



Date: 12/11/2024

To,

National Stock Exchange of India Limited

Exchange Plaza, C-1, Block G, Bandra Kurla Complex

Bandra (E), Mumbai – 400 051

NSE Symbol: AERON

Dear Sir/Madam,

Sub: Corrigendum in Cash Flow Statement for the half year ended on 30th September, 2024 (Symbol: AERON)

In reference to captioned subject, we hereby inform you that through clerical error the figures of Rs. 4.15 Lac was left to include in resulting figures under the sub head **Deduct** of “A. Cash Flow From Operating Activities”.

Therefore;

- (1) The figure 1253.32 under “**Operating profit before working capital changes**” be read as 1257.47.
- (2) The figure (1023.19) under “**Cash Generated from operations**” be read as (1019.04)
- (3) The figure (1285.07) under “**Net cash flow from operating activities**” be read as (1280.92)

Rest of the contents remains unchanged.

Corrected Cash Flow Statement is attached herewith.

Sorry for inconvenience caused if any.

Thanking You,

Yours Faithfully,

FOR, AERON COMPOSITE LIMITED

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CHIRAG CHANDULAL PATEL
MANAGING DIRECTOR
DIN: 03380703



AERON COMPOSITE LIMITED

CIN NO : L25209GJ2011PLC065419

Reg. Off. : Plot. No. 30/31, Saket Industrial Estate, Opp. HOF Furniture, Sarkhej-Bavla Highway, Moraiya-382213, Ahmedabad, Gujarat – INDIA. | T : +91-99099 88266, +91-90331 58500
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AERON COMPOSITE LIMITED

CIN : L25209GJ2011PLC065419

Saket Ind. Estate, Plot No. 30/31, Sarkhej Bavla Highway, Village Moraiya, Changodar, Ahmedabad, Gujarat, India, 382213

Standalone Cash Flow Statement for the half year ended September 30, 2024

(Rs In Lakhs)

Particulars		Year / Period ended	
A	Date of start of reporting period	01/04/2024	01/04/2023
B	Date of end of reporting period	30/09/2024	31/03/2024
C	Whether results are audited or unaudited	Unaudited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
A. CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit as per P & L A/c. before Income Tax		964.18	1450.43
Add back:			
(a)	Depreciation	171.07	222.31
(b)	Finance Cost	90.30	129.84
(c)	Provisions of Gratuity	23.84	202.43
(d)	Provision for Anti-dumping Duty	64.08	0.00
(e)	(Profit)/ Loss on Sale of Property, Plant & Equipment	(2.91)	(0.26)
Deduct:			
(a)	Interest Income	(22.63)	(13.18)
(b)	Unrealised foreign exchange (gain)/loss (net)	(34.62)	0.00
(c)	Liabilities / provisions no longer required written back	4.15	0.00
Operating Profit before working Capital Changes		1257.47	1991.58
Adjustment For Working Capital Changes:			
(a)	Change in Inventories	(1164.64)	(596.75)
(b)	Change in Trade Receivables and Other Current Assets	(1405.44)	(826.16)
(c)	Change in Trade Payables and other Current Liabilities	293.58	2223.77
CASH GENERATED FROM OPERATIONS		(1019.04)	2792.44
Deduct:			
	Direct Taxes paid	(261.88)	(598.24)
Net Cash Flow From Operating Activities		(1280.92)	2194.20
B. CASH FLOW FROM INVESTMENT ACTIVITIES			
(a)	Purchase of Property, Plant & Equipment & Capital Work in Progress	(824.21)	(1449.31)
(b)	Proceeds from Sale of Property, Plant & Equipment	9.65	11.12
(c)	Capital Advance of Property, Plant & Equipment & Capital Work in Progress	(396.57)	0.00
(d)	Other Non Current Assets	(1.52)	0.00
(e)	Interest Received	22.63	13.18
Net Cash Flow From Investment Activities		(1190.02)	(1425.01)
C. CASH FLOW FROM FINANCING ACTIVITIES			
(a)	Proceeds from Issue of Shares (including Premium)	5610.00	0.00
(b)	Changes in Short Term Borrowings	1287.80	(297.81)
(c)	Changes in Long Term Borrowings	879.81	80.93
(d)	Finance Cost	(90.30)	(129.84)
(e)	Payment of Preliminary Expenses	0.00	(15.67)
(f)	Preliminary Expenses (IPO-Issue related Expenses)	(390.73)	0.00
Net Cash Flow From Financing Activities		7296.58	(362.39)
NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]		4825.64	406.80
Opening Cash & Cash Equivalents		597.46	190.66
Closing Cash and Cash Equivalents		5423.10	597.46

Note: The cash flow statement has been prepared under the indirect method as set out in Accounting Standard

FOR, AERON COMPOSITE LIMITED

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PATEL

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CHIRAG CHANDULAL PATEL
(MANAGING DIRECTOR)
DIN :03380703

PANKAJ SHANTILAL DADHANIYA
(WHOLE-TIME DIRECTOR)
DIN :02100802

DATE:- November 12, 2024

PLACE:- AHMEDABAD