Aelea Commodities Limited
CIN : L51909MH2018PLC316782
Formerly Known as Aelea Commodities Private Limited

03rd November, 2026

To,
The Corporate Relations Department
BSE Limited
P. J. Towers, Dalal Street,
Mumbai-40000, Maharashtra

Scrip Code: 544213

Subject: Intimation under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015- Investor Presentation for half year ended on 30th September, 2026.

Ref: Our letter dated: 30.10.2026

Dear Sir/Madam,

Pursuant to Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, please find enclosed Investor Presentation for the half year ended on 30th September, 2026.

The above information is also being hosted on the Company's website at www.aeleacommodities.com, in terms of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. The said presentation will also be used for Post Results Earning Conference Call with Analysts/Investors, scheduled to be held virtually on tomorrow at 11:00 A.M.

Please take above intimation on your record.

Thanking you,

Yours' Faithfully,

FOR AELEA COMMODITIES LIMITED

DEVYANI FENIL VANAPARIYA
Digitally signed by DEVYANI FENIL VANAPARIYA
Date: 2026.11.03 22:15:59 +05'30'

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DEVYANI FENIL VANAPARIYA
Company Secretary & Compliance Officer
ACS No. 75688

Encl.: as above

REGISTERED OFFICE
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AELEA COMMODITIES LIMITED

POWERING A SUSTAINABLE TOMORROW.

Investor Presentation

H1 FY27



CREATING TOMORROW'S GREEN ENERGY ECOSYSTEM

DISCLAIMER



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

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These risks and uncertainties include, but are not limited to, the performance of the Indian economy and of the economies of various international markets, the performance of the industry in India and worldwide, competition, the Company's ability to successfully implement its strategy, the Company's future levels of growth and expansion, technological implementation, changes and advancements, changes in revenue, income or cash flows, the Company's market preferences and its exposure to market risks, as well as other risks.

The Company's actual results, levels of activity, performance, or achievements could differ materially and adversely from those expressed in or implied by this Presentation. The Company assumes no obligation to update any forward-looking information contained in this Presentation.

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.

H1 FY27 KEY FINANCIAL PERFORMANCE (CONSOLIDATED)

H1 FY27

Revenue from Operations

₹ 24,673.96 Lakhs

H1 FY26: ₹ 17,369.28 Lakhs

▲ 42.06% YoY

EBITDA

₹ 2,331.03 Lakhs

H1 FY26: ₹ 1,524.81 Lakhs

▲ 52.87% YoY

EBITDA Margin

9.45%

H1 FY26: 8.78%

▲ 66.86 BPS YoY

PAT

₹ 863.53 Lakhs

H1 FY26: ₹ 870.21 Lakhs

PAT Margin

3.50%

H1 FY26: 5.01%

EPS

₹ 4.24

H1 FY26: 4.27

LOOKING BEYOND REPORTED NUMBERS

01 | FINANCE COST RESILIENCE

Borrowings More Than Doubled | Finance Costs Remained Stable

Particulars	H2 FY26	H1 FY27
Total Borrowings	₹111.26 Cr*	**₹232.72 Cr**
Finance Cost	₹8.36 Cr	**₹8.39 Cr**

~0.4% increase in finance costs
despite higher borrowings.

- Short-term borrowings increased to **₹22,978.35 Lakhs** (vs. ₹10,750.65 Lakhs as of March 31, 2026) to fund working capital and inventory.
- Consolidated finance cost remained broadly stable at **₹839.48 Lakhs** in H1 FY27, compared to ₹836.17 Lakhs in H2 FY26.

Management Takeaway: *Debt was raised dynamically near the period-end for raw material/inventory float and did not result in a sustained annualised burden on finance expenses.*

02 | PRE-TAX PROFITABILITY

Stable Profitability Amid Deferred Tax Impact

Particulars	H1 FY26	H1 FY27
Profit Before Tax	₹12.43 Cr	**₹12.54 Cr**
Current Tax	₹3.05 Cr	**₹3.00 Cr**
Deferred Tax	₹0.68 Cr	**₹0.90 Cr**
Profit After Tax	₹8.70 Cr	**₹8.64 Cr**

PBT Growth: +0.9% YoY

Management Takeaway: *Underlying operational earning power remains intact YoY, with net profit variation primarily driven by deferred tax accounting.*

RAW MATERIAL PRICE PASS-THROUGH ENSURING STABLE PROFITABILITY

Cashew-Linked Revenue Model – Margin Mechanics

Pricing Structure

Revenue = Cashew Price (Pass-Through) + Value Addition

- Raw cashew nuts component is fully linked to market prices.
- Value-addition component is fixed per kg.

