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. +91 99825 26696
II www.aelhealth.com II aprameyaengg@aelhealth.com II +91 79 4006 8827 II CIN Number : U51909GJ2021PLC128294

Dated: 14TH November, 2026

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

Scrip Code : APRAMEYA ISIN : INE0LQG01010

Sub : Results for the Half Year Ended on 30th September, 2026 (Standalone and Consolidated)

Pursuant to our Board Meeting intimation letter dated 16th October, 2026 the Board of Directors in their meeting held today on 14th November, 2026 have inter-alia amongst others approved the following items:

1. Approve and take on record the Unaudited financial results of the Company as per Indian Accounting Standards (INDAS) for the half year ended on 30th September, 2026 including Cash flow Statement for the period ended on 30th September, 2026 (both standalone and consolidated).

2. Taken on record Limited review report (standalone and consolidated) for the period ended on 30th September, 2026

3. Statement of Related Party Transactions

The Board meeting started at 1:00 p.m. and concluded at 3.30 p.m.

Kindly acknowledge the receipt of the same.

Thanking You

For, Aprameya Engineering Limited

SAURABH KISHORBHAI BHATT
Digitally signed by SAURABH KISHORBHAI BHATT
Date: 2026.11.14 17:27:39 +05'30'

Managing Director
Saurabh Kishorbhai Bhatt
DIN : 03071549

CNK & Associates LLP
Chartered Accountants

INDEPENDENT AUDITOR'S REVIEW REPORT ON UNAUDITED STANDALONE 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 Standalone Financial results of **Aprameya Engineering Limited** ("the Company") for the half year ended 30th September 2026, 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 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;

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

Pareen Shah
Partner
Membership No. 125011
Place: Ahmedabad
Date: 14th November, 2026
UDIN: 26125011NYMBUV2959

CNK & ASSOCIATES LLP ★ CHARTERED ACCOUNTANTS ★ VADODARA

The Nirat, 3rd Floor, 18, Winward Business Park, Behind Emerald One Complex, In the lane of Dr. Prasant Buch's Hospital, Jetalpur, Vadodara 390 007. Tel: +91 265 234 3483

Website: www.cnkindia.com

APRAMEYA ENGINEERING LIMITED

(CIN : L51909GJ2021PLC128294)

Statement of Unaudited Standalone Financial Results for the Half Year Ended 30th September, 2026

(Rs. In Lakhs)

	Particulars	Half year ended 30.09.2026	Half year ended 31.03.2026	Half Year ended 30.09.2025	Year ended 31.03.2026
		Unaudited	Audited	Unaudited	Audited
I	Revenue from operations	1,673.57	1,260.77	4,213.98	5,474.75
II	Other income	101.12	29.22	19.45	48.67
III	**Total Income**	**1,774.69**	**1,289.99**	**4,233.43**	**5,523.42**
IV	**EXPENSES**				
	Purchase of Stock in Trade	810.01	154.47	559.51	713.97
	Turnkey Project Expenses	479.94	318.80	1,546.00	1,864.80
	Changes in inventories of finished goods, work-in progress	(238.75)	186.25	271.07	457.31
	Employee benefits expense	127.73	195.26	141.32	336.58
	Finance costs	33.25	161.04	203.29	364.34
	Depreciation and amortization expense	6.97	4.70	4.57	9.27
	Other expenses	370.98	465.85	594.23	1,060.08
	Total expenses	**1,590.14**	**1,486.37**	**3,319.99**	**4,806.35**
V	**Profit/ (Loss) before tax (III-IV)**	**184.55**	**(196.38)**	**913.44**	**717.07**
VI	**Tax expense:**				
	Current tax	35.44	(27.00)	257.00	230.00
	Tax expense for earlier year	-	26.06	-	26.06
	Deferred tax	11.54	(23.46)	(19.64)	(43.10)
		46.98	**(24.40)**	**237.36**	**212.96**
VII	**Profit/(Loss) After Tax (V-VI)**	**137.57**	**(171.98)**	**676.08**	**504.11**
VIII	**Other Comprehensive Income (OCI)**				
	Items that will not be reclassified to profit or loss				
	-Remeasurements of the defined benefit plans	2.40	6.32	(1.52)	4.80
	-Income Tax effect on above	(0.60)	(1.59)	0.38	(1.21)
	OCI for the year / period, net of taxes	**1.80**	**4.73**	**(1.14)**	**3.59**
IX	**Total Comprehensive Income/(Loss) for the year/period (VII+VIII)**	**139.36**	**(167.25)**	**674.95**	**507.70**
X	Paid-up Equity Share Capital (Face value per share Rs.10/-)				1,904.00
XI	Other Equity (excluding Revaluation Reserve)				5,029.81
XII	Earnings per equity share: (Not Annualised)				
	Basic and Diluted (in Rs.)	0.72	(0.90)	3.55	2.65

