

Maroti & Associates

(Chartered Accountants)

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Independent Auditor's Report on the Half year and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Aesthetik Engineers Limited
Acropolis Mall 5th Floor, Unit 503-505,
1858/1, Rajdanga Main Road, Kasba,
Kolkata, West Bengal - 700107

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of Half Year and year to date Standalone Financial results of **Aesthetik Engineers Limited** ("the Company") for the Half year ended March 31, 2026 and for the year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI Listing Obligations and Disclosure Requirements Regulations, 2015, as amended (the "Listing Regulations").

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 listing Regulations in this regard; 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 comprehensive income and other financial information of the Company for the Half year ended March 31, 2026 and for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the, *Auditor's Responsibilities for the Audit of the Standalone Financial Results*" 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 together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the year ended 31st March, 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.



Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the listing Regulations. 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 the 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors 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 the Board of Directors 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 Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, 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 for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal 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 with reference to financial statements 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 Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 financial results 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 Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

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 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.

Other matters

We draw your attention to the Note No. 3 of the Financial Results in regards to the Scheme of Merger. As explained therein, the Board of Directors of the Company approved in its meeting the Scheme of Merger by Absorption of LA Reliant Aluminum Limited (Transferor Company) with the Company (Transferee Company) and their Respective Shareholders and Creditors under section 230 and 232 and other applicable provisions of the Companies Act, 2013 which is subject to approval from various regulatory and statutory authorities w.e.f 1st April, 2025 being the Appointed Date.

We further draw attention to Note No. 5 of the Financial Results in regards to the figures for the half year ended 31st March, 2026 which represent the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2026 and the published year-to-date figures up to the half year ended September 30, 2025.

Our opinion on the Statement is not modified in respect of the above matters.



**For Maroti & Associates
Chartered Accountants
(Firm Registration No.: 322770E)**
Swati Dudhoria
**CA Swati Dudhoria Dakalia
Partner
Memb. No.: 314325
UDIN: 263148256DXS KV4577**

**Place: KOLKATA
Date: 23.05.2026**

AESTHETIK ENGINEERS LIMITED
(Formerly known as Aesthetic Engineers Private Limited)
CIN : 174210W B200891 CL2716
STATEMENT OF STANDALONE AUDITED FINANCIAL STATEMENT
PROFIT AND LOSS STATEMENT
FOR THE HALF YEAR AND YEAR ENDED MARCH 31,2026

Particulars	Half year Ended		Year Ended		(Amount in lakhs)	
	For the Half year ending on 31st March 2026	For the Half year ending on 30th September 2025	For the Half year ending on 31st March 2025	For the Period ending on 31st March 2026	For the Period ending on 31st March 2025	
	Audited	Unaudited	Audited	Audited	Audited	Audited
INCOME						
I Revenue from operations	6,48,911.11	2,99,660	3,594.93	9,440.71	5,788.27	
II Other Income	56.18	21.91	56.80	78.69	81.92	
III Total Income (I+II)	6,53,630	2,99,681.91	3,651.73	9,519.40	5,870.19	
EXPENSES						
IV Purchase of stock-in-trade						
Cost of Materials Consumed	5,32,843	2,05,195	2,332.57	7,386.78	3,996.20	
Change in Work-in-progress	(307,267)	(323,435)	(201,095)	(771,152)	(222,233)	
Employee benefits expenses	31,542	295.62	194.96	611.03	311.16	
Finance costs	79,501	43.84	35.80	123.34	58.56	
Depreciation and amortisation expense	84,350	44.32	38.03	128.88	87.93	
Other expenses	644.55	524.46	422.40	1,169.01	712.50	
Total Expenses (IV)	6,06,497	2,64,173	2,922.86	8,207.21	5,164.11	
Profit/(loss) before exceptional items and tax	(III-IV)	330.77	628.88	811.09	706.08	
VI Exceptional items	-	-	-	-	-	
Profit/(loss) before tax	(V-VI)	471.37	330.77	628.88	811.09	706.08
VIII Tax expense:						
(1) Current tax	94.51	84.61	145.70	179.12	165.13	
(2) Deferred tax	28.26	-	12.87	28.26	12.87	
Total	122.76	84.61	158.57	207.38	178.00	
IX Profit/(loss) for the period (VII-VIII)	348.56	245.16	470.31	603.72	528.08	
X Other comprehensive income:						
A. (i) Items that will not be reclassified to profit and loss	-	-	-	-	-	
(a) Fair value of financial assets	(16,230)	-	(15,000)	(16,230)	(15,000)	
(b) Remeasurement of the employee's defined benefit plan	(5,350)	-	3.63	(3,560)	3.63	
(c) Income tax relating to items that will not be reclassified to profit or loss	16.97	(8.30)	2.99	8.58	2.99	
B. (i) Items that will be reclassified to profit and loss	-	-	-	-	-	
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	
Other Comprehensive Income for the year	(4,863)	(8.39)	(8.39)	(13,250)	(8,390)	
XI Total Comprehensive Income/(Loss) for the period (IX+X)	343.70	236.77	461.92	590.47	519.70	
(Comprising Profit/(loss) and Other Comprehensive Income for the period)						
XII Earning per Equity Share of ₹ 10 each	2.02	1.48	3.04	3.51	3.41	
Dividend	2.02	1.48	3.04	3.51	3.41	