What Happens When Cashew Prices Move?

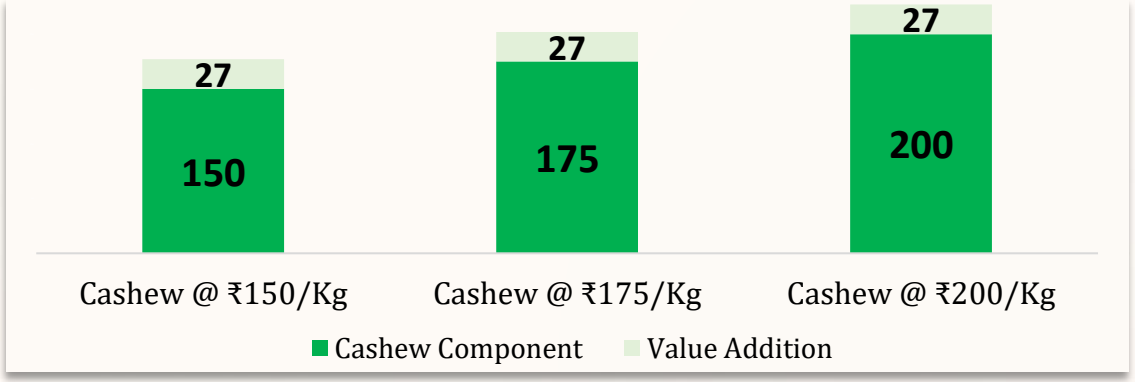
If Cashew Prices Increase

- Revenue increases.
- EBITDA margin (%) declines (denominator increases).
- Absolute EBITDA per kg remains stable.

If Cashew Prices Decrease

- Revenue decreases.
- EBITDA margin (%) improves (denominator decreases).
- Absolute EBITDA per kg remains stable.

An Example – Impact of Changes in Cashew Prices



Particulars	Cashew @ ₹150/Kg	Cashew @ ₹175/Kg	Cashew @ ₹200/Kg
Revenue (Cashew)	150	175	200
Value Addition/Kg*	27	27	27
Operating Cost/Kg*	20	20	20
EBITDA/Kg	7	7	7
EBITDA %	4.67%	4.00%	3.50%

*Value addition of ₹27/kg and operating cost of ₹20/kg assumed for illustrative purposes.

Cashew price movements affect EBITDA Margin (%), not absolute EBITDA per kg.

ABOUT AELEA COMMODITIES LIMITED

FROM CASHEWS TO A CIRCULAR AGRI-VALUE ECOSYSTEM

Founded in **2018**, Aelea Commodities Limited procures Raw Cashew Nuts ("RCN") from key African origins and Indian MNCs and processes them into **premium-quality kernels** serving domestic and international markets. Over the years, the Company has evolved from a focused cashew processor into an integrated **agri-value enterprise** spanning global sourcing, large-scale processing, value-added food products and sustainable downstream applications.

With **140 MTPD** of processing capacity across **2,38,454 sq. ft.** of manufacturing infrastructure, Aelea caters to diverse **B2B, retail, private-label and institutional** markets.

Building on this foundation, **Strategy 2037** marks the Company's next phase of evolution, developing a **Food • Fuel • Feed • Fertility** ecosystem by unlocking value from agricultural resources and by-products through renewable energy and value-added applications.

Today, Aelea is building a vertically integrated, circular and future-ready agri-value enterprise, transforming every resource into multiple avenues of value and creating a future beyond cashews.

