Date: 23rd April, 2025

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.: Audited Financial Results for the half Year & financial year ended March 31, 2025**

Dear Sir/Madam,

We hereby inform that the Board of Directors of the Company at its meeting held on Wednesday, 23rd April, 2025, inter-alia, considered and approved the following:

1. Audited Standalone financial results for the half year and year ended on March, 31, 2025 along with Auditor's report.
2. Audited Consolidated financial results for the half year and year ended on March, 31, 2025 along with Auditor's report.

We hereby submit both Standalone and Consolidated Audited financial results approved, along with report of auditor, declaration and utilization certificate for IPO as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulation, 2016.

You are requested to take the above on record.

Same shall be also available on the Company's website at: www.aimtron.in

The meeting commenced at 05:45 p.m. and ended at 9.30 p.m.

**FOR AIMTRON ELECTRONICS LIMITED**

VASANI MUKESH JERAM

Digitally signed by VASANI MUKESH JERAM
Date: 2025.04.24 00:04:08 +05'30'

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

S P V P & C O.
CHARTERED ACCOUNTANTS
www.caspvp.com
|| CA Jitendra C. Patel
|| CA Vishal M. Dattani
|| CA Haresh L. Prajapati
|| CA Ashok V. Sabhaya

**Independent Auditor's Report on Audited Half Yearly Standalone Financial Results and Year to Date Results of Aimtron Electronics Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

The Board of Directors of
**Aimtron Electroncis Limited**

**Report on the audit of the Standalone Financial Results**

**Opinion**

We have audited the accompanying statement of Standalone Financial Results of **Aimtron Electronics Limited** for half year and year ended 31st March, 2025 (the "Statement"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations, 2015").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

i. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 and

ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the half-year and year ended 31ST March, 2025.

**Basis of Opinion**

We conducted our audit of the standalone financial statements in accordance with the standards on auditing specified under the Act. Our responsibilities under those standards are further described in the Auditor's Responsibility for the Audit of the Standalone Financials statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.



**Management's Responsibility for the Standalone Financial Statements**

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act, with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

**Auditor's Responsibility**

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As a part of an audit in accordance with the SAs, we exercise professional judgement and maintain professional scepticism throughout the audit.

We also,

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis of our opinion. The risk of not detecting a material misstatement

S P V P & CO. VADODARA INDIA FRN: 155159W Chartered Accountants

resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation or the override of internal control.

- Obtain understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate Internal Financial Controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with the relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence and where applicable, related safeguards.

S P V P & CO. VADODARA FRN: 155159W Chartered Accountants

**Other Matters**

The statement of Standalone Financial Results includes the result for the half year ended March 31, 2025, being the balancing figures between the audited figures in respect of full financial year ended March 31, 2025 and published unaudited year to date figures up to the half year of the current financial year, which were subjected to a limited review by us, as required under the listings regulations.

**For S P V P & Co.**
Chartered Accountants
Firm Reg. No. : 155159W
Peer Review No. : 015919

**Date :** April 23, 2025
**Place :** Vadodara

S P V P & CO. VADODARA CA INDIA FRN: 155159W Chartered Accountants

**CA. Vishal M. Dattani**
Partner
Membership No: 124887

**UDIN : 25124887BMMLAE9354**

**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 STATEMENT OF ASSETS AND LIABILTIES AS AT 31ST MARCH, 2025

[Rs. in Lakhs]

