



AIL/CS/2025-26/455

February 13, 2026

To,
The Manager,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400001

Sub: Outcome of the Board Meeting held on today i.e. Friday, February 13, 2026 and submission of Integrated Financial Results

Dear Sir/Madam,

Pursuant to Regulation 30 and Regulations 33 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform that the Board of Directors of the Company at its meeting held today i.e. February 13, 2026, has, inter - alia, considered and approved the Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and nine months ended December 31, 2025.

A copy of such Unaudited Financial Results (Standalone and Consolidated) along with Limited Review Reports and other integrated disclosures as per SEBI Circular SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, are enclosed herewith.

The Board meeting commenced at 03:00 P.M. and concluded at 06:20 P.M.


In terms of Regulation 44 of the Listing Regulations, the extract of consolidated financial results in the prescribed format, shall be published on February 14, 2026 in all edition of Financial Express (English Edition) and Delhi-NCR edition of Jansata (Hindi Edition).

The full format of the Standalone and Consolidated Financial Results for the quarter and nine months ended 31st December, 2025 shall be available on the website of Stock Exchange where the equity shares of the Company listed i.e. BSE Ltd at www.bseindia.com and on the Company's website at www.apisindia.com.

You are requested to kindly take the above on record.

Thanking You,

For APIS India Limited


Amit Anand
(Managing Director)

DIN: 00951321

Investor Email id: mail@apisindia.com

Encl: As above



APIS INDIA LIMITED

Registered Office : 18/32, East Patel Nagar, New Delhi-110008 | CIN : L10300DL1983PLC164048

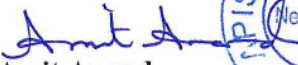
Works : Khasra No. 66-72, Makhiali Dundi, Peerpura Road, Roorkee-247667, U.K. (India)

☎ +91 11 4320 6650 | ✉ mail@apisindia.com | 🌐 www.apisindia.com

You are requested to kindly take the above on record.

Thanking You,

For **APIS India Limited**



Amit Anand

(Managing Director)

DIN: 00951321

Investor Email id: mail@apisindia.com



Encl: As above

- A. **UNAUDITED FINANCIAL RESULTS (STANDALONE AND CONSOLIDATED)**- FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025.
- B. **STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC-** NOT APPLICABLE, AS COMPANY HAS NOT RAISE FUNDS
- C. **FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES**-NOT APPLICABLE, AS THE COMPANY HAS NOT ALLOTTED ANY DEBT SECURITIES
- D. **FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS** (applicable only for half yearly filings i.e., 2nd and 4th quarter) - NOT APPLICABLE FOR THE QUARTER ENDED DECEMBER 31, 2025
- 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 THE QUARTER ENDED DECEMBER 31, 2025**

For APIS India Limited


Amit Anand
(Managing Director)
DIN: 00951321



Investor Email id: mail@apisindia.com



Independent Auditor's Review report on Quarterly 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 Director of
Apis India Limited

1. We have reviewed the unaudited standalone financial results of Apis India Limited (the "Company") for the quarter ended December 31, 2025. The Statement has been prepared by the Company pursuant to Regulation 33 Of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulation, 2015), which has been initiated by us for identification purposes. The Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on statement based on our review.
2. 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.
3. 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.

Our conclusion on the statement is not modified in respect of the above matter.

For G A M S & Associates LLP

Chartered Accountants

FRN: 0N500094

UDIN: 26088218TZWSJZ6051

Anil Gupta

CA Anil Gupta
(Partner)
M. No. 008218
Place: New Delhi
Date: 13-02-2026





APIS INDIA LIMITED

CIN: L10300DL1983PLC164048

Registered Office: 18/32, East Patel Nagar, New Delhi-110 008

T : +91 1143206650, F: +91 1125713631

Email id : mail@apisindia.com, Website : www.apisindia.com

Statement of Unaudited Standalone Financial Results for the Quarter and Nine months ended on December 31, 2025

(Figures in Lacs)

