

February 12, 2026

To,
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C/1, G-Block
Bandra Kurla Complex,
Bandra (E)
Mumbai – 400 051
NSE Symbol: AARTECH

To,
BSE Limited
Listing Department,
Phiroze Jeejeebhoy Towers,
1st Floor, New Trading Ring,
Rotunda, Dalal Street,
BSE Scrip Code: 542580

Sub: Outcome of Board Meeting held on February 12, 2026 – Intimation under Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

This is with reference to our earlier intimation dated February 05, 2026, regarding the Board Meeting of Aartech Solonics Limited scheduled for February 12, 2026, to consider and approve the Unaudited IndAS Standalone and Consolidated Financial Results of the Company for the quarter and nine-months ended December 31, 2025, along with the Limited Review Report thereon and other business matters.

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), as amended from time to time, we wish to inform you that the Board of Directors of the Company, at its meeting held today i.e., Thursday, February 12, 2026, at the Registered Office of the Company at E-2/57, "Ashirwad", Arera Colony, Bhopal- 462016 (M.P.), which commenced at 12:30 P.M. and concluded at 05:00 P.M., inter-alia considered and approved the following:

1. **Unaudited IndAS Standalone Financial Results** of the Company for the quarter and nine-months ended December 31, 2025 along with Limited Review Report, as reviewed and recommended by the Audit Committee.
2. **Unaudited IndAS Consolidated Financial Results** of the Company for the quarter and nine-months ended December 31, 2025 along with Limited Review Report, as reviewed and recommended by the Audit Committee.

Declaration from the CEO & CFO that the financial results do not contain any false or misleading statement or figures and do not omit any material fact that may make them misleading is enclosed as *Annexure-A*

We request you to kindly take the above information on record and treat this as compliance under the applicable provisions of the SEBI Listing Regulations.

Thanking you,

Yours faithfully,

For Aartech Solonics Limited



CS K R Tanuj Reddy



Company Secretary & Compliance Officer

Address :

Registered Office : 'Ashirwad', E-2/57, Arera Colony,
Bhopal, Madhya Pradesh, India - 462016

Unit # 1 : 35A/36, Sector-B, Industrial Area, Mandideep,
District Raisen, Madhya Pradesh, India - 462046

Unit # 2 : Near Him Cold Storage, Sector-1A, Parwanoo,
District Solan, Himachal Pradesh, India - 173209

Phone :

+91-99930 91167
+91-73899 24734

Fixed Line :

+91-755-2463593

Website:

www.aartechsolonics.com

Email :

info@aartechsolonics.com
compliance@aartechsolonics.com

CIN :

L31200MP1982PLC002030

Annexure-A12th February, 2026

To,
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C/1, G-Block
Bandra Kurla Complex,
Bandra (E)
Mumbai – 400 051
NSE Symbol: **AARTECH**

To,
BSE Limited
The Corporate Relationship Dept.
Phiroze Jeejeebhoy Towers,
1st Floor, New Trading Ring,
Rotunda, Dalal Street,
BSE Scrip Code: **542580**

Sub: Disclosure pursuant to Regulation 33(2)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Ma'am

Pursuant to the provisions of Regulation 33(2)(a) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we hereby confirm, declare, and certify that the Unaudited Financial Results (Standalone & Consolidated) of the Company for the quarter and nine months ended 31st December, 2025, as approved by the Board of Directors at its meeting held on Thursday, February 12, 2026, are true and fair and:

- Do not contain any false or misleading statement or figures;
- Do not omit any material fact that may make the statements or figures contained therein misleading; and
- Have been prepared in accordance with the applicable Indian Accounting Standards (Ind AS) and other applicable regulatory requirements.

We request you to kindly take the above information on record and acknowledge receipt of the same.