Notes:

1. The above Unaudited Standalone Financial Results for the Half year ended 30th September, 2026 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 14th November, 2026.
2. As per the assessment of the Chief Operating Decision Maker (CODM), the Company's business of supply of medical equipments and related service contracts constitutes a single operating segment under Ind AS 108 – Operating Segments. Hence, no separate segment information is disclosed.
3. During the Half year ended 30th September, 2026, the company has made investment in Equity share of subsidiary i.e. Aprameya Medtech Private Limited by way of subscription to 3,50,000 Equity Shares of Rs. 10/- each aggregating to Rs. 35.00 Lakhs. Consequent to this investment, the Company's shareholding in the Subsidiary is 70 %.
4. Other than Aprameya Medtech Private Limited, being subsidary of the Company, there are no associate or joint venture

For Aprameya Engineering Limited

Saurabh Kishor Bhatt
Managing Director
DIN : 03071549

Date: 14th November, 2026
Place: Ahmedabad

CNK & ASSOCIATES LLP ★ VADODARA ★ CHARTERED ACCOUNTANTS

Aprameya Engineering Limited

APRAMEYA ENGINEERING LIMITED

(CIN : L51909GJ2021PLC128294)

Standalone Statement Of Assets And Liabilities As At 30.09.2026

(Rs. In Lakhs)

Sr. No.	Particulars	As at 30.09.2026	As at 31.03.2026
		Unaudited	Audited
	ASSETS		
(1)	**Non - Current Assets**		
	(a) Property, Plant and Equipment	165.67	127.73
	(b) Intangible Assets	3.58	4.13
	(c) Capital Work-In-Progress	149.28	-
	(d) Investment Properties	7.25	7.41
	(e) Financial Assets		
	(i) Investment	70.00	35.00
	(ii) Other financial assets	658.76	468.20
	(f) Deferred tax assets (Net)	81.63	93.78
	(g) Other non- current assets	185.47	178.11
	(h) Non Current Tax Assets	17.82	17.82
		1339.46	**932.17**
(2)	**Current Assets**		
	(a) Inventories	498.95	260.21
	(b) Financial Assets		
	(i) Trade receivables	2032.85	5518.37
	(ii) Cash and cash equivalents	216.73	3.93
	(iii) Bank balances other than cash and cash equivalents	2498.37	557.51
	(iv) Loans	-	0.85
	(v) Other financials assets	157.95	154.30
	(c) Other Current Assets	580.00	615.75
	(d) Current Tax Assets	285.73	142.82
		6270.58	7253.74
	TOTAL ASSETS	**7610.04**	**8185.91**
	EQUITY AND LIABILITIES		
(1)	**Equity**		
	(a) Equity Share capital	1904.00	1904.00
	(b) Other Equity	5169.18	5029.81
	Total equity attributable to equity holders	**7073.18**	**6933.81**
	LIABILITIES		
(2)	**Non-current liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	12.55	179.23
	(b) Provisions	27.53	34.77
	(c) Other non-current liabilities	4.10	5.62
		44.18	**219.62**
(3)	**Current liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	111.48	532.37
	(ii) Trade Payables:-		
	Total outstanding dues of micro and small enterprises	8.27	66.32
	Total Outstanding dues other than micro and small enterprises	196.14	239.52
	(iii) Other financial liabilities	51.86	41.41
	(b) Other current liabilities	110.16	130.33
	(c) Provisions	14.77	22.52
		492.68	**1032.47**
	TOTAL LIABILITIES	**536.86**	**1252.09**
	Total Equity and Liabilities	**7610.04**	**8185.91**

