

Date: 8th November 2024

To,
Listing Manager,
National Stock Exchange of India Limited
Exchange Plaza, C-1 Block G
Bandra Kurla Complex, Bandra (E)
Mumbai – 400051, India

Symbol: AIMTRON
ISIN: INE0RUV01018

Sub.: Submission of Un-audited Financial Results of the Company for the Half Year ended 30th September, 2024

Dear Sir/Madam,

We hereby inform you that the Board of Directors of the Company at its meeting held on Friday, 8th November, 2024, inter-alia, considered and approved the Unaudited financial results for the half year ended on 30th September, 2024.

We enclose herewith the unaudited financial results for the half year ended on 30th September 2024 as approved, along with a Limited Review Report and certificate for utilization of IPO funds received from Statutory Auditors.

The said financial result shall be also available on the Company's website at: www.aimtron.in

The meeting commenced at 10.30 a.m. and concluded at 11.25 a.m.

Thanking you,
Yours faithfully,

FOR AIMTRON ELECTRONICS LIMITED

Mukesh Jeram Vasani
Chairman & Non-Executive Director
DIN: 06542536

AIMTRON ELECTRONICS LIMITED
CIN: L31900GJ2011PLC065011
Regd. Office : Plot No 1/A, G.I.D.C.Estate, Vadodara, Waghodia, Gujarat,India, 391760
Website: www.aimtron.in E-mail: finance@aimtron.com Tel: 9687632057

STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER,2024

[Rs. In Lacs Except Share Data]

| Sr. No. | Particulars | Half Year Ended | | | Year Ended |
|---------|--|-------------------------------------|-------------------------------|-------------------------------------|-------------------------------|
| | | 30th September, 2024 (Unaudited) | 31th March, 2024 (Audited) | 30th September, 2023 (Unaudited) | 31st March, 2024 (Audited) |
| 1 | Incomes: | | | | |
| | Revenue from Operations | 5768.78 | 4990.82 | 4306.77 | 9297.59 |
| | Other income | 112.75 | (5.97) | 81.34 | 75.37 |
| | Total Income | 5881.53 | 4984.85 | 4388.11 | 9372.96 |
| 2 | Expenses: | | | | |
| | Cost of Material Consumed | 3435.04 | 3139.48 | 2584.83 | 5724.31 |
| | Purchase of stock-in-Trade | - | 0.00 | - | - |
| | Changes in inventories to finished goods and Work-in-progress and stock - in - trade | 401.11 | (48.06) | 71.26 | 23.20 |
| | Employee Benefit expenses | 323.56 | 311.25 | 268.80 | 580.05 |
| | Finance Costs | 26.88 | 76.79 | 81.42 | 158.21 |
| | Depreciation and amortization expense | 188.72 | 220.63 | 190.14 | 410.77 |
| | Other expenses | 138.94 | 350.60 | 256.92 | 607.52 |
| | Total Expenses | 4514.25 | 4050.69 | 3453.37 | 7504.06 |
| 3 | Profit before exceptional and extraordinary items and tax (1- 2) | 1367.28 | 934.16 | 934.74 | 1868.90 |
| | Exceptional items | - | - | - | - |
| | Profit before extraordinary items and tax | 1367.28 | 934.16 | 934.74 | 1868.90 |
| | Extraordinary items | - | - | - | - |
| | Profit before tax | 1367.28 | 934.16 | 934.74 | 1868.90 |
| | Tax Expense | | | | |
| | Current tax | 250.00 | 264.06 | 221.94 | 486.00 |
| | Deferred tax | (0.98) | 20.54 | 2.42 | 22.96 |
| | Total tax expenses | 249.02 | 284.60 | 224.36 | 508.96 |
| | Net profit (Loss) for the period | 1118.26 | 649.56 | 710.38 | 1359.94 |
| | Paid-up Equity share capital of Rs.10 each | 20,413,825.00 | 15,009,025.00 | 2,909,005.00 | 15,009,025.00 |
| | Reserves and surplus | 12011.74 | 3669.03 | 3542.74 | 3669.03 |
| | Earnings per equity share: | | | | |
| | Basic (Rs.) | 5.48 | 9.06 | 24.42 | 9.06 |
| | Diluted(Rs.) | 5.48 | 9.06 | 24.42 | 9.06 |

Notes on Standalone Financial Results:

- The above unaudited Standalone results for the Half year ended 30th September 2024 have been reviewed by Audit committee and approved by the Board of Directors at their meeting held on 8th November, 2024
- The figure for the corresponding previous Periods have ben regrouped/ reclassified wherever considered necessary to confirm the figures represented in the current period.
- The activities of the group relate to one segment i.e. Electornics PCB Manufacturing, Design & Services
The statement of standalone financial results includes results for the half year ended on March 31, 2024 being the balancing figures between the audited figures in respect of full financial year ended on March 31, 2024 and published unaudited year to date figures upto the half year of the current financial year which were subject to limited review, as required under the listing regulations.

