



AIA Engineering Limited

November 6, 2023

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, 2023

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, 2023 to be made to Investor/Analyst.

The aforesaid presentation is also being hosted on the website of the Company, 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 2023-24



Disclaimer/Safe Harbor

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1. Financial Snap Shot – Consolidated



(Rs. In lacs)

AIA Engineering Ltd.

Particulars	F.Y. 2023-24			F.Y. 2022-23					
	Q1	Q2	HALF YEAR	Q1	Q2	HALF YEAR	Q3	Q4	F.Y. 2022-23
Production (MT)	73,702	75,042	148,744	68,336	80,224	148,560	64,854	74,674	288,088
Sales (MT)	74,046	77,725	151,771	67,898	78,500	146,398	71,439	73,505	291,342
1. INCOME									
a) Sales	122,029	127,386	249,415	106,467	131,159	237,626	120,995	125,182	483,802
b) Other operating income (export benefits)	1,929	2,094	4,024	1,503	1,707	3,209	1,690	2,175	7,074
Total income from operations	123,959	129,480	253,438	107,970	132,866	240,836	122,685	127,356	490,877
c) Other non operating income	5,951	6,232	12,184	2,064	3,214	5,278	11,795	6,381	23,454
Total Income	129,910	135,712	265,622	110,034	136,080	246,114	134,480	133,737	514,331
2. EXPENDITURE									
a) Raw material consumed	49,244	49,834	99,078	52,995	58,424	111,419	40,979	51,678	204,076
b) Change in inventories of Finished goods, W.I.P. and stock-in-trade	4,895	4,862	9,757	(6,017)	(947)	(6,964)	3,375	6,096	2,506
c) Employee benefit expenses	4,063	4,334	8,398	3,672	3,740	7,412	3,785	3,993	15,190
d) Other expenses	31,453	32,240	63,693	32,601	40,450	73,051	37,974	34,015	145,041
3. EBIDTA	40,255	44,442	84,697	26,782	34,413	61,195	48,368	37,955	147,518
4. EBIDTA (Percentage on income from operation)	32.47%	34.32%	33.42%	24.81%	25.90%	25.41%	39.42%	29.80%	30.05%
5. Depreciation and amortisation expenses	2,425	2,451	4,875	2,080	2,456	4,536	2,444	2,325	9,304
6. Finance cost	750	742	1,492	109	387	497	524	989	2,010
7. PBT	37,080	41,250	78,330	24,593	31,570	56,163	45,399	34,641	136,204
8. Tax	9,828	8,841	18,669	5,447	7,079	12,526	10,153	7,875	30,554
9. PAT (after Minority Interest)	27,234	32,308	59,542	190,47	24,481	43,528	35,246	26,819	105,593

2. Break-up of Certain Key Items – Consolidated



AIA Engineering Ltd.

(Rs. In lacs)

Particulars	F.Y. 2023-24			F.Y. 2022-23					
	Q1	Q2	HALF YEAR	Q1	Q2	HALF YEAR	Q3	Q4	2022-23
1. Other Operating Income									
a) Export benefits & others	1,929	2,094	4,024	1,503	1,707	3,209	1,690	2,175	7,074
2. Other income									
a) Dividend / profit on sale of MF / Interest income / Fair value of investments/others	5,665	6,318	11,984	1,447	2,972	4,419	4,207	4,853	13,480
b) Foreign exchange gain	286	(86)	200	617	242	859	7,588	1,528	9,974
Total of Other Income	5,951	6,232	12,184	2,064	3,214	5,278	11,795	6,381	23,454

3. Working Capital – Consolidated

(Rs. In lacs)

Particulars	F.Y. 2023-24			F.Y. 2022-23					
	Q1	Q2	HALF YEAR	Q1	Q2	HALF YEAR	Q3	Q4	2022-23
1. Inventories									
a) Raw material – Amount	16,905	17,024	17,024	21,986	15,806	15,806	13,852	16,707	16,707
No. of days	31	31	31	32	28	28	30	31	31
b) WIP & FG – Amount	89,823	84,746	84,746	100,585	101,041	101,041	99,114	95,020	95,020
No. of days	69	66	66	84	75	75	74	72	72
2. Receivables – Amount	89,732	89,245	89,245	77,601	87,334	87,334	85,353	86,095	86,095
No. of days	66	64	64	68	64	64	63	63	63

4. Segmental Sales (in MT) – Consolidated

Particulars	F.Y. 2023-24			F.Y. 2022-23					
	Q1	Q2	HALF YEAR	Q1	Q2	HALF YEAR	Q3	Q4	2022-23
i) Mining	53,256	52,093	105,349	45,710	54,109	99,819	44,284	48,249	192,352
ii) Others	20,790	25,632	46,422	22,188	24,391	46,579	27,155	25,256	98,990
Total	74,046	77,725	151,771	67,898	78,500	146,398	71,439	73,505	291,342



5. Key Highlights/Developments

- A. Order book as at 1st October 2023: Rs. 693 Crores.

- B. Outstanding foreign currency forward contracts (sales contract, as on date i.e.(04/11/2023): US\$ 69.40 MIO, AUD 14.80 MIO.