



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

May 20, 2026

To, BSE Limited 25 th 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

Dear Sir/Madam,

Sub: Outcome of the Board Meeting

Pursuant to Regulation 30, 33 and 42 read with Schedule III and other applicable Regulation of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), we wish to inform you that the meeting of the Board of Directors of the Company was held today i.e., Wednesday, May 20, 2026, inter alia, to consider and approve the following businesses:

1. Audited (Standalone and Consolidated) Financial Results:

The Board approved the Audited (Standalone and Consolidated) Financial Results (*Collectively referred as 'Financial Results'*) of the Company for the quarter and financial year ended March 31, 2026. A copy of Financial Results along with Auditors' Report and Declaration regarding audit report(s) with an unmodified opinion thereupon is enclosed herewith.

2. Dividend:

The Board declared an Interim dividend of Rs. 4.5/- per equity share of face value of Rs. 10/- each for the Financial Year 2025-26 (i.e., 45 % of the face value).

3. Considered and approved the request received from Mr. Utpal Sheth for re-classification from "Promoter Group Category" to "Public Category", subject to approval of the stock exchange where the equity shares of the Company are listed, the shareholders of the Company through Postal Ballot, and such other approvals as may be required in accordance with Regulation 31A of the SEBI LODR Regulations and other applicable laws.

The meeting commenced at 01:30 P.M. and concluded at 02:15 P.M.

This is for your information and record.

Thanking you

For Aptech Limited

Shruti Laud
Company Secretary
Membership no.: A38705
Place: Mumbai

INDEPENDENT AUDITOR’S REPORT ON THE AUDIT OF QUARTERLY AND ANNUAL CONSOLIDATED FINANCIAL RESULTS

To the Board of Directors of Aptech Limited

Opinion

We have audited the accompanying Statement of 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 and year ended March 31, 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 (“Listing Regulations”).

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of report of other auditors on separate audited financial statements /financial results/ financial information of the subsidiaries referred to in “Other Matters” paragraph below, the Statement:

i. includes the annual financial 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

ii. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

iii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit, other comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2026.



Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (“SAs”) specified under Section 143(10) of the Companies Act, 2013 (“the Act”). Our responsibilities under those Standards are further described in the *Auditor’s Responsibilities for the Audit of the Statement* section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (“ICAI”) together with the ethical requirements that are relevant to our audit of the statement under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI’s Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in “Other Matters” paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Management’s and Board of Director’s Responsibilities for the Statement

This Statement is the responsibility of the Holding Company’s Board of Directors and has been approved by them for issuance. The Consolidated Financial Results for the year ended March 31, 2026, have been compiled from the Audited Consolidated Financial Statements.

The Holding Company’s Board of Directors is responsible for the preparation and presentation of this statement that gives a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (“Ind AS”) prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of this statement that gives a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this statement by the Board of Directors of the Holding Company, as aforesaid.

In preparing this statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of



accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the statement as a whole is 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 this statement.

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 statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of requirements specified under Regulation 33 of the LODR Regulations.



- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group 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 consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/ financial information of the entities within the Group to express an opinion on the statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the statement of which we are the independent auditors. For the other entities included in the statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the consolidated financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the statement may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) evaluating the effect of any identified misstatements in the consolidated financial results.

We communicate with those charged with governance of the Holding Company and such other entities included in the statement of which we are the independent auditors 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 the circular issued by SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.



