

26th October, 2024

To,
BSE Limited
Phiroze Jeejeebhoi Tower,
Dalal Street,
Mumbai – 400 001

Scrip Code: 544213

Subject: Outcome of Board Meeting held on 26th October, 2024 of Aelea Commodities Limited (“Company”).

Dear Sir/Madam,

We would like to inform you that we have held the Board Meeting of our Company on Saturday, 26th October, 2024 at 11.00 AM at our Registered Office. The meeting concluded at 3.30 PM. Pursuant to the Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the Board of Directors at this meeting have considered and approved the Unaudited Limited Review Standalone Financial Results and Consolidated Financial Results of the Company for the half year ended 30th September, 2024 and the same together with the Limited Review Reports thereon by the Statutory Auditors of the Company are enclosed herewith.

The Meeting of the Board of Directors commenced at 11:00 AM and concluded at 3:30 PM.

All other agenda items were approved in the meeting.

We request you to take the same on record.

Thanking you.

Yours Sincerely,

For and on behalf of Board of directors of
AELEA COMMODITIES LIMITED

Rekha Rathie

REKHA KAMAL RATHI
Company Secretary
& Compliance Officer



26th October, 2024
Mumbai

Doshi Doshi & Co

Chartered Accountants

A908, 9th Floor, Venus Stratum,
West Wing, Venus Grounds,
Nehrunagar, Ahmedabad – 380015
Phone :- +91 91674 04303
Email :- chintan@ddco.in

Limited Review Report

To

The Board of Directors

To Aelea Commodities Limited

Office No 21, 2nd Floor,
Jolly Maker C, Nariman Point,
Mumbai,
Maharashtra, India, 400021

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('Statement') of Aelea Commodities Limited ('the Company') and its subsidiaries (the Company and its subsidiaries together referred to as 'the Group') for the year **half ended September 30, 2024**, the consolidated statement of Assets and Liabilities as on the even date and the consolidated statement of cash flow for the half year ended on that date (the "Statement"). This Statement is prepared by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Our responsibility is to issue a report on the Statement based on our review.
2. We conducted our review in accordance with the Standard on Review Engagement (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 misstatement.
3. A review is limited primarily to inquiries of company personnel and analytical procedures, 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.
4. Based on our review conducted as above and upon consideration of the review reports of the other auditors, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with applicable Accounting Standards specified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 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.
5. We did not review the financial results of subsidiaries included in the Statement whose financial results reflect total revenues of **531.33 Lakhs** for the year half ended September 30, 2024, net profit of **181.45 Lakhs** for the year half ended September 30, 2024, these financial results have been reviewed by other auditors whose review reports have been furnished to us by the management and our report in respect thereof is based solely on the review reports of such other auditors. Our review report is not modified in respect of this matter.

For **Doshi Doshi & Co,**

Chartered Accountants

Firm Registration No.: 153683W



Chintan Doshi

Partner

Membership No.: 158931

Place: Ahmedabad

Date: 26 October 2024

UDIN: 24158931BKAUTE6785





Aelea Commodities Limited

CIN : U51909MH2018PLC316782

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

(Amount in lakhs)