For Aimtron Electronics Limited


Mukesh Jeram Vasani
Chairman & Managing Director
DIN: 06542536

Date : 08/11/2024

AIMTRON ELECTRONICS LIMITED

CIN: L31900GJ2011PLC065011

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STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER,2024

[Rs. In Lakhs]

| Sr. No. | Particulars | STANDALONE | |
|---------|---|---------------------|-----------------------|
| | | [Unaudited] | [Audited] |
| | | As on 30th Sep,2024 | As on 31st March,2024 |
| (1) | EQUITY AND LIABILITIES | | |
| | Equity | | |
| | (a) Equity Share capital | 2,041.38 | 1,500.90 |
| | (b) Reserves and surplus | 12,011.74 | 3,669.03 |
| | (c) Money received against share warrants | - | - |
| | Share application money pending allotment | | |
| | Total | 14,053.12 | 5,169.93 |
| (2) | LIABILITIES | | |
| | Non-Current liabilities | | |
| | (a) Long term Borrowings | - | 1,229.21 |
| | (b) Deferred Tax Liabilities (Net) | 13.37 | 14.35 |
| | (c) Long term Provisions | 47.64 | 39.50 |
| | (d) Other Long term liabilities | | |
| | Total Non current liability | 61.01 | 1,283.06 |
| (3) | Current liabilities | | |
| | (a) Short term borrowings | 174.19 | 229.61 |
| | (b) Trade payables | | |
| | Due to Micro and Small enterprise | 68.89 | 63.36 |
| | Due to Others | 923.31 | 505.10 |
| | (c) Other current liabilities | 1,426.23 | 1,516.17 |
| | (d) Short term Provisions | 265.1 | 495.15 |
| | Total current liability | 2,857.72 | 2,809.39 |
| | Total Equity and Liabilities | 16,971.85 | 9,262.38 |
| (1) | ASSETS | | |
| | Non-current Assets | | |
| | (a) Property, Plant and Equipment and Intangible Assets | | |
| | (i) Property, Plant and Equipment | 2,135.62 | 2,260.72 |
| | (b) Long term Loans and Advances | 13.75 | 13.75 |
| | (c) Other Non-current Assets | 353.14 | 46.15 |
| | Total | 2,502.51 | 2,320.62 |
| (2) | Current assets | | |
| | (a) Inventories | 3,606.10 | 3,573.70 |
| | (b) Trade Receivables | 2,663.83 | 1,667.78 |
| | (c) Cash and cash equivalents | 5,640.37 | 415.41 |
| | (d) Short-term Loans and Advances | 563.95 | 129.75 |
| | (e) Other Current Assets | 1,995.09 | 1,155.12 |
| | Total | 14,469.34 | 6,941.76 |
| | Total Assets | 16,971.85 | 9,262.38 |

Figures for the previous period/year have been rearranged/reclassified wherever necessary, to correspond with current period presentation.

For Aimtron Electronics Limited



Mukesh Jeram Vasani
Chairman & Managing Director
DIN: 06542536

Date : 08/11/2024

AIMTRON ELECTRONICS LIMITED

CIN: L31900GJ2011PLC065011

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STANDALONE CASH FLOW STATEMENT FOR HALF YEAR ENDED 30TH SEPTEMBER,2024

[Rs. In Lakhs]

| Sr. No. | Particulars | For Half year ended 30th September, 2024 | For the Year ended 31st March, 2024 |
|---------|---|---|--|
| (A) | <u>CASH FLOW FROM OPERATING ACTIVITIES</u> | | |
| | Profit before tax | 1118.26 | 1,359.94 |
| | Adjustments for : | | |
| | Depreciation and amortisation expense | 188.71 | 410.77 |
| | Interest Income | -88.02 | 5.93 |
| | Rent Income | - | - |
| | Unrealised Exchange or foreign currency translations(net) | - | - |
| | Finance Cost | 26.88 | 158.20 |
| | Provision for tax | 249.02 | 508.95 |
| | Loss/(Profit) on sale of Investment property/ Property, plant and Equipment's | - | - |
| | Net Adjustments | - | - |
| | Operating profit before working capital changes | 1,494.85 | 2,431.93 |
| | Adjustment for | | |
| | Inventories | - 32.40 | 1,335.29 |
| | Trade receivables | - 996.05 | 1,330.91 |
| | Loans and advances | - | 1,204.61 |
| | other financial assets | - 1,153.12 | 830.79 |
| | Other assets | - | - |
| | Trade payables | 423.74 | 68.72 |
| | Other Liability | - 89.94 | 1,610.73 |
| | Short-term Provisions | - 230.05 | 32.64 |
| | Long-term Provisions | - 8.14 | 39.50 |
| | Cash generated from operations : | 574.83 | 1,202.82 |
| | Direct taxes paid (net) | - 250.00 | 531.91 |
| | Net cash from operating activities (A) | 824.83 | 670.91 |
| | <u>CASHFLOW FROM INVESTING ACTIVITIES</u> | | |
| | (Purchase)/ Proceeds from sale of investment | - 63.62 | -397.14 |
| | Proceeds from Sale of Investment Property | - | - |
| | Purchase of Property, plant and equipment's | - | - |
| | Purchase of Intangible asset under development | - | - |
| | Proceeds from Sale of Property, Plant and Equipments | - | - |
| | Addition to Capital Work in Progress | - | - |
| | Acquisition of shares in subsidiary from minority shareholders | - | - |
| | Interest Income | 94.19 | 3.00 |
| | Rent Income | - | - |
| | (Increase)/ Decrease in long term loans given | - 434.20 | 167.63 |
| | Bank Term Deposit | - | 44.64 |
| | Net cash (used) in Investing activities (B) | 403.63 | -181.87 |