Other Matters

- a. The accompanying Statement includes the audited financial results/ statements and other financial information in respect of 1 (one) subsidiary located in India, whose financial results/ financial statements/ financial information reflect total assets of ₹ 15,707.87 lakhs as at March 31, 2026, total revenue of ₹ 5,198.53 lakhs and ₹ 24,991.01 lakhs, total net profit/(loss) after tax of ₹ (86.07) lakhs and ₹ 252.93 lakhs and total comprehensive income/(loss) of ₹ (60.24) lakhs and ₹ 266.22 lakhs, for the quarter and year ended March 31, 2026, and net cash outflows of ₹ 118.49 lakhs for the year ended March 31, 2026. The financial results/ financial statements/ financial information of the said subsidiary has been audited by us.
- b. The accompanying Statement includes the audited financial results/ statements and other financial information in respect of 2 (two) subsidiaries located outside India, whose financial results/ financial statements/ financial information reflect total assets of ₹ 773.91 lakhs as at March 31, 2026, total revenue of ₹ 341.71 lakhs and ₹ 1,889.36 lakhs, total net profit/(loss) after tax of ₹ 34.31 lakhs and ₹ 80.75 lakhs and total comprehensive income/(loss) of ₹ 34.31 lakhs and ₹ 80.75 lakhs, for the quarter and year ended March 31, 2026, respectively, and net cash outflows of ₹ 445.63 lakhs for the year ended March 31, 2026. The financial results/ financial statements/ financial information of the said subsidiaries have been audited by their respective independent auditors whose reports have been furnished to us by the management of the Holding Company. The management of the Holding Company has converted these financial results/ financial statements/ financial information of said subsidiaries from accounting principles generally accepted in their respective countries to Ind AS and accounting principles generally accepted in India. We have audited these conversion adjustments made by the management of the Holding Company. Our opinion 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 audited by us.
- c. The accompanying Statement includes the unaudited financial results/ statements and other unaudited financial information in respect of 2 (two) subsidiaries located outside India, whose unaudited financial results/ financial statements/ financial information reflect total assets of ₹ NIL as at March 31, 2026, total revenue of ₹ NIL and ₹ 8.17, total net profit/(loss) after tax of ₹ NIL and ₹ 5.41 and total comprehensive income/(loss) of ₹ NIL and ₹ 5.41, for the quarter and year ended March 31, 2026, respectively, and net cashflow of ₹ NIL for the year ended March 31, 2026. The management of the



Holding Company has prepared and certified these unaudited financial results/ financial statements/ financial information of the said subsidiaries in accordance with Ind AS and accounting principles generally accepted in India, and our opinion 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 statements/ financial information. According to the information and explanations given to us by the management of the Holding Company, these unaudited financial results/ financial statements/ financial information are not material to the Group.

Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors as referred to (a) and (b) above and the financial results/financial statements/financial information certified by the management of the Holding Company in (c) above.

- d. The figures of the statement as reported for the quarter ended March 31, 2026, and the corresponding quarter ended in the previous year are the balancing figures between audited figures in respect of the full financial year and the published year-to-date figures up to the end of third quarter of the relevant financial year. Also, the figures up to the end of the third quarter of the current and previous financial year had only been subjected to limited review by us. Our report on the statement is not modified in respect of this matter.

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



A handwritten signature in blue ink, appearing to read "Tarak K. Desai".

TARAK K. DESAI
Partner

PLACE : Mumbai
DATED : May 20, 2026

Membership No. 113943
UDIN : 26113943MLVYBM9320



APTECH LIMITED
STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026
(Amounts ₹ in Lakhs except for EPS)

Particulars	Quarter Ended			Year Ended	
	March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	Audited	Unaudited	Audited	Audited	Audited
I. Revenue from Operations	11,100.23	13,711.25	11,868.81	50,342.50	46,010.10
II. Other Income	394.28	331.28	359.79	1,635.88	1,601.03
III. Total Income (I+II)	11,494.51	14,042.53	12,228.60	51,978.38	47,611.13
IV. Expenses :					
i. Purchases of Stock-in-Trade	(27.70)	28.29	5.75	114.52	143.74
ii. Changes in Inventories of Stock-in-Trade	25.59	7.56	29.06	22.57	56.51
iii. Employee Benefits Expense	1,880.61	1,785.02	1,672.79	7,269.96	6,851.01
iv. Finance Costs	31.99	40.77	13.44	181.38	96.95
v. Depreciation and Amortisation Expense	192.81	204.05	194.14	803.88	852.98
vi. Other Expenses	8,930.09	10,527.14	9,383.19	39,784.42	36,059.83
Total Expenses	11,033.39	12,592.83	11,298.37	48,176.73	44,061.02
V. Profit / (loss) before exceptional items and tax (III-IV)	461.12	1,449.70	930.23	3,801.65	3,550.11
VI. Exceptional Items (Net) (Refer Note 2)	-	(240.44)	(0.82)	(260.43)	(75.65)
VII. Profit / (Loss) before Tax (V+VI)	461.12	1,209.26	929.41	3,541.22	3,474.46
VIII. Tax Expense					
i. Current Tax	(335.50)	445.68	277.32	764.68	1,163.02
ii. (Excess)/Short provision of tax of earlier years	-	-	-	-	48.62
iii. Deferred Tax (Including MAT Credit Entitlement & Reversal) (Refer Note 4)	618.45	(92.21)	157.71	424.15	354.94
Total Tax Expense	282.95	353.47	435.03	1,188.83	1,566.58
IX. Profit / (Loss) for the Period (VII-VIII)	178.17	855.79	494.38	2,352.39	1,907.88
X. Other Comprehensive Income Items that will not be reclassified to Profit or Loss					
i. Gain/(Loss) on Remeasurement of Defined Benefit Plan	83.79	2.08	(4.29)	5.89	(214.07)
ii. Gain/(Loss) on Fair Valuation of Equity Instruments	(13.00)	(4.00)	20.00	(22.00)	(31.00)
iii. Income Tax on above	(23.51)	(0.39)	1.03	(1.48)	62.15
Other Comprehensive Income	47.28	(2.31)	16.74	(17.59)	(182.92)
Total Comprehensive Income for the Period (IX+X)	225.45	853.48	511.12	2,334.80	1,724.96
XI. Paid-up Equity Share Capital (Face value of ₹ 10 each)	5,800.28	5,800.28	5,799.97	5,800.28	5,799.97
XII. Other Equity				19,061.37	19,332.44
XIII. Earnings per share (of ₹ 10 each) (Not Annualised)					
Basic EPS (₹)	0.31	1.48	0.85	4.06	3.29
Diluted EPS (₹)	0.31	1.48	0.85	4.06	3.29