| Sr. No. | Particulars | STANDALONE | |
|---|---|---|---|
| | | As on 31st March, 2025 (Audited) | As on 31st March,2024 (Audited) |
| (1) | **EQUITY AND LIABILITIES** | | |
| | **Equity** | | |
| | (a) Equity Share capital | 2,041.38 | 1,500.90 |
| | (b) Reserves and surplus | 13,467.25 | 3,669.03 |
| | (c) Money received against share warrants | | |
| | **Share application money pending allotment** | 15,508.63 | 5,169.93 |
| | **LIABILITIES** | | |
| (2) | **Non-Current liabilities** | | |
| | (a) Long term Borrowings | - | 1,229.21 |
| | (b) Deferred Tax Liabilities (Net) | | - |
| | (c) Long term Provisions | 59.12 | 39.50 |
| | (d) Other Long term liabilities | | |
| | **Total Non current liabilty** | 59.12 | 1,268.71 |
| (3) | **Current liabilities** | | |
| | (a) Short term borrowings | 64.06 | 229.61 |
| | (b) Trade payables | | |
| | Due to Micro and Small enterprise | 2,267.27 | 63.36 |
| | Due to Others | 2,415.09 | 505.10 |
| | (c) Other current liabilities | 2,011.08 | 1,518.45 |
| | (d) Short term Provisions | 695.2 | 495.16 |
| | **Total current liabilty** | 7,452.70 | 2,811.68 |
| | **Total Equity and Liabilities** | **23,020.45** | **9,250.32** |
| | **ASSETS** | | |
| (1) | **Non-current Assets** | | |
| | (a) Property, Plant and Equipment and Intangible Assets | | |
| | (i) Property, Plant and Equipment | 3,092.85 | 2,260.72 |
| | (ii) Intangible assets | | |
| | (iii) Capital work-in-progress | | |
| | b)Non-current investments | 518.27 | - |
| | c)Deferred tax assets (net) | 22.39 | - 14.35 |
| | d)Long-term loans and advances | 9.89 | - |
| | e)Other non-current assets | 369.72 | 59.90 |
| | | 4,013.12 | 2,306.27 |
| (2) | **Current assets** | | |
| | a)Current investments | | |
| | b)Inventories | 3,507.63 | 3,573.70 |
| | c)Trade receivables | 8,621.71 | 1,667.78 |
| | d)Cash and cash equivalents | 3,138.15 | 417.70 |
| | e)Short-term loans and advances | 394.70 | 129.75 |
| | f)Other current assets | 3,345.14 | 1,155.13 |
| | | 19,007.33 | 6,944.05 |
| | **Total Assets** | **23,020.45** | **9,250.32** |

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

**For Aimtron Electronics Limited**

Aimtron Electronics Limited India

**Mukesh Jeram Vasani**
**Chairman and Managing Director**
**DIN: 06542536**

**Date : 23-04-2025**
**Place: Vadodara**

**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 AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED 31ST MARCH, 2025

[Rs. In Lacs Except Share Data]

| Sr. No. | Particulars | Half Year Ended | | Year Ended | |
|---|---|---|---|---|---|
| | | 31st March, 2025 (Audited) | 30th September, 2024 (Unaudited) | 31st March, 2025 (Audited) | 31st March, 2024 (Audited) |
| 1 | **Incomes:** | | | | |
| | Revenue from Operations | 10,061.95 | 5,768.78 | 15830.73 | 9297.59 |
| | Other income | 179.53 | 112.75 | 292.28 | 75.37 |
| | **Total Income** | **10,241.48** | **5,881.53** | **16123.01** | **9372.96** |
| 2 | **Expenses:** | | | | |
| | Cost of Material Consumed | 7,600.33 | 3,435.04 | 11035.37 | 5724.31 |
| | Purchase of stock-in-Trade | - | | | |
| | Changes in inventories to finished goods and Work-in-progress and stock - in - trade | 94.30 | 401.11 | 495.41 | 23.20 |
| | Employee Benefit expenses | 168.62 | 323.56 | 492.18 | 580.88 |
| | Finance Costs | (3.11) | 26.88 | 23.77 | 158.21 |
| | Depreciation and amortization expense | 275.08 | 188.72 | 463.80 | 410.77 |
| | Other expenses | 260.57 | 138.94 | 399.51 | 606.69 |
| | **Total Expenses** | **8395.79** | **4514.25** | **12910.04** | **7504.06** |
| 3 | **Profit before exceptional and extraordinary items and** | **1845.69** | **1367.28** | **3212.97** | **1868.90** |
| | Exceptional items | - | - | - | - |
| | **Profit before extraordinary items and tax** | 1845.69 | 1367.28 | 3212.97 | 1868.90 |
| | Extraordinary Items | | | - | - |
| | **Profit before tax** | 1845.69 | 1367.28 | 3212.97 | 1868.90 |
| | **Tax Expense** | | | | |
| | Current tax | 425.00 | 250 | 675.00 | 486.00 |
| | Deferred tax | (35.77) | (0.98) | (36.75) | 22.96 |
| | Prior Period Tax | 0.95 | 0 | 0.95 | |
| | **Total tax expenses** | 390.18 | 249.02 | 639.20 | 508.96 |
| | **Net Profit Loss for the period from continuing operations** | 1455.51 | 1118.26 | 2573.77 | 1359.94 |
| | Profit (loss) from discontinuing operations before tax | 0 | 0 | 0.00 | 0.00 |
| | Tax expense of discontinuing operations | 0 | 0 | 0.00 | 0.00 |
| | Net profit (loss) from discontinuing operation after tax | 0 | 0 | 0.00 | 0.00 |
| | Profit (loss) for period before minority interest | 0 | 0 | 0.00 | 0.00 |
| | Share of profit (loss) of associates | 0 | 0 | 0.00 | 0.00 |
| | Profit (loss) of minority interest | 0 | 0 | 0.00 | 0.00 |
| | **Net profit (Loss) for the period** | | | | |
| | Paid-up Equity share capital of Rs.10 each | - | - | 2,041.38 | 1,500.90 |
| | Other Equity | - | - | | |
| | Reserves and surplus | - | - | 13467.26 | 3669.03 |
| | **Earnings per equity share:** | | | | |
| | Basic (Rs.) | 7.71 | 5.48 | 13.19 | 9.06 |
| | Diluted(Rs.) | 7.71 | 5.48 | 13.19 | 9.06 |