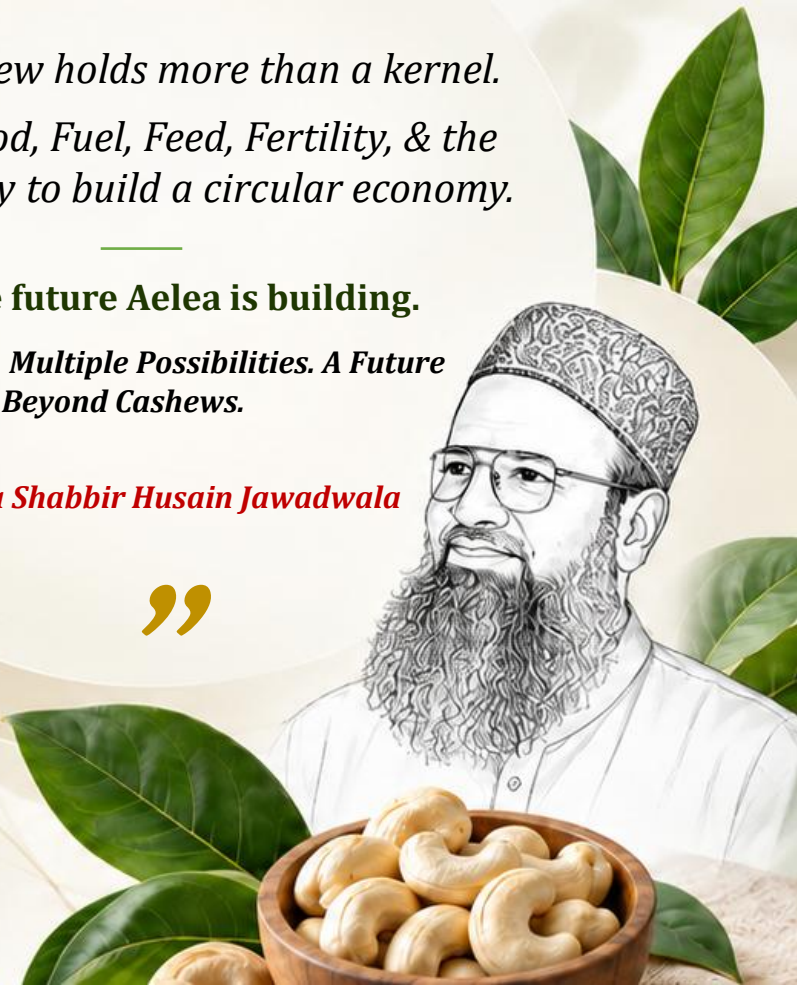
"Every cashew holds more than a kernel.

It holds Food, Fuel, Feed, Fertility, & the opportunity to build a circular economy."

This is the future Aelea is building.

One Resource. Multiple Possibilities. A Future Beyond Cashews.

~ Hozefa Shabbir Husain Jawadwala



MISSION

To be a responsible and innovative leader in the space of Feed, Food, Fuel (green energy) and Fertility, delighting stakeholders with high-quality products and services, while fostering a culture of excellence, sustainability, social responsibility, and circular economy.

VISION

To be a leader in the Food Processing industry, enriching lives through high-quality, innovative products and sustainable practices.

FROM SOURCING TO SCALE

INTEGRATED RAW MATERIAL PROCUREMENT & MANUFACTURING

01 | RAW MATERIAL PROCUREMENT

Diversified Global Sourcing

- Direct sourcing from key African origins
- Procurement from reputed Indian traders and MNCs
- Pre-shipment purchases
- Port-level purchases
- Spot purchases



Ensuring a Reliable & Diverse Supply Base

02 | PROCESSING & MANUFACTURING

Integrated Manufacturing Platform

- State-of-the-art manufacturing facilities in Surat, GJ
- 2,38,454 sq. ft. footprint
- 140 MTPD installed processing capacity
- Automation-led production systems
- Quality Assurance & FSSC 22000-Certified Operations



Scaled for Quality. Built for the Future

FROM CASHEW KERNELS TO CONSUMER BRANDS

B2B AND B2C AGRI-VALUE BUSINESS MODEL

03 | BRANDS

Building Proprietary Consumer Brands

TRYBLE
Consumer-focused premium cashew offerings

SUPREME CASHEW
Premium cashew brand

04 | PRODUCTS

A Diverse Cashew Portfolio



Plain Cashew Kernels



Roasted & Salted Cashews



Flavoured Cashews



Institutional Packs



Private Label Solutions



Premium Retail Products

05 | MARKETS

Multi-Channel Market Reach

B2B | B2C | Retail | Institutional | Private Label | Export

06 | FUTURE GROWTH

The next decade for Aelea will not be defined by scale alone, but by Integration, Value Creation & Resource Efficiency. Strategy 2037 represents the Company's long-term blueprint to evolve from a cashew processor into a diversified Agri-Industrial Platform, creating value across Food, Energy & Industrial Applications.

