



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

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CIN Number : L51909GJ2021PLC128294

Dated: 8th May, 2025

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

Scrip Code : APRAMEYA

ISIN : INE0LQG01010

Pursuant to our Board Meeting intimation letter dated 2nd May, 2025, intimated to the exchange on 2nd May, 2025, the Board of Directors in their meeting held today on 8th May, 2025 have inter-alia amongst others approved the following items:

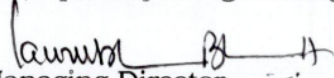
1. Approve and take on record the audited financial results of the Company as per Indian Accounting Standards (INDAS) for the half year ended and period ended on March 31, 2025 including Cash flow Statement for the period ended on 31st March, 2025. Also noted the Certificate of utilization of IPO Proceeds. Statement of Deviation or variation for IPO Proceeds which has been reviewed by the Audit Committee.
2. Approved the Declaration of Unmodified Opinion
3. Approved Re-appointment of Mr. Saurabh Kishorbhai Bhatt, Joint Managing Director of the Company on same remuneration with effect from 2nd July, 2025
4. Approved Re-appointment of Mr. Chetan Joshi, Joint Managing Director of the Company on same remuneration with effect from 2nd July, 2025,
5. Appointment of M/s. Jalan Alkesh & Associates, Company Secretaries, Ahmedabad for the year 2025 – 2026 and thereafter.
6. Approved convening of Annual General Meeting for the year ended on 31st March, 2025 on Friday, 1st August, 2025

The Board meeting started at 12.30 p.m. and concluded at 2.45 p.m.

Kindly acknowledge the receipt of the same.

Thanking You

For, Aprameya Engineering Limited


Managing Director
Saurabh Kishorbhai Bhatt
DIN : 03071549



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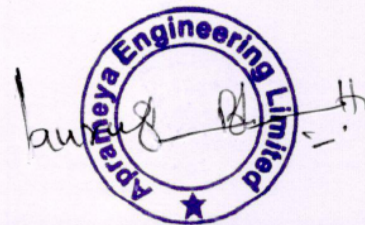
CIN Number : L51909GJ2021PLC128294

Statement of Audited Financial Results for the Half Year Ended and Year Ended March 31st, 2025

		(Rs. In Lakhs)			
	Particulars	Half Year ended 31.03.2025	Half Year ended 30.09.2024	Year ended 31.03.2025	Year ended 31.03.2024
		Audited	Unaudited	Audited	Audited
I	Revenue from operations	12,643.25	927.46	13,570.71	6,516.23
II	Other income	31.37	27.58	58.95	45.99
III	Total Income	12674.61	955.05	13629.66	6562.22
IV	EXPENSES				
	Purchase of Stock in Trade	457.52	255.03	712.55	1,228.46
	Turnkey Project Expenses	8,999.09	453.12	9,452.22	3,302.47
	Changes in inventories of finished goods, work-in progress	(324.68)	(53.36)	(378.04)	448.72
	Employee benefits expense	131.80	177.74	309.54	270.55
	Finance costs	202.86	115.27	318.13	211.33
	Depreciation and amortization expense	4.86	4.57	9.43	9.02
	Other expenses	801.90	232.16	1,034.06	630.33
	Total expenses	10273.36	1184.53	11457.89	6100.90
V	Profit/ (Loss) before tax (III-IV)	2,401.25	(229.48)	2,171.77	461.32
VI	Tax expense:				
	Current tax	575.00	-	575.00	134.16
	Tax expense for earlier year	0.03	-	0.03	-
	Deferred tax	41.99	(56.86)	(14.87)	(21.91)
		617.03	(56.86)	560.16	112.25
VII	Profit/(Loss) After Tax (V-VI)	1,784.22	(172.62)	1,611.61	349.07
VIII	Other Comprehensive Income (OCI)				
	Items that will not be reclassified to profit or loss	(2.11)	(0.93)	(3.04)	(1.87)
	Income Tax effect on above	0.53	0.23	0.77	0.47
	Items that will be reclassified to profit or loss	-	-	-	-
	Income Tax effect on above	-	-	-	-
	OCI for the year / period, net of taxes	(1.58)	(0.70)	(2.27)	(1.40)
IX	Total Comprehensive Income for the year (VII+VIII)	1,782.65	(173.31)	1609.33	347.67
X	Paid-up Equity Share Capital (Face value per share Rs.10/-)	1904.00	1904.00	1904.00	1400.00
XI	Other Equity (excluding Revaluation Reserve)	-	-	4522.11	940.31
XII	Earnings per equity share:				
	Basic and Diluted(annualised)	10.26	(0.99)	9.27	2.49

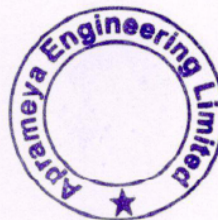
Notes:

- The above Audited 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 08th May, 2025
- Corresponding figures for Half year ended 31.03.2024 are not provided since the company was an unlisted entity during the said period and hence no half yearly results were separately drawn/ reviewed by Board of Directors.



