Date: 29.05.2026

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

SECURITY CODE: **544177 ||** SECURITY ID: AZTEC **||** ISIN: **INE0SCB01016||** SERIES: **EQ**

Sub.: Outcome of Board Meeting held today i.e. Friday, May 29, 2026– Standalone and Consolidated Audited Financial Results for the Half Year and Financial Year ended on March 31, 2026.

Dear Sir/ Ma'am,

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, it is hereby informed that the Board of Directors at their meeting held on today i.e. Friday, 29th May, 2026 at Registered Office of the company, has inter-alia:

1) **Approved the Audited Financial Results (Standalone and Consolidated) for the half-year and financial year ended on 31st March, 2026, as reviewed and recommended by the Audit Committee.**

2) **The Board has adopted Auditor's reports on Standalone and Consolidated Audited Financial Results for the half year and financial year ended on 31st March, 2026.**

3) **The Board has considered and approved the Audited Standalone and Consolidated Financial Statements of the Company for the financial year ended on March 31, 2026.**

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following:

1. the Audited Financial Results (Standalone and Consolidated) for the half-year and financial year ended on 31st March, 2026; together with Auditors Report with unmodified opinions on the aforesaid Audited Financial Results (Standalone and Consolidated).

2. Declaration of unmodified opinion under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for Auditor's report on Standalone and Consolidated Audited Financial Results.

3. the Audited Standalone and Consolidated Financial Statements of the Company for the financial year ended on 31st March, 2026.

4. Utilization Certificate from the Statutory Auditor of the Company against the Initial Public offer for the period from October 01, 2025 to March 31, 2026.

The meeting of the Board of Directors of the Company commenced at 4:00 P.M. and concluded at 5:00 P.M.

Please take the above information on record.

Thanking You.

FOR, AZTEC FLUIDS & MACHINERY LIMITED

PULIN KUMUDCHANDRA VAIDHYA

Digitally signed by PULIN KUMUDCHANDRA VAIDHYA
Date: 2026.05.29 18:17:53 +05'30'

PULIN VAIDHYA
MANAGING DIRECTOR
DIN-03012651

Independent Auditor's Report on Audit of the Standalone Financial Results for the Half year and year ended 31st March, 2026 of AZTEC FLUIDS & MACHINERY LIMITED (Formerly known as Aztec Fluids & Machinery Private Limited) ("the Company") Pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors of
AZTEC FLUIDS & MACHINERY LIMITED
(Formerly known as Aztec Fluids & Machinery Private Limited)

Opinion

We have audited the accompanying standalone financial results of AZTEC FLUIDS & MACHINERY LIMITED (Formerly known as Aztec Fluids & Machinery Private Limited) (CIN: U24100GJ2010PLC060446) for the half year ended and year ended 31st March 2026 ("The Financial Statement"), being submitted by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligation 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 standalone financial results for the half year and year ended 31 March 2026:

a) are presented in the in accordance with the requirements of Regulation 33 of the Listing Regulation; and

b) give a true and fair view in conformity with the recognition and measurement principles laid down applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the half year and year ended 31 March 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143 (10) of the Companies Act, 2013 (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 are Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that relevant to our audit of the standalone financial results under the provisions of the Companies Act, 2013 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 have obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the Financial Statements

This accompanying statement which includes the Standalone Financial Results for the half year and year ended 31 March 2026 is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The standalone financial results for the half year and year ended 31 March 2026 have been compiled from related audited standalone financial statements.

The company's Board of Directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these standalone financial results that give a true and fair view of net profit and other financial information of the Company in accordance with the accounting standards specified 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 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 financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, 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 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 financial reporting process of the company.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the standalone financial results for the half year and year ended 31 March 2026 as a whole are 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 this Standalone Financial Results.

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 standalone financial results, 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, 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 but not for the purpose of expressing an opinion on effectiveness of company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Board of Directors.

- Evaluate the appropriateness and reasonableness of disclosure made by the Board of Directors in terms of the requirements specified under Regulations 33 of the Listing Regulations.

- Conclude on the appropriateness of 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 Annual Standalone 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 Annual Standalone Financial Results, including the disclosures, and whether the Annual Standalone Financial Results represent 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 accompanying Statement includes the results for the half year ended 31 March 2026, being the balancing figure between the audited figures in respect of the full financial year ended on 31 March 2026, and the published unaudited year-to-date figures for the half year of the current financial year which were subject to limited review by us, as required under the

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FRN: 127544W/W100376
AHMEDABAD
CHARTERED ACCOUNTANTS

Listing Regulations. Our opinion on the Audit of Standalone Financial Results for the year ended 31 March 2026 is not modified in respect of this matter.