Notes on Standalone Financial Results:

1 The above audited Standalone results for the Half year and year ended 31st March, 2025 have been reviewed by Audit committee and approved by the Board of Directors at their meeting held on 23rd April, 2025

2 The figure for the corresponding previous Periods have ben regrouped/ reclassified wherever considered necessary to confirm the figures represented in the current period.

3 The activities of the group relate to single segment.

Aimtron Electronics Limited India

**For Aimtron Electronics Limited**

**Mukesh Jeram Vasani**
**Chairman and Managing Director**
**DIN: 06542536**

**Date : 23/04/2025**
**Place: Vadodara**

**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 CASH FLOW STATEMENT FOR YEAR ENDED 31ST MARCH, 2025

[Rs. In Lakhs]

| Sr. No. | Particulars | For year ended 31st March, 2025 (Audited) | For the Year ended 31st March, 2024 (Audited) |
|---|---|---|---|
| (A) | **CASH FLOW FROM OPERATING ACTIVITIES** | | |
| | Profit before tax | 3212.98 | 1,868.90 |
| | **Adjustments for :** | | |
| | Depreciation and amortisation expense | 463.80 | 410.77 |
| | Interest Income | -234.86 | -5.94 |
| | Rent Income | | |
| | Unrealised Exchange or foreign currency translations(net) | | |
| | Finance Cost | 23.77 | 158.21 |
| | Provision for end of Service | | |
| | Loss/(Profit) on sale of Investment property/ Property, plant and Equipment's | | |
| | Bad debt, provision for doudtfull debts | 51.90 | |
| | Net Adjustments | | |
| | **Operating profit before working capital changes** | 3,517.59 | 2,431.94 |
| | **Adjustment for** | | |
| | Inventories | 66.07 | 1,335.29 |
| | Trade receivables | (7,005.83) | (1,330.91) |
| | Loans and advances | - | 1,204.61 |
| | other financial assets | | |
| | Other assets | (2,078.85) | (830.79) |
| | Trade payables | 4,113.90 | (68.72) |
| | Other Liability | 492.63 | (1,612.66) |
| | Short term Provisions | 200.05 | 32.64 |
| | Long -term Provisions | 19.62 | 39.49 |
| | **Cash generated from operations :** | (674.83) | 1,200.89 |
| | Direct taxes paid (net) | 1,094.01 | 531.91 |
| | **Net cash from operating activities (A)** | (1,768.85) | 668.98 |