S. No.	Particulars	Quarter Ended			Nine month ended		Year ended
		3 months ended	Preceding 3 months ended in current year	Corresponding 3 months ended in the previous year	Year to date figures for current period ended	Year to date figures for current period ended	Year to date figures for corresponding previous period ended
		December 31, 2025 Unaudited	September 30, 2025 Audited	December 31, 2024 Audited	December 31, 2025 Unaudited	December 31, 2024 Audited	March 31, 2025 Audited
	Income						
1	Revenue from operations	10,951.31	9,624.89	9,267.86	29,261.94	26,018.76	35,034.96
2	Other income	48.77	37.65	74.30	171.48	101.45	173.73
3	Total income from operations (1+2)	11,000.08	9,662.54	9,342.16	29,433.42	26,120.21	35,208.69
4	Expenses						
	(a) Cost of materials consumed	7,693.88	5,031.96	6,658.67	18,425.07	15,421.23	19,880.39
	(b) Changes in inventories of finished goods, traded goods and work-in-progress	-483.12	735.46	(219.70)	-120.71	907.67	1,975.21
	(c) Manufacturing expense	527.13	551.08	468.79	1,587.43	1,298.71	1,835.63
	(d) Employee benefits expense	712.43	678.23	565.84	2,008.68	1,974.77	2,707.49
	(e) Finance cost	111.52	79.86	109.97	289.44	384.18	494.86
	(f) Depreciation and amortization	118.87	117.65	144.79	340.61	269.97	393.85
	(g) Other expenses	1,478.80	1,522.17	933.93	4,546.09	3,938.76	5,065.05
	Total expenses (a)+(b)+(c)+(d)+(e)+(f)+(g)+(h)	10,159.51	8,716.41	8,662.29	27,076.61	24,195.29	32,352.48
5	Profit/(loss) from operations before exceptional items and tax (3-4)	840.57	946.13	679.88	2,356.81	1,924.92	2,856.21
6	Exceptional items [expense/(income)]	-	-	-	-	-	-
7	Profit/(loss) before tax (5+6)	840.57	946.13	679.88	2,356.81	1,924.92	2,856.21
8	Tax expense						
	Current tax	280.60	322.92	187.13	772.66	500.48	789.45
	Deferred tax	-38.15	-91.00	-8.21	(129.15)	5.53	(42.82)
	Tax adjustments of prior years (net)	-	-	7.50	-	7.50	7.50
9	Profit/(loss) after tax (7-8)	598.12	714.21	493.46	1,713.31	1,411.41	2,102.08
10	Other comprehensive income						
	Items that will not be reclassified subsequently to profit and loss	-	-	-	-	-	2.13
	Remeasurement of net defined benefit liability/asset	-	-	-	-	-	(0.54)
	Total other comprehensive income, net of tax	-	-	-	-	-	1.59
11	Total comprehensive income for the year (9+10)	598.12	714.21	493.46	1,713.31	1,411.41	2,103.68
12	Paid up equity share capital (Face value of Re. 10 each)	13,775.19	551.01	551.01	13,775.19	551.01	551.01
13	Earnings per share (Face value of Re.10 each) (not annualised)						
	Basic and Diluted (in Rs.)	0.43	12.96	8.96	1.24	25.61	38.18

Amrinder Singh

Notes:

1. The above unaudited Standalone financial results for the quarter and nine months ended 31st December, 2025, have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 13, 2026. The Statutory Auditors have carried out a limited review of the above financial results of the Company.
2. The Statutory Auditor of the Company have carried out the Limited Review of unaudited Standalone financial results for the quarter & nine months ended 31st December, 2025, in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3. The unaudited Standalone financial results of the Company have been prepared in accordance with the principles and procedures of Indian Accounting Standards ("Ind AS") as notified under the Companies (Ind AS) Rules, 2015, and as specified in section 133 of the Companies Act, 2013. The Management has exercised necessary due diligence to ensure that the financial results give a true and fair view. This has not been subjected to limited review or audit.
4. As the Company has only one reporting segment, disclosure under Ind As-108- 'Operating Segment' is not applicable.
5. The Company has announced Bonus Shares in the ratio of 24:1 and has issued and allotted 13,22,41,824 equity shares dated December 08, 2025 in accordance with the provisions of the Companies Act, 2013 read with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Company has received in-principle approval from BSE Limited under Regulation 28(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 vide its letter dated November 24, 2025 read with SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 along with SEBI Circular No. CIR/CFD/PoD/2024/122 dated September 16, 2024.

Consequent to the aforesaid allotment, the paid-up share capital of the Company stands at ₹137,75,19,000.