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

Place: Ahmedabad
Date: 29th May, 2026

CA Jignesh A. Dhaduk
Partner
M.No.129149
UDIN: 26129149TDQTPA5633

AZTEC FLUIDS & MACHINERY LIMITED

(Formarly Known as Aztec Fluids & Machinery Private Limited)

CIN: U24100GJ2010PLC060446

Audited Standalone Profit and Loss Statement for the Half Year ended & Financial Year ended on 31st March, 2026

(Rs. In lakh)

Sr. No.	PARTICULARS	Half Year Ended			Financial Year Ended on	
		31-03-2026	31-03-2025	30-09-2025	31-03-2026	31-03-2025
		Audited	Audited	Unaudited	Audited	Audited
(I)	REVENUE FROM OPERATIONS	4,090.68	3,561.01	4,247.14	8,337.81	7,387.09
(II)	OTHER INCOME	62.29	206.53	75.24	137.53	313.76
(III)	**TOTAL REVENUE (I+II)**	4,152.97	3,767.54	4,322.37	8,475.34	7,700.84
(IV)	EXPENSES :					
	COST OF MATERIAL CONSUMED	1,929.29	1,866.02	2,154.61	4,083.90	3,726.90
	PURCHASE OF STOCK-IN-TRADE	310.75	511.11	411.36	722.11	865.27
	CHANGES IN INVENTORIES OF FINISHED GOODS & WIP	103.16	(145.65)	9.50	112.66	(144.56)
	EMPLOYEE BENEFITS EXPENSE	450.10	414.68	492.60	942.69	862.39
	FINANCE COST	35.94	20.11	28.53	64.47	50.67
	DEPRECIATION AND AMORTIZATION EXPENSE	93.93	63.61	62.65	156.58	106.41
	OTHER EXPENSES	719.33	650.61	636.76	1,356.10	1,253.63
	TOTAL EXPENSES	3,642.50	3,380.48	3,796.01	7,438.51	6,720.70
(V)	**PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX(III-IV)**	510.47	387.06	526.36	1,036.83	980.14
(VI)	**EXCEPTIONAL ITEMS**					
	PRIOR PERIOD ITEMS (NET)	-	-	-	-	-
	OTHER EXCEPTIONAL ITEMS	-	-	-	-	-
(VII)	**PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (V-VI)**	510.47	387.06	526.36	1,036.83	980.14
(VIII)	EXTRAORDINARY ITEMS	-	-	-	-	-
(IX)	**PROFIT BEFORE TAX (VII-VIII)**	510.47	387.06	526.36	1,036.83	980.14
(X)	**TAX EXPENSE :**					
	TAX EXPENSE FOR CURRENT YEAR	131.47	100.97	140.90	272.37	253.59
	SHORT/(EXCESS) PROVISION OF EARLIER YEAR	3.67	0.32	0	3.67	0.32
	DEFERRED TAX	(25.37)	(5.64)	21.96	(3.41)	(10.26)
(XI)	**PROFIT/(LOSS) FOR THE YEAR**	400.71	291.41	363.50	764.21	736.49
(XII)	**EARNINGS PER EQUITY SHARE :**					
	1) BASIC EARNINGS/(LOSS) PER SHARE (RS.)	2.95	2.22	2.67	5.62	5.60
	2) DILUTED EARNINGS/(LOSS) PER SHARE (RS.)	2.95	2.22	2.67	5.62	5.60

The Notes are an Integral part of the financial results

For and on behalf of the Board of Directors
Aztec Fluids & Machinery Limited

AZTEC FLUIDS & MACHINERY LIMITED AHMEDABAD

Pulin Vaidhya
Managing Director
DIN - 03012651

Place: Ahmedabad
Date: 29th May, 2026

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

Statement of Standalone Assets and Liabilities As on 31st March, 2026

(Rs. In lakh)

