

Date: 23rd April, 2025

To,

Listing Manager,
National Stock Exchange of India Limited
Exchange Plaza, C-1 Block G Bandra Kurla Complex,
Bandra (E) Mumbai – 400051, India

Symbol: AIMTRON

ISIN: INEORUV01018

Sub.: Audited Financial Results for the half Year & financial year ended March 31, 2025

Dear Sir/Madam,

We hereby inform that the Board of Directors of the Company at its meeting held on Wednesday, 23rd April, 2025, inter-alia, considered and approved the following:

1. Audited Standalone financial results for the half year and year ended on March, 31, 2025 along with Auditor's report.
2. Audited Consolidated financial results for the half year and year ended on March, 31, 2025 along with Auditor's report.

We hereby submit both Standalone and Consolidated Audited financial results approved, along with report of auditor, declaration and utilization certificate for IPO as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulation, 2016.

You are requested to take the above on record.

Same shall be also available on the Company's website at: www.aimtron.in

The meeting commenced at 05:45 p.m. and ended at 9.30 p.m.

FOR AIMTRON ELECTRONICS LIMITED

Mukesh Jeram Vasani
Chairman & Non-Executive Director
DIN: 06542536



S P V P & C O.

CHARTERED ACCOUNTANTS

www.caspvp.com

|| CA Jitendra C. Patel
|| CA Vishal M. Dattani
|| CA Haresh L. Prajapati
|| 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 Electronics 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, 2025 (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, 2025.

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.



Vadodara : TF – 23, Earth Eon, Opp. Urmi School,
Amitnagar – Sama Savli Road, Vadodara 390024

Rajkot : TF – 308, R.K. Prime-2, Near Balaji Hall,
150 Ft. Ring Road, Mavdi Rajkot 360004

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9998982290 rajkot@caspvp.com



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.





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|| CA Ashok V. Sabhaya

Other Matters

The statement of Standalone Financial Results includes the result for the half year ended March 31, 2025, being the balancing figures between the audited figures in respect of full financial year ended March 31, 2025 and published unaudited year to date figures up to the half year of the current financial year, which were subjected to a limited review by us, as required under the listings regulations.

For S P V P & Co.

Chartered Accountants

Firm Reg. No. : 155159W

Peer Review No. : 015919

Date : April 23, 2025

Place : Vadodara

Vatta



CA. Vishal M. Dattani

Partner

Membership No: 124887

UDIN : 25124887BMMLAE9354

AIMTRON ELECTRONICS LIMITED

CIN: L31900GJ2011PLC065011

Regd. Office : Plot No 1/A, G.I.D.C.Estate, Vadodara, Waghodla, Gujarat,India, 391760

Website: www.aimtron.in E-mail: finance@aimtron.com Tel: 9687632057

STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2025

[Rs. In Lakhs]

Sr. No.	Particulars	STANDALONE	
		As on 31st March, 2025	As on 31st March,2024
		(Audited)	(Audited)
(1)	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share capital	2,041.38	1,500.90
	(b) Reserves and surplus	13,467.25	3,669.03
	(c) Money received against share warrants		
	Share application money pending allotment	15,508.63	5,169.93
(2)	LIABILITIES		
	Non-Current liabilities		
	(a) Long term Borrowings	-	1,229.21
	(b) Deferred Tax Liabilities (Net)		
	(c) Long term Provisions	59.12	39.50
	(d) Other Long term liabilities		
	Total Non current liability	59.12	1,268.71
(3)	Current liabilities		
	(a) Short term borrowings	64.06	229.61
	(b) Trade payables		
	Due to Micro and Small enterprise	2,267.27	63.36
	Due to Others	2,415.09	505.10
	(c) Other current liabilities	2,011.08	1,518.45
	(d) Short term Provisions	695.2	495.16
	Total current liability	7,452.70	2,811.68
	Total Equity and Liabilities	23,020.45	9,250.32
(1)	ASSETS		
	Non-current Assets		
	(a) Property, Plant and Equipment and Intangible Assets		
	(i) Property, Plant and Equipment	3,092.85	2,260.72
	(ii) Intangible assets		
	(iii) Capital work-in-progress		
	b)Non-current investments	518.27	-
	c)Deferred tax assets (net)	22.39	14.35
	d)Long-term loans and advances	9.89	-
	e)Other non-current assets	369.72	59.90
		4,013.12	2,306.27
(2)	Current assets		
	a)Current investments		
	b)Inventories	3,507.63	3,573.70
	c)Trade receivables	8,621.71	1,667.78
	d)Cash and cash equivalents	3,138.15	417.70
	e)Short-term loans and advances	394.70	129.75
	f)Other current assets	3,345.14	1,155.13
		19,007.33	6,944.05
	Total Assets	23,020.45	9,250.32

Figures for the previous period/year have been rearranged/reclassified wherever necessary, to correspond with current period presentation.