6. The unaudited Standalone & Consolidated financial results of the Company for the quarter & nine months ended on 31st December, 2025, are also available on the Company's website at www.apisindia.com and on the website of the Stock Exchange viz, BSE Limited at www.bseindia.com.
7. The figures for the previous year/quarter have been regrouped/rearranged, wherever necessary, to confirm to the current period's classification.

For APIS India Limited


Amit Anand
(Managing Director)
DIN: 00951321



Date: February 13, 2026

Place: New Delhi



Independent Auditor's Review report on Quarterly 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 Director of
Apis India Limited

1. We have reviewed the unaudited Consolidated financial results of Apis India Limited (the "Company") for the quarter ended December 31, 2025. The Statement has been prepared by the Company pursuant to Regulation 33 Of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulation, 2015), which has been initiated by us for identification purposes. The Statement is the responsibility of the Holding Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on statement based on our review.
2. 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.
3. 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.
5. The Statement includes the results of the following entities.
Parent Company
 1. Apis India Limited
Wholly owned Subsidiaries Companies
 1. Anantadrishti Smart India Private Limited
 2. Nature's Family Tree Foods Private Limited
Associates Companies
 1. Apis Arabia Foods LLC (Formely known as Pure Foodstuff Trading LLC)
 2. Kapil Anand Agro Private Limited
6. We do not review the interim financial results of two subsidiaries and two associates included in statements, whose financial information reflects total net loss of Rs. 215.99 lakhs (before consolidation adjustments) for the quarter ended 31 December 2025, as considered in the



G A M S & ASSOCIATES LLP

Chartered Accountants

statement. These interim financial results have been reviewed by the other auditors whose reports have been furnished to us by the management, and our conclusion in so far as it relates to the amount and disclosures included in respect of these subsidiaries and associates is based solely on the review report of other auditor and procedures performed by us as stated in paragraph 2 above.

Our conclusion is not modified in respect of this matter

For G A M S & Associates LLP

Chartered Accountants

FRN: 0N500094

UDIN: 26088218JNSRVJ7943



CA Anil Gupta

(Partner)

M. No. 008218

Place: New Delhi

Date: 13-02-2026



APIS INDIA LIMITED
CIN: L10300DL1983PLC164048
Registered Office: 18/32, East Patel Nagar, New Delhi-110 008
T : +91 1143206650, F: +91 1125713631
Email id : mail@apisindia.com, Website : www.apisindia.com

Statement of Unaudited Consolidated Financial Results for the Quarter and Nine months ended on December 31, 2025

(Rs. lakhs except EPS)

S. No.	Particulars	Quarter ended			Nine months ended		Year ended
		3 months ended	Preceding 3 months ended in current year	Corresponding 3 months ended in the previous year	Year to date figures for current period ended	Year to date figures for current period ended	Year to date figures for corresponding previous period ended
		December 31, 2025	September 30, 2025	December 31, 2024	December 31, 2025	December 31, 2024	March 31, 2025
		Unaudited	Audited	Audited	Unaudited	Audited	Audited
1	Income						
2	Revenue from operations	10,951.31	9,624.89	9,267.86	29,261.94	26,018.76	35,034.96
3	Other income	48.77	37.65	74.30	171.48	112.70	186.24
4	Total income from operations (2+3)	11,000.08	9,662.54	9,342.16	29,433.42	26,131.46	35,221.20
5	Expenses						
(a)	Cost of materials consumed	7,693.88	5,031.96	6,658.67	18,425.07	15,421.23	19,880.39
(b)	Purchases of stock-in-trade	-	-	-	-	-	-
(c)	Changes in inventories of finished goods, traded	(483.12)	735.46	(219.70)	(120.71)	907.67	1,975.20
(d)	Manufacturing expenses	527.13	551.08	468.79	1,587.43	1,298.71	1,835.63
(e)	Employees benefits expense	712.43	678.23	565.84	2,008.68	1,974.77	2,707.49
(f)	Finance cost	111.52	79.86	109.97	289.44	384.18	494.86
(g)	Depreciation	118.87	117.65	144.79	340.61	269.97	393.85
(h)	Other expenditure	1,478.99	1,522.17	933.93	4,546.28	3,938.76	5,076.41
	Total expenses (a)+(b)+(c)+(d)+(e)+(f)+(g)+(h)	10,159.70	8,716.41	8,662.29	27,076.80	24,195.29	32,363.84
6	Profit/(loss) from operations before exceptional items and tax (4-5)	840.38	946.13	679.88	2,356.62	1,936.17	2,857.36
7	Exceptional items [expense/(income)]	-	-	-	-	-	-
8	Profit/(loss) before tax (6+7)	840.38	946.13	679.88	2,356.62	1,936.17	2,857.36
9	Tax expense						
	Current tax	280.60	322.92	187.13	772.66	500.48	789.45
	Deferred tax	-38.15	-91.00	-8.21	(129.15)	5.53	(42.82)
	Tax adjustments of prior years (net)	-	-	7.50	-	7.50	7.50
10	Profit after tax for the year before share of profit of	597.93	714.21	493.46	1,713.12	1,422.66	2,103.24
11	Share of profit of an associate (net of tax)	(209.52)	(6.27)	29.67	(215.79)	298.29	430.43
12	Profit for the year (10+11)	388.41	707.94	523.13	1,497.32	1,720.95	2,533.67
13	Other comprehensive income						
	Items that will not be reclassified subsequently to profit and loss	-	-	-	-	-	2.13
	Remeasurement of net defined benefit liability/asset	-	-	-	-	-	(0.54)
	Total other comprehensive income, net of tax	-	-	-	-	-	1.59
14	Total comprehensive income, net of tax (12+13)	388.41	707.94	523.13	1,497.32	1,720.95	2,535.26
15	Paid up equity share capital (Face value of Re. 10 each)						
16	Earnings per share (Face value of Re.10 each) (not annualised)						
	Basic and Diluted (in Rs.)	0.28	12.85	9.49	1.09	31.23	46.01