Sr. No.	PARTICULARS	As at 31-03-2026 Audited	As at 31-03-2025 Audited
(I)	**EQUITY AND LIABILITIES**		
1	**SHARE HOLDER'S FUNDS**		
	A) SHARE CAPITAL	1,360.00	1,360.00
	B) RESERVES AND SURPLUS	4,401.97	3,637.76
		5,761.97	**4,997.76**
2	**NON-CURRENT LIABILITIES**		
	A) LONG TERM BORROWINGS	91.00	126.22
	B) DEFERRED TAX LIABILITIES (NET)	-	-
	C) OTHER LONG TERM LIABILITIES	2.40	2.40
	D) LONG TERM PROVISION	44.16	36.77
		137.55	**165.39**
3	**CURRENT LIABILITIES**		
	A) SHORT TERM BORROWINGS	754.46	382.71
	B) TRADE PAYABLE		
	(i) Outstanding dues of Micro enterprises and Small enterprises; and	94.95	50.87
	(ii) Total outstanding dues of creditors other than Micro and small enterprises.	2,171.09	1,337.61
	C) OTHER CURRENT LIABILITIES	217.56	231.81
	D) SHORT-TERM PROVISIONS	441.43	412.42
		3,679.49	**2,415.42**
	TOTAL EQUITY AND LIABILITIES	**9,579.01**	**7,578.57**
(II)	**ASSETS**		
1	**NON-CURRENT ASSTES**		
	A) PROPERTY, PLANT AND EQUIPMENTS & INTANGIBLE ASSETS		
	(i) Property, Plant and Equipment	749.95	857.20
	(ii) Intangible Assets	224.59	0.02
	(iii) Capital Work-in-Progress	-	-
	(iv) Intangible assets under development	400.51	221.69
	B) NON -CURRENT INVESTMENTS	2,623.47	2,398.47
	C) DEFERRED TAX ASSETS (NET)	36.95	33.54
	D) LONG TERM LOANS AND ADVANCES	1,077.54	445.99
	E) OTHER NON-CURRENT ASSETS	369.90	424.98
		5,482.92	**4,381.90**
2	**CURRENT ASSETS**		
	B) INVENTORIES	1,599.79	770.65
	C) TRADE RECEIVABLES	1,818.37	1,799.69
	D) CASH AND CASH EQUIVALENTS	16.50	14.00
	E) SHORT TERM LOANS AND ADVANCES	48.39	61.63
	F) OTHER CURRENT ASSETS	613.03	550.68
		4,096.09	**3,196.67**
	TOTAL ASSETS	**9,579.01**	**7,578.57**

The Notes are an Integral part of the financial results

For and on behalf of the Board of Directors
Aztec Fluids & Machinery Limited

Pulin Vaidhya
Managing Director
DIN - 03012651

AZTEC FLUIDS & MACHINERY LIMITED ★ AHMEDABAD

Place: Ahmedabad
Date: 29th May, 2026

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

Standalone Cash Flow Statement for the year ended 31st March, 2026

(Rs. In lakh)

Particular	For the year ended 31st March, 2026		For the year ended 31st March, 2025	
	Amount	Total Amount	Amount	Total Amount
Cash flow from operating Activity				
Net Profit Before taxation and extraordinary activities		1,036.83		980.14
Adjustment:				
Depreciation and amortization	156.58		106.41	
Interest Expense	51.79		44.22	
Interest Income	(76.41)		(56.98)	
(Profit)/Loss on sale of Mutual Fund or Vehicles	(6.01)	125.95	(105.16)	(11.51)
Adjustment For Working Capital Changes:				
(Increase)/Decrease in Trade Receivables	(18.67)		(850.23)	
(Increase)/Decrease in Inventory	(829.14)		(282.66)	
(Increase)/Decrease in Short & Long Term Loans & Advances	(618.31)		(216.87)	
(Increase)/Decrease in Other Current Assets	(62.35)		288.20	
Increase/(Decrease) in Trade Payables	877.56		214.84	
Increase/(Decrease) in Other Current Liabilities	(14.26)		47.95	
Increase/(Decrease) in Short Term Provisions, etc	29.01		191.30	
Increase/(Decrease) in Long Term Liability and Provisions	7.39	(628.77)	12.71	(594.77)
Cash Generated from operation		**534.01**		**373.85**
less: Income tax paid		(276.03)		(253.91)
Net Cash flow from operating activites :		**257.98**		**119.94**
Cash flow from Investing Activities				
Purchase of Fixed Assets including of CWIP	(454.22)		(481.26)	
Sale of Fixed Assets	1.51		-	
(Purchase)/Sale of investments	(225.00)		(1,655.16)	
(Increase)/Decrease in Other non current Asset	55.08		(154.95)	
Interest Income	76.41		56.98	
(Profit)/Loss on sale of Mutual Fund or Vehicles	6.01		105.16	
Net Cash flow from Investing Activities :		**(540.21)**		**(2,129.23)**
Cash flow from Financing Activities				
Proceeds from Issue of Share Capital	-		2,189.72	
Increase/(Decrease) in Short Term Borrowings	371.76		(34.67)	
Increase/(Decrease) in Long Term Borrowings	(35.22)		(147.73)	
Interest Expense	(51.79)		(44.22)	
Dividend Paid	-		(66.98)	
Net Cash flow from Financing Activities :		**284.74**		**1,896.11**
Net Increase in Cash & cash Equivalent		**2.50**		**(113.17)**
Cash & cash equivalent at beginning of period		**14.00**		**127.17**
Cash & cash equivalent at end of period		**16.50**		**14.00**

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.

