



Aprameya Engineering Limited®

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Branch Office : GF-23, Ground Floor, Jaipur Electronic Market, Near Riddhi Siddhi, Jaipur, Rajasthan, 302018 India. +91 99825 26696

|| www.aelhealth.com || aprameyaengg@aelhealth.com || +91 79 4006 8827 ||

CIN Number : U51909GJ2021PLC128294

Dated: 10th November, 2025

To,
National Stock Exchange of India Limited – Emerge Platform
Mumbai

Scrip Code : APRAMEYA

ISIN : INEOLQG01010

Pursuant to our Board Meeting intimation letter dated 30th October, 2025, intimated to the exchange on 30th October, 2025, the Board of Directors in their meeting held today on 10th November, 2025 have inter-alia amongst others approved the following items:

1. Approve and take on record the un - audited financial results of the Company as per Indian Accounting Standards (INDAS) for the half year ended and period ended on 30th September, 2025 including Cash flow Statement for the period ended on 30th September, 2025.
2. Limited Review Report for the period ended on 30th September, 2025
3. Statement of Related Party Transactions

The Board meeting started at 10:00 a.m. and concluded at 11:30 a.m.

Kindly acknowledge the receipt of the same.

Thanking You

For, Aprameya Engineering Limited

Managing Director
Saurabh Kishorbhai Bhatt
DIN : 03071549

INDEPENDENT AUDITOR'S REVIEW REPORT ON UNAUDITED FINANCIAL RESULTS OF THE COMPANY 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

1. We have reviewed the accompanying Statement of Unaudited Financial results of **Aprameya Engineering Limited** ("the Company") for the half year ended 30th September 2025, being submitted by the company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.
2. This statement is the responsibility of the company's Management and has been approved by the Board of Directors, has been prepared 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 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For CNK & Associates LLP

Chartered Accountants

Firm Registration No. 101961W/W-100036


Pooja Shah

Partner

Membership No. 125011

Place: Ahmedabad

Date: 10th November, 2025

UDIN: 25125011BMGZAN2715



APRAMEYA ENGINEERING LIMITED

(CIN : L51909GJ2021PLC128294)

Statement of Unaudited Financial Results for the Half Year Ended September 30th, 2025

(Rs. In Lakhs)

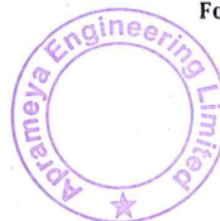
	Particulars	Half Year ended 30.09.2025	Half year ended 31.03.2025	Half Year ended 30.09.2024	Year ended 31.03.2025
		Unaudited	Audited	Unaudited	Audited
I	Revenue from operations	4,213.98	12,643.25	927.46	13,570.71
II	Other income	19.45	31.37	27.58	58.95
III	Total Income	4233.43	12674.61	955.05	13629.66
IV	EXPENSES				
	Purchase of Stock in Trade	559.51	457.52	255.03	712.55
	Turnkey Project Expenses	1,546.00	8,999.09	453.12	9,452.22
	Changes in inventories of finished goods, work-in progress	271.07	(324.68)	(53.36)	(378.04)
	Employee benefits expense	141.32	131.80	177.74	309.54
	Finance costs	203.29	202.86	115.27	318.13
	Depreciation and amortization expense	4.57	4.86	4.57	9.43
	Other expenses	594.23	801.90	232.16	1,034.06
	Total expenses	3319.99	10273.36	1184.53	11457.89
V	Profit/ (Loss) before tax (III-IV)	913.44	2,401.25	(229.48)	2,171.77
VI	Tax expense:				
	Current tax	257.00	575.00	-	575.00
	Tax expense for earlier year	-	0.03	-	0.03
	Deferred tax	(19.64)	41.99	(56.86)	(14.87)
		237.36	617.03	(56.86)	560.16
VII	Profit/(Loss) After Tax (V-VI)	676.08	1,784.22	(172.62)	1,611.61
VIII	Other Comprehensive Income (OCI)				
	Items that will not be reclassified to profit or loss	(1.52)	(2.11)	(0.93)	(3.04)
	Income Tax effect on above	0.38	0.53	0.23	0.77
	Items that will be reclassified to profit or loss	-	-	-	-
	Income Tax effect on above	-	-	-	-
	OCI for the year / period, net of taxes	(1.14)	(1.58)	(0.70)	(2.27)
IX	Total Comprehensive Income for the year (VII+VIII)	674.95	1,782.65	(173.31)	1609.33
X	Paid-up Equity Share Capital (Face value per share Rs.10/-)	-	-	-	1904.00
XI	Other Equity (excluding Revaluation Reserve)	-	-	-	4522.11
XII	Earnings per equity share: (Not Annualised)				
	Basic and Diluted (In Rs.)	3.55	10.27	(0.99)	9.27

