

13.11.2024

**To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400001**

Scrip Code: 544177

**Sub.: Outcome of Board Meeting held today i.e. Wednesday, November 13, 2024–
Standalone and Consolidated Unaudited Financial Results for the Half Year ended on
September 30, 2024**

Dear Sir/ Ma'am,

With reference to the intimation of Board meeting submitted on November 07 2024, we would like to inform you that the Board of Directors of the Company, at its meeting held today i.e. Wednesday, November 13, 2024, has inter-alia:

1. approved Standalone and Consolidated Unaudited Financial Results for the half year ended on September 30, 2024. The said results were also reviewed by the Audit Committee of the Company in its meeting held on November 13, 2024.

Pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, we enclose herewith the Standalone and Consolidated Unaudited Financial Results of the Company for the half year ended on September 30, 2024, along with the Limited Review Reports by M/s. K A R M A & Co. LLP, the Statutory auditors.

The Board Meeting commenced at 06:00 P.M. and concluded at 08:05 P.M.

This is for your information and records.

FOR, AZTEC FLUIDS & MACHINERY LIMITED

**PULIN VAIDHYA
MANAGING DIRECTOR
DIN-03012651**

Aztec Fluids & Machinery Ltd.

(A CRISIL rated company) ISO Certified (9001: 2015) CIN No. : U24100GJ2010PLC060446

GSTIN No. : 24AAICA4428R1Z9, PAN No. : AAICA4428R

REGD. OFFICE : 5th Floor / Top Floor, Takshashila Square, Krishna Baugh cross Road, Opp. Sankalp Restaurant, Maninagar, Ahmedabad - 380008. Gujarat, INDIA Phone : 6356563211

CORPORATE OFFICE : 1, Jaihind Society, Rambaug, Maninagar, Ahmedabad - 380028. Gujarat,INDIA.

FACTORY ADDRESS : 68, Sarjan Industrial Park, Ambica Tube Mill Compound, Vatva, Ahmedabad - 382445. Gujarat, INDIA.

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AZTEC FLUIDS & MACHINERY LIMITED
(Formerly Known as Aztec Fluids & Machinery Private Limited)
CIN: U24100GJ2010PLC060446

Standalone Statement of Unaudited Financial Results for the Half Year ended on 30th September 2024

(Rs. In lakh)

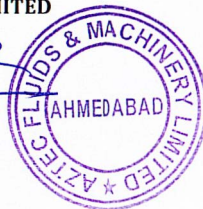
Sr. No.	PARTICULARS	Half Year Ended			Year Ended on	
		30-09-2024	31-03-2024	30-09-2023	31-03-2024	31-03-2023
		Unaudited	Audited	UnAudited	Audited	Audited
(I)	REVENUE FROM OPERATIONS	3,826.07	3,195.35	3,572.68	6,768.02	5,426.11
(II)	OTHER INCOME	107.23	69.24	61.35	130.59	26.86
(III)	TOTAL REVENUE (I+II)	3,933.30	3,264.59	3,634.03	6,898.63	5,452.97
(IV)	EXPENSES :					
	COST OF MATERIAL CONSUMED	1,860.89	1,744.84	2,151.88	3,896.72	3,383.79
	PURCHASE OF STOCK-IN-TRADE	354.16	320.99	208.17	529.16	191.44
	CHANGES IN INVENTORIES OF FINISHED GOODS & WIP	1.09	-18.82	-2.32	-21.14	-
	EMPLOYEE BENEFITS EXPENSE	447.71	360.77	340.46	701.23	610.67
	FINANCE COST	30.56	27.13	25.40	52.53	38.78
	DEPRECIATION AND AMORTIZATION EXPENSE	42.80	20.26	10.23	30.49	29.66
	OTHER EXPENSES	603.02	532.93	362.00	894.92	769.73
	TOTAL EXPENSES	3,340.22	2,988.10	3,095.81	6,083.92	5,024.06
(V)	PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX(III-IV)	593.08	276.49	538.21	814.71	428.90
(VI)	EXCEPTIONAL ITEMS					
	PRIOR PERIOD ITEMS (NET)	-	-	-	-	-
	OTHER EXCEPTIONAL ITEMS	-	-	-	-	-
(VII)	PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (V-VI)	593.08	276.49	538.21	814.71	428.90
(VIII)	EXTRAORDINARY ITEMS	-	-	-	-	-
(IX)	PROFIT BEFORE TAX (VII-VIII)	593.08	276.49	538.21	814.71	428.90
(X)	TAX EXPENSE :					
	1) SHORT PROVISION OF TAXES IN EARLIER YEAR	-	-1.04	-	-1.04	-
	2) CURRENT TAX	152.62	71.50	137.60	209.10	110.00
	3) DEFERRED TAX	-4.62	-64.64	57.89	-6.76	-0.32
(XI)	PROFIT/(LOSS) FOR THE YEAR	445.08	270.68	342.73	613.41	319.22
(XII)	EARNINGS PER EQUITY SHARE :					
	1) BASIC EARNINGS/(LOSS) PER SHARE (RS.)	3.92	2.39	3.02	5.41	2.81
	2) DILUTED EARNINGS/(LOSS) PER SHARE (RS.)	3.92	2.39	3.02	5.41	2.81

