Aptech Limited
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August 05, 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 August 05, 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 ended on June 30, 2026 and Limited Review report of Statutory Auditors (Standalone and Consolidated) for the quarter ended on June 30, 2026.

    Accordingly, we are enclosing following:

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

2. Approval of the Draft Directors' Report, Management Discussion and Analysis Report, Business Responsibility and Sustainability Report, Corporate Governance Report and Annual Financial Statement for the year 2025-26 and authorize the Directors / Whole Time Director / or the Management team to finalize the same.

3. Approval of the appointment of M/s SAPSJ & Associate (Regn No - 000445) as Cost Auditor for FY 2026-27 as recommended by the Audit Committee and finalize the audit fees subject to approval of Shareholders in the ensuing Annual General Meeting.

    The Disclosure as required under Regulation 30 of SEBI (LODR) Regulations, 2015 read with SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 is enclosed Annexure - A.

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The aforesaid Meeting commenced at 01.15 p.m. and concluded at 2.50 p.m.

The above information will also be available on Company's website at www.aptech-worldwide.com

This is for your information and record.

Yours faithfully

For Aptech Limited

SHRUTI ANIKET KANVINDE

Digitally signed by SHRUTI ANIKET KANVINDE
Date: 2026.08.05 15:06:55 +05'30'

Shruti Kanvinde
Company Secretary & Compliance Officer
Membership No – A38705

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Annexure A

1	Name of the Cost Auditor	M/s SAPSJ &Associates
2	Reason of Change viz, appointment, ~~resignation, removal or otherwise~~	Appointment as Cost Auditors of the Company
3	Date of Appointment & Terms of appointment	August 05, 2026 For conducting Cost Audit of the Company for the Financial Year 2026-27.
4	Brief Profile	M/s SAPSJ & Associates, A Partnership firm of Cost Accountants, who believes their experience, ability and will to deliver being their greatest assets. The firm have an extensive expertise in Cost Audit apart from experience in areas that includes corporate finance, accounts, audit, direct and indirect taxation, risk management, project management and related services. Major cost audit clients being FALCON Marine exports Limited, Western electricity supply company of Orissa Limited, OHPCL and OPGCL apart from other professional projects with reputed clients like Ministry of Railway, NALCO, NTPC, RITES, GAIL etc.
5	Disclosure of Relationship with other Directors (In-case of appointment)	They are not related to any of the Directors or Key Managerial Personnel of the Company.

Independent Auditor's Review Report on Unaudited Quarterly 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 June 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 revenue of ₹ 6,881.01 lakh, total net profit/ (loss) after tax of ₹ (20.16) lakh and total comprehensive income/ (loss) of ₹ (20.05) lakh, for the quarter ended June 30, 2026, 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 revenue of ₹ NIL, total net profit/ (loss) after tax (including due to exchange translation) of ₹ NIL and total comprehensive income/ (loss) (including due to exchange translation) of ₹ NIL, for the quarter ended June 30, 2026, 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 revenue of ₹ 563.03 lakh, total net profit/ (loss) after tax (including due to exchange translation) of ₹ 27.49 lakh and total comprehensive income/ (loss) (including due to exchange translation) of ₹ 27.49 lakh, for the quarter ended June 30, 2026, as considered in the Statement. The unaudited interim financial results/ financial information of the said subsidiaries

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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 : 26113943ITSPCH3119

PLACE : Mumbai
DATED : August 5, 2026

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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

(Amounts ₹ in Lakhs except for EPS)