For Aprameya Engineering Limited

Saurabh Kishor Bhatt
Managing Director
DIN : 03071549

Date: 14th November, 2026
Place: Ahmedabad

CNK & ASSOCIATES LLP ★ CHARTERED ACCOUNTANTS ★ VADODARA

Aprameya Engineering Limited

APRAMEYA ENGINEERING LIMITED

(CIN : L51909GJ2021PLC128294)

Standalone Statement Of Cash Flow For The Half Year Ended On 30th September, 2026

(Rs. In Lakhs)

Sr. No.	Particulars	Half Year ended on 30th September 2026	Year ended 31.03.2026
		Unaudited	Audited
A	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Profit before tax:	184.55	717.07
	Adjustments for :		
	Depreciation /amortisation	6.97	9.27
	Finance Costs	17.22	309.98
	Interest received	(100.87)	(48.37)
	Provision for Expected Credit Loss and Bad debts	(20.17)	161.70
	Profit on Sale of Fixed Assets	(0.25)	-
	Operating Profit before working capital changes	**87.45**	**1,149.64**
	Adjustments for:		
	(Increase)/Decrease in Inventories	(238.75)	457.31
	(Increase)/Decrease in Trade Receivables	3,505.69	6,232.34
	(Increase)/Decrease in Other financial assets	(13.59)	60.54
	(Increase) / Decrease in other assets	28.44	3.06
	Increase/(Decrease) in Trade Payables	(101.43)	(3,721.33)
	Increase/(Decrease) in Other Financial Liabilities	13.85	(33.22)
	Increase/(Decrease) in Liabilities and Provisions	(34.28)	(382.57)
	Cash generated from Operations	3,247.38	3,765.77
	Less : Direct taxes paid (Net of refund, if any)	(178.34)	(618.00)
	Net cash from Operating Activities (A)	**3,069.04**	**3,147.77**
B	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase of Property, Plant and Equipment	(195.59)	(95.25)
	Sale of Fixed Assets	2.30	-
	Purchase of Intangible Assets	-	(1.00)
	Investment in Share of Subsidiary	(35.00)	(35.00)
	Investment in Fixed deposits	(2,120.64)	(397.45)
	Interest received	100.87	48.37
	Net Cash used in Investing Activities (B)	**(2,248.06)**	**(480.32)**
C	**CASH FLOW FROM FINANCIAL ACTIVITIES**		
	Proceeds from long term Borrowings	15.00	285.00
	(Repayment) of Long term borrowing	(212.85)	(608.08)
	(Decrease)/Increase in Short term Borrowings	(389.72)	(1,999.66)
	Interest paid	(20.62)	(359.90)
	Net cash used Financing Activities (C)	**(608.18)**	**(2,682.64)**
	Net increase in cash and cash equivalents (A+B+C)	**212.80**	**(15.18)**
	Cash and cash equivalents at the beginning of the Period/ year	3.93	19.11
	Cash and cash equivalents at the end of the Period / year	**216.73**	**3.93**
	Components of Cash & Cash Equivalents		
	Cash on hand	9.36	3.93
	Cash and Cash Equivalents	**216.73**	**3.93**

