

Date: 30th May, 2025

To,
The Manager- Listing
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (E), Mumbai-400 051

SYMBOL: AESTHETIK
ISIN: INE0TTSF01011

Subject: Outcome of meeting of the board of directors of Aesthetik Engineers Limited held on Friday, 30th May, 2025

Dear Sir;/Madam,

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, this is to inform you that the board of directors of the Company, at its meeting held today i.e., 30th May, 2025, has, inter alia considered and approved the Following:

1. The Audited Financial Results (Standalone and Consolidated) of the Company for the half-year and year ended on March 31, 2025. In terms of the provisions of Regulation 33 of the Listing Regulations, we are enclosing herewith the copy of the following as **Annexure A**

- Audited Financial Results (Standalone and Consolidated) for the half-year and year ended March 31, 2025;
- Independent Auditor's Report (Standalone) on the said Audited Financial Results received from the Statutory Auditors of the Company; and
- A declaration of Unmodified Opinion by the Director of the Company, in respect of the Audited Financial Results of the Company for the financial year ended March 31, 2025.

2. The draft Scheme of Compromises, Arrangements and Amalgamations of under Sections 230 to 233 and other applicable provisions of the Companies Act, 2013 read with the Companies Rules, 2016 approved by the Board of Directors and we are enclosing herewith the copy of the following as **Annexure B**

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

3. As recommended by the Audit Committee of the Company, the Board approved appointment of M/s. Vaibhav & Co, Practicing Chartered Accountant, as an Internal Auditor of the Company for the financial year 2025-26. Additional Disclosure required under Regulation 30(6) read with Schedule III Part A Para A (7) of the Listing Regulations read with SEBI Circulars dated 13th July, 2023 and SEBI Master Circular SEBI/HO/CFD/PoO2/CIR/P/0155 dated November 11, 2024 is enclosed as **Annexure C**

4. As recommended by the Audit Committee of the Company, the Board approved appointment of M/s. Rawal & Co., Practicing Company Secretaries, as the Secretarial Auditors of the Company to conduct secretarial audit for the period of five consecutive financial years i.e., from 2025-26 to 2029-30. Additional Disclosure required under Regulation 30(6) read with Schedule III Part A Para A (7) of the Listing Regulations read with SEBI Circulars dated 13th July, 2023 and SEBI Master Circular SEBI/HO/CFD/PoO2/CIR/P/0 155 dated November 11, 2024 is enclosed as **Annexure D**.

5. The Statutory Auditor Certificate on Utilization of IPO Proceeds is enclosed as **Annexure E**

The meeting of the Board of Directors commenced at 11.35 AM. and concluded at 12.20 PM.

We request you to kindly take note of the same.

Thanking You,

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

Priyanka Gupta
Company Secretary and Compliance Officer

Registered Address :

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1858/1, Rajdanga Main Road, Kolkata-700107
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W: www.aesthetik.in

CIN No. : L74210WB2008PLC124716

Maroti & Associates

(Chartered Accountants)

Head Office:- Diamond Heritage,
5th Floor, Unit N503,
16, Strand Road, Fairley Place,
Kolkata - 700001
Ph.: 033 4089 1300 +

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

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

- is presented in accordance with the requirements of Regulation 33 of the listing Regulations in this regard; and
- 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 ended March 31, 2025 and for the year ended March 31, 2025.

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, 2025 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

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

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

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



Place: KOLKATA
Date: 30/05/2025

RADHIKA PATODIA
Digitally signed by
RADHIKA PATODIA
Date: 2025.05.30
16:18:47 +05'30'

CA Radhika Patodia
Partner
M. No. 309219
UDIN: 25309219BMTCCX 8306

AESTHETIK ENGINEERS LIMITED
(Formerly known as Aesthetic Engineers Private Limited)
CIN : U74210WB2008PLC124716
STATEMENT OF STANDALONE AUDITED FINANCIAL STATEMENT
PROFIT AND LOSS STATEMENT
FOR THE HALF YEAR AND YEAR ENDED MARCH 31, 2025