For Aimtron Electronics Limited

Date : 23-04-2025
Place: Vadodara



Mukesh Jerani Vasani
Mukesh Jerani Vasani
Chairman and Managing Director
DIN: 06542536

AIMTRON ELECTRONICS LIMITED

CIN: L31900GJ2011PLC065011

Regd. Office : Plot No 1/A, G.I.D.C.Estate, Vadodara, Waghodia, Gujarat,India, 391760

Website: www.aimtron.in E-mail: finance@aimtron.com Tel: 9687632057

STANDALONE AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED 31ST MARCH, 2025

[Rs. In Lacs Except Share Data]

Sr. No.	Particulars	Half Year Ended		Year Ended	
		31st March, 2025 (Audited)	30th September, 2024 (Unaudited)	31st March, 2025 (Audited)	31st March, 2024 (Audited)
1	Incomes:				
	Revenue from Operations	10,061.95	5,768.78	15830.73	9297.59
	Other income	179.53	112.75	292.28	75.37
	Total Income	10,241.48	5,881.53	16123.01	9372.96
2	Expenses:				
	Cost of Material Consumed	7,600.33	3,435.04	11035.37	5724.31
	Purchase of stock-in-Trade	-	-	-	-
	Changes in inventories to finished goods and Work-in-progress and stock - in - trade	94.30	401.11	495.41	23.20
	Employee Benefit expenses	168.62	323.56	492.18	580.88
	Finance Costs	(3.11)	26.88	23.77	158.21
	Depreciation and amortization expense	275.08	188.72	463.80	410.77
	Other expenses	260.57	138.94	399.51	606.69
	Total Expenses	8395.79	4514.25	12910.04	7504.06
3	Profit before exceptional and extraordinary items and	1845.69	1367.28	3212.97	1868.90
	Exceptional items	-	-	-	-
	Profit before extraordinary items and tax	1845.69	1367.28	3212.97	1868.90
	Extraordinary items	-	-	-	-
	Profit before tax	1845.69	1367.28	3212.97	1868.90
	Tax Expense				
	Current tax	425.00	250	675.00	486.00
	Deferred tax	(35.77)	(0.98)	(36.75)	22.96
	Prior Period Tax	0.95	0	0.95	-
	Total tax expenses	390.18	249.02	639.20	508.96
	Net Profit Loss for the period from continuing operations	1455.51	1118.26	2573.77	1359.94
	Profit (loss) from discontinuing operations before tax	0	0	0.00	0.00
	Tax expense of discontinuing operations	0	0	0.00	0.00
	Net profit (loss) from discontinuing operation after tax	0	0	0.00	0.00
	Profit (loss) for period before minority interest	0	0	0.00	0.00
	Share of profit (loss) of associates	0	0	0.00	0.00
	Profit (loss) of minority interest	0	0	0.00	0.00
	Net profit (Loss) for the period				
	Paid-up Equity share capital of Rs.10 each	-	-	2,041.38	1,500.90
	Other Equity	-	-	-	-
	Reserves and surplus	-	-	13467.26	3669.03
	Earnings per equity share:				
	Basic (Rs.)	7.71	5.48	13.19	9.06
	Diluted(Rs.)	7.71	5.48	13.19	9.06

Notes on Standalone Financial Results:

- The above audited Standalone results for the Half year and year ended 31st March, 2025 have been reviewed by Audit committee and approved by the Board of Directors at their meeting held on 23rd April, 2025
- The figure for the corresponding previous Periods have ben regrouped/ reclassified wherever considered necessary to confirm the figures represented in the current period.
- The activities of the group relate to single segment.



