Aptech Limited
Regd. office: Aptech House
A-65, MIDC, Marol, Andheri (E),
Mumbai - 400 093.
T: 91 22 6828 2300 / 6646 2300
F: 91 22 6828 2399
www Aptech-worldwide corn

Unleash your potential

November 04, 2026

To, **BSE Limited** 25th Floor, P J Towers, Dalal Street, Mumbai – 400 001	**To,** **National Stock Exchange of India Limited** Exchange Plaza, Plot no. C/1, G Block, Bandra-Kurla Complex, Bandra (E), Mumbai - 400 051
Scrip Code: 532475 **Email:** corp.comm@bseindia.com	**Symbol: APTECHT** **Email:** compliance@nse.co.in

Sub: Outcome of Board Meeting – Pursuant to Regulation 30 of the SEBI ((Listing Obligations and Disclosure Requirements) Regulations, 2015 {"Listing Regulations").

In the Board Meeting held on November 04, 2026, Board has approved following matters:

1. As per the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

   - Approval of the Un-audited Financial Results (Standalone and Consolidated) for the quarter and half year ended on September 30, 2026 and Limited Review report of Statutory Auditors (Standalone and Consolidated) for the quarter and half year ended on September 30, 2026.

   Accordingly, we are enclosing following:

   - Un-audited Financial Results (Standalone and Consolidated) for the quarter and half year ended on September 30, 2026.
   - Limited Review Report (Standalone and Consolidated) for the quarter and half year ended on September 30, 2026.

The aforesaid Meeting commenced at 12.00 Noon and concluded at 12.55 P.M.

This is for your information and record.

Yours faithfully

For Aptech Limited

SHRUTI ANIKET KANVINDE
Digitally signed by SHRUTI ANIKET KANVINDE
Date: 2026.11.04 13:06:26 +05'30'

Shruti Laud
Company Secretary & Compliance Officer
Membership No – A38705

Independent Auditor's Review Report on Unaudited Quarterly and Year to Date Consolidated Financial Results of Aptech Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors,
Aptech Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Aptech Limited** ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter ended September 30, 2026 and for the year to date period from April 1, 2026 to September 30, 2026 ("the Statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards (Ind AS) 34, "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. 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 SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

BANSI S. MEHTA & CO. MUMBAI CHARTERED ACCOUNTANTS

4. The Statement includes the results of the following entities :

Name of the Entity	Relationship
MEL Training & Assessments Limited	Wholly Owned Subsidiary
Aptech Training Limited FZE, Dubai (FZE)	Wholly Owned Subsidiary
AGLSM SDN BHD, Malaysia	Wholly Owned Subsidiary
Aptech Ventures Ltd., Mauritius (AVL)	Wholly Owned Subsidiary
Aptech Investment Enhancers Limited, Mauritius	Wholly owned Subsidiary of AVL – Step down subsidiary

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Ind AS and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, as amended from time to time, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other matters

6. The accompanying Statement includes the unaudited interim financial results/ financial information, in respect of :

   a. 1 (one) subsidiary located within India, whose unaudited interim financial results/ financial information which reflect total assets of ₹ 14,067.70 lakh as at September 30, 2026, total revenue of ₹ 8,571.12 lakh and ₹ 15,452.13 lakh, total net profit/ (loss) after tax of ₹ 165.38 lakh and ₹ 145.22 lakh and total comprehensive income/ (loss) of ₹ 176.18 lakh and ₹ 156.14 lakh, for the quarter ended September 30, 2026 and for the year to date period April 1, 2026 to September 30, 2026, respectively, as considered in the Statement which have been reviewed by us.

   b. 2 (two) subsidiaries located outside India, whose unaudited interim financial results/ financial information reflect total assets of ₹ 1,198.14 lakh as at September 30, 2026, total revenue of ₹ 660.18 lakh and ₹ 1,223.21 lakh, total net profit/ (loss) after tax (including due to exchange translation) of ₹ 50.72 lakh and ₹ 78.21 lakh and total comprehensive income/ (loss) (including due to exchange translation) of ₹ 50.72 lakh and ₹ 78.21 lakh, for the quarter ended September 30, 2026 and for the year to date period from April 1, 2026 to September 30, 2026, respectively, as considered in the Statement. The management of the Holding Company has prepared and certified the unaudited interim financial results/ financial information of these two subsidiaries in accordance with Ind AS and accounting principles generally accepted in India, and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries, is based solely on such financial results/ financial information. According to the information and explanations given to us by the management of the Holding Company, these unaudited interim financial results/ financial information are not material to the Group.



c. 2 (two) subsidiaries located outside India, whose unaudited interim financial results/ financial information reflect total assets of ₹ NIL as at September 30, 2026, total revenue of ₹ NIL and ₹ NIL, total net profit/ (loss) after tax (including due to exchange translation) of ₹ NIL and ₹ NIL and total comprehensive income/ (loss) (including due to exchange translation) of ₹ NIL and ₹ NIL, for the quarter ended September 30, 2026 and for the year to date period from April 1, 2026 to September 30, 2026, respectively, as considered in the Statement. The unaudited interim financial results/ financial information of the said subsidiaries have been reviewed by other auditors whose reports have been furnished to us by the management of the Holding Company. The management of the Holding Company has converted the unaudited interim financial results/ financial information of such subsidiaries located outside India from accounting principles generally accepted in their respective countries to Ind AS and accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the management of the Holding Company. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of those respective other auditors, the procedures performed by us as stated in paragraph 3 above and the conversion adjustments made by the management of the Holding Company and reviewed by us.