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	
	March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	Audited	Unaudited	Audited	Audited	Audited
SEGMENT REVENUE					
Retail	8,146.51	10,179.17	10,338.14	38,923.36	42,491.81
Institutional	2,953.72	3,532.08	1,530.67	11,419.14	3,518.29
Total	11,100.23	13,711.25	11,868.81	50,342.50	46,010.10
SEGMENT RESULTS					
A. Retail	1,028.19	1,676.17	1,521.90	5,792.72	7,096.34
B. Institutional	33.83	346.34	(91.19)	279.61	(1,457.00)
	1,062.02	2,022.51	1,430.71	6,072.33	5,639.34
C. Exceptional Items (Loss)/Gain(Net) (Refer Note 2 (a))	-	-	(0.82)	(19.99)	(75.65)
Sub-Total (A+B+C)	1,062.02	2,022.51	1,429.89	6,052.34	5,563.69
D. Unallocable Expenses					
Finance Costs	2.47	10.15	2.32	56.81	39.06
Other Expenses	875.26	869.60	817.76	3,385.75	3,362.45
Exceptional Items (Refer Note 2 (b))	-	240.44	-	240.44	-
Sub Total (D)	877.73	1,120.19	820.08	3,683.00	3,401.51
Total (A+B+C-D)	184.29	902.32	609.81	2,369.34	2,162.18
E. Unallocable Income					
Other Income	276.83	306.94	319.60	1,171.88	1,312.28
Profit/(Loss) Before Tax (A+B+C-D+E)	461.12	1,209.26	929.41	3,541.22	3,474.46

(Amounts ₹ in lakhs)

Particulars	As at March 31, 2026	As at December 31, 2025	As at March 31, 2025
	I. SEGMENT ASSETS		
a. Retail	10,594.76	10,354.95	8,289.17
b. Institutional	6,437.11	8,158.13	4,281.70
c. Other Unallocable Assets:			
Investments	241.66	254.84	263.66
Cash and Cash Equivalents, Bank Balances and Bank Deposits	19,188.28	17,226.38	18,752.18
Other Assets	6,313.40	6,987.79	7,451.51
Total Segment Assets	42,775.21	42,982.09	39,038.22
II. SEGMENT LIABILITIES			
a. Retail	11,884.87	11,509.77	10,145.53
b. Institutional	4,069.79	3,916.27	2,192.52
c. Other Unallocable Liabilities	1,958.90	2,919.83	1,567.76
Total Segment Liabilities	17,913.56	18,345.87	13,905.81
Net Capital Employed (I-II)	24,861.65	24,636.22	25,132.41

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 year ended March 31, 2026.

