

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

SYMBOL: AESTHETIK
ISIN: INE0T5F01011

Subject: Outcome of the Board Meeting held on 23rd May,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. 23rd May, 2026 has inter alia, approved the following:

- 1) Approval of Audited Financial Results (Standalone & Consolidated) for the half year and financial year ended March 31, 2026 along with Independent Audit Report thereon.**

The Audited Standalone and Consolidated Financial Results of the Company for the half year and financial year ended March 31, 2026, as reviewed by the Audit Committee and approved by the Board of Directors pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, are enclosed herewith as **Annexure-I**.

Further, the Statutory Auditors of the Company have issued Audit Reports on the aforesaid Audited Financial Results for the half year and financial year ended March 31, 2026 with an unmodified opinion.

A Declaration pursuant to Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015 regarding the unmodified audit opinion is also enclosed herewith.

- 2) Appointment of M/s Vaibhav & Co., Practicing Chartered Accountant as an Internal Auditor of the Company.**

Based on the recommendation of the Audit Committee, the Board of Directors of the Company has approved the appointment of M/s. Vaibhav & Co., Practicing Chartered Accountants, as an Internal Auditor of the Company for the Financial Year 2026-27.

Further the details required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 and SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated 30th January,2026 is enclosed as **Annexure-II**

- 3) Appointment of Ms. Surbhi Bansal, Practicing Company Secretary as a Secretarial Auditor of the Company.**

Pursuant to the recommendation of the Audit Committee, the Board of Directors of the Company, at its meeting held on 23rd May 2026, has approved the appointment of Ms. Surbhi Bansal, Practicing Company Secretary, as the Secretarial Auditor of the Company for the Financial Year 2026-27, in terms of the provisions of Section 204 of the Companies Act, 2013 and the rules made thereunder.

Further the details required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 and SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January,2026 is enclosed as **Annexure-III**

4) The Board approved the utilization of IPO Proceeds and took note of the Statutory Auditor Certificate on Utilization of IPO Proceeds

On the recommendation of the Audit Committee, the Board of Directors took note of and placed on record the Certificate issued by the Statutory Auditors of the Company, which is enclosed herewith as **Annexure-IV**

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 3:00 P.M. (IST).**

You are requested to take the above information on records and disseminate the same on your website.

Thanking you,
Yours faithfully

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

**Dhara Agarwal
Company Secretary & Compliance Officer
Mem no. A23798**

Place: Kolkata
Date: 23rd May 2026

Maroti & Associates

(Chartered Accountants)

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

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

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

Report on the Audit of the Standalone Financial Results

Opinion

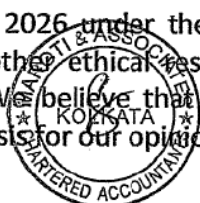
We have audited the accompanying statement of Half Year and year to date Standalone Financial results of **Aesthetik Engineers Limited** ("the Company") for the Half year ended March 31, 2026 and for the year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Company pursuant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

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of Regulation 33 of the listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Company for the Half year ended March 31, 2026 and for the year ended March 31, 2026.

Basis for Opinion

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



Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

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

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other matters

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

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

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



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

Swati Dudhoria

CA Swati Dudhoria Dakalia
Partner

Memb. No.: 314325

UDIN: 263143254DXSKV4577

Place: KOLKATA

Date: 23.05.2026

AESTHETIK ENGINEERS LIMITED
(Formerly known as Aesthetic Engineers Private Limited)
CIN: 1742103/B20089911/CL24716
STATEMENT OF STANDALONE AUDITED FINANCIAL STATEMENT
PROFIT AND LOSS STATEMENT
FOR THE HALF YEAR AND YEAR ENDED MARCH 31, 2026

(Amount in lakhs)