Our conclusion on the Statement is not modified in respect of the above matters.

For **BANSI S. MEHTA & CO.**
Chartered Accountants
Firm Registration No. 100991W

BANSI S. MEHTA & CO. MUMBAI CHARTERED ACCOUNTANTS

TARAK K. DESAI
Partner
Membership No. 113943
UDIN : 26113943YOOLVD4010

PLACE : Mumbai
DATED : November 4, 2026

APTECH LIMITED

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

(Amounts ₹ in Lakhs except for EPS)

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Revenue from Operations	14,768.19	13,374.62	13,488.11	28,142.81	25,531.02	50,342.50
II.	Other Income	390.94	380.18	425.07	771.12	910.32	1,635.88
III.	**Total Income (I+II)**	**15,159.13**	**13,754.80**	**13,913.18**	**28,913.93**	**26,441.34**	**51,978.38**
IV.	**Expenses :**						
	i. Purchases of Stock-in-Trade	93.43	42.51	45.43	135.94	113.93	114.52
	ii. Changes in Inventories of Stock-in-Trade	(71.57)	4.51	2.23	(67.06)	(10.58)	22.57
	iii. Employee Benefits Expense	1,855.03	1,770.08	1,804.26	3,625.11	3,604.33	7,269.96
	iv. Finance Costs	47.47	36.74	64.83	84.21	108.62	181.38
	v. Depreciation and Amortisation Expense	216.77	223.70	204.65	440.47	407.02	803.88
	vi. Other Expenses	11,642.49	10,646.47	10,872.60	22,288.96	20,327.19	39,784.42
	Total Expenses	**13,783.62**	**12,724.01**	**12,994.00**	**26,507.63**	**24,550.51**	**48,176.73**
V.	**Profit /(loss) before exceptional items and tax (III-IV)**	**1,375.51**	**1,030.79**	**919.18**	**2,406.30**	**1,890.83**	**3,801.65**
VI.	Exceptional Items (Net) (Refer Note 2)	(205.05)	-	-	(205.05)	(19.99)	(260.43)
VII.	**Profit / (Loss) before Tax (V+VI)**	**1,170.46**	**1,030.79**	**919.18**	**2,201.25**	**1,870.84**	**3,541.22**
VIII.	**Tax Expense**						
	i. Current Tax	215.67	200.25	358.24	415.92	654.50	764.68
	ii. (Excess)/Short provision of tax of earlier years	(28.80)	-	-	(28.80)	-	-
	iii. Deferred Tax (Including MAT Credit Entitlement & Reversal) (Refer Note 4)	65.00	65.99	(84.63)	130.99	(102.09)	424.15
	Total Tax Expense	**251.87**	**266.24**	**273.61**	**518.11**	**552.41**	**1,188.83**
IX.	**Profit /(Loss) for the Period (VII-VIII)**	**918.59**	**764.55**	**645.57**	**1,683.14**	**1,318.43**	**2,352.39**
X.	Other Comprehensive Income						
	Items that will not be reclassified to Profit or Loss						
	i. Gain/(Loss) on Remeasurement of Defined Benefit Plan	14.13	(1.14)	(50.34)	12.99	(79.98)	5.89
	ii. Gain/(Loss) on Fair Valuation of Equity Instruments	(3.00)	(13.00)	(11.00)	(16.00)	(5.00)	(22.00)
	iii. Income Tax on above	(3.56)	0.29	13.98	(3.27)	22.42	(1.48)
	Other Comprehensive Income	7.57	(13.85)	(47.36)	(6.28)	(62.56)	(17.59)
XI.	**Total Comprehensive Income for the Period (IX+X)**	**926.16**	**750.70**	**598.21**	**1,676.86**	**1,255.87**	**2,334.80**
XII.	**Paid-up Equity Share Capital (Face value of ₹ 10 each)**	5,800.28	5,800.28	5,800.28	5,800.28	5,800.28	5,800.28
XIII.	**Other Equity**						19,061.37
XIV.	**Earnings per share (of ₹ 10 each) (Not Annualised)**						
	Basic EPS (₹)	1.58	1.32	1.11	2.90	2.27	4.06
	Diluted EPS (₹)	1.58	1.32	1.11	2.90	2.27	4.06

