AESTHETIK
Engineers Limited

Date: 19.12.2024

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

SYMBOL: AESTHETIK
ISIN: INE0TSF01011

Sub: Clarification for Financial Result for the half year ended September 30, 2024

Dear Sir/Madam,

This is in respect of query raised by your good office dated 09.12.2024 through E-mail. Here is our pointwise reply:

Query :1: Financial results submitted is not as per format prescribed by SEBI - date & place of signing missing.

Reply: As required by your good office revised un-audited financial results (standalone & consolidated) along with Limited Review Reports (Standalone & Consolidated) mentioning date and place of signing is attached as **Annexure-1.**

Query: 2: Disclosure for utilization of issue proceeds for Listed Entities on NSE EMERGE is not attached as per NSE/CML/2024/23 Dated September 05, 2024.

Reply: In reference to captioned subject and NSE Circular NSE/CML/2024/23 dated 5th September 2024 we hereby submit the certificate indicating the utilisation of the issue proceeds certified by Statutory Auditor for the period ended on 30th September 2024 specifying the object wise amount as disclosed in the Offer Document(s) and the actual utilization of funds, along with any variation(s) as **Annexure-2**.

Please took the same on record.

Thanking you,
Yours faithfully,

For Aesthetik Engineers Limited

PRIYANKA GUPTA
Digitally signed by PRIYANKA GUPTA
Date: 2024.12.19 14:26:44 +05'30'

Priyanka Gupta
Company Secretary & Compliance Officer

Annexure-1

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

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF THE UN-AUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

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, 2024 ("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 16, 2024, 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)

MAROTI & ASSOCIATES * CHARTERED ACCOUNTANTS * KOLKATA

CA Radhika Patodia
Partner
M. No. 309219
UDIN: 24309219BKGPLQ3020
Place: KOLKATA
Date: 16/11/2024

AESTHETIK ENGINEERS LIMITED
(Formerly known as Aesthetik Engineers Private Limited)
L74210WB2008PLC124716
Balance Sheet

(Amount in Lakhs)

Particulars	As at 30th September, 2024	As at 31st March, 2024
	Unaudited	Audited
Assets		
Non-Current Assets		
a) Property, Plant and Equipment	1,127.06	373.44
c) Financial Assets		
i) Investments	1,439.11	20.00
ii) Other financial asset	301.25	262.03
d) Deferred tax assets (Net)	31.35	31.35
e) Other Non-Current Assets	25.00	149.95
	2,923.78	**836.77**
Current Assets		
a) Inventories	921.65	1,106.85
b) Financial assets		
i) Trade receivables	896.19	497.24
ii) Cash and Cash equivalents	183.83	135.15
c) Current Tax assets (Net)	-	-
d) Other current assets	608.77	512.93
	2,610.46	**2,252.17**
Total Assets	**5,534.23**	**3,088.95**
Equity and Liabilities		
Equity		
a) Equity Share Capital	1,722.02	1,265.62
b) Other Equity	2,243.64	236.78
	3,965.65	**1,502.40**
Non-Current Liabilities		
a) Financial liabilities		
i) Borrowings	272.85	442.85
	272.85	**442.85**
Current Liabilities		
a) Financial liabilities		
i) Borrowings	187.48	407.07
ii) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises; and	-	315.12
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	632.29	168.37
b) Other current liabilities	456.52	234.23
c) Provisions		-
d) Current tax Liability (Net)	19.43	18.89
	1,295.72	**1,143.68**
Total Equity and Liabilities	**5,534.23**	**3,088.94**

FOR AND BEHALF OF THE BOARD

Place: KOLKATA
Date: 16/11/2024

AESTHETIK ENGINEERS LIMITED

A. Agarwal

MANAGING DIRECTOR

Avinash Agarwal
Managing Director
DIN:01889340

AESTHETIK ENGINEERS LIMITED
(Formerly known as Aesthetik Engineers Private Limited)
L74210WB2008PLC124716
Profit & Loss Account

(Amount in Lakhs)