Particulars	(Amount in lakhs)			
	Half year Ended		Year Ended	
	For the Half year ending on 31st March 2025	For the Half year ending on 30th September 2024	For the Half year ending on 31st March 2024	For the Period ending on 31st March 2024
	Audited	Unaudited	Audited	Audited
I INCOME:				
Revenue from operations	3,394.93	2,393.34	3,887.57	5,788.27
Other Income	56.89	25.12	2.01	81.92
Total Income (I+II)	3,451.74	2,418.45	3,889.58	5,870.19
III EXPENSES				
Purchase of stock-in-trade	2,332.57	1,663.63	2,649.36	3,996.20
Change in Work-in-progress	(201.09)	178.87	136.13	(22.23)
Employee benefits expenses	194.96	136.20	100.17	331.16
Finance costs	35.89	22.66	44.12	58.56
Depreciation and amortisation expense	38.03	49.89	26.14	87.93
Other expenses	422.49	290.02	429.12	712.50
Total Expenses (IV)	2,822.85	2,441.26	3,485.04	5,425.70
Profit/(loss) before exceptional items and tax (III-IV)	628.88	77.19	504.54	706.08
Exceptional Items	-	-	-	-
Profit/(loss) before tax (V-I)	628.88	77.19	504.54	706.08
Tax expense	-	-	-	-
(1) Current tax	145.70	19.43	128.09	165.13
(2) Deferred tax	12.87	-	(14.86)	12.87
Total	158.57	19.43	113.24	178.00
Profit/(loss) for the period (VI-VIII)	470.32	57.77	391.30	528.08
Other comprehensive income				
A (a) Items that will not be reclassified to profit and loss	(15.00)	-	-	(15.00)
(b) Fair value of financial assets	3.63	-	-	3.63
(c) Remeasurement of the employees defined benefit plans	2.99	-	-	2.99
(d) 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	(8.39)	-	-	(8.39)
Total Comprehensive Income/(Loss) for the period (IX+X)	461.93	57.77	391.30	519.70
of Comprehensive Profit (Loss) and Other Comprehensive Income for the period)				
For every Equity Share of ₹ 10 each	3.04	0.46	3.09	3.41
Basic & Diluted EPS				
				3.97

FOR AND ON BEHALF OF BOARD

AESTHETIK ENGINEERS LIMITED
A. Agarwal
MANAGING DIRECTOR

Avinash Agarwal
Managing Director
DIN: 01889340

Place: Kollkata
Date: 30/05/2025

AESTHETIK ENGINEERS LIMITED
(Formerly known as Aesthetik Engineers Private Limited)
CIN : L74210WB2008PLC124716
STATEMENT OF STANDALONE AUDITED FINANCIAL STATEMENT
BALANCE SHEET

FOR THE HALF YEAR AND YEAR ENDED MARCH 31, 2025

(Amount in lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
	Audited	Audited
Assets		
Non-Current Assets		
a) Property, Plant and Equipment	1,201.17	373.44
c) Financial Assets		
i) Investments	666.30	20.00
ii) Other financial asset	390.53	262.03
d) Deferred tax assets (Net)	21.47	31.35
e) Other Non-Current Assets	12.21	149.95
	2,291.69	836.77
Current Assets		
a) Inventories	804.83	1,106.85
b) Financial assets		
i) Trade receivables	1,957.65	497.24
ii) Cash and Cash equivalents	224.54	135.16
c) Current Tax assets (Net)	457.06	-
d) Other current assets	261.42	512.93
	3,705.51	2,252.18
Total Assets	5,997.19	3,088.95
Equity and Liabilities		
Equity		
a) Equity Share Capital	1,722.02	1,265.62
b) Other Equity	2,704.24	236.79
	4,426.25	1,502.41
Non-Current Liabilities		
a) Financial liabilities		
i) Borrowings	26.28	442.85
	26.28	442.85
Current Liabilities		
a) Financial liabilities		
i) Borrowings	715.83	407.07
ii) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises; and	275.34	315.12
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	291.67	168.37
b) Other current liabilities	206.79	234.23
c) Provisions	1.62	-
d) Current tax Liability (Net)	53.41	18.89
	1,544.66	1,143.68
Total Equity and Liabilities	5,997.19	3,088.95

