

Aptech Limited Regd. office: Aptech House A-65, MIDC, Marol, Andheri (E), Mumbai - 400 093. T: 91 22 6828 2300 / 6646 2300 F: 91 22 6828 2399 www Aptech-worldwide corn

August 04, 2025

| To, | To, | |
|-------------------------------------|--|--|
| BSE Limited | National Stock Exchange of India Limited | |
| 25 th Floor, P J Towers, | Exchange Plaza, Plot no. C/1, G Block, | |
| Dalal Street, | Bandra-Kurla Complex | |
| Mumbai – 400 001 | Bandra (E), Mumbai - 400 051 | |
| Scrip Code: 532475 | Symbol: APTECHT | |
| Email: corp.comm@bseindia.com | Email: compliance@nse.co.in | |

Dear Sir/Madam,

Sub: Integrated Filing (Financials) for the quarter ended June 30, 2025 - Reg.

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-1 dated January 02, 2025, Integrated Filing (Financials) for the quarter ended on June 30, 2025 is enclosed herewith.

We request you take this information on records.

This is for your information and record.

Thanking you.

For Aptech Limited

Shruti Laud Company Secretary and Compliance Officer ACS No. 38705 Place: Mumbai

Encl: As above

CIN No.: L72900MH2000PLC123841 Email ld: info@aptech.ac.in

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QUARTERLY INTEGRATED FILING (FINANCIALS)

- A. Financial Results Annexure I, II, III, IV
- B. Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. **Not Applicable.**
- C. Format for disclosing outstanding default on loans and debt securities **Not applicable**.
- D. Format for disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter) **Not Applicable for this quarter.**
- E. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along with annual audited financial results (standalone and consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) **Not Applicable for this quarter**.

CIN No.: L72900MH2000PLC123841 Email Id: info@aptech.ac_in

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(Amounts ₹ in lakhs except for EPS)

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025

| | Particulars | | Popular Endod | | 7007 |
|--------|--|------------------|-------------------|------------------|-------------------|
| | | | Anaitei Eilaea | | Teal Ellueu |
| | | June 30, 2025 | March 31, 2025 | June 30, 2024 | March 31, 2025 |
| | | Unaudited | Audited | Unaudited | Audited |
| i. | Revenue from Operations | 6,676.29 | 5,635.98 | 4,506.71 | 21,889.30 |
| II. | Other Income | 229.76 | 260.65 | 1,774.76 | 2,669.49 |
| II. | Total Income (I+II) | 6,906.05 | 5,896.63 | 6,281,47 | 24,558.79 |
| ≥. | Expenses: | | | 4 | |
| | i. Purchases of Stock-in-Trade | 23.23 | (7.58) | 17.53 | 29.92 |
| | ii. Changes in Inventories of Stock-in-Trade | (0.93) | 28.11 | (0.13) | 48.93 |
| | iii. Employee Benefits Expense | 1,396.45 | 1,307.28 | 1,410.56 | 5,416.33 |
| | iv. Finance Costs | 11.07 | 2.26 | 15.81 | 22.93 |
| | v. Depreciation and Amortisation Expense | 09.89 | 70.55 | 85.34 | 327.17 |
| | vi. Other Expenses | 4,565.09 | 3,962.15 | 2,824.28 | 14,720.69 |
| | Total Expenses | 6,063.51 | 5,362.77 | 4,353.39 | 20,565.97 |
| > | Profit /(Loss) before tax (III-IV) | 842.54 | 533.86 | 1,928.08 | 3,992.82 |
| ζi. | Tax Expense | | | | |
| J. | i. Current Tax | 273.66 | 166.74 | 141.21 | 875.58 |
| | ii. (Excess)/Short provision of tax of earlier years | (18 52) | 157 01 | (14 12) | 48.72 |
| | | (2C:CI) | 10. CCC | (21.11) | 27.20 |
| | - 11 | 47.007 | 077070 | 127.09 | 1,430.00 |
| ΛĮ. | Profit/(Loss) for the Period (V -V1) | 087.40 | 710.11 | 1,800.99 | 7,696.14 |
| VIII. | | | | | |
| | Items that will not be reclassified to Profit of Loss | (0) | , | , to | 0000 |
| | ٠. | (59.63) | 24.1 | (33.81) | (209.28) |
| | ii. Gain/(Loss) on rair valuation on Equity Instruments iii. Income Tax on above | 0.00 | (0.42) | (4.00) | (31.00) |
| | Other Comprehensive Income | (12.17) | 21.00 | (43.56) | (179,34) |
| ×. | Total Comprehensive Income for the Period (VII+VIII) | 575.23 | 231.11 | 1,757.43 | 2,516.80 |
| × | Paid-up Equity Share Capital (Face value of ₹ 10 each) | 5,800.17 | 5,799.97 | 5,799.30 | 5,799.97 |
| Ä. | Other Equity | | | | 20,390.45 |
| XII. | Earnings per share (of ₹ 10 each) (Not Annualised) | | | | |
| | Basic EPS (₹) | 1.01 | 0.36 | 3.11 | 4.65 |
| | Diluted EPS (₹) | 1.01 | 98.0 | 3.10 | 4.65 |
| | | | | | 8 |