APTECH LIMITED MUMBAI

BANSI S. MEHTA & CO. CHARTERED ACCOUNTANTS MUMBAI

CIN No. : L72900MH2000PLC123841 / Email Id : info@aptech.co.in

Unleash your potential

Aptech®

Aptech Limited
Regd.office: Aptech House
A-65, MIDC, Marol, Andheri (E),
Mumbai - 400 093.
T: 91 22 6828 2300 / 6646 2300
F: 91 22 6828 2399
www.aptech-worldwide.com

CONSOLIDATED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED AS PER REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

(Amounts ₹ in Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
SEGMENT REVENUE						
Retail	12,170.30	10,210.97	10,850.17	22,381.27	20,597.68	38,923.36
Institutional	2,597.89	3,163.65	2,637.94	5,761.54	4,933.34	11,419.14
Total	**14,768.19**	**13,374.62**	**13,488.11**	**28,142.81**	**25,531.02**	**50,342.50**
SEGMENT RESULTS						
A. Retail	1,693.19	1,258.64	1,701.63	2,951.83	3,088.36	5,792.72
B. Institutional	272.04	299.72	(191.56)	571.76	(100.56)	279.61
	1,965.23	**1,558.36**	**1,510.07**	**3,523.59**	**2,987.80**	**6,072.33**
C. **Exceptional Items (Loss)/Gain(Net) (Refer Note 2 (a))**	-	-	-	-	(19.99)	(19.99)
Sub-Total (A+B+C)	**1,965.23**	**1,558.36**	**1,510.07**	**3,523.59**	**2,967.81**	**6,052.34**
D. **Unallocable Expenses**						
Finance Costs	19.49	7.41	33.12	26.90	44.19	56.81
Other Expenses	832.77	790.72	844.27	1,623.49	1,640.89	3,385.75
Exceptional Items (Refer Note 2 (b) & 2 (c)	205.05	-	-	205.05	-	240.44
Sub Total (D)	**1,057.31**	**798.13**	**877.39**	**1,855.44**	**1,685.08**	**3,683.00**
Total (A+B+C-D)	**907.92**	**760.23**	**632.68**	**1,668.15**	**1,282.73**	**2,369.34**
E. **Unallocable Income**						
Other Income	262.54	270.56	286.50	533.10	588.11	1,171.88
Profit/(Loss) Before Tax (A+B+C-D+E)	**1,170.46**	**1,030.79**	**919.18**	**2,201.25**	**1,870.84**	**3,541.22**

(Amounts ₹ in Lakhs)

Particulars	As at September 30, 2026	As at June 30, 2026	As at September 30, 2025	As at March 31, 2026
I. SEGMENT ASSETS				
a. Retail	9,817.70	10,946.54	10,528.88	10,594.76
b. Institutional	8,082.79	7,404.37	6,515.61	6,437.11
c. Other Unallocable Assets:				
Investments	222.00	225.00	258.80	241.66
Cash and Cash Equivalents, Bank Balances and Bank Deposits	17,117.35	17,695.02	16,583.86	19,188.28
Other Assets	6,306.80	5,967.66	7,343.53	6,313.40
Total Segment Assets	**41,546.64**	**42,238.59**	**41,230.68**	**42,775.21**
II. SEGMENT LIABILITIES				
a. Retail	10,302.43	12,386.78	11,970.51	11,884.87
b. Institutional	4,490.04	4,324.85	3,277.03	4,069.79
c. Other Unallocable Liabilities	2,825.79	2,524.75	2,200.42	1,958.90
Total Segment Liabilities	**17,618.26**	**19,236.38**	**17,447.96**	**17,913.56**
Net Capital Employed (I-II)	**23,928.38**	**23,002.21**	**23,782.72**	**24,861.65**

Note :

The Board of Directors of holding Company have been identified as the Chief Operating Decision Maker. They examine the Group's performance on an entity level. The Group has two Operating segments, i.e. 'Retail' and 'Institutional'. Thus, the segment revenue, segment results, total carrying value of segment assets and segment liabilities, total costs incurred to acquire segment assets, total amount of charge of depreciation during the period are all reflected in the results as at and for the quarter and Half Year ended September 30, 2026.

For and on behalf of the Board of Directors of
Aptech Limited

Sandip Weling
Director
Place : Mumbai
Date: November 04, 2026

APTECH LIMITED MUMBAI

BANSI S. MEHTA & CO. CHARTERED ACCOUNTANTS MUMBAI

CIN No. : L72900MH2000PLC123841 / Email Id : info@aptech.co.in

Aptech Limited
Regd.office: Aptech House
A-65, MIDC, Marol, Andheri (E),
Mumbai - 400 093.
T: 91 22 6828 2300 / 6646 2300
F: 91 22 6828 2399
www.aptech-worldwide.com

Aptech
Unleash your potential

Aptech Limited
Regd.office: Aptech House
A-65, MIDC, Marol, Andheri (E),
Mumbai - 400 093.
T: 91 22 6828 2300 / 6646 2300
F: 91 22 6828 2399
www.aptech-worldwide.com

Unleash your potential

Aptech Limited

Unaudited Consolidated Balance Sheet as at September 30,2026

(Amounts ₹ in lakhs)