For and on behalf of the Board of Directors of

Aptech Limited

Sandip Welling
Sandip Welling
Director

Place : Mumbai
Date : May 20, 2026



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Aptech Limited
Audited Consolidated Balance Sheet as at March 31, 2026

(Amounts ₹ in lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
ASSETS		
Non-current Assets		
Property, Plant and Equipment	1,023.85	1,267.80
Capital Work-in-Progress	1.00	-
Right-of-Use Assets	1,121.87	598.16
Other Intangible Assets	1,262.49	349.19
Intangible Assets under Development	18.28	781.69
Financial Assets		
Investments	241.66	263.66
Loans	8.11	4.25
Other Financial Assets	7,774.31	235.68
Deferred Tax Assets (Net)	3,282.20	3,707.82
Other Non-current Assets	504.34	493.32
Total Non-current Assets	15,238.11	7,701.57
Current Assets		
Inventories	43.27	65.84
Financial Assets		
Trade Receivables	6,700.37	3,595.07
Cash and Cash Equivalents	2,709.82	2,533.78
Bank Balances other than Cash and Cash Equivalents	813.89	764.00
Loans	37.04	45.79
Other Financial Assets	9,917.28	17,762.74
Other Current Assets	7,315.43	6,569.43
Total Current Assets	27,537.10	31,336.65
TOTAL ASSETS	42,775.21	39,038.22
EQUITY and LIABILITIES		
Equity		
Equity Share Capital	5,800.28	5,799.97
Other Equity	19,061.37	19,332.44
Total Equity	24,861.65	25,132.41
Liabilities		
Non-current Liabilities		
Financial Liabilities		
Lease Liabilities	1,000.36	504.06
Provisions	573.98	265.67
Total Non-current Liabilities	1,574.34	769.73
Current Liabilities		
Financial Liabilities		
Lease Liabilities	257.62	172.30
Trade Payables		
(A) total outstanding dues of micro enterprises and small enterprises	213.59	252.69
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	5,778.35	4,208.57
Other Financial Liabilities	512.85	431.57
Provisions	235.32	141.45
Current Tax Liabilities	-	205.63
Other Current Liabilities	9,341.49	7,723.87
Total Current Liabilities	16,339.22	13,136.08
Total Liabilities	17,913.56	13,905.81
TOTAL EQUITY and LIABILITIES	42,775.21	39,038.22



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Aptech Limited
Audited Consolidated Statement of Cash Flow for the year ended March 31, 2026

(Amounts ₹ in lakhs)

Particulars	Year Ended March 31, 2026	Year ended March 31, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax	3,541.22	3,474.46
Adjustments for:		
Share Based Payment to Employees	1.02	12.17
Depreciation and Amortisation Expense	803.88	852.98
Allowances for Expected Credit Loss (Net)	897.88	122.61
Bad debts written off	292.70	295.87
Provision for Diminution of Inventory	24.98	-
Dividend Income	-	(42.18)
Bad debts Recovered	-	(107.77)
Finance Costs	181.38	96.95
Interest Income	(1,163.10)	(1,161.88)
Interest Income ROU Asset	(6.98)	(4.90)
Excess Provision/liability written back	(291.64)	(196.71)
Unrealised Loss/(Gain) on Exchange Fluctuation (Net)	126.45	2.71
(Profit)/Loss on sale of Property, Plant and Equipment (Net)	(0.01)	-
	866.56	(130.15)
Operating Profit Before Working Capital Changes	4,407.78	3,344.31
Changes in Working Capital		
Decrease/(Increase) in Inventories	(2.41)	56.51
Decrease/(Increase) in Trade Receivables and Unbilled Revenue	(4,137.37)	(249.58)
Decrease/(Increase) in Employee Loans and advances	4.89	12.51
Decrease/(Increase) in Other Non-current Assets	(820.81)	(459.78)
Decrease/(Increase) in Other Current Financial Assets	133.41	(15.32)
Decrease/(Increase) in Other Current Assets	(746.00)	587.23
Increase/(Decrease) in Non-current Liabilities and Provisions	314.20	(2.07)
Increase/(Decrease) in Trade Payables & current financial liabilities and provi	1,774.62	295.49
Increase/(Decrease) in Other Current Liabilities	2,193.51	(1,123.18)
	(1,285.96)	(898.19)
Cash generated from / (used in) Operations	3,121.82	2,446.12
Net Income Tax (Paid)	(758.33)	(436.12)
Net Cash generated from/ (used in) Operating Activities	2,363.49	2,010.00
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(262.40)	(719.58)
Proceeds from Sale of Property, Plant and Equipment	0.13	25.45
Sale of Investments	-	2,000.00
Dividend received	-	41.93
Interest Income	1,272.61	1,133.34
Proceeds from/(Investments) in Bank Deposits other than cash and cash equivalent(Net)	(211.07)	(880.15)
	799.27	1,600.99
Net Cash generated from/ (used in) Investing Activities		
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from exercise of Employees Stock Options	3.42	6.63
Payment of Principal portion of Lease Liabilities	(198.77)	(149.56)
Payment of Interest portion of Lease Liabilities	(132.01)	(67.75)
Dividend paid	(2,609.99)	(2,609.69)
Interest Expenses	(49.37)	(29.20)
Net Cash generated from/ (used in) Financing Activities	(2,986.72)	(2,849.57)
Net (Decrease) / Increase in Cash and Cash Equivalents	176.04	761.42
Cash and Cash Equivalents at the beginning of the period	2,533.78	1,772.36
Cash and Cash Equivalents at the end of the period	2,709.82	2,533.78
Net (Decrease) / Increase in Cash and Cash Equivalents	176.04	761.42