Particulars	Half Year Ended		Year Ended		
	For the Half Year ending on 31st March 2026 Audited	For the Half Year ending on 30th September 2025 Unaudited	For the Half Year ending on 31st March 2025 Audited	For the Period ending on 31st March 2026 Audited	For the Period ending on 31st March 2025 Audited
INCOME					
I Revenue from operations	6,480.11	2,960.60	3,394.93	9,440.71	5,788.27
II Other Income	56.18	21.91	56.80	78.09	81.92
III Total Income (I+II)	6,536.30	2,982.50	3,451.73	9,518.80	5,870.19
EXPENSES					
IV Purchase of stock-in-trade	5,328.82	2,057.95	2,332.57	7,386.78	3,996.20
Cost of Materials Consumed	(387.87)	(323.43)	(201.69)	(711.32)	(221.23)
Change in Work-in-progress	315.42	205.62	194.96	611.01	331.16
Employee benefits expenses	79.50	43.84	35.80	123.34	89.56
Finance costs	84.56	44.32	38.03	128.88	87.93
Depreciation and amortisation expense	644.55	524.46	422.49	1,169.01	712.50
Other expenses	6,064.97	2,642.73	2,822.85	8,207.71	5,164.11
Total Expenses (V)	471.32	339.77	628.88	811.09	706.08
Profit/(loss) before exceptional items and tax	(III-IV)				
VI Exceptional items	-	-	-	-	-
Profit/(loss) before tax	(V-VI)	339.77	628.88	811.09	706.08
VIII Tax expense:					
(1) Current tax	94.51	84.61	145.70	179.12	165.13
(2) Deferred tax	28.26	-	12.87	28.26	12.87
Total	122.76	84.61	158.57	207.38	178.00
IX Profit/(loss) for the period (VII-VIII)	348.86	245.16	470.32	603.72	528.08
X Other comprehensive income					
A. (i) Items that will not be reclassified to profit and loss	-	-	-	-	-
(a) Fair value of financial assets	(16.25)	-	(15.00)	(16.25)	(15.00)
(b) Remeasurement of the employee defined benefit plan	(5.50)	-	3.62	(5.50)	3.62
(ii) Income tax relating to items that will not be reclassified to profit or loss	16.97	(8.39)	2.99	8.56	2.99
B. (i) Items that will be reclassified to profit and loss	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
Other Comprehensive Income for the year	(4.86)	(8.39)	(8.39)	(13.25)	(8.39)
XI Total Comprehensive Income/(Loss) for the period (IX-X)	343.70	246.77	461.93	590.47	519.70
(Comprising Profit/(Loss) and Other Comprehensive Income for the period)					
XII Earning per Equity Share of ₹ 10 each	2.02	1.48	3.04	3.51	3.41
Dividend	2.02	1.48	3.04	3.51	3.41

Place: Kolkata
Date: 23/05/2026

Avinash Agarwal
Managing Director
DIN: 01889340

AESTHETIK ENGINEERS LIMITED
A. Agarwal
MANAGING DIRECTOR

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

(Amount in lakhs)

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

FOR AND BEHALF OF THE BOARD

AESTHETIK ENGINEERS LIMITED

Avinash Agarwal
Managing Director
DIN: 01889340

A. Agarwal
MANAGING DIRECTOR

Place: Kolkata
Date: 23/05/2026

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

STATEMENT OF STANDALONE AUDITED FINANCIAL STATEMENT
CASH FLOW STATEMENT

FOR THE HALF YEAR AND YEAR ENDED MARCH 31, 2026

As at 31st March, 2026

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

AESTHETIK ENGINEERS LIMITED

For and on behalf of the Board

A. Agarwal
MANAGING DIRECTOR

Place : Kolkata
Date: 23/05/2026

Avinash Agarwal
Managing Director
DIN:01889340

Maroti & Associates

(Chartered Accountants)

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

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

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

Report on the Audit of the Consolidated Financial Results

Opinion

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

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on separate audited financial statements of the subsidiaries and associate, the Statement:

- i. includes the results of the following entities:

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

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



Basis for Opinion

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

Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

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

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

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

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.