- 3 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.
- 4 During the year, the company has completed the Initial Public Offer (IPO), pursuant to which 50,40,000 equity shares face value of Rs. 10 each at premium of Rs. 48 per share were allotted . The company got listed on NSE Emerge platform w.e.f. 01.08.2024.
- 5 Pursuant to Section 52 of the Companies Act , 2013 , Securities Premium account has been utilized against share issue expenses related to Issue management fees, brokerage fees ,professional fee and other expenses incurred amounting to Rs. 446.73 lakhs related to the public issue of shares of the company and subsequent listing of the Equity Shares of the company on NSE Emerge Exchange.
- 6 The Proceeds from IPO net of Expenses is Rs. 2473.44 lakhs and utilisation of the same is as follow:-
- | Particular | Amount to be utilised | Actual Utilisation upto 31.03.2025 | Amt Unutilised |
|-----------------------------|-----------------------|------------------------------------|----------------|
| For Working Capital Purpose | 2100.00 | 2100.00 | 0.00 |
| For General Purpose | 373.44 | 373.44 | 0.00 |
| Total | 2473.44 | 2473.44 | 0.00 |
- 7 The figures in respect of results for the half year ended March31, 2025 are the balancing figures between the audited figures in respect of the full financial year and published half yearly figures upto September 30, 2024
- 8 The Company does not have any subsidiary/associate company/joint venture and hence consolidated financial statement is not required.

Date: 08.05.2025
Place: Ahmedabad



For Aprameya Engineering Limited

Saurabh Kishor Bhatt

Saurabh Kishor Bhatt
Managing Director
DIN : 03071549



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STATEMENT OF ASSETS AND LIABILITIES AS AT 31.03.2025

(Rs. In Lakhs)

Sr. No.	Particulars	As at 31.03.2025	As at 31.03.2024
		Audited	Audited
	ASSETS		
(1)	Non - Current Assets		
	(a) Property, Plant and Equipment	126.35	134.85
	(b) Intangible Assets	4.08	-
	(c) Investment Properties	7.73	8.05
	<u>(d) Financial Assets</u>		
	(i) Other financial assets	462.73	284.96
	(e) Deferred tax assets (Net)	51.89	36.25
	(f) Other non- current assets	97.48	72.27
		750.26	536.38
(2)	Current Assets		
	(a) Inventories	717.52	339.48
	<u>(b) Financial Assets</u>		
	(i) Trade receivables	11912.42	5806.35
	(ii) Cash and cash equivalents	19.11	34.76
	(iii) Bank balances other than cash and cash equivalents	126.45	300.25
	(iv) Loans	0.00	0.80
	(v) Other financials assets	254.76	181.66
	(c) Other Current Assets	615.58	364.29
		13645.84	7027.60
	TOTAL ASSETS	14396.10	7563.97
	EQUITY AND LIABILITIES		
(1)	Equity		
	(a) Equity Share capital	1904.00	1400.00
	(b) Other Equity	4522.11	940.31
	Total equity attributable to equity holders of the Company	6426.11	2340.31
	LIABILITIES		
(2)	Non-current liabilities		
	<u>(a) Financial Liabilities</u>		
	(i) Borrowings	595.09	1235.19
	(b) Provisions	23.82	17.69
	(c) Other non-current liabilities	7.67	4.66
		626.58	1257.53
(3)	Current liabilities		
	<u>(a) Financial Liabilities</u>		
	(i) Borrowings	2439.24	2969.65
	(ii) Trade Payables:-		
	Total outstanding dues of micro and small enterprises	187.14	17.25
	Total Outstanding dues other than micro and small enterprises	3840.03	652.87
	(iii) Other financial liabilities	119.65	49.18
	(b) Other current liabilities	533.15	241.33
	(c) Provisions	20.88	17.67
	(d) Current Tax Liabilities (Net)	203.31	18.19
		7343.40	3966.13
	TOTAL LIABILITIES	7969.98	5223.66
	Total Equity and Liabilities	14396.10	7563.97