FOR AND BEHALF OF THE BOARD

AESTHETIK ENGINEERS LIMITED

A. Agarwal

MANAGING DIRECTOR

Place: *Kolkata*
Date: *30/05/2025*

Avinash Agarwal
Managing Director
DIN: 01889340

AESTHETIK ENGINEERS LIMITED
(Formerly known as Aesthetik Engineers Private Limited)
CIN : U74210WB2008PLC124716
STATEMENT OF STANDALONE AUDITED FINANCIAL STATEMENT
CASH FLOW STATEMENT
FOR THE HALF YEAR AND YEAR ENDED MARCH 31, 2025

		(Rs in Lakhs)	
	Particulars	For the year ended 31st March 2025	For the year ended 31st March 2024
A)	<u>CASH FLOW FROM OPERATING ACTIVITIES:</u>		
	Net Profit before Tax & Extra-Ordinary Items	706.08	653.79
	Adjustments for :		
	Depreciation	87.93	52.29
	Loss on Surrender	-	22.45
	Interest Expense	58.56	72.20
	Provision for Trade Receivables	17.44	1.84
	Profit on sale of mutual fund	(25.39)	-
	Profit from partnership firm	(3.40)	-
	(Profit)/ Loss on Sale of Fixed Assets	-	(2.08)
	Interest on FD	(11.08)	(3.03)
	Interest on loan received	(18.96)	-
	Interest on Income Tax Refund	-	(1.75)
	Operating Profit before working capital changes.	811.17	795.73
	Changes in working capital		
	Increase/(Decrease) in Current Liabilities	308.76	(44.14)
	Increase/(Decrease) in Trade Payables	83.52	40.28
	Increase/(Decrease) in Other Current Liabilities	(26.55)	(175.28)
	Increase/(Decrease) in Current Provisions	(1.62)	-
	(Increase in)/Decrease in Inventories	302.02	(623.21)
	(Increase in)/Decrease in Trade Receivables	(1,478.75)	224.31
	(Increase in)/Decrease in Other Current Assets	251.51	(350.53)
	Cash (Utilised)/ from Operation	250.05	(132.84)
	Direct Tax Paid	(108.25)	(101.74)
	Net Cash from/(Utilised) in Operating Activities	(A) 141.81	(234.58)
B)	<u>CASH FLOW FROM INVESTING ACTIVITIES :</u>		
	Disposal of Fixed Assets	-	166.90
	Purchase of Fixed Assets	(915.65)	(237.29)
	Purchase of Investment	(657.91)	(20.00)
	Interest Income	11.08	3.03
	Profit on sale of mutual fund	25.39	-
	Profit from partnership firm	3.40	-
	Other Financial Assets	(128.50)	-
	Interest on loan received	18.96	-
	Loans given	(457.06)	-
	Other Non-Current Assets	118.85	35.95
	Net Cash from/(utilised) in investing Activities	(B) (1,981.45)	(51.41)
C)	<u>CASH FLOW FROM FINANCIAL ACTIVITIES :</u>		
	Interest Paid	(58.56)	(72.20)
	Issue of shares	2,404.15	-
	Acceptance/(Repayment) of Long Term Borrowings	(416.57)	301.60
	Net Cash from/(Utilised) in Financial Activities	(C) 1,929.02	229.40
	Net Increase / decrease in Cash & Cash Equivalents (A+B+C)	89.39	109.07
	Cash & Cash Equivalents at the beginning of the period	135.16	26.09
	Cash & Cash Equivalents at the closing of the period	224.54	135.16