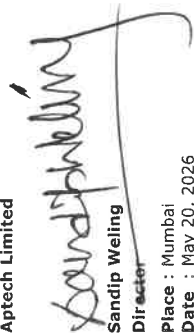


Notes :

1. The above Audited Consolidated Financial Results for the quarter and year ended March 31, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on May 20, 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.
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) 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. 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 and year ended March 31, 2026:
 - a. Revenue from Operations of ₹ 6,504.98 lakhs and ₹ 28,494.81 lakhs.
 - b. Profit / (Loss) before tax of ₹ 590.31 lakhs and ₹ 3,152.05 lakhs.
 - c. Profit / (Loss) after tax of ₹ 229.95 lakhs and ₹ 2,013.33 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.

The deferred tax credit for the quarter and year ended March 31, 2026, includes ₹ 152.79 lakhs of deferred tax charge, on account of such remeasurement.
5. During the current year, expenses accrued but pending receipt of invoices amounting to ₹ 2,354.77 lakhs, have been classified under Trade Payables, as the management believes this would lead to a better presentation in the financial statements. Consequently, the comparative amount of ₹ 2,166.60 lakhs has been reclassified from Other Financial Liabilities – Current to Trade Payables for the year ended March 31, 2025. Such reclassification does not have any impact on the profit for the year, total assets, total liabilities or equity.
6. The figures for the quarter ended March 31, 2026, and the corresponding quarter ended March 31, 2025, are the balancing figures between audited figures in respect of the full financial year and the unaudited published year-to-date figures upto the end of the third quarter of the relevant financial years.
7. The Board of directors have declared an interim dividend of ₹ 4.5 per equity share of ₹ 10 each for the financial year 2025-26.

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


Sandip Weiling
 Director
 Place : Mumbai
 Date : May 20, 2026



INDEPENDENT AUDITOR'S REPORT ON THE AUDIT OF QUARTERLY AND ANNUAL STANDALONE FINANCIAL RESULTS

To the Board of Directors of Aptech Limited

Opinion

We have audited the accompanying Statement of standalone financial results of **APTECH LIMITED** ("the Company") for the quarter and year ended March 31, 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 ("Listing Regulations").

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

- i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit, other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2026.

Basis for Opinion

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



Management's and Board of Director's Responsibilities for the Statement

This Statement is the responsibility of the Company's Board of Directors and has been approved by them for issuance. The Standalone Financial Results for the year ended March 31, 2026, have been compiled from the Audited Standalone Financial Statements.

The Company's Board of Directors is responsible for the preparation and presentation of this statement that gives a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of this statement that gives a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing this statement, the Board of Directors 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 of accounting unless the Board of Directors either intend to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the statement as a whole is 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 this statement.



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 statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the LODR Regulations.
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the statement may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) evaluating the effect of any identified misstatements in the financial results.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The figures of the statement as reported for the quarter ended March 31, 2026, and the corresponding quarter ended in the previous year are the balancing figures between audited figures in respect of the full financial year and the published year-to-date figures up to the end of third quarter of the relevant financial year. Also, the figures up to the end of the third quarter of the current and previous financial year had only been subjected to limited review by us. Our report on the statement is not modified in respect of this matter.

