



## AIA Engineering Limited

October 30, 2024

To,  
The Manager (Listing),  
**The BSE Limited**  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai – 400 001  
**Script Code: 532683**

To,  
The Manager (Listing),  
**National Stock Exchange of India Limited**  
“Exchange Plaza”, C-1 , Block – G,  
Bandra-Kurla Complex, Bandra (E)  
Mumbai – 400 051  
**Script Code: AIAENG**

Dear Sir/Madam,

**Sub: Presentation on the Unaudited Financial Results for the quarter /half year ended September 30, 2024**

Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed a presentation on the Unaudited Financial Results of the Company for the quarter/half year ended September 30, 2024 to be made to Investor/Analyst.

The aforesaid presentation is also being hosted on the website of the Company, [www.aiaengineering.com](http://www.aiaengineering.com) in accordance with the Regulation 46 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Kindly take the same on record.

Thanking you.

Yours faithfully,  
**For AIA Engineering Limited**

**S. N. Jetheliya**  
**Company Secretary**  
**Encl: As above**



CIN : L29259GJ1991PLC015182

**An ISO 9001 Certified Company**

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AIA Engineering Ltd.



# AIA ENGINEERING LIMITED

## PRESENTATION TO INVESTORS

### EARNINGS : Q2 FY 2024-25



# Disclaimer/Safe Harbor

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# 1. Financial Snap Shot – Consolidated



(Rs. In lacs)

AIA Engineering Ltd.

Particulars	F.Y. 2024-25			F.Y. 2023-24					
	Q1	Q2	HALF YEAR	Q1	Q2	HALF YEAR	Q3	Q4	F.Y. 2023-24
Production (MT)	68,609	54,952	123,561	73,702	75,042	148,744	82,708	64,057	295,509
Sales (MT)	60,592	60,330	120,922	74,046	77,725	151,771	74,140	71,434	297,345
<b>1. INCOME</b>									
a) Sales	100,474	103,051	203,524	122,029	127,386	249,415	114,672	113,096	477,182
b) Other operating income (export benefits)	1,523	1,370	2,893	1,929	2,094	4,024	2,244	1,926	8,194
<b>Total income from operations</b>	<b>101,997</b>	<b>104,420</b>	<b>206,418</b>	<b>123,959</b>	<b>129,480</b>	<b>253,438</b>	<b>116,916</b>	<b>115,022</b>	<b>485,376</b>
c) Other non operating income	8,201	9,010	17,212	5,951	6,232	12,184	8,310	7,646	28,140
<b>Total Income</b>	<b>110,198</b>	<b>113,431</b>	<b>223,629</b>	<b>129,910</b>	<b>135,712</b>	<b>265,622</b>	<b>125,226</b>	<b>122,668</b>	<b>513,516</b>
<b>2. EXPENDITURE</b>									
a) Raw material consumed	46,534	37,433	83,966	49,244	49,834	99,078	55,428	41,188	195,694
b) Change in inventories of Finished goods, W.I.P. and stock-in-trade	(6,645)	5,515	(1,130)	4,895	4,862	9,757	(7,367)	9,182	11,571
c) Employee benefit expenses	4,599	4,654	9,253	4,063	4,334	8,398	4,322	4,421	17,140
d) Other expenses	28,624	29,252	57,876	31,453	32,240	63,693	33,412	30,490	127,595
Share of Profit of Joint Venture	144	42	186	-	-	-	75	76	151
<b>3. EBIDTA</b>	<b>37,232</b>	<b>36,619</b>	<b>73,850</b>	<b>40,255</b>	<b>44,442</b>	<b>84,697</b>	<b>39,507</b>	<b>37,463</b>	<b>161,667</b>
<b>4. EBIDTA ( Percentage on income from operation )</b>	<b>36.50%</b>	<b>35.07%</b>	<b>35.78%</b>	<b>32.47%</b>	<b>34.32%</b>	<b>33.42%</b>	<b>33.79%</b>	<b>32.57%</b>	<b>33.31%</b>
<b>5. Depreciation and amortisation expenses</b>	<b>2,536</b>	<b>2,358</b>	<b>4,894</b>	<b>2,425</b>	<b>2,451</b>	<b>4,875</b>	<b>2,699</b>	<b>2,453</b>	<b>10,027</b>
<b>6. Finance cost</b>	<b>638</b>	<b>527</b>	<b>1,165</b>	<b>750</b>	<b>742</b>	<b>1,492</b>	<b>708</b>	<b>639</b>	<b>2,838</b>
<b>7. PBT</b>	<b>34,057</b>	<b>33,735</b>	<b>67,791</b>	<b>37,080</b>	<b>41,250</b>	<b>78,330</b>	<b>36,101</b>	<b>34,372</b>	<b>148,802</b>
<b>8. Tax</b>	<b>8,116</b>	<b>8,092</b>	<b>16,208</b>	<b>9,828</b>	<b>8,841</b>	<b>18,669</b>	<b>8,110</b>	<b>8,324</b>	<b>35,103</b>
<b>9. PAT (after Minority Interest)</b>	<b>25,958</b>	<b>25,672</b>	<b>51,630</b>	<b>27,234</b>	<b>32,308</b>	<b>59,542</b>	<b>27,961</b>	<b>26,054</b>	<b>113,557</b>

