

General information about company	
Scrip code	542580
NSE Symbol	AARTECH
MSEI Symbol	NOTLISTED
ISIN*	INE01C001026
Name of company	AARTECH SOLONICS LIMITED
Type of company	
Class of security	Equity
Date of start of financial year	01-04-2024
Date of end of financial year	31-03-2025
Date of board meeting when results were approved	14-11-2024
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	06-11-2024
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Half yearly
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited	Unaudited
Segment Reporting	Single segment
Description of single segment	Manufacture of Electrical items; Control & Relay Panel, Bus Transfer System, Ultracapacitors, Waste to Compost Machine etc.
Start date and time of board meeting	14-11-2024 12:00
End date and time of board meeting	14-11-2024 16:30
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-07-2024	01-04-2024
B	Date of end of reporting period	30-09-2024	30-09-2024
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	940.61	1601.54
	Other income	97.7	306.16
	Total income	1038.31	1907.7
2	Expenses		
(a)	Cost of materials consumed	524.77	847.79
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	25.63	108.85
(d)	Employee benefit expense	99.34	195
(e)	Finance costs	18.06	31.04
(f)	Depreciation, depletion and amortisation expense	13.73	26.15
(f)	Other Expenses		
1	Other Expenses	190.53	381.51
10			
	Total other expenses	190.53	381.51
	Total expenses	872.06	1590.34

Financial Results – Ind-AS			
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C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
3	Total profit before exceptional items and tax	166.25	317.36
4	Exceptional items	0	0
5	Total profit before tax	166.25	317.36
7	Tax expense		
8	Current tax	29.84	56.47
9	Deferred tax	-14.49	5.75
10	Total tax expenses	15.35	62.22
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
14	Net Profit Loss for the period from continuing operations	150.9	255.14
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
17	Net profit (loss) from discontinued operation after tax	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
21	Total profit (loss) for period	150.9	255.14
22	Other comprehensive income net of taxes	0	0

Financial Results – Ind-AS			
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23	Total Comprehensive Income for the period	150.9	255.14
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	151.09	255.57
	Total profit or loss, attributable to non-controlling interests	-0.2	-0.43
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	151.09	255.57
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	-0.2	-0.43
26	Details of equity share capital		
	Paid-up equity share capital	1588.52	1588.52
	Face value of equity share capital	5	5
27	Details of debt securities		
28	Reserves excluding revaluation reserve		
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	0.47	0.8
	Diluted earnings (loss) per share from continuing operations	0.47	0.8
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	0.47	0.8
	Diluted earnings (loss) per share from continuing and discontinued operations	0.47	0.8
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
33	Disclosure of notes on financial results		

Statement of Asset and Liabilities		
	Particulars	Half year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2024
	Date of end of reporting period	30-09-2024
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated
	Assets	
1	Non-current assets	
	Property, plant and equipment	479.05
	Capital work-in-progress	0
	Investment property	0
	Goodwill	0
	Other intangible assets	6.06
	Intangible assets under development	0
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	Non-current financial assets	
	Non-current investments	503.35
	Trade receivables, non-current	0
	Loans, non-current	0
	Other non-current financial assets	90.99
	Total non-current financial assets	594.34
	Deferred tax assets (net)	22.16
	Other non-current assets	0.41
	Total non-current assets	1102.02
2	Current assets	
	Inventories	840.49
	Current financial asset	
	Current investments	1128.89
	Trade receivables, current	718.58
	Cash and cash equivalents	386.36
	Bank balance other than cash and cash equivalents	0
	Loans, current	0
	Other current financial assets	74.91
	Total current financial assets	2308.74
	Current tax assets (net)	0
	Other current assets	145.04
	Total current assets	3294.27

Statement of Asset and Liabilities		
Particulars		Half year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		30-09-2024
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Consolidated
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
Total assets		4396.29
Equity and liabilities		
Equity		
Equity attributable to owners of parent		
Equity share capital		1588.52
Other equity		1562.7
Total equity attributable to owners of parent		3151.22
Non controlling interest		0.22
Total equity		3151.44
Liabilities		
Non-current liabilities		
Non-current financial liabilities		
Borrowings, non-current		0
Trade payables, non-current		0
Other non-current financial liabilities		5.56
Total non-current financial liabilities		5.56
Provisions, non-current		26.46
Deferred tax liabilities (net)		0
Deferred government grants, Non-current		0
Other non-current liabilities		15.15
Total non-current liabilities		47.17
Current liabilities		
Current financial liabilities		
Borrowings, current		417.54
Trade payables, current		540.87
Other current financial liabilities		35.93
Total current financial liabilities		994.34
Other current liabilities		128.15
Provisions, current		0
Current tax liabilities (Net)		75.19
Deferred government grants, Current		0
Total current liabilities		1197.68
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
Total liabilities		1244.85
Total equity and liabilities		4396.29
Disclosure of notes on assets and liabilities		

Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results		
Particulars	3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-07-2024	01-04-2024
Date of end of reporting period	30-09-2024	30-09-2024
Whether accounts are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Consolidated	Consolidated
1 Segment Revenue (Income)		
(net sale/income from each segment should be disclosed)		
Total Segment Revenue		
Less: Inter segment revenue		
Revenue from operations		
2 Segment Result		
Profit (+) / Loss (-) before tax and interest from each segment		
Total Profit before tax		
i. Finance cost		
ii. Other Unallocable Expenditure net off Unallocable income		
Profit before tax		
3 (Segment Asset - Segment Liabilities)		
Segment Asset		
Total Segment Asset		
Un-allocable Assets		
Net Segment Asset		
4 Segment Liabilities		
Segment Liabilities		
Total Segment Liabilities		
Un-allocable Liabilities		
Net Segment Liabilities		
Disclosure of notes on segments		

Cash flow statement, indirect		
Particulars		6 months ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2024
B	Date of end of reporting period	30-09-2024
C	Whether results are audited or unaudited	Unaudited
D	Nature of report standalone or consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory.	
Statement of cash flows		
Cash flows from used in operating activities		
	Profit before tax	317.36
Adjustments for reconcile profit (loss)		
	Adjustments for finance costs	0
	Adjustments for decrease (increase) in inventories	-66.36
	Adjustments for decrease (increase) in trade receivables, current	229.74
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	2.64
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	-72.14
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-8.95
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	71.73
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	26.15
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	-2.18
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	-32.65
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	-4
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	151.98
	Net cash flows from (used in) operations	469.34
	Dividends received	0
	Interest paid	0

Interest received	0
Income taxes paid (refund)	0.58
Other inflows (outflows) of cash	-248.3
Net cash flows from (used in) operating activities	220.46
Cash flows from used in investing activities	
Cash flows from losing control of subsidiaries or other businesses	0
Cash flows used in obtaining control of subsidiaries or other businesses	0
Other cash receipts from sales of equity or debt instruments of other entities	0
Other cash payments to acquire equity or debt instruments of other entities	0
Other cash receipts from sales of interests in joint ventures	0
Other cash payments to acquire interests in joint ventures	0
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
Proceeds from sales of property, plant and equipment	3.09
Purchase of property, plant and equipment	28.58
Proceeds from sales of investment property	0
Purchase of investment property	42.65
Proceeds from sales of intangible assets	0
Purchase of intangible assets	0
Proceeds from sales of intangible assets under development	0
Purchase of intangible assets under development	0
Proceeds from sales of goodwill	0
Purchase of goodwill	0
Proceeds from biological assets other than bearer plants	0
Purchase of biological assets other than bearer plants	0
Proceeds from government grants	30.34
Proceeds from sales of other long-term assets	0
Purchase of other long-term assets	0
Cash advances and loans made to other parties	0
Cash receipts from repayment of advances and loans made to other parties	0
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
Dividends received	0
Interest received	4
Income taxes paid (refund)	0
Other inflows (outflows) of cash	-19.04
Net cash flows from (used in) investing activities	-52.84
Cash flows from used in financing activities	
Proceeds from changes in ownership interests in subsidiaries	0
Payments from changes in ownership interests in subsidiaries	0
Proceeds from issuing shares	0
Proceeds from issuing other equity instruments	0
Payments to acquire or redeem entity's shares	0
Payments of other equity instruments	0
Proceeds from exercise of stock options	0
Proceeds from issuing debentures notes bonds etc	0

	Proceeds from borrowings	6.6
	Repayments of borrowings	0
	Payments of finance lease liabilities	0
	Payments of lease liabilities	1.72
	Dividends paid	0
	Interest paid	20.12
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	-15.24
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	152.38
	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	152.38
	Cash and cash equivalents cash flow statement at beginning of period	233.98
	Cash and cash equivalents cash flow statement at end of period	386.36

