

CNK & Associates LLP

Chartered Accountants

Independent Auditor's Report on Consolidated Audited Half yearly and Year to Date Financial Results of Aprameya Engineering Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**TO THE BOARD OF DIRECTORS OF
APRAMEYA ENGINEERING LIMITED**

(Formerly Known as "Aprameya Engineering Private Limited")

Report on the Audit of Consolidated Financial Results

Opinion

We have audited the accompanying statement of consolidated financial results of Aprameya Engineering Limited ("the Company") and its subsidiary (Holding Company and its subsidiary together referred to as the "the Group") for the Half year and year ended 31st March, 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (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 the aforesaid consolidated financial results:

- a. includes results of the following entities:
 - I. Aprameya Medtech Private Limited
- b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard;
- c. give a true and fair view in conformity with applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net (loss)/profit and other comprehensive (Loss)/income and other financial information of the Group for the Half year and year ended 31st March, 2026 respectively.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the 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 statements 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 obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's and Board of Directors' Responsibilities for the Consolidated Financial Results

The statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Management and Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed 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 Group 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 consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.



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In preparing the consolidated financial results, the Management and Board of Directors of the companies included in Group 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 the Board of Directors either intends to liquidate the Company 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 are also responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results 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 these consolidated 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 consolidated 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, forgery, intentional omissions, 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. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion whether the Group has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and 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 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 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the Group to express an opinion on Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors.



We communicate with those charged with governance of the Holding Company and the subsidiary included in the consolidated financial results 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 to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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

Other Matters

The Consolidated Financial Results includes the results for the half year ended 31st March, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the first half year of the current financial year which were subject to limited review by us.

For **CNK & Associates LLP**
Chartered Accountants
Firm Registration No. 101961W/W-100036

Pareen Shah
Partner
Membership No.125011
Place: Ahmedabad
Date: 28th May, 2026
UDIN: 26125011OVFHNA3745



APRAMEYA ENGINEERING LIMITED

(CIN : L51909GJ2021PLC128294)

Statement of Consolidated Audited Financial Results for the Half Year Ended and Year Ended March 31st, 2026

(Rs. In Lakhs)

	Particulars	Half year ended	Half Year ended	Half year ended	Year ended	Year ended
		31.03.2026	30.09.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from operations	1,299.16	4,213.98	12,643.25	5,513.14	13,570.71
II	Other income	29.32	19.45	31.37	48.77	58.95
III	Total Income	1,328.48	4,233.43	12,674.61	5,561.90	13,629.66
IV	EXPENSES					
	Purchase of Stock in Trade	181.35	559.51	457.52	740.86	712.55
	Turnkey Project Expenses	318.80	1,546.00	8,999.09	1,864.80	9,452.22
	Changes in inventories of finished goods, work-in progress	177.85	271.07	(324.68)	448.91	(378.04)
	Employee benefits expense	195.26	141.32	131.80	336.58	309.54
	Finance costs	161.04	203.29	202.86	364.34	318.13
	Depreciation and amortization expense	4.70	4.57	4.86	9.27	9.43
	Other expenses	474.22	594.23	801.90	1,068.45	1,034.06
	Total expenses	1,513.22	3,319.98	10,273.36	4,833.21	11,457.89
V	Profit/ (Loss) before tax (III-IV)	(184.75)	913.44	2,401.25	728.70	2,171.77
VI	Tax expense:					
	Current tax	(24.07)	257.00	575.00	232.93	575.00
	Tax expense for earlier year	26.06	-	0.03	26.06	0.03
	Deferred tax	(23.46)	(19.64)	41.99	(43.10)	(14.87)
		(21.47)	237.36	617.03	215.89	560.16
VII	Profit/(Loss) After Tax (V-VI)	(163.27)	676.08	1,784.22	512.81	1,611.61
VIII	Other Comprehensive Income (OCI)					
	Items that will not be reclassified to profit or loss					
	-Remeasurements of the defined benefit plans	6.32	(1.52)	(2.11)	4.80	(3.04)
	Income tax relating to items that will not be reclassified to profit or loss					
	Income Tax effect on above	(1.59)	0.38	0.53	(1.21)	0.77
	Items that will be reclassified to profit or loss					
	Income Tax effect on above	-	-	-	-	-
	OCI for the year / period, net of taxes	4.73	(1.14)	(1.58)	3.60	(2.27)
IX	Total Comprehensive Income/ (Loss) for the year/period (VII+VIII)	(158.54)	674.95	1,782.65	516.41	1,609.33
X	Net Profit/ (loss) for the period/year attributable to:					
	Owners of the company	(165.88)	676.08	1,784.22	510.20	1,611.61
	Non Controlling Interest	2.61	-	-	2.61	-
XI	Other comprehensive income / (loss) attributable to:					
	Owners of the company	4.73	(1.14)	(1.58)	3.60	(2.27)
	Non Controlling Interest	-	-	-	-	-
XII	Total comprehensive income / (loss) for the period/year attributable to:					
	Owners of the company	(161.15)	674.95	1,782.65	513.80	1,609.33
	Non Controlling Interest	2.61	-	-	2.61	-
XIII	Paid-up Equity Share Capital (Face value per share Rs.10/-)				1,904.00	1,904.00
XIV	Other Equity (excluding Revaluation Reserve)				5,035.91	4,522.11
XV	Earnings per equity share: (Not Annualised)					
	Basic and Diluted (in Rs.)	(0.87)	3.55	10.27	2.68	9.27