	Particulars	Half year Ended			Year Ended
		For the Half year ending on 30th September 2024	For the Half year ending on 31st March 2024	For the Half year ending on 30th September 2023	For the Period ending on 31st March 2024
		Unaudited	Audited	Unaudited	Audited
	INCOME				
I	Revenue from operations	2,393.34	3,887.57	2,184.46	6,072.03
II	Other Income	25.12	2.01	5.46	7.47
III	Total Income (I+II)	2,418.45	3,889.58	2,189.92	6,079.50
IV	EXPENSES				
	Cost of Materials Consumed	1,663.63	2,649.36	1,897.73	4,547.09
	Change in Work-in-progress	178.87	136.13	(270.46)	(134.33)
	Employee benefits expenses	136.20	100.17	81.54	181.71
	Finance costs	22.66	44.12	28.08	72.20
	Depreciation and amortisation expense	49.89	26.14	26.14	52.29
	Other expenses	290.02	429.12	277.63	706.75
	Total Expenses (IV)	2,341.26	3,385.04	2,040.66	5,425.70
V	Profit/(loss) before exceptional items and tax (III-IV)	77.19	504.54	149.25	653.79
VI	Exceptional Items				-
VII	Profit/(loss) before tax (V-VI)	77.19	504.54	149.25	653.79
VIII	Tax expense:				
	(1) Current tax	19.43	128.09	37.56	165.66
	(2) Deferred tax	-	(14.86)	-	(14.86)
	Total	19.43	113.24	37.56	150.80
IX	Profit/(loss) for the period (VII-VIII))	57.77	391.30	111.69	502.99
X	Other comprehensive income				
	A. (i) Items that will not be reclassified to profit and loss	-	-	-	-
	(a) Revaluation Reserve on Land	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	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	-	-	-	-
XI	Total Comprehensive Income/(Loss) for the period (IX+X)	57.77	391.30	111.69	502.99
	(Comprising Profit /(Loss) and Other Comprehensive Income for the period)				
XII	Earning per Equity Share of ` 10 each (in Rs.)				
	Basic & Diluted EPS	0.46	3.09	0.88	3.97

FOR AND BEHALF OF THE BOARD

Place: KOLKATA
Date: 16/11/2024

AESTHETIK ENGINEERS LIMITED
A. Agarwal
MANAGING DIRECTOR

Avinash Agarwal
Managing Director
DIN:01889340

AESTHETIK ENGINEERS LIMITED
(Formerly known as Aesthetik Engineers Private Limited)
L74210WB2008PLC124716

CASH FLOW STATEMENT

Amount in lakhs

	Particulars		As at 30th September, 2024	As at 31st March, 2024
A)	**CASH FLOW FROM OPERATING ACTIVITIES:**			
	Net Profit before Tax & Extra-ordinary items		**77.19**	**653.79**
	Adjustments for :			
	Depreciation		49.89	52.29
	Loss on Surrender		-	22.45
	Interest Expense		22.66	72.20
	Provision for Trade Receivables		12.80	1.84
	Provision for Gratuity		-	(2.28)
	(Profit)/ Loss on sale of fixed assets		-	(2.08)
	Profit from partnership firm		(9.11)	-
	Interest Income		-	(3.03)
	Interest on Income Tax Refund		-	(1.75)
	Operating Profit before working capital changes		**153.44**	**793.45**
	Changes in working capital			
	(Increase)/Decrease in Financial Liabilities		(219.59)	(44.14)
	(Increase in)/Decrease in Trade payables		148.80	40.28
	(Increase in)/Decrease in Other Current Liabilities		222.29	(175.28)
	(Increase in)/Decrease in Current Provisions		-	(10.89)
	(Increase in)/Decrease in Inventories		185.19	(623.21)
	(Increase in)/Decrease in Trade receivables		(413.59)	224.31
	(Increase in)/Decrease in Other Current Assets		(95.85)	(350.53)
	Cash Utilised / from Operation		**(19.31)**	**(146.01)**
	Direct Tax Paid		(115.48)	(101.74)
	Net Cash from/utilised in Operating Activities	(A)	**(134.79)**	**(247.75)**
B	**CASH FLOW FROM INVESTING ACTIVITIES :**			
	Disposal of Fixed Assets		-	166.90
	Purchase of Fixed Assets		(803.52)	(237.29)
	Purchase of investment		(1,419.11)	(20.00)
	Interest Income		-	3.03
	Other Financial Assets		(39.22)	178.83
	Other non-current assets		(9.13)	35.95
	Net Cash from/used in investing Activities	(B)	**(2,270.98)**	**127.42**
C	**CASH FLOW FROM FINANCIAL ACTIVITIES :**			
	Proceeds from issue of shares		2,647.12	-
	Interest Paid		(22.66)	(72.20)
	Acceptance/(Repayment) of long term borrowings		(170.00)	301.60
	Net Cash from/utilised in Financial Activities	(C)	**2,454.45**	**229.40**
	Net Increase / decrease in Cash & Cash Equivalents (A+B+C)		48.68	109.07
	Cash & Cash Equivalents (Opening Balance)		135.16	26.09
	Cash & Cash Equivalents (Closing Balance)		**183.84**	**135.16**

