AESTHETIK
Engineers Limited

Date: 4.07.2025

To,
National Stock Exchange of India Ltd,
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai– 400051

Sub.: Clarification for Financial Results

Dear Sir,

This is with reference to your email dated July 1, 2025, seeking clarification/details in regard to the subject matter. In connection therewith, please find below our point wise submissions:

Query 1: Financial Results submitted is not as per format prescribed by SEBI

a) Balancing Figure notes not given for consolidated
Reply: Please refer to the Report on the Audit of the Consolidated Financial Results attached with the outcome of the meeting held on 30th May, 2025 and has been attached as Annexure A.

b) SOD is not signed by auditor
Reply: Signed SOD by auditor has been attached as Annexure B.

Query 2: Segment details not submitted
Reply: We are operating in a single business so no reportable segment details disclosed as on March 31, 2025 as per Ind AS 108 which deals with segment reporting.

Query 3: Financial results not submitted within 30 minutes or 3 hours from the end of board meeting
Reply: Due to technical issues at the time of filing the details online, the uploading of board meeting outcome got delayed. We are taking proper steps for timely uploading of the required documents with the exchange in near future.

For and on behalf of **AESTHETIK ENGINEERS LIMITED**
Aesthetik Engineers Limited

Kishan

CHIEF FINANCIAL OFFICER

Jai Kishan Ojha
CFO

Annex ure-A

Maroti & Associates
(Chartered Accountants)

Head Office:- Diamond Heritage,
5th Floor, Unit N503,
16, Strand Road, FairleyPlace,
Kolkata -700001
Ph.: 033 4089 1300
Branch Office:- Chiranjiv Tower,
2nd Floor, Unit No. 208,
43, Nehru Place,
New Delhi-110019
Ph.: 011 4358 0996
Email:- audit@maroti.in

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 (for the half year ended March 31, 2025 and for the year ended March 31, 2025 ("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, 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

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, 2025 and for the year ended March 31, 2025.

KOLKATA

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.

KOLKATA

Other Matters

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

Sr. No.	Particulars	Aesthetik Renewables Private Limited (in Rs. lakhs)	Solisys Solar Private Limited (in Rs. lakhs)
1.	Total Revenue	321.49	768.32
2.	Total Net Profit After Tax	4.30	32.42
3.	Total Comprehensive Income	-	-
4.	Net Assets	11.86	77.15

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 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. The Financial Results include the results for the half year ended 31st March, 2025 being the balancing figure between the audited figures in respect of the full financial year and the published year-to-date figures up to the half year ended September 30, 2024.

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

For MAROTI & ASSOCIATES
Chartered Accountants
(Firm Registration No. 322770E)

MAROTI & ASSOCIATES * KOLKATA * CHARTERED ACCOUNTANTS

RADHIKA PATODIA
Digitally signed by RADHIKA PATODIA
Date: 2025.05.30 16:20:24 +05'30'

CA Radhika Patodia
Partner
M. No. 309219
UDIN: 25309219BMTCXD1123

Place: KOLKATA
Date: 30/05/2025

AESTHETIK ENGINEERS LIMITED

(Formerly known as Aesthetik Engineers Private Limited)

CIN : U74210WB2008PLC124716

Consolidated Profit & Loss Account

(Amount in Lakhs)