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

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group of which we are the independent auditors to express an opinion on the Statement. We are responsible for the direction, supervision, and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of Aesthetik Engineers Limited regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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



Other Matters

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

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

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

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

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

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

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



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

Swati Dudhoria

CA Swati Dudhoria Dakalia
Partner

Memb. No.: 314325

UDIN: 26314325IUA0YU9464

Place: KOLKATA

Date: 23-05-2026

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

CIN : L74210WB2008PT1C124716

**STATEMENT ON CONSOLIDATED AUDITED FINANCIAL STATEMENTS
PROFIT AND LOSS STATEMENT
FOR HALF YEAR AND YEAR ENDED MARCH 31, 2026**

(Amount in Lakhs)

Particulars	Half year Ended		Year Ended		Year Ended	
	For the Half year ending on 31st March 2026 Audited	For the Half year ending on 30th September 2025 Unaudited	For the Half year ending on 31st March 2025 Audited	For the Period ending on 31st March 2026 Audited	For the Period ending on 31st March 2025 Audited	For the Period ending on 31st March 2025 Audited
INCOME						
I Revenue from operations	8,050.47	3,771.64	4,043.07	11,821.11	6,623.58	84.63
II Other Income	63.10	22.69	59.51	85.79	84.63	6,708.21
	8,113.57	3,794.32	4,102.58	11,906.89		
III Total Income (I+II)						
IV EXPENSES						
Purchase of stock-in-trade	6,775.08	2,763.35	2,953.21	9,538.33	4,669.14	
Cost of Materials Consumed	(391.28)	(441.77)	(341.72)	(853.05)	(49.01)	
Change in Work-in-progress	345.94	328.32	326.65	674.16	364.25	
Employee benefit expenses	121.69	67.59	50.87	189.08	82.52	
Finance costs	96.81	54.70	61.90	151.01	111.79	
Depreciation and amortisation expense	682.46	555.06	484.78	1,237.52	776.52	
Other expenses						
	7,650.71	3,326.33	3,443.69	10,957.04	5,955.33	
Total Expenses (IV)						
V Profit/(loss) before exceptional items and tax	482.86	466.99	658.89	949.85	752.98	
VI Exceptional items						
Profit/(loss) before tax	482.86	466.99	658.89	949.85	752.98	
VII Tax expense						
(1) Current tax	96.22	116.76	150.60	212.98	174.27	
(2) Deferred tax	28.94	-	13.92	28.94	13.92	
	125.16	116.76	164.51	241.93	188.19	
Total						
IX Profit/(loss) for the period (VII-VIII)	357.70	350.23	494.38	707.93	564.79	
Profit /Loss from Associates	4.58	-	(5.88)	4.58	-	
Profit During the Year	362.27	350.23	488.49	712.50	564.79	
X Other comprehensive income						
A. (i) Items that will not be reclassified to profit and loss	(16.26)	-	(13.00)	(16.26)	(15.00)	
(ii) Fair value of financial asset	(5.56)	-	3.63	(5.56)	3.63	
(iii) Remeasurement of the employees defined benefit plans	8.58	-	2.99	8.58	2.99	
B. (i) Items that will be reclassified to profit and loss	-	-	-	-	-	
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	
Other Comprehensive Income for the year	(13.25)	-	(8.39)	(13.25)	(8.38)	
XI Total Comprehensive Income/(Loss) for the period (IX+X)	349.02	350.23	480.10	699.25	556.41	
(Comprising Profit/(Loss) and Other Comprehensive Income for the period)						
XII Earning per Equity Share of ₹ 10 each	2.10	2.03	3.19	4.14	3.65	
Diluted EPS	2.10	2.03	3.19	4.14	3.65	

