Date: 28/06/2024

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

Sub: Submission of Machine readable copy of financial results for 31.03.2024 as per email dated 27.06.2024.

Symbol: - AIMTRON
ISIN: - INE0RUV01018

Sir,

As per email received from NSE on 27.06.2024, we hereby submit machine readable copy of financial results for half year / year ended on 31.03.2024 along with required documents, submitted with NSE on 22.06.2024.

Please take above in your records.

Thanking you,

Yours faithfully,

FOR AIMTRON ELECTRONICS LIMITED

MUKESH JERAM VASANI

MUKESH JERAM VASANI
Chairman & Director

Date: 22/06/2024

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

Sub: Outcome of Board meeting held on 22-06-2024

Symbol: - AIMTRON
ISIN: - INE0RUV01018

Sir,

We hereby inform that the Board of Directors of the Company at its meeting held on Saturday, 22nd June, 2024, inter-alia, considered and approved the following:

1. Audited financial results for the half year and year ended on March, 31, 2024.

We submit audited financial result for the half year and year ended on March, 31, 2024, approved, along with report of auditor and declaration as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulation, 2016 as required by you.

The meeting commenced at 3:30 PM and ended on 5:30 PM.

Thanking you,

Yours faithfully,

FOR AIMTRON ELECTRONICS LIMITED

Aimtron Electronics Limited India

MUKESH JERAM VASANI
Chairman & Director

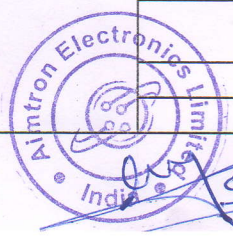
AIMTRON ELECTRONICS LIMITED

Regd.Office: Plot No 1/A, G.I.D.C.Estate, Waghodia, Gujarat,
India, 391760
Tel # (2668) 262653 Fax # +91 96876 32057 E-mail: finance@aimtron.com Website: www.aimtron.in
CIN : U31900GJ2011PLC065011

Audited Financial Results For Half-year/Year Ended 31-03-2024

[Rs. In Lacs Except Share Data]

		Half Year Ended			Year Ended	Previous Year
Sr. No.	Particulars	31-03-2024 (Audited)*	30-09-2023 (Audited)	31-03-2023 (Audited)	31-03-2024 (Audited)	31-03-2023 (Audited)
1	Income From Operation					
	Sales/Income from Operations	4,990.82	4,306.77		9,297.59	8,423.26
	Other Income	1.63	73.74		75.37	8.99
	Total Income	**4,992.45**	**4,380.51**		**9,372.96**	**8,432.25**
2	Expenditure					
	Cost Of Material consumed	3,139.48	2,584.83		5,724.31	6,936.58
	Purchase of Stock in trade		-			-
	Change in inventories of finished goods, WIP, Stock in trade	-48.06	71.26		23.20	-1,395.68
	Employee Benefits Expenses	311.25	268.80		580.05	358.45
	Finance Costs	76.79	81.42		158.21	131.98
	Depreciation	220.63	190.14		410.77	426.81
	Other expense	350.60	249.32		607.52	267.31
	Total Expense	**4,050.69**	**3,445.77**		**7,504.06**	**6,725.45**
3	Profit (+) / Loss (-) from ordinary activities after Finance costs but before exceptional items (1 (-) 2)	941.76	934.74		1,868.90	1,706.79
4	Exceptional items (Insurance Maturity proceeds)	-	-		-	-
5	Profit (+) /Loss (-) before tax (3 (-) 4)	941.76	934.74		1,868.90	1,706.79
6	Tax Expense					
	Current tax (incl. Prior period Tax)	264.06	221.94		486.00	482.24
	Deferred tax	20.54	2.42		22.96	24.51
	Total Tax Expense	**284.60**	**224.36**	**NA**	**508.96**	**506.75**
7	Profit (+) / Loss (-) for the period from continuing operations (5 (-) 6)	**657.16**	**710.38**		**1,359.94**	**1,200.04**
8	Profit (+) / Loss (-) from discontinued operations	-	-		-	-
9	Tax expense of discontinued operations	-	-		-	-
10	Profit (+) / Loss (-) from discontinued operations (after tax) (8 (-) 9)	-	-		-	-
11	Profit (+) / Loss (-) for the period (7 (-) 11)	**657.16**	**710.38**		**1,359.94**	**1,200.04**
12	Paid up equity share capital (Face value Rs.10 per share)	1,50,09,025.00	29,09,005.00		1,50,09,025.00	29,09,005.00
13	Earning per share (For continuing operation)					
	Basic - Rs.	4.33	24.42		9.06	41.25
	Diluted - Rs.	4.33	24.42		9.06	41.25
14	Earning per share (For discontinued operation)					
	Basic - Rs.	-	-		-	-
	Diluted - Rs.	-	-		-	-
15	Earning per share (For discontinued & continiuing operations)					
	Basic - Rs.	4.33	24.42		9.06	41.25
	Diluted - Rs.	4.33	24.42		9.06	41.25



