

<b>General information about company</b>	
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	Standalone
Whether results are audited or unaudited	Unaudited
Segment Reporting	Single segment
Description of single segment	Manufacture of Electric 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

<b>Financial Results – Ind-AS</b>			
<b>Particulars</b>		<b>3 months/ 6 months ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
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	Standalone	Standalone
<b>Part I</b>	<b>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.</b>		
<b>1</b>	<b>Income</b>		
	Revenue from operations	940.61	1601.54
	Other income	103.18	315.44
	<b>Total income</b>	<b>1043.79</b>	<b>1916.98</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	522.16	841.65
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	34.37	119.36
(d)	Employee benefit expense	94.48	186.75
(e)	Finance costs	12.61	25.47
(f)	Depreciation, depletion and amortisation expense	10	19.4
<b>(f)</b>	<b>Other Expenses</b>		
1	Other Expenses	189.92	383.17
10			
	<b>Total other expenses</b>	<b>189.92</b>	<b>383.17</b>
	<b>Total expenses</b>	<b>863.54</b>	<b>1575.8</b>

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<b>3</b>	<b>Total profit before exceptional items and tax</b>	180.25	341.18
4	Exceptional items	0	0
<b>5</b>	<b>Total profit before tax</b>	180.25	341.18
<b>7</b>	<b>Tax expense</b>		
8	Current tax	29.85	56.47
9	Deferred tax	-11.92	10.45
<b>10</b>	<b>Total tax expenses</b>	17.93	66.92
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
<b>14</b>	<b>Net Profit Loss for the period from continuing operations</b>	162.32	274.26
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
<b>17</b>	<b>Net profit (loss) from discontinued operation after tax</b>	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
<b>21</b>	<b>Total profit (loss) for period</b>	162.32	274.26
22	Other comprehensive income net of taxes	0	0

<b>Financial Results – Ind-AS</b>			
<b>Particulars</b>		<b>3 months/ 6 months ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
A	Date of start of reporting period	01-07-2024	01-04-2024
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C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I</b>	<b>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.</b>		
<b>23</b>	<b>Total Comprehensive Income for the period</b>	162.32	274.26
<b>24</b>	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
<b>25</b>	<b>Total Comprehensive income for the period attributable to</b>		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
<b>26</b>	<b>Details of equity share capital</b>		
	Paid-up equity share capital	1588.52	1588.52
	Face value of equity share capital	5	5
<b>27</b>	<b>Details of debt securities</b>		
28	Reserves excluding revaluation reserve		
<b>29</b>	<b>Earnings per share</b>		
<b>i</b>	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	0.51	0.86
	Diluted earnings (loss) per share from continuing operations	0.51	0.86
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
<b>ii</b>	<b>Earnings per equity share</b>		
	<b>Basic earnings (loss) per share from continuing and discontinued operations</b>	0.51	0.86
	<b>Diluted earnings (loss) per share from continuing and discontinued operations</b>	0.51	0.86
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
<b>33</b>	<b>Disclosure of notes on financial results</b>		

<b>Statement of Asset and Liabilities</b>		
	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	Standalone
	<b>Assets</b>	
<b>1</b>	<b>Non-current assets</b>	
	Property, plant and equipment	350.69
	Capital work-in-progress	
	Investment property	
	Goodwill	0
	Other intangible assets	6.06
	Intangible assets under development	
	Biological assets other than bearer plants	
	Investments accounted for using equity method	
	<b>Non-current financial assets</b>	
	Non-current investments	504.73
	Trade receivables, non-current	
	Loans, non-current	479.07
	Other non-current financial assets	90.99
	<b>Total non-current financial assets</b>	<b>1074.79</b>
	Deferred tax assets (net)	3.67
	Other non-current assets	0
	<b>Total non-current assets</b>	<b>1435.21</b>
<b>2</b>	<b>Current assets</b>	
	Inventories	696.72
	<b>Current financial asset</b>	
	Current investments	1092.39
	Trade receivables, current	713.51
	Cash and cash equivalents	377.61
	Bank balance other than cash and cash equivalents	0
	Loans, current	0
	Other current financial assets	74.91
	<b>Total current financial assets</b>	<b>2258.42</b>
	Current tax assets (net)	0
	Other current assets	145.26
	<b>Total current assets</b>	<b>3100.4</b>