AESTHETIK ENGINEERS LIMITED

For and on behalf of the Board

A. Agarwal

MANAGING DIRECTOR

Place : Kolkata
Date: 23.05.2026

Avinash Agarwal
Managing Director
DIN:01889340

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

(Amount in Rs Lakhs)

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

Place : Kolkata
Date: 23.05.2026

AESTHETIK ENGINEERS LIMITED
For and on behalf of the Board

A. Agawal
MANAGING DIRECTOR
Managing Director
DIN:01889340

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

L74210WB2008PLC124716

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

(₹ in Lakhs)

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

AESTHETIK ENGINEERS LIMITED

For and on behalf of the Board

A. Agarwal
MANAGING DIRECTOR

Place : Kolkata
Date: 23.05.2026

Avinash Agarwal
Managing Director
DIN:01889340



AESTHETIK

Date: 23.05.2026
Aesthetic Engineers Limited

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

SYMBOL: AESTHETIK

ISIN: INE0TSF01011

Sub: Declaration in respect of Unmodified Opinion on Audited Standalone and Consolidated Financial Results of the Company for the half year and financial year ended 31st March, 2026

Ref: Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

In Compliance with the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that the Statutory Auditors of the Company, M/s. Maroti & Associates, Chartered Accountants, (FRN: 322770E) have issued an Audit Report with unmodified opinion on the Audited Standalone and Consolidated Financial Results of the Company for the half year and financial year ended 31st March, 2026.

Kindly take the same on records.

Thanking you,

Yours faithfully

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

AESTHETIK ENGINEERS LIMITED
A. Agarwal
Avinash Agarwal
Managing Director MANAGING DIRECTOR
DIN: 01889340

Annexure -II

Details required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024 and SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January,2026

Appointment of Internal Auditor

Sr. No.	Details of events that needs to be provided	Information of such events
1	Name	M/s. Vaibhav & Co
2	Reason of change viz. appointment, re-appointment, resignation, removal, death or otherwise	Appointment of M/s. Vaibhav & Co, Practicing Chartered Accountant, as an Internal Auditor of the Company for the Financial Year 2026-27.
3	Date of appointment	23rd May, 2026
4	Brief Profile (in case of appointment)	<p>CA Vaibhav Jain, proprietor of M/s Vaibhav & Co., Kolkata, is a practicing Chartered Accountant with nearly 14 years of post-qualification experience in Internal Audit, Risk Advisory, Taxation, Regulatory Compliance, and Corporate Advisory. He is also a qualified Company Secretary and holds an LL.B. degree, bringing a multidisciplinary perspective in finance, law, and corporate governance.</p> <p>He has been advising corporates, SMEs, and business groups across sectors including engineering, manufacturing, real estate, trading, and services. His core areas of expertise include Internal Audits, GST & Income Tax advisory, statutory compliances, financial controls review, litigation management, MIS reporting, and risk assessment.</p>
5	Disclosure of relationships between Directors (in case of Appointment of a Director)	Not Applicable

Sethia House, P23/24 Radha Bazar Street, 2nd Floor, Room No. 2, Kolkata - 700 001 (W.B.) • E-mail: cavaibhavjain11@gmail.com

To

Date: 15.05.2026

The Board of Directors
Aesthetik Engineers Limited
1858/1, 5th Floor, Unit 503-505,
Acropolis Mall, Rajdanga Main Road
Kolkata – 700 107

Sub: Consent to act as Internal Auditor of the company for the Financial Year 2026-2027

Dear Sir,

In response to your letter dated 11.05.2026, we, **M/s. Vaibhav & Co.**, Chartered Accountants, do hereby give our consent to act as the Internal Auditor of **M/s. Aesthetik Engineers Limited** for the financial year 2026-2027.