I Food

Expand premium food & nut offerings



BETTER FOOD
BRIGHTER LIVES

II Fuel

Expand premium food & nut offerings



CLEAN ENERGY
GREATER OPPORTUNITIES

III Feed

Maximize utilization of agricultural by-products



FROM BY-PRODUCTS
TO NEW POSSIBILITIES

IV Fertility

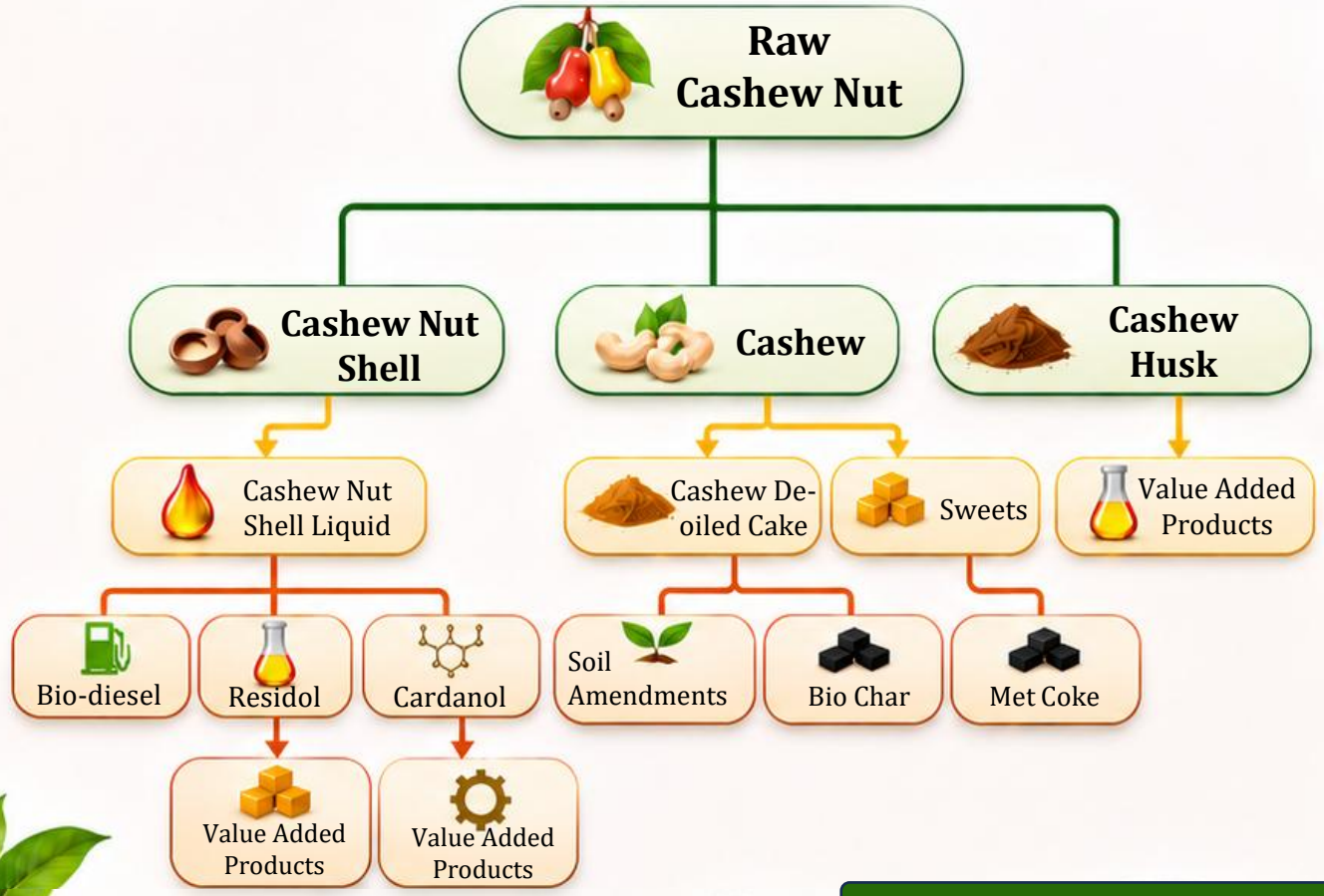
Support circular economy and sustainable resource use



HEALTHIER SOILS
STRONGER TOMORROWS

FOUR PILLARS. ONE INTEGRATED VISION.