SR.NO.	PARTICULARS.	6 Months Ended on		6 Months Ended on		6 Months Ended on		Year Ended on	
		30.09.2024		31.03.2024		30.09.2023		31.03.2024	
		(UNAUDITED)		(UNAUDITED)		(UNAUDITED)		(AUDITED)	
	INCOMES FROM OPERATIONS								
I	Revenue from Operations		8,774.03		7,910.62		6,326.64		14,237.26
II	Other Income		2.39		140.97		75.11		216.09
III	Total Income from operations (I + II)		8,776.42		8,051.59		6,401.76		14,453.35
IV	EXPENSES.								
(a)	Cost of materials consumed		3,345.88		2,950.78		2,691.92		5,642.70
(b)	Purchase of Stock in Trade.		5,537.06		2,904.73		2,903.59		5,808.32
(c)	Changes of Inventories of Finished Goods,		(1,861.41)		(27.58)		(657.47)		(685.06)
	Work in Progress, Work in Trade.								
(d)	Employee benefits expense		164.75		132.30		117.97		250.27
(e)	Finance Cost		184.89		209.33		241.91		451.24
(f)	Depreciation and Amortisation Expenses		85.57		76.73		76.73		153.46
(g)	Other Expenses		636.23		806.76		651.06		1,457.82
	TOTAL EXPENSES (IV (a to g))		8,092.97		7,053.05		6,025.70		13,078.75
V	Profit/(Loss) before Exceptional Items and Tax. (III-IV)		683.43		998.53		376.05		1,374.60
VI	Exceptional Items. & Extraordinary Item		-		-		-		-
VII	Profit/ (Loss) Before Tax. (V-VI)		683.43		998.53		376.05		1,374.60
VIII	TAX EXPENSES.								
(a)	Current Tax.		101.11		137.09		31.40		168.49
(b)	Deffered Tax.		24.28		29.33		29.33		58.66
	Total Tax Expenses.		125.39		166.42		94.65		227.15
IX	NET PROFIT / (LOSS) FOR THE PERIOD		558.05		832.10		281.40		1,147.45
X	Paid up Equity Share Capital (Face value per share)		203,688,000 Rs. 10/-		150,000,000 Rs. 10/-		500,000 Rs. 100/-		150,000,000 Rs. 10/-
XI	Other Equity Capital (Reserve & Surplus)								
XII	Earning Per Share (In Rupees)		Not Annualised		Not Annualised		Not Annualised		Annualised
(i)	Basic.		3.25		5.77		1.88		7.65
(ii)	Diluted.		3.25		5.77		1.88		7.65

NOTES:

- These Consolidated financial result were reviewed by the Board of Directors and thereafter have been approved by the board of directors at its meeting held on Saturday, October 26, 2024. The Statutory Auditors have carried out limited review of the Consolidated financial result for the half year ended on September 30, 2024.
- The statement has been prepared in accordance with the recognition and mesaurment principles laid down in the Relevent Accounting Standard prescribed under section 133 of the Companies Act, 2013 read with the relevant rules thereunder and the terms of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended.
- As per MCA Notification dated 16th Feb 2015, Companies whose shares are listed on the SME Exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the Compulsory requirement of adoption of Ind AS for the preparation of Financial Results.
- Company have only one reportable segment as primary segment i.e. Processing of Cashew Nuts.
- Figures for the previous period have been regrouped/ rearranged/ reclassified wherever considered necessary to correspond with the current period's classification/group's disclosure.

For Aelea Commodities Limited

Hozefa Shabbir Husain Jawadwala
Managing Director
DIN : 07420351
Dated : 26 October 2024
Place : Mumbai



:: Regd. Office ::
401 & 402, Saifee Park-2,
Dr. Mascarenhas Road,
Mazgaon, Mumbai- 400010

:: Corp. office ::
22, Rustom Shidwa Marg,
Ahfajo House, office no. 7,
Fort. Mumbai- 400001.

:: Unit-I ::
Plot No: B-47,
Gujarat Infrastructure
Mega Food Park, Block No.243,
Village-Shah, Ta-Mangrol, District-Surat,
Gujarat, Pin Code: 394421

:: Unit - II ::
Block No. 451/B/1,
Rev. Survey No. 391/B,
Vill.: Vasravi, Tal. : Mangrol,
Surat - 394421

:: Surat Office ::
602, SNS Business Park,
VNSGU University road,
Nr. S.D. Jain School,
Vesu, Surat - 395007



Aelea Commodities Limited

CIN : U51909MH2018PLC316782

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

(Amount in lakhs)

