AESTHETIK
Engineers Limited

Date: 14.11.2026

To
The Manager- Listing Compliance
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai- 400051

SYMBOL: AESTHETIK
ISIN: INE0TSF01011

Subject: Outcome of the Board Meeting held on 14th November, 2026

Dear Sir/Madam,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, we wish to inform you that the Board of Directors of the Company, at its meeting held today i.e. 14th November, 2026 has inter alia, approved the following:

With reference to the above, we hereby submit / inform that:

1) Un-Audited Financial Results (Standalone & Consolidated) along with Limited Review Report for the half year ended September 30, 2026.

   The Un-Audited Financial Results (Standalone & Consolidated) of the Company for the half year ended September 30, 2026 along with the Limited Review Report thereon, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 enclosed herewith as "**Annexure-I**".

2) The Board of Directors, upon the recommendation of the Audit Committee, considered and took on record the Statement of Utilisation of IPO Proceeds for the half year ended September 30, 2026, along with the Certificate issued by the Statutory Auditors of the Company in this regard.

   The Statement of Deviation(s) or Variation(s) in the utilisation of IPO proceeds, pursuant to Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, along with the Statutory Auditors' Certificate, is enclosed herewith as **"Annexure-II".**

3) Approved the change in the name of the Company from "Aesthetik Engineers Limited" to "Devron Engineering Limited" or "Devron Engineers Limited" or "Devron Industries Limited" subject to availability and approval by the Registrar of Companies and consequential alteration to Memorandum of Association and Articles of Association of the Company with respect to Name Clause subject to the approval of the shareholders at the ensuing General Meeting/Postal Ballot and the requisite approval of the Regulatory authorities, as may be required under the provisions of the Companies Act, 2013 and other applicable laws and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

AESTHETIK
Engineers Limited

The proposed change of name is intended to better reflect the present and future business activities of the Company.

The details required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January, 2026 are enclosed as "**Annexure-III**".

This above information will also be made available on the website of the Company.

The Meeting of the Board of Directors of the Company **commenced at 11:30 A.M. (IST) and concluded at 1:30 P.M. (IST).**

Thanking you,
Yours faithfully

For Aesthetik Engineers Limited
(Formerly Known as Aesthetik Engineers Private Limited)

DHARA AGARWAL
Digitally signed by DHARA AGARWAL
Date: 2026.11.14 14:41:16 +05'30'

Dhara Agarwal
Company Secretary & Compliance Officer
Mem no. A23798

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

Mumbai :
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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. : L74210WB2008PLC124716

Maroti & Associates
(Chartered Accountants)

Head Office: - Diamond Heritage,
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Fairley Place, Kolkata- 700001.
Ph.: +913340891300

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10th Floor, Unit No. 1001,
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INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF THE UN-AUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

To
The Board of Directors of
Aesthetik Engineers Limited

1. We have reviewed the accompanying statement of un-audited standalone financial results of Aesthetik Engineers Limited (the 'Company') for the Half Year ended September 30, 2026 ("the statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

2. This Statement which is the responsibility of the Company's management and approved by the Board of Directors of the company at their meeting held on November 14, 2026, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other Accounting Principles generally accepted in India. 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 Engagement (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 are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.

MAROTI & ASSOCIATES * KOLKATA * CHARTERED ACCOUNTANTS

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of un-audited standalone financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion on the statement is not modified in respect of the above matter.

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



CA Swati Dudhoria Dakalia
Partner
M. No. 314325
UDIN: 26314325BWJKBV2094
Place: KOLKATA
Date: 14.11.2026

AESTHETIK ENGINEERS LIMITED

(Formerly known as Aesthetik Engineers Private Limited)

L74210WB2008PLC124716

Statement of Standalone Unaudited Balance Sheet as at 30th September, 2026

(₹ in Lakhs)