The Notes are an Integral part of the financial results

For and on behalf of the Board of Directors
Aztec Fluids & Machinery Limited

AZTEC FLUIDS & MACHINERY LIMITED AHMEDABAD

Pulin Vaidhya
Managing Director
DIN - 03012651

Place: Ahmedabad
Date: 29th May, 2026

Explanatory Notes to the statement of audited standalone Financial Results for the half year and year ended 31st March, 2026

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 29th May, 2026.

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 Statement includes the results for the half year ended 31 March 2026, being the balancing figure between the audited figures in respect of the full financial year ended on 31 March 2026, and the published unaudited year-to-date figures for the half year of the current financial year which were subject to limited review by us, as required under the Listing Regulations.

4) There are no investor complaints received for the period under review.

5) Earning per shares are calculated on weighted average of the share capital outstanding during the year/half year/ period EPS is not annualized.

6) 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.

7) 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.

8) 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.

9) The results for the half year ended 31st March, 2026 are available on the BSE Limited website (URL: www.bseindia.com) and also on the company's website (URL: www.aztecindia.org)

10) 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.

AZTEC FLUIDS & MACHINERY LIMITED
AHMEDABAD

11) The proceeds from the IPO is Rs. 2412 Lakhs. The object & utilisation of the same is as follows

Particular	Amount (₹ in lakhs)	Amount Utilized up to 31/03/2026 (₹ in lakhs)	Amount Unutilized (₹ in lakhs)
Funding of the proposed acquisition of equity shares of Jet Inks Private Limited	1,400.00	1,400.00	-
Repayment of a portion of certain borrowing availed by our Company	372.00	372.00	-
General Corporate Purposes	640.00	640.00	-
Total	**2412.00**	**2412.00**	-

For and on behalf of the Board of Directors
AZTEC FLUIDS & MACHINERY LIMITED

Pulin Vaidhya
Managing Director
DIN- 03012651

Dated- 29th May 2026
Place - Ahmedabad

Independent Auditor's Report on Audit of Consolidated Financial Results for the Half year and Year ended 31st March, 2026 of AZTEC FLUIDS & MACHINERY LIMITED (Formerly known as Aztec Fluids & Machinery Private Limited) ("the Company") Pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors of
AZTEC FLUIDS & MACHINERY LIMITED
(Formerly known as Aztec Fluids & Machinery Private Limited)

Opinion

We have audited the accompanying Consolidated Financial Results of AZTEC FLUIDS & MACHINERY LIMITED ("the Holding Company") and JET INKS PRIVATE LIMITED ("the Subsidiary") (the Holding Company and its Subsidiary together referred to as "the Group") for the Half year and year ended March 31, 2026 ("the Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirements 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 separate audited financial results of the subsidiary, the statement:

I. Includes the annual financial result of the following entity:

Name of Entity	Relationship
Jet Inks Private Limited	Wholly owned subsidiary

II. are 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 recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India, of the consolidated net profit and other financial information of the Group for the half year and year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of 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 consolidated financial results under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements. In our opinion, the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the consolidated financial results.

Managements and Board of Directors' Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated financial statements and has been approved by the Company's Board of Directors.

The Holding Company's Management and Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other financial information of the Group in accordance with the recognition and measurement principles laid down in the applicable accounting standards specified under Section 133 of the Companies Act, read with the 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 the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of each company and for preventing and detecting frauds and other irregularities; the 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 to ensure the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. These consolidated financial statements have been used for the purpose of preparing the Statement by the Management and Board of Directors of the Holding Company, as stated above.

In preparing the Statement, the respective Management and Board of Directors of the companies included in the Group are responsible for assessing each 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 Management 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 companies included in the Group is responsible for overseeing the financial reporting process of each company.