	Particulars	Half year Ended			Year Ended	Year Ended
		For the Half year ending on 31st March 2025	For the Half year ending on 30th September 2024	For the Half year ending on 31st March 2024	For the Period ending on 31st March 2025	For the Period ending on 31st March 2024
		Audited	Unaudited	Audited	Audited	Audited
	INCOME					
I	Revenue from operations	4,043.07	2,585.51	3,887.57	6,628.58	6,072.03
II	Other Income	59.51	25.12	2.01	84.63	7.47
III	Total Income (I+II)	**4,102.58**	**2,610.63**	**3,889.58**	**6,713.21**	**6,079.50**
IV	EXPENSES					
	Purchase of stock-in-trade					
	Cost of Materials Consumed	2,952.20	1,716.94	2,649.36	4,669.14	4,547.09
	Change in Work-in-progress	-341.72	292.72	136.13	(49.01)	(134.33)
	Employee benefits expenses	226.66	137.60	100.17	364.25	181.706358
	Finance costs	59.87	22.66	44.12	82.53	72.20
	Depreciation and amortisation expense	61.90	49.89	26.14	111.79	52.29
	Other expenses	484.78	296.73	429.12	781.52	706.75
	Total Expenses (IV)	**3,443.68**	**2,516.54**	**3,385.04**	**5,960.23**	**5,425.71**
V	Profit/(loss) before exceptional items and tax (III-IV)	**658.90**	**94.08**	**504.54**	**752.98**	**653.79**
VI	Exceptional Items		-	-		-
VII	Profit/(loss) before tax (V-VI)	**658.90**	**94.08**	**504.54**	**752.98**	**653.79**
VIII	Tax expense:					
	(1) Current tax	150.60	23.68	128.09	174.27	165.66
	(2) Deferred tax	13.92	-	(14.86)	13.92	(14.86)
	Total	**164.51**	**23.68**	**113.24**	**188.19**	**150.80**
IX	Profit/(loss) for the period (VII-VIII))	494.39	70.40	391.30	564.79	502.99
	Profit / (Loss) from Associates	-	5.88	(2.11)	-	(2.11)
	Profit During the Year	**494.39**	**76.29**	**389.19**	**564.79**	**500.88**
X	Other comprehensive income					
	A (i) Items that will not be reclassified to profit and loss		-	-		-
	(a) Fair value of financial assets	(15.00)			(15.00)	
	(b) Remeasurement of the employees defined benefit plans	3.63	-	-	3.63	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	2.99	-	-	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	(8.38)	-	-	(8.38)	-
XI	Total Comprehensive Income/(Loss) for the period (IX+X)	**486.01**	**76.29**	**389.19**	**556.41**	**500.88**
	(Comprising Profit /(Loss) and Other Comprehensive Income for the period)					
XII	Earning per Equity Share of ` 10 each (in Rs.)					
	Basic & Diluted EPS	3.19	0.60	3.08	3.65	3.96

DATE:
PLACE:

FOR AND ON BEHALF OF THE BOARD

Avinash Agarwal
Managing Director (DIN: 01889340)

AESTHETIK ENGINEERS LIMITED
A. Agarwal
MANAGING DIRECTOR

Date - 30/05/2024
Place - Kollcata

AESTHETIK ENGINEERS LIMITED

(Formerly known as Aesthetik Engineers Private Limited)

CIN : U74210WB2008PLC124716

Consolidated Balance Sheet as at 31st March 2025

(Amount in Rs Lakhs)

Particulars	For the Period ending on 31st March 2025	For the Period ending on 31st March 2024
Assets		
Non-Current Assets		
a) Property, Plant and Equipment	1,365.96	373.44
b) Financial Assets		
i) Investments	597.30	17.89
ii) Other Financial Asset	390.53	262.03
d) Deferred Tax Assets (Net)	20.42	31.35
e) Other Non-Current Assets	12.21	149.95
	2,386.43	834.66
Current Assets		
a) Inventories	938.29	1,106.85
b) Financial Assets		
i) Trade Receivables	1,883.80	497.24
ii) Cash and Cash Equivalents	294.04	135.15
iii) Loan & Advances	457.06	
c) Current Tax Assets (Net)	1.76	-
d) Other Current Assets	301.93	512.93
	3,876.87	2,252.16
Total Assets	6,263.30	3,086.82
Equity and Liabilities		
Equity		
a) Equity Share Capital	1,722.02	1,265.62
b) Other Equity	2,724.26	234.67
	4,446.28	1,500.29
Non-Current Liabilities		
a) Financial Liabilities		
i) Borrowings	118.41	442.85
	118.41	442.85
Current Liabilities		
a) Financial Liabilities		
i) Borrowings	841.37	407.07
ii) Trade Payables		
(A) total outstanding dues of micro enterprises and small enterprises; and	275.34	315.12
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	298.80	168.37
b) Other Current Liabilities	221.19	234.23
c) Provisions	1.63	-
d) Current Tax Liability (Net)	60.28	18.89
	1,698.61	1,143.68
Total Equity and Liabilities	6,263.30	3,086.82