Particulars	As at September 30, 2026	As at March 31, 2026
ASSETS		
Non-current Assets		
Property, Plant and Equipment	961.77	1,023.85
Capital Work-in-Progress	6.29	1.00
Right-of-Use Assets	1,039.27	1,121.87
Other Intangible Assets	1,179.32	1,262.49
Intangible Assets under Development	30.94	18.28
Financial Assets		
Investments	222.00	241.66
Loans	9.25	8.11
Other Financial Assets	172.71	7,774.31
Deferred Tax Assets (Net)	3,147.94	3,282.20
Other Non-current Assets	773.10	504.34
Total Non-current Assets	**7,542.59**	**15,238.11**
Current Assets		
Inventories	110.33	43.27
Financial Assets		
Trade Receivables	7,902.80	6,700.37
Cash and Cash Equivalents	1,367.66	2,709.82
Bank Balances other than Cash and Cash Equivalents	778.68	813.89
Loans	7.91	37.04
Other Financial Assets	17,763.35	9,917.28
Other Current Assets	6,073.32	7,315.43
Total Current Assets	**34,004.05**	**27,537.10**
TOTAL ASSETS	**41,546.64**	**42,775.21**
EQUITY and LIABILITIES		
Equity		
Equity Share Capital	5,800.28	5,800.28
Other Equity	18,128.10	19,061.37
Total Equity	**23,928.38**	**24,861.65**
Liabilities		
Non-current Liabilities		
Financial Liabilities		
Lease Liabilities	877.22	1,000.36
Provisions	458.61	573.98
Total Non-current Liabilities	**1,335.83**	**1,574.34**
Current Liabilities		
Financial Liabilities		
Borrowings	1,335.64	-
Lease Liabilities	295.91	257.62
Trade Payables		
(A) total outstanding dues of micro enterprises and small enterprises	158.47	213.59
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	6,475.72	5,778.35
Other Financial Liabilities	515.03	512.85
Provisions	236.09	235.32
Current Tax Liabilities	28.56	-
Other Current Liabilities	7,237.01	9,341.49
Total Current Liabilities	**16,282.43**	**16,339.22**
Total Liabilities	**17,618.26**	**17,913.56**
TOTAL EQUITY and LIABILITIES	**41,546.64**	**42,775.21**

APTECH LIMITED MUMBAI

BANSI S. MEHTA & CO. MUMBAI CHARTERED ACCOUNTANTS

Aptech Limited
Regd.office: Aptech House
A-65, MIDC, Marol, Andheri (E),
Mumbai - 400 093.
T: 91 22 6828 2300 / 6646 2300
F: 91 22 6828 2399
www.aptech-worldwide.com

Unleash your potential

Aptech Limited

Unaudited Consolidated Statement of Cash Flow for the Period ended September 30, 2026

(Amounts ₹ in lakhs)

Particulars	Period Ended September 30, 2026	Period Ended September 30, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax	**2,201.25**	**1,870.84**
Adjustments for:		
Share Based Payment to Employees	-	1.02
Depreciation and Amortisation Expense	440.47	407.02
Allowances for Expected Credit Loss (Net)	334.42	595.60
Bad debts written off	-	4.45
Provision for Dimunition of Inventory	(10.90)	-
Dividend Income	(0.20)	(0.13)
Finance Costs	84.21	108.62
Interest Income	(518.31)	(583.83)
Gain on Lease termination	(14.53)	-
Interest Income ROU Asset	(4.61)	(3.42)
Excess Provision/liability written back	(226.49)	(231.47)
Unrealised Loss/(Gain) on Exchange Fluctuation (Net)	111.95	47.80
(Profit)/Loss on sale of Property, Plant and Equipment (Net)	(2.29)	(0.04)
	193.72	**345.62**
Operating Profit Before Working Capital Changes	**2,394.97**	**2,216.46**
Changes in Working Capital		
Decrease/(Increase) in Inventories	(56.16)	(10.58)
Decrease/(Increase) in Trade Receivables and Unbilled Revenue	(2,555.50)	(3,474.52)
Decrease/(Increase) in Employee Loans and advances	27.99	(44.71)
Decrease/(Increase) in Other Non-current Assets	(249.47)	(452.12)
Decrease/(Increase) in Other Current Financial Assets	(19.62)	8.94
Decrease/(Increase) in Other Current Assets	1,242.11	(753.08)
Increase/(Decrease) in Non-current Liabilities and Provisions	(102.38)	311.45
Increase/(Decrease) in Trade Payables & current financial liabilities and provisions	903.54	946.89
Increase/(Decrease) in Other Current Liabilities	(1,906.05)	1,744.17
	(2,715.54)	**(1,723.56)**
Cash generated from / (used in) Operations	**(320.56)**	**492.90**
Net Income Tax (Paid)	(586.08)	(299.31)
Net Cash generated from/ (used in) Operating Activities	**(906.64)**	**193.59**
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(142.25)	(286.25)
Proceeds from Sale of Property, Plant and Equipment	-	0.05
Sale of Investments	3.66	-
Interest Income	509.61	743.41
Proceeds from/(Investments) in Bank Deposits other than cash and cash equivalent(Net)	693.57	1,387.55
Net Cash generated from/ (used in) Investing Activities	**1,064.59**	**1,844.76**
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from exercise of Employees Stock Options	-	3.42
Proceeds/(Repayment) of Bank borrowings (Net)	1,335.64	-
Payment of Principal portion of Lease Liabilities	(141.40)	(89.24)
Payment of Interest portion of Lease Liabilities	(60.00)	(68.47)
Dividend paid	(2,610.13)	(2,609.99)
Interest Expenses	(24.21)	(40.15)
Net Cash generated from/ (used in) Financing Activities	**(1,500.10)**	**(2,804.43)**
Net (Decrease) / Increase in Cash and Cash Equivalents	**(1,342.16)**	**(766.08)**
Cash and Cash Equivalents at the beginning of the period	2,709.82	2,533.78
Cash and Cash Equivalents at the end of the period	1,367.66	1,767.70
Net (Decrease) / Increase in Cash and Cash Equivalents	**(1,342.16)**	**(766.08)**

