



**Date:** May 06, 2026

To,

**The Manager,**

**Listing Compliance Department**

The National Stock Exchange of India Limited  
Exchange Plaza, Bandra-Kurla Complex, Bandra (East)  
Mumbai- 400051

**NSE Symbol: APEXECO**

**Sub: Outcome of Board Meeting held on 6<sup>th</sup> May, 2026 and Audited Financial Results for the Half Year and Financial Year ended on March 31, 2026**

Dear Sir/Madam,

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company, in their meeting held today i.e. 06<sup>th</sup> May, 2026, through audio-visuals means has inter alia, considered and approved the following business:

The Board approved the Standalone Audited Financial Results for the Half Year and Financial Year ended on 31<sup>st</sup> March, 2026 and adopted the Audit Report issued by the M/s. Raman Chawla & Associates, Chartered Accountants- Statutory Auditors of the Company as reviewed & recommended by the Audit Committee. Further, we hereby confirm that the Statutory Auditors of the Company, M/s Raman Chawla & Associates, Chartered Accountants (FRN: 035543N) have furnished their report with an unmodified opinion on the Audited Financial Statements for the Year ended 31<sup>st</sup> March, 2026.

Appointment of M/s. Bharat Nayyar & Associates, Chartered Accountants (FRN: 025404N) as Internal Auditor for Financial Year 2026-27.

In compliance with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123, we wish to inform that the Board of Directors of the Company at its meeting held today, inter alia, took note of the Internal Audit Report for the financial year ended March 31, 2026 submitted by M/s. Bharat Nayyar & Associates, Chartered Accountants, Internal Auditors of the Company. Further, the Board approved the appointment of M/s. Bharat Nayyar & Associates, Chartered Accountants (FRN: 025404N), as Internal Auditors of the Company for the Financial Year 2026-27. The details as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are enclosed herewith as Annexure-A.

**Regd. Office:** Office No 202, Garden Plaza, Five Gardens Road, Sunshine Villas, Rahatani, Pune - 411017, Maharashtra, India. Ph : +91 9175903484. email : pune@apexecotech.com

**Delhi Office:** Plot No.3, First Floor, 2 Westend Marg, Kehar Singh Estate, Behind Saket Metro Station, New Delhi - 110030. India. Ph : +91 (11) 41664640 email : delhi@apexecotech.com

For more information, visit us at [www.apexecotech.com](http://www.apexecotech.com)

**APEX ECOTECH LIMITED**  
(Formerly known as Apex Ecotech Private Limited)  
**CIN NO. U29299PN2009PLC133737**



In this connection, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith, the following documents:

1. Audited Financial Results for the half year and financial year ended March 31, 2026, including Cash Flow Statement
2. Statement of Assets and Liabilities
3. Cash Flow Statement
4. Audit Report issued by the Statutory Auditor of the Company.
5. A declaration under Regulation 33 of the Listing Regulations, signed by Managing Director in respect of Audit Reports issued by Statutory Auditors with unmodified opinion

The meeting of the Board of Directors commenced at 04:45 P.M. and concluded at 05:11 P.M.

Kindly take the same on your record.

Thanking You,

Yours faithfully,

**For Apex Ecotech Limited**

**Anuj Dosajh**

(Managing Director)

**DIN:** 00119225

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**Annexure A**

**Details as Particulars required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Sr. No	Particulars	Details
1.	Name	M/s. Bharat Nayyar & Associates, Chartered Accountants (FRN: 025404N)
2.	Reasons for Change	Not Applicable
3.	Date of Appointment/reappointment	6 <sup>th</sup> May, 2026
4.	Period of Re-appointment	For Financial Year 2026-27
5.	Brief Profile	<p>Bharat Nayyar &amp; Associates is a firm of Chartered Accountants rendering comprehensive professional services which include Independent Audit &amp; Assurance (including audits of all kinds), Foreign Exchange and Regulatory Consulting, Corporate Restructuring, Due Diligence and Business Valuations, Accounting and Corporate Support, Tax Consultancy, International Taxation, Transfer Pricing, Legal and Secretarial Support, Business advisory services including implementation of accounting systems and controls, Personnel Recruitment, Legal and Secretarial Support, Management Consulting, Advice on Search and Seizure Matters and advice on Indirect Taxes.</p> <p>The firm was established in July 2012 in the name of Bharat Nayyar &amp; Associates.</p>

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# RAMAN CHAWLA & ASSOCIATES

Chartered Accountants

Independent Auditor's Report on the Annual Financial Results for the year ended 31 March 2026 pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Apex Ecotech Limited

## Opinion

We have audited the accompanying Statement of Audited Financial Results of Apex Ecotech Limited (the "Company") for the half year ended and year ended March 31, 2026, pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards specified under section 133 of the Companies Act, 2013 as amended, and other accounting principles generally accepted in India, of the state of affairs (financial position) of the Company as at 31 March 2026, and its profits (financial performance) and cash flows for the year ended on that date.

## Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the "Auditor's Responsibilities" 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 statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Responsibilities of Management and Those Charged with Governance for the Statement

The Statement has been prepared on the basis of the annual financial statements and has been approved by the Board of Directors. The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act 2013 ("the Act") with respect to preparation of these financial statements that give a true and fair view of the financial position and financial performance of the company in accordance with the Accounting Principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act read with Rule 7 of Companies (Accounts) Rules 2014.

This responsibility also includes the maintenance of adequate accounting records in accordance with provisions of the Act for safeguarding the assets of the company and for preventing and detecting frauds & other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal controls



that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management of the company is 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 for accounting unless management either intends to liquidate the company or cease operations, or has no realistic alternative but to do so.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements 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 statements.

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 statements, 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's 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 statements 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 statements, including the disclosures, and whether the financial statements 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.

We also performed procedures in accordance with circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

#### **Other Matter**

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

**For Raman Chawla & Associates**

**Chartered Accountants**

FRN: 035543N



**Jasmeet Singh**

**Partner**

M. No.: 549076

UDIN: 26549076SOSIXX7726

**Date: 06 May 2026**

**Place: New Delhi**

**APEX ECOTECH LIMITED (Formerly known as Apex Ecotech Private Limited)**  
**Audited Financial Results for the half year ended 31 March 2026**  
*(All amounts are in INR Lakhs, unless stated otherwise)*

Particulars	For 6 months period ended			For the year ended	
	31 March 2026	30 September 2025	31 March 2025	31 March 2026	31 March 2025
	Audited	Unaudited	Audited	Audited	Audited
<b>Income</b>					
Revenue from operations	11,608.09	3,256.98	4,925.44	14,865.07	7,095.53
Other Income	74.73	53.69	49.93	128.42	62.44
<b>Total Income</b>	<b>11,682.83</b>	<b>3,310.67</b>	<b>4,975.37</b>	<b>14,993.49</b>	<b>7,157.98</b>
<b>Expenditure</b>					
Cost of Material Consumed	8,759.10	2,473.78	3,412.87	11,232.89	4,891.13
Employee benefit expense	513.36	255.44	324.90	768.81	653.70
Finance cost	8.48	0.51	6.42	8.99	8.03
Depreciation	11.87	8.49	11.58	20.35	21.60
Other expenses	459.37	227.81	289.90	687.19	445.05
<b>Total Expenses</b>	<b>9,752.19</b>	<b>2,966.04</b>	<b>4,045.67</b>	<b>12,718.23</b>	<b>6,019.50</b>
<b>Profit/(Loss) before exceptional items and tax</b>	<b>1,930.64</b>	<b>344.63</b>	<b>929.70</b>	<b>2,275.27</b>	<b>1,138.48</b>
Less: Exceptional Items	-	-	-	-	-
<b>Profit/(Loss) before tax</b>	<b>1,930.64</b>	<b>344.63</b>	<b>929.70</b>	<b>2,275.27</b>	<b>1,138.48</b>
<b>Tax expense:</b>					
(1) Current tax	498.93	87.18	247.87	586.12	299.89
(2) Taxes of Earlier years	(4.24)	-	1.85	(4.24)	3.50
(3) Deferred tax	(8.61)	(0.30)	(20.84)	(8.91)	(20.99)
<b>Profit/(Loss) from the period from continuing operations</b>	<b>1,444.55</b>	<b>257.75</b>	<b>700.82</b>	<b>1,702.30</b>	<b>856.08</b>
Profit/(Loss) from discontinuing operations:	-	-	-	-	-
Less: Tax expense of discontinuing operations	-	-	-	-	-
<b>Profit/(Loss) from Discontinuing operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Profit/(Loss) for the period</b>	<b>1,444.55</b>	<b>257.75</b>	<b>700.82</b>	<b>1,702.30</b>	<b>856.08</b>
<b>Earning per equity share:</b>					
(1) Basic	10.96	1.95	6.31	12.91	7.91
(2) Diluted	10.96	1.95	6.31	12.91	7.91

For and on behalf of the Board  
Apex Ecotech Limited


  
Anuj Dosajh  
Managing Director  
DIN : 00119225

Date: 06 May 2026  
Place: New Delhi

**APEX ECOTECH LIMITED (Formerly known as Apex Ecotech Private Limited)**  
**Balance sheet as at 31 March 2026**  
*(All amounts are in INR Lakhs, unless stated otherwise)*