FOR AZTEC FLUIDS & MACHINERY LIMITED

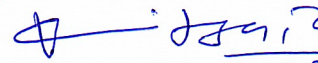
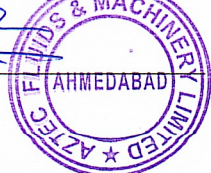
PULIN VAIDHYA
(MANAGING DIRECTOR)
(DIN-03012651)

PLACE: AHMEDABAD

DATE: _ 13th November, 2024



- 1) The above Standalone Financial Results which are published in accordance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015 have been reviewed and recommended by the Audit Committee and have been approved by the Board of Directors at its Meeting held on 13th November, 2024.
- 2) The company operates in a single segment i.e. "Manufacturing of Printers and trading of inks used therein" and hence does not have any additional disclosures to be made under AS - 17 Segment Reporting.
- 3) The accompanying financial results include the results for the half year ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year and the audited year to date figures up to the first half year ended as on 30th September, 2023.
- 4) Previous period figures have been re-grouped / re-classified wherever necessary, to conform to current period's classification in order to comply with the requirements of the amended Schedule III to the Companies Act, 2013 effective 1st April 2021.
- 5) As the company is listed on SME Platform of BSE, it has been exempted from the applicability of IND-AS as per the proviso to rule 4 of companies (Indian Accounting Standards) Rules, 2015.
- 6) The Financial results have been prepared in accordance with the accounting standard as notified under section 133 of the Companies Act 2013 (Act), read with the relevant rules made thereunder and other accounting principles generally accepted in India.
- 7) The results for the half year ended 30th September, 2024 are available on the BSE Limited website (URL: www.bseindia.com) and also on the company's website (URL: www.aztecindia.org)
- 8) During the previous quarter, the Company has acquired control of "Jet Inks Pvt Ltd" by acquiring 99.99% stake from. Consequently, Jet Inks Pvt Ltd has become wholly owned subsidiary w.e.f. May 31, 2024.
- 9) The Company has completed Initial Public Offer of 36,00,000 Equity Shares of the face value of Rs.10 each at an issue price of Rs.67 per Equity Share, comprising fresh issue of 36,00,000 shares aggregating to Rs. 2412 Lakhs. The Equity Shares of the Company were listed on 17th May, 2024 on SME Platform of BSE Limited.
- 10) The proceeds from the IPO is Rs. 2412 Lakhs. The object & Proposed utilisation of the same is as follows

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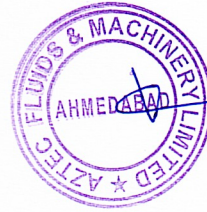
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Particular	Amount (₹ in lakhs)	Amount Utilized up to 30/09/2024 (₹ in lakhs)	Amount Unutilized (₹ in lakhs)	Remarks, If any
Funding of the proposed acquisition of equity shares of Jet Inks Private Limited	1,400.00	1,399.67	0.33	In Process
Repayment of a portion of certain borrowing availed by our Company	372.00	372.00	-	NA
General Corporate Purposes	640.00	640.00	-	NA
Total	2412.00	2411.67	0.33	