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



A handwritten signature in blue ink, appearing to read "Tarak K. Desai".

TARAK K. DESAI
Partner

Membership No. 113943
UDIN : 26113943DS 0IG76532

PLACE : Mumbai
DATED : May 20, 2026

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

(Amounts ₹ in lakhs except for EPS)

Particulars	Quarter Ended			Year Ended	
	March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	Audited	Unaudited	Audited	Audited	Audited
I. Revenue from Operations	6,504.98	8,010.95	5,635.98	28,494.81	21,889.30
II. Other Income	227.78	237.52	260.65	971.94	2,669.49
III. Total Income (I+II)	6,732.76	8,248.47	5,896.63	29,466.75	24,558.79
IV. Expenses :					
i. Purchases of Stock-in-Trade	(25.39)	17.33	(7.58)	39.07	29.92
ii. Changes in Inventories of Stock-in-Trade	9.38	0.49	28.11	3.70	48.93
iii. Employee Benefits Expense	1,398.23	1,419.38	1,307.28	5,622.97	5,416.33
iv. Finance Costs	2.47	10.14	2.26	56.81	22.93
v. Depreciation and Amortisation Expense	66.19	69.38	70.55	275.64	327.17
vi. Other Expenses	4,691.57	5,511.57	3,962.15	20,127.01	14,720.69
Total Expenses	6,142.45	7,028.29	5,362.77	26,125.20	20,565.97
V. Profit / (Loss) before Exceptional items (III-IV)	590.31	1,220.18	533.86	3,341.55	3,992.82
VI. Exceptional Item (Refer Note 2)	-	(189.50)	-	(189.50)	-
VII. Profit/(Loss) before Tax (V+VI)	590.31	1,030.68	533.86	3,152.05	3,992.82
VIII. Tax Expense					
i. Current Tax	(251.19)	383.72	166.74	715.72	875.58
ii. (Excess)/Short provision of tax of earlier years	-	-	-	-	48.72
iii. Deferred Tax (Including MAT Credit Entitlement & Reversal) (Refer Note 3)	611.55	(77.93)	157.01	423.00	372.38
Total Tax Expense	360.36	305.79	323.75	1,138.72	1,296.68
IX. Profit/(Loss) for the Period (VII -VIII)	229.95	724.89	210.11	2,013.33	2,696.14
X. Other Comprehensive Income					
Items that will not be reclassified to Profit or Loss					
i. Gain/(Loss) on Remeasurement of Defined Benefit Plan	49.28	3.70	1.42	(11.87)	(209.28)
ii. Gain/(Loss) on Fair Valuation on Equity Instruments	(13.00)	(4.00)	20.00	(22.00)	(31.00)
iii. Income Tax on above	(14.82)	(1.07)	(0.42)	2.99	60.94
Other Comprehensive Income	21.46	(1.37)	21.00	(30.88)	(179.34)
Total Comprehensive Income for the Period (IX+X)	251.41	723.52	231.11	1,982.45	2,516.80
XII. Paid-up Equity Share Capital (Face value of ₹ 10 each)	5,800.28	5,800.28	5,799.97	5,800.28	5,799.97
XIII. Other Equity				19,767.04	20,390.45
XIV. Earnings per share (of ₹ 10 each) (Not Annualised)					
Basic EPS (₹)	0.40	1.25	0.36	3.47	4.65
Diluted EPS (₹)	0.40	1.25	0.36	3.47	4.65

STANDALONE 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	
	March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	Audited	Unaudited	Audited	Audited	Audited
SEGMENT REVENUE					
Retail	3,539.76	4,475.13	4,105.22	17,423.51	18,428.94
Institutional	2,965.23	3,535.82	1,530.76	11,071.31	3,460.36
Total	6,504.99	8,010.95	5,635.98	28,494.82	21,889.30
SEGMENT RESULTS					
A. Retail	772.59	1,275.16	979.97	4,627.03	5,383.02
B. Institutional	308.10	536.34	107.06	964.28	(588.42)
Sub-Total (A+B)	1,080.69	1,811.50	1,087.03	5,591.31	4,794.60
C. Unallocable Expenses					
Finance Costs	2.47	10.14	2.26	56.81	22.93
Other Expenses	674.79	795.98	779.00	3,012.91	3,276.83
Exceptional Items (Refer note 2)	-	189.50	-	189.50	-
Sub-Total (C)	677.26	995.62	781.26	3,259.22	3,299.76
Total (A+B-C)	403.43	815.88	305.77	2,332.09	1,494.84
D. Unallocable Income					
Other Income	186.88	214.80	228.09	819.96	2,497.98
Profit/ (Loss) before Tax (A+B-C+D)	590.31	1,030.68	533.86	3,152.05	3,992.82