Accountant - R - 11



Notes:

- 1 The above audited consolidated financial results have been duly audited by statutory auditors, recommended by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 28th May, 2026. These consolidated financial results are prepared in accordance with the principles laid down in Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the companies Act, 2013, ("the Act") read with the relevant Rules thereunder and other accounting principles generally accepted in India.
- 2 There are two major Business segments. One is trading of Medical Equipment's(Trading Sales) and another is supplies for Infra Projects for health care sectors(Turnkey project supplies). Refer Annexure "A" Segment Reporting.
- 3 The Government of India has notified the implementation of four new Labour Codes effective 21st November, 2025, by consolidating and rationalizing 29 existing labour laws. Further based on management estimates and actuarial valuation obtained, the company has considered the impact of gratuity liability arising from the implementation of the New Labour Codes and accordingly the financial impact of the same has been recognized as an additional expense of Rs. 11.38 Lakhs in the financial results for the Half year ended 31st March, 2026.
- 4 During the half year , the company has incorporated a subsidiary Company namely M/s Aprameya Medtech Private Limited on 04th October, 2025. The company has made investment by way of subscription to 3,50,000 Equity Shares of Rs. 10/- each aggregating to Rs. 35.00 Lakhs. Accordingly, the Company shall hold 70% of the Shareholding of a subsidiary company "Aprameya Medtech Private Limited". In view of above, the consolidated financial statements have been prepared for the first time during the half year ended on 31st March 2026.
- 5 The figures in respect of results for the half year ended March31, 2026 are the balancing figures between the audited figures in respect of the full financial year and published half yearly figures upto September 30, 2025



Date: 28th May 2026
Place: Ahmedabad

For Aprameya Engineering Limited

A circular blue ink stamp for "Aprameya Engineering Limited". The text "Aprameya Engineering Limited" is written around the top inner edge of the circle. In the center, there is a handwritten signature in black ink that appears to read "Saurabh Kishor Bhatt".

Saurabh Kishor Bhatt
Managing Director
DIN : 03071549

APRAMEYA ENGINEERING LIMITED

(CIN : L51909GJ2021PLC128294)

Consolidated Statement Of Assets And Liabilities As At 31.03.2026

(Rs. In Lakhs)