	Particulars	Notes	As at 30th Sept, 2026	As at 31st March, 2026
			Unaudited	Audited
I	**ASSETS**			
	Non-Current Assets			
a)	**Property, Plant & Equipment (PPE)**			
	i) Tangible Assets	2.1	2,637.14	2,285.83
	ii) ROU Assets	2.1.1	55.37	73.82
b)	**Intangible Assets**	2.2	12.87	19.12
c)	**Financial Assets**			
	i) Investments	3	471.63	438.45
	ii) Other Financial Assets	4	461.92	463.62
d)	Deferred Tax Assets (Net)	5	-	1.79
e)	Other Non-Current Assets	6	5.93	5.93
			3,644.87	**3,288.56**
	Current Assets			
a)	Inventories	7	2,912.06	1,927.74
b)	**Financial Assets**			
	i) Trade Receivables	8	371.55	1,292.90
	ii) Cash & Cash Equivalents	9	489.68	295.27
	iii) Loans	10	365.75	350.00
c)	Current Tax Assets (Net)	11	49.54	49.54
d)	Other Current Assets	12	1,302.03	300.10
			5,490.62	**4,215.55**
	TOTAL ASSETS		**9,135.49**	**7,504.11**
II	**EQUITY & LIABILITIES**			
	Equity			
a)	Equity Share Capital	13	1,722.02	1,722.02
b)	Other Equity	14	3,599.62	3,172.44
	Total Equity		**5,321.63**	**4,894.46**
	Non-Current Liabilities			
a)	Financial Liabilities			
	i) Borrowings	15	1,333.65	198.42
	ii) Provisions	16	6.46	6.46
	iii) Other Non-Current Liabilities	17	41.10	41.10
	iv) Deferred Tax Liability	5	37.92	
			1,419.13	**245.98**
	Current Liabilities			
a)	Financial Liabilities			
	i) Borrowings	18	401.69	1,219.53
	ii) Trade Payables			
	(A) Total o/s dues of micro enterprises & small enterprises	19	30.95	500.89
	(B) Total o/s dues of other than micro enterprises & small enterprises		714.39	221.09
b)	Other Current Liabilities	20	1,094.98	414.64
c)	Provisions	16	7.52	7.52
d)	Current Tax Liabilities (Net)	21	145.20	-
			2,394.73	**2,363.67**
	TOTAL EQUITIES & LIABILITIES		**9,135.49**	**7,504.11**
	The accompanying notes to financial statements	1		

AESTHETIK ENGINEERS LIMITED

A Agarwal

MANAGING DIRECTOR

Avinash Agarwal
Managing Director
DIN: 01889340

Place: Kolkata
Date: 14.11.2026

UDIN : 26314325 2WJKBV2094

MAROTI & ASSOCIATES * CHARTERED ACCOUNTANTS * KOLKATA

AESTHETIK ENGINEERS LIMITED

(Formerly known as Aesthetik Engineers Private Limited)

L74210WB2008PLC124716

Statement of Unaudited Profit & Loss for the period ended 30th September,2026

(₹ in Lakhs)

	Particulars	Notes	Half Year Ended			Year Ended
			For The Half Year Ending on 30th Sept, 2026	For The Half Year Ending on 31st March, 2026	For The Half Year Ending on 30th Sept, 2025	For The Year Ended 31st March, 2026
	INCOME		Unaudited	Audited	Unaudited	Audited
I	Revenue from Operations	22	4,709.56	6,480.11	2,960.60	9,440.71
II	Other Income	23	20.78	56.18	21.91	78.09
III	TOTAL INCOME (I+II)		4,730.34	6,536.30	2,982.50	9,518.80
IV	EXPENSES					
	Cost of Material Consumed	24	2,772.47	5,328.82	2,057.95	7,386.78
	Changes in WIP	25	(772.58)	(387.87)	(323.45)	(711.32)
	Employee Benefit Expenses	26	291.68	315.42	295.62	611.03
	Finance Cost	27	66.34	79.50	43.84	123.34
	Depreciation & Amortization Expenses	28	80.90	84.56	44.32	128.88
	Other Expenses	29	1,714.61	644.55	524.46	1,169.01
	TOTAL EXPENSES (IV)		4,153.41	6,064.97	2,642.73	8,707.71
V	Profit / (Loss) before exceptional items and tax (III- IV)		576.93	471.32	339.77	811.09
VI	Exceptional Items		-		-	-
VII	Profit/ (Loss) before tax (V-VI)		576.93	471.32	339.77	811.09
VIII	Tax Expenses					
	Current Tax	30	145.20	94.51	84.61	179.12
	Deferred Taxes (Net)	30	31.34	28.26	-	28.26
	Total (VIII)		176.54	122.76	84.61	207.38
IX	Profit / (Loss) for The Period (VII-VIII)		400.38	348.56	255.16	603.72
X	Other Comprehensive Income					
	A. (i) Items that will not be reclassified to profit and loss:					
	(a) Fair Value of Financial Assets		32.18	(16.26)	-	(16.26)
	(b) Remeasurement of Defined Benefit Plans		-	(5.56)	-	(5.56)
	(ii) Income Tax Relating to items that will not be reclassified to Profit and Loss		(8.37)	16.97	(8.39)	8.58
			23.81	(4.86)	(8.39)	(13.25)
	B.(i) Items that will be reclassified to Profit and Loss		-			-
	(ii)Income Tax relating to items that will be reclassified to profit and loss		-			-
	Other Comprehensive Income for the year		23.81	(4.86)	(8.39)	(13.25)
XI	TOTAL COMPREHENSIVE INCOME FOR THE YEAR (IX+X)		424.20	343.70	246.77	590.47
	(Comprising Profit/(Loss) and Other Comprehensive Income for the period)					
XII	Earnings Per Equity Share of ₹ 10 each (in ₹)					
	Basic EPS	31	2.33	2.02	1.48	3.51
	Diluted EPS	31	2.33	2.02	1.48	3.51
	The accompanying notes form an integral part of the Financial Statements	1				