For and on behalf of the Board

AESTHETIK ENGINEERS LIMITED

A. Agarwal

MANAGING DIRECTOR

Place : Kolkata

Date: 30/05/2025

Avinash Agarwal
 Managing Director
 DIN:01889340

Maroti & Associates

(Chartered Accountants)

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

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

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

Report on the Audit of the Consolidated Financial Results

Opinion

We have audited the accompanying statement of half yearly and year to date consolidated financial results of **Aesthetik Engineers Limited** and its Wholly owned subsidiaries (for the half year ended March 31, 2025 and for the year ended March 31, 2025 ("the Statement"), attached herewith, being submitted by the Parent Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

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

- i. includes the results of the following entities:

Name of the Entity	Relationship with the Entity
M/S Aesthetik Renewables Pvt Ltd.	Wholly-owned subsidiary
M/S Solisys Solar Pvt Ltd.	Wholly-owned subsidiary

- ii. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the half year ended March 31, 2025 and for the year ended March 31, 2025.



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, whose financial information are as follows:

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

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

Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financial Results/financial information certified by the Board of Directors. The Financial Results include the results for the half year ended 31st March, 2025 being the balancing figure between the audited figures in respect of the full financial year and the published year-to-date figures up to the half year ended September 30, 2024.

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

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



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

CA Radhika Patodia
Partner

M. No. 309219

UDIN: 25309219BMTCXD1123

Place: KOLKATA
Date: 30/05/2025

AESTHETIK ENGINEERS LIMITED
(Formerly known as Aesthetic Engineers Private Limited)
CIN : U74210WB2008PLC124716

Consolidated Profit & Loss Account

(Amount in Lakhs)

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

FOR AND ON BEHALF OF THE BOARD

DATE:
PLACE:

Avinash Agarwal
Managing Director (DIN: 01889340)

AESTHETIK ENGINEERS LIMITED
A. Agarwal
MANAGING DIRECTOR

Date - 30/05/2024
Place - Kolkata

AESTHETIK ENGINEERS LIMITED
(Formerly known as Aesthetic Engineers Private Limited)
CIN : U74210WB2008PLC124716
Consolidated Balance Sheet as at 31st March 2025

(Amount in Rs Lakhs)

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

AESTHETIK ENGINEERS LIMITED

A. Agarwal
MANAGING DIRECTOR

Date - 30/03/2025
Place - Kolkata

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

U74210WB2008PLC124716

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

(Amount in Rs '000)

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

AESTHETIK ENGINEERS LIMITED
A. Agarwal
MANAGING DIRECTOR

Date- 30/05/2025

Place- Kolkata



Date: 30th May, 2025

**To,
The Manager- Listing
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (E), Mumbai-400 051**

**SYMBOL: AESTHETIK
ISIN: INE0TSEF01011**

Subject: Declaration under Regulation 33(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Dear Sir/ Ma'am,

Pursuant to Regulation 33(3) of the SEBI Listing Regulations, the Board of Directors of the Company, at its meeting held today, has approved the Audited Financial Results (Standalone and Consolidated) for the half year- and year ended March 31, 2025.

In accordance with Regulation 33(3)(d) of the Listing Regulations, as amended, and SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, we hereby confirm that the Statutory Auditors of the Company, M/s. Maroti & Associates., Chartered Accountants have issued an Audit Report with an Unmodified Opinion on the said Audited Financial Results (Standalone and Consolidated) for the half year- and year ended March 31, 2025.

This is for your kind information and records.

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

**Priyanka Gupta
Company Secretary and Compliance Officer**

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

Disclosure as per Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024.