Year Ended March 31,

Quarter Ended March 31,

(₹ in Lakhs)



3,992.82

1,928.08

228.09

533.86

842.54

Profit (Loss) before Tax (A+B-C+D)

2,497.98

3,299.76 22.93

15.82 790.74

2.26 779.00 781.26

11.07 748.63

625.98 216.56

759.70

Sub-Total (C) Total (A+B-C)

D. Unallocable Income

Other Income

806.56 153.32 1,774.76

3,460.36

230.85

4,506.71

4,275.86

4,105.22 1,530.76 5,635.98

4,534,65 2,141.64

18,428.94

Audited 2025

Unaudited

Audited 2025

Audited

June 30, 2025

Particulars

June 30, 2024 (588.42)

(224.04)

1,183.91

979.97 107.06

1,193.28 192.40

6,676.29

Total

SEGMENT RESULTS
A. Retail

B. Institutional

SEGMENT REVENUE
Retail

Institutional

4,794.60

959.88

1,087.03

1,385.68

Sub-Total (A+B)

C. Unallocable Expenses

Finance Costs Other Expenses

5,383.02 21,889.30

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| Acat | Asat | Ac at |
|---|---|------------------|
| June 30, 2025 | March 31, 2025 | June 30, 2024 |
| 3,275.65 | 3,440.75 | 3,761.22 |
| 4,479.19 | 3,589.32 | 1,826.15 |
| 6,520.69 | 6,514.69 | 8,541.69 |
| 11,725.97 | 12,179.24 | 10,068.24 |
| 5,504.21 | 5,880.83 | 7,000.57 |
| 31,505.71 | 31,604.83 | 31,197.87 |
| 3,012.33 | 2,483.26 | 2,991.63 |
| 2,361.64 | 1,702.41 | 804.50 |
| 1,972.87 | 1,228.74 | 1,985.31 |
| 7,346.84 | 5,414.41 | 5,781.44 |
| 24,158.87 | 26,190.42 | 25,416.43 |
| 5,5 31,50 3,0 2,3 1,9 7,34 | 25.97 04.21 15.71 12.33 61.64 72.87 16.84 | m n n |

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The Board of Directors have been identified as the Chief Operating Decision Maker. They examine the Company's performance on an entity level. The Company has two Operating segments, i.e. 'Retail' and 'Institutional'. Thus, the segment revenue, segment results, total carrying value of segment assets and segment liabilities, total costs incurred to acquire segment assets, total amount of charge of depreciation during the period are all reflected in the results as at and for the quarter ended June 30, 2025. Note:

For and on behalf of the Board of Directors of Aptech Limited

Sourchburg

Place: Mumbai Date: August 04, 2025 Whole-Time Director DIN: 10479066 Sandip Weling

CIN No.: L72900MH2000PLC123841 / Email Id: info@aptech.co.in

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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 end of the third quarter of the relevant financial years. 7

prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules The above Unaudited Standalone Financial Results for the quarter ended June 30, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on August 4, 2025. The Standalone Financial Results of the Company have been issued thereunder and the other accounting principles generally accepted in India. The Unaudited Standalone Financial Results for the quarter ended June

30, 2025 have been subjected to limited review by the Statutory Auditors of the Company.