Place: Kolkata
Date: 14.11.2026

Avinash Agarwal
Managing Director
DIN: 01889340

AESTHETIK ENGINEERS LIMITED
A. Agarwal
MANAGING DIRECTOR

UDIN: 26314325ZWJKBV2094

MAROTI & ASSOCIATES * CHARTERED ACCOUNTANTS * KOLKATA

AESTHETIK ENGINEERS LIMITED

(Formerly known as Aesthetik Engineers Private Limited)

L74210WB2008PLC124716

CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2026

	Particulars		For The Half Year Ending on 30th Sept, 2026	For The Year Ended 31st March, 2026
A)	CASH FLOW FROM OPERATING ACTIVITIES:			
	Net Profit before Tax & Extra-Ordinary Items		576.92	811.09
	Adjustments for :			
	Depreciation		80.90	128.88
	Loss on Surrender			
	Sundry Balance Written off		0.03	
	Interest Expense		63.45	115.47
	Provision for Trade Receivables		3.10	4.94
	Profit on Sale Of Mutual Fund		-	-
	Profit/Loss From Partnership Firm		-	11.41
	(Profit)/ Loss on Sale of Fixed Assets		-	-
	Interest on FD		(4.88)	(7.95)
	Interest on Loan Received		(15.75)	(36.71)
	Interest on Income Tax Refund		-	-
	Share Based Payments		2.97	3.47
	Contractual Payment for Lease		(18.21)	(40.26)
	Operating Profit before working capital changes.		688.54	990.34
	Changes in working capital			
	Increase/(Decrease) in Current Liabilities		698.56	504.93
	Increase/(Decrease) in Trade Payables		23.35	154.98
	Increase/(Decrease) in Other Current Liabilities		-	169.71
	Increase/(Decrease) in Current Provisions		-	12.36
	(Increase in)/Decrease in Inventories		(984.33)	(1,122.91)
	(Increase in)/Decrease in Trade Receivables		918.25	660.70
	(Increase in)/Decrease in Other Current Assets		(903.29)	(38.69)
	Cash (Utilised)/ from Operation		441.08	1,331.44
	Direct Tax Paid		(98.66)	(286.56)
	Net Cash from/(Utilised) in Operating Activities	(A)	342.42	1,044.87
B	CASH FLOW FROM INVESTING ACTIVITIES :			
	Disposal of Fixed Assets		-	-
	Purchase of Fixed Assets		(407.51)	(1,195.76)
	(Purchase)/ Sale of Investment		(1.00)	217.82
	Interest Income		20.63	7.95
	Profit on sale of mutual fund		-	-
	Profi/Loss From Partnership Firm		-	(11.41)
	Other Financial Assets		-	(73.08)
	Interest on loan received		-	36.71
	Loan Given		(15.75)	107.06
	Other Non-Current Assets		1.69	6.27
			-	
	Net Cash from/(utilised) in Investing Activities	(B)	(401.94)	(904.43)
C	CASH FLOW FROM FINANCIAL ACTIVITIES :			
	Interest Paid		(63.45)	(115.47)
	Issue Of Shares		-	-
	Acceptance/(Repayment) of Long Term Borrowings		1,135.22	170.91
	Acceptance/(Repayment) of Short Term Borrowings		(817.84)	
	Contribution to ESOP Trust		-	(125.15)
	Net Cash from/(Utilised) in Financial Activities	(C)	253.94	(69.71)
	Net Increase / decrease in Cash & Cash Equivalents (A+B+C)		194.41	70.73
	Cash & Cash Equivalents at the beginning of the period		295.27	224.54
	Cash & Cash Equivalents at the closing of the period		489.68	295.27