Scheme of Amalgamation

S. No.	Details of Events that need to be provided	Information of such events(s)		
a)	Name of the entity(ies) forming part of the amalgamation/merger, details in brief such as, size, turnover etc.;	<ul style="list-style-type: none"> • Aesthetik Engineers Limited (Transferee Company) • La Reliant Aluminium Limited (Transferor Company) <p style="text-align: right;">(In Rupees in Lakhs)</p>		
		Name of the Companies	Turnover for the year ended March 31, 2025	Net Worth for the year ended March 31, 2025
		Aesthetik Engineers Limited	6623.58	4446.28
		La Reliant Aluminium Limited	15985.61	2044.66

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b)	Whether the transaction would fall within related party transactions? If yes, whether the same is done at “arms length”;	<p>In terms of General Circular No. 30/ 2014, dated July 17, 2014 issued by the Ministry of Corporate Affairs (‘MCA’), the transactions arising out of compromise, arrangements and amalgamations under the Companies Act, 2013 (‘the Act’) will not fall within the purview of related party transaction in terms of Section 188 of the Act.</p> <p>Therefore, the requirement of arm’s length criteria is not applicable.</p>
c)	Area of business of the entity(ies);	<p><u>Transferor Companies:</u></p> <p>La Reliant Aluminium Limited is engaged in the business of aluminium profile extrusions with in house facility of Anodizing & Powder Coating.</p> <p><u>Transferee Company</u></p> <p>Aesthetik Engineers Limited is engaged in the design, engineering, fabrication, and installation of architectural façade systems. Aesthetik Engineers Limited core business includes structural glazing and curtain walls, aluminium doors and windows, railing and staircase and GFRC work.</p>

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<p>d)</p>	<p>Rationale for amalgamation/merger;</p>	<ul style="list-style-type: none"> • Amalgamation to be value accretive to the shareholders of the Transferee Company as the shareholders would have direct access to the core profitable business of the Transferor Company. • Greater integration and greater financial strength and flexibility for the amalgamated entity, which would result in maximizing overall shareholder value. • Greater efficiency in cash management of the Transferee Company and unfettered access to cash flow generated by the combined business which can be deployed more efficiently to fund organic and inorganic growth opportunities, to maximize shareholder value. • The proposed amalgamation will improve organizational capability arising from the pooling of human capital that has diverse skills, talent, vast experience and goodwill. • Cost savings are expected to flow from more focused operational efforts, rationalization, standardization and simplification of business
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		<p>processes, the elimination of duplication and rationalization of administrative expenses.</p> <ul style="list-style-type: none"> • Reduction in the multiplicity of legal and regulatory compliances required at present to be separately carried out by the Transferor Companies and the Transferee Company. • To optimally leverage the larger assets base and cash flow of the amalgamated entity; and amalgamation will result in the Transferee Company directly controlling and managing the business of the Transferor Companies which would lead to simplification of the shareholding structure and reduction of shareholding tiers. • There is no likelihood that any shareholder or creditor or employee of the Transferor Companies and Transferee Companies would be prejudiced as a result of the Scheme. Thus, the amalgamation is in the interest of the shareholders, creditors and all other stakeholders of the companies and is not prejudicial to the interests of the concerned shareholders, creditors or the public at large.
e)	In case of cash consideration – amount or otherwise share exchange ratio;	<p>There is no cash consideration discharged under the Scheme.</p> <p>The consideration discharged under the Scheme is as follows: Upon the Scheme becoming effective:</p> <ul style="list-style-type: none"> • In aggregate 5,16,33,761 [Five Crore Sixteen Lakhs Thirty Three Thousand Seven Hundred and Sixty-One] equity shares of Face Value of Rs. 10/- (Rupees Ten) each fully paid-up of the Transferee Company will be issued and allotted to the registered fully paid-up to equity shareholders of the Transferor Company-1 on the Record Date, as decided by the Board in the ratio of 161:1 i.e., 161 (One Sixty One) equity shares

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		of Face Value of Rs. 10/- each credited as fully paid up in the Transferee Company for every 1 (One) equity shares of the Face value of Rs. 10/- each held by them in Transferor Company ("New Shares Exchange Ratio);
f)	Brief details of change in shareholding pattern (if any) of listed entity.	<p>1. In case of transferor Company</p> <p>The Amalgamated Companies will not undergo any change in equity shareholding pattern as a consequence of the effectiveness of the Scheme.</p> <p>2. In the case of Transferee Company</p> <p>Upon the Scheme becoming effective, the Resulting Company will issue its fully paid-up equity shares to the eligible shareholders of the Amalgamated Company as mentioned in point e), in accordance with the Scheme.</p>