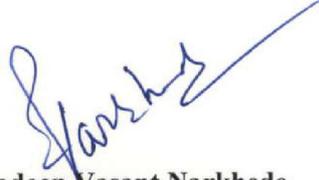
Thanking You,

Yours Faithfully,

For Aartech Solonics Limited


Arati Nath
Chief Executive Officer
PAN: *****1537B




Pradeep Vasant Narkhede
Chief Financial Officer
PAN: *****4506H

Address :

Registered Office : 'Ashirwad', E-2/57, Arera Colony,
Bhopal, Madhya Pradesh, India - 462016

Unit # 1 : 35A/36, Sector-B, Industrial Area, Mandideep,
District Raisen, Madhya Pradesh, India - 462046

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Email :

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compliance@aartechsolonics.com

CIN :

L31200MP1982PLC002030



Independent Auditor's Review Report on the Quarter Unaudited Standalone Financial Results of Aartech Solonics Limited ('Company') pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of **Aartech Solonics Limited**.

1. We have reviewed the accompanying statement of unaudited standalone financial results ("the Statement") of Aartech Solonics Limited. ("the Company") for the quarter ended **December 31, 2025** being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, ("Ind AS 34") "Interim Financial Reporting", prescribed under section 133 of the Companies Act, 2013 as amended, read relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement is approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently, does not enable us to obtain assurance that we could become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. Emphasis of Matter -
 1. Associate Entity:
We would like to draw your attention towards Note no. 4 of the Standalone financial results of the Group (i.e. investment in Enerqual Technology Private Limited entity) ("Associate"). We have inquired with the management about the ongoing dispute between both the managements of the companies due to which the Company is unable to get sufficient and

appropriate information regarding the financial results of Enerqual Technologies Pvt. Ltd as at 31st December 2025. Accordingly, the management has not included the impact in the consolidate financial results of the Group. Considering the probable impact of the same our opinion is not modified in respect to this matter.

2. Fire Incident at Factory:

We draw attention towards Note no. 6 in the financial results regarding the fire incident that occurred at the Company's factory located at Plot No. 35A/36, Sector-B, Industrial Area, District Raisen, Mandideep, Madhya Pradesh on 16th October 2025. The fire resulted in damage to inventories, fixed assets and other related assets. The Company has recognized a loss amounting to ₹1.21 crore in the Statement of Profit and Loss. The Company has lodged an insurance claim with the insurer, which is pending as at the reported date. Our opinion is not modified in respect of this matter.

For B A N C R S AND CO. LLP (FRN: C400331)
Chartered Accountants



CA. Abhilash Kumar Rai
Partner

Membership Number: 434629
UDIN: 26434629RAHFJI9186

Place: Bhopal
Date: 12-02-2026

AARTECH SOLONICS LIMITED

Registered Address: E-2/57, Ashirwad, Arera Colony, Bhopal - 462016 (MP)
CIN: L31200MP1982PLC002030

Statement of Standalone Financial Results for the Quarter and Nine Month ended 31st December 2025

(Amount in ₹ Lakhs)