FOR AND BEHALF OF THE BOARD

AESTHETIK ENGINEERS LIMITED

A. Agarwal

MANAGING DIRECTOR

Avinash Agarwal
Managing Director
DIN: 01889340

Place: KOLKATA
Date: 16/11/2024

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

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF THE UN-AUDITED CONSOLIDATED FINANCIAL RESULTS OF THE COMPANY FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

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 associate (together referred to as "the Group") for the Half-Year ended September 30, 2024 ("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 16, 2024, 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	Associate

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 Associates and financial information consolidated for the half year ended September 30, 2024 are as under:

Sr. No.	Particulars	Aesthetik Renewables Private Limited (in Rs. '000)	Solisys Solar Private Limited (in Rs. '000)
1.	Total Revenue	19,217.40	-
2.	Total Net Profit After Tax	1263.54	1470.74
3.	Total Comprehensive Income	-	-
4.	Net Assets	2,385.62	-

This financial information were prepared by the management of the Associate 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

Radhika Patodia

CA Radhika Patodia
Partner
M. No. 309219
UDIN: 24309219BKGPLR7910
Place: KOLKATA
Date: 16/11/2024

AESTHETIK ENGINEERS LIMITED
(Formerly known as Aesthetik Engineers Private Limited)
L74210WB2008PLC124716
Consolidated Balance Sheet

(Amount in Lakhs)

Particulars	As at 30th September, 2024	As at 31st March, 2024
	Unaudited	Audited
Assets		
Non-Current Assets		
a) Property, Plant and Equipment	1,127.06	373.44
c) Financial Assets		
i) Investments	1,432.89	17.89
ii) Other financial asset	301.25	262.03
d) Deferred tax assets (Net)	31.35	31.35
e) Other Non-Current Assets	25.00	149.95
	2,917.55	**834.66**
Current Assets		
a) Inventories	921.65	1,106.85
b) Financial assets		
i) Trade receivables	1,018.38	497.24
ii) Cash and Cash equivalents	186.82	135.15
c) Current Tax assets (Net)	-	-
d) Other current assets	618.00	512.93
	2,744.86	**2,252.17**
Total Assets	**5,662.41**	**3,086.84**
Equity and Liabilities		
Equity		
a) Equity Share Capital	1,722.02	1,265.62
b) Other Equity	2,261.27	234.67
	3,983.28	**1,500.29**
Non-Current Liabilities		
a) Financial liabilities		
i) Borrowings	289.35	442.85
	289.35	**442.85**
Current Liabilities		
a) Financial liabilities		
i) Borrowings	187.48	407.07
ii) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises; and	-	315.12
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	671.79	168.37
b) Other current liabilities	511.06	234.23
c) Provisions		
d) Current tax Liability (Net)	19.44	18.91
	1,389.77	**1,143.70**
Total Equity and Liabilities	**5,662.41**	**3,086.84**

FOR AND BEHALF OF THE BOARD

DATE: 16/11/2024
PLACE: KOLKATA

AESTHETIK ENGINEERS LIMITED

A. Agarwal

MANAGING DIRECTOR

Avinash Agarwal
Managing Director
DIN:01859340

AESTHETIK ENGINEERS LIMITED

(Formerly known as Aesthetik Engineers Private Limited)