	(*) Refer to note: 4
1	The above result as reviewed by the Audit committee, has been approved at the meeting of the Board of Directors of the Company held on 22-06-2024. The Statutory Auditors have carried out an audit of these results for the year ended March 31, 2024 and an auditors report for year ended March 31, 2024 is issued by Statutory Auditors who have expressed an unmodified opinion reports on such results.
2	Previous period figures have been regrouped/rearranged wherever considered necessary to confirm to the current year/period.
3	The statement has been prepared in accordance with the accounting standards prescribed under section 133 of the Companies Act 2013 and other recognised accounting policies to the extent applicable.
4	The statement of Standalone Financial Results includes the result for the half year ended March 31, 2024, being the balancing figures between the audited figures in respect of full financial year ended March 31, 2024 and audited year to date figures up to the half year of the current financial year, as required under the listings regulations.
5	The company operates in business of providing products and solutions towards electronics system design and manufacturing ("ESDM") services.
6	The Data for half year ended on 31.03.2023 are not mentioned as this is first reporting to NSE and half year balance sheets were not applicable for preparation to the Company, earlier being a private limited company.

Place : Vadodara
Date : 22-06-2024

For AIMTRON ELECTRONICS LIMITED

Aimtron Electronics Limited India

MUKESH JERAM VASANI
Director
DIN- 06542536

Aimtron Electronics Limited

(CIN: U31900GJ2011PLC065011)

(Address: Plot No 1/A, G.I.D.C.Estate Waghodia Vadodara 391760)

Balance Sheet as at 31 March 2024

(Rs in lakhs)

Particulars	31 March 2024	31 March 2023
I. EQUITY AND LIABILITIES		
(1) Shareholders' funds		
(a) Share Capital	1,500.90	290.90
(b) Reserves and Surplus	3,669.03	3,239.30
Total	5,169.93	3,530.20
(2) Non-current liabilities		
(a) Long-term Borrowings	1,229.21	1,479.21
(b) Deferred Tax Liabilities (net)	14.35	37.31
(c) Long-term Provisions	39.50	-
Total	1,283.06	1,516.52
(3) Current liabilities		
(a) Short-term Borrowings	229.61	239.78
(b) Trade Payables		
- Due to Micro and Small Enterprises	63.36	98.55
- Due to Others	505.10	538.63
(c) Other Current Liabilities	1,516.17	3,126.89
(d) Short-term Provisions	495.15	462.52
Total	2,809.39	4,466.37
Total Equity and Liabilities	**9,262.38**	**9,513.09**
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	2,260.72	2,274.34
(b) Long term Loans and Advances	13.75	13.10
(c) Other Non-current Assets	46.15	44.64
Total	2,320.62	2,332.08
(2) Current assets		
(a) Inventories	3,573.70	4,908.99
(b) Trade Receivables	1,667.78	336.87
(c) Cash and cash equivalents	415.41	64.96
(d) Short-term Loans and Advances	129.75	1,502.00
(e) Other Current Assets	1,155.12	368.19
Total	6,941.76	7,181.01
Total Assets	**9,262.38**	**9,513.09**

Feigures For The Previous Period/Year Have Been Rearrannged/Reclassified Wherever Necessary , To Correspond With Corrent Period /Year Presentation

For Aimtron Electronics Limited

Place: Vadodara
Date: 22.06.2024

Aimtron Electronics Limited India

Mukesh Vasani
Chairman and Director
DIN : 06542536

Aimtron Electronics Limited

(CIN: U31900GJ2011PLC065011)

(Address: Plot No 1/A, G.I.D.C.Estate Waghodia Vadodara 391760)

Cash Flow Statement for the year ended 31 March 2024

(Rs in lakhs)