	Particulars	Quarter Ended			Year Ended
		June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
		Unaudited	Audited	Unaudited	Audited
I.	Revenue from Operations	13,374.62	11,100.23	12,042.91	50,342.50
II.	Other Income	380.18	394.28	485.25	1,635.88
III.	**Total Income (I+II)**	**13,754.80**	**11,494.51**	**12,528.16**	**51,978.38**
IV.	**Expenses :**				
	i. Purchases of Stock-in-Trade	42.51	(27.70)	68.50	114.52
	ii. Changes in Inventories of Stock-in-Trade	4.51	25.59	(12.81)	22.57
	iii. Employee Benefits Expense	1,770.08	1,880.61	1,800.07	7,269.96
	iv. Finance Costs	36.74	31.99	43.79	181.38
	v. Depreciation and Amortisation Expense	223.70	192.81	202.37	803.88
	vi. Other Expenses	10,646.47	8,930.09	9,454.59	39,784.42
	Total Expenses	**12,724.01**	**11,033.39**	**11,556.51**	**48,176.73**
V.	**Profit /(loss) before exceptional items and tax (III-IV)**	**1,030.79**	**461.12**	**971.65**	**3,801.65**
VI.	Exceptional Items (Net) (Refer Note 2)	-	-	(19.99)	(260.43)
VII.	**Profit / (Loss) before Tax (V+VI)**	**1,030.79**	**461.12**	**951.66**	**3,541.22**
VIII.	**Tax Expense**				
	i. Current Tax	200.25	(335.50)	296.26	764.68
	ii. Deferred Tax (Including MAT Credit Entitlement & Reversal) (Refer Note 4)	65.99	618.45	(17.46)	424.15
	Total Tax Expense	**266.24**	**282.95**	**278.80**	**1,188.83**
IX.	**Profit /(Loss) for the Period (VII-VIII)**	**764.55**	**178.17**	**672.86**	**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	(1.14)	83.79	(29.64)	5.89
	ii. Gain/(Loss) on Fair Valuation of Equity Instruments	(13.00)	(13.00)	6.00	(22.00)
	iii. Income Tax on above	0.29	(23.51)	8.44	(1.48)
	Other Comprehensive Income	(13.85)	47.28	(15.20)	(17.59)
XI.	**Total Comprehensive Income for the Period (IX+X)**	**750.70**	**225.45**	**657.66**	**2,334.80**
XII.	**Paid-up Equity Share Capital (Face value of ₹ 10 each)**	5,800.28	5,800.28	5,800.17	5,800.28
XIII.	**Other Equity**				19,061.37
XIV.	**Earnings per share (of ₹ 10 each) (Not Annualised)**				
	Basic EPS (₹)	1.32	0.31	1.16	4.06
	Diluted EPS (₹)	1.32	0.31	1.16	4.06

APTECH LIMITED MUMBAI

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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			Year Ended
	June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
	Unaudited	Audited	Unaudited	Audited
SEGMENT REVENUE				
Retail	10,210.97	8,146.51	9,747.51	38,923.36
Institutional	3,163.65	2,953.72	2,295.40	11,419.14
Total	**13,374.62**	**11,100.23**	**12,042.91**	**50,342.50**
SEGMENT RESULTS				
A. Retail	1,258.64	1,028.19	1,386.73	5,792.72
B. Institutional	299.72	33.83	91.00	279.61
	1,558.36	**1,062.02**	**1,477.73**	**6,072.33**
C. Exceptional Items (Loss)/Gain(Net) (Refer Note 2 (a))	-	-	(19.99)	(19.99)
Sub-Total (A+B+C)	**1,558.36**	**1,062.02**	**1,457.74**	**6,052.34**
D. **Unallocable Expenses**				
Finance Costs	7.41	2.47	11.07	56.81
Other Expenses	790.72	875.26	796.62	3,385.75
Exceptional Items (Refer Note 2 (b))	-	-	-	240.44
Sub Total (D)	**798.13**	**877.73**	**807.69**	**3,683.00**
Total (A+B+C-D)	**760.23**	**184.29**	**650.05**	**2,369.34**
E. **Unallocable Income**				
Other Income	270.56	276.83	301.61	1,171.88
Profit/(Loss) Before Tax (A+B+C-D+E)	**1,030.79**	**461.12**	**951.66**	**3,541.22**

(Amounts ₹ in Lakhs)

Particulars	As at June 30, 2026	As at March 31, 2026	As at June 30, 2025
I. SEGMENT ASSETS			
a. Retail	10,946.54	10,594.76	10,202.26
b. Institutional	7,404.37	6,437.11	5,134.33
c. Other Unallocable Assets:			
Investments	225.00	241.66	269.66
Cash and Cash Equivalents, Bank Balances and Bank Deposits	17,695.02	19,188.28	17,984.37
Other Assets	5,967.66	6,313.40	7,043.69
Total Segment Assets	**42,238.59**	**42,775.21**	**40,634.31**
II. SEGMENT LIABILITIES			
a. Retail	12,386.78	11,884.87	12,143.30
b. Institutional	4,324.85	4,069.79	2,828.52
c. Other Unallocable Liabilities	2,524.75	1,958.90	2,479.22
Total Segment Liabilities	**19,236.38**	**17,913.56**	**17,451.04**
Net Capital Employed (I-II)	**23,002.21**	**24,861.65**	**23,183.27**

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 ended June 30, 2026.

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

Sandip Weling
Director
Place : Mumbai
Date: August 05, 2026

APTECH LIMITED MUMBAI

BANSI S. MEHTA & CO. CHARTERED ACCOUNTANTS MUMBAI

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Notes :

1. The above Unaudited Consolidated Financial Results for the quarter ended June 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 August 05, 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 June 30, 2026 have been subjected to limited review by the Statutory Auditors.

2 Exceptional item includes
a) In the wake of Nigerian central bank removing trading restrictions on the official market in an earlier period, resulting in the Nigerian currency (Naira) dropping to a record low level and thereby leading to foreign exchange loss, which has since been disclosed as an exceptional item in the financial results. Now that there has not been any significant fluctuations in Naira, the resultant foreign exchange gains/ losses have been treated as normal foreign exchange gain/loss and accordingly, for the quarter and Year ended March 31, 2026, an exchange gain/(loss)gain of ₹ Nil and ₹ (19.99) lakhs has been recognised as exceptional foreign exchange gain/(loss) respectively.