| | | | |
|---|---|---|---|
| | **CASHFLOW FROM INVESTING ACTIVITES** | | |
| | (Purchase)/ Proceeds from sale of investment | (518.26) | |
| | Proceeds from Sale of Investment Property | | |
| | Purchase of Property, plant and equipment's | (1,295.93) | (397.15) |
| | 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 | 231.94 | 3.01 |
| | Rent Income | | |
| | (Increase)/ Decrease in long term loans given | (274.83) | 167.64 |
| | Bank Deposit | | 44.64 |
| | **Net cash (used) in investing activities (B)** | (1,857.09) | (181.86) |
| | **CASHFLOW FROM FINANCING ACTIVITES** | | |
| | Proceeds from Issue of Share Capital | 7,764.93 | 686.72 |
| | Proceeds for long term borrowings | (1,229.21) | (250.00) |
| | Repayment for long term borrowings | - | - |
| | Proceeds for short term borrowings | (165.56) | (10.17) |
| | Repayment for short term borrowings | | |
| (2) | Repayment of lease liabilities | | (406.94) |
| | Interest Paid | (23.77) | (158.21) |
| | **Net cash (used) in financing activities (C )** | 6,346.39 | (138.60) |
| | | | |
| | **Net Increase/(Decrease) In Cash And Cash Equivalents [(A) + (B) + (C)]** | 2,720.45 | 348.52 |
| | **Cash And Cash Equivalents at the Beginning of The Year** | 417.70 | 69.18 |
| | **Cash And Cash Equivalents at the half year end and Yea** | **3,138.15** | **417.70** |
| | Components of cash & cash equivalents | - | - |
| | Cash on Hand | 0.13 | 4.69 |
| | Balance with Schedule banks | 2,904.10 | 100.00 |
| | In current account | 233.93 | 313.01 |
| | Cash & cash equivalents | 3,138.15 | 417.70 |

**For Aimtron Electronics Limited**

Aimtron Electronics Limited India

**Mukesh Jeram Vasani**
**Chairman and Managing Director**
**DIN: 06542536**

**Date : 23/04/2025**
**Place: Vadodara**

Date: 23rd April, 2025

To,
National Stock Exchange of India Limited,
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai-400 051

Symbol: - AIMTRON

ISIN: - INEORUV01018

**Declaration for audit reports with unmodified opinion**

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and amended Regulations, 2016:

We hereby declare that M/s. SPVP & Co., Chartered Accountants, Vadodara, the Statutory Auditors of the Company have given the audit report with unmodified opinion on the audited financial results of the Company for the year ended on 31.03.2025

**FOR AIMTRON ELECTRONICS LIMITED**

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

S P V P & C O.
CHARTERED ACCOUNTANTS
www.caspvp.com
CA Jitendra C. Patel
CA Vishal M. Dattani
CA Haresh L. Prajapati
CA Ashok V. Sabhaya

## Utilisation Certificate as on 31.03.2025

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 | 10.54 | 8.09 | NA |
| 3 | Working Capital | 25.20 | 23.96 | 1.24 | NA |
| 4 | General Corporate Purpose | 28.19 | 13.62 | 14.57 | NA |
| | **Total** | **87.02** | **60.02** | **27.00** | |
| | | | | | |

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
Peer Review No. : 015919

**Date :** April 23, 2025
**Place :** Vadodara

**CA. Vishal M. Dattani**
Partner
Membership No: 124887

**UDIN : 25124887BMMLAG2835**

S P V P & C O.
CHARTERED ACCOUNTANTS
www.caspvp.com
CA Jitendra C. Patel
CA Vishal M. Dattani
CA Haresh L. Prajapati
CA Ashok V. Sabhaya

**Independent Auditor's Report on Consolidated Audited Financial Results and Year to Date Results of Aimtron Electronics Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

The Board of Directors of
**Aimtron Electronics Limited**

**Report on the audit of the Consolidated Financial Results**

**Opinion**

We have audited the accompanying statement of Consolidated Annual Financial Results of **Aimtron Electronics Limited** and its wholly owned subsidiary (holding company and its subsidiaries together referred to as "the Group"), for half year and year ended 31st March, 2025 (the "Statement"), being submitted by the holding company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations, 2015").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements/ financial information of subsidiaries, the aforesaid consolidated financial results:

i. include the financial results of Aimtron Electronics LLC, Texas

ii. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 and

iii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the half-year and year ended 31st March, 2025.