PARTICULARS.	AS AT 30 Sep 24	AS AT 31 Mar 24
	UNAUDITED	AUDITED
EQUITY AND LIABILITIES.		
Shareholders' funds		
Equity share capital	2,036.88	1,500.00
Reserves and surplus	8,606.27	3,479.05
Sub-total- Shareholder's funds	10,643.15	4,979.05
NON CURRENT LIABILITIES.		
Long Term Borrowing	905.93	1,377.67
Deferred Tax Liabilities (Net)	64.89	40.62
Long-term provisions	-	8.00
Sub-total- Non Current Liabilities	970.82	1,426.28
CURRENT LIABILITIES.		
Short Term Borrowing	1,519.08	2,699.66
Trade payables		
- Total outstanding dues of micro and small enterprises	-	42.71
- Total outstanding dues of creditors other than micro and small enterprises	1,086.25	639.02
Other current liabilities	597.03	1,033.21
Short term Provisions	309.36	188.07
Sub-total-Current Liabilities	3,511.72	4,602.67
TOTAL	15,125.70	11,008.00
ASSETS.		
Non-current assets		
Property, plant and equipment		
Tangible assets	3,661.92	3,843.04
Intangible assets	16.27	13.17
Capital Work in Progress	719.29	40.32
Non Current Investments	0.00	0.00
Long-term loans and advances	155.30	138.24
Deferred Tax Assets (Net)	-	-
Other Non-Current Assets	1,839.79	1.23
Sub-total- Non Current Assets	6,392.56	4,036.01
Current assets		
Inventories	4,851.16	2,751.42
Trade receivables	3,073.18	3,624.81
Cash and cash equivalents	22.02	35.78
Short-term loans and advances	755.96	528.53
Other current assets	30.81	31.44
Sub-total- Current Assets	8,733.14	6,971.99
TOTAL	15,125.70	11,008.00

For Aelea Commodities Limited

Hozefa Shabbir Husain Jawadwala
Managing Director
DIN : 07420351
Dated : 26 October 2024
Place : Mumbai



:: Regd. Office ::
401 & 402, Saifee Park-2,
Dr. Mascarenhas Road,
Mazgaon, Mumbai- 400010

:: Corp. office ::
22, Rustom Shidwa Marg,
Ahfajo House, office no. 7.
Fort. Mumbai- 400001.

:: Unit-I ::
Plot No: B-47,
Gujarat Infrastructure
Mega Food Park, Block No.243,
Village-Shah, Ta-Mangrol, District-Surat,
Gujarat, Pin Code: 394421

:: Unit - II ::
Block No. 451/B/1,
Rev. Survey No. 391/B,
Vill.: Vastravi, Tal. : Mangrol,
Surat - 394421

:: Surat Office ::
602, SNS Business Park,
VNUGU University road,
Nr. S.D. Jain School,
Vesu, Surat - 395007



Aelea Commodities Limited

CIN : U51909MH2018PLC316782

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

(Amount in lakhs)

Particulars	For the period ended 30 September 2024	For the year ended 31 Mar 2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	683.45	1,374.60
Finance cost	184.89	451.24
Revaluation reserve	(3.47)	10.54
Depreciation and amortisation income	85.57	153.46
Foreign Currency Translation Reserve	9.15	14.13
Interest income	(0.89)	(13.44)
Operating profit before working capital changes	958.71	1,990.52
Movements in working capital:		
Adjusted for (Increase)/Decrease in operating assets		
Trade Receivables	551.63	(525.98)
Long-Term Loans and advances	(17.06)	2.33
Inventories	(2,099.74)	(757.95)
Short Term Loans and advances	(227.42)	13.22
Other Current Assets	0.63	69.92
Non current assets	-	(1.23)
Adjusted for Increase/(Decrease) in operating liabilities:		
Trade Payables	404.52	(1,434.11)
Provisions	21.55	6.25
Other Current Liabilities	(436.18)	12.78
Cash generated (used in)/from operations	(843.36)	(624.25)
Income tax paid	(9.37)	(46.00)
Net cash flow generated (used in)/from operating activities (A)	(852.73)	(670.25)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase (Net) of property plant & equipment and intangible asset	(2,425.07)	(96.85)
Margin money	-	304.26
Interest received and movement in margin money	0.89	13.44
Net cash flow from/(used in) investing activities (B)	(2,424.18)	220.85
C. CASH FLOW FROM FINANCING ACTIVITIES		
Issuing share Capital including share premium	5,100.36	-
Net Proceeds / (Repayment) of long and short-term borrowings	(1,652.32)	749.93
Finance cost	(184.89)	(451.24)
Net cash flow from / (used in) financing activities (C)	3,263.16	298.69
Net (decrease) in cash and cash equivalents (A+B+C)	(13.76)	(150.71)
Cash and cash equivalents at the beginning of the period	35.78	186.49
Cash and cash equivalents at the end of the period	22.02	35.78

For Aelea Commodities Limited

Hafeza Shabbir Husain Jawadwala
Managing Director
DIN : 07420351
Dated : 26 October 2024
Place : Mumbai



:: Regd. Office ::
401 & 402, Saifee Park-2,
Dr. Mascarenhas Road,
Mazgaon, Mumbai- 400010

:: Corp. office ::
22, Rustom Shidwa Marg,
Ahfajo House, office no. 7,
Fort. Mumbai- 400001.