For Aprameya Engineering Limited

Saurabh Kishor Bhatt

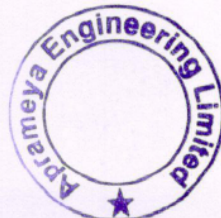
Saurabh Kishor Bhatt

Managing Director

DIN : 03071549

Date: 08.05.2025

Place: Ahmedabad





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STATEMENT OF CASH FLOW FOR THE YEAR ENDED ON 31.03.2025

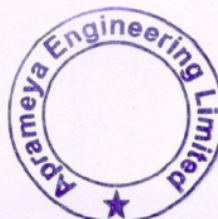
(Rs. In Lakhs)

Sr. No.	Particulars	Year ended 31.03.2025	Year ended 31.03.2024
		Audited	Audited
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit before tax:	2,171.77	461.32
	Adjustments for :		
	Depreciation /amortisation	9.43	9.02
	Finance Costs	270.78	211.33
	Interest received	(58.95)	(26.08)
	Provision for ECL	77.18	41.09
	Other Misc. balance written back	-	(16.80)
	Rent Income	-	(3.10)
	Operating Profit before working capital changes	2,470.21	676.78
	Adjustments for:		
	(Increase)/Decrease in Inventories	(378.04)	448.73
	(Increase)/Decrease in Trade Receivables	(6,183.25)	(1,667.81)
	(Increase)/Decrease in Other financial assets	(2.17)	15.65
	(Increase) / Decrease in other assets	(255.71)	(56.45)
	Increase/(Decrease) in Trade Payables	3,357.06	(199.20)
	Increase/(Decrease) in Other Financial Liabilities	17.14	(113.38)
	Increase/(Decrease) in Liabilities and Provisions	301.14	50.06
	Cash generated from Operations	(673.62)	(845.62)
	Less : Direct taxes paid (Net of refund, if any)	(389.91)	(151.87)
	Net cash from Operating Activities (A)	(1,063.53)	(997.49)
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Property, Plant and Equipment	(20.97)	(61.16)
	Purchase of Intangible Assets	(4.50)	-
	Investment in Fixed deposits	(74.10)	(67.86)
	Interest received	58.95	26.08
	Rent Income	-	3.10
	Net Cash used in Investing Activities (B)	(40.63)	(99.82)
C	CASH FLOW FROM FINANCIAL ACTIVITIES		
	Share Issue Proceed	2,476.46	-
	Increase in long term Borrowings	-	409.40
	(Decrease) in long term Borrowings	(775.20)	(235.61)
	(Decrease)/Increase in Short term Borrowings	(395.30)	1,157.09
	Interest paid	(217.45)	(220.05)
	Net cash used Financing Activities (C)	1,088.51	1,110.83
	Net increase in cash and cash equivalents (A+B+C)	(15.65)	13.52
	Cash and cash equivalents at the beginning of the year	34.76	21.24
	Cash and cash equivalents at the end of the year	19.11	34.76
	Components of Cash & Cash Equivalents		
	Cash on hand	19.11	34.76
	Bank Balances	-	-
	Bank Balances in form of Fixed Deposit having original maturity less than 3 months	-	-
	Cash and Cash Equivalents	19.11	34.76

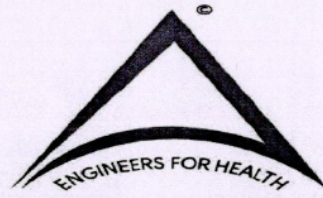
For Aprameya Engineering Limited a Engineering Limited

Date: 08.05.2025

Place: Ahmedabad



Saurabh Kishor Bhatt
Saurabh Kishor Bhatt
Managing Director
DIN : 03071549

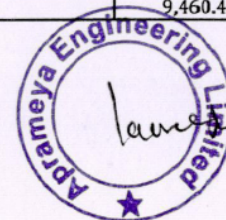


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Annexure -A Segment Reporting