Sr. No.	Particulars	As at 31.03.2026	As at 31.03.2025
		Audited	Audited
	ASSETS		
(1)	Non - Current Assets		
	(a) Property, Plant and Equipment	127.73	126.35
	(b) Intangible Assets	4.13	4.08
	(c) Investment Properties	7.41	7.73
	(d) Financial Assets		
	(i) Other financial assets	468.20	462.73
	(e) Deferred tax assets (Net)	93.78	51.89
	(f) Other non- current assets	178.11	97.48
	(g) Non Current Tax Assets	17.82	-
		897.17	750.26
(2)	Current Assets		
	(a) Inventories	268.61	717.52
	(b) Financial Assets		
	(i) Trade receivables	5,551.98	11,912.42
	(ii) Cash and cash equivalents	31.57	19.11
	(iii) Bank balances other than cash and cash equivalents	557.51	126.45
	(iv) Loans	0.85	-
	(v) Other financials assets	154.30	254.76
	(c) Other Current Assets	622.01	615.58
	(d) Current Tax Assets	142.82	-
		7,329.65	13,645.84
	TOTAL ASSETS	8,226.82	14,396.10
	EQUITY AND LIABILITIES		
(1)	Equity		
	(a) Equity Share capital	1,904.00	1,904.00
	(b) Other Equity	5,035.91	4,522.11
	Total equity attributable to equity holders of the Company	6,939.91	6,426.11
	Non Controlling Interest	17.61	-
	Total equity	6,957.52	6,426.11
(2)	LIABILITIES		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	179.23	595.09
	(b) Provisions	34.77	23.82
	(c) Other non-current liabilities	5.62	7.67
		219.62	626.58
(3)	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	534.37	2,439.24
	(ii) Trade Payables:-		
	Total outstanding dues of micro and small enterprises	66.32	187.14
	Total Outstanding dues other than micro and small enterprises	250.14	3,840.03
	(iii) Other financial liabilities	41.41	119.65
	(b) Other current liabilities	131.99	533.15
	(c) Provisions	22.52	20.88
	(d) Current Tax Liabilities (Net)	2.93	203.31
		1,049.68	7,343.40
	TOTAL LIABILITIES	1,269.30	7,969.98
	Total Equity and Liabilities	8226.82	14396.10

Date: 28th May 2026

Place: Ahmedabad



For Aprameya Engineering Limited

Saurabh Kishor Bhatt
 Managing Director
 DIN : 03071549

APRAMEYA ENGINEERING LIMITED

(CIN : L51909GJ2021PLC128294)

Consolidated Statement Of Cash Flow For The Year Ended On 31.03.2026

Sr. No.	Particulars	Year ended 31.03.2026	Year ended 31.03.2025
		Audited	Audited
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit before tax:	728.70	2,171.77
	Adjustments for :		
	Depreciation /amortisation	9.27	9.43
	Finance Costs	309.98	270.78
	Interest received	(48.47)	(58.95)
	Provision for Expected Credit Loss and Bad debts	161.70	77.18
	Operating Profit before working capital changes	1,161.18	2,470.21
	Adjustments for:		
	(Increase)/Decrease in Inventories	448.91	(378.04)
	(Increase)/Decrease in Trade Receivables	6,198.74	(6,183.25)
	(Increase)/Decrease in Other financial assets	60.54	(2.17)
	(Increase) / Decrease in other assets	(3.21)	(255.71)
	Increase/(Decrease) in Trade Payables	(3,710.71)	3,357.06
	Increase/(Decrease) in Other Financial Liabilities	(33.22)	17.14
	Increase/(Decrease) in Liabilities and Provisions	(380.90)	301.14
	Cash generated from Operations	3,741.32	(673.63)
	Less : Direct taxes paid (Net of refund, if any)	(618.00)	(389.91)
	Net cash from Operating Activities (A)	3,123.32	(1,063.54)
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Property, Plant and Equipment	(95.25)	(20.97)
	Purchase of Intangible Assets	(1.00)	(4.50)
	Investment in Fixed deposits	(397.45)	(74.10)
	Interest received	48.47	58.95
	Net Cash used in Investing Activities (B)	(445.22)	(40.63)
C	CASH FLOW FROM FINANCIAL ACTIVITIES		
	Share Issue Proceed	-	2,476.46
	Proceeds from long term Borrowings	285.00	-
	(Repayment) of Long term borrowing	(608.08)	(775.20)
	(Decrease)/Increase in Short term Borrowings	(1,997.66)	(395.30)
	Interest paid	(359.90)	(217.45)
	Increase in Non controlling interest	15.00	-
	Net cash used Financing Activities (C)	(2,665.64)	1,088.51
	Net increase in cash and cash equivalents (A+B+C)	12.46	(15.65)
	Cash and cash equivalents at the beginning of the year	19.11	34.76
	Cash and cash equivalents at the end of the year	31.57	19.11
	Components of Cash & Cash Equivalents		
	Cash on hand	7.83	19.11
	Bank Balances	16.14	-
	Bank Balances in form of Fixed Deposit having original maturity less than 3 months	7.60	-
	Cash and Cash Equivalents	31.57	19.11