Place: Kolkata
Date: 14.11.2026

AESTHETIK ENGINEERS LIMITED
A. Agarwal
MANAGING DIRECTOR

Avinash Agarwal
Managing Director
DIN: 01889340

UDIN : 26314325 2WJKBV2094

MAROTI & ASSOCIATES * CHARTERED ACCOUNTANTS * KOLKATA

Maroti & Associates
(Chartered Accountants)

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INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF THE UN-AUDITED CONSOLIDATED FINANCIAL RESULTS OF THE COMPANY FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

To
The Board of Directors of
Aesthetik Engineers Limited

1. We have reviewed the accompanying statement of consolidated un-audited financial results of Aesthetik Engineers Limited ("the Company") and its subsidiaries (together referred to as "the Group") for the Half-Year ended September 30, 2026 ("the statement") being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

2. This Statement which is the responsibility of the Company's management and approved by the Company's Board of Directors at their meeting held on November 14, 2026, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other Accounting Principles generally accepted in India. 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 Engagement (SRE) 2410. "Review of Interim Financial Information performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. 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.

4. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8), of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended, to the extent applicable.

5. The Statement includes the results of the following entity:

Name of the Entity	Relationship with the Entity
Aesthetik Renewables Private Limited	Wholly Owned Subsidiary
Solisys Solar Private Limited	Wholly Owned Subsidiary
Uday Tuff Private Limited	Subsidiary

MAROTI & ASSOCIATES * KOLKATA * CHARTERED ACCOUNTANTS

6. Based on our review conducted and procedures performed as stated in paragraph 3 above and 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 and other accounting principles generally accepted in India , has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. The consolidated unaudited financial results include the interim financial information of the Wholly Owned Subsidiary and financial information consolidated for the half year ended September 30, 2026 are as under:

Sr. No.	Particulars	Aesthetik Renewables Private Limited (Rs. in Lakhs)	Solisys Solar Private Limited (Rs.in Lakhs)	Uday Tuff Private Limited (Rs.in Lakhs)
1.	Total Revenue	162.33	2333.42	979.81
2.	Total Net Profit After Tax	2.12	84.09	22.26
3.	Total Comprehensive Income	-	-	-
4.	Net Assets	23.46	254.94	131.41

This financial information Were prepared by the management of the Subsidiary and have been furnished to us by the Management and our conclusion on the statement, in so far as it relates to the Amount of disclosures included in respect of the Associate is based solely on the reports of the management of the company and the procedures performed by us as stated above.

Our conclusion on the statement is not modified in respect of the above matter.

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

MAROTI & ASSOCIATES KOLKATA CHARTERED ACCOUNTANTS

CA Swati Dudhoria Dakalia
Partner
M. No. 314325
UDIN: 26314325AXJSDA8347
Place: KOLKATA
Date: 14.11.2026

AESTHETIK ENGINEERS LIMITED

(Formerly known as Aesthetik Engineers Private Limited)

L74210WB2008PLC124716

Consolidated Balance Sheet as at 30th September, 2026

(₹ in Lakhs)