APTECH LIMITED MUMBAI

BANSI S. MEHTA & CO. CHARTERED ACCOUNTANTS MUMBAI

Notes :

1. The above Unaudited Consolidated Financial Results of Aptech Limited ("Holding Company/The Company") for the quarter and half year ended September 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on November 04, 2026. The Consolidated Financial Results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India. The Unaudited Consolidated Financial Results for the quarter ended and half year ended September 30, 2026 have been subjected to limited review by the Statutory Auditors of the Company.

2 Exceptional item includes

a)In the wake of Nigerian central bank removing trading restrictions on the official market, resulted in the Nigerian currency (Naira) dropping to a record low level, leading to foreign exchange loss of ₹ 19.99 lakhs on restating Bank balances and Trade Receivables for the quarter ended June 30, 2025. The drop in currency prices being of exceptional nature, the resulting loss is reflected as an exceptional item during the quarter).

b)During the month of September 2026, the GST investigation team visited the office premises of the Company. Basis the discussion with the GST authorities, the Company was informed that certain GST ITC cannot be claimed as Input credit. Consequently, the company paid GST liability for ₹ 414.70 Lacs including applicable interest of ₹ 74.55 Lacs. Out of the total GST paid, the Company is entitled to claim ₹ 2.09 Crore of the Input Tax credit basis timing difference and on reverse charge mechanism (RCM). Balance of ₹ 2.05 Crore has been disclosed as an exceptional item in the financial statement.

c) One-time impact of New Labour Codes: Effective November 21, 2025, the Government of India has consolidated multiple existing labour legislations into a unified framework comprising four Labour Codes collectively referred to as the 'New Labour Codes'. Under Ind AS 19, changes to employee benefit plans arising from legislative amendments constitute a plan amendment, requiring recognition of past service cost immediately in the statement of profit and Loss.

The New Labour Codes have resulted in an estimated one time increase in the provision for Compensated Leave Absences of ₹ 240.44 lakhs for the period ending March'26. Considering the materiality, regulatory-driven and non-recurring nature of this impact, the Company has presented such incremental impact under "Exceptional Items" in the current reporting period.

The Company continues to monitor the finalization of Rules and clarifications from the Government on other aspects of the New Labour Codes and finalise the impact on the financial results as and when such clarifications are issued/ rules are notified.

3 On a standalone basis, Aptech Limited has reported the following figures in its results for the quarter & Half year ended September 30, 2026:
a. Revenue from Operations of ₹ 6,697.34 lakhs & ₹ 13,753.63 lakhs
b. Profit / (Loss) before tax & before exceptional of ₹ 1,110.92 lakhs & ₹ 2,134.34 lakhs
c. Profit / (Loss) before tax of ₹ 905.87 lakhs & ₹ 1,929.29 lakhs
d. Profit / (Loss) after tax of ₹ 677 lakhs & ₹ 1,434.19 lakhs

4 Pursuant to the amendments introduced through the Finance Act, 2026, the Holding Company (Aptech Limited) would be eligible to set off up to 25% of its income tax liability against the unutilised MAT Credit balance available as at March 31, 2026, subject to migration from the existing tax regime to the concessional tax regime under Section 206 of the Income-tax Act, 2025, as applicable. Consequently, the Company has decided to opt for the said concessional tax regime. Accordingly, the deferred tax assets and liabilities have been remeasured using the revised enacted tax rates applicable under Section 206 of the Income-tax Act, 2025.

5 The figures for the previous year has been regrouped/ rearranged/reclassified wherever necessary to correspond with figures of current period.