**Basis of Opinion**

We conducted our audit in accordance with the standards on auditing specified under the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibility for the Audit of the Consolidated Financial statements section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules made thereunder and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

**Management's Responsibility for the Consolidated Financial Statements**

These Consolidated financial results have been prepared on the basis of the consolidated financial statements. The Holding Company's Board of Directors are responsible for the matters stated in Section 134(5) of the Act, with respect to the preparation of these consolidated financial statements that give a true and fair view of the financial position and financial performance of the group in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial statements, the respective Board of Directors of the companies included in the Group are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the Company's financial reporting process.

**Auditor's Responsibility**

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As a part of an audit in accordance with the SAs, we exercise professional judgement and maintain professional scepticism throughout the audit.

We also,

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures

responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis of our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation or the override of internal control.

- Obtain understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate Internal Financial Controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associates and jointly controlled entities to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

S P V P & CO. VADODARA CA INDIA FRN: 155159W Chartered Accountants

We also provide those charged with governance with a statement that we have complied with the relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the LODR Regulations, as amended, to the extent applicable.

**Other Matters**

The Consolidated Financial Results includes the reviewed financial results of subsidiary, for the half year ended March 31, 2025 being the balancing figures between the audited figures in respect of full financial year ended March 31, 2025 and published unaudited year to date figures up to the half year of the current financial year, which were subjected to a limited review by us, as required under the listings regulations.

**For S P V P & Co.**
Chartered Accountants
Firm Reg. No. : 155159W
Peer Review No. : 015919

**Date :** April 23, 2025
**Place :** Vadodara

**CA. Vishal M. Dattani**
Partner
Membership No: 124887

**UDIN : 25124887BMMLAF8526**

**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**

## CONSOLIDATED STATEMENT OF ASSETS AND LIABILTIES AS AT 31ST MARCH, 2025

[Rs. In Lakhs]

| Sr. No. | Particulars | CONSOLIDATED | |
|---|---|---|---|
| | | As on 31st March, 2025 (Audited) | As on 31st March,2024 (Audited) |
| (1) | **EQUITY AND LIABILITIES** | | |
| | **Equity** | | |
| | (a) Equity Share capital | 2,041.38 | 1,500.90 |
| | (b) Reserves and surplus | 13,456.57 | 3,669.03 |
| | (c) Money received against share warrants | | |
| | | **15,497.95** | **5,169.93** |
| | **Share application money pending allotment** | | |
| | **LIABILITIES** | | |
| (2) | **Non-Current liabilities** | | |
| | (a) Long term Borrowings | - | 1,229.21 |
| | (b) Deferred Tax Liabilities (Net) | - | - |
| | (c) Long term Provisions | 59.12 | 39.50 |
| | (d) Other Long term liabilities | - | - |
| | **Total Non current liabilty** | **59.12** | **1,268.71** |
| (3) | **Current liabilities** | | |
| | (a) Short term borrowings | 64.06 | 229.61 |
| | (b) Trade payables | - | - |
| | Due to Micro and Small enterprise | 2,267.27 | 63.36 |
| | Due to Others | 2,415.09 | 505.10 |
| | (c) Other current liabilities | 2,011.08 | 1,518.45 |
| | (d) Short term Provisions | 695.20 | 495.15 |
| | **Total current liabilty** | 7,452.70 | 2,811.68 |
| | **Total Equity and Liabilities** | **23,009.77** | **9,250.32** |
| | **ASSETS** | | |
| (1) | **Non-current Assets** | | |
| | (a) Property, Plant and Equipment and Intangible Assets | | |
| | (i) Property, Plant and Equipment | 3,092.85 | 2,260.72 |
| | (ii) Intangible assets | - | - |
| | (iii) Capital work-in-progress | - | - |
| | b)Non-current investments | - | - |
| | c)Deferred tax assets (net) | 22.39 | (14.35) |
| | d)Long-term loans and advances | 9.89 | - |
| | e)Other non-current assets | 369.72 | 59.90 |
| (2) | **Current assets** | | |
| | a)Current investments | - | - |
| | b)Inventories | 3,507.63 | 3,573.70 |
| | c)Trade receivables | 8,709.34 | 1,667.78 |
| | d)Cash and cash equivalents | 3,558.10 | 417.70 |
| | e)Short-term loans and advances | 394.70 | 129.75 |
| | f)Other current assets | 3,345.14 | 1,155.12 |
| | **Total Assets** | **23,009.77** | **9,250.32** |