:: Unit-I ::
Plot No: B-47,
Gujarat Infrastructure
Mega Food Park, Block No.243,
Village-Shah, Ta-Mangrol, District-Surat,
Gujarat, Pin Code: 394421

:: Unit - II ::
Block No. 451/B/1,
Rev. Survey No. 391/B,
Vill.: Vasravi, Tal. : Mangrol,
Surat - 394421

:: Surat Office ::
602, SNS Business Park,
VNSGU University road,
Nr. S.D. Jain School,
Vesu, Surat - 395007

Doshi Doshi & Co

Chartered Accountants

A908, 9th Floor, Venus Stratum,
West Wing, Venus Grounds,
Nehrunagar, Ahmedabad - 380015
Phone :- +91 91674 04303
Email :- chintan@ddco.in

Limited Review Report

To

The Board of Directors

To Aelea Commodities Limited

Office No 21, 2nd Floor,
Jolly Maker C, Nariman Point,
Mumbai,
Maharashtra, India, 400021

1. We have reviewed the accompanying statement of unaudited standalone financial results of Aelea Commodities Limited ("the Company"), for the **half year ended September 30, 2024**, the statement of Assets and Liabilities as on the even date and the statement of cash flow for the half year ended on that date (the "Statement"). This statement is prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. 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 statements based on our review.
2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. 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.
3. A review is limited primarily to inquiries of company personnel and analytical procedures 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 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 **Doshi Doshi & Co,**

Chartered Accountants

Firm Registration No.: 153683W



Chintan Doshi

Partner

Membership No.:158931



Place: Ahmedabad

Date: 26 October 2024

UDIN: 24158931BKAUTC3882



Alea Commodities Limited

CIN : U51909MH2018PLC316782

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

(Amount in Lakhs)

SR.NO.	PARTICULARS.	(Amount in Lakhs)			
		6 Months Ended on	6 Months Ended on	6 Months Ended on	Year Ended on
		30.09.2024	31.03.2024	30.09.2023	31.03.2024
		(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(AUDITED)
	INCOMES FROM OPERATIONS				
I	Revenue from Operations	8,242.70	7,001.33	4,987.59	11,988.92
II	Other Income	2.39	140.93	10.84	151.77
III	Total Income from operations (I + II)	8,245.09	7,142.26	4,998.43	12,140.69
IV	EXPENSES.				
(a)	Cost of materials consumed	3,345.88	2,950.78	2,691.92	5,642.70
(b)	Purchase of Stock in Trade.	4,359.45	2,172.34	1,728.14	3,900.48
(c)	Changes of Inventories of Finished Goods, Work in Progress, Work in Trade.	(951.37)	252.12	(657.47)	(405.35)
(d)	Employee benefits expense	147.96	118.46	103.97	222.43
(e)	Finance Cost	182.53	208.15	239.37	447.53
(f)	Depreciation and Amortisation Expenses	85.57	76.73	76.73	153.46
(g)	Other Expenses	573.07	774.79	574.48	1,349.27
	TOTAL EXPENSES (IV (a to g))	7,743.09	6,553.38	4,757.14	11,310.52
V	Profit/(Loss) before Exceptional Items and Tax. (III-IV)	501.98	588.86	241.29	830.16
VI	Exceptional Items. & Extraordinary Item	-	-	-	-
VII	Profit/ (Loss) Before Tax. (V-VI)	501.98	588.86	241.29	830.16
VIII	TAX EXPENSES.				
(a)	Current Tax.	101.11	137.09	31.40	168.49
(b)	Deffered Tax.	24.28	29.33	29.33	58.66
	Total Tax Expenses.	125.39	166.42	60.73	227.15
IX	NET PROFIT / (LOSS) FOR THE PERIOD	376.60	422.44	180.55	603.01
X	Paid up Equity Share Capital (Face value per share)	203,688,000 Rs. 10/-	150,000,000 Rs. 10/-	500,000 Rs. 100/-	150,000,000 Rs. 10/-
XI	Other Equity Capital (Reserve & Surplus)				
XII	Earning Per Share (In Rupees)	Not Annualised	Not Annualised	Not Annualised	Annualised
(i)	Basic.	2.19	2.82	1.20	4.02
(ii)	Diluted.	2.19	2.82	1.20	4.02