For and on behalf of the Board of Directors of
Aptech Limited

Sandip Weling
Director

Place : Mumbai
Date : November 04, 2026

APTECH LIMITED MUMBAI

BANSI S. MEHTA & CO. CHARTERED ACCOUNTANTS MUMBAI

CIN No. : L72900MH2000PLC123841 / Email Id : info@aptech.co.in

Unleash your potential

Aptech Limited
Regd.office: Aptech House
A-65, MIDC, Marol, Andheri (E),
Mumbai - 400 093.
T: 91 22 6828 2300 / 6646 2300
F: 91 22 6828 2399
www.aptech-worldwide.com

Independent Auditor's Review Report on Unaudited Quarterly and Year to Date Standalone Financial Results of Aptech Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors,
Aptech Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Aptech Limited** ("the Company") for the quarter ended September 30, 2026 and for the year to date period from April 1, 2026 to September 30, 2026 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards (Ind AS) 34, "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. 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.

BANSI S. MEHTA & CO. MUMBAI CHARTERED ACCOUNTANTS

4. Based on our review conducted 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 the recognition and measurement principles laid down in the aforesaid Ind AS and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, as amended from time to time, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **BANSI S. MEHTA & CO.**
Chartered Accountants
Firm Registration No. 100991W

BANSI S. MEHTA & CO. ★ MUMBAI ★ CHARTERED ACCOUNTANTS

TARAK K. DESAI
Partner
Membership No. 113943
UDIN : 26113943ODPWMO8699

PLACE : Mumbai
DATED : November 4, 2026

APTECH LIMITED

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2026

(Amounts ₹ in lakhs except for EPS)

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Revenue from Operations	6,697.34	7,056.29	7,302.59	13,753.63	13,978.88	28,494.81
II.	Other Income	215.57	195.94	276.88	411.51	506.64	971.94
III.	**Total Income (I+II)**	**6,912.91**	**7,252.23**	**7,579.47**	**14,165.14**	**14,485.52**	**29,466.75**
IV.	**Expenses :**						
	i. Purchases of Stock-in-Trade	28.40	22.40	23.90	50.80	47.13	39.07
	ii. Changes in Inventories of Stock-in-Trade	(20.40)	(1.80)	(5.24)	(22.20)	(6.17)	3.70
	iii. Employee Benefits Expense	1,157.50	1,113.32	1,408.91	2,270.82	2,805.36	5,622.97
	iv. Finance Costs	19.48	7.42	33.13	26.90	44.20	56.81
	v. Depreciation and Amortisation Expense	65.64	66.06	71.47	131.70	140.07	275.64
	vi. Other Expenses	4,551.37	5,021.41	5,358.78	9,572.78	9,923.87	20,127.01
	Total Expenses	**5,801.99**	**6,228.81**	**6,890.95**	**12,030.80**	**12,954.46**	**26,125.20**
V.	**Profit /(Loss) before Exceptional items (III-IV)**	**1,110.92**	**1,023.42**	**688.52**	**2,134.34**	**1,531.06**	**3,341.55**
VI.	Exceptional Item (Refer Note 2)	(205.05)		-	(205.05)		(189.50)
VII.	**Profit/(Loss) before Tax (V+VI)**	**905.87**	**1,023.42**	**688.52**	**1,929.29**	**1,531.06**	**3,152.05**
VIII.	**Tax Expense**						
	i. Current Tax	169.01	199.55	309.53	368.56	583.19	715.72
	ii. Deferred Tax (Including MAT Credit Entitlement & Reversal) (Refer Note 3)	59.86	66.68	(92.10)	126.54	(110.62)	423.00
	Total Tax Expense	**228.87**	**266.23**	**217.43**	**495.10**	**472.57**	**1,138.72**
IX.	**Profit/(Loss) for the Period (VII -VIII)**	**677.00**	**757.19**	**471.09**	**1,434.19**	**1,058.49**	**2,013.33**
X.	Other Comprehensive Income						
	Items that will not be reclassified to Profit or Loss						
	i. Gain/(Loss) on Remeasurement of Defined Benefit Plan	(0.31)	(1.29)	(39.22)	(1.60)	(64.85)	(11.87)
	ii. Gain/(Loss) on Fair Valuation on Equity Instruments	(3.00)	(13.00)	(11.00)	(16.00)	(5.00)	(22.00)
	iii. Income Tax on above	0.08	0.32	11.42	0.40	18.88	2.99
	Other Comprehensive Income	(3.23)	(13.97)	(38.80)	(17.20)	(50.97)	(30.88)
XI.	**Total Comprehensive Income for the Period (IX+X)**	**673.77**	**743.22**	**432.29**	**1,416.99**	**1,007.52**	**1,982.45**
XII.	**Paid-up Equity Share Capital (Face value of ₹ 10 each)**	5,800.28	5,800.28	5,800.28	5,800.28	5,800.28	5,800.28
XIII.	**Other Equity**						19,767.04
XIV.	**Earnings per share (of ₹ 10 each) (Not Annualised)**						
	Basic EPS (₹)	1.16	1.31	0.81	2.47	1.82	3.47
	Diluted EPS (₹)	1.16	1.31	0.81	2.47	1.82	3.47

APTECH LIMITED MUMBAI

BANSI S. MEHTA & CO. CHARTERED ACCOUNTANTS MUMBAI

CIN No. : L72900MH2000PLC123841 / Email Id : info@aptech.co.in

Unleash your potential

Aptech Limited
Regd.office: Aptech House
A-65, MIDC, Marol, Andheri (E),
Mumbai - 400 093.
T: 91 22 6828 2300 / 6646 2300
F: 91 22 6828 2399
www.aptech-worldwide.com

Notes :

1. The above Unaudited Standalone Financial Results for the quarter and Half year ended September 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on November 4, 2026. The Standalone Financial Results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India. The unaudited standalone financial results for the quarter and half year ended September 30, 2026 have been subjected to limited review by the Statutory Auditors.