Particulars	Half Year ended 31.03.2025			Half Period ended 30.09.2024			Year ended 31.03.2025			Year ended 31.03.2024		
	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	628.96	12014.29	12643.25	437.74	489.73	927.46	1066.70	12504.01	13570.71	1802.69	4713.55	6516.23
Segment Results	20.42	3365.92	3386.34	93.46	122.82	216.29	113.89	3488.74	3602.63	168.68	1265.35	1434.03
Add:												
Unallocable income and Expenditure												
(1) Expense			(1,016.45)			(473.35)			(1,489.80)			(1,018.70)
(2) Other Income			31.37			27.58			58.95			45.99
Profit Before Tax			2,401.25			(229.48)			2171.77			461.32
Less: Tax expenses			617.03			(56.86)			560.16			112.25
Profit Before Tax			1,784.22			(172.62)			1611.61			349.07
Other Comprehensive Income			(1.58)			(0.70)			(2.27)			(1.40)
Total Comprehensive Income			1,782.65			(173.31)			1609.33			347.67
Segment assets and Liabilities												
Segment Assets	-252.55	10041.37	9788.82	1490.01	2268.64	3,758.65	1237.46	12310.01	13547.47	1595.40	5349.22	6944.62
Unallocated Assets			-2122.97			2,971.59			848.63			619.35
Total Assets			7665.86			6,730.24			14,396.10			7563.97
Segment Liabilities	480.92	3271.23	3752.15	257.01	88.12	345.13	737.93	3359.35	4097.28	597.86	125.38	723.23
Unallocated Liabilities			729.91			108.47			838.37			295.60
Total Liabilities			4482.05			453.59			4935.65			1018.83
Capital employed	-733.47	6770.14	6036.68	1233.00	2180.51	3,413.52	499.54	8950.66	9450.19	997.55	5223.84	6221.39
Unallocated			-2852.87			2,863.13			10.26			323.76
Total Capital employed			3183.80			6,276.65			9,460.45			6545.15



Independent Auditor's Report on Audited Half Year and Year to Date Financial Results of the 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 the Financial Results

Opinion

We have audited the accompanying statement of financial results of Aprameya Engineering Limited (the company) for Half year and year ended 31st March, 2025 (the "Statement"), 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 statement:

- i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian accounting standards and other accounting principles generally accepted in India of the net (loss)/profit and other comprehensive (loss)/Income and other financial information for the Half year and year ended 31st March, 2025 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 ("the Act"). Our responsibilities under those SAs are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company, 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 financial results under the provisions of the Act 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

The statement has been prepared on the basis of the financial statements. The Company's Management and Board of Directors are responsible for the preparation and presentation of these 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

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Website: www.cnkindia.com



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Company 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the management and Board of Directors 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 Management and Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the 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 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 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 through a separate report on the complete set of financial statements on whether the company 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 in the financial results made by the Board of Directors.
- Conclude on the appropriateness of the 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 Company's ability 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 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 Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance 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.

Other matter

The Statement includes the results for the Half year ended 31st March, 2025 being the balancing figures between the audited figures in respect of full financial year ended 31st March, 2025 and the published unaudited year to date figures up to the first Half year of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Our opinion on the Statement is not modified in respect of the above matter.

For CNK & Associates, LLP

Chartered Accountants

Firm Registration No. 101961W/W-100036



Preen Shah

Partner

Membership No. 125011

Place: Ahmedabad

Date: 8th May, 2025

UDIN: 25125011BMGYOF3589





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IV	EXPENSES				
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	Turnkey Project Expenses	8,999.09	453.12	9,452.22	3,302.47
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	Other expenses	801.90	232.16	1,034.06	630.33
	Total expenses	10273.36	1184.53	11457.89	6100.90
V	Profit/ (Loss) before tax (III-IV)	2,401.25	(229.48)	2,171.77	461.32
VI	Tax expense:				
	Current tax	575.00	-	575.00	134.16
	Tax expense for earlier year	0.03	-	0.03	-
	Deferred tax	41.99	(56.86)	(14.87)	(21.91)
		617.03	(56.86)	560.16	112.25
VII	Profit/(Loss) After Tax (V-VI)	1,784.22	(172.62)	1,611.61	349.07
VIII	Other Comprehensive Income (OCI)				
	Items that will not be reclassified to profit or loss	(2.11)	(0.93)	(3.04)	(1.87)
	Income Tax effect on above	0.53	0.23	0.77	0.47
	Items that will be reclassified to profit or loss	-	-	-	-
	Income Tax effect on above	-	-	-	-
	OCI for the year / period, net of taxes	(1.58)	(0.70)	(2.27)	(1.40)
IX	Total Comprehensive Income for the year (VII+VIII)	1,782.65	(173.31)	1609.33	347.67
X	Paid-up Equity Share Capital (Face value per share Rs.10/-)	1904.00	1904.00	1904.00	1400.00
XI	Other Equity (excluding Revaluation Reserve)	-	-	4522.11	940.31
XII	Earnings per equity share:				
	Basic and Diluted(annualised)	10.26	(0.99)	9.27	2.49

Notes:

- The above Audited 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 08th May, 2025
- Corresponding figures for Half year ended 31.03.2024 are not provided since the company was an unlisted entity during the said period and hence no half yearly results were separately drawn/ reviewed by Board of Directors.