Particulars	As at 31 March 2026	As at 31 March 2025
	Audited	Audited
<b>I. EQUITY &amp; LIABILITIES</b>		
<b>(1) Shareholder's Funds</b>		
(a) Share Capital	1,318.52	1,318.52
(b) Reserves and Surplus	5,007.16	3,304.86
<b>(2) Non-Current Liabilities</b>		
(a) Long-term borrowings	105.92	3.05
(b) Other Non-Current Liabilities	-	-
(c) Long term provisions	76.44	49.93
<b>(3) Current Liabilities</b>		
(a) Short-term borrowings	24.89	14.73
(b) Trade payables		
Outstanding dues to micro and small enterprises	498.90	287.71
Outstanding dues to other than micro and small enterprises	166.84	67.78
(c) Other current liabilities	1,092.24	591.07
(d) Short-term provisions	627.11	331.04
<b>Total Equity &amp; Liabilities</b>	<b>8,918.01</b>	<b>5,968.68</b>
<b>II. ASSETS</b>		
<b>(1) Non-current assets</b>		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property Plant and Equipment	195.97	117.35
(ii) Intangible assets	0.34	0.61
(iii) Capital Work in Progress	97.62	-
(b) Deferred tax assets (net)	41.95	33.04
(c) Other Non Current Assets	-	-
<b>(2) Current assets</b>		
(a) Inventories	441.93	239.19
(b) Trade receivables	1,675.73	1,156.80
(c) Cash and bank balances	3,505.94	2,795.03
(d) Short-term loans and advances	1,200.77	241.96
(e) Other current assets	1,757.76	1,384.70
<b>Total Assets</b>	<b>8,918.01</b>	<b>5,968.68</b>

For and on behalf of the Board  
Apex Ecotech Limited

  
Anuj Dosajh  
Managing Director  
DIN : 00119225

Date: 06 May 2026  
Place: New Delhi

**APEX ECOTECH LIMITED (Formerly known as Apex Ecotech Private Limited)**

**Cash Flow Statement for the year ended 31 March 2026**

*(All amounts are in INR Lakhs, unless stated otherwise)*

Particular	Notes	Year ended 31 March 2026	Year ended 31 March 2025
<b>A. Cash flow from Operating Activities</b>			
Net Profit Before Income tax & Extraordinary item		2,275.27	1,138.48
Add: Depreciation		20.35	21.60
Add: Interest Expenses		8.99	8.03
Add: Previous year taxes paid		4.24	(3.50)
Less: Interest Income		(126.51)	(55.49)
<b>Operating Profit before Working Capital changes</b>		<b>2,182.34</b>	<b>1,109.11</b>
<b>Changes In Working Capital</b>			
Increase in Trade Payables		310.24	(18.20)
Increase in Long term provisions		26.51	9.13
Increase in Short term provisions		296.07	70.58
Increase/(Decrease) in Other current liabilities		501.17	225.77
(Increase)/Decrease in Trade Receivables		(518.93)	(943.25)
(Increase)/Decrease in Other Current Assets		(373.06)	(422.04)
(Increase)/Decrease in Non Current Assets		-	-
(Increase)/Decrease in Short term Loans & advances		(958.81)	(191.75)
(Increase)/Decrease in Inventory		(202.74)	(63.67)
<b>Operating (Loss)/Profit after Changes in Working Capital</b>		<b>(919.54)</b>	<b>(1,333.42)</b>
Less : Income Tax paid		586.12	299.89
Less : Interim Dividend & Tax Paid		-	-
<b>Net Cash Generated from Operating Activities</b>	<b>[A]</b>	<b>676.68</b>	<b>(524.20)</b>
<b>B. Cash flows from Investing Activities</b>			
Purchase of Fixed Assets		(196.32)	(10.08)
Movement in Fixed Deposits		(1,395.29)	(883.82)
Interest on Bank Deposits		126.51	55.49
<b>Net Cash from Investing Activities</b>	<b>[B]</b>	<b>(1,465.10)</b>	<b>(838.42)</b>
<b>C. Cash flows from Financing Activities</b>			
Issuance of Share Capital		-	349.92
Securities premium received (Net of issue expenses)		-	1,943.82
Interest Expenses		(8.99)	(8.03)
Proceeds/Repayment of Borrowings		113.03	(24.35)
<b>Net Cash Generated from Financing Activities</b>	<b>[C]</b>	<b>104.04</b>	<b>2,261.36</b>
<b>Net Increase/ (Decrease) in Cash and Cash Equivalents</b>	<b>[A+B+C]</b>	<b>(684.38)</b>	<b>898.75</b>
Cash and Cash Equivalents at the Beginning of the year		1,843.96	945.21
Cash and Cash Equivalents at the End of the year		1,159.58	1,843.96
<b>Net Increase/ (Decrease) in Cash and Cash Equivalents</b>	<b>[D]</b>	<b>(684.38)</b>	<b>898.75</b>
<b>Components of Cash and Cash Equivalents</b>			
Cash in hand		11.02	15.17
With banks		1,148.56	1,828.79
<b>Total Cash and Cash Equivalents</b>	<b>[E]</b>	<b>1,159.58</b>	<b>1,843.96</b>

**Note:**

The cash flow statement has been prepared in accordance with 'Indirect method' as set out in the Accounting Standard (AS)-3 on 'Cash Flow Statements' as specified in the section 133 of the Companies Act 2013 read with Rule 7 of the Companies (Accounts) Rule, 2014.