(2)

| | | |
|---|-----------------|---------------|
| CASHFLOW FROM INVESTING ACTIVITIES | | |
| Proceeds from Issue of Share Capital | 7,764.93 | 686.72 |
| Proceeds for long term borrowings | | |
| Repayment for long term borrowings | - 1,229.21 | - 250.00 |
| Proceeds for short term borrowings | | |
| Repayment for short term borrowings | - 55.43 | - 10.17 |
| Repayment of lease liabilities | - | - 406.94 |
| Interest Paid | - 26.88 | - 158.20 |
| Net cash (used) in financing activities (C) | 6,453.41 | 138.59 |
| | | |
| Net Increase/(Decrease) In Cash And Cash Equivalents [(A) + (B) + (C)] | 5,224.95 | 350.45 |
| | | |
| Cash And Cash Equivalents at the Beginning of The Year | 415.41 | 64.96 |
| Cash And Cash Equivalents at the half year end and Year End | 5,640.36 | 415.41 |
| Components of cash & cash equivalents | 5,640.36 | 415.41 |
| Cash on Hand | | |
| Balance with Schedule banks | | |
| In current account | | |
| Cash & cash equivalents | | |

For Aimtron Electronics Limited



Mukesh Jeram Vasani
Chairman & Managing Director
DIN: 06542536

Date : 08/11/2024



CHARTERED ACCOUNTANTS

www.caspvp.com

|| CA Jitendra C. Patel
|| CA Vishal M. Dattani
|| CA Haresh L. Prajapat
|| CA Ashok V. Sabhaya

LIMITED REVIEW REPORT FOR UNAUDITED FINANCIAL RESULTS FOR 30.09.2024

To,
Board of Directors of
Aimtron Electronics Limited.

We have reviewed the accompanying statement of unaudited financial results of Aimtron Electronics Limited for the half year ended 30/09/2024, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has been come to our attention that cause us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and polices has not disclosed the information required to be disclosed in terms of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S P V P & Co.

Chartered Accountants
Firm Reg. No. 155159W

CA Vishal M. Dattani
Partner
Membership No. 124887

Place : Vadodara
Date : November 08, 2024

UDIN : 24124887BKHRZR5128

Vadodara : TF – 23, Earth Eon, Opp. Urmi School,
Amitnagar – Sama Savli Road, Vadodara 390024

☎ 0265 3581445 ✉ office@caspvp.com

Rajkot : TF – 308, R.K. Prime-2, Near Balaji Hall,
150 Ft. Ring Road, Mavdi Rajkot 360004

☎ 9998982290 ✉ rajkot@caspvp.com



CHARTERED ACCOUNTANTS

www.caspvp.com

|| CA Jitendra C. Patel
|| CA Vishal M. Dattani
|| CA Haresh L. Prajapat
|| CA Ashok V. Sabhaya

Utilisation Certificate as on 30.09.2024

Name of the Company : Aimtron Electronics Limited
Mode of fund raising : IPO (Initial public offer)
Date of raising funds : 4th June, 2024

| Sr. No | Object as disclosed in the Offer Document | Amount disclosed in the Offer Document in Crores | Actual Utilised Amount in Crores | Unutilised Amount in Crores | Remarks |
|--------|---|--|----------------------------------|-----------------------------|---------|
| 1 | Repayment of borrowings | 15.00 | 11.90 | 3.10 | NA |
| 2 | Capital Exp | 18.63 | 0.72 | 17.91 | NA |
| 3 | Working Capital | 25.20 | 23.96 | 1.24 | NA |
| 4 | General Corporate Purpose | 28.19 | 8.44 | 19.75 | NA |
| | Total | 87.02 | 45.02 | 42.00 | |

This certificate is issued to the Company pursuant to recent NSE Circular No. NSE/CML/2024/23 dated 5th September, 2024.

For S P V P & Co.

Chartered Accountants
Firm Reg. No. 155159W

CA Vishal M. Dattani

Partner
Membership No. 124887

Place : Vadodara

Date : November 08, 2024

UDIN : 24124887BKHRZQ2827

Vadodara : TF – 23, Earth Eon, Opp. Urmi School,
Amitnagar – Sama Savli Road, Vadodara 390024

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Rajkot : TF – 308, R.K. Prime-2, Near Balaji Hall,
150 Ft. Ring Road, Mavdi Rajkot 360004

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