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

**For Aimtron Electronics Limited**

Aimtron Electronics Limited India

**Mukesh Jeram Vasani**
**Chairman and Managing Director**
**DIN: 06542536**

**Date : 23/04/2025**
**Place: Vadodara**

**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**

## CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED 31ST MARCH, 2025

[Rs. In Lacs Except Share Data]

| Sr. No. | Particulars | Half Year Ended | | Year Ended | |
|---|---|---|---|---|---|
| | | 31st March, 2025 (Audited) | 30th September, 2024 (Unaudited) | 31st March, 2025 (Audited) | 31st March, 2024 (Audited) |
| 1 | **Incomes:** | | | | |
| | Revenue from Operations | 10,149.60 | 5768.78 | 15918.38 | 9297.59 |
| | Other income | 179.54 | 112.75 | 292.29 | 75.37 |
| | **Total Income** | **10,329.14** | **5881.53** | **16210.67** | **9372.95** |
| 2 | **Expenses:** | | | | |
| | Cost of Material Consumed | 7,680.18 | 3435.04 | 11115.22 | 5724.31 |
| | Purchase of stock-in-Trade | - | | | |
| | Changes in inventories to finished goods and Work-in-progress and stock - in - trade | 94.30 | 401.11 | 495.41 | 23.20 |
| | Employee Benefit expenses | 168.62 | 323.56 | 492.18 | 580.88 |
| | Finance Costs | (3.11) | 26.88 | 23.77 | 158.21 |
| | Depreciation and amortization expense | 275.08 | 188.72 | 463.80 | 410.77 |
| | Other expenses | 279.06 | 138.94 | 418.00 | 606.69 |
| | **Total Expenses** | **8,494.13** | **4514.25** | **13008.38** | **7504.05** |
| 3 | **Profit before exceptional and extraordinary items and** | **1,835.01** | **1367.28** | **3202.29** | **1868.90** |
| | Exceptional items | - | 0 | 0.00 | 0.00 |
| | **Profit before extraordinary items and tax** | **1,835.01** | **1367.28** | 3202.29 | 1868.90 |
| | Extraordinary items | - | 0 | 0.00 | 0.00 |
| | **Profit before tax** | **1,835.01** | **1367.28** | 3202.29 | 1868.90 |
| | **Tax Expense** | - | | | |
| | Current tax | 425.00 | 250 | 675.00 | 486.00 |
| | Deferred tax | (35.77) | -0.98 | (36.75) | 22.96 |
| | Prior Period Taxes | 0.95 | 0 | 0.95 | 0.00 |
| | **Total tax expenses** | **390.18** | **249.02** | **639.20** | **508.96** |
| | **Net Profit Loss for the period from continuing operations** | **1,444.83** | **1118.26** | **2563.09** | **1359.94** |
| | Profit (loss) from discontinuing operations before tax | - | 0 | 0.00 | 0.00 |
| | Tax expense of discontinuing operations | - | 0 | 0.00 | 0.00 |
| | Net profit (loss) from discontinuing operation after tax | - | 0 | 0.00 | 0.00 |
| | Profit (loss) for period before minority interest | - | 0 | 0.00 | 0.00 |
| | Share of profit (loss) of associates | - | 0 | 0.00 | 0.00 |
| | Profit (loss) of minority interest | - | 0 | 0.00 | 0.00 |
| | **Net profit (Loss) for the period** | **1,444.83** | **1118.26** | **2563.09** | **1359.94** |
| | Paid-up Equity share capital of Rs.10 each | | | | |
| | Other Equity | | | | |
| | Reserves and surplus | | | | |
| | **Earnings per equity share:** | | | | |
| | Basic (Rs.) | 7.66 | 5.48 | 13.14 | 9.06 |
| | Diluted(Rs.) | 7.66 | 5.48 | 13.14 | 9.06 |

Notes on Consolidated Financial Results:

1 The above audited Consolidated results for the Half year and Year ended 31st March, 2025 have been reviewed by Audit committee and approved by the Board of Dirctors at their meeting held on 23rd April, 2025

2 The figure for the corresponding previous Periods have ben regrouped/ reclassified wherever considered necessary to confirm the figures represented in the current period.