Notes:

1. The above unaudited consolidated financial results for the quarter and nine months ended 31st December, 2025, have been reviewed by the Audit Committee and approved by the Board of Directors at its respective meeting held on February 13, 2026. The Statutory Auditors have carried out a limited review of the above financial results of the Company.
2. The Statutory Auditor of the Company have carried out the Limited Review of unaudited consolidated financial results for the quarter & nine months ended 31st December, 2025, in accordance Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3. The Company has announced Bonus Shares in the ratio of 24:1 and has issued and allotted 13,22,41,824 equity shares dated December 08, 2025 in accordance with the provisions of the Companies Act, 2013 read with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Company has received in-principle approval from BSE Limited under Regulation 28(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 vide its letter dated November 24, 2025 read with SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 along with SEBI Circular No. CIR/CFD/PoD/2024/122 dated September 16, 2024.

Consequent to the aforesaid allotment, the paid-up share capital of the Company stands at ₹137,75,19,000.

4. The unaudited consolidated financial results of the Company have been prepared in accordance with the principles and procedures of Indian Accounting Standards ("Ind AS") as notified under the Companies (Ind AS) Rules, 2015, and as specified in section 133 of the Companies Act, 2013.
5. The Unaudited Consolidated financial results include the results of subsidiaries and associates, the names of which are provided separately in the Limited Review Report.
6. As the Company has only one reporting segment, disclosure under Ind AS-108- 'Operating Segment' is not applicable.
7. The Company has submit its consolidated as well as standalone financial results in pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the full unaudited standalone financial results are available on the Company's website at www.apisindia.com and on the website of stock exchange viz BSE Limited at www.bseindia.com.

Key Standalone financial information is given below:

(Rs. In Lakhs)

S. No	Particular	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2025 (Unaudited)	30.09.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	
1.	Total Income	11,000.08	9,662.54	9,342.16	29,433.42	26,120.21	35,208.69
2.	Profit Before Tax	8,40.57	9,46.13	6,79.88	2,356.81	1,924.92	2,856.21
3.	Profit After Tax	5,98.12	7,14.21	4,93.46	1,713.31	1,411.41	2,102.08



4.	Other Comprehensive Income/(Loss)	-	-	-	-	-	1.59
5.	Total Comprehensive Income	5,98.12	7,14.21	4,93.46	1,713.31	1,411.41	2,103.68

8. The figures for the previous year/quarter have been regrouped/rearranged, wherever necessary, to confirm to the current period's classification.

For APIS India Limited


Amit Anand
(Managing Director)
DIN: 00951321



Date: February 13, 2026
Place: New Delhi