For Aprameya Engineering Limited

Saurabh Kishor Bhatt
Managing Director
DIN : 03071549

Date: 14th November, 2026

Place: Ahmedabad

CNK & ASSOCIATES LLP ★ VADODARA ★ CHARTERED ACCOUNTANTS

Aprameya Engineering Limited

CNK & Associates LLP
Chartered Accountants

INDEPENDENT AUDITOR'S REVIEW REPORT ON UNAUDITED CONSOLIDATED 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 consolidated financial results ("the statement") of **Aprameya Engineering Limited** ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group") for the half year ended 30th September, 2026 ("the Statement") attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34, ("Ind AS 34") "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the 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 statement is free of material misstatement. 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 Securities Exchange Board of India under Regulation 33 (8) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, to the extent applicable.

4. The statement includes results of the Parent and following entities:

Sr. No.	Name of the Entity	Nature of the entity
i.	Aprameya Medtech Private Limited	Subsidiary

5. Based on our review conducted and procedures performed 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 recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For C N K & Associates LLP
Chartered Accountants
Firm Registration No. 101961W/W-100036

Pareen Shah
Partner
Membership No.125011
Place: Ahmedabad
Date:14th November, 2026
UDIN: 26125011SSAUJA2530

CNK & ASSOCIATES LLP ★ VADODARA ★ CHARTERED ACCOUNTANTS

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Website: www.cnkindia.com

APRAMEYA ENGINEERING LIMITED

(CIN : L51909GJ2021PLC128294)

Statement of Consolidated Audited Financial Results for the Half Year Ended September 30, 2026

(Rs. In Lakhs)

	Particulars	Half year ended 30.09.2026	Half year ended 31.03.2026	Half Year ended 30.09.2025	Year ended 31.03.2026
		Unaudited	Audited	Unaudited	Audited
I	Revenue from operations	1,712.53	1,299.16	4,213.98	5,513.14
II	Other income	101.12	29.32	19.45	48.77
III	**Total Income**	**1,813.65**	**1,328.48**	**4,233.43**	**5,561.90**
IV	**EXPENSES**				
	Purchase of Stock in Trade	1,060.99	181.35	559.51	740.86
	Turnkey Project Expenses	479.94	318.80	1,546.00	1,864.80
	Changes in inventories of finished goods, work-in progress	(457.02)	177.85	271.07	448.91
	Employee benefits expense	127.73	195.26	141.32	336.58
	Finance costs	39.65	161.04	203.29	364.34
	Depreciation and amortization expense	6.97	4.70	4.57	9.27
	Other expenses	395.14	474.22	594.23	1,068.45
	Total expenses	**1,653.42**	**1,513.22**	**3,319.98**	**4,833.21**
V	**Profit/ (Loss) before tax (III-IV)**	**160.24**	**(184.75)**	**913.44**	**728.70**
VI	**Tax expense:**				
	Current tax	35.44	(24.07)	257.00	232.93
	Tax expense for earlier year	0.24	26.06	-	26.06
	Deferred tax	5.04	(23.46)	(19.64)	(43.10)
		40.72	**(21.47)**	**237.36**	**215.89**
VII	**Profit/(Loss) After Tax (V-VI)**	**119.51**	**(163.27)**	**676.08**	**512.81**
VIII	**Other Comprehensive Income (OCI)**				
	Items that will not be reclassified to profit or loss				
	-Remeasurements of the defined benefit plans	2.40	6.32	(1.52)	4.80
	Income Tax effect on above	(0.60)	(1.59)	0.38	(1.21)
	-Items that will be reclassified to profit or loss	-	-	-	-
	Income Tax effect on above	-	-	-	-
	OCI for the year / period, net of taxes	**1.80**	**4.73**	**(1.14)**	**3.60**
IX	**Total Comprehensive Income/ (Loss) for the year/period (VII+VIII)**	**121.31**	**(158.54)**	**674.95**	**516.41**
X	**Net Profit/ (loss) for the period/year attributable to:**				
	Owners of the company	124.93	(165.88)	676.08	510.20
	Non Controlling Interest	(5.41)	2.61	-	2.61
XI	**Other comprehensive income / (loss) attributable to:**				
	Owners of the company	1.80	4.73	(1.14)	3.60
	Non Controlling Interest	-	-	-	-
XII	**Total comprehensive income / (loss) for the period/year attributable to:**				
	Owners of the company	126.73	(161.15)	674.95	513.80
	Non Controlling Interest	(5.41)	2.61	-	2.61
XIII	Paid-up Equity Share Capital (Face value per share Rs.10/-)				1,904.00
XIV	Other Equity (excluding Revaluation Reserve)				5,035.91
XV	Earnings per equity share: (Not Annualised)				
	Basic and Diluted (in Rs.)	0.66	(0.87)	3.55	2.68