For Aimtron Electronics Limited

(Signature)

Mukesh Jeram Vasani
Chairman and Managing Director
DIN: 06542536

Date : 23/04/2025
Place: Vadodara

AIMTRON ELECTRONICS LIMITED

CIN: L31900GJ2011PLC065011

Regd. Office : Plot No 1/A, G.I.D.C.Estate, Vadodara, Waghodia, Gujarat,India, 391760

Website: www.aimtron.in E-mail: finance@aimtron.com Tel: 9687632057

STANDALONE CASH FLOW STATEMENT FOR YEAR ENDED 31ST MARCH, 2025

[Rs. In Lakhs]

Sr. No.	Particulars	For year ended 31st March, 2025 (Audited)	For the Year ended 31st March, 2024 (Audited)
(A)	<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
	Profit before tax	3212.98	1,868.90
	Adjustments for :		
	Depreciation and amortisation expense	463.80	410.77
	Interest Income	-234.86	-5.94
	Rent Income		
	Unrealised Exchange or foreign currency translations(net)		
	Finance Cost	23.77	158.21
	Provision for end of Service		
	Loss/(Profit) on sale of Investment property/ Property, plant and Equipment's		
	Bad debt, provision for doubtful debts	51.90	
	Net Adjustments		
	Operating profit before working capital changes	3,517.59	2,431.94
	Adjustment for		
	Inventories	66.07	1,335.29
	Trade receivables	(7,005.83)	(1,330.91)
	Loans and advances other financial assets	-	1,204.61
	Other assets	(2,078.85)	(830.79)
	Trade payables	4,113.90	(68.72)
	Other Liability	492.63	(1,612.66)
	Short term Provisions	200.05	32.64
	Long -term Provisions	19.62	39.49
	Cash generated from operations :	(674.83)	1,200.89
	Direct taxes paid (net)	1,094.01	531.91
	Net cash from operating activities (A)	(1,768.85)	668.98

	<u>CASHFLOW FROM INVESTING ACTIVITES</u>		
	(Purchase)/ Proceeds from sale of investment	(518.26)	
	Proceeds from Sale of Investment Property		(397.15)
	Purchase of Property, plant and equipment's	(1,295.93)	
	Purchase of Intangible asset under development		
	Proceeds from Sale of Property, Plant and Equipments		
	Addition to Capital Work in Progress		
	Acquisition of shares in subsidiary from minority shareholders		
	Interest Income	231.94	3.01
	Rent Income		
	(Increase)/ Decrease in long term loans given	(274.83)	167.64
	Bank Deposit		44.64
	Net cash (used) in investing activities (B)	(1,857.09)	(181.86)
	<u>CASHFLOW FROM FINANCING ACTIVITES</u>		
	Proceeds from Issue of Share Capital	7,764.93	686.72
	Proceeds for long term borrowings	(1,229.21)	(250.00)
	Repayment for long term borrowings	-	-
	Proceeds for short term borrowings	(165.56)	(10.17)
	Repayment for short term borrowings		
(2)	Repayment of lease liabilities		(406.94)
	Interest Paid	(23.77)	(158.21)
	Net cash (used) in financing activities (C)	6,346.39	(138.60)
	Net Increase/(Decrease) In Cash And Cash Equivalents [(A) + (B) + (C)]	2,720.45	348.52
	Cash And Cash Equivalents at the Beginning of The Year	417.70	69.18
	Cash And Cash Equivalents at the half year end and Year	3,138.15	417.70
	Components of cash & cash equivalents	-	-
	Cash on Hand	0.13	4.69
	Balance with Schedule banks	2,904.10	100.00
	In current account	233.93	313.01
	Cash & cash equivalents	3,138.15	417.70

Date : 23/04/2025

Place: Vadodara



For Aimtron Electronics Limited

Mukesh Jeram Vasani
Chairman and Managing Director

DIN: 06542536

Date: 23rd April, 2025

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

Symbol: - AIMTRON

ISIN: - INEORUV01018

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:

We hereby declare that M/s. SPVP & Co., Chartered Accountants, Vadodara, the Statutory Auditors of the Company have given the audit report with unmodified opinion on the audited financial results of the Company for the year ended on 31.03.2025

FOR AIMTRON ELECTRONICS LIMITED

Mukesh Jeram Vasani
Chairman & Non-Executive Director
DIN: 06542536



**S P V P & C O.****CHARTERED ACCOUNTANTS**

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|| CA Jitendra C. Patel
|| CA Vishal M. Dattani
|| CA Haresh L. Prajapati
|| CA Ashok V. Sabhaya**Utilisation Certificate as on 31.03.2025**

Name of the Company: Aimtron Electronics Limited

Mode of fund raising: IPO (Initial public offer)

Date of raising funds: 4th June, 2024

Sr. No	Object as disclosed in the Offer Document	Amount disclosed in the Offer Document in Crores	Actual Utilised Amount in Crores	Unutilised Amount in Crores	Remarks
1	Repayment of borrowings	15.00	11.90	3.10	NA
2	Capital Exp	18.63	10.54	8.09	NA
3	Working Capital	25.20	23.96	1.24	NA
4	General Corporate Purpose	28.19	13.62	14.57	NA
	Total	87.02	60.02	27.00	

This certificate is issued to the Company pursuant to recent NSE Circular No. NSE/CML/2024/23 dated 5th September, 2024.

