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Consolidated Statement of Cash Flows

(₹ in Lakhs)

S. No.	Particulars	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)
A)	**Cash Flow from Operating Activities**		
	Net Profit / (Loss) Before Tax for the year as per the Consolidated Statement of Profit and Loss	**89.66**	**258.15**
	Adjustments For:		
	Depreciation and Amortization Expenses	335.80	307.95
	Interest Income	(1.91)	(3.69)
	Finance Costs	4.64	16.28
	(Surplus) / Loss on Disposal of Property, Plants and Equipment	-	-
	(Surplus) / Loss on Disposal of Investments	-	(9.69)
	Provision for Unsecured Doubtful Debts and Advances	66.97	23.96
	Operating Profit before Working Capital Changes	**495.17**	**592.97**
	Adjustments For:		
	(Increase) / Decrease in Trade Receivables	(683.03)	(796.52)
	(Increase) / Decrease in Other Financial Assets	41.78	(2.04)
	(Increase) / Decrease in Inventories	28.00	(295.14)
	(Increase) / Decrease in Other Current Assets	13.18	(114.09)
	Increase / (Decrease) in Short - Term Borrowings	15.06	-
	Increase / (Decrease) in Trade Payables	13.02	58.84
	Increase / (Decrease) in Financial Liabilities	2.32	1.17
	Increase / (Decrease) in Other Current Liabilities	(27.36)	6.17
	Increase / (Decrease) in Provisions	-	4.01
	Cash Generated from Operating Activities	**(101.85)**	**(544.63)**
	Income Tax Paid (Net of Refund)	(3.60)	(2.50)
	Net Cash Generated / (Used) from Operating Activities	**(105.45)**	**(547.13)**
B)	**Cash Flow from Investing Activities**		
	Investment in Property, Plants and Equipment (Net of Disposal)	(2.16)	(1.65)
	(Increase) / Decrease in Capital Work-in-Progress	(23.97)	(152.72)
	(Increase) / Decrease in Non - Current Investments	-	220.00
	Payment for acquiring Right-of-Use Assets	-	-
	Purchases / Redemption of Term Deposits (Net)	62.72	277.99
	Capital Advances	-	-
	Interest Income	1.91	3.69
	Net Cash Generated / (Used) from Investing Activities	**38.49**	**347.31**
C)	**Cash Flow from Financing Activities**		
	Proceeds from Fresh Issue of Equity Shares	-	-
	Expenditure towards issuance of Share Capital	-	-
	Proceeds / (Repayments) from Non - Current Borrowings	86.12	41.05
	Increase / (Decrease) in Lease Liabilities	-	(63.50)
	Finance Costs	(4.64)	(16.28)
	Dividend Paid	-	-
	Net Cash Received / (Used) from Financing Activities	**81.48**	**(38.73)**
(D)	**Net Increase / (Decrease) in Cash and Cash Equivalents (A + B + C)**	**14.52**	**(238.55)**
(E)	Cash and Cash Equivalents at the beginning of the period	8.19	300.64
(F)	Cash and Cash Equivalents at the end of the period	22.71	62.09
(G)	**Increase / (Decrease) in Cash and Cash Equivalents (G = F - E)**	**14.52**	**(238.55)**

Note:

a) **Cash and Cash Equivalents Comprises of:**

(₹ in Lakhs)

S. No.	Particulars	30.09.2026 ₹	30.09.2025 ₹
1	Balances with Banks		
	i) Current Accounts	21.95	60.98
2	Cash-in-Hand	0.76	1.11
3	**Cash and Cash Equivalents (Total of 1 to 2)**	**22.71**	**62.09**

Droneacharya Aerial Innovations Limited ★ Pune

Notes:

1. The figures for the corresponding previous period have been regrouped, reclassified, or re-casted, wherever necessary, to make them comparable with the current period's unaudited consolidated financial results.