Date: 28th May 2026
Place: Ahmedabad

For Aprameya Engineering Limited



Saurabh Kishor Bhatt

Saurabh Kishor Bhatt
Managing Director

DIN : 03071549

APRAMEYA ENGINEERING LIMITED
(CIN : L51909G2021PLC128294)
Annexure -A Consolidated Segment Reporting

Particulars	Half Year ended 31.03.2026			Half Year ended 30.09.2025			Half Year ended 31.03.2025			Year ended 31.03.2026			Year ended 31.03.2025		
	Audited			Unaudited			Audited			Audited			Audited		
	Trading Sales	Trunkey Project Supply	Total	Trading Sales	Trunkey Project Supply	Total	Trading Sales	Trunkey Project Supply	Total	Trading Sales	Trunkey Project Supply	Total	Trading Sales	Trunkey Project Supply	Total
Segment Revenue	572.46	726.70	1299.16	488.14	3,725.84	4,213.98	628.96	12,014.29	12,643.25	1060.60	4452.54	5513.14	1066.70	12504.01	13570.71
Segment Results	229.89	320.17	550.06	82.99	1,706.20	1,789.19	20.42	3,365.92	3,386.34	311.88	2026.37	2339.25	113.89	3488.74	3602.63
Add:															
Unallocable income and Expenditure															
(1) Expense			(764.12)			(895.20)			(1016.45)						(1,489.80)
(2) Other Income			29.32			19.45			31.37						58.95
Profit Before Tax			(184.74)			913.44			2,401.25			728.70			2171.77
Less: Tax expenses			(21.47)			237.36			617.03			215.89			560.17
Profit Before Tax			(163.27)			676.08			1,784.22			512.81			1611.61
Other Comprehensive Income			4.73			(1.14)			(1.58)			3.60			(2.27)
Total Comprehensive Income			(158.54)			674.95			1,782.64			516.41			1609.33
Segment assets and Liabilities															
Segment Assets	751.58	6540.90	7292.48	1189.73	11,577.37	12,767.10	1,237.46	12,310.01	13,547.47	751.58	6,540.90	7,292.48	1237.46	12310.01	13547.47
Unallocated Assets	0.00	0.00	934.34			701.32			848.63			934.34			848.63
Total Assets			8226.82			13,468.42			14,396.10			8,226.82			14,396.10
Segment Liabilities	104.02	257.22	361.24	404.90	1,697.57	2,102.47	737.93	3,359.35	4,097.28	104.02	257.22	361.24	737.93	3359.35	4097.28
Unallocated Liabilities			194.47			534.38			838.37			194.47			838.37
Total Liabilities			555.71			2,636.85			4,935.65			555.71			4,935.65
Capital employed	647.56	6283.68	6931.24	784.83	9,879.80	10,664.63	499.54	8,950.66	9,450.19	647.56	6,283.68	6,931.24	499.54	8950.66	9450.19
Unallocated			739.87			166.94			10.26			739.87			10.26
Total Capital employed			7671.11			10,831.56			9,460.45			7,671.11			9,460.45



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CNK & Associates LLP

Chartered Accountants

Independent Auditor's Report on Consolidated Audited Half yearly and Year to Date Financial Results of Aprameya Engineering Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**TO THE BOARD OF DIRECTORS OF
APRAMEYA ENGINEERING LIMITED**

(Formerly Known as "Aprameya Engineering Private Limited")

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Opinion

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In our opinion and to the best of our information and according to the explanations given to us the aforesaid consolidated financial results:

- a. includes results of the following entities:
 - I. Aprameya Medtech Private Limited
- b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard;
- c. give a true and fair view in conformity with applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net (loss)/profit and other comprehensive (Loss)/income and other financial information of the Group for the Half year and year ended 31st March, 2026 respectively.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the 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 statements 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 obtained by us is sufficient and appropriate to provide a basis for our opinion.