For S P V P & Co.

Chartered Accountants

Firm Reg. No. : 155159W

Peer Review No. : 015919

Date : April 23, 2025

Place : Vadodara

**CA. Vishal M. Dattani**

Partner

Membership No: 124887

UDIN : 25124887BMMLAG2835Vadodara : TF – 23, Earth Eon, Opp. Urmi School,
Amitnagar – Sama Savli Road, Vadodara 390024Rajkot : TF – 308, R.K. Prime-2, Near Balaji Hall,
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Independent Auditor's Report on Consolidated Audited 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 Electronics Limited

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying statement of Consolidated Annual Financial Results of **Aimtron Electronics Limited** and its wholly owned subsidiary (holding company and its subsidiaries together referred to as "the Group"), for half year and year ended 31st March, 2025 (the "Statement"), being submitted by the holding 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, and based on the consideration of the reports of the other auditors on separate financial statements/ financial information of subsidiaries, the aforesaid consolidated financial results:

- i. include the financial results of Aimtron Electronics LLC, Texas
- ii. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 and
- iii. 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, 2025.

Basis of Opinion

We conducted our audit 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 Consolidated Financial statements section of our report. We are independent of the Group 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 consolidated 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.



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Management's Responsibility for the Consolidated Financial Statements

These Consolidated financial results have been prepared on the basis of the consolidated financial statements. The Holding Company's Board of Directors are responsible for the matters stated in Section 134(5) of the Act, with respect to the preparation of these consolidated financial statements that give a true and fair view of the financial position and financial performance of the group 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 consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial statements, the respective Board of Directors of the companies included in the Group are 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 respective Board of Directors of the companies included in the Group are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated 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 consolidated financial statements, whether due to fraud or error, design and perform audit procedures



Vadodara : TF – 23, Earth Eon, Opp. Urmi School,
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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 consolidated 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 consolidated financial statements, including the disclosures and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associates and jointly controlled entities to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

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.



Vadodara : TF – 23, Earth Eon, Opp. Urmi School,
Amitnagar – Sama Savli Road, Vadodara 390024

0265 3581445 office@caspvp.com

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150 Ft. Ring Road, Mavdi Rajkot 360004

9998982290 rajkot@caspvp.com

**S P V P & C O.****CHARTERED ACCOUNTANTS**

www.caspvp.com

|| CA Jitendra C. Patel
|| CA Vishal M. Dattani
|| CA Haresh L. Prajapati
|| CA Ashok V. Sabhaya

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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the LODR Regulations, as amended, to the extent applicable.

Other Matters

The Consolidated Financial Results includes the reviewed financial results of subsidiary, for the half year ended March 31, 2025 being the balancing figures between the audited figures in respect of full financial year ended March 31, 2025 and published unaudited year to date figures up to the half year of the current financial year, which were subjected to a limited review by us, as required under the listings regulations.

For S P V P & Co.

Chartered Accountants

Firm Reg. No. : 155159W

Peer Review No. : 015919

Date : April 23, 2025

Place : Vadodara

**CA. Vishal M. Dattani**

Partner

Membership No: 124887

UDIN : 25124887BMMLAF8526

AIMTRON ELECTRONICS LIMITED
CIN: L31900GJ2011PLC065011

Regd. Office : Plot No 1/A, G.I.D.C.Estate, Vadodara, Waghodia, Gujarat,India, 391760
Website: www.aimtron.in E-mail: finance@aimtron.com Tel: 9687632057

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2025

[Rs. in Lakhs]