Place: Kolkata
Date: 23/05/2026

Avinash Agarwal
Managing Director
DIN: 01889340

AESTHETIK ENGINEERS LIMITED
A. Agarwal
MANAGING DIRECTOR

AESTHETIK ENGINEERS LIMITED
(Formerly known as Aesthetik Engineers Private Limited)
CIN : L74210WB2008PLC124716
STATEMENT OF STANDALONE AUDITED FINANCIAL STATEMENTS
BALANCE SHEET
FOR THE HALF YEAR AND YEAR ENDED MARCH 31, 2026

(Amount in lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
	Audited	Audited
Assets		
Non-Current Assets		
a) Property, Plant and Equipment	2,359.65	1,201.17
b) Intangible Assets under development	19.12	-
c) Financial Assets		
i) Investments	438.45	666.30
ii) Other financial asset	463.62	390.53
d) Deferred tax assets (Net)	1.79	21.47
e) Other Non-Current Assets	5.93	12.21
	3,288.56	2,291.69
Current Assets		
a) Inventories	1,927.74	804.83
b) Financial assets		
i) Trade receivables	1,292.90	1,958.55
ii) Cash and Cash equivalents	295.27	224.54
iii) Loans	350.00	457.06
c) Current Tax assets (Net)	49.54	-
d) Other current assets	300.10	261.42
	4,215.55	3,706.41
Total Assets	7,504.11	5,998.09
Equity and Liabilities		
Equity		
a) Equity Share Capital	1,722.02	1,722.02
b) Other Equity	3,172.44	2,704.24
	4,894.46	4,426.25
Non-Current Liabilities		
a) Financial liabilities		
i) Borrowings	198.42	27.52
ii) provisions	6.46	-
iii) Other non-current liabilities	41.10	-
	245.98	27.52
Current Liabilities		
a) Financial liabilities		
i) Borrowings	1,219.53	714.60
ii) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises; and	500.89	275.34
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	221.09	291.67
b) Other current liabilities	414.64	207.69
c) Provisions	7.52	1.62
d) Current tax Liability (Net)	-	53.41
	2,363.67	1,544.32
Total Equity and Liabilities	7,504.11	5,998.09

FOR AND BEHALF OF THE BOARD

AESTHETIK ENGINEERS LIMITED

Avinash Agarwal
Managing Director
DIN: 01889340

A. Agarwal
MANAGING DIRECTOR

Place: Kolkata
Date: 23/05/2026

AESTHETIK ENGINEERS LIMITED
(Formerly known as Aesthetik Engineers Private Limited)