	Particulars	Notes	As at 30th September, 2026	As at 31st March, 2026
			Unaudited	Audited
I	**ASSETS**			
	Non-Current Assets			
a)	Property, Plant & Equipment (PPE)			
	i) Tangible Assets	2.1	4,153.42	2,462.13
	ii) ROU Assets	2.1.1	55.37	73.82
b)	Intangible Assets	2.2	14.14	19.12
c)	Financial Assets			
	i) Investments	3	351.63	374.03
	ii) Other Financial Assets	4	461.92	463.62
	iii) Loans	5	75.00	75.00
d)	Deferred Tax Assets (Net)	6	-	0.17
e)	Other Non-Current Assets	7	7.61	5.93
			5,119.09	3,473.81
	Current Assets			
a)	Inventories	8	3,941.82	2,615.93
b)	Financial Assets			
	i) Trade Receivables	9	987.56	1,739.88
	ii) Cash & Cash Equivalents	10	564.59	298.88
	iii) Loans	11	38.06	350.00
	iv) Investments	12	31.82	228.11
	v) Others	13	13.14	1.56
c)	Current Tax Assets (Net)	14	55.25	55.46
d)	Other Current Assets	15	1,776.24	396.89
			7,408.49	5,686.71
	TOTAL ASSETS		12,527.58	9,160.52
II	**EQUITY & LIABILITIES**			
	Equity			
a)	Equity Share Capital	16	1,722.02	1,722.02
b)	Other Equity	17	3,825.06	3,300.22
c)	Non-Controlling Interest		64.39	-
	Total Equity		5,611.47	5,022.24
	Non-Current Liabilities			
a)	Financial Liabilities			
	i) Borrowings	18	2,966.44	266.38
	ii) Provisions	19	6.46	6.46
	iii) Deferred Tax Liability	6	32.23	-
	iv) Other Non-Current Liabilities	20	41.10	41.10
			3,046.22	313.93
	Current Liabilities			
a)	Financial Liabilities			
	i) Borrowings	21	1,841.93	2,220.33
	ii) Trade Payables			
	(A) Total o/s dues of micro enterprises & small enterprises	22	30.95	903.51
	(B) Total o/s dues of other than micro enterprises & small enterprises		690.22	237.97
b)	Other Current Liabilities	23	1,136.46	455.00
c)	Provisions	19	7.52	7.52
d)	Current Tax Liabilities (Net)	24	162.81	-
			3,869.89	3,824.35
	TOTAL EQUITIES & LIABILITIES		12,527.58	9,160.52
	The accompanying notes to financial statements	1		

Place: Kolkata
Date: 14.11.2026

UDIN : 26314325AXJSDA8347

Avinash Agarwal
Managing Director
DIN: 01889340

AESTHETIK ENGINEERS LIMITED

A. Agarwal

MANAGING DIRECTOR

AESTHETIK ENGINEERS LIMITED

(Formerly known as Aesthetik Engineers Private Limited)

L74210WB2008PLC124716

Consolidated Profit & Loss For The Half Year ended 30th September, 2026

(₹ in Lakhs)

	Particulars	Notes	Half year Ended			Year Ended
			For The Half Year Ending on 30th September, 2026	For the Half Year Ending on 31st March, 2026	For The Half Year Ending on 30th September, 2025	For The Year Ended 31st March, 2026
			Unaudited	Audited	Unaudited	Audited
	INCOME					
I	Revenue from Operations	25	7,819.66	8,050.47	3,770.64	11,821.11
II	Other Income	26	30.10	63.10	22.69	85.79
III	TOTAL INCOME (I+II)		7,849.77	8,113.57	3,793.32	11,906.89
IV	EXPENSES					
	Cost of Material Consumed	27	6,476.48	6,775.08	2,763.25	9,538.33
	Changes in WIP	28	(875.80)	(391.28)	-441.77	(833.05)
	Employee Benefit Expenses	29	379.05	345.94	328.22	674.16
	Finance Cost	30	185.93	121.69	67.39	189.08
	Depreciation & Amortization Expenses	31	162.47	96.81	54.20	151.01
	Other Expenses	32	1,807.93	682.46	555.06	1,237.52
	TOTAL EXPENSES (IV)		7,136.07	7,630.71	3,326.33	10,957.04
V	Profit / (Loss) before exceptional items and tax (III- IV)		713.69	482.86	466.99	949.85
VI	Exceptional Items		-	-		-
VII	Profit/ (Loss) before tax (V-VI)		713.69	482.86	466.99	949.85
VIII	Tax Expenses					
	Current Tax	33	173.48	96.22	116.76	212.98
	Deferred Taxes (Net)	33	31.34	28.94	-	28.94
	Total (VIII)		204.83	125.16	116.76	241.93
IX	Profit / (Loss) for The Period (VII-VIII)		508.87	357.70	350.23	707.93
	Profit/ (Loss) From Associates		-	4.58		4.58
	Profit During the Year		508.87	362.27	350.23	712.50
	Profit attributable to:					
	a) Shareholders of the Company		497.96	362.27	350.23	712.50
	b) Non-Controlling Interest		10.91	-	-	-
X	Other Comprehensive Income					
	A. (i) Items that will not be reclassified to profit and loss:					
	(a) Fair Value of Financial Assets		32.18	(16.26)	-	(16.26)
	(b) Remeasurement of Defined Benefit Plans		(8.37)	(8.58)	-	(8.58)
	(ii) Income Tax Relating to items that will not be reclassified to Profit and Loss			8.58		8.58
			23.81	(13.25)	-	(13.25)
	B.(i) Items that will be reclassified to Profit and Loss		-	-	-	-
	(ii)Income Tax relating to items that will be reclassified to profit and loss		-	-	-	-
	Other Comprehensive Income for the year		23.81	(13.25)	-	(13.25)
XI	TOTAL COMPREHENSIVE INCOME FOR THE YEAR (IX+X) (Comprising Profit/(Loss) and Other Comprehensive Income for the period)		532.68	349.02	350.23	699.26
	Total Comprehensive Income					
	a) Shareholders of the Company		521.77	349.02	350.23	699.26
	b) Non-Controlling Interest		10.91	-	-	-
XII	Earnings Per Equity Share of ₹ 10 each (in ₹)					
	Basic EPS	34	2.96	2.10	2.03	4.14
	Diluted EPS	34	2.96	2.10	2.03	4.14
	The accompanying notes form an integral part of the Financial Statements	1				