CREATING MULTIPLE REVENUE STREAMS



Cashew Husk is a good source of Animal Feed.

Cashew & value-added products including sweets, cashew milk, cheese, butter.



Charcoal / Met Coke, Ethanol / Bio-diesel

Carbon Soil Amendments, CNSL Oil water as pesticides.

WORKING CAPITAL & INVENTORY REQUIREMENTS

Higher Inventory Float
Inventory holding across multiple processing stages.

Increased Working Capital Deployment
Supporting a broader, integrated cashew value chain.

Deeper Value Addition
Expanded participation across downstream product categories.

PROPOSED LAND ACQUISITION, CAPACITY EXPANSION & STAFF HOUSING DEVELOPMENT

Strengthening Manufacturing Infrastructure for the Next Phase of Growth



PROJECT OVERVIEW

₹114 Crore
Total Proposed Investment

30 Months
Project Completion

February 2027
Project Commencement



01 | MANUFACTURING CAPACITY EXPANSION

- **Existing Capacity:** 140 MT
- **Existing Capacity Utilisation:** 100%
- **Proposed Capacity Addition:** 60 MT
- **New Cardanol Processing Unit:** 30 MT proposed capacity

02 | STRATEGIC LAND ACQUISITION

- **Location:** Block No. 451/B2, Vasravi, Surat
- **Land Area:** Approx. 14,268 sq. metres
- **Purpose:** Establishment of a new manufacturing facility and expansion of processing capabilities.

03 | STAFF HOUSING DEVELOPMENT

- **Development:** Staff housing colony on the Company's existing land at Vasravi, Surat.
- **Investment:** ₹14 Crore
- **Objective:** Strengthen employee welfare and operational infrastructure.

Investment Allocation	Amount
Land Acquisition & Manufacturing Unit	₹100 Cr
Staff Housing Colony	₹14 Cr
Total	₹114 Cr

PROPOSED FUNDING
Internal Accruals and/or Debt

STRATEGIC RATIONALE

- Addressing growing market demand.
- Catering to the requirements of existing customers.
- Expanding manufacturing & processing capabilities.
- Strengthening operational infrastructure.
- Supporting long-term business growth.

Global Kernel Demand: Where the Market Is Absorbing Supply



India

World's largest consumer of cashew kernels

European Union

Total EU consumption is structurally larger than the US

United States

Largest single Country importer of cashew kernels

China

Fastest-growing market; demand continues to rise rapidly

Middle East*

Includes Turkey, Saudi Arabia, UAE and surrounding markets

Source: *Rotterdam Commodity*

LEADERSHIP AT AELEA

GUIDED BY EXPERIENCE. DRIVEN BY A GREENER TOMORROW.



Mr. Hozefa Jawadwala

Chairman & Managing Director

20+ years of experience

A seasoned finance professional and strategic business leader with expertise across **financial management, treasury, mergers & acquisitions, and risk management**. He is a **Chartered Accountant** and a **Certified Financial Risk Manager from GARP, USA**.



Mr. Ashok Patel

CFO & Whole Time Director

20+ years of experience

A finance professional with expertise across **finance, credit, and project funding**, playing a pivotal role in strengthening the Company's financial discipline and growth strategy. He is a **Chartered Accountant and a Commerce graduate from Calcutta University**.



Mr. Satyanarayan Patro

Chief Commercial Officer & Whole Time Director

20+ years of experience

A seasoned professional in the **food and soft commodities sector**, with expertise in structured trade and institutional engagement. He holds a **Bachelor's degree in Engineering, an MBA from ICFAI, and a Business Strategy certification from ISB**.



Mr. Firoz Hathiyari

Non-Executive Director

25+ years of experience

A renowned practicing Chartered Accountant based in Mumbai with expertise across **accounting, auditing, and taxation**, bringing valuable perspective to the Company's **governance and financial oversight**.

Thank You

Together for a Healthier, More Sustainable Tomorrow

FOOD SECURITY | RENEWABLE ENERGY | CIRCULAR ECONOMY | SHARED PROSPERITY



Aelea Commodities Limited

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