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Website: www.cnkindia.com

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The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results 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 these consolidated 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 consolidated 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, forgery, intentional omissions, 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. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion whether the Group has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and 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 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 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the Group to express an opinion on Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors.



We communicate with those charged with governance of the Holding Company and the subsidiary included in the consolidated financial results 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 to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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

Other Matters

The Consolidated Financial Results includes the results for the half year ended 31st March, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the first half year of the current financial year which were subject to limited review by us.

For **CNK & Associates LLP**
Chartered Accountants
Firm Registration No. 101961W/W-100036

Pareen Shah
Partner
Membership No.125011
Place: Ahmedabad
Date: 28th May, 2026
UDIN: 26125011OVFHNA3745



APRAMEYA ENGINEERING LIMITED

(CIN : L51909GJ2021PLC128294)

Statement of Consolidated Audited Financial Results for the Half Year Ended and Year Ended March 31st, 2026

(Rs. In Lakhs)

	Particulars	Half year ended	Half Year ended	Half year ended	Year ended	Year ended
		31.03.2026	30.09.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from operations	1,299.16	4,213.98	12,643.25	5,513.14	13,570.71
II	Other income	29.32	19.45	31.37	48.77	58.95
III	Total Income	1,328.48	4,233.43	12,674.61	5,561.90	13,629.66
IV	EXPENSES					
	Purchase of Stock in Trade	181.35	559.51	457.52	740.86	712.55
	Turnkey Project Expenses	318.80	1,546.00	8,999.09	1,864.80	9,452.22
	Changes in inventories of finished goods, work-in progress	177.85	271.07	(324.68)	448.91	(378.04)
	Employee benefits expense	195.26	141.32	131.80	336.58	309.54
	Finance costs	161.04	203.29	202.86	364.34	318.13
	Depreciation and amortization expense	4.70	4.57	4.86	9.27	9.43
	Other expenses	474.22	594.23	801.90	1,068.45	1,034.06
	Total expenses	1,513.22	3,319.98	10,273.36	4,833.21	11,457.89
V	Profit/ (Loss) before tax (III-IV)	(184.75)	913.44	2,401.25	728.70	2,171.77
VI	Tax expense:					
	Current tax	(24.07)	257.00	575.00	232.93	575.00
	Tax expense for earlier year	26.06	-	0.03	26.06	0.03
	Deferred tax	(23.46)	(19.64)	41.99	(43.10)	(14.87)
		(21.47)	237.36	617.03	215.89	560.16
VII	Profit/(Loss) After Tax (V-VI)	(163.27)	676.08	1,784.22	512.81	1,611.61
VIII	Other Comprehensive Income (OCI)					
	Items that will not be reclassified to profit or loss					
	-Remeasurements of the defined benefit plans	6.32	(1.52)	(2.11)	4.80	(3.04)
	Income tax relating to items that will not be reclassified to profit or loss					
	Income Tax effect on above	(1.59)	0.38	0.53	(1.21)	0.77
	Items that will be reclassified to profit or loss					
	Income Tax effect on above	-	-	-	-	-
	OCI for the year / period, net of taxes	4.73	(1.14)	(1.58)	3.60	(2.27)
IX	Total Comprehensive Income/ (Loss) for the year/period (VII+VIII)	(158.54)	674.95	1,782.65	516.41	1,609.33
X	Net Profit/ (loss) for the period/year attributable to:					
	Owners of the company	(165.88)	676.08	1,784.22	510.20	1,611.61
	Non Controlling Interest	2.61	-	-	2.61	-
XI	Other comprehensive income / (loss) attributable to:					
	Owners of the company	4.73	(1.14)	(1.58)	3.60	(2.27)
	Non Controlling Interest	-	-	-	-	-
XII	Total comprehensive income / (loss) for the period/year attributable to:					
	Owners of the company	(161.15)	674.95	1,782.65	513.80	1,609.33
	Non Controlling Interest	2.61	-	-	2.61	-
XIII	Paid-up Equity Share Capital (Face value per share Rs.10/-)				1,904.00	1,904.00
XIV	Other Equity (excluding Revaluation Reserve)				5,035.91	4,522.11
XV	Earnings per equity share: (Not Annualised)					
	Basic and Diluted (in Rs.)	(0.87)	3.55	10.27	2.68	9.27