2. The unaudited consolidated financial results for all periods have been prepared in accordance with the Indian Accounting Standards ("Ind AS") notified under section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rule, 2015, as amended from time to time, and other recognized accounting practices and policies to the extent applicable.

3. The Parent is having two (2) subsidiary companies; i) PYI Technologies Private Limited (100.00%) ii) DroneAcharya Miltech Private Limited (51.00%). Accordingly, the financial statements / financial results / financial information of these companies has been included while preparing the unaudited consolidated financial results.

4. The figure for the half year ended March 31, 2026 are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the first half of the relevant financial year.

5. The above unaudited consolidated financial results were reviewed and recommended by the Audit Committee and subsequently the same has been approved by the Board of Directors at their respective meetings held on November 14, 2026. The Statutory Auditor has issued unmodified report on these unaudited consolidated financial results.

6. As per the Regulation 46(2) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, the consolidated financial results are available on the Company's website; www.droneacharya.com.

FOR AND BEHALF OF THE BOARD

PRATEEK SRIVASTAVA

Digitally signed by PRATEEK SRIVASTAVA
Date: 2026.11.14 16:35:26 +05'30'

PRATEEK SRIVASTAVA
Managing Director
DIN No. 07709137

Place: Pune
Dated: **November 14, 2026**

DroneAcharya Aerial Innovations Limited ★ Pune

To,
The Manager- Listing
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400001

Sub:- Declaration with respect to unmodified opinion in the Limited Review Report of the Statutory Auditors

Ref:- Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements)_ Regulations, 2015 ("Listing Regulation")

Dear Sir,

I, Nikita Srivastava, Director and CFO of the Company, do hereby declare that the Statutory Auditors have expressed unmodified opinion on Unaudited Financial Results for the half yearly ended on 30th September, 2026.

You are requested to take the above information on record.

Thanking You,

Yours Faithfully,
For DroneAcharya Aerial Innovations Limited

NIKITA SRIVASTAVA
Digitally signed by NIKITA SRIVASTAVA
Date: 2026.11.14 18:05:27 +05'30'

Nikita Srivastava
Director and CFO
DIN:08082593

November 14, 2026

To,
The BSE Limited,
Second Floor, P. J. Tower,
Dalal Street,
Mumbai (M.H.) – 400001

Subject: Statement of Deviation(s) or variation(s) in Utilization of Public Issue Proceeds pursuant to Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, read with SEBI Circular No. CIR/CFD/CMD1/162/2019 dated December 24, 2019.

Ref: DroneAcharya Aerial Innovations Limited (Scrip Code: 543713; Security ID: DRONEACHARYA)

Dear Sir / Madam,

With reference to the captioned subject and pursuant to the provisions of Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/CMD1/162/2019 dated December 24, 2019, we wish to inform you that the Company had fully utilised IPO proceeds amounting to 33,96,60,000, as disclosed in the Statement of Deviation(s) or Variation(s) for the Financial Year ended on 31st March, 2026.

Accordingly, the entire IPO proceeds raised by the Company stand fully utilised, and there are no unutilised IPO proceeds pending deployment as on the date of this intimation.

In view of the above, pursuant to Regulation 32(2) of the SEBI (LODR) Regulations, 2015, which provides that the submission of statements of deviation(s) or variation(s) shall continue only until such time the issue proceeds have been fully utilised or the purpose for which such proceeds were raised has been achieved, the Company shall not be required to submit further half yearly statements of deviation(s) or variation(s) in respect of the aforesaid IPO proceeds.

You are therefore requested to kindly take the above information on record.

Thanking You,

Your Faithfully,

FOR AND BEHALF OF THE BOARD
DroneAcharya Aerial Innovations Limited

PRATEEK SRIVASTAVA
Digitally signed by PRATEEK SRIVASTAVA
Date: 2026.11.14 18:04:50 +05'30'

PRATEEK SRIVASTAVA
Managing Director
DIN No. 07709137