## 2. Break-up of Certain Key Items – Consolidated



AIA Engineering Ltd.

(Rs. In lacs)

Particulars	F.Y. 2024-25			F.Y. 2023-24					
	Q1	Q2	HALF YEAR	Q1	Q2	HALF YEAR	Q3	Q4	2023-24
<b>1. Other Operating Income</b>									
a) Export benefits & others	1,523	1,370	2,893	1,929	2,094	4,024	2,244	1,926	8,194
<b>2. Other income</b>									
a) Dividend / profit on sale of MF / Interest income / Fair value of investments/others	7,296	7,368	14,665	5,665	6,318	11,984	6,570	7,223	25,777
b) Foreign exchange gain	905	1,642	2,547	286	(86)	200	1,740	423	2,363
<b>Total of Other Income</b>	<b>8,201</b>	<b>9,010</b>	<b>17,212</b>	<b>5,951</b>	<b>6,232</b>	<b>12,184</b>	<b>8,310</b>	<b>7,646</b>	<b>28,140</b>

### 3. Working Capital – Consolidated



AIA Engineering Ltd.

(Rs. In lacs)

Particulars	F.Y. 2024-25			F.Y. 2023-24					
	Q1	Q2	HALF YEAR	Q1	Q2	HALF YEAR	Q3	Q4	2023-24
<b>1. Inventories</b>									
a) Raw material – Amount	28,410	20,120	20,120	16,905	17,024	17,024	20,083	26,464	26,464
No. of days	52	55	55	31	31	31	32	38	38
b) WIP & FG – Amount	90,093	85,481	85,481	89,823	84,746	84,746	93,094	83,030	83,030
No. of days	79	76	76	69	66	66	71	68	68
<b>2. Receivables – Amount</b>	80,843	75,938	75,938	89,732	89,245	89,245	87,580	88,097	88,097
No. of days	77	74	74	66	64	64	65	67	67

#### 4. Segmental Sales (in MT) – Consolidated

Particulars	F.Y. 2024-25			F.Y. 2023-24					
	Q1	Q2	HALF YEAR	Q1	Q2	HALF YEAR	Q3	Q4	2023-24
i) Mining	36,786	39,896	76,682	53,256	52,093	105,349	53,395	44,932	203,677
ii) Others	23,806	20,434	44,240	20,790	25,632	46,422	20,745	26,501	93,668
<b>Total</b>	<b>60,592</b>	<b>60,330</b>	<b>120,922</b>	<b>74,046</b>	<b>77,725</b>	<b>151,771</b>	<b>74,140</b>	<b>71,433</b>	<b>297,345</b>

## **5. CAPEX/PROJECTS IN PIPELINE**

- The Present Installed Capacity 4,60,000 TPA.
- Capex incurred during Half FY -2025 : Rs. 93 Crores.





## 6. Key Highlights/Developments

- A. Order book as at 1<sup>st</sup> October 2024: Rs. 655 Crores.
- B. Outstanding foreign currency forward contracts (sales contract, as on date i.e.(30/10/2024): US\$ 50.55 MIO, AUD 30.05 MIO.