CIN : L74210WB2008PLC124716

STATEMENT OF STANDALONE AUDITED FINANCIAL STATEMENT
CASH FLOW STATEMENT

FOR THE HALF YEAR AND YEAR ENDED MARCH 31, 2026

As at 31st March, 2026

	For the year ended 31st March, 2026	For the year ended 31st March, 2025
A) CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit before Tax & Extra-Ordinary Items	811.09	706.08
Adjustments for :		
Depreciation	128.88	87.93
Loss on Surrender	-	-
Interest Expense	115.47	58.56
Provision for Trade Receivables	4.94	17.44
Profit on sale of mutual fund	-	(25.39)
Profit from partnership firm	11.41	(3.40)
(Profit)/ Loss on Sale of Fixed Assets	-	-
Interest on FD	(7.95)	(11.08)
Interest on loan received	(36.71)	(18.96)
Interest on Income Tax Refund	-	-
Share Based Payments	3.47	-
Contractual Payment for Lease	(40.26)	-
Operating Profit before working capital changes.	990.34	811.17
Changes in working capital		
Increase/(Decrease) in Current Liabilities	504.93	307.53
Increase/(Decrease) in Trade Payables	154.98	83.52
Increase/(Decrease) in Other Current Liabilities	169.71	(26.55)
Increase/(Decrease) in Current Provisions	12.36	(1.62)
(Increase in)/Decrease in Inventories	(1,122.91)	302.02
(Increase in)/Decrease in Trade Receivables	660.70	(1,478.75)
(Increase in)/Decrease in Other Current Assets	(38.69)	251.51
Cash (Utilised)/ from Operation	1,331.43	248.83
Direct Tax Paid	(286.56)	(108.25)
Net Cash from/(Utilised) in Operating Activities	(A) 1,044.87	140.57
B CASH FLOW FROM INVESTING ACTIVITIES :		
Disposal of Fixed Assets	-	-
Purchase of Fixed Assets	(1,195.76)	(915.65)
Purchase/Sale of Investment	217.82	(657.91)
Interest Income	7.95	11.08
Profit on sale of mutual fund	-	25.39
Profit from partnership firm	(11.41)	3.40
Other Financial Assets	(73.08)	(128.50)
Interest on loan received	36.71	18.96
Loans given	107.06	(457.06)
Other Non-Current Assets	6.27	118.85
Net Cash from/(utilised) in investing Activities	(B) (904.43)	(1,981.45)
C CASH FLOW FROM FINANCIAL ACTIVITIES :		
Interest Paid	(115.47)	(58.56)
Issue of shares	-	2,404.15
Acceptance/(Repayment) of Long Term Borrowings	170.91	(415.33)
Contribution to ESOP Trust	(125.15)	-
Net Cash from/(Utilised) in Financial Activities	(C) (69.71)	1,930.26
Net Increase / decrease in Cash & Cash Equivalents (A+B+C)	70.73	89.39
Cash & Cash Equivalents at the beginning of the period	224.54	135.16
Cash & Cash Equivalents at the closing of the period	295.27	224.54

AESTHETIK ENGINEERS LIMITED

For and on behalf of the Board

A. Agarwal
MANAGING DIRECTOR

Place : Kolkata
Date: 23/05/2026

Avinash Agarwal
Managing Director
DIN:01889340

Maroti & Associates

(Chartered Accountants)

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Independent Auditor's Report on the Half Yearly and Year to Date Audited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To

The Board of Directors of
Aesthetik Engineers Limited
Acropolis Mall 5th Floor, Unit 503-505,
1858/1, Rajdanga Main Road, Kasba,
Kolkata, West Bengal- 700107

Report on the Audit of the Consolidated Financial Results

Opinion

We have audited the accompanying statement of half yearly and year to date consolidated Financial results of **Aesthetik Engineers Limited** and its Wholly owned subsidiaries and associate for the half year ended March 31, 2026 and for the year ended March 31, 2026 ("the Statement", attached herewith, being submitted by the Parent Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

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 audited financial statements of the subsidiaries and associate, the Statement:

- i. includes the results of the following entities:

Name of the Entity	Relationship with the Entity
M/s Aesthetik Renewables Pvt Ltd.	Wholly-owned subsidiary
M/s Solisys Solar Pvt Ltd.	Wholly-owned subsidiary
M/s Uday Tuff Private Limited	Associate

- ii. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the half year ended March 31, 2026 and for the year ended March 31, 2026.



Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "*Auditor's Responsibilities for the Audit of the Consolidated Financial Results*" 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

Management's Responsibilities for the Consolidated Financial Results

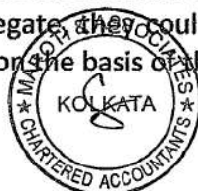
The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group 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 the 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 Statement 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 Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the company included in the Group and are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the company included in the Group are also responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the Statement.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, 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 for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 ability of the Group 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 Statement 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the Statement, including the disclosures, and whether the Statement represents 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 of which we are the independent auditors to express an opinion on the Statement. We are responsible for the direction, supervision, and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, 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 of Aesthetik Engineers Limited 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 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 Listing Regulations, as amended, to the extent applicable.



Other Matters

The accompanying Statement includes the audited financial statements and other financial information, in respect of wholly-owned subsidiaries and associate, whose financial information are as follows:

Sr. No.	Particulars	Aesthetik Renewables Private Limited (in Rs. lakhs)	Solisys Solar Private Limited (in Rs. lakhs)	Uday Tuff Private Limited (in Rs. Lakhs)
1.	Total Revenue	373.48	2184.11	626.24
2.	Total Net Profit After Tax	9.48	94.74	9.15
3.	Total Comprehensive Income	9.48	94.74	-
4.	Net Assets	21.34	170.84	109.15

These audited Financial Statement have been furnished to us by the Board of Directors and our opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these wholly owned subsidiaries and associate is based solely on such audited Financial Statement and the procedures performed by us stated under Auditor's Responsibilities section above.

Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financial Results/financial information certified by the Board of Directors.

We draw your attention to the Note No. 3 of the Financial Results in regards to the Scheme of Merger. As explained therein, the Board of Directors of the Company approved in its meeting the Scheme of Merger by Absorption of LA Reliant Aluminum Limited (Transferor Company) with the Company (Transferee Company) and their Respective Shareholders and Creditors under section 230 and 232 and other applicable provisions of the Companies Act, 2013 which is subject to approval from various regulatory and statutory authorities w.e.f 1st April, 2025 being the Appointed Date.

We further draw attention to Note No. 5 of the Financial Results in regards to the figures for the half year ended 31st March, 2026 which represent the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2026 and the published year-to-date figures up to the half year ended September 30, 2025.

Our opinion on the Statement is not modified in respect of the above matters.

For Maroti & Associates
Chartered Accountants
(Firm Registration No.: 322770E)

Swati Dudhoria

CA Swati Dudhoria Dakalia
Partner

Memb. No.: 314325

UDIN: 26314325IUA0YU9464



Place: KOLKATA

Date: 23-05-2026

AESTHETIK ENGINEERS LIMITED
 (Formerly known as Aesthetic Engineers Private Limited)
 CIN : 174210WB2008PTC124716
STATEMENT ON CONSOLIDATED AUDITED FINANCIAL STATEMENTS
PROFIT AND LOSS STATEMENT
FOR HALF YEAR AND YEAR ENDED MARCH 31, 2026

(Amount in Lakhs)