L74210WB2008PLC124716

Consolidated Profit & Loss Account

(Amount in Lakhs)

	Particulars	Half year Ended			Year Ended
		For the Half year ending on 30th September 2024	For the Half year ending on 31st March 2024	For the Half year ending on 30th September 2023	For the Period ending on 31st March 2024
		Unaudited	Audited	Unaudited	Audited
	INCOME				
I	Revenue from operations	2,585.51	3,887.57	2,184.46	6,072.03
II	Other Income	25.12	2.01	5.46	7.47
III	Total Income (I+II)	2,610.63	3,889.58	2,189.92	6,079.50
IV	EXPENSES				
	Cost of Materials Consumed	1,830.79	2,649.36	1,897.73	4,547.09
	Change in Work-in-progress	178.87	136.13	(270.46)	(134.33)
	Employee benefits expenses	137.60	100.17	81.54	181.71
	Finance costs	22.66	44.12	28.08	72.20
	Depreciation and amortisation expense	49.89	26.14	26.14	52.29
	Other expenses	296.73	429.12	277.63	706.75
	Total Expenses (IV)	2,516.54	3,385.04	2,040.66	5,425.71
V	Profit/(loss) before exceptional items and tax	94.08	504.54	149.25	653.79
VI	Exceptional Items	-	-	-	-
VII	Profit/(loss) before tax	94.08	504.54	149.25	653.79
VIII	Tax expense:				
	(1) Current tax	23.68	128.09	37.56	165.66
	(2) Deferred tax	-	(14.86)	-	(14.86)
	Total	23.68	113.24	37.56	150.80
IX	Profit/(loss) for the period (VII-VIII))	70.40	391.30	111.69	502.99
	Profit / (Loss) from Associates	5.88	(2.11)	-	(2.11)
	Profit During the Year	76.29	389.19	111.69	500.88
X	Other comprehensive income				
	A. (i) Items that will not be reclassified to profit and loss	-	-	-	-
	(a) Revaluation Reserve on Land	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	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	-	-	-	-
XI	Total Comprehensive Income/(Loss) for the period	76.29	389.19	111.69	500.88
	(Comprising Profit /(Loss) and Other Comprehensive				
XII	Earning per Equity Share of ` 10 each				
	Basic & Diluted EPS	0.60	3.08	0.88	3.96

FOR AND BEHALF OF THE BOARD

AESTHETIK ENGINEERS LIMITED

A. Agarwal

MANAGING DIRECTOR

DATE: 16/11/2024
PLACE: KOLKATA

Avinash Agarwal
Managing Director
DIN;01889340

AESTHETIK ENGINEERS LIMITED
(Formerly known as Aesthetik Engineers Private Limited)
L74210WB2008PLC124716
CONSOLIDATED CASH FLOW STATEMENT

(Amount in Lakhs)

	Particulars		As at 30th September, 2024	As at 31st March, 2024
A)	CASH FLOW FROM OPERATING ACTIVITIES:			
	Net Profit before Tax & Extra-ordinary items		94.08	**653.79**
	Adjustments for :			
	Profit / (Loss) from Associates		5.88	(2.11)
	Depreciation		49.89	52.29
	Loss on Surrender		-	22.45
	Interest Expense		22.66	72.20
	Provision for Trade Receivables		12.80	1.84
	Provision for Gratuity		-	(2.28)
	(Profit)/ Loss on sale of fixed assets		-	(2.08)
	Profit from partnership firm		(9.11)	-
	Interest Income		-	(3.03)
	Interest on Income Tax Refund		-	(1.75)
	Operating Profit before working capital changes.		**176.21**	**791.34**
	Changes in working capital			
	Increase/(Decrease) in Financial Liabilities		(219.59)	(44.14)
	Increase in/(Decrease) in Trade payables		188.31	40.28
	Increase in/(Decrease) in Other Current Liabilities		276.83	(175.28)
	Increase in/(Decrease) in Current Provisions		-	(10.89)
	(Increase in)/Decrease in Inventories		185.19	(623.21)
	(Increase in)/Decrease in Trade receivables		(535.78)	224.31
	(Increase in)/Decrease in Other Current Assets		(105.07)	(350.53)
	Cash Utilised / from Operation		**(33.92)**	**(148.12)**
	Direct Tax Paid		(118.51)	(101.74)
	Net Cash from/utilised in Operating Activities	(A)	**(152.43)**	**(249.86)**
B	CASH FLOW FROM INVESTING ACTIVITIES :			
	Disposal of Fixed Assets		-	166.90
	Purchase of Fixed Assets		(803.52)	(237.29)
	Purchase of investment		(1,414.99)	(17.89)
	Interest Income		-	3.03
	Other Financial Assets		(39.22)	178.83
	Other non-current assets		(9.13)	35.95
	Net Cash from/used in investing Activities	(B)	**(2,266.86)**	**129.53**
C	CASH FLOW FROM FINANCIAL ACTIVITIES :			
	Proceeds from issue of shares		2,647.12	-
	Interest Paid		(22.66)	(72.20)
	Acceptance/(Repayment) of long term borrowings		(153.50)	301.60
	Net Cash from/utilised in Financial Activities	(C)	**2,470.95**	**229.40**
	Net Increase / decrease in Cash & Cash Equivalents (A+B+C)		51.66	109.07
	Cash & Cash Equivalents (Opening Balance)		135.16	26.09
	Cash & Cash Equivalents (Closing Balance)		186.82	**135.16**