Place: Kolkata
Date: 14.11.2026

ESTHETIK ENGINEERS LIMITED

Avinash Agarwal
Managing Director
DIN: 01889340

MANAGING DIRECTOR

UDIN: 26314325AXJSDA8347

KOLKATA

AESTHETIK ENGINEERS LIMITED

(Formerly known as Aesthetik Engineers Private Limited)

L74210WB2008PLC124716

Consolidated Cash Flow Statement For The Half Year Ended 30th September, 2026

	Particulars		For The Half Year Ending on 30th September, 2026	For The Year Ended 31st March, 2026
A)	**CASH FLOW FROM OPERATING ACTIVITIES:**			
	Net Profit before Tax & Extra-Ordinary Items		**713.69**	**949.85**
	Adjustments for :			
	Profit / (Loss) from Associates		-4.58	-
	Depreciation		162.47	151.01
	Loss on Surrender		-	-
	Interest Expense		185.93	181.21
	Provision for Trade Receivables		1.65	4.95
	Provision for Gratuity		-	-
	Profit on sale of mutual fund		-	-
	Profit from partnership firm		-	-
	(Profit)/ Loss on Sale of Fixed Assets		-	-
	Share of loss & Taxes (Uday Glass Works)		-	11.41
	Sundry Balance Written Off		1.46	5.84
	Share based Payment		2.97	3.47
	Int on FD		(4.92)	(15.58)
	Interest Income			-
	Interest on Loan Received		(25.03)	(36.71)
	Contractual Payment for Lease		-	(40.26)
	Interest on Income Tax Refund		-	-
	Operating Profit before working capital changes.		**1,033.66**	**1,215.19**
	Changes in working capital			
	Increase/()Decrease in Current Liabilities		-	-
	Increase in/(Decrease) in Trade Payables		(420.32)	567.35
	Increase in/(Decrease) in Other Current Liabilities		681.46	195.67
	Increase in/(Decrease) in Borrowings		(378.40)	1,378.96
	Increase/(Decrease) in Current Provisions			12.36
	(Increase in)/Decrease in Inventories		(1,325.89)	(1,677.65)
	(Increase in)/Decrease in Trade Receivables		752.32	139.87
	(Increase in)/Decrease in Other Current Assets		(1,390.93)	(1.56)
	Cash (Utilised)/ from Operation		**(1,048.11)**	**1,830.19**
	Direct Tax Paid		(13.58)	(338.46)
	Net Cash from/(Utilised) in Operating Activities	(A)	**-1,061.70**	**1,491.73**
B	**CASH FLOW FROM INVESTING ACTIVITIES :**			
	Disposal of Fixed Assets			-
	Purchase of Fixed Assets		(1,830.33)	(1,229.37)
	(Purchase)/ Sale of Investment		54.58	217.82
	Profit on sale of mutual fund			-
	Profit from partnership firm			(11.41)
	Interest Income		4.92	15.58
	Repayment of loan			107.06
	Loans & Advances Given		311.94	(75.00)
	Interest on Loan Received		25.03	36.71
	Purchase of Fixed Deposits		196.29	(228.11)
	Other Financial Assets		1.69	(73.08)
	Acquistion of shares		50.84	
	Other Non-Current Assets		-1.67	(88.69)
	Net Cash from/(utilised) in investing Activities	(B)	**(1,186.72)**	**(1,328.49)**
C	**CASH FLOW FROM FINANCIAL ACTIVITIES :**			
	Issue of Shares		-	-
	Interest Paid		(185.93)	(181.21)
	Contribution to ESOP Trust		-	(125.15)
	Acceptance/(Repayment) of Long Term Borrowings		2,700.06	147.97
	Net Cash from/(Utilised) in Financial Activities	(C)	**2,514.13**	**(158.39)**
	Net Increase / decrease in Cash & Cash Equivalents (A+B+C)		265.71	4.85
	Cash & Cash Equivalents at the beginning of the period		298.88	294.04
	Cash & Cash Equivalents at the closing of the period		**564.59**	**298.88**