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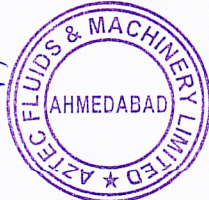
Unaudited Standalone Statement of Assets and Liabilities as on 30th September 2024

(Rs. In lakh)

Sr. No.	PARTICULARS	As on	As on
		30-09-2024	31-03-2024
		Unaudited	Audited
(I)	EQUITY AND LIABILITIES		
1	SHARE HOLDER'S FUNDS		
	A) SHARE CAPITAL	1,360.00	1,000.00
	B) RESERVES AND SURPLUS	3,346.35	1,139.55
	C) MONEY RECEIVED AGAINST SHARE WARRENTS	-	-
2	SHARE APPLICATION MONEY PENDING ALLOTMENT	-	-
3	NON-CURRENT LIABILITIES		
	A) LONG TERM BORROWINGS	145.81	273.95
	B) DEFERRED TAX LIABILITIES (NET)	-	-
	C) OTHER LONG TERM LIABILITIES	2.00	2.00
	D) LONG TERM PROVISION	35.46	24.46
4	CURRENT LIABILITIES		
	A) SHORT TERM BORROWINGS	399.07	417.38
	B) TRADE PAYABLE	-	-
	(i) Outstanding dues of Micro enterprises and Small enterprises; and	83.16	31.92
	(ii) Total outstanding dues of creditors other than Micro and small enterprises.	793.27	1,141.72
	C) OTHER CURRENT LIABILITIES	232.16	182.85
	D) SHORT-TERM PROVISIONS	469.78	221.12
	TOTAL	6,867.07	4,434.96
(II)	ASSETS		
1	NON-CURRENT ASSETS		
	A) PROPERTY, PLANT AND EQUIPMENTS & INTANGIBLE ASSETS	878.53	331.90
	CAPITAL WORK IN PROGRESS	-	372.17
	B) NON -CURRENT INVESTMENTS	2,292.99	743.31
	C) DEFERRED TAX ASSETS (NET)	27.90	23.28
	D) LONG TERM LOANS AND ADVANCES	335.36	240.00
	E) OTHER NON-CURRENT ASSETS	296.91	270.04
2	CURRENT ASSETS		
	A) CURRENT INVESTMENTS	-	-
	B) INVENTORIES	442.21	488.00
	C) TRADE RECEIVABLES	1,797.73	949.46
	D) CASH AND CASH EQUIVALENTS	31.87	127.17
	E) SHORT TERM LOANS AND ADVANCES	58.29	50.76
	F) OTHER CURRENT ASSETS	705.30	838.88
	TOTAL	6,867.07	4,434.96

FOR AZTEC FLUIDS & MACHINERY LIMITED





PULIN VAIDHYA
(MANAGING DIRECTOR)
(DIN-03012651)

PLACE: AHMEDABAD

DATE: 13th November, 2024

AZTEC FLUIDS & MACHINERY LIMITED
(Formerly Known as Aztec Fluids & Machinery Private Limited)
CIN: U24100GJ2010PLC060446

Unaudited Standalone Cash Flow Statement for the half year ended 30th September, 2024

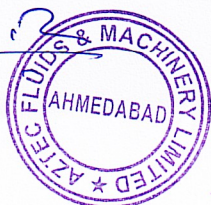
(Rs. In lakh)