FOR AND BEHALF OF THE BOARD

Place: KOLKATA
Date: 16/11/2024

AESTHETIK ENGINEERS LIMITED
A. Agarwal
MANAGING DIRECTOR

Avinash Agarwal
Managing Director
DIN: 01889340

NOTES:

1. The above Results have been reviewed by the Audit Committee and thereafter were approved by the Board of Directors in their respective meetings held on November 16, 2024. M/s. Maroti & Associates, Chartered Accountants, the Statutory Auditors of the Company have given the Review Report with unmodified opinion on the financial results of the Company for the half year ended on September 30,2024.

2. The company has adopted Indian Accounting Standard ('Ind AS') Prescribed under Section 133 of the companies Act, 2013 read with relevant thereunder from April 01, 2023 and accordingly these Financial Results (including Figures for all periods) have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other accounting principles generally accepted in India.

3. As a Company Business activity falls within a single significant business segment so no separate segment information is enclosed.

4. Tax company has decided to review, consider and compute the Gratuity liability & Deferred Tax asset / liability on annual basis.

5. Figures for the half year ended March 31, 2024 are the balancing figures between audited figures in respect of full financial year and year to date figures upto the half year ending on September 30, 2024.

6. The Company has not discontinued any of its operations during the period under review/audit. The consolidated financial results include the financial results of Aesthetik Renewables Private Limited (Wholly Owned Subsidiary) & Solisys Solar Private Limited (Associate).

7. Previous period / year figures have been rearranged / regrouped, reclassified and restated wherever considered necessary.

8. The results for the financial year ended 30th September, 2024 are available on the websites of National Stock Exchange of India Limited (URL: www.nseindia.com) and on the Company's website (URL: www.aesthetik.in).

FOR AND ON BEHALF OF THE BOARD

AESTHETIK ENGINEERS LIMITED

A. Agarwal

MANAGING DIRECTOR

Avinash Agarwal
Managing Director
DIN: 01889340

PLACE: KOLKATA
DATE: 16/11/2024

Annexure-2

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 30th September, 2024 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: 24309219BKGPMD3570
Place: Kolkata
Date: 17/12/2024

AESTHETIK
Engineers Limited

Statement showing utilization of the issue proceeds of Aesthetik Engineers Limited as on 30th September, 2024:

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	6.50	1.50	NIL
2.	Working Capital Requirement	15.00	7.00	8.00	NIL
3.	General Corporate Expenses Including Issue Related expenses	3.47	2.47	1.00	NIL
	Total	26.47	15.97	10.50	

For, Aesthetik Engineers Limited

AESTHETIK ENGINEERS LIMITED

A. Agarwal

MANAGING DIRECTOR

AA

MAROTI & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ KOLKATA

Avinash Agarwal
Managing Director
DIN: 01889340

Date: 17/12/2024
Place: Kolkata

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

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

CIN No. : L74210WB2008PLC124716