- 3 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.
- 4 During the year, the company has completed the Initial Public Offer (IPO), pursuant to which 50,40,000 equity shares face value of Rs. 10 each at premium of Rs. 48 per share were allotted . The company got listed on NSE Emerge platform w.e.f. 01.08.2024.
- 5 Pursuant to Section 52 of the Companies Act , 2013 , Securities Premium account has been utilized against share issue expenses related to Issue management fees, brokerage fees ,professional fee and other expenses incurred amounting to Rs. 446.73 lakhs related to the public Issue of shares of the company and subsequent listing of the Equity Shares of the company on NSE Emerge Exchange.

- 6 The Proceeds from IPO net of Expenses is Rs. 2473.44 lakhs and utilisation of the same is as follow:-

Particular	Amount to be utilised	Actual Utilisation upto 31.03.2025	Amt Unutilised
For Working Capital Purpose	2100.00	2100.00	0.00
For General Purpose	373.44	373.44	0.00
Total	2473.44	2473.44	0.00

- 7 The figures in respect of results for the half year ended March31, 2025 are the balancing figures between the audited figures in respect of the full financial year and published half yearly figures upto September 30, 2024
- 8 The Company does not have any subsidiary/associate company/joint venture and hence consolidated financial statement is not required.

Date: 08.05.2025
Place: Ahmedabad



For Aprameya Engineering Limited

Saurabh Kishor Bhatt

Saurabh Kishor Bhatt
Managing Director
DIN : 03071549



Apameya 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 apameyaengg@aelhealth.com II +91 79 4006 8827 II CIN Number : L51909GJ2021PLC198294

STATEMENT OF ASSETS AND LIABILITIES AS AT 31.03.2025

(Rs. In Lakhs)

Sr. No.	Particulars	As at 31.03.2025	As at 31.03.2024
		Audited	Audited
	ASSETS		
(1)	Non - Current Assets		
	(a) Property, Plant and Equipment	126.35	134.85
	(b) Intangible Assets	4.08	-
	(c) Investment Properties	7.73	8.05
	(d) Financial Assets		
	(i) Other financial assets	462.73	284.96
	(e) Deferred tax assets (Net)	51.89	36.25
	(f) Other non- current assets	97.48	72.27
		750.26	536.38
(2)	Current Assets		
	(a) Inventories	717.52	339.48
	(b) Financial Assets		
	(i) Trade receivables	11912.42	5806.35
	(ii) Cash and cash equivalents	19.11	34.76
	(iii) Bank balances other than cash and cash equivalents	126.45	300.25
	(iv) Loans	0.00	0.80
	(v) Other financials assets	254.76	181.66
	(c) Other Current Assets	615.58	364.29
		13645.84	7027.60
	TOTAL ASSETS	14396.10	7563.97
	EQUITY AND LIABILITIES		
(1)	Equity		
	(a) Equity Share capital	1904.00	1400.00
	(b) Other Equity	4522.11	940.31
	Total equity attributable to equity holders of the Company	6426.11	2340.31
	LIABILITIES		
(2)	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	595.09	1235.19
	(b) Provisions	23.82	17.69
	(c) Other non-current liabilities	7.67	4.66
		626.58	1257.53
(3)	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	2439.24	2969.65
	(ii) Trade Payables:-		
	Total outstanding dues of micro and small enterprises	187.14	17.25
	Total Outstanding dues other than micro and small enterprises	3840.03	652.87
	(iii) Other financial liabilities	119.65	49.18
	(b) Other current liabilities	533.15	241.33
	(c) Provisions	20.88	17.67
	(d) Current Tax Liabilities (Net)	203.31	18.19
		7343.40	3966.13
	TOTAL LIABILITIES	7969.98	5223.66
	Total Equity and Liabilities	14396.10	7563.97

For Apameya Engineering Limited

Saurabh Kishor Bhatt
 Saurabh Kishor Bhatt
 Managing Director
 DIN : 03071549

Date: 08.05.2025
 Place: Ahmedabad





Aprameya Engineering Limited®

Head Office : #908, 9th Floor, Venus Atlantis Corporate Park, Prahladnagar Road, Nr. Shell Petrol Pump, Ahmedabad - 380015, Gujarat, India
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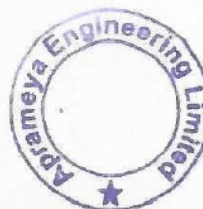
STATEMENT OF CASH FLOW FOR THE YEAR ENDED ON 31.03.2025