Place: Kolkata
Date: 14.11.2026

UDIN: 26314325AXJSDA8347

ASSOCIATES ★ KOLKATA ★ CHARTERED ACCOUNTANTS

AESTHETIK ENGINEERS LIMITED

A. Agarwal

MANAGING DIRECTOR

Avinash Agarwal
Managing Director
DIN: 01889340

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,
10th Floor, Unit No. 1001,
43, Nehru Place, New Delhi- 110019.
Ph.: +01143580996
Email: - audit@maroti.in

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 30th September, 2026 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

Swati Dudhoria

MAROTI & ASSOCIATES * KOLKATA * CHARTERED ACCOUNTANTS

CA Swati Dudhoria Dakalia
Partner
Membership Number: 314325
UDIN: 26314325UXTKSZ9125

Place: Kolkata
Date: 14.11.2026

AESTHETIK
Engineers Limited

Statement showing utilization of the issue proceeds of Aesthetik Engineers Limited as on 30th September, 2026:

Annexure A

(Amount in Crores)

Sr. No.	Object as disclosed in the Offer Document	Amount disclosed in the Offer Document	Actual Utilised Amount	Unutilised Amount	Remarks
1.	Capital Expenditure	8.00	8.00	0.00	NIL
2.	Working Capital Requirement	15.00	16.00	-1.00	An amount of ₹1 crore, being the surplus allocation under General Corporate Expenses, has been utilized to meet the Company's working capital requirements.
3.	General Corporate Expenses Including Issue Related expenses	3.47	2.47	1.00	NIL
Total		**26.47**	**26.47**	**0.00**	

For, Aesthetik Engineers Limited
AESTHETIK ENGINEERS LIMITED
A. Agarwal
MANAGING DIRECTOR

Avinash Agarwal
Managing Director
DIN: 01889340

MAROTI & ASSOCIATES * CHARTERED ACCOUNTANTS * KOLKATA

Date:14.11.2026
Place: Kolkata

AESTHETIK
Engineers Limited

Annexure-III

Details required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January, 2026:

Change in the Name of the Company:

Sr. No	Details of events that need to be provided	Details of Change
1	Reason for change viz. change in name of the Company	The proposed change in the name of the Company is intended to better reflect its present and future business activities.
2	Date of change / effective date	The Board of Directors approved the proposed change of name on November 14, 2026. The proposed change shall become effective only upon receipt of the requisite approvals and issuance of a fresh Certificate of Incorporation by the Registrar of Companies pursuant to Section 13 of the Companies Act, 2013.
3	Existing Name of the Company	Aesthetik Engineers Limited
4	New Name of the Company (Proposed)	"Devron Engineering Limited" or "Devron Engineers Limited" or "Devron Industries Limited", subject to availability and approval by the Registrar of Companies.
5	Brief details of the change	Subject to the approval of the shareholders by way of a Special Resolution and receipt of the requisite statutory and regulatory approvals, the name of the Company is proposed to be changed from "Aesthetik Engineers Limited" to "Devron Engineering Limited" or "Devron Engineers Limited" or "Devron Industries Limited" Consequently, Clause I (Name Clause) of the Memorandum of Association of the Company shall be substituted to reflect the proposed new name, and all references to the existing name of the Company in the Articles of Association shall be suitably amended. The proposed change shall take effect upon issuance of a fresh Certificate of Incorporation by the Registrar of Companies.

Registered Address : Kolkata
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P: 033-46002255
E: backoffice@aesthetik.in

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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. : L74210WB2008PLC124716