Accountant - R - 11



Notes:

- 1 The above audited consolidated financial results have been duly audited by statutory auditors, recommended by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 28th May, 2026. These consolidated financial results are prepared in accordance with the principles laid down in Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the companies Act, 2013, ("the Act") read with the relevant Rules thereunder and other accounting principles generally accepted in India.
- 2 There are two major Business segments. One is trading of Medical Equipment's(Trading Sales) and another is supplies for Infra Projects for health care sectors(Turnkey project supplies). Refer Annexure "A" Segment Reporting.
- 3 The Government of India has notified the implementation of four new Labour Codes effective 21st November, 2025, by consolidating and rationalizing 29 existing labour laws. Further based on management estimates and actuarial valuation obtained, the company has considered the impact of gratuity liability arising from the implementation of the New Labour Codes and accordingly the financial impact of the same has been recognized as an additional expense of Rs. 11.38 Lakhs in the financial results for the Half year ended 31st March, 2026.
- 4 During the half year , the company has incorporated a subsidiary Company namely M/s Aprameya Medtech Private Limited on 04th October, 2025. The company has made investment by way of subscription to 3,50,000 Equity Shares of Rs. 10/- each aggregating to Rs. 35.00 Lakhs. Accordingly, the Company shall hold 70% of the Shareholding of a subsidiary company "Aprameya Medtech Private Limited". In view of above, the consolidated financial statements have been prepared for the first time during the half year ended on 31st March 2026.
- 5 The figures in respect of results for the half year ended March31, 2026 are the balancing figures between the audited figures in respect of the full financial year and published half yearly figures upto September 30, 2025



Date: 28th May 2026
Place: Ahmedabad

For Aprameya Engineering Limited

A circular blue ink stamp for "Aprameya Engineering Limited". The text "Aprameya Engineering Limited" is written around the top inner edge of the circle. In the center, there is a handwritten signature in black ink that appears to read "Saurabh Kishor Bhatt".

Saurabh Kishor Bhatt
Managing Director
DIN : 03071549

APRAMEYA ENGINEERING LIMITED

(CIN : L51909GJ2021PLC128294)

Consolidated Statement Of Assets And Liabilities As At 31.03.2026

(Rs. In Lakhs)

Sr. No.	Particulars	As at 31.03.2026	As at 31.03.2025
		Audited	Audited
	ASSETS		
(1)	Non - Current Assets		
	(a) Property, Plant and Equipment	127.73	126.35
	(b) Intangible Assets	4.13	4.08
	(c) Investment Properties	7.41	7.73
	(d) Financial Assets		
	(i) Other financial assets	468.20	462.73
	(e) Deferred tax assets (Net)	93.78	51.89
	(f) Other non- current assets	178.11	97.48
	(g) Non Current Tax Assets	17.82	-
		897.17	750.26
(2)	Current Assets		
	(a) Inventories	268.61	717.52
	(b) Financial Assets		
	(i) Trade receivables	5,551.98	11,912.42
	(ii) Cash and cash equivalents	31.57	19.11
	(iii) Bank balances other than cash and cash equivalents	557.51	126.45
	(iv) Loans	0.85	-
	(v) Other financials assets	154.30	254.76
	(c) Other Current Assets	622.01	615.58
	(d) Current Tax Assets	142.82	-
		7,329.65	13,645.84
	TOTAL ASSETS	8,226.82	14,396.10
	EQUITY AND LIABILITIES		
(1)	Equity		
	(a) Equity Share capital	1,904.00	1,904.00
	(b) Other Equity	5,035.91	4,522.11
	Total equity attributable to equity holders of the Company	6,939.91	6,426.11
	Non Controlling Interest	17.61	-
	Total equity	6,957.52	6,426.11
(2)	LIABILITIES		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	179.23	595.09
	(b) Provisions	34.77	23.82
	(c) Other non-current liabilities	5.62	7.67
		219.62	626.58
(3)	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	534.37	2,439.24
	(ii) Trade Payables:-		
	Total outstanding dues of micro and small enterprises	66.32	187.14
	Total Outstanding dues other than micro and small enterprises	250.14	3,840.03
	(iii) Other financial liabilities	41.41	119.65
	(b) Other current liabilities	131.99	533.15
	(c) Provisions	22.52	20.88
	(d) Current Tax Liabilities (Net)	2.93	203.31
		1,049.68	7,343.40
	TOTAL LIABILITIES	1,269.30	7,969.98
	Total Equity and Liabilities	8226.82	14396.10