We further confirm the following:

- Our firm is eligible for appointment as Internal Auditor and is not disqualified under any applicable provisions of the Companies Act, 2013.
- We meet the independence and objectivity criteria prescribed under the Companies Act, 2013. We do not have any interest in the company's business that would impair our objectivity.
- There are no pending proceedings or orders against our firm or any of its partners concerning professional conduct before the Institute of Chartered Accountants of India (ICAI) or any court.
 - **Orders: NIL**
 - **Pending proceedings: NIL**

We are committed to carrying out our duties in accordance with the applicable laws, standards, and ethical guidelines.

Thanking you,

Yours faithfully,

For M/S VAIBHAV & CO.
Chartered Accountants
FRN 327795E

Vaibhav Jain

CA Vaibhav Jain
Proprietor
M. No. 303217



Annexure -III

Details required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024 and SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January,2026

Appointment of Secretarial Auditor

Sr. No.	Details of events that needs to be provided	Information of such events
1	Name	Ms. Surbhi Bansal
2	Reason of change viz. appointment, re-appointment, resignation, removal, death or otherwise	Appointment of CS Surbhi Bansal, Practicing Company Secretary as Secretarial Auditor of the company for the Financial Year 2026-2027
3	Date of appointment	23rd May, 2026
4	Brief Profile (in case of appointment)	<p>CS Surbhi Bansal is a distinguished Practicing Company Secretary with over 10 years of professional experience in corporate laws, secretarial compliances, and governance advisory. She has been providing comprehensive consultancy services to listed and unlisted entities across diverse sectors, specializing in Companies Act, SEBI Regulations, Listing Compliances, FEMA, and Corporate Restructuring matters.</p> <p>she offers end-to-end solutions in secretarial audit, due diligence, corporate filings, incorporation, and regulatory representations before various statutory authorities. Known for her professional integrity and meticulous approach, CS Surbhi Bansal has built a strong reputation for delivering practical, compliant, and business-oriented solutions.</p> <p>She holds a valid Peer Review Certificate No. 4050/2023, issued by the Institute of Company Secretaries of India (ICSI), demonstrating her commitment to maintaining the highest standards of professional excellence and ethical practice.</p>
5	Disclosure of relationships between Directors (in case of Appointment of a Director)	Not Applicable



Surbhi Bansal

Company Secretary (in Whole Time Practice)
(E) cssurbhibansal@gmail.com (M) 9717477589
(A)9, F-Block, NIT-3, Faridabad, Haryana-121001

CONSENT LETTER

Date: 16th May 2026

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

Subject: Consent to act as Secretarial Auditor of the Company for the F.Y. 2026-27.

Dear Sir/Madam,

With reference to your communication, I, **CS Surbhi Bansal**, Practicing Company Secretary, having Membership No. **36448** and Certificate of Practice No. **13825**, hereby give my consent to act as the **Secretarial Auditor** of **Aesthetik Engineers Limited** for the Financial Year **2026-27**, if appointed by the Board of Directors of the Company.

I further confirm that, I am not disqualified from being appointed as an auditor under the provisions of the Companies Act, 2013 and rules made thereunder.

Thanking you,

Yours faithfully,



(CS Surbhi Bansal)

M. No.: 36448

C.P. No.: 13825

Address: H. No. 9, F Block, NIT-3, Faridabad, Haryana - 121001

Email: cssurbhibansal@gmail.com

Contact: 9717477589

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 31st March, 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 Dudhor

CA Swati Dudhoria Dakalia
Partner

Membership Number: 314325
UDIN: 26314325N UB 9 BV 9686

Place: Kolkata
Date: 23.05.2026



Statement showing utilization of the issue proceeds of Aesthetic Engineers Limited as on 31st March, 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	15.00	0.00	NIL
3.	General Corporate Expenses Including Issue Related expenses	3.47	2.47	1.00	NIL
Total		26.47	25.47	1.00	

For, Aesthetic Engineers Limited
AESTHETIK ENGINEERS LIMITED

A. Agarwal

MANAGING DIRECTOR

Avinash Agarwal
Managing Director
DIN: 01889340



Date: 23.05.2026
Place: Kolkata