For and on behalf of the Board  
Apex Ecotech Limited

  
Anuj Dosajh  
Managing Director  
DIN : 00119225

Date: 06 May 2026  
Place: New Delhi

**APEX ECOTECH LIMITED (Formerly known as Apex Ecotech Private Limited)**  
**Notes to financial results for the half year ended and year ended 31 March 2026**

1 The above audited financial results which are Published in accordance with Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on May 06, 2026.

2 These financial results have been prepared in accordance with the recognition and measurement principles of the Accounting Standards (AS) as prescribed under Section 133 of the Companies Act, 2023 read with Rule 7 of Company (Account) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof.

3 The Company is primarily engaged in the business of providing environmental engineering solutions, including design, manufacturing and installation of Effluent Treatment Plants (ETP), Sewage Treatment Plants (STP), and Zero Liquid Discharge Systems (ZLDs), which collectively constitute a single reportable segment as per the guiding principles of Accounting Standard 17 on Segment Reporting. Accordingly, separate segment reporting is not applicable. The management reviews the overall performance of the Company as a whole.

4 As per MCA Notification dated 16th February, 2015, Companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2009 are exempted from compulsory requirement of adoption of IND-AS

5 The Statutory Auditors of the Company have conducted a Limited Review on the comparative financial result for the half year ended 30 September 2025 and have issued their report with an unmodified opinion.

6 Earning Per Share (EPS) are not annualised except for the half year ended 30 September, 2025.

7 The Company has regrouped trade retentions from Trade Receivables to Other Current Assets for better presentation and enhanced understanding of the stakeholders. As on March 31, 2026, trade retentions stood at Rs. 923.80 lakhs as against Rs. 1,056.03 lakhs as on March 31, 2025. The regrouping has no impact on the reported profit or loss of the period.


8 Apex Ecotech Limited ("the Company") had raised funds aggregating to ₹2,554.42 lakhs through an Initial Public Offer ("IPO") of 34,99,200 equity shares which was listed on NSE Emerge on December 04, 2024. The utilization of proceeds has been made in line with the objects stated in the offer document.

The statement of utilization of IPO proceeds up to March 31, 2025, was duly certified by Raman Chawla & Associates, Chartered Accountants. As of March 31, 2026, the entire IPO proceeds have been fully utilized for the intended purposes.

Object of the Issue	Amount allocated for the object (₹ in lakhs)	Amount utilized up to 31 March, 2026 (₹ in lakhs)	Amount pending utilization as on 31 March, 2026 (₹ in lakhs)
Working Capital Requirements	1,700.00	1,700.00	Nil
General Corporate Purposes	616.03	616.03	Nil
Public Issue Expenses	238.39	238.39	Nil
<b>Total</b>	<b>2,554.42</b>	<b>2,554.42</b>	<b>Nil</b>

9 Figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable.

**For and on behalf of the Board**  
**Apex Ecotech Limited**



**Anuj Dosajh**  
**Managing Director**  
DIN : 00119225

**Date: 06 May 2026**  
**Place: New Delhi**

Date: 06<sup>th</sup> May 2026

To,

**National Stock Exchange of India Limited**  
Exchange Plaza, C-1, Block G,  
Bandra-Kurla Complex,  
Bandra (East),  
Mumbai – 400051

**NSE Symbol: APEXECO**

**Sub: Declaration in respect of Un-modified Opinion of Statutory Auditor on Audited Financial Results for the half year and financial year ended March 31, 2026**

Dear Sir/Madam,

**DECLARATION**

Pursuant to the provisions of Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations 2015, we hereby declare that **M/s. Raman Chawla & Associates, (FRN: 035543N), Chartered Accountants**, Statutory Auditors of the Company have issued an Audit Report dated 06/05/2026 with an Un-modified Opinion in respect of the Audited Standalone Financial Results of the Company for the half year and Financial Year ended March 31, 2026, along with the statement of Assets and Liabilities as on March 31, 2026 and Cash flow statement for the Financial Year ended March 31, 2026

We request you to take the same on record.

Thanking You,  
Yours Faithfully,

For Apex Ecotech Limited

**Anuj Dosajh**  
(Managing Director)  
DIN: 00119225



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