Notes:

The figures for the previous year has been regrouped/ rearranged/reclassified wherever necessary to correspond with figures of current year. m

For and on behalf of the Board of Directors of

NOW POW Sandip Wefing Aptech Limited

Whole-Time Director DIN: 10479066 Place: Mumbai

Date: August 04, 2025





CIN No.: L72900MH2000PLC123841 / Email Id: info@aptech.co.in



Independent Auditor's Review Report on Unaudited Quarterly Standalone Financial Results of Aptech Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors, Aptech Limited

- 1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Aptech Limited** ("the Company") for the quarter ended June 30, 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").
- 2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards (Ind AS) 34, "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. 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.



BANSIS MEHTA & CO. Charlered Accountants

4. Based on our review conducted as stated in paragraph 3 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 Ind AS and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, as amended from time to time, including the manner in which it is to be disclosed, or that it contains any material misstatement.

MUMBAI

For BANSI S. MEHTA & CO.

Chartered Accountants Firm Registration No. 100991W

OJAS A. PAREKH

Partner

Membership No. 115379

UDIN: 25 115 379 BM LAGS 7787

PLACE: Mumbai

DATED: August 4, 2025

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025

(Amounts ? in Lakhs except for EPS)



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| | | | Quarter Ended | | Year Ended |
|-------|--|------------------|-------------------|------------------|-------------------|
| | Particulars | June 30, 2025 | March 31, 2025 | June 30, 2024 | March 31, 2025 |
| | | Unaudited | Audited | Unaudited | Audited |
| I. | Revenue from Operations | 12,042.91 | 11,868.81 | 10,470.72 | 46,010.10 |
| II. | Other Income | 485.25 | 359.79 | 317.12 | 1,601.03 |
| III. | Total Income (I+II) | 12,528.16 | 12,228.60 | 10,787.84 | 47,611.13 |
| IV. | Expenses: | | | | |
| | i. Purchases of Stock-in-Trade ii. Changes in Inventories of Stock-in-Trade | (12,81) | 29.06 | (0.51) | 143.74 |
| | iii. Emplovee Benefits Expense | 1,800.07 | 1,672.79 | 1,756.86 | 6,851.01 |
| | iv. Finance Costs | 43.79 | 13.44 | 31.68 | 96.95 |
| 1 | v. Depreciation and Amortisation Expense | 202.37 | 194.14 | 220.10 | 852.98 |
| | vi. Other Expenses | 9,454.59 | 9,383.19 | 7,944.26 | 36,059.83 |
| | Total Expenses | 11,556.51 | 11,298.37 | 10,021.37 | 44,061.02 |
| > | Profit /(loss) before exceptional items and tax (III-IV) | 971.65 | 930.23 | 766.47 | 3,550.11 |
| VI. | Exceptional Items (Net) (Refer Note 2) | (19.99) | (0.82) | (50.07) | (75.65) |
| VII. | Profit / (Loss) before Tax (V-VI) | 951.66 | 929,41 | 716.40 | 3,474.46 |
| VIII. | Tax Expense | | | | |
| | i. Current Tax | 296.26 | 277.32 | 225.34 | 1,163.02 |
| | ii. (Excess)/Short provision of tax of earlier years | t | 1 | • | 48.62 |
| | iii. Deferred Tax (Including MAT Credit Entitlement & Reversal) | (17.46) | 157.71 | (14.50) | 354.94 |
| | Total Tax Expense | 278.80 | 435.03 | 210.84 | 1,566.58 |
| X. | Profit /(Loss) for the Period (VII-VIII) | 672.86 | 494.38 | 505.56 | 1,907.88 |
| × | Other Comprehensive Income Items that will not be reclassified to Profit or Loss | (7) | 3 | 2, | |
| | i. Gain/(Loss) on Remeasurement of Defined Benefit Plan | (29.64) | (4.29) | (47.74) | (714.07) |
| | ii. Gain/(Loss) on Fair Valuation of Equity Instruments | 6.00 | 20.00 | (4.00) | (31.00) |
| | iii. Income fax on above | 44.00 | L.U.2 | 12.30 | 02.20 |
| | Other Comprehensive Income | (12.20) | 10./4 | (33.78) | (182.92) |
| XI. | Total Comprehensive Income for the Period (IX+X) | 657.66 | 511.12 | 471.78 | 1,724.96 |
| XII. | Paid-up Equity Share Capital (Face value of ₹ 10 each) | 5,800.17 | 5,799.97 | 5,799.30 | 5,799.97 |
| XIII. | Other Equity | | | | 19,332.44 |
| XIV. | Earnings per share (of ₹ 10 each) (Not Annualised) | | | | BANS |
| | Basic EPS (₹) | 1.16 | 0.85 | 0.87 | 3.29 |
| | Diluted EPS (₹) | 1.16 | 0.85 | 0.87 | 3:29 |
| | | | | | 100 |