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 ₹ 240.44 lakhs for the Year ended 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 On a standalone basis, Aptech Limited has reported the following figures in its results for the quarter ended June 30, 2026:
a. Revenue from Operations of ₹ 7056.29 lakhs.
b. Profit / (Loss) before tax of ₹ 1023.42 lakhs.
c. Profit / (Loss) after tax of ₹ 757.19 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 quarter ended March 31, 2026 as reported in these unaudited consolidated financial results are balancing figures between the audited figures for the full financial year ended March 31, 2026 and unaudited published year-to-date figures upto the end of the third quarter of the financial year ended March 31, 2026, which were subjected to limited review.

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

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

Sandip Weling
Director

Place : Mumbai
Date : August 05, 2026

APTECH LIMITED MUMBAI

BANSI S. MEHTA & CO. MUMBAI CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on Unaudited Quarterly 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 June 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 : 26113943ISSJBB1312

PLACE : Mumbai
DATED : August 5, 2026

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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

(Amounts ₹ in lakhs except for EPS)

	Particulars	Quarter Ended			Year Ended
		June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
		Unaudited	Audited	Unaudited	Audited
I.	Revenue from Operations	7,056.29	6,504.98	6,676.29	28,494.81
II.	Other Income	195.94	227.78	229.76	971.94
III.	**Total Income (I+II)**	**7,252.23**	**6,732.76**	**6,906.05**	**29,466.75**
IV.	**Expenses :**				
	i. Purchases of Stock-in-Trade	22.40	(25.39)	23.23	39.07
	ii. Changes in Inventories of Stock-in-Trade	(1.80)	9.38	(0.93)	3.70
	iii. Employee Benefits Expense	1,113.32	1,398.23	1,396.45	5,622.97
	iv. Finance Costs	7.42	2.47	11.07	56.81
	v. Depreciation and Amortisation Expense	66.06	66.19	68.60	275.64
	vi. Other Expenses	5,021.41	4,691.57	4,565.09	20,127.01
	Total Expenses	**6,228.81**	**6,142.45**	**6,063.51**	**26,125.20**
V.	**Profit /(Loss) before Exceptional items (III-IV)**	**1,023.42**	**590.31**	**842.54**	**3,341.55**
VI.	Exceptional Item (Refer Note 2)	-	-	-	(189.50)
VII.	**Profit/(Loss) before Tax (V+VI)**	**1,023.42**	**590.31**	**842.54**	**3,152.05**
VIII.	**Tax Expense**				
	i. Current Tax	199.55	(251.19)	273.66	715.72
	ii. Deferred Tax (Including MAT Credit Entitlement & Reversal) (Refer Note 3)	66.68	611.55	(18.52)	423.00
	Total Tax Expense	**266.23**	**360.36**	**255.14**	**1,138.72**
IX.	**Profit/(Loss) for the Period (VII -VIII)**	**757.19**	**229.95**	**587.40**	**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	(1.29)	49.28	(25.63)	(11.87)
	ii. Gain/(Loss) on Fair Valuation on Equity Instruments	(13.00)	(13.00)	6.00	(22.00)
	iii. Income Tax on above	0.32	(14.82)	7.46	2.99
	Other Comprehensive Income	(13.97)	21.46	(12.17)	(30.88)
XI.	**Total Comprehensive Income for the Period (IX+X)**	**743.22**	**251.41**	**575.23**	**1,982.45**
XII.	**Paid-up Equity Share Capital (Face value of ₹ 10 each)**	5,800.28	5,800.28	5,800.17	5,800.28
XIII.	**Other Equity**				19,767.04
XIV.	**Earnings per share (of ₹ 10 each) (Not Annualised)**				
	Basic EPS (₹)	1.31	0.40	1.01	3.47
	Diluted EPS (₹)	1.31	0.40	1.01	3.47

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Notes :

1. The above Unaudited Standalone Financial Results for the quarter ended June 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 August 5, 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 ended June 30, 2026 have been subjected to limited review by the Statutory Auditors.

2 Exceptional item includes
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 figures for the quarter ended March 31, 2026 as reported in these unaudited standalone financial results are balancing figures between the audited figures for the full financial year ended March 31, 2026 and unaudited published year-to-date figures upto the end of the third quarter of the financial year ended March 31, 2026, which were subjected to limited review.

5 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".

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

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

Sandip Weling
Director

Place: Mumbai
Date: August 05, 2026

APTECH LIMITED MUMBAI

BANSI S. MEHTA & CO. MUMBAI CHARTERED ACCOUNTANTS