

Date: 28<sup>th</sup> April, 2026.

**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: Statement of Deviation or Variation in Utilization of Funds, if any, under Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations) for the half ended on 31<sup>st</sup> March, 2026**

Dear Sir/Madam,

In accordance with Regulation 32 of the Listing Regulations, we are submitting the statement of deviation or variation for the Half year ended 31<sup>st</sup> March, 2026 as Annexure.

The statement of deviation/variation, pursuant to the above regulation, duly reviewed by the audit committee and Board of the Company at its meeting held on 27<sup>th</sup> April, 2026, is enclosed herewith.

The above statement will also be available on the website of the Company at <https://www.aimtron.in/>

Kindly take the same into your records.

**FOR AIMTRON ELECTRONICS LIMITED**

**Priyanka Shah**  
**Company Secretary & Compliance Officer**

Annexure

Statement of Deviation or Variation in utilization of funds raised - IPO						
Name of the listed entity			Aimtron Electronics Limited			
Mode of Fund Raising			Initial Public Offering (IPO)			
Date of Raising Funds			4 <sup>th</sup> June, 2024			
Amount of Funds Raised			INR 87.02 crores			
Type of instrument			Equity Shares			
Report filed for half year ended			31 <sup>st</sup> March, 2026			
Monitoring Agency			Not Applicable (NA)			
Is there a Deviation / Variation in use of funds raised?			No			
Whether any approval is required to vary the objects of the issue stated in the prospectus/ offer document?			NA			
If yes, details of the approval so required?			NA			
Date of approval			NA			
Explanation for the Deviation / Variation			NA			
Comments of the audit committee after review			NA			
Comments of the auditors, if any			NA			
Objects for which funds have been raised and where there has been a deviation, in the following table			<i>(Amount in crores)</i>			
Original Object	Modified Object, if any	Original Allocation	Modified Allocation, if any	Funds utilized	Amount of Deviation/Variation for the half year according to applicable object	Remarks if any
Repayment in full or in part, of certain of our outstanding borrowings;	NA	INR 15.00	NA	INR 15.00	NA	-
Funding Capital Expenditure towards installation of additional plant and machinery	NA	INR 18.63	NA	INR 18.63	NA	-
Funding to meet working capital requirements	NA	INR 25.20	NA	INR 25.20	NA	-
General Corporate Purpose	NA	INR 28.19	NA	INR 28.19	NA	-
<b>TOTAL</b>		<b>INR 87.02</b>		<b>INR 87.02</b>		

*We hereby confirm that there have been no deviations or variations in the utilization of the proceeds from the objects outlined in our Initial Public Offering (IPO) as mentioned in the Prospectus dated June 4, 2024.*

Statement of Deviation or Variation in utilization of funds raised - Preferential warrants						
Name of the listed entity			Aimtron Electronics Limited			
Mode of Fund Raising			Preferential Warrants			
Date of Raising Funds			3 <sup>rd</sup> September, 2025			
Amount of Funds Raised			INR			
Type of instrument			Conversion into Equity Shares			
Report filed for half year ended			31 <sup>st</sup> March, 2026			
Monitoring Agency			Not Applicable (NA)			
Is there a Deviation / Variation in use of funds raised?			No			
Whether any approval is required to vary the objects of the issue stated in the prospectus/ offer document?			NA			
If yes, details of the approval so required?			NA			
Date of approval			NA			
Explanation for the Deviation / Variation			NA			
Comments of the audit committee after review			NA			
Comments of the auditors, if any			NA			
Objects for which funds have been raised and where there has been a deviation, in the following table					<i>(Amount in crores)</i>	
Original Object	Modified Object, if any	Original Allocation	Modified Allocation, if any	Funds utilized	Amount of Deviation/Variation for the half year according to applicable object	Remarks if any
Green field Project - Phase 1;	NA	INR 53.07	NA	INR 12.20	NA	-
Future Expansions aligned with mergers and JV across globe	NA	INR 21.80	NA	INR 07.06	NA	-
General Corporate Purpose	NA	INR 19.70	NA	INR 0.00	NA	-
<b>TOTAL</b>		<b>INR 94.57</b>		<b>INR 19.26</b>		

Company has received as on 31.03.2026 - INR 33.61 Crores:

- 25% of the issued price received upfront i.e. INR 23.64 Crores in September 2025
- Funds for conversion into equity i.e INR 9.97 Crores in January 2026

We hereby confirm that there have been no deviations or variations in the utilization of the proceeds from the objects outlined as mentioned in the Document for raising funds through preferential warrants dated September 3, 2025.

For Aimtron Electronics Limited

Priyanka Shah  
Company Secretary & Compliance Officer