(Rs. in Lakhs)

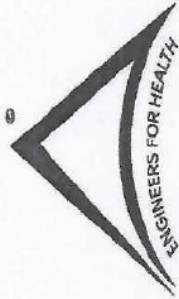
Sr. No.	Particulars	Year ended 31.03.2025	Year ended 31.03.2024
		Audited	Audited
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit before tax	2,171.77	461.32
	Adjustments for:		
	Depreciation /amortisation	9.43	9.02
	Finance Costs	270.78	211.33
	Interest received	(58.95)	(26.08)
	Provision for ECL	77.18	41.09
	Other Misc. balance written back	-	(16.80)
	Rent Income	-	(3.10)
	Operating Profit before working capital changes	2,470.21	676.78
	Adjustments for:		
	(Increase)/Decrease in Inventories	(378.04)	448.73
	(Increase)/Decrease in Trade Receivables	(6,183.25)	(1,667.81)
	(Increase)/Decrease in Other financial assets	(2.17)	15.65
	(Increase) / Decrease in other assets	(255.71)	(56.45)
	Increase/(Decrease) in Trade Payables	3,357.06	(199.20)
	Increase/(Decrease) in Other Financial Liabilities	17.14	(113.38)
	Increase/(Decrease) in Liabilities and Provisions	301.14	50.06
	Cash generated from Operations	(673.62)	(845.62)
	Less : Direct taxes paid (Net of refund, if any)	(389.91)	(151.87)
	Net cash from Operating Activities (A)	(1,063.53)	(997.49)
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Property, Plant and Equipment	(20.97)	(61.16)
	Purchase of Intangible Assets	(4.50)	-
	Investment in Fixed deposits	(74.10)	(67.86)
	Interest received	58.95	26.08
	Rent Income	-	3.10
	Net Cash used in Investing Activities (B)	(40.63)	(99.82)
C	CASH FLOW FROM FINANCIAL ACTIVITIES		
	Share Issue Proceed	2,476.46	-
	Increase in long term Borrowings	-	409.40
	(Decrease) in long term Borrowings	(775.20)	(235.61)
	(Decrease)/Increase in Short term Borrowings	(395.30)	1,157.09
	Interest paid	(217.45)	(220.05)
	Net cash used Financing Activities (C)	1,088.51	1,110.83
	Net increase in cash and cash equivalents (A+B+C)	(15.65)	13.52
	Cash and cash equivalents at the beginning of the year	34.76	21.24
	Cash and cash equivalents at the end of the year	19.11	34.76
	Components of Cash & Cash Equivalents		
	Cash on hand	19.11	34.76
	Bank Balances	-	-
	Bank Balances in form of Fixed Deposit having original maturity less than 3 months	-	-
	Cash and Cash Equivalents	19.11	34.76

For Aprameya Engineering Limited a Engineering Limited

Date: 08.05.2025
Place: Ahmedabad



Saurabh Kishor Bhatt
Managing Director
DIN : 03071549



Aprameya Engineering Limited[®]

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Annexure -A Segment Reporting

Particulars	Half Year ended 31.03.2025			Half Period ended 30.09.2024			Year ended 31.03.2025			Year ended 31.03.2024		
	Trading Sales	Trunk Project Supply	Total	Trading Sales	Trunk Project Supply	Total	Trading Sales	Trunk Project Supply	Total	Trading Sales	Trunk Project Supply	Total
Segment Revenue	628.96	12014.29	12643.25	437.74	489.73	927.46	1066.70	12504.01	13570.71	1802.69	4713.55	6516.23
Segment Results	20.42	3365.92	3386.34	93.46	122.82	216.29	113.89	3488.74	3602.63	168.68	1265.35	1434.03
Add:												
Unallocable income and Expenditure												
(1) Expense			(1016.45)			(473.35)			(1489.80)			(1018.70)
(2) Other Income			31.37			27.58			58.95			45.99
Profit Before Tax			2401.25			(229.48)			2171.77			461.32
Less: Tax expenses			617.03			(56.86)			560.16			112.25
Profit Before Tax			1784.22			(172.62)			1611.61			349.07
Other Comprehensive Income			(1.58)			(0.70)			(2.27)			(1.40)
Total Comprehensive Income			1782.65			(173.31)			1609.33			347.67
Segment assets and Liabilities												
Segment Assets	-252.55	10041.37	9788.82	1490.01	2268.64	3758.65	1237.46	12310.01	13547.47	1595.40	5349.22	6944.62
Unallocated Assets			-2122.97			2971.59			848.63			619.35
Total Assets			7665.86			6730.24			14396.10			7563.97
Segment Liabilities	480.92	3271.23	3752.15	257.01	88.12	345.13	737.93	3359.35	4097.28	597.86	125.38	723.23
Unallocated Liabilities			729.91			108.47			838.37			295.60
Total Liabilities			4482.05			453.59			4935.65			1018.83
Capital employed	-733.47	6770.14	6036.68	1233.00	2180.51	3413.52	499.54	8950.66	9450.19	997.55	5223.04	6221.39
Unallocated			-2852.87			2963.13			10.26			323.76
Total Capital employed			3183.80			6276.65			9460.45			6545.15