Particular	As on 30th September, 2024		As on 31st March, 2024	
	Amount	Total Amount	Amount	Total Amount
Cash flow from operating Activity				
Net Profit Before taxation and extraordinary activities		593.08		814.71
Adjustment:				
Depreciation	42.80		30.49	
Interest Income	-22.68		-16.44	
(Profit)/Loss on sale of Mutual Fund			-15.04	
Interest Paid	4.88	24.99	48.75	47.76
Adjustment For Working Capital Changes:				
(Increase)/Decrease in Trade Receivables	-848.27		17.12	
(Increase)/Decrease in Inventory	45.79		-362.47	
(Increase)/Decrease in Short Term Loans & Advances	-7.53		-227.63	
(Increase)/Decrease in Other Current Assets	133.58		-247.14	
Increase/(Decrease) in Trade Payables	-297.21		441.20	
Increase/(Decrease) in Other Current Liabilities	49.31		76.07	
Increase/(Decrease) in Short Term Provisions, etc	248.67		99.10	
Increase/(Decrease) in Long Term Liability	-		26.46	
Increase/(Decrease) in Long Term Provision	11.01	-664.65	-	-177.29
Cash Generated from operation		-46.58		685.18
less: Income tax paid		-152.62		-208.06
Net Cash flow from operating activities :		-199.20		477.12
Cash flow from Investing Activities				
Purchase of Fixed Assets including of CWIP	-217.26		-333.24	
Sale of Fixed Assets	-		-	
(Purchase)/Sale of investments	-1,549.68		-315.04	
(Increase)/Decrease in Other non current Asset	-26.87		-86.77	
(Increase)/Decrease in Long term loans and advance	-95.36		-	
Interest Income	22.68		16.44	
Profit on sale of Vehicle	-		-	
Gain on sale of MF	-		15.04	
Net Cash flow from Investing Activities :		-1,866.48		-703.57
Cash flow from Financing Activities				
Interest Expense	-4.88		-48.75	
Increase/(Decrease) In Long Term Borrowings	-128.14		54.47	
Increase/(Decrease) in Short term borrowing	-18.30		74.56	
Dividend Paid	-68.00		-9.75	
Proceeds from issue of Equity Shares Including Security Premium and IPO Expenses	2,189.72		-	
Adjustment in reserve and surplus	-		-21.42	
Net Cash flow from Financing Activities :		1,970.39		49.11
Net Increase in Cash & cash Equivalent		-95.30		-177.35
Cash & cash equivalent at beginning of period		127.17		304.52
Cash & cash equivalent at end of period		31.87		127.17

1. Cash flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from regular revenue generating, financing and investing activities of the company are segregated.

FOR AZTEC FLUIDS & MACHINERY LIMITED

PULIN VAIDHYA
(MANAGING DIRECTOR)
(DIN-03012651)
PLACE: AHMEDABAD
DATE : 13th November,2024





KARMA & CO. LLP
CHARTERED ACCOUNTANTS

LIMITED REVIEW REPORT ON UNAUDITED HALF YEARLY STANDALONE FINANCIAL RESULTS OF COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

**To the Board of Directors of
Aztec Fluids & Machinery Limited**

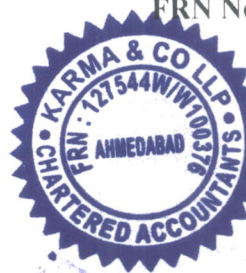
We have reviewed the accompanying statement of unaudited financial results of **Aztec Fluids & Machinery Limited** for the period ended 30th September, 2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of Interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, K A R M A & Co. LLP
Chartered Accountants
ERN No. 127544W/W100376

Place: Ahmedabad
Date: 13th November, 2024



Jignesh V. Faldu
CA Jignesh V. Faldu
Partner
M.No.147036

UDIN: 24147036BJZYOU3933

AZTEC FLUIDS & MACHINERY LIMITED
(Formerly Known as Aztec Fluids & Machinery Private Limited)
CIN: U24100GJ2010PLC060446

Consolidated Statement of Unaudited Financial Results for the Half Year ended on 30th September 2024

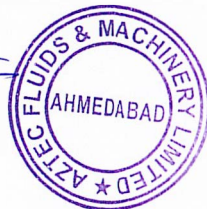
(Rs. In lakh)