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 the Standards on Auditing (SAs) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are

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FRN: 127544W/W100376
AHMEDABAD
CHARTERED ACCOUNTANTS

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 conducted in accordance with the Standards on Auditing (SAs), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement in 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 financial controls 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, through a separate report on the complete set of financial statements, on whether the Group has an adequate internal financial controls system in place and on the operating effectiveness of such controls.

- Evaluate the appropriateness of the accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and the Board of Directors in the consolidated financial results.

- Evaluate the appropriateness and reasonableness of the disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Obligations and Disclosure Requirements (LODR) Regulations.

- Conclude on the appropriateness of Management's and the Board of Directors' use of the going concern basis of accounting in the preparation of the Statement 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 consolidated financial statements 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.

KARMA & CO LLP
FRN: 127544W/W100376
AHMEDABAD
CHARTERED ACCOUNTANTS

Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in the aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Results may be influenced. We consider both quantitative materiality and qualitative factors in (i) planning the scope of our audit work and evaluating the results of our work, and (ii) evaluating the effect of any identified misstatements in the Consolidated Financial Results.

We communicate with those charged with governance of the Holding Company and the Subsidiary Company included in the Statement, of which we are the independent auditors, 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 we communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and, where applicable, the related safeguards.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Other Matter

The accompanying Statement includes the results for the half year ended 31 March 2026, being the balancing figure between the audited figures in respect of the full financial year ended on 31 March 2026, and the published unaudited year-to-date figures for the half year of the current financial year which were subject to limited review by us, as required under the Listing Regulations. Our opinion on the Audit of Consolidated Financial Results for the year ended 31 March 2026 is not modified in respect of this matter.

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

KARMA & CO LLP
FRN: 127544W/W100376
AHMEDABAD
CHARTERED ACCOUNTANTS

Place: Ahmedabad
Date: 29th May, 2026

CA Jignesh A. Dhaduk
Partner
M.No.129149
UDIN: 26129149CBPLYM6321

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

Consolidated Statement of Profit and Loss for the Half year ended and Financial year ended on 31st March, 2026

(Rs. In lakh)

Sr. No.	PARTICULARS	Half Year Ended			Financial Year Ended on	
		31-03-2026	31-03-2025	30-09-2025	31-03-2026	31-03-2025
		Audited	Audited	Unaudited	Audited	Audited
(I)	REVENUE FROM OPERATIONS	4,761.00	4,235.33	4,892.04	9,653.04	8,842.49
(II)	OTHER INCOME	25.72	187.88	60.99	86.70	286.96
(III)	TOTAL REVENUE (I+II)	4,786.72	4,423.22	4,953.03	9,739.75	9,129.44
(IV)	EXPENSES :					
	COST OF MATERIAL CONSUMED	2,140.12	2,127.56	2,256.70	4,396.82	4,055.66
	PURCHASE OF STOCK-IN-TRADE	310.75	339.24	411.36	722.11	865.27
	CHANGES IN INVENTORIES OF FINISHED GOODS & WIP	94.74	-76.93	9.76	104.50	-173.17
	EMPLOYEE BENEFITS EXPENSE	683.92	716.92	741.68	1,425.61	1,465.27
	FINANCE COST	66.42	68.72	81.49	147.91	141.06
	DEPRECIATION AND AMORTIZATION EXPENSE	153.39	69.75	66.42	219.81	118.66
	OTHER EXPENSES	914.56	777.50	780.38	1,694.93	1,643.12
	TOTAL EXPENSES	4,363.91	4,022.77	4,347.78	8,711.69	8,115.88
(V)	PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX(III-IV)	422.81	400.44	605.25	1,028.06	1,013.57
(VI)	EXCEPTIONAL ITEMS					
	PRIOR PERIOD ITEMS (NET)	-	-	-	-	-
	OTHER EXCEPTIONAL ITEMS	-	-	-	-	-
(VII)	PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (V-VI)	422.81	400.44	605.25	1,028.06	1,013.57
(VIII)	EXTRAORDINARY ITEMS	-	-	-	-	-
(IX)	PROFIT BEFORE TAX (VII-VIII)	422.81	400.44	605.25	1,028.06	1,013.57
(X)	TAX EXPENSE :					
	1) CURRENT TAX	120.85	107.35	159.03	279.88	267.65
	2) SHORT PROVISION OF TAXES IN EARLIER YEAR	6.22	0.32		6.22	0.32
	3) DEFERRED TAX	(22.29)	(5.48)	23.55	1.25	(10.80)
(XI)	PROFIT/(LOSS) FOR THE YEAR	318.03	298.25	422.68	740.71	756.40
(XII)	EARNINGS PER EQUITY SHARE :					
	1) BASIC EARNINGS/(LOSS) PER SHARE (RS.)	2.34	2.27	3.11	5.45	5.75
	2) DILUTED EARNINGS/(LOSS) PER SHARE (RS.)	2.34	2.27	3.11	5.45	5.75

