

SEC: APL:RKD:122825:25

August 14, 2025

BSE Limited
Corporate Relationship Department
25th Floor, Phiroze Jeejeebhoy Towers
Dalal Street, Fort
Mumbai – 400 001

Dear Sir,

Sub: Un-Audited Financial Results for the first quarter ended 30th June 2025

Pursuant to the Regulation 33(3)(c) of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, we wish to inform you that the Board of Directors at their meeting held on 14th August 2025 inter alia has approved the following:

1. The Un-audited Financial Results for the first quarter ended 30th June 2025.
2. Limited Review Report issued by the Statutory Auditors on the un-audited financial results for the first quarter ended 30th June 2025.

Please note that the Un-Audited Financial Results for the first quarter ended 30th June 2025 have been reviewed by the Audit Committee and subsequently approved and taken on record by the Board of Directors in its meeting held on 14th August 2025.

We are arranging to have the extract of the said results published in English and Marathi newspapers as required under SEBI LODR.

The meeting commenced at 12.00 noon. and concluded at 2.30 p.m.

Kindly take the same on your records.

Thanking you,

Yours faithfully,
For Aplab Limited



Rajesh K. Deherkar
CFO & Company Secretary

Encl.: as above

	Particulars	Quarter Ended			Year ended
		Unaudited	Unaudited	Unaudited	Audited
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
	INCOME				
I	Revenue From Operations	1,544.70	2,393.06	993.00	6,366.68
II	Other Income	19.48	268.84	6.02	509.28
III	Total Income (I+II)	1,564.18	2,661.90	999.02	6,875.97
IV	Expenses:				
	Cost of Materials Consumed	904.57	1,298.79	503.78	2,117.46
	(Increase)/Decrease in inventories of finished goods, and work-in-progress	(207.89)	379.77	(173.28)	1,280.47
	Employee Benefit Expenses	291.33	251.08	311.84	1,248.27
	Finance Costs	68.45	95.15	66.72	320.03
	Depreciation and Amortisation Expenses	11.78	13.37	12.28	48.54
	Other Expenses	382.52	602.79	267.60	2,518.23
	Total Expenses (IV)	1,450.76	2,640.96	988.93	7,533.00
V	Profit / (Loss) before exceptional items and tax (III-IV)	113.42	20.94	10.08	(657.03)
VI	Exceptional Items	-	-	-	-
VII	Profit / (Loss) before tax (V-VI)	113.42	20.94	10.08	(657.03)
VIII	Tax Expense :				
	(1) Earlier Year Tax Expenses	-	(57.09)	-	(57.09)
	(2) Deferred Tax (Income)/Expense	28.28	(626.33)	-	(626.33)
IX	Profit / (Loss) for the period (VII-VIII)	85.14	704.36	10.08	26.39
X	Other Comprehensive Income				
	A. (i) Items that will not be reclassified to Profit or Loss	3.00	10.04	-	10.04
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	(0.78)	(2.61)	-	(2.61)
	B. (i) Items that will be reclassified to Profit or Loss	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to Profit or loss	-	-	-	-
XI	Total Comprehensive Income for the period (IX + X) comprising Profit/(Loss) and Other Comprehensive Income for the period	87.36	711.80	10.08	33.82
Earnings per Equity Share (Face Value of Rs. 10/- each)					
	Basic	0.68	0.68	0.09	0.23
	Diluted	0.68	6.03	0.07	0.23

Notes :

- The above results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at the meeting held on 14th August 2025
- The Statement of standalone financial results has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015, (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The format for unaudited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15 dated 30th November, 2015 has been modified to comply with the requirements of SEBI's circular dated 5th July, 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013, which are applicable to Companies that are required to comply with Ind AS
- The Company is engaged in the manufacture and provision of business continuity and automation. The Company's solutions include professional power electronics and associated software control and monitoring systems, and also business test and process automation software systems. This range of products and solutions fall within a single segment. It is the considered view of Management that the Company has no reportable segments envisaged in the accounting standard (Ind. AS108) "Segment Reporting" issued by the Institute of Chartered Accountants of India.
- There were no complaints from investors that were unresolved as on 30th June 2025. During the Quarter under review the Company received no complaints from investors.
- The Auditors have expressed concern in their report for non payment of various liabilities on time. Attempts are being made by management to rectify situation at the earliest by monetizing the properties at various locations to repay the liabilities along with reduction in operating costs.
- The figures for the quarter ended March 31, 2025 are the balancing figures between audited figures in respect of the full financial year and the unaudited published year to date figures upto the third quarter fo that year.

For and on behalf of the Board of Directors of :

Aplab Limited

Amrita P. Deodhar

Chairperson and Managing Director

DIN No :- 00538573

Place :- Navi Mumbai

Date :- 14th August 2025

Limited Review Report on unaudited financial results of Aplab Limited for the quarter ended 30 June 2025 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended).

To the Board of Directors of Aplab Limited

We have reviewed the accompanying Statement of Unaudited Financial Results of Aplab Limited ("the Company"), for the quarter ended June 30th, 2025 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The Company Management is responsible for the preparation of the statement in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This statement approved by the company's Board of Director. Our responsibility is to issue a report on the statement 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the person 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, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ('Ind AS') specified under section 133 of the companies act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

In Our opinion and to the best of our information and according to the explanation given to us these financial results:

- i. Are presented in accordance with requirements of regulation 33 of the Listing Regulations in this regard; and
- ii. Give a true and fair view of the net profit and other comprehensive income and other financial information for the year ended 30th June, 2025 and

- iii. the unpaid gratuity / other dues of separated employee amounts to Rs. 615.41 lakhs at the quarter end.

Our conclusion is not modified in respect of this matter

For R. Bhargava & Associates
Chartered Accountants
Firm Reg. No. 012788N

R Bhargava

R. Bhargava

Partner

M. No. 071637

UDIN : 25071637BMJBKZ4172

Place: Thane

Date: 14/08/2025