Particulars	For the Half year ending on 31st March 2026	Half year ended For the Half year ending on 30th September 2025	For the Half year ending on 31st March 2025	Year ended For the Period ending on 31st March 2025	Year ended For the Period ending on 31st March 2025
	Audited	Unaudited	Audited	Audited	Audited
INCOME					
I Income from operations	8,050.47	3,770.64	4,041.07	11,821.11	6,623.58
II Other income	63.10	22.69	59.51	85.79	34.63
III Total Income (I+II)	8,113.57	3,793.32	4,100.58	11,906.89	6,708.21
EXPENSES					
IV EXPENSES					
Purchase of stock-in-trade	6,775.08	2,763.35	2,952.31	9,538.33	4,669.14
Cost of Materials Consumed	(991.28)	(441.72)	(341.72)	(833.05)	(469.01)
Change in Work-in-progress	345.94	328.22	226.65	674.16	344.25
Employee benefits expenses	121.69	67.59	97.87	189.08	82.55
Finance costs	96.81	54.20	61.90	151.01	111.79
Depreciation and amortisation expense	682.46	555.06	484.78	1,237.52	776.52
Other expenses	7,650.71	3,256.33	3,443.69	10,957.04	5,965.23
Total Expenses (IV)					
V Profit/(loss) before exceptional items and tax	482.86	466.09	658.89	949.85	752.98
VI Exceptional items					
VII Profit/(loss) before tax	482.86	466.09	658.89	949.85	752.98
Tax expense					
(1) Current tax	96.22	116.76	150.60	212.98	174.27
(2) Deferred tax	28.94	-	13.92	28.94	13.92
Total	125.16	116.76	164.51	241.93	188.19
IX Profit/(loss) for the period (VII-VIII)	357.70	350.23	494.38	707.93	564.79
Profit / (Loss) from Associates	4.58	-	(5.86)	4.58	-
X Other comprehensive income	362.27	350.23	488.49	712.50	564.79
A (i) Items that will not be reclassified to profit and loss					
(a) Fair value of financial assets	(16.56)	-	(15.00)	(16.26)	(15.00)
(b) Remeasurement of the employees defined benefit plans	(5.56)	-	3.63	(5.56)	3.63
(ii) Income tax relating to items that will not be reclassified to profit or loss	8.58	-	2.99	8.58	2.99
B (i) Items that will be reclassified to profit and loss	-	-	-	-	-
(a) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
Other Comprehensive Income for the year	(13.25)	-	(8.29)	(13.25)	(8.38)
XI Total Comprehensive Income/(Loss) for the period (IX+X)	349.92	350.23	480.10	699.28	556.41
(Comprising Profit / (Loss) and Other Comprehensive Income for the period)					
XII Earnings per Equity Share of ₹ 10 each (in ₹)	2.10	2.03	3.19	4.14	3.65
Basic EPS	2.10	2.03	3.19	4.14	3.65
Diluted EPS	2.10	2.03	3.19	4.14	3.65

For and on behalf of the Board

AESTHETIK ENGINEERS LIMITED

A. Agarwal
MANAGING DIRECTOR

Attn: A. Agarwal
 Managing Director
 DIN: 011897340

Place : Kolkata
 Date: 23.05.2026

AESTHETIK ENGINEERS LIMITED
(Formerly known as Aesthetic Engineers Private Limited)
CIN : L74210WB2008PLC124716
STATEMENT OF CONSOLIDATED FINANCIAL STATEMENTS
CONSOLIDATED BALANCE SHEET
FOR THE HALF YEAR AND YEAR ENDED MARCH 31, 2026

(Amount in Rs Lakhs)

Particulars	For the Period ended on 31st March 2026	For the Period ended on 31st March 2025
Assets		
Non-Current Assets		
a) Property, Plant and Equipment		
i) Tangible Asset	2,535.95	1,365.96
b) Intangible Asset under development	19.12	-
c) Financial Assets		
i) Investments	374.03	597.30
ii) Other Financial Asset	463.62	390.53
iii) Loans	75.00	-
d) Deferred Tax Assets (Net)	0.16	20.42
e) Other Non-Current Assets	5.93	12.21
	3,473.81	2,386.43
Current Assets		
a) Inventories	2,615.93	938.29
b) Financial Assets		
i) Trade Receivables	1,739.88	1,884.70
ii) Cash and Cash Equivalents	298.88	294.04
iii) Loan & Advances	350.00	457.06
iv) Investments	228.11	-
v) Others	1.56	-
c) Current Tax Assets (Net)	55.46	1.76
d) Other Current Assets	396.89	301.93
	5,686.71	3,877.77
Total Assets	9,160.52	6,264.20
Equity and Liabilities		
Equity		
a) Equity Share Capital	1,722.02	1,722.02
b) Other Equity	3,300.22	2,724.26
	5,022.24	4,446.28
Non-Current Liabilities		
a) Financial Liabilities		
i) Borrowings	266.38	112.28
ii) Provisions	6.46	-
iii) Other Non- Current Liabilities	41.10	-
	313.93	112.28
Current Liabilities		
a) Financial Liabilities		
i) Borrowings	2,220.33	847.51
ii) Trade Payables		
(A) total outstanding dues of micro enterprises and small enterprises, and	903.51	275.34
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	237.97	298.80
b) Other Current Liabilities	455.00	222.10
c) Provisions	7.52	1.62
d) Current Tax Liability (Net)	-	60.28
	3,824.35	1,705.64
Total Equity and Liabilities	9,160.52	6,264.20