The Notes are an Integral part of the financial results

For and on behalf of the Board of Directors
Aztec Fluids & Machinery Limited

AZTEC FLUIDS & MACHINERY LIMITED AHMEDABAD

Pulin Vaidhya
Managing Director
DIN - 03012651

Place: Ahmedabad
Date: 29th May, 2026

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

Statement of Consolidated Assets and Liablities as at 31st March, 2026

(Rs. In lakh)

Sr. No.	PARTICULARS	As at 31-03-2026 Audited	As at 31-03-2025 Audited
(I)	**EQUITY AND LIABILITIES**		
1	**SHARE HOLDER'S FUNDS**		
	A) SHARE CAPITAL	1,360.00	1,360.00
	B) RESERVES AND SURPLUS	4,392.80	3,652.09
2	**SHARE APPLICATION MONEY PENDING ALLOTMENT**	-	-
3	**NON-CURRENT LIABILITIES**		
	A) LONG TERM BORROWINGS	91.00	126.22
	B) DEFERRED TAX LIABILITIES (NET)	-	-
	C) OTHER LONG TERM LIABILITIES	2.40	2.40
	D) LONG TERM PROVISION	90.49	89.56
4	**CURRENT LIABILITIES**		
	A) SHORT TERM BORROWINGS	1,578.61	1,289.21
	B) TRADE PAYABLE		
	(i) Outstanding dues of Micro enterprises and Small enterprises; and	210.24	130.73
	(ii) Total outstanding dues of creditors other than Micro and small enterprises.	2,209.55	1,400.77
	C) OTHER CURRENT LIABILITIES	319.99	359.66
	D) SHORT-TERM PROVISIONS	486.76	470.10
	TOTAL	**10,741.82**	**8,880.72**
(II)	**ASSETS**		
1	**NON-CURRENT ASSTES**		
	A) PROPERTY, PLANT AND EQUIPMENTS and INTANGIBLE ASSETS		
	(I) Property, Plant and Equipment	772.67	886.99
	(II) Intangible Assets	306.04	0.02
	(III) Capital Work-in-Progress	-	-
	(IV) Goodwill	212.78	259.80
	(V) Intangible assets under development	631.80	354.30
	B) NON -CURRENT INVESTMENTS	923.47	698.47
	C) DEFERRED TAX ASSETS (NET)	56.01	57.26
	D) LONG TERM LOANS AND ADVANCES	494.49	494.49
	E) OTHER NON-CURRENT ASSETS	549.98	460.06
2	**CURRENT ASSETS**		
	A) CURRENT INVESTMENTS	-	-
	B) INVENTORIES	3,213.30	2,278.51
	C) TRADE RECEIVABLES	2,732.85	2,494.17
	D) CASH AND CASH EQUIVALENTS	19.12	18.90
	E) SHORT TERM LOANS AND ADVANCES	53.89	78.67
	F) OTHER CURRENT ASSETS	775.42	799.07
	TOTAL	**10,741.82**	**8,880.72**

The Notes are an Integral part of the financial results

For and on behalf of the Board of Directors
Aztec Fluids & Machinery Limited

AZTEC FLUIDS & MACHINERY LIMITED AHMEDABAD

Pulin Vaidhya
Managing Director
DIN - 03012651

Place: Ahmedabad
Date: 29th May, 2026

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

Consolidated Cash Flow Statement for the year ended 31st March, 2026

(Rs. In lakh)