Date: 28th May 2026

Place: Ahmedabad



For Aprameya Engineering Limited

Saurabh Kishor Bhatt
 Managing Director
 DIN : 03071549

APRAMEYA ENGINEERING LIMITED

(CIN : L51909GJ2021PLC128294)

Consolidated Statement Of Cash Flow For The Year Ended On 31.03.2026

Sr. No.	Particulars	Year ended 31.03.2026	Year ended 31.03.2025
		Audited	Audited
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit before tax:	728.70	2,171.77
	Adjustments for :		
	Depreciation /amortisation	9.27	9.43
	Finance Costs	309.98	270.78
	Interest received	(48.47)	(58.95)
	Provision for Expected Credit Loss and Bad debts	161.70	77.18
	Operating Profit before working capital changes	1,161.18	2,470.21
	Adjustments for:		
	(Increase)/Decrease in Inventories	448.91	(378.04)
	(Increase)/Decrease in Trade Receivables	6,198.74	(6,183.25)
	(Increase)/Decrease in Other financial assets	60.54	(2.17)
	(Increase) / Decrease in other assets	(3.21)	(255.71)
	Increase/(Decrease) in Trade Payables	(3,710.71)	3,357.06
	Increase/(Decrease) in Other Financial Liabilities	(33.22)	17.14
	Increase/(Decrease) in Liabilities and Provisions	(380.90)	301.14
	Cash generated from Operations	3,741.32	(673.63)
	Less : Direct taxes paid (Net of refund, if any)	(618.00)	(389.91)
	Net cash from Operating Activities (A)	3,123.32	(1,063.54)
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Property, Plant and Equipment	(95.25)	(20.97)
	Purchase of Intangible Assets	(1.00)	(4.50)
	Investment in Fixed deposits	(397.45)	(74.10)
	Interest received	48.47	58.95
	Net Cash used in Investing Activities (B)	(445.22)	(40.63)
C	CASH FLOW FROM FINANCIAL ACTIVITIES		
	Share Issue Proceed	-	2,476.46
	Proceeds from long term Borrowings	285.00	-
	(Repayment) of Long term borrowing	(608.08)	(775.20)
	(Decrease)/Increase in Short term Borrowings	(1,997.66)	(395.30)
	Interest paid	(359.90)	(217.45)
	Increase in Non controlling interest	15.00	-
	Net cash used Financing Activities (C)	(2,665.64)	1,088.51
	Net increase in cash and cash equivalents (A+B+C)	12.46	(15.65)
	Cash and cash equivalents at the beginning of the year	19.11	34.76
	Cash and cash equivalents at the end of the year	31.57	19.11
	Components of Cash & Cash Equivalents		
	Cash on hand	7.83	19.11
	Bank Balances	16.14	-
	Bank Balances in form of Fixed Deposit having original maturity less than 3 months	7.60	-
	Cash and Cash Equivalents	31.57	19.11



Date: 28th May 2026
Place: Ahmedabad

For Aprameya Engineering Limited



Saurabh Kishor Bhatt

Saurabh Kishor Bhatt
Managing Director

DIN : 03071549

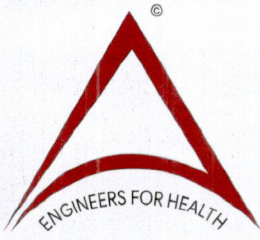
APRAMEYA ENGINEERING LIMITED
(CIN : L51909G2021PLC128294)
Annexure -A Consolidated Segment Reporting