AESTHETIK ENGINEERS LIMITED

A. Agarwal

MANAGING DIRECTOR

Date - 30/05/2025

Place - Kolkata

AESTHETIK ENGINEERS LIMITED

(Formerly known as Aesthetik Engineers Private Limited)

U74210WB2008PLC124716

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR END 31ST MARCH 2025

(Amount in Rs '000)

	Particulars		For the year ended 31st March 2025	For the year ended 31st March 2024
A)	**CASH FLOW FROM OPERATING ACTIVITIES:**			
	Net Profit before Tax & Extra-Ordinary Items		752.98	653.79
	Adjustments for :			
	Profit / (Loss) from Associates		-	(2.11)
	Depreciation		111.79	52.29
	Loss on Surrender		-	22.45
	Interest Expense		82.53	72.20
	Provision for Trade Receivables		17.44	1.84
	Provision for Gratuity		-	(2.27)
	Profit on sale of mutual fund		(25.39)	-
	Profit from partnership firm		(3.40)	-
	(Profit)/ Loss on Sale of Fixed Assets		-	(2.08)
	Interest Income		(13.79)	(3.03)
	Interest on Loan Received		(18.96)	
	Interest on Income Tax Refund		-	(1.75)
	Operating Profit before working capital changes.		**903.20**	**791.34**
	Changes in working capital			
	Increase/()Decrease in Current Liabilities		434.30	(44.14)
	Increase in/(Decrease) in Trade Payables		90.65	40.28
	Increase in/(Decrease) in Other Current Liabilities		(12.14)	(175.28)
	Increase/(Decrease) in Current Provisions		1.62	(10.89)
	(Increase in)/Decrease in Inventories		168.56	(623.21)
	(Increase in)/Decrease in Trade Receivables		(1,404.90)	224.31
	(Increase in)/Decrease in Other Current Assets		211.00	(350.53)
	Cash (Utilised)/ from Operation		**392.30**	**(148.12)**
	Direct Tax Paid		(131.19)	(101.74)
	Net Cash from/(Utilised) in Operating Activities	(A)	**261.10**	**(249.86)**
B	**CASH FLOW FROM INVESTING ACTIVITIES :**			
	Disposal of Fixed Assets		-	166.90
	Purchase of Fixed Assets		(1,104.21)	(237.29)
	Purchase of Investment		(608.90)	(17.89)
	Profit on sale of mutual fund		25.39	-
	Profit from partnership firm		3.40	-
	Interest Income		13.79	3.03
	Loans & Advances Given		(457.06)	-
	Interest on Loan Received		18.96	-
	Other Financial Assets		(128.50)	178.83
	Other Non-Current Assets		137.74	35.95
	Net Cash from/(utilised) in investing Activities	(B)	**(2,099.40)**	**129.53**
C	**CASH FLOW FROM FINANCIAL ACTIVITIES :**			
	Issue of Shares		2,404.15	-
	Interest Paid		(82.53)	(72.20)
	Acceptance/(Repayment) of Long Term Borrowings		(324.44)	301.60
	Net Cash from/(Utilised) in Financial Activities	(C)	**1,997.17**	**229.40**
	Net Increase / decrease in Cash & Cash Equivalents (A+B+C)		158.88	109.07
	Cash & Cash Equivalents at the beginning of the period		135.16	26.09
	Cash & Cash Equivalents at the clossing of the period		**294.04**	**135.16**

AESTHETIK ENGINEERS LIMITED

A. Agarwal

MANAGING DIRECTOR

Date- 30/05/2025

Place- kolkata

Annexure B

Maroti & Associates

(Chartered Accountants)

Head Office:-
Diamond Heritage, 5th Floor,
Unit - N503, 16, Strand Road,
Fairley Place, Kolkata –700001
Ph.: +913340891300

Branch Office: - Chiranjiv Tower,
2nd Floor Unit No. 208,
43, Nehru Place New Delhi-110019,
Ph.:+011 43580996
Email:- audit@maroti.in

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

Sub: Status of Utilization of Issue Proceeds by the Aesthetik Engineers Limited.