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Annexure C

Disclosure required under SEBI Master Circular dated November 11, 2024 SEBI/HO/CFD/PoD2/CIR/P/0155 is as Follows:

Reappointment of Internal Auditor

Reason for change viz. appointment , reappointment, resignation, removal, death or otherwise;	Reappointment
Date of appointment /re-appointment/ cessation (as applicable) & term of appointment/re-appointment	30.05.2025 For Financial Year 2025-26
Brief profile (in case of appointment)	M/s. Vaibhav & Co, Practicing Chartered Accountant is a firm of Chartered Accountant having 8 years of experience in the field of Secretarial Compliance.
Disclosure of relationships between directors (in case of appointment of a director)	NA

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Annexure D

Disclosure required under SEBI Master Circular dated November 11, 2024 SEBI/HO/CFD/PoD2/CIR/P/0155 is as Follows:

Reappointment of Secretarial Auditor

Reason for change viz. appointment , reappointment, resignation, removal , death or otherwise;	Reappointment
Date of appointment /re-appointment/ cessation (as applicable) & term of appointment /re-appointment	30.05.2025 five consecutive financial years i.e., from 2025-26 to 2029-30. The appointment is subject to the approval of the shareholders of the Company at the ensuing AGM.
Brief profile (in case of appointment)	M/s. Rawal & Co., Practicing Company Secretaries is a firm of Company Secretary having 6 years of experience in the field of Secretarial Compliance.
Disclosure of relationships between directors (in case of appointment of a director)	NA

Registered Address :

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E : backoffice@aesthetik.in

Works :

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W: www.aesthetik.in

CIN No. : L74210WB2008PLC124716

Maroti & Associates

(Chartered Accountants)

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

Branch Office: - Chiranjiv Tower,
2ndFloor Unit No. 208, 43, Nehru
Place, New Delhi-110019,
Ph.:+011 43580996
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, 2025 is as per "Annexure-A" attached herewith.

Note:

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

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

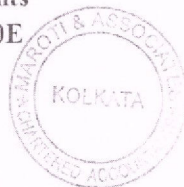
RADHIKA
PATODIA
Date: 2025.05.30
16:31:15 +05'30'

CA Radhika Patodia
Partner

Membership Number: 309219

UDIN: 25309219BMTLX1068

Place: Kolkata
Date: 30.05.2025





AESTHETIK

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

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

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

AESTHETIK ENGINEERS LIMITED

Priyanka Gupta

COMPANY SECRETARY

Registered Address : Kolkata

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

Mumbai :

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

Works :

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

CIN No. : LU74210WB2008PLC124716



AESTHETIK

Engineers Limited

Objects for which funds have been raised and where there has been a deviation, in the following table						
Original Object	Modified Object, if any	Original Allocation (Amount in Crores)	Modified allocation,	Funds Utilised (Amount in Crores)	Amount of Deviation/ Variation for the quarter according to applicable object	Remarks if any
CAPITAL EXPENDITURE	NA	8.00	NIL	8.00	NIL	NIL
WORKING CAPITAL REQUIREMENT	NA	15.00	NIL	10.55	NIL	NIL
GENERAL CORPORATE EXPENSES	NA	3.47	NIL	2.47	NIL	NIL
TOTAL	NA	26.47	NIL	21.02	NIL	NIL

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

AESTHETIK ENGINEERS LIMITED

Priyanka Gupta
COMPANY SECRETARY

Registered Address : Kolkata

Unit-503-505, Acropolis Mall
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Kolkata 700107
P: 033-46002255
E: backoffice@aesthetic.in

Mumbai :

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

Works :

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Ranihati Amta Road,
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