NOTES:

- These financial result were reviewed by the Board of Directors and thereafter have been approved by the board of directors at its meeting held on Friday, October 25, 2024. The Statutory Auditors have carried out limited review of the financial result for the half year ended on September 30, 2024.
- The statement has been prepared in accordance with the recognition and mesaurment principles laid down in the Relevant Accounting Standard prescribed under section 133 of the Companies Act, 2013 read with the relevant rules thereunder and the terms of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended.
- As per MCA Notification dated 16th Feb 2015, Companies whose shares are listed on the SME Exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the Compulsory requirement of adoption of Ind AS for the preparation of Financial Results,
- Company have only one reportable segment as primary segment i.e. Processing of Cashew Nuts.
- Figures for the previous period have been regrouped/ rearranged/ reclassified wherever considered necessary to correspond with the current period's classification/group's disclosure.

For Alea Commodities Limited

Mervefa Shabbir Musain Jawadwala
Managing Director
DIN : 07420351
Dated : 26 October 2024
Place : Mumbai



:: Regd. Office ::
401 & 402, Saifee Park-2,
Dr. Mascarenhas Road,
Mazgaon, Mumbai- 400010

:: Corp. office ::
22, Rustom Shidwa Marg,
Ahfajo House, office no. 7.
Fort. Mumbai- 400001.

:: Unit-I ::
Plot No: B-47,
Gujarat Infrastructure
Mega Food Park, Block No.243,
Village-Shah, Ta-Mangrol, District-Surat,
Gujarat. Pin Code: 394421

:: Unit - II ::
Block No. 451/B/1,
Rev. Survey No. 391/B,
Vill.: Vasravi, Tal. : Mangrol,
Surat - 394421

:: Surat Office ::
602, SNS Business Park,
VNSGU University road,
Nr. S.D. Jain School,
Vesu, Surat - 395007



Aelea Commodities Limited


CIN : U51909MH2018PLC316782

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

(Amounts in Lakhs)

PARTICULARS.	AS AT 30 Sep 24	AS AT 31 Mar 24
	UNAUDITED	AUDITED
EQUITY AND LIABILITIES.		
Shareholders' funds		
Equity share capital	2,036.88	1,500.00
Reserves and surplus	6,153.38	1,216.75
Sub-total- Shareholder's funds	8,190.26	2,716.75
NON CURRENT LIABILITIES.		
Long Term Borrowing	905.93	1,377.67
Deferred Tax Liabilities (Net)	64.89	40.62
Long-term provisions	-	8.00
Sub-total- Non Current Liabilities	970.82	1,426.28
CURRENT LIABILITIES.		
Short Term Borrowing	1,519.08	2,699.66
Trade payables		
- Total outstanding dues of micro and small enterprises	-	42.71
- Total outstanding dues of creditors other than micro and small enterprises	678.35	639.02
Other current liabilities	448.56	735.22
Short term Provisions	309.36	188.07
Sub-total-Current Liabilities	2,955.35	4,304.69
TOTAL	12,116.43	8,447.72
ASSETS.		
Non-current assets		
Property, plant and equipment		
Tangible assets	3,661.92	3,843.04
Intangible assets	16.27	13.17
Capital Work in Progress	719.29	40.32
Non Current Investments	65.74	65.74
Long-term loans and advances	154.32	137.27
Deferred Tax Assets (Net)	-	-
Other Non-Current Assets	1,839.79	1.23
Sub-total- Non Current Assets	6,457.32	4,100.78
Current assets		
Inventories	3,658.14	2,471.72
Trade receivables	1,351.76	1,453.63
Cash and cash equivalents	8.22	10.89
Short-term loans and advances	612.60	383.82
Other current assets	28.38	26.87
Sub-total- Current Assets	5,659.11	4,346.94
TOTAL	12,116.43	8,447.72

For Aelea Commodities Limited



Hozefa Shabbir Husain Jawadwala
Managing Director
DIN : 07420351
Dated : 26 October 2024
Place : Mumbai



:: Regd. Office ::
401 & 402, Saifee Park-2,
Dr. Mascarenhas Road,
Mazgaon, Mumbai- 400010

:: Corp. office ::
22, Rustom Shidwa Marg,
Ahfajo House, office no. 7,
Fort. Mumbai- 400001.