<b>Statement of Asset and Liabilities</b>		
	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	Standalone
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	<b>Total assets</b>	<b>4535.61</b>
<b>Equity and liabilities</b>		
<b>Equity</b>		
<b>Equity attributable to owners of parent</b>		
	Equity share capital	1588.52
	Other equity	1725.36
	<b>Total equity attributable to owners of parent</b>	<b>3313.88</b>
	Non controlling interest	
	<b>Total equity</b>	<b>3313.88</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
<b>Non-current financial liabilities</b>		
	Borrowings, non-current	0
	Trade payables, non-current	
	Other non-current financial liabilities	5.56
	<b>Total non-current financial liabilities</b>	<b>5.56</b>
	Provisions, non-current	26.46
	Deferred tax liabilities (net)	
	Deferred government grants, Non-current	
	Other non-current liabilities	
	<b>Total non-current liabilities</b>	<b>32.02</b>
<b>Current liabilities</b>		
<b>Current financial liabilities</b>		
	Borrowings, current	417.54
	Trade payables, current	537
	Other current financial liabilities	34.1
	<b>Total current financial liabilities</b>	<b>988.64</b>
	Other current liabilities	125.87
	Provisions, current	0
	Current tax liabilities (Net)	75.2
	Deferred government grants, Current	0
	<b>Total current liabilities</b>	<b>1189.71</b>
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
	<b>Total liabilities</b>	<b>1221.73</b>
	<b>Total equity and liabilities</b>	<b>4535.61</b>
<b>Disclosure of notes on assets and liabilities</b>		

<b>Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results</b>		
<b>Particulars</b>	<b>3 months/ 6 month ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
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	Standalone	Standalone
<b>1 Segment Revenue (Income)</b>		
<b>(net sale/income from each segment should be disclosed)</b>		
<b>Total Segment Revenue</b>		
<b>Less: Inter segment revenue</b>		
<b>Revenue from operations</b>		
<b>2 Segment Result</b>		
<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
<b>Total Profit before tax</b>		
<b>i. Finance cost</b>		
<b>ii. Other Unallocable Expenditure net off Unallocable income</b>		
<b>Profit before tax</b>		
<b>3 (Segment Asset - Segment Liabilities)</b>		
<b>Segment Asset</b>		
<b>Total Segment Asset</b>		
<b>Un-allocable Assets</b>		
<b>Net Segment Asset</b>		
<b>4 Segment Liabilities</b>		
<b>Segment Liabilities</b>		
<b>Total Segment Liabilities</b>		
<b>Un-allocable Liabilities</b>		
<b>Net Segment Liabilities</b>		
<b>Disclosure of notes on segments</b>		

<b>Cash flow statement, indirect</b>		
Particulars		6 months ended (dd-mm-yyyy)
<b>A</b>	Date of start of reporting period	01-04-2024
<b>B</b>	Date of end of reporting period	30-09-2024
<b>C</b>	Whether results are audited or unaudited	Unaudited
<b>D</b>	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
	<b>Statement of cash flows</b>	
	<b>Cash flows from used in operating activities</b>	
	Profit before tax	341.18
	<b>Adjustments for reconcile profit (loss)</b>	
	Adjustments for finance costs	0
	Adjustments for decrease (increase) in inventories	-14.62
	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	-22.96
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	-72.16
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-19.18
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-8.32
	Adjustments for increase (decrease) in other non-current liabilities	-79.9
	Adjustments for depreciation and amortisation expense	19.4
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	-23.41
	Adjustments for provisions, current	56.47
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	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	-21.91
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	55.14
	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
	<b>Total adjustments for reconcile profit (loss)</b>	142.11
	<b>Net cash flows from (used in) operations</b>	483.29
	Dividends received	0
	Interest paid	0



Interest received	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	-299.49
<b>Net cash flows from (used in) operating activities</b>	<b>183.8</b>
<b>Cash flows from used in investing activities</b>	
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	-30.45
Proceeds from sales of investment property	0
Purchase of investment property	41.04
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
Proceeds from sales of other long-term assets	0
Purchase of other long-term assets	0
Cash advances and loans made to other parties	-40.17
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	21.91
Income taxes paid (refund)	0
Other inflows (outflows) of cash	-101.72
<b>Net cash flows from (used in) investing activities</b>	<b>-17.14</b>
<b>Cash flows from used in financing activities</b>	
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
	<b>Net cash flows from (used in) financing activities</b>	<b>-15.24</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>151.42</b>
	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	0
	<b>Net increase (decrease) in cash and cash equivalents</b>	<b>151.42</b>
	Cash and cash equivalents cash flow statement at beginning of period	226.19
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>377.61</b>