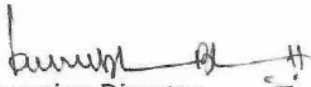
Aprameya Engineering Limited

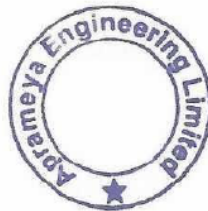
Head Office : #908, 9th Floor, Venus Atlantis Corporate Park, Prahladnagar Road, Nr. Shell Petrol Pump, Ahmedabad - 380015, Gujarat, India
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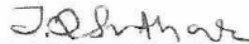
Declaration of Audited Financial Results of Aprameya Engineering Limited (Standalone) with Unmodified Opinion for the half year ended and Financial Year ended on 31st March, 2025

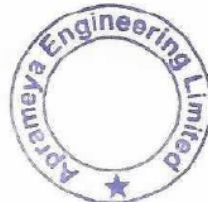
In compliance with the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we, hereby declare that M/s. CNK & Associates LLP, Statutory auditors of the Company have issued the Audit Reports with unmodified opinion on the Audited Standalone Financial results of the Company for the half year and year ended March 31, 2025.

For, Aprameya Engineering Limited


Managing Director
Saurabh Kishorbhai Bhatt
DIN: 03071549




Chief Financial Officer
Jignesh Devubhai Suthar



Date: 08/05/2025
Place : Ahmedabad

To,

Aprameya Engineering Limited
908, 9th Floor, Venus Atlantis Corporate Park
Anandnagar, Prahladnagar,
Ahmedabad Gujarat 380015 India

Sub: Statement of Deviation / Variation in utilization of funds raised through Initial Public Offer, for the financial year ended 31.03.2025 Certificate for utilization of funds raised through Initial Public offer (IPO), for the year ended as on 31st March, 2025

This certificate is issued in accordance with the terms of your email dated 18th April, 2025.

The said email requires us to certify the certificate for utilization of funds and Statement of Deviation / Variation in utilization of funds raised through IPO, for the year ended 31st March, 2025 of Aprameya Engineering Limited ("the company") . This certificate is issued to the Company pursuant to recent SEBI Circular No. SEBI/HO/CFD/ CFD-PoD-2 /CIR/P/2024/185 dated December 31, 2024

The accompanying annexure contains the Certificate for utilization fund and Statement of Deviation / Variation in utilization of funds raised through IPO, for the year ended 31st March, 2025.

The preparation of annexure mentioned above, and provision of the requisite information to us for the purpose of the certification is the responsibility of the management of the company having its registered office situated at 908, 9th Floor, Venus Atlantis Corporate Park, Anand nagar, Prahlad nagar, Ahmedabad Gujarat 380015 India, including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation, and maintenance of internal control relevant to the preparation and presentation of this annexure and applying an appropriate basis of preparation and presentation.

The management of the company is also responsible for ensuring that the Company complies with other requirements of the Programme.

Our responsibility is to provide a certificate confirming the details of the utilization of funds raised through IPO, for the year ended 31st March, 2025 as per Annexure – 1 and Statement of Deviation / Variation in utilization of funds.



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

VADODARA | MUMBAI | CHENNAI | AHMEDABAD | GIFT CITY | BENGALURU | DELHI | PUNE | DUBAI | ABU DHABI

We conducted our examination of the statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes (revised 2016) issued by the Institute of Chartered Accountants of India (ICAI). The said Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by ICAI.