Notes:

- The above Unaudited Financial Results have been duly reviewed by statutory auditors, recommended by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 10th November, 2025
- There are two major Business segments. One is trading of Medical Equipments(Trading Sales) and another is supplies for Infra Projects for health care sectors(Turnkey project supplies). Refer Annexure "A" Segment Reporting.



Date: 10.11.2025
Place: Ahmedabad



For Aprameya Engineering Limited

Saurabh Kishor Bhatt
Saurabh Kishor Bhatt
Managing Director
DIN : 03071549

APRAMEYA ENGINEERING LIMITED

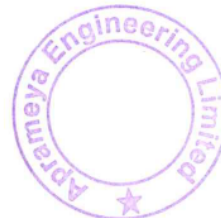
(CIN : L51909GJ2021PLC128294)

Statement Of Assets And Liabilities As At 30.09.2025

(Rs. In Lakhs)

Sr. No.	Particulars	As at 30.09.2025	As at 31.03.2025
		Unaudited	Audited
	ASSETS		
(1)	Non - Current Assets		
	(a) Property, Plant and Equipment	123.29	126.35
	(b) Intangible Assets	3.52	4.08
	(c) Investment Properties	7.57	7.73
	<u>(d) Financial Assets</u>		
	(i) Other financial assets	435.49	462.73
	(e) Deferred tax assets (Net)	71.91	51.89
	(f) Other non- current assets	124.35	97.48
		766.24	750.26
(2)	Current Assets		
	(a) Inventories	446.46	717.52
	<u>(b) Financial Assets</u>		
	(i) Trade receivables	11235.96	11912.42
	(ii) Cash and cash equivalents	8.59	19.11
	(iii) Bank balances other than cash and cash equivalents	274.41	126.45
	(iv) Loans	6.75	0.00
	(v) Other financials assets	206.99	254.76
	(c) Other Current Assets	523.03	615.58
		12702.18	13645.84
	TOTAL ASSETS	13468.42	14396.10
	EQUITY AND LIABILITIES		
(1)	Equity		
	(a) Equity Share capital	1904.00	1904.00
	(b) Other Equity	5197.06	4522.11
	Total equity attributable to equity holders of the Company	7101.06	6426.11
	LIABILITIES		
(2)	Non-current liabilities		
	<u>(a) Financial Liabilities</u>		
	(i) Borrowings	768.04	595.09
	(b) Provisions	18.50	23.82
	(c) Other non-current liabilities	5.57	7.67
		792.11	626.58
(3)	Current liabilities		
	<u>(a) Financial Liabilities</u>		
	(i) Borrowings	2962.46	2439.24
	(ii) Trade Payables:-		
	Total outstanding dues of micro and small enterprises	243.11	187.14
	Total Outstanding dues other than micro and small enterprises	1326.35	3840.03
	(iii) Other financial liabilities	106.51	119.65
	(b) Other current liabilities	588.81	533.15
	(c) Provisions	19.20	20.88
	(d) Current Tax Liabilities (Net)	328.81	203.31
		5575.24	7343.40
	TOTAL LIABILITIES	6367.36	7969.98
	Total Equity and Liabilities	13468.42	14396.10

For Aprameya Engineering Limited



Saurabh Kishor Bhatt

Saurabh Kishor Bhatt
Managing Director
DIN : 03071549

Date: 10.11.2025
Place: Ahmedabad

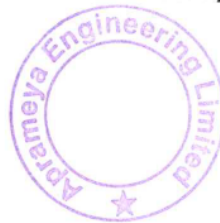
APRAMEYA ENGINEERING LIMITED
(CIN : L51909GJ2021PLC128294)
Statement Of Cash Flow For The Half Year Ended On 30.09.2025

(Rs. In Lakhs)