2 Exceptional item includes

a) During the month of September 2026, the GST investigation team visited the office premises of the Company. Basis the discussion with the GST authorities, the Company was informed that certain GST ITC claim cannot be claimed as Input credit. Consequently, the company paid GST liability for ₹ 414.70 Lacs along with applicable interest of ₹ 74.55 Lacs. Outof the total GST paid, Company will reclaim ₹ 2.09 Crore of the Input Tax credit basis timing difference and on the applicable laws in force and the balance ₹ 2.05 Crore will be cost to Company and has been disclosed as an exceptional item in the financial statement..

b)One-time impact of New Labour Codes: Effective November 21, 2025, the Government of India has consolidated multiple existing labour legislations into a unified framework comprising four Labour Codes collectively referred to as the 'New Labour Codes'. Under Ind AS 19, changes to employee benefit plans arising from legislative amendments constitute a plan amendment, requiring recognition of past service cost immediately in the statement of profit and Loss.

The New Labour Codes have resulted in an estimated one time increase in the provision for Compensated Leave Absences of ₹ 189.50 lakh on March 31,2026. Considering the materiality, regulatory-driven and non-recurring nature of this impact, the Company has presented such incremental impact under "Exceptional Items" in the current reporting period.

The Company continues to monitor the finalization of Rules and clarifications from the Government on other aspects of the New Labour Codes and finalise the impact on the financial results as and when such clarifications are issued/ rules are notified.

3 Pursuant to the amendments introduced through the Finance Act, 2026, the Company would be eligible to set off up to 25% of its income tax liability against the unutilised MAT Credit balance available as at March 31, 2026, subject to migration from the existing tax regime to the concessional tax regime under Section 206 of the Income-tax Act, 2025, as applicable. Consequently, the Company has decided to opt for the said concessional tax regime. Accordingly, the deferred tax assets and liabilities have been remeasured using the revised enacted tax rates applicable under Section 206 of the Income-tax Act, 2025.

4 The Company publishes standalone financial results along with the consolidated financial results; hence the Company has disclosed the segment information in its consolidated financial results in accordance with Ind AS 108 " Operating Segment".

5 The figures for the previous year has been regrouped/ rearranged/reclassified wherever necessary to correspond with figures of current period.

For and on behalf of the Board of Directors of

Aptech Limited

Sandip Weling
Director

Place: Mumbai
Date: November 04, 2026

APTECH LIMITED MUMBAI

BANSI S. MEHTA & CO. CHARTERED ACCOUNTANTS MUMBAI

CIN No. : L72900MH2000PLC123841 / Email Id : info@aptech.co.in

Unleash your potential

Aptech Limited
Regd.office: Aptech House
A-65, MIDC, Marol, Andheri (E),
Mumbai - 400 093.
T: 91 22 6828 2300 / 6646 2300
F: 91 22 6828 2399
www.aptech-worldwide.com

Aptech Limited
Regd.office: Aptech House
A-65, MIDC, Marol, Andheri (E),
Mumbai - 400 093.
T: 91 22 6828 2300 / 6646 2300
F: 91 22 6828 2399
www.aptech-worldwide.com