Sr. No.	Particulars	CONSOLIDATED	
		As on 31st March, 2025	As on 31st March, 2024
		(Audited)	(Audited)
(1)	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share capital	2,041.38	1,500.90
	(b) Reserves and surplus	13,456.57	3,669.03
	(c) Money received against share warrants		
		15,497.95	5,169.93
	Share application money pending allotment		
	LIABILITIES		
(2)	Non-Current liabilities		
	(a) Long term Borrowings	-	1,229.21
	(b) Deferred Tax Liabilities (Net)	-	-
	(c) Long term Provisions	59.12	39.50
	(d) Other Long term liabilities	-	-
	Total Non current liability	59.12	1,268.71
(3)	Current liabilities		
	(a) Short term borrowings	64.06	229.61
	(b) Trade payables	-	-
	Due to Micro and Small enterprise	2,267.27	63.36
	Due to Others	2,415.09	505.10
	(c) Other current liabilities	2,011.08	1,518.45
	(d) Short term Provisions	695.20	495.15
	Total current liability	7,452.70	2,811.68
	Total Equity and Liabilities	23,009.77	9,250.32
(1)	ASSETS		
	Non-current Assets		
	(a) Property, Plant and Equipment and Intangible Assets		
	(i) Property, Plant and Equipment	3,092.85	2,260.72
	(ii) Intangible assets	-	-
	(iii) Capital work-in-progress	-	-
	b) Non-current investments	-	-
	c) Deferred tax assets (net)	22.39	(14.35)
	d) Long-term loans and advances	9.89	-
	e) Other non-current assets	369.72	59.90
(2)	Current assets		
	a) Current investments	-	-
	b) Inventories	3,507.63	3,573.70
	c) Trade receivables	8,709.34	1,667.78
	d) Cash and cash equivalents	3,558.10	417.70
	e) Short-term loans and advances	394.70	129.75
	f) Other current assets	3,345.14	1,155.12
	Total Assets	23,009.77	9,250.32

Figures for the previous period/year have been rearranged/reclassified wherever necessary, to correspond with current period presentation.

For Aimtron Electronics Limited



Mukesh Jeram Vasani
Mukesh Jeram Vasani
Chairman and Managing Director
DIN: 06542536

Date : 23/04/2025
Place: Vadodara

AIMTRON ELECTRONICS LIMITED
CIN: L31900GJ2011PLC065011
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CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED 31ST MARCH, 2025

[Rs. In Lacs Except Share Data]

Sr. No.	Particulars	Half Year Ended		Year Ended	
		31st March, 2025 (Audited)	30th September, 2024 (Unaudited)	31st March, 2025 (Audited)	31st March, 2024 (Audited)
1	Incomes:				
	Revenue from Operations	10,149.60	5760.78	15918.38	9297.59
	Other income	179.54	112.75	292.29	75.37
	Total Income	10,329.14	5881.53	16210.67	9372.95
2	Expenses:				
	Cost of Material Consumed	7,680.18	3435.04	11115.22	5724.31
	Purchase of stock-in-Trade	-	-	-	-
	Changes in inventories to finished goods and Work-in-progress and stock - in - trade	94.30	401.11	495.41	23.20
	Employee Benefit expenses	168.62	323.56	492.18	580.88
	Finance Costs	(3.11)	26.88	23.77	158.21
	Depreciation and amortization expense	275.08	188.72	463.80	410.77
	Other expenses	279.06	138.94	418.00	606.69
	Total Expenses	8,494.13	4514.25	13008.38	7504.05
3	Profit before exceptional and extraordinary items and	1,835.01	1367.28	3202.29	1868.90
	Exceptional items	-	0	0.00	0.00
	Profit before extraordinary items and tax	1,835.01	1367.28	3202.29	1868.90
	Extraordinary items	-	0	0.00	0.00
	Profit before tax	1,835.01	1367.28	3202.29	1868.90
	Tax Expense	-	-	-	-
	Current tax	425.00	250	675.00	486.00
	Deferred tax	(35.77)	-0.98	(36.75)	22.96
	Prior Period Taxes	0.95	0	0.95	0.00
	Total tax expenses	390.18	249.02	639.20	508.96
	Net Profit Loss for the period from continuing operations	1,444.83	1118.26	2563.09	1359.94
	Profit (loss) from discontinuing operations before tax	-	0	0.00	0.00
	Tax expense of discontinuing operations	-	0	0.00	0.00
	Net profit (loss) from discontinuing operation after tax	-	0	0.00	0.00
	Profit (loss) for period before minority interest	-	0	0.00	0.00
	Share of profit (loss) of associates	-	0	0.00	0.00
	Profit (loss) of minority interest	-	0	0.00	0.00
	Net profit (Loss) for the period	1,444.83	1118.26	2563.09	1359.94
	Paid-up Equity share capital of Rs.10 each				
	Other Equity				
	Reserves and surplus				
	Earnings per equity share:				
	Basic (Rs.)	7.66	5.48	13.14	9.06
	Diluted(Rs.)	7.66	5.48	13.14	9.06