We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that perform Audits and Reviews of Historical Financial Information, and other assurance and Related Services Engagements issued by ICAI.

Based on our examination, as above, we hereby certify the utilization of funds raised through IPO, for the year ended 31st March, 2025 as mentioned in the enclosed Annexure-1 and Statement of Deviation / Variation in utilization of funds.

The certificate is addressed to the company and provided solely for the purpose of submission on stock exchange i.e. NSE Emerge and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

For C N K & Associates LLP

Chartered Accountants

Firm's Registration No.: 101961W/W-100036



Preen Shah

Partner

Membership No.: 125011



Certificate No.: CNKBRD/063/2025-26

UDIN: 25125011BMGYOG5102

Place: Ahmedabad

Date: 08th May, 2025

Statement of Deviation / Variation in utilization of funds raised through Initial Public Offer, for the financial year ended 31.03.2025

Name of listed entity	Aprameya Engineering Limited
Mode of Fund Raising	Initial Public offer – Issue of 50,40,000 No. Equity Shares of Nos Equity Shares of Rs.10/- each at premium of Rs. 48 per Share
Date of Raising Funds	24 th July, 2024 & 29 th July, 2024
Amount Raised	Rs. 29,23,20,000 Amount received in IPO escrow account with Merchant banker, out of which issue expense of Rs. 4,49,75,703 was paid and net Amount of Rs. 24,73,44,397 were received in the Company's Bank account. (Also refer Annexure-1)
Report filed for Half year ended	31 st March, 2025
Monitoring Agency	No
Monitoring Agency Name, if applicable	Not Applicable
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not Applicable
If Yes, Date of shareholder Approval	Not Applicable
Explanation for the Deviation / Variation	Not Applicable
Comments of the Audit Committee after review	-
Comments of the auditors, if any	We confirm that there is no deviation and variation in the use of proceeds of the fund from the objects as mentioned Offer Documents

Objects for which funds have been raised and where there has been a deviation, in the following table					Objects of issue- As per Offer Document	
					1. To meet increased working capital requirements. 2. General corporate purpose or such other objects, as the Board may from time to time decide in the best interest of the Company	
Original Object	Modified Object, if any	Original Allocation	Modified Allocation, if any	Funds Utilized	Amount of Deviation / Variation for the quarter according to applicable object	Remarks, if any
Not applicable; as no deviation from the objects						



Deviation or variation could mean:

- (a) Deviation in the objects or purposes for which the funds have been raised; or
- (b) Deviation in the amount of funds actually utilized as against what was originally disclosed; or
- (c) Change in terms of a contract referred to in the fund-raising documents i.e, prospectus, letter of offer, etc.

For C N K & Associates, LLP

Chartered Accountants

Firm Registration Number: 101961W/W-100036



Pareen Shah

Partner

Membership Number: 125011



Place: Ahmedabad

Date: 08th May 2025

Certificate No.: CNKBRD/063/2025-26

UDIN: 25125011BMGYOG5102

Annexure -1 Certificate for utilization of fund raised through Initial Public Offer

At the request of, Aprameya Engineering Limited, having its registered office at 908 9th Floor, Venus Atlantis Corporate Park, Prahladnagar Road, Nr. Shell Petrol Pump, Ahmedabad - 380015 Gujarat. We, CNK & Associate LLP, Chartered Accountants, have examined the books of accounts and relevant records and document of the company produced for our verification in relation to utilization of funds raised by issuance of 50,40,0,00 Nos Equity Shares of Rs.10/- each at premium of Rs. 48 per Share through Initial Public offer.

We certify the proceeds from IPO net off Issue expenses is Rs.2,473.44Lakhs and utilization of the same is as follows:-

(Rs. In Lakhs)					
Sr No	Object As per Offer documents	Amt. to be Utilised	Amt Actually Utilised	Unutilised Amt	Remarks
1	Working Capital Requirement	2,100.00	2100.00	-	N.A.
2.	General Corporate Purpose	373.44	373.44	-	N.A.
	Total	2,473.44	2473.44	-	

Further, we confirm that there is no deviation and variation in the use of proceeds of the fund from the objects as mentioned in offer documents.

This certificate is issued to the Company pursuant to recent SEBI Circular No. SEBI/HO/CFD/ CFD-PoD-2 /CIR/P/2024/185 dated December 31, 2024

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



Pareen Shah

Partner

Membership No. 125011

UDIN: 25125011BMGYOG5102

Certificate No.: CNKBRD/063/2025-26



Place: Ahmedabad

Date: 08th May, 2025