CNK & ASSOCIATES LLP CHARTERED ACCOUNTANTS VADODARA

Apramey Engineering Limited

Notes:

1 The above Unaudited Consolidated Financial Results for the Half year ended 30th September, 2026 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 14th November, 2026.

2 As per the assessment of the Chief Operating Decision Maker (CODM), the Group's business of supply of medical equipments and related service contracts constitutes a single operating segment under Ind AS 108 – Operating Segments. Hence, no separate segment information is disclosed.

For Aprameya Engineering Limited

Saurabh Kishor Bhatt
Managing Director
DIN : 03071549

Date: 14th November, 2026
Place: Ahmedabad

CNK & ASSOCIATES LLP
VADODARA
CHARTERED ACCOUNTANTS

Aprameya Engineering Limited

APRAMEYA ENGINEERING LIMITED

(CIN : L51909GJ2021PLC128294)

Consolidated Statement Of Assets And Liabilities As At 30.09.2026

(Rs. In Lakhs)

Sr. No.	Particulars	As at 30.09.2026	As at 31.03.2026
		Unaudited	Audited
	ASSETS		
(1)	**Non - Current Assets**		
	(a) Property, Plant and Equipment	165.67	127.73
	(b) Intangible Assets	3.58	4.13
	(c) Capital Work-In-Progress	149.28	0.00
	(d) Investment Properties	7.25	7.41
	(e) Financial Assets		
	(i) Other financial assets	658.86	468.20
	(f) Deferred tax assets (Net)	88.13	93.78
	(g) Other non- current assets	185.47	178.11
	(h) Non Current Tax Assets	17.82	17.82
		1276.07	**897.17**
(2)	**Current Assets**		
	(a) Inventories	725.62	268.61
	(b) Financial Assets		
	(i) Trade receivables	2070.27	5551.98
	(ii) Cash and cash equivalents	226.69	31.57
	(iii) Bank balances other than cash and cash equivalents	2,498.37	557.51
	(iv) Loans	-	0.85
	(v) Other financials assets	137.95	154.30
	(c) Other Current Assets	594.87	622.01
	(d) Current Tax Assets	290.73	142.82
		6544.49	**7329.65**
	TOTAL ASSETS	**7820.56**	**8226.82**
	EQUITY AND LIABILITIES		
(1)	**Equity**		
	(a) Equity Share capital	1904.00	1904.00
	(b) Other Equity	5162.64	5035.91
	Total equity attributable to equity holders of the Company	7066.64	6939.91
	Non Controlling Interest	27.20	17.61
	Total equity	**7093.84**	**6957.52**
	LIABILITIES		
(2)	**Non-current liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	12.55	179.23
	(b) Provisions	27.53	34.77
	(c) Other non-current liabilities	4.10	5.62
		44.18	**219.62**
(3)	**Current liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	296.30	534.37
	(ii) Trade Payables:-		
	Total outstanding dues of micro and small enterprises	8.27	66.32
	Total Outstanding dues other than micro and small enterprises	201.03	250.14
	(iii) Other financial liabilities	51.86	41.41
	(b) Other current liabilities	110.31	131.99
	(c) Provisions	14.77	22.52
	(d) Current Tax Liabilities (Net)	-	2.93
		682.54	**1049.68**
	TOTAL LIABILITIES	**726.72**	**1269.30**
	Total Equity and Liabilities	**7820.56**	**8226.82**

