



AIA Engineering Ltd.



AIA ENGINEERING LIMITED

PRESENTATION TO INVESTORS

EARNINGS : Q1 FY 2023-24



Disclaimer/Safe Harbor

Cautionary statement regarding forward-looking statements

This presentation may contain certain forward-looking statements relating to AIA Engineering Ltd. (“AIA”, or “Company” or “AIAE”) and its future business, development and economic performance. These statements include descriptions regarding the intent, belief or current expectations of the Company, its subsidiaries and associates and their respective directors and officers with respect to the results of operations and financial condition of the Company, subsidiary or associate, as the case may be. Such forward-looking statements are not guarantees of future performance and are subject to known and unknown risks, uncertainties and assumptions that are difficult to predict. These risks and uncertainties include, but are not limited to (1) competitive pressures; (2) legislative and regulatory developments; (3) global, macroeconomic and political trends; (4) fluctuations in currency exchange rates and general financial market conditions; (5) delay or inability in obtaining approvals from authorities; (6) technical developments; (7) litigation; (8) adverse publicity and news coverage, which could cause actual development and results to differ materially from the statements made in this presentation. Company assumes no obligation to update or alter forward-looking statements whether as a result of new information, future events or otherwise. Any forward-looking statements and projections made by third parties included in this presentation are not adopted by the Company and the Company is not responsible for such third party statements and projections.

This presentation has been prepared by the Company based on information and data which the Company considers reliable, but the Company makes no representation or warranty, express or implied, whatsoever, and no reliance shall be placed on, the truth, accuracy, completeness, fairness and reasonableness of the contents of this presentation. This presentation may not be all inclusive and may not contain all of the information that you may consider material. Any liability in respect of the contents of, or any omission from, this presentation is expressly excluded.

This presentation does not constitute a prospectus, offering circular or offering memorandum or an offer, or a solicitation of any offer, to purchase or sell, any shares and should not be considered as a recommendation that any investor should subscribe for or purchase any of company’s securities in any jurisdiction. Neither this presentation nor any other documentation or information (or any part thereof) delivered or supplied under or in relation to the shares shall be deemed to constitute an offer of or an invitation by or on behalf of company. No part of it should form the basis of or be relied upon in connection with any investment decision or any contract or commitment to purchase or subscribe for any of company’s securities.

AIA assumes no responsibility to publicly amend, modify or revise any forward looking statements, on the basis of any subsequent development, information or events, or otherwise. Unless otherwise stated in this document, the information contained herein is based on management information and estimates. The information contained herein is subject to change without notice and past performance is not indicative of future results. AIA may alter, modify or otherwise change in any manner the content of this presentation, without obligation to notify any person of such revision or changes.

No person is authorized to give any information or to make any representation not contained in and not consistent with this presentation and, if given or made, such information or representation must not be relied upon as having been authorized by or on behalf of AIA.

This presentation and its contents are confidential and should not be distributed, published or reproduced, in whole or in part, or disclosed by recipients directly or indirectly to any other person.

1. Financial Snap Shot – Consolidated



(Rs. In lacs)

AIA Engineering Ltd.

Particulars	F.Y. 2023-24	F.Y. 2022-23				F.Y. 2022-23
	Q1	Q1	Q2	Q3	Q4	
Production (MT)	73,702	68,336	80,224	64,854	74,674	288,088
Sales (MT)	74,046	67,898	78,500	71,439	73,505	291,342
1. INCOME						
a) Sales	122,029	106,467	131,159	120,995	125,182	483,802
b) Other operating income (export benefits)	1,929	1,503	1,707	1,690	2,175	7,074
Total income from operations	123,959	107,970	132,866	122,685	127,356	490,877
c) Other non operating income	5,951	2,064	3,214	11,795	6,381	23,454
Total Income	129,910	110,034	136,080	134,480	133,737	514,331
2. EXPENDITURE						
a) Raw material consumed	49,244	52,995	58,424	40,979	51,678	204,076
b) Change in inventories of Finished goods, W.I.P. and stock-in-trade	4,895	(6,017)	(947)	3,375	6,096	2,506
c) Employee benefit expenses	4,063	3,672	3,740	3,785	3,993	15,190
d) Other expenses	31,453	32,601	40,450	37,974	34,015	145,041
3. EBIDTA	40,255	26,782	34,413	48,368	37,955	147,518
4. EBIDTA (Percentage on income from operation)	32.47%	24.81%	25.90%	39.42%	29.80%	30.05%
5. Depreciation and amortising expenses	2,425	2,080	2,456	2,444	2,325	9,304
6. Finance cost	750	109	387	524	989	2,010
7. PBT	37,080	24,593	31,570	45,399	34,641	136,204
8. Tax	9,828	5,447	7,079	10,153	7,875	30,554
9. PAT (after Minority Interest)	27,234	190,47	24,481	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	Q1	Q2	Q3	Q4	2022-23
1. Other Operating Income						
a) Export benefits & others	1,929	1,503	1,707	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	1,447	2,972	4,207	4,853	13,480
b) Foreign exchange gain	286	617	242	7,588	1,528	9,974
Total of Other Income	5,951	2,064	3,214	11,795	6,381	23,454

3. Working Capital – Consolidated

(Rs. In lacs)

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

4. Segmental Sales (in MT) – Consolidated

Particulars	F.Y. 2023-24	F.Y. 2022-23				
	Q1	Q1	Q2	Q3	Q4	2022-23
i) Mining	53,256	45,710	54,109	44,284	48,249	192,352
ii) Others	20,790	22,188	24,391	27,155	25,256	98,990
Total	74,046	67,898	78,500	71,439	73,505	291,342



5. Key Highlights/Developments

- A. Order book as at 1st July 2023: Rs. 661 Crores.

- B. Outstanding foreign currency forward contracts (sales contract, as on date i.e.(27/07/2023): US\$ 65.95 MIO, AUD 34.90 MIO.