(Amounts ₹ in lakhs)

Year Ended March 31, 2025 Audited

Quarter Ended

March 31, 2025

Particulars

SEGMENT REVENUE

Retail

Institutional

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7,096.34

1,721.03 (470.97)

1,521.90 (91.19)

1,386.73

11,868.81

12,042.91

Total

SEGMENT RESULTS

A. Retail B. Institutional

3,518.29

46,010,10

42,491.81

10,228.90 241.82 10,470.72

10,338.14 1,530.67

9,747.51 2,295.40

Unaudited June 30, 2024

Audited

Unaudited June 30, 2025

(75.65)

(50.07)

(0.82)

(19.99)

Exceptional Items (Net) (Refer Note 2)

Sub-Total (A+B+C)

Unallocable Expenses

۵

1,477.73 1,457.74

1,430,71

1,429.89

1,250.06

1,199,99

5,563.69

5,639.34

39.06

3,362,45

13.42 786.54 **799.96**

2.32 817.76 **820.08**

11.07 796.62 **807.69**

400.03 316.37 716.40

609.81

650.05 301.61 921.66

Total (A+B+C-D)

Unallocable Income

Other Income

Sub Total (D)

Other Expenses

Finance Costs

3,401.51 2,162.18 1,312.28

319.60 929.41

Profit/(Loss) Before Tax (A+B+C-D+E)

3,474.46

| Particulars | As at June 30, 2025 | As at March 31, 2025 | As at June 30, 2024 |
|---|---------------------------|----------------------------|---------------------------|
| . SEGMENT ASSETS a. Retail | 10,202.26 | 8,289.17 | 10,273.18 |
| b. Institutional | 5,134.33 | 4,281.70 | 2,989.05 |
| c. <u>Other Unallocable Assets:</u> Investments | 269.66 | 263.66 | 2,327.86 |
| Cash and Cash Equivalents, Bank Balances and Bank Deposits | 17,984.37 | 18,752.18 | 16,413.04 |
| Other Assets | 7,043.69 | 7,451.51 | 8,157.54 |
| Total Segment Assets | 40,634.31 | 39,038.22 | 40,160.67 |
| I. SEGMENT LIABILITIES a. Retail | 12,143.30 | 10,145.53 | 12,532.34 |
| b. Institutional | 2,828.52 | 2,192.52 | 1,401.28 |
| c. Other Unallocable Liabilities | 2,479.22 | 1,567.76 | 2,362.44 |
| Total Segment Liabilities | 17,451.04 | 13,905.81 | 16,296.06 |
| Net Capital Employed (I-II) | 23,183.27 | 25,132.41 | 23,864.61 |

Note:

The Board of Directors have been identified as the Chief Operating Decision Maker. They examine the Company's performance on an entity level. The Company has two Operating segments, i.e. 'Retail' and 'Institutional'. Thus, the segment revenue, segment results, total carrying value of segment assets and segment liabilities, total costs incurred to acquire segment assets, total amount of charge of depreciation during the period are all reflected in the results as at and for the quarter ended June 30, 2025.

For and on behalf of the Board of Directors of

Aptech Limited

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Place: Mumbai Date: August 04, 2025 Whole-Time Director DIN: 10479066 Sandip Meling

CIN No.: L72900MH2000PLC123841 / Email Id: info@aptech.co.in

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The above Unaudited Consolidated Financial Results for the quarter ended June 30, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on August 4, 2025. The Consolidated Financial Results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India. The Unaudited Consolidated Financial Results for the



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In the wake of Nigerian central bank removing trading restrictions on the official market, resulted in the Nigerian currency (Naira) dropping to a record low level, leading to foreign exchange loss of ₹ 19.99 lakhs (for the quarter ended June 20,2024 ₹ 50.07 lakhs) on restating Bank balances and Trade Receivables for the quarter ended June 30, 2025. The drop in currency prices being of exceptional nature, the resulting loss is reflected as an exceptional item during the quarter). N

quarter ended June 30, 2025 have been subjected to limited review by the Statutory Auditors of the Company.