| Particulars | Quarter Ended | | | Nine Months Ended | | Year Ended |
|---|---------------|-----------------|-----------------|-------------------|-----------------|-----------------|
| | 31-Dec-25 | 30-Sep-25 | 31-Dec-24 | 31-Dec-25 | 31-Dec-24 | 31-Mar-25 |
| | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| 1. Income from operations | 738.23 | 1,100.31 | 955.23 | 2,271.72 | 2,556.77 | 3,569.73 |
| 2. Other income | 36.72 | 30.80 | 73.95 | 218.30 | 389.39 | 333.59 |
| 3. Total Income (1 + 2) | 774.95 | 1,131.11 | 1,029.18 | 2,490.01 | 2,946.16 | 3,903.32 |
| 4. Expenses | | | | | | |
| Cost of materials consumed | 394.15 | 716.26 | 550.21 | 1,386.48 | 1,391.86 | 1,768.56 |
| Changes in Inventories | (145.46) | (89.59) | (136.75) | (340.43) | (17.39) | 10.39 |
| Employee benefits expense | 107.32 | 110.19 | 100.54 | 324.34 | 287.29 | 455.12 |
| Finance costs | 15.40 | 16.45 | 14.70 | 53.03 | 40.17 | 54.17 |
| Depreciation and amortisation expense | 10.01 | 10.39 | 10.03 | 30.44 | 29.43 | 38.95 |
| Impairment Losses | - | - | - | - | - | 393.10 |
| Other expenses | 150.84 | 206.04 | 349.07 | 517.64 | 732.24 | 1,038.04 |
| Total Expenses | 532.26 | 969.74 | 887.80 | 1,971.50 | 2,463.60 | 3,758.34 |
| 5. Profit before exceptional item and tax (3 - 4) | 242.69 | 161.37 | 141.38 | 518.52 | 482.56 | 144.98 |
| 6. Exceptional Item | 121.71 | - | - | 121.71 | - | - |
| 7. Profit before tax (5-6) | 120.98 | 161.37 | 141.38 | 396.80 | 482.56 | 144.98 |
| 8. Tax Expense | | | | | | |
| (1) Current Tax | 19.95 | 26.70 | 35.98 | 65.52 | 92.47 | 22.90 |
| (1) Earlier Tax | 40.32 | - | (44.72) | 40.32 | (44.72) | (44.72) |
| (3) Deferred Tax | (2.34) | (8.23) | (29.97) | 14.22 | (19.53) | (37.56) |
| 9. Profit for the period (7-8) | 63.04 | 142.91 | 180.09 | 276.74 | 454.34 | 204.37 |
| 10. Other comprehensive income | | | | | | |
| A. Items that will not be reclassified to profit or loss | | | | | | |
| -Remeasurement of net defined benefit obligation (net of taxes) | - | - | - | - | - | (1.50) |
| Total comprehensive income | 63.04 | 142.91 | 180.09 | 276.74 | 454.34 | 202.87 |
| 11. Paid-up equity share capital (Face value per share of Re 5/- each) | 1,588.52 | 1,588.52 | 1,588.52 | 1,588.52 | 1,588.52 | 1,588.52 |
| 12. Earnings per equity share (Amount in ₹) | | | | | | |
| (1). Basic (Restated - Refer note 5) | 0.20 | 0.45 | 0.57 | 0.87 | 1.43 | 0.64 |
| (2). Diluted (Restated - Refer note 5) | 0.20 | 0.45 | 0.57 | 0.87 | 1.43 | 0.64 |

Notes:

- The above unaudited standalone financial results were reviewed by the Audit Committee and subsequently approved at the meeting of the Board of Directors held on 12th February 2026. The auditors have issued an unqualified audit opinion on these results. The Ind AS-compliant financial results are subject to limited review or audit. However, the management has exercised the necessary due diligence to ensure that the financial results present a true and fair view of its affairs.
- The above standalone financial results of the Company have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended.
- In accordance with Ind AS 108, the Board of Directors, being the Chief Operating Decision Maker of the Company, has determined that the Company's primary business segment is the manufacturing of electrical items, including Control & Relay Panels, Bus Transfer Systems, Ultracapacitors, Waste-to-Compost Machines, etc., and that there are no separate reportable segments as per Ind AS 108. Accordingly, the segment revenue, segment results, total carrying amount of segment assets, total carrying amount of segment liabilities, total cost incurred to acquire segment assets, and the total amount of depreciation charged during the year are as reflected in the financial statements. The Company's operations are confined entirely to India.
- The gross margins and net profit margins continue to show an increasing trend due to a change in the product mix. The Company has started manufacturing panels of advanced ratings up to 220 kV (earlier up to 66 kV), resulting in higher pricing. In addition, panel volumes are expected to increase in future years, which will help the Company procure raw materials at more favorable prices due to bulk purchasing.
- The Company is currently involved in an ongoing dispute concerning its ownership of shares in Enerqual Technology Private Limited ("Associate Entity"). The nature of the litigation precludes the disclosure of specific details at this time. While the outcome remains uncertain, the dispute is not expected to have a material impact on the Company's financial statements. However, due to the ongoing nature of the litigation, it is not presently possible to determine the extent of any potential impact.
- During the period, the Company suffered a loss due to fire at its factory located at Plot No. 35A/36, Sector-B, Industrial Area, District Raisen, Mandideep, Madhya Pradesh on 16th October, 2025. The fire resulted in damage to inventories, fixed assets and other related assets. The total loss amounting to ₹ 1.21 cr has been recognised in the Statement of Profit and Loss. The Company has lodged an insurance claim to the insurer and is pending as on the reporting date.
- The previous period figures have been regrouped and reclassified, wherever necessary, to conform to the current period's presentation.