Sr. No.	PARTICULARS	Half Year Ended			Year Ended on	
		30-09-2024	31-03-2024	30-09-2023	31-03-2024	31-03-2023
		Unaudited	Audited	UnAudited	Audited	Audited
(I)	REVENUE FROM OPERATIONS	4,607.16	-	-	-	-
(II)	OTHER INCOME	99.07	-	-	-	-
(III)	TOTAL REVENUE (I+II)	4,706.23	-	-	-	-
(IV)	EXPENSES :					
	COST OF MATERIAL CONSUMED	1,928.09	-	-	-	-
	PURCHASE OF STOCK-IN-TRADE	526.02	-	-	-	-
	CHANGES IN INVENTORIES OF FINISHED GOODS & WIP	-96.24	-	-	-	-
	EMPLOYEE BENEFITS EXPENSE	748.36	-	-	-	-
	FINANCE COST	72.34	-	-	-	-
	DEPRECIATION AND AMORTIZATION EXPENSE	48.91	-	-	-	-
	OTHER EXPENSES	865.62	-	-	-	-
	TOTAL EXPENSES	4,093.10	-	-	-	-
(V)	PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX(III-IV)	613.12	-	-	-	-
(VI)	EXCEPTIONAL ITEMS					
	PRIOR PERIOD ITEMS (NET)	-	-	-	-	-
	OTHER EXCEPTIONAL ITEMS	-	-	-	-	-
(VII)	PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (V-VI)	613.12	-	-	-	-
(VIII)	EXTRAORDINARY ITEMS	-	-	-	-	-
(IX)	PROFIT BEFORE TAX (VII-VIII)	613.12	-	-	-	-
(X)	TAX EXPENSE :					
	1) SHORT PROVISION OF TAXES IN EARLIER YEAR	-	-	-	-	-
	2) CURRENT TAX	160.30	-	-	-	-
	3) DEFERRED TAX	-5.32	-	-	-	-
(XI)	PROFIT/(LOSS) FOR THE YEAR	458.14	-	-	-	-
(XII)	EARNINGS PER EQUITY SHARE :					
	1) BASIC EARNINGS/(LOSS) PER SHARE (RS.)	2.85	-	-	-	-
	2) DILUTED EARNINGS/(LOSS) PER SHARE (RS.)	2.85	-	-	-	-

FOR AZTEC FLUIDS & MACHINERY LIMITED


PULIN VAIDHYA
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- 2) The Financial results have been prepared in accordance with the accounting standard as notified under section 133 of the Companies Act 2013 (Act), read with the relevant rules made thereunder and other accounting principles generally accepted in India.
- 3) The above consolidated financial results for the six months ended 30th September 2024 are prepared in accordance with accounting standards as prescribed under section 133 of the companies Act, 2013, as amended.
- 4) The group operates in a single segment i.e. "Manufacturing of Printers and trading of inks used therein" and hence does not have any additional disclosures to be made under AS - 17 Segment Reporting.
- 5) During the half year ended September 30, 2024, the holding company has acquired control of Jet Inks Private limited (JIPL) by acquiring 99.99% stake, Consequently JIPL has become wholly owned subsidiary w.e.f. May 31, 2024.
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- 8) The results for the half year ended 30th September, 2024 are available on the BSE Limited website (URL: www.bseindia.com) and also on the company's website (URL: <https://www.aztecindia.org/>)




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9) Unaudited Financial results of Aztec Fluids and Machinery Limited (Standalone Information)

Particulars	For half year ended 30.09.2024	For half year ended 31.03.2024	For half year ended 30.09.2023	For year ended 31.03.2024	For the year ended 31.03.2023
	Unaudited	Audited	Audited	Audited	Audited
Total Income	3,933.30	3,264.59	3,634.03	6,898.63	5,452.97
Profit before tax	593.08	276.49	538.21	814.71	428.90
Profit for the period	445.08	270.68	342.73	613.41	319.22

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Phone : +91 9227443211 • +91 9099963211 | Email : info@aztecfluids.com | Visit us at www.aztecfluids.com, www.aztecindia.org

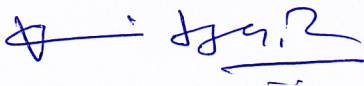
AZTEC FLUIDS & MACHINERY LIMITED
(Formerly Known as Aztec Fluids & Machinery Private Limited)
CIN: U24100GJ2010PLC060446