With reference to the above captioned, and on examination & verification of books of accounts, relevant documents, corresponding invoices, records produced and explanation given by the management of Aesthetik Engineers Limited (hereinafter referred to as 'the company'), we hereby certify the utilization of Issue Proceeds by the company as on 31st March, 2025 is as per **"Annexure-A"** attached herewith.

Note:

1. The management has prepared the **"Annexure-A"** and we have initialled the same for identification purpose only.
2. This certificate is issued for submission before the National Stock Exchange and should not be used for any other purpose, other than mentioned here. We do not accept or assume any liability or duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without my prior consent in writing.

For, Maroti and Associates,
Chartered Accountants
Firm Reg No: 322770E

MAROTI & ASSOCIATES KOLKATA CHARTERED ACCOUNTANTS

Radhika Patodia

CA Radhika Patodia
Partner
Membership Number: 309219
UDIN: 25309219BMTCX1068

Place: Kolkata
Date: 30.05.2025

AESTHETIK

Statement of Deviation(s) or Variation(s) under Regulation 32(8) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Name of Listed Entity	AESTHETIK ENGINEERS LIMITED
Mode of fund raising	Initial Public offer
Date of fund raising	13.08.2024
Amount raised	Rs. 26.47
Report filed for the year ended	31.03.2025
Monitoring Agency	N.A.
Monitoring Agency Name, if applicable	N.A.
Is there a deviation/ variation in use of funds raised	NO
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	NA
If yes, date of Shareholders approval	NA
Explanation for the deviation/ variation	NA
Comments of the Audit Committee after review	NA
Comments of the auditors, if any	NA

Objects for which funds have been raised and where there has been any deviation, in the following table:

MAROTI & ASSOCIATES ★ KOLKATA ★ CHARTERED ACCOUNTANTS

AESTHETIK ENGINEERS LIMITED
Priyanka Gupta
COMPANY SECRETARY

AESTHETIK
Engineers Limited

Objects for which funds have been raised and where there has been a deviation, in the following table	

Original Object	Modified Object, if any	Original Allocation (Amount in Crores)	Modified allocation,	Funds Utilised (Amount in Crores)	Amount of Deviation/ Variation for the quarter according to applicable object	Remarks if any
CAPITAL EXPENDITURE	NA	8.00	NIL	8.00	NIL	NIL
WORKING CAPITAL REQUIREMENT	NA	15.00	NIL	10.55	NIL	NIL
GENERAL CORPORATE EXPENSES	NA	3.47	NIL	2.47	NIL	NIL
TOTAL	NA	26.47	NIL	21.02	NIL	NIL

Deviation or variation could mean:
(a) Deviation in the objects or purposes for which the funds have been raised or
(b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
(c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc.

MAROTI & ASSOCIATES
KOLKATA
CHARTERED ACCOUNTANTS

AESTHETIK ENGINEERS LIMITED

Priyanka Gupta

COMPANY SECRETARY

Registered Address : Kolkata
Unit-503-505, Acropolis Mall
1858/1 Rajdanga Main Road.
Kolkata 700107
P: 033-46002255
E: backoffice@aesthetik.in

Mumbai :
A-1001, 10th Floor,
Kailash Business Park
Park Site Rd, Vikhroli West,
Mumbai
Maharashtra 400076

Works :
Hanuman Complex,
Plot No- 3108
Ranihati Amta Road.
P.O. Islampur, Howrah 711401
W: www.aesthetik.in

CIN No. : LU74210WB2008PLC124716