Particular	For the year ended 31st March, 2026		For the year ended 31st March, 2025	
	Amount	Total Amount	Amount	Total Amount
Cash flow from operating Activity				
Net Profit Before taxation and extraordinary activities		1,028.06		1,013.57
Adjustment:				
Depreciation and amortization	219.81		118.67	
Interest Expense	132.73		127.59	
Interest Income	(23.87)		(31.11)	
(Profit)/Loss on sale of Mutual Fund or Vehicles	(6.01)	322.67	(105.16)	109.98
Adjustment For Working Capital Changes:				
(Increase)/Decrease in Trade Receivables	(238.68)		(694.84)	
(Increase)/Decrease in Inventory	(934.79)		(464.94)	
(Increase)/Decrease in Short & Long Term Loans & Advances	24.79		194.00	
(Increase)/Decrease in Other Current Assets	23.65		303.33	
Increase/(Decrease) in Trade Payables	888.30		136.46	
Increase/(Decrease) in Other Current Liabilities	(39.67)		(1.49)	
Increase/(Decrease) in Short Term Provisions, etc	16.66		235.26	
Increase/(Decrease) in Long Term Liability and Provisions	0.93	(258.82)	21.84	(270.39)
Cash Generated from operation		**1,091.91**		**853.16**
less: Income tax paid		(286.10)		(267.97)
Net Cash flow from operating activites :		**805.81**		**585.19**
Cash flow from Investing Activities				
Purchase of Fixed Assets including of CWIP	(643.50)		(614.77)	
Sale of Fixed Assets	1.51		1.16	
(Purchase)/Sale of investments	(225.00)		(1,655.16)	
(Increase)/Decrease in Other non current Asset	(89.92)		(149.56)	
Interest Income	23.87		31.11	
(Profit)/Loss on sale of Mutual Fund or Vehicles	6.01		105.16	
Net Cash flow from Investing Activities :		**(927.04)**		**(2,282.06)**
Cash flow from Financing Activities				
Proceeds from Issue of Share Capital	-		2,189.72	
Increase/(Decrease) in Short Term Borrowings	289.40		(25.55)	
Increase/(Decrease) in Long Term Borrowings	(35.22)		(405.46)	
Interest Expense	(132.73)		(127.59)	
Dividend Paid	-		(66.98)	
Net Cash flow from Financing Activities :		**121.45**		**1,564.13**
Net Increase in Cash & cash Equivalent		**0.22**		**(132.74)**
Cash & cash equivalent at beginning of period		**18.90**		**151.64**
Cash & cash equivalent at end of period		**19.12**		**18.90**

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.

The Notes are an Integral part of the financial results

For and on behalf of the Board of Directors
Aztec Fluids & Machinery Limited

AZTEC FLUIDS & MACHINERY LIMITED AHMEDABAD

Pulin Vaidhya
Managing Director
DIN - 03012651

Place: Ahmedabad
Date: 29th May, 2026

Explanatory Notes to the statement of audited consolidated Financial Results for the half year and year ended 31st March, 2026

1) The above 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 29th May, 2026.

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 half year and year ended 31st March, 2026 are prepared in accordance with accounting standards as prescribed under section 133 of the companies Act, 2013, as amended.

4) The accompanying Statement includes the results for the half year ended 31 March 2026, being the balancing figure between the audited figures in respect of the full financial year ended on 31 March 2026, and the published unaudited year-to-date figures for the half year of the current financial year which were subject to limited review by us, as required under the Listing Regulations.

5) 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.

6) 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.

7) There are no investor complaints received for the period under review.

8) Earning per shares are calculated on weighted average of the share capital outstanding during the year/half year/ period EPS is not annualized.

9) 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.

10) The results for the half year and year ended 31st March, 2026 are available on the BSE Limited website (URL: www.bseindia.com) and also on the company's website (URL: https://www.aztecindia.org/)

AZTEC FLUIDS & MACHINERY LIMITED ★ AHMEDABAD

11) Audited Financial results of Aztec Fluids and Machinery Limited (Standalone Information)

Particulars	For half year ended 31.03.2026	For half year ended 31.03.2025	For half year ended 30.09.2025	For year ended 31.03.2026	For the year ended 31.03.2025
	Audited	Audited	Audited	Audited	Audited
Total Income	4,152.97	3,767.54	4,322.37	8,475.34	7,700.84
Profit before tax	510.47	387.06	526.36	1,036.83	980.14
Profit for the period	400.71	291.41	363.50	764.21	736.49

For and on behalf of the Board of Directors
AZTEC FLUIDS & MACHINERY LIMITED

AZTEC FLUIDS & MACHINERY LIMITED AHMEDABAD

Pulin Vaidhya
Managing Director
DIN- 03012651

Dated- 29th May 2026
Place - Ahmedabad

CERTIFICATE OF IPO FUNDS UTILIZATION

To,
The Board of Directors
AZTEC FLUIDS & MACHINERY LIMITED

Respected Sir/Madam,

We have been requested to certify expenditure incurred by the Company in relation to the Initial Public Offer proceeds. For the purpose of certifying the below table, we have reviewed documents, statement, papers, accounts etc. of the Company on the proceeds of Public Issue, based on our review of the same, we hereby certify that up to 31st March, 2026 the Company has incurred following expenditure are mentioned below:

(Rs. In Lakhs)

Sr. No.	Object as disclosed in the Offer Document	Amount disclosed in the Offer Document	Actual Utilised Amount	Unutilised Amount
1	Funding of the proposed acquisition of equity shares of Jet Inks Private Limited	1,400.00	1,400.00	-
2	Repayment of a portion of certain borrowing availed by our Company	372.00	372.00	-
3	General Corporate Purposes	640.00	640.00	-
		2412.00	**2412.00**	-

We inform you that there has been no deviation(s) or variation(s) in the use of public issue proceeds, raised from the Initial Public offer (IPO) by the company up to 31st March, 2026.