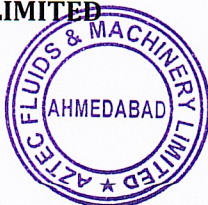
Unaudited Consolidated Statement of Assets and Liabilities as on 30th September 2024

(Rs. In lakh)

Sr. No.	PARTICULARS	As on	As on
		30-09-2024	31-03-2024
		Unaudited	Audited
(I)	EQUITY AND LIABILITIES		
1	SHARE HOLDER'S FUNDS		
	A) SHARE CAPITAL	1,360.00	-
	B) RESERVES AND SURPLUS	3,354.15	-
	C) MONEY RECEIVED AGAINST SHARE WARRENTS	-	-
2	SHARE APPLICATION MONEY PENDING ALLOTMENT	-	-
3	NON-CURRENT LIABILITIES		
	A) LONG TERM BORROWINGS	153.80	-
	B) DEFERRED TAX LIABILITIES (NET)	-	-
	C) OTHER LONG TERM LIABILITIES	2.00	-
	D) LONG TERM PROVISION	87.56	-
4	CURRENT LIABILITIES		
	A) SHORT TERM BORROWINGS	1,260.64	-
	B) TRADE PAYABLE	-	-
	(i) Outstanding dues of Micro enterprises and Small enterprises; and	203.61	-
	(ii) Total outstanding dues of creditors other than Micro and small enterprises.	894.08	-
	C) OTHER CURRENT LIABILITIES	410.11	-
	D) SHORT-TERM PROVISIONS	519.96	-
	TOTAL	8,245.90	-
(II)	ASSETS		
1	NON-CURRENT ASSETS		
	A) (I) PROPERTY, PLANT AND EQUIPMENTS	914.13	-
	(II) INTANGIBLE ASSETS	259.82	-
	B) NON -CURRENT INVESTMENTS	593.31	-
	C) DEFERRED TAX ASSETS (NET)	51.79	-
	D) LONG TERM LOANS AND ADVANCES	-	-
	E) OTHER NON-CURRENT ASSETS	329.52	-
2	CURRENT ASSETS		
	A) CURRENT INVESTMENTS	-	-
	B) INVENTORIES	1,924.35	-
	C) TRADE RECEIVABLES	2,557.23	-
	D) CASH AND CASH EQUIVALENTS	68.26	-
	E) SHORT TERM LOANS AND ADVANCES	818.35	-
	F) OTHER CURRENT ASSETS	729.14	-
	TOTAL	8,245.90	-

FOR AZTEC FLUIDS & MACHINERY LIMITED





PULIN VAIDHYA
(MANAGING DIRECTOR)
(DIN-03012651)

PLACE: AHMEDABAD

DATE: 13th November, 2024

AZTEC FLUIDS & MACHINERY LIMITED
(Formerly Known as Aztec Fluids & Machinery Private Limited)
CIN: U24100GJ2010PLC060446

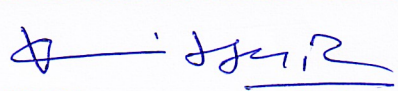
Unaudited Consolidated Cash Flow Statement for the half year ended 30th September, 2024

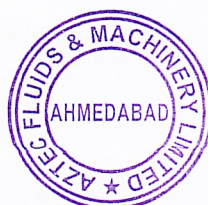
(Rs. In lakh)