Particulars	Half Year ended 31.03.2026			Half Year ended 30.09.2025			Half Year ended 31.03.2025			Year ended 31.03.2026			Year ended 31.03.2025		
	Audited			Unaudited			Audited			Audited			Audited		
	Trading Sales	Trunkey Project Supply	Total	Trading Sales	Trunkey Project Supply	Total	Trading Sales	Trunkey Project Supply	Total	Trading Sales	Trunkey Project Supply	Total	Trading Sales	Trunkey Project Supply	Total
Segment Revenue	572.46	726.70	1299.16	488.14	3,725.84	4,213.98	628.96	12,014.29	12,643.25	1060.60	4452.54	5513.14	1066.70	12504.01	13570.71
Segment Results	229.89	320.17	550.06	82.99	1,706.20	1,789.19	20.42	3,365.92	3,386.34	311.88	2026.37	2339.25	113.89	3488.74	3602.63
Add:															
Unallocable income and Expenditure															
(1) Expense			(764.12)			(895.20)			(1016.45)						(1,489.80)
(2) Other Income			29.32			19.45			31.37						58.95
Profit Before Tax			(184.74)			913.44			2,401.25			728.70			2171.77
Less: Tax expenses			(21.47)			237.36			617.03			215.89			560.17
Profit Before Tax			(163.27)			676.08			1,784.22			512.81			1611.61
Other Comprehensive Income			4.73			(1.14)			(1.58)			3.60			(2.27)
Total Comprehensive Income			(158.54)			674.95			1,782.64			516.41			1609.33
Segment assets and Liabilities															
Segment Assets	751.58	6540.90	7292.48	1189.73	11,577.37	12,767.10	1,237.46	12,310.01	13,547.47	751.58	6,540.90	7,292.48	1237.46	12310.01	13547.47
Unallocated Assets	0.00	0.00	934.34			701.32			848.63			934.34			848.63
Total Assets			8226.82			13,468.42			14,396.10			8,226.82			14,396.10
Segment Liabilities	104.02	257.22	361.24	404.90	1,697.57	2,102.47	737.93	3,359.35	4,097.28	104.02	257.22	361.24	737.93	3359.35	4097.28
Unallocated Liabilities			194.47			534.38			838.37			194.47			838.37
Total Liabilities			555.71			2,636.85			4,935.65			555.71			4,935.65
Capital employed	647.56	6283.68	6931.24	784.83	9,879.80	10,664.63	499.54	8,950.66	9,450.19	647.56	6,283.68	6,931.24	499.54	8950.66	9450.19
Unallocated			739.87			166.94			10.26			739.87			10.26
Total Capital employed			7671.11			10,831.56			9,460.45			7,671.11			9,460.45



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Aprameya Engineering Limited

Head Office : #908, 9th Floor, Venus Atlantis Corporate Park, Prahladnagar Road, Nr. Shell Petrol Pump, Ahmedabad - 380015, Gujarat, India

Branch Office : GF-23, Ground Floor, Jaipur Electronic Market, Near Riddhi Siddhi, Jaipur, Rajasthan, 302018 India.

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CIN Number : L51909GJ2021PLC128294

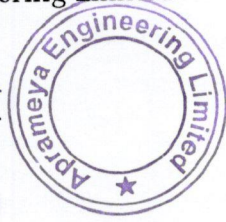
Declaration of Audited Financial Results of Aprameya Engineering Limited (Standalone and consolidated) with Unmodified Opinion for the Half year and Financial Year ended on 31st March, 2026

In compliance with the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we, hereby declare that M/s. CNK & Associates LLP, Statutory auditors of the Company have issued the Audit Reports with unmodified opinion on the Audited Standalone and Consolidated Financial results of the Company for the Half year ended and year ended March 31st, 2026.

For, Aprameya Engineering Limited

J. Suthar

Chief Financial Officer
Jignesh Suthar



Date: 28/05/2026
Place : Ahmedabad