On a standalone basis, Aptech Limited has reported the following figures in its results for the quarter ended June 30, 2025: 3

a. Revenue from Operations of ₹ 6,676.29 lakhs.

b. Profit / (Loss) before tax of ₹ 842.54 lakhs.

c. Profit / (Loss) after tax of ₹ 587,40 lakhs.

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 end of the third quarter of the relevant financial years. 4

The figures for the previous year has been regrouped/ rearranged/reclassified wherever necessary to correspond with figures of current year. Ŋ

For and on behalf of the Board of Directors of

Aptech Limited

Whole-Time Director DIN: 10479066 Sandip Weling

Place: Mumbai

Date : August 04, 2025





Independent Auditor's Review Report on Unaudited Quarterly Consolidated Financial Results of Aptech Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors, Aptech Limited

- 1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Aptech Limited** ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter ended June 30, 2025 ("the Statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
- 2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards (Ind AS) 34, "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. 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.

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





4. The Statement includes the results of the following entities:

| Name of the Entity | Relationship |
|--|--------------------------------|
| MEL Training & Assessments Limited | Wholly Owned Subsidiary |
| Aptech Training Limited FZE, Dubai (FZE) | Wholly Owned Subsidiary |
| AGLSM SDN BHD, Malaysia | Wholly Owned Subsidiary |
| Aptech Ventures Ltd., Mauritius (AVL) | Subsidiary |
| Aptech Investment Enhancers Limited, Mauritius | Wholly owned Subsidiary of AVL |
| ^ | - Step down subsidiary |

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on consideration of the review reports of the other auditors referred to in paragraph 6 below, 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 Ind AS and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, as amended from time to time, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other matters

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- 6. The accompanying Statement includes the unaudited interim financial results/ financial information, in respect of:
 - a. 1 (one) subsidiary located within India, whose unaudited interim financial results/ financial information which reflect total revenue of ₹ 6,433.03 lakh, total net profit/ (loss) after tax of ₹ 64.48 lakh and total comprehensive income/ (loss) of ₹ 61.48 lakh, for the quarter ended June 30, 2025, as considered in the Statement which have been reviewed by us.
 - b. 2 (two) subsidiaries located outside India, whose unaudited interim financial results/ financial information reflect total revenue of ₹ 8.17 lakh, total net profit/ (loss) after tax (including due to exchange translation) of ₹ 5.42 lakh and total comprehensive income/ (loss) (including due to exchange translation) of ₹ 5.42 lakh, for the quarter ended June 30, 2025, as considered in the Statement. The management of the Holding Company has prepared and certified the unaudited interim financial results/ financial information of these two subsidiaries in accordance with Ind AS and accounting principles generally accepted in India, and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries, is based solely on such financial results/ financial information. According to the information and explanations given to us by the management of the Holding Company, these unaudited interim financial results/ financial information are not material to the Group.

BANSIS MEHTA & CO.

c. 2 (two) subsidiaries located outside India, whose unaudited interim financial results/ financial information reflect total revenue of ₹ 503.63 lakh, total net profit/ (loss) after tax (including due to exchange translation) of ₹ 15.55 lakh and total comprehensive income/ (loss) (including due to exchange translation) of ₹ 15.55 lakh, for the quarter ended June 30, 2025, as considered in the Statement. The unaudited interim financial results/ financial information of the said subsidiaries have been reviewed by other auditors whose reports have been furnished to us by the management of the Holding Company. The management of the Holding Company has converted the unaudited interim financial results/ financial information of such subsidiaries located outside India from accounting principles generally accepted in their respective countries to Ind AS and accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the management of the Holding Company. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of those respective other auditors, the procedures performed by us as stated in paragraph 3 above and the conversion adjustments made by the management of the Holding Company and reviewed by us.

Our conclusion on the Statement is not modified in respect of the above matters.

For BANSI S. MEHTA & CO.

Chartered Accountants

Firm Registration No. 100991W

Partner

UDIN: 25115379BHLAET 1596

OJAS A. PAREKH EDACC PLACE: Mumbai

Membership No. 115379 **DATED**: August 4, 2025

MUMBAI