Notes on Consolidated Financial Results:

- The above audited Consolidated results for the Half year and Year ended 31st March, 2025 have been reviewed by Audit committee and approved by the
- Board of Directors at their meeting held on 23rd April, 2025
 - The figure for the corresponding previous Periods have ben regrouped/ reclassified wherever considered necessary to confirm the figures represented in the current period.
 - The activities of the group relate to single segments



For Aimtron Electronics Limited

Mukesh Jeram Vasani
Mukesh Jeram Vasani
Chairman and Managing Director
DIN: 06542536

Date: 23/04/2025
Place: Vadodara

AIMTRON ELECTRONICS LIMITED

CIN: L31900GJ2011PLC065011

Regd. Office : Plot No 1/A, G.I.D.C.Estate, Vadodara, Waghodia, Gujarat,India, 391760

Website: www.aimtron.in E-mail: finance@aimtron.com Tel: 9687632057

CONSOLIDATED CASH FLOW STATEMENT FOR YEAR ENDED 31ST MARCH, 2025

[Rs. In Lakhs]

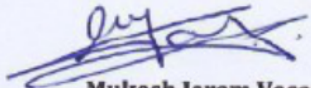
Sr. No.	Particulars	For year ended 31st March, 2025 (Audited)	For the Year ended 31st March, 2024 (Audited)
(A)	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit before tax	3,202.29	1,868.90
	Adjustments for :		
	Depreciation and amortisation expense	463.80	410.77
	Interest Income	-234.86	(5.94)
	Rent Income		
	Unrealised Exchange or foreign currency translations(net)		
	Finance Cost	23.77	158.21
	Provision for end of Service		
	Loss/(Profit) on sale of Investment property/ Property, plant and Equipment's		
	Bad debt, provision for doubtful debts	51.90	
	Net Adjustments		
	Operating profit before working capital changes	3,506.90	2,431.94
	Adjustment for		
	Inventories	66.07	1,335.29
	Trade receivables	- 7,093.46	(1,330.91)
	Loans and advances other financial assets		1,204.61
	Other assets	- 2,078.85	(830.79)
	Trade payables	4,113.90	(68.72)
	Other Liability	492.63	(1,612.66)
	Short term Provisions	200.05	32.64
	Long -term Provisions	19.62	39.50
	Cash generated from operations :	- 773.14	1,200.89
	Direct taxes paid (net)	1,094.01	531.91
	Net cash from operating activities (A)	- 1,867.16	668.98

(2)	CASHFLOW FROM INVESTING ACTIVITES		
	(Purchase)/ Proceeds from sale of investment		
	Proceeds from Sale of Investment Property		
	Purchase of Property, plant and equipment's	1,295.93	(397.15)
	Purchase of Intangible asset under development		
	Proceeds from Sale of Property, Plant and Equipments		
	Addition to Capital Work in Progress		
	Acquisition of shares in subsidiary from minority shareholders		
	Interest Income	231.94	3.01
	Rent Income		
	(Increase)/ Decrease in long term loans given	274.83	167.64
	Bank Deposit		44.64
	Net cash (used) in Investing activities (B)	1,338.83	(181.86)
	CASHFLOW FROM INVESTING ACTIVITES		
	Proceeds from Issue of Share Capital	7,764.93	686.72
	Proceeds for long term borrowings	1,229.21	(250.00)
	Repayment for long term borrowings		-
	Proceeds for short term borrowings	165.56	(10.17)
	Repayment for short term borrowings		
	Repayment of lease liabilities		(406.94)
Interest Paid	23.77	(158.21)	
Net cash (used) in financing activities (C)	6,346.39	(138.60)	
Net Increase/(Decrease) In Cash And Cash Equivalents [(A) + (B) + (C)]	3,140.40	348.52	
Cash And Cash Equivalents at the Beginning of The Year	417.70	69.18	
Cash And Cash Equivalents at the half year end and Year Ended	3,558.10	417.70	
Components of cash & cash equivalents		-	
Cash on Hand	0.13	4.69	
Balance with Schedule banks	653.87	100.00	
In current account	2,904.10	313.01	
Cash & cash equivalents	3,558.10	417.70	

For Aimtron Electronics Limited



Date : 23/04/2025
Place: Vadodara


Mukesh Jeram Vasani
 Chairman and Managing Director
 DIN: 06542536