:: Unit-I ::
Plot No: B-47,
Gujarat Infrastructure
Mega Food Park, Block No.243,
Village-Shah, Ta-Mangrol, District-Surat,
Gujarat, Pin Code: 394421

:: Unit - II ::
Block No. 451/B/1,
Rev. Survey No. 391/B,
Vill.: Vastravi, Tal. : Mangrol,
Surat - 394421

:: Surat Office ::
602, SNS Business Park,
VNSGU University road,
Nr. S.D. Jain School,
Vesu, Surat - 395007



Aelea Commodities Limited

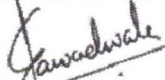
CIN : U51909MH2018PLC316782

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

(Amounts in Lakhs)

Particulars	For the period ended 30 September 2024	For the year ended 31 Mar 2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	502.00	830.16
Finance cost	182.53	447.53
Revaluation reserve	(3.47)	10.54
Depreciation and amortisation income	85.57	153.46
Interest income	(0.89)	(13.44)
Operating profit before working capital changes	765.75	1,428.24
Movements in working capital:		
Adjusted for (Increase)/Decrease in operating assets		
Trade Receivables	101.87	(524.31)
Long-Term Loans and advances	(17.05)	2.33
Inventories	(1,186.42)	(478.25)
Short Term Loans and advances	(228.78)	86.40
Other Current Assets	(1.51)	62.93
Non current assets	-	(1.23)
Adjusted for Increase/(Decrease) in operating liabilities:		
Trade Payables	(3.39)	(1,207.26)
Provisions	21.55	6.25
Other Current Liabilities	(286.66)	95.90
Cash generated (used in)/from operations	(834.64)	(529.00)
Income tax paid	(9.37)	(46.00)
Net cash flow generated (used in)/from operating activities (A)	(844.01)	(575.00)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase (Net) of property plant & equipment and intangible asset	(2,425.07)	(97.85)
Margin money	-	304.26
Interest received and movement in margin money	0.89	13.44
Net cash flow from/(used in) investing activities (B)	(2,424.18)	219.85
C. CASH FLOW FROM FINANCING ACTIVITIES		
Issuing share Capital including share premium	5,100.36	-
Net Proceeds / (Repayment) of long and short-term borrowings	(1,652.32)	749.93
Finance cost	(182.53)	(447.53)
Net cash flow from / (used in) financing activities (C)	3,265.51	302.40
Net (decrease) in cash and cash equivalents (A+B+C)	(2.67)	(52.75)
Cash and cash equivalents at the beginning of the period	10.89	63.64
Cash and cash equivalents at the end of the period	8.22	10.89

For Aelea Commodities Limited



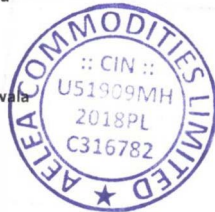
Hafeez Shabbir Husain Jawadwala

Managing Director

DIN : 07420351

Dated : 26 October 2024

Place : Mumbai



:: Regd. Office ::
401 & 402, Saifee Park-2,
Dr. Mascarenhas Road,
Mazgaon, Mumbai- 400010

:: Corp. office ::
22, Rustom Shidwa Marg,
Ahfajo House, office no. 7,
Fort. Mumbai- 400001.

:: Unit-I ::
Plot No: B-47,
Gujarat Infrastructure
Mega Food Park, Block No.243,
Village-Shah, Ta-Mangrol, District-Surat,
Gujarat, Pin Code: 394421

:: Unit - II ::
Block No. 451/B/1,
Rev. Survey No. 391/B,
Vill.: Vasravi, Tal. : Mangrol,
Surat - 394421

:: Surat Office ::
602, SNS Business Park,
VN S G U University road,
Nr. S. D. Jain School,
Vesu, Surat - 395007