For and on behalf of the Board of Directors
Aartech Solonics Limited


Amit Anil Rajee
Chairman and Managing Director
DIN: 00282385



Place: Bhopal
Date : February 12, 2026



Independent Auditor's Review Report on the Quarterly Unaudited 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 **Aartech Solonics Ltd.**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Aartech Solonics Limited** (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter ended December 31, 2025 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, 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 Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:
 - a. Paradigm Ultracapacitors Private Limited
 - b. AIC- Aartech Solonics Private Limited
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the

information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Emphasis of Matter –

1. Associate Entity:

We would like to draw your attention towards Note no. 5 of the Consolidated financial results of the Group (i.e. investment in Enerqual Technology Private Limited entity) ("Associate"). We have inquired with the management about the ongoing dispute between both the managements of the companies due to which the Company is unable to get sufficient and appropriate information regarding the financial results of Enerqual Technologies Pvt. Ltd as at 31st December 2025. Accordingly, the management has not included the impact in the consolidate financial results of the Group. Considering the probable impact of the same our opinion is not modified in respect to this matter.

For BANCRS AND CO. LLP (FRN: C400331)
Chartered Accountants



CA. Abhilash Kumar Rai
Partner
M.No.434629

UDIN: 26434629IWBAQM2032

Place: Bhopal
Date: 12-02-2026

AARTECH SOLONICS LIMITED

Registered Address: E-2/57, Ashirwad, Arera Colony, Bhopal - 462016 (MP)
CIN: L31200MP1982PLC002030

Statement of Consolidated Financial Results for the Quarter and Nine Months ended 31st December 2025

(Amount in ₹ Lakhs)

| Particulars | Quarter Ended | | | Nine Months Ended | | Year Ended |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|------------------------|
| | 31-Dec-25 (Unaudited) | 30-Sep-25 (Unaudited) | 31-Dec-24 (Unaudited) | 31-Dec-25 (Unaudited) | 31-Dec-24 (Unaudited) | 31-Mar-25 (Audited) |
| 1. Income from operations | 738.23 | 1,170.11 | 978.31 | 2,341.97 | 2,579.85 | 3,635.22 |
| 2. Other income | 29.95 | 30.70 | 63.10 | 200.34 | 369.25 | 297.95 |
| 3. Total Income (1 + 2) | 768.18 | 1,200.81 | 1,041.41 | 2,542.32 | 2,949.10 | 3,933.17 |
| 4. Expenses | | | | | | |
| Cost of materials consumed | 409.48 | 690.38 | 545.57 | 1,380.27 | 1,393.36 | 1,763.42 |
| Changes in Inventories | -166.43 | -89.80 | -130.05 | -364.05 | -21.21 | 5.32 |
| Employee benefits expense | 111.50 | 114.95 | 105.88 | 339.54 | 300.88 | 472.80 |
| Finance costs | 15.44 | 16.63 | 13.22 | 53.39 | 44.26 | 54.77 |
| Depreciation and amortisation expense | 13.04 | 13.26 | 12.90 | 39.18 | 39.05 | 50.33 |
| Impairment Losses | - | - | - | - | - | 393.10 |
| Other expenses | 149.22 | 215.87 | 348.17 | 521.14 | 729.68 | 1,021.95 |
| Total Expenses | 532.25 | 961.28 | 895.69 | 1,969.47 | 2,486.02 | 3,761.69 |
| 5. Profit before exceptional item and tax (3 - 4) | 235.93 | 239.53 | 145.72 | 572.84 | 463.08 | 171.48 |
| 6. Exceptional Items | | | | | | |
| Share of Profit / (Loss) of Associates and Joint Ventures | - | 4.22 | - | 4.22 | - | 2.01 |
| Exceptional Items (Loss by Fire) | 121.71 | - | - | 121.71 | - | - |
| 7. Profit before tax (5-6) | 114.22 | 243.76 | 145.72 | 455.36 | 463.08 | 173.49 |
| 8. Tax Expense | | | | | | |
| (1) Current Tax | 19.95 | 37.93 | 37.12 | 76.76 | 93.59 | 27.03 |
| (1) Earlier Tax | 37.58 | - | -44.37 | 37.58 | -44.37 | -44.37 |
| (3) Deferred Tax | -1.34 | -8.97 | -30.86 | 4.90 | -25.11 | -85.59 |
| 9. Profit for the period (7-8) | 58.02 | 214.79 | 183.83 | 336.12 | 438.97 | 276.42 |
| 10. Other comprehensive income | | | | | | |
| A. Items that will not be reclassified to profit or loss | | | | | | |
| -Remeasurement of net defined benefit obligation (net of taxes) | - | - | - | - | - | -1.50 |
| Total comprehensive income | 58.02 | 214.79 | 183.83 | 336.12 | 438.97 | 274.92 |
| Net profit/(loss) attributable to: | | | | | | |
| Owners | 60.33 | 216.05 | 184.15 | 336.51 | 439.72 | 272.59 |
| Non-controlling interests | -2.32 | -1.26 | -0.32 | -0.38 | -0.75 | 3.83 |
| Other comprehensive income/(loss) is attributable to: | | | | | | |
| Owners | - | - | - | - | - | -1.50 |
| Non-controlling interests | - | - | - | - | - | - |
| Total comprehensive income/(loss) is attributable to: | | | | | | |
| Owners | 60.33 | 216.05 | 184.15 | 336.51 | 439.72 | 271.09 |
| Non-controlling interests | -2.32 | -1.26 | -0.32 | -0.38 | -0.75 | 3.83 |
| 11. Paid-up equity share capital (Face value per share of Re 5/- each) | 1,588.52 | 1,588.52 | 1,588.52 | 1,588.52 | 1,588.52 | 1,588.52 |
| 12. Earnings per equity share (not annualised for quarter) | | | | | | |
| (1). Basic | 0.18 | 0.68 | 0.58 | 1.06 | 1.38 | 0.87 |
| (2). Diluted | 0.18 | 0.68 | 0.58 | 1.06 | 1.38 | 0.87 |