Particular	As on 30th September, 2024		As on 31st March, 2024	
	Amount	Total Amount	Amount	Total Amount
Cash flow from operating Activity				
Net Profit Before taxation and extraordinary activities		613.12		-
Adjustment:				
Depreciation	48.91		-	
Interest Income	-34.39		-	
(Profit)/Loss on sale of Mutual Fund			-	
Interest Paid	46.65	61.18	-	-
Adjustment For Working Capital Changes:				
(Increase)/Decrease in Trade Receivables	-757.91		-	
(Increase)/Decrease in Inventory	-110.78		-	
(Increase)/Decrease in Short Term Loans & Advances	-291.17		-	
(Increase)/Decrease in Other Current Assets	373.23		-	
Increase/(Decrease) in Trade Payables	-297.35		-	
Increase/(Decrease) in Other Current Liabilities	49.98		-	
Increase/(Decrease) in Short Term Provisions, etc	285.12		-	
Increase/(Decrease) in Long Term Liability	-		-	
Increase/(Decrease) in Long Term Provision	19.44	-729.44	-	-
Cash Generated from operation		-55.14		-
less: Income tax paid		-160.30		-
Net Cash flow from operating activities :		-215.45		-
Cash flow from Investing Activities				
Purchase of Fixed Assets including of CWIP	-217.74		-	
Sale of Fixed Assets	1.05		-	
(Purchase)/Sale of investments	-1,549.68		-	
(Increase)/Decrease in Other non current Asset	-19.02		-	
(Increase)/Decrease in Long term loans and advance	-		-	
Interest Income	34.39		-	
Profit on sale of Vehicle	-		-	
Gain on sale of MF	-		-	
Net Cash flow from Investing Activities :		-1,751.00		-
Cash flow from Financing Activities				
Interest Expense	-46.65		-	
Increase/(Decrease) In Long Term Borrowings	-128.14		-	
Increase/(Decrease) in Short term borrowing	-63.85		-	
Dividend Paid	-68.00		-	
Proceeds from issue of Equity Shares Including Security Premium and IPO Expenses	2,189.72		-	
Adjustment in reserve and surplus	-		-	
Net Cash flow from Financing Activities :		1,883.07		-
Net Increase in Cash & cash Equivalent		-83.39		-
Cash & cash equivalent at beginning of period		151.65		-
Cash & cash equivalent at end of period		68.26		-

1. Cash flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from regular revenue generating, financing and investing activities of the company are segregated.

FOR AZTEC FLUIDS & MACHINERY LIMITED


PULIN VAIDHYA
(MANAGING DIRECTOR)
(DIN-03012651)
PLACE: AHMEDABAD
DATE: 13th November, 2024





KARMA & CO. LLP

CHARTERED ACCOUNTANTS

LIMITED REVIEW REPORT ON UNAUDITED HALF YEARLY CONSOLIDATED FINANCIAL RESULTS OF COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

**To the Board of Directors of
Aztec Fluids & Machinery Limited**

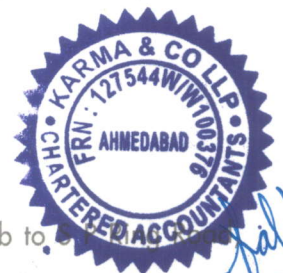
We have reviewed the accompanying statement of Unaudited Consolidated Financial results ('Statement') of **Aztec Fluids & Machinery Limited** (the 'Holding Company'), its subsidiary (collectively known as the 'the group') for the period ended 30th September, 2024 attached herewith, being submitted by the Holding company pursuant to the requirements of Regulation 33 of SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations"). This statement is the responsibility of the Holding Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of Interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

The statement includes the results of the following entities:

- a. Aztec Fluids & Machinery Limited
- b. Jet Inks Private Limited

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



■ **Head Off.** : 503-504, 5th Floor, "PATRON", Opp. Kensville Golf Academy, Rajpath Club to Bodakdev, Ahmedabad - 380054 LLPIN : AAO-7574
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AHMEDABAD

SURAT

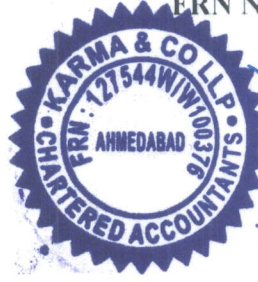
MUMBAI

RAJKOT

JUNAGADH

For, K A R M A & Co. LLP
Chartered Accountants
ERN No. 127544W/W100376

Place: Ahmedabad
Date: 13th November, 2024



Jignesh V. Faldu

CA Jignesh V. Faldu
Partner
M.No.147036

UDIN: 24147036BJZYOV5619