



AIA Engineering Ltd.



AIA ENGINEERING LIMITED

PRESENTATION TO INVESTORS

EARNINGS : Q3 FY 2023-24

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AIA Engineering Ltd.

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1. Financial Snap Shot – Consolidated



(Rs. In lacs)

AIA Engineering Ltd.

Particulars	F.Y. 2023-24				F.Y. 2022-23					
	Q1	Q2	Q3	Up to Dec-23	Q1	Q2	Q3	Up to Dec-22	Q4	F.Y. 2022-23
Production (MT)	73,702	75,042	82,708	231,452	68,336	80,224	64,854	213,414	74,674	288,088
Sales (MT)	74,046	77,725	74,140	225,911	67,898	78,500	71,439	217,837	73,505	291,342
1. INCOME										
a) Sales	122,029	127,386	114,672	364,087	106,467	131,159	120,995	358,621	125,182	483,802
b) Other operating income (export benefits)	1,929	2,094	2,244	6,268	1,503	1,707	1,690	4,900	2,175	7,074
Total income from operations	123,959	129,480	116,916	370,354	107,970	132,866	122,685	363,521	127,356	490,877
c) Other non operating income	5,951	6,232	8,310	20,494	2,064	3,214	11,795	17,073	6,381	23,454
Total Income	129,910	135,712	125,226	390,848	110,034	136,080	134,480	380,594	133,737	514,331
2. EXPENDITURE										
a) Raw material consumed	49,244	49,834	55,428	154,506	52,995	58,424	40,979	152,398	51,678	204,076
b) Change in inventories of Finished goods, W.I.P. and stock-in-trade	4,895	4,862	(7,367)	2,390	(6,017)	(947)	3,375	(3,590)	6,096	2,506
c) Employee benefit expenses	4,063	4,334	4,322	12,720	3,672	3,740	3,785	11,197	3,993	15,190
d) Other expenses	31,453	32,240	33,412	97,105	32,601	40,450	37,974	111,025	34,015	145,041
Share of Profit of Joint Venture	-	-	75	75	-	-	-	-	-	-
3. EBIDTA	40,255	44,442	39,507	124,204	26,782	34,413	48,368	109,563	37,955	147,518
4. EBIDTA (Percentage on income from operation)	32.47%	34.32%	33.79%	33.54%	24.81%	25.90%	39.42%	30.14%	29.80%	30.05%
5. Depreciation and amortisation expenses	2,425	2,451	2,699	7,574	2,080	2,456	2,444	6,979	2,325	9,304
6. Finance cost	750	742	708	2,199	109	387	524	1,021	989	2,010
7. PBT	37,080	41,250	36,101	114,430	24,593	31,570	45,399	101,563	34,641	136,204
8. Tax	9,828	8,841	8,110	26,779	5,447	7,079	10,153	22,679	7,875	30,554
9. PAT (after Minority Interest)	27,234	32,308	27,961	87,503	19,047	24,481	35,246	78,774	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	Q2	Q3	Up to Dec- 23	Q1	Q2	Q3	Up to Dec- 22	Q4	2022-23
1. Other Operating Income										
a) Export benefits & others	1,929	2,094	2,244	6,268	1,503	1,707	1,690	4,900	2,175	7,074
2. Other income										
a) Dividend / profit on sale of MF / Interest income / Fair value of investments/others	5,665	6,318	6,570	18,555	1,447	2,972	4,207	8,627	4,853	13,480
b) Foreign exchange gain	286	(86)	1,740	1,939	617	242	7,588	8,446	1,528	9,974
Total of Other Income	5,951	6,232	8,310	20,494	2,064	3,214	11,795	17,073	6,381	23,454

3. Working Capital – Consolidated

(Rs. In lacs)

Particulars	F.Y. 2023-24				F.Y. 2022-23					
	Q1	Q2	Q3	Up to Dec- 23	Q1	Q2	Q3	Up to Dec - 22	Q4	2022-23
1. Inventories										
a) Raw material – Amount	16,905	17,024	20,083	20,083	21,986	15,806	13,852	13,852	16,707	16,707
No. of days	31	31	32	32	32	28	30	30	31	31
b) WIP & FG – Amount	89,823	84,746	93,094	93,094	100,585	101,041	99,114	99,114	95,020	95,020
No. of days	69	66	71	71	84	75	74	74	72	72
2. Receivables – Amount	89,732	89,245	87,580	87,580	77,601	87,334	85,353	85,353	86,095	86,095
No. of days	66	64	65	65	68	64	63	63	63	63

4. Segmental Sales (in MT) – Consolidated

Particulars	F.Y. 2023-24				F.Y. 2022-23					
	Q1	Q2	Q3	Up to Dec- 23	Q1	Q2	Q3	Up to Dec- 22	Q4	2022-23
i) Mining	53,256	52,093	53,395	158,744	45,710	54,109	44,284	144,103	48,249	192,352
ii) Others	20,790	25,632	20,745	67,167	22,188	24,391	27,155	73,734	25,256	98,990
Total	74,046	77,725	74,140	225,911	67,898	78,500	71,439	217,837	73,505	291,342



5. CAPEX/PROJECTS IN PIPELINE

1. The Present Installed Capacity 4,40,000 TPA.
2. Capex incurred till Nine Months FY – 2024 : Rs. 146 Crores
3. Investment made for acquisition of 30% Shares of MPS : 43 Crores



6. Key Highlights/Developments

- A. Order book as at 1st January 2024: Rs. 664 Crores.

- B. Outstanding foreign currency forward contracts (sales contract, as on date i.e.(29/01/2024): US\$ 69.10 MIO, AUD 33.45 MIO.