AARTECH SOLONICS LIMITED

Registered Address: E-2/57, Ashirwad, Arera Colony, Bhopal - 462016 (MP)
CIN: L31200MP1982PLC002030

Statement of Consolidated Financial Results for the Quarter and Nine Months ended 31st December 2025

Notes:

1. The above unaudited consolidated financial results were reviewed by the Audit Committee and subsequently approved at the meeting of the Board of Directors held on 12th February, 2026. The auditors have issued an unqualified audit opinion on these results.
2. The above consolidated financial results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3. In accordance with Ind AS 108, the Board of Directors, being the Chief Operating Decision Maker of the Company, has determined that the Company's primary business segment is the manufacture of electrical items, including control & relay panels, bus transfer systems, ultracapacitors, and waste-to-compost machines. There are no separate reportable segments as per Ind AS 108. Accordingly, the segment revenue, segment results, total carrying amount of segment assets, total carrying amount of segment liabilities, total cost incurred to acquire segment assets, and total depreciation charged during the year are as reflected in the financial statements. The Company's operations are such that all activities are confined to India.
4. The Company had made an investment of Rs. 3 Lakhs in Enerqual Technology Pvt. Ltd. ("Associate") and holds a 30% shareholding in the entity. The Associate has not provided sufficient and appropriate information, despite several follow-ups, regarding its financial statements for the quarter ended 30th September 2025 due to an ongoing dispute with the Associate. Accordingly, the Company has not incorporated the impact of this investment in the audited consolidated financial results of the Group. Further, the dispute is not expected to have any material impact on the audited consolidated financial results of the Group.
5. As mentioned in Note 4 regarding the ongoing dispute and delay in obtaining the financial statements of the Associate company, the Company has been able to include the share of profit in the Associate only for the period of FY 2024-25. Due to the Associate's inability to provide audited financial statements, the share of profit/(loss) calculated under the equity method has not been included in the consolidated financial statements. Based on the trend of the previous year's share of profit in the Associate and the book value of the Associate, this is not expected to have a material impact on the audited consolidated financial results of the Group.
6. Previous period figures have been regrouped/reclassified, wherever necessary, to conform to the current period's presentation.

For and on behalf of the Board of Directors
Aartech Solonics Limited



Place: Bhopal
Date : February 12, 2026

Amit Anil Raje
Chairman and Managing Director
DIN: 00282385