3 The activities of the group relate to single segments

Aimtron Electronics Limited India

**For Aimtron Electronics Limited**

**Mukesh Jeram Vasani**
**Chairman and Managing Director**
**DIN: 06542536**

**Date :** 23/04/2025
**Place: Vadodara**

**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**

## CONSOLIDATED CASH FLOW STATEMENT FOR YEAR ENDED 31ST MARCH, 2025

[Rs. In Lakhs]

| Sr. No. | Particulars | For year ended 31st March, 2025 (Audited) | For the Year ended 31st March, 2024 (Audited) |
|---|---|---|---|
| (A) | **CASH FLOW FROM OPERATING ACTIVITIES** | | |
| | Profit before tax | 3,202.29 | 1,868.90 |
| | **Adjustments for :** | | |
| | Depreciation and amortisation expense | 463.80 | 410.77 |
| | Interest Income | -234.86 | (5.94) |
| | Rent Income | | |
| | Unrealised Exchange or foreign currency translations(net) | | |
| | Finance Cost | 23.77 | 158.21 |
| | Provision for end of Service | | |
| | Loss/(Profit) on sale of Investment property/ Property, plant and Equipment's | | |
| | Bad debt, provision for doudtfull debts | 51.90 | |
| | Net Adjustments | | |
| | **Operating profit before working capital changes** | 3,506.90 | 2,431.94 |
| | **Adjustment for** | | |
| | Inventories | 66.07 | 1,335.29 |
| | Trade receivables | - 7,093.46 | (1,330.91) |
| | Loans and advances | | 1,204.61 |
| | other financial assets | | |
| | Other assets | - 2,078.85 | (830.79) |
| | Trade payables | 4,113.90 | (68.72) |
| | Other Liability | 492.63 | (1,612.66) |
| | Short term Provisions | 200.05 | 32.64 |
| | Long -term Provisions | 19.62 | 39.50 |
| | **Cash generated from operations :** | - 773.14 | 1,200.89 |
| | Direct taxes paid (net) | 1,094.01 | 531.91 |
| | **Net cash from operating activities (A)** | - 1,867.16 | 668.98 |
| | | | |

| | | | | |
|---|---|---|---|---|
| | **CASHFLOW FROM INVESTING ACTIVITES** | | | |
| | (Purchase)/ Proceeds from sale of investment | | | |
| | Proceeds from Sale of Investment Property | | | |
| | Purchase of Property, plant and equipment's | - | 1,295.93 | (397.15) |
| | 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 | | 231.94 | 3.01 |
| | Rent Income | | | |
| | (Increase)/ Decrease in long term loans given | - | 274.83 | 167.64 |
| | Bank Deposit | | | 44.64 |
| | **Net cash (used) in Investing activities (B)** | - | 1,338.83 | (181.86) |
| | **CASHFLOW FROM INVESTING ACTIVITES** | | | |
| | Proceeds from Issue of Share Capital | | 7,764.93 | 686.72 |
| | Proceeds for long term borrowings | - | 1,229.21 | (250.00) |
| | Repayment for long term borrowings | | | - |
| | Proceeds for short term borrowings | - | 165.56 | (10.17) |
| | Repayment for short term borrowings | | | |
| (2) | Repayment of lease liabilities | | | (406.94) |
| | Interest Paid | - | 23.77 | (158.21) |
| | **Net cash (used) in financing activities (C )** | | 6,346.39 | (138.60) |
| | | | | |
| | **Net Increase/(Decrease) In Cash And Cash Equivalents [(A) + (B) + (C)]** | | 3,140.40 | 348.52 |
| | **Cash And Cash Equivalents at the Beginning of The Year** | | 417.70 | **69.18** |
| | **Cash And Cash Equivalents at the half year end and Year Ended** | | **3,558.10** | 417.70 |
| | Components of cash & cash equivalents | | | - |
| | Cash on Hand | | 0.13 | 4.69 |
| | Balance with Schedule banks | | 653.87 | 100.00 |
| | In current account | | 2,904.10 | 313.01 |
| | Cash & cash equivalents | | 3,558.10 | 417.70 |

**For Aimtron Electronics Limited**




**Mukesh Jeram Vasani**
**Chairman and Managing Director**
**DIN: 06542536**

**Date : 23/04/2025**
**Place: Vadodara**