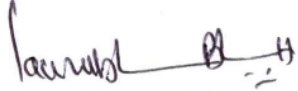
Sr. No.	Particulars	Half Year ended 30.09.2025	Year ended 31.03.2025
		Unaudited	Audited
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit before tax:	913.44	2,171.77
	Adjustments for :		
	Depreciation /amortisation	4.57	9.43
	Remeasurements of the defined benefit plans	(1.52)	(3.04)
	Finance Costs	150.80	270.78
	Interest received	(19.45)	(58.95)
	Provision for ECL	82.13	77.18
	Operating Profit before working capital changes	1,129.97	2,467.17
	Adjustments for:		
	(Increase)/Decrease in Inventories	271.07	(378.04)
	(Increase)/Decrease in Trade Receivables	594.32	(6,183.25)
	(Increase)/Decrease in Other financial assets	34.64	(2.17)
	(Increase) / Decrease in other assets	90.93	(255.71)
	Increase/(Decrease) in Trade Payables	(2,457.72)	3,357.06
	Increase/(Decrease) in Other Financial Liabilities	(32.22)	17.14
	Increase/(Decrease) in Liabilities and Provisions	46.56	304.18
	Cash generated from Operations	(322.45)	(673.62)
	Less : Direct taxes paid (Net of refund, if any)	(131.51)	(389.91)
	Net cash from Operating Activities (A)	(453.96)	(1,063.53)
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Property, Plant and Equipment	(26.15)	(20.97)
	Purchase of Intangible Assets	-	(4.50)
	Investment in Fixed deposits	(114.32)	(74.10)
	Interest received	19.45	58.95
	Net Cash used in Investing Activities (B)	(121.02)	(40.63)
C	CASH FLOW FROM FINANCIAL ACTIVITIES		
	Share Issue Proceed	-	2,476.46
	Proceeds from long term Borrowings	285.77	-
	(Repayment) of Long term borrowing	(112.82)	(775.20)
	(Decrease)/Increase in Short term Borrowings	523.22	(395.30)
	Interest paid	(131.72)	(217.45)
	Net cash used Financing Activities (C)	564.45	1,088.51
	Net increase in cash and cash equivalents (A+B+C)	(10.52)	(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	8.59	19.11
	Components of Cash & Cash Equivalents		
	Cash on hand	8.59	19.11
	Cash and Cash Equivalents	8.59	19.11



Date: 10.11.2025
Place: Ahmedabad



For Aprameya Engineering Limited


Saurabh Kishor Bhatt
Managing Director
DIN : 03071549

APRAMEYA ENGINEERING LIMITED

(CIN : L51909GJ2021PLC128294)

Annexure -A Segment Reporting

Particulars	Half Year ended 30.09.2025				Half Period ended 30.09.2024				Year ended 31.03.2025			
	Trading Sales	Trunk Project Supply	Total	Trading Sales	Trunk Project Supply	Total	Trading Sales	Trunk Project Supply	Trading Sales	Trunk Project Supply	Total	Trading Sales
Segment Revenue	488.14	3725.84	4213.98	628.96	12014.29	12643.25	437.74	489.73	1066.70	12504.01	13570.71	
Segment Results	82.99	1706.20	1789.19	20.42	3365.92	3386.34	93.46	122.82	113.89	3488.74	3602.63	
Add:												
Unallocable income and Expenditure												
(1) Expense			(895.20)			(1,016.45)					(1,489.80)	
(2) Other Income			19.45			31.37					58.95	
Profit Before Tax			913.44			2,401.25					2171.77	
Less: Tax expenses			237.36			617.03					560.16	
Profit Before Tax			676.08			1,784.22					1611.61	
Other Comprehensive Income			(1.14)			(1.58)					(2.27)	
Total Comprehensive Income			674.95			1,782.65					1609.33	
Segment assets and Liabilities												
Segment Assets	1189.73	11577.37	12767.10	1237.46	12310.01	13547.47	1490.01	2268.64	1237.46	12310.01	13547.47	
Unallocated Assets			701.32			848.63					848.63	
Total Assets			13468.42			14396.10					14,396.10	
Segment Liabilities	404.90	1697.57	2102.47	737.93	3359.35	4097.28	257.01	88.12	737.93	3359.35	4097.28	
Unallocated Liabilities			534.38			838.37					838.37	
Total Liabilities			2636.85			4935.65					4935.65	
Capital employed	784.83	9879.80	10664.63	499.54	8950.66	9450.19	1233.00	2180.51	499.54	8950.66	9450.19	
Unallocated			166.94			10.26					10.26	
Total Capital employed			10831.56			9460.45					9,460.45	