For K A R M A & CO LLP
Chartered Accountants
Firm's Reg. No. 127544W/W100376

KARMA & CO LLP FRN: 127544W/W100376 AHMEDABAD CHARTERED ACCOUNTANTS

CA Jignesh A. Dhaduk
Designated Partner
M. NO.: 129149
UDIN: 26129149FRLIHS2216

Date: 29th May, 2026
Place: Ahmedabad

AZTEC AFM

Date: 29.05.2026

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

SECURITY CODE: **544177** || SECURITY ID: AZTEC || ISIN: **INE0SCB01016**|| SERIES: **EQ**

Sub: Declaration in respect of Unmodified Opinion on Auditor's report for Standalone Audited Financial Results for the half year and financial year Ended on March 31, 2026.

Dear Sir/ Ma'am,

Pursuant to the Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time, we hereby confirm and declare that M/S. KARMA & CO LLP, Chartered Accountants, Statutory Auditors of the Company have issued an unmodified Opinion on Auditor's Report on the Standalone Audited Financial Results of the Company, for the half year and financial year ended on March 31, 2026.

Please take the above information on record.

FOR, AZTEC FLUIDS & MACHINERY LIMITED

AZTEC FLUIDS & MACHINERY LIMITED AHMEDABAD

HARSH RAWAL
CHIEF FINANCIAL OFFICER

Aztec Fluids & Machinery Ltd.
(A CRISIL rated company) ISO Certified (9001 2015) CIN No.: L24100GJ2010PLC060446
GSTIN No. 24AAICA4428R1Z9 PAN No. AAICA4428R
REGO. OFFICE: 5th Floor/ Top Floor, Takshashila Square, Krishnabag Cross Road, Opp Sankalp Restaurant Maninagar Ahmedabad - 380008 Gujarat, INDIA Phone 6356563211
FACTORY CORPORATE OFFICE: Survey No.252, 333 opp. Krishna Coil Cutter, Kanera, Kheda Gujarat 387540
Phone +91 9227443211- +91 9099963211 | Email info@aztecfluids.com | Visit us at www.aztecfluids.com, www.aztecindia.org

AZTEC AFM®

Date: 29.05.2026

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

SECURITY CODE: **544177** || SECURITY ID: AZTEC || ISIN: **INE0SCB01016**|| SERIES: **EQ**

Sub: Declaration in respect of Unmodified Opinion on Auditor's report on Consolidated Audited Financial Results for the half year and financial year ended on March 31, 2026.

Dear Sir/ Ma'am,

Pursuant to the Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time, we hereby confirm and declare that M/S. KARMA & CO LLP, Chartered Accountants, Statutory Auditors of the Company have issued an unmodified Opinion on Auditor's Report on the Consolidated Audited Financial Results of the Company, for the half year and financial year ended on March 31, 2026.

Please take the above information on record.

FOR, AZTEC FLUIDS & MACHINERY LIMITED

AZTEC FLUIDS & MACHINERY LIMITED AHMEDABAD

HARSH RAWAL
CHIEF FINANCIAL OFFICER

Aztec Fluids & Machinery Ltd.
(A CRISIL rated company) ISO Certified (9001:2015) CIN No.: L24100GJ2010PLC060446
GSTIN No.: 24AAICA4428R1Z9 PAN No.: AAICA4428R
REGO. OFFICE: 5th Floor/ Top Floor, Takshashila Square, Krishnabag Cross Road, Opp. Sankalp Restaurant Maninagar Ahmedabad - 380008.Gujarat, INDIA Phone: 6356563211
FACTORY CORPORATE OFFICE: Survey No.252, 333 opp. Krishna Coil Cutter, Kanera, Kheda Gujarat 387540
Phone: +91 9227443211- +91 9099963211 | Email: info@aztecfluids.com | Visit us at www.aztecfluids.com, www.aztecindia.org