Place : Kolkata
Date: 23.05.2026

AESTHETIK ENGINEERS LIMITED
For and on behalf of the Board

A. Agawal
MANAGING DIRECTOR
Managing Director
DIN:01889340

AESTHETIK ENGINEERS LIMITED
(Formerly known as Aesthetik Engineers Private Limited)

L74210WB2008PLC124716

CONSOLIDATED CASH FLOW STATEMENT FOR HALF YEAR AND YEAR ENDED 31ST MARCH, 2026

(₹ in Lakhs)

	For The Year Ended 31st March, 2026	For the year ended 31st March 2025
A) CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit before Tax & Extra-Ordinary Items	949.85	752.98
Adjustments for :		
Profit / (Loss) from Associates	-	-
Depreciation	151.01	111.79
Loss on Surrender	-	-
Interest Expense	181.21	82.53
Provision for Trade Receivables	4.95	17.44
Provision for Gratuity	-	-
Profit on sale of mutual fund	-	(25.39)
Profit from partnership firm	-	(3.40)
(Profit)/ Loss on Sale of Fixed Assets	-	-
Share of loss & Taxes (Uday Glass Works)	11.41	-
Sundry Balance Written Off	5.84	-
Share based Payment	3.47	-
Int on FD	(15.58)	-
Interest Income	-	(13.79)
Interest on Loan Received	(36.71)	(18.96)
Contractual Payment for Lease	(40.26)	-
Interest on Income Tax Refund	-	-
Operating Profit before working capital changes.	1,215.18	903.20
Changes in working capital		
Increase/(Decrease) in Current Liabilities	-	440.43
Increase in/(Decrease) in Trade Payables	567.35	90.65
Increase in/(Decrease) in Other Current Liabilities	195.67	(12.14)
Increase in/(Decrease) in Borrowings	1,372.83	-
Increase/(Decrease) in Current Provisions	12.36	1.62
(Increase in)/Decrease in Inventories	(1,677.65)	168.56
(Increase in)/Decrease in Trade Receivables	139.87	(1,404.90)
(Increase in)/Decrease in Other Current Assets	(1.56)	211.00
Cash (Utilised)/ from Operation	1,824.05	398.43
Direct Tax Paid	(338.46)	(131.19)
Net Cash from/(Utilised) in Operating Activities	(A) 1,485.59	267.23
B CASH FLOW FROM INVESTING ACTIVITIES :		
Disposal of Fixed Assets	-	-
Purchase of Fixed Assets	(1,229.37)	(1,104.21)
(Purchase)/ Sale of Investment	217.82	(608.90)
Profit on sale of mutual fund	-	25.39
Profit from partnership firm	(11.41)	3.40
Interest Income	15.58	13.79
Repayment of loan	107.06	-
Loans & Advances Given	(75.00)	(457.06)
Interest on Loan Received	36.71	18.96
Other Financial Assets	(73.08)	(128.50)
Purchase of Fixed Deposits	(228.11)	-
Other Non-Current Assets	(88.69)	137.74
Net Cash from/(utilised) in investing Activities	(B) (1,328.49)	(2,099.40)
C CASH FLOW FROM FINANCIAL ACTIVITIES :		
Issue of Shares	-	2,404.15
Interest Paid	(181.21)	(82.53)
Contribution to ESOP Trust	(125.15)	-
Acceptance/(Repayment) of Long Term Borrowings	154.10	(330.57)
Net Cash from/(Utilised) in Financial Activities	(C) (152.26)	1,991.04
Net Increase / decrease in Cash & Cash Equivalents (A+B+C)	4.84	158.88
Cash & Cash Equivalents at the beginning of the period	294.04	135.16
Cash & Cash Equivalents at the closing of the period	298.88	294.04

AESTHETIK ENGINEERS LIMITED

For and on behalf of the Board

A. Agarwal
MANAGING DIRECTOR

Avinash Agarwal
Managing Director
DIN:01889340

Place : Kolkata
Date: 23.05.2026