Particulars	31 March 2024	31 March 2023
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit after tax	1,359.94	1,200.04
Profit/(loss) from Discontinuing Operation (after tax)	-	-
Depreciation and Amortisation Expense	410.77	426.81
Provision for tax	508.96	506.75
Effect of Exchange Rate Change	-	-
Loss/(Gain) on Sale / Discard of Assets (Net)	-	-
Bad debt, provision for doudtfull debts	-	-
Net Loss/(Gain) on Sale of Investments	-	-
Non Cash Expenses	-	-
Dividend Income	-	-
Interest Income	-5.94	-
Finance Costs	158.21	131.98
Operating Profit before working capital changes	2,431.94	2,265.58
Adustment for:		
Inventories	1,335.29	-2,981.24
Trade Receivables	-1,330.91	247.27
Loans and Advances	1,204.61	-
Other Current Assets	-830.79	-555.00
Other Non current Assets	-	-
Trade Payables	-68.72	-704.82
Other Current Liabilities	-1,610.73	1,408.48
Long term Liabilities	-	-
Short-term Provisions	32.64	453.01
Long-term Provisions	39.50	-
Cash (Used in)/Generated from Operations	1,202.82	133.30
Tax paid(Net)	531.91	482.24
Net Cash (Used in)/Generated from Operating Activities	670.91	-348.95
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	-397.15	-181.51
Sale of Property, Plant and Equipment	-	-
Purchase of Investments Property	-	-
Sale of Investment Property	-	-
Purchase of Equity Instruments	-	-
Proceeds from Sale of Equity Instruments	-	-
Purchase of Mutual Funds	-	-
Proceeds from Sale / Redmption of Mutual Funds	-	-
Purchase of Preference Shares	-	-
Proceeds from Sale/Redemption of Preference Shares	-	-
Purchase of Government or trust securities	-	-
Proceeds from Sale/Redemption of Government or trust securities	-	-

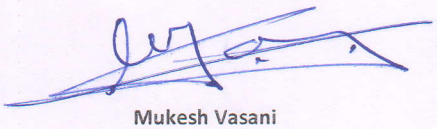
Aimtron Electronics Limited India

Purchase of debentures or bonds	-	-
Proceeds from Sale/Redemption of debentures or bonds	-	-
Purchase of Other Investments	-	-
Sale / Redemption of Other Investments	-	-
Loans and Advances given	167.64	-559.34
Proceeds from Loans and Advances	-	-
Investment in Term Deposits	44.64	-
Maturity of Term Deposits	-	-
Movement in other non current assets	-	-
Interest received	3.01	-2.70
Dividend received	-	-
Net Cash (Used in)/Generated from Investing Activities	-181.86	-743.55
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Issue of Share Capital	686.72	221.11
Buyback of Shares	-	-
Proceeds from Long Term Borrowings	-250.00	981.55
Repayment of Long Term Borrowings	-	-
Proceeds from Short Term Borrowings	-10.17	-
Repayment of Short Term Borrowings	-	-
Minority Interest Movement	-	-
Dividends Paid (including Dividend Distribution Tax)	-406.94	-
Interest Paid	-158.21	-131.98
Net Cash (Used in)/Generated from Financing Activities	-138.60	1,070.67
Net Increase/(Decrease) in Cash and Cash Equivalents	350.45	-21.83
Opening Balance of Cash and Cash Equivalents	64.96	86.79
Exchange difference of Foreign Currency Cash and Cash equivalents	-	-
Closing Balance of Cash and Cash Equivalents	**415.41**	**64.96**

For Aimtron Electronics Limited

Place: Vadodara
Date: 22.06.2024





Mukesh Vasani
Chairman and Director
DIN : 06542536

Date: 22/06/2024

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

Symbol: - AIMTRON
ISIN: - INE0RUV01018

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:

DECLARATION is hereby given that the Independent Auditor's Report on the Audited Financial Result for the half year and year ended March 31, 2024, do not contain any Qualifications, reservations, or adverse remarks. The Audit Report for the said period carries with unmodified opinion.

Kindly take this declaration on your records.

Thanking you,

Yours faithfully,

For Aimtron Electronics Limited

MUKESH JERAM VASANI
Chairman & Director

Aimtron Electronics Limited India

S P V P & C O.
CHARTERED ACCOUNTANTS
www.caspvp.com
|| CA Jitendra C. Patel
|| CA Vishal M. Dattani
|| CA Haresh L. Prajapat
|| 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, 2024 (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, 2024.

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.

SPVP & CO. VADODARA FRN : 155159W Chartered Accountants

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 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, 2024, being the balancing figures between the audited figures in respect of full financial year ended March 31, 2024 and audited year to date figures up to the half year of the current financial year, as required under the listings regulations.

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

CA. Vishal M. Dattani
Partner
Membership No: 124887

Date : June 22, 2024
Place : Vadodara

UDIN: 24124887BKHRXX5637