For Aprameya Engineering Limited

Saurabh Kishor Bhatt
Managing Director
DIN : 03071549

Date: 14th November, 2026
Place: Ahmedabad

CNK & ASSOCIATES LLP * VADODARA * CHARTERED ACCOUNTANTS

Aprameya Engineering Limited

APRAMEYA ENGINEERING LIMITED

(CIN : L51909GJ2021PLC128294)

Consolidated Statement Of Cash Flow For The Half Year Ended On 30.09.2026

Sr. No.	Particulars	Year ended 30.09.2026	Year ended 31.03.2026
		Unaudited	Audited
A	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Profit before tax:	160.24	728.70
	Adjustments for :		
	Depreciation /amortisation	6.97	9.27
	Finance Costs	20.18	-
	Interest received	(100.87)	309.98
	Provision for Expected Credit Loss and Bad debts	(20.17)	(48.47)
	Profit on sale of Assets	(0.25)	161.70
	Operating Profit before working capital changes	**66.09**	**1,161.18**
	Adjustments for:		
	(Increase)/Decrease in Inventories	(457.02)	448.91
	(Increase)/Decrease in Trade Receivables	3,501.88	6,198.74
	(Increase)/Decrease in Other financial assets	6.31	60.54
	(Increase) / Decrease in other assets	19.84	(3.21)
	Increase/(Decrease) in Trade Payables	(107.16)	(3,710.71)
	Increase/(Decrease) in Other Financial Liabilities	13.85	(33.22)
	Increase/(Decrease) in Liabilities and Provisions	(35.79)	(380.90)
	Cash generated from Operations	3,008.01	3,741.32
	Less : Direct taxes paid (Net of refund, if any)	(186.51)	(618.00)
	Net cash from Operating Activities (A)	**2,821.49**	**3,123.32**
B	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase of Property, Plant and Equipment	(195.59)	(95.25)
	Sale of Property Plant and Equipment	2.30	-
	Purchase of Intangible Assets	-	(1.00)
	Investment in Fixed deposits	(2,120.64)	(397.45)
	Interest received	100.87	48.47
	Net Cash used in Investing Activities (B)	**(2,213.06)**	**(445.22)**
C	**CASH FLOW FROM FINANCIAL ACTIVITIES**		
	Proceeds from long term Borrowings	15.00	285.00
	(Repayment) of Long term borrowing	(212.85)	(608.08)
	(Decrease)/Increase in Short term Borrowings	(206.90)	(1,997.66)
	Interest paid	(23.57)	(359.90)
	Increase in Non controlling interest	15.00	15.00
	Net cash used Financing Activities (C)	**(413.32)**	**(2,665.64)**
	Net increase in cash and cash equivalents (A+B+C)	**195.12**	**12.46**
	Cash and cash equivalents at the beginning of the year	31.57	19.11
	Cash and cash equivalents at the end of the year	**226.69**	**31.57**
	Components of Cash & Cash Equivalents		
	Cash on hand	17.16	7.83
	Bank Balances	209.53	16.14
	Fixed Deposit having original maturity less than 3 months	-	7.60
	Cash and Cash Equivalents	**226.69**	**31.57**

For Aprameya Engineering Limited

Saurabh Kishor Bhatt
Managing Director
DIN : 03071549

Date: 14th November, 2026
Place: Ahmedabad

CNK & ASSOCIATES LLP ★ VADODARA ★ CHARTERED ACCOUNTANTS

Aprameya Engineering Limited