Unleash your potential

Aptech Limited
Unaudited Standalone Balance Sheet as at September 30, 2026

Amounts ₹ in Lakhs

Particulars	As at September 30, 2026	As at March 31, 2026
ASSETS		
Non-current Assets		
Property, Plant and Equipment	755.76	785.00
Capital Work-in-Progress		
Right-of-Use Assets	43.48	58.83
Other Intangible Assets	152.54	191.06
Intangible Assets under Development	4.70	8.78
Financial Assets		
Investments	6,476.69	6,492.69
Loans	4.66	7.11
Other Financial Assets	26.68	4,627.67
Deferred Tax Assets (Net)	2,960.38	3,086.53
Other Non-current Assets	532.16	416.41
Total Non-current Assets	**10,957.05**	**15,674.08**
Current Assets		
Inventories	22.76	0.56
Financial Assets		
Trade Receivables	7,189.12	5,910.72
Cash and Cash Equivalents	215.70	1,344.94
Bank Balances other than Cash and Cash Equivalents	778.68	813.88
Loans	2.60	30.64
Other Financial Assets	12,019.26	7,426.23
Other Current Assets	2,048.64	1,542.37
Total Current Assets	**22,276.76**	**17,069.34**
TOTAL ASSETS	**33,233.81**	**32,743.42**
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	5,800.28	5,800.28
Other Equity	18,573.90	19,767.04
Total Equity	**24,374.18**	**25,567.32**
Liabilities		
Non-current Liabilities		
Financial Liabilities		
Lease Liabilities	16.99	35.93
Provisions	311.63	378.60
Total Non-current Liabilities	**328.62**	**414.53**
Current Liabilities		
Financial Liabilities		
Borrowings	1,335.64	-
Lease Liabilities	36.27	33.74
Trade Payables		
(A) total outstanding dues of micro enterprises and small enterprises; and	140.58	151.54
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	4,665.23	4,129.56
Other Financial Liabilities	422.39	275.73
Provisions	152.19	153.88
Current Tax Liabilities	31.58	-
Other Current Liabilities	1,747.13	2,017.12
Total Current Liabilities	**8,531.01**	**6,761.57**
Total Liabilities	**8,859.63**	**7,176.10**
TOTAL EQUITY AND LIABILITIES	**33,233.81**	**32,743.42**

APTECH LIMITED MUMBAI

BANSI S. MEHTA & CO. CHARTERED ACCOUNTANTS MUMBAI

Aptech Limited
Regd.office: Aptech House
A-65, MIDC, Marol, Andheri (E),
Mumbai - 400 093.
T: 91 22 6828 2300 / 6646 2300
F: 91 22 6828 2399
www.aptech-worldwide.com

Unleash your potential

Aptech Limited

Unaudited Standalone Statement of Cash Flow for the Period ended September 30, 2026

Amounts ₹ in Lakhs

Particulars	Period ended September 30, 2026		Period ended September 30, 2025	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Profit Before Tax		**1,929.29**		**1,531.06**
Adjustments for:				
Share Based Payment to Employees	-		1.02	
Depreciation and Amortisation Expense	131.70		140.07	
Allowances for Expected Credit Loss (Net)	158.53		536.90	
Bad debts written off	0.01		-	
Provision for Dimunition of Inventory	5.13		0.40	
Finance Costs	26.90		44.20	
Interest Income	(343.68)		(417.09)	
Interest Income ROU Asset	(0.51)		(0.48)	
Excess Provision/Liability written back	(54.25)		(49.94)	
Unrealised Loss/(Gain) on Exchange Fluctuation (Net)	(80.85)		(17.99)	
		(157.02)		**237.09**
Operating Profit before Working Capital Changes		**1,772.27**		**1,768.15**
Changes in Working Capital				
Decrease/(Increase) in Inventories	(27.33)		(6.17)	
Decrease/(Increase) in Trade Receivables and Unbilled Revenue	(2,236.81)		(2,768.49)	
Decrease/(Increase) in Employee Loans	30.49		(30.35)	
Decrease/(Increase) in Other Non-current Assets	(27.82)		(395.01)	
Decrease/(Increase) in Other Current Financial Assets	(5.61)		(38.33)	
Decrease/(Increase) in Other Current Assets	(506.27)		59.52	
Increase/(Decrease) in Non-current Liabilities and Provisions	(68.57)		109.33	
Increase/(Decrease) in Trade Payables & Other Financial liabilities and provision:	683.89		976.10	
Increase/(Decrease) in Other Current liabilities	(238.39)		576.79	
		(2,396.42)		**(1,516.61)**
Cash generated from / (used in) Operations		**(624.16)**		**251.54**
Net Income Tax (Paid)		**(455.50)**		**(275.27)**
Net Cash generated from / (used in) Operating Activities		**(1,079.66)**		**(23.73)**
B. CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of Property, Plant and Equipment	(39.67)		(80.80)	
Interest Income	428.53		584.52	
Proceeds from/(Investments) in Bank Deposits other than cash and cash equivalent(Net)	879.36		1,715.88	
Net Cash generated from / (used in) Investing Activities		**1,268.22**		**2,219.60**
C. CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from exercise of Employees Stock Options	-		3.42	
Payment of Principal portion of Lease Liabilities	(16.41)		(14.15)	
Payment of Interest portion of Lease Liabilities	(2.69)		(4.04)	
Proceeds/(Repayment) of Bank borrowings	1,335.64		-	
Dividend paid	(2,610.13)		(2,609.99)	
Interest Expenses	(24.21)		(40.16)	
Net Cash generated from / (used in) Financing Activities		**(1,317.80)**		**(2,664.92)**
Net (Decrease) / Increase in Cash and Cash Equivalents		**(1,129.24)**		**(469.05)**
Cash and Cash Equivalents at the beginning of the period		**1,344.94**		**654.15**
Cash and Cash Equivalents at the end of the period		**215.70**		**185.10**
Net (Decrease) / Increase in Cash and Cash Equivalents		**(1,129.24)**		**(469.05)**

APTECH LIMITED MUMBAI

BANSI S. MEHTA & CO. CHARTERED ACCOUNTANTS MUMBAI