(Amounts ₹ in lakhs)

Particulars	As at March 31, 2026	As at December 31, 2025	As at March 31, 2025
I. SEGMENT ASSETS			
a. Retail	2,397.35	3,004.52	3,440.75
b. Institutional	6,156.90	7,744.92	3,589.32
c. Other Unallocable Assets:			
Investments	6,492.69	6,505.69	6,514.69
Cash and Cash Equivalents, Bank balances and Bank Deposits	12,556.43	10,635.17	12,179.24
Others	5,140.05	5,668.08	5,880.83
Total Segment Assets	32,743.42	33,558.38	31,604.83
II. SEGMENT LIABILITIES			
a. Retail	2,230.31	2,393.96	2,483.26
b. Institutional	3,608.65	3,442.90	1,702.41
c. Other Unallocable Liabilities	1,337.14	2,405.61	1,228.74
Total Segment Liabilities	7,176.10	8,242.47	5,414.41
Net Capital Employed (I-II)	25,567.32	25,315.91	26,190.42

Note :
The Board of Directors have been identified as the Chief Operating Decision Maker. They examine the Company's performance on an entity level. The Company 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 Year ended March 31, 2026.

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



Sandip Weiling
Director

Place: Mumbai
Date: May 20, 2026



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





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Aptech Limited
Audited Standalone Balance Sheet as at March 31, 2026

Amounts ₹ in Lakhs

Particulars	As at March 31, 2026	As at March 31, 2025
ASSETS		
Non-current Assets		
Property, Plant and Equipment	785.00	836.57
Right-of-Use Assets	58.83	89.52
Other Intangible Assets	191.06	266.25
Intangible Assets under Development	8.78	4.09
Financial Assets		
Investments	6,492.69	6,514.69
Loans	7.11	3.25
Other Financial Assets	4,627.67	27.00
Deferred Tax Assets (Net)	3,086.53	3,506.54
Other Non-current Assets	416.41	466.01
Total Non-current Assets	15,674.08	11,713.92
Current Assets		
Inventories	0.56	4.26
Financial Assets		
Trade Receivables	5,910.72	3,745.44
Cash and Cash Equivalents	1,344.94	654.15
Bank Balances other than Cash and Cash Equivalents	813.88	764.00
Loans	30.64	46.79
Other Financial Assets	7,426.23	12,701.62
Other Current Assets	1,542.37	1,974.65
Total Current Assets	17,069.34	19,890.91
TOTAL ASSETS	32,743.42	31,604.83
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	5,800.28	5,799.97
Other Equity	19,767.04	20,390.45
Total Equity	25,567.32	26,190.42
Liabilities		
Non-current Liabilities		
Financial Liabilities		
Lease Liabilities	35.93	69.67
Provisions	378.60	198.25
Total Non-current Liabilities	414.53	267.92
Current Liabilities		
Financial Liabilities		
Lease Liabilities	33.74	29.09
Trade Payables		
(A) total outstanding dues of micro enterprises and small enterprises; and	151.54	172.55
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	4,129.56	2,437.51
Other Financial Liabilities	275.73	245.92
Provisions	153.88	156.85
Current Tax Liabilities	-	144.19
Other Current Liabilities	2,017.12	1,960.38
Total Current Liabilities	6,761.57	5,146.49
Total Liabilities	7,176.10	5,414.41
TOTAL EQUITY AND LIABILITIES	32,743.42	31,604.83



B





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Audited Standalone Statement of Cash Flow for the year ended March 31, 2026

Amounts ₹ in Lakhs

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax	3,152.05	3,992.82
Adjustments for:		
Share Based Payment to Employees	1.02	12.16
Depreciation and Amortisation Expense	275.64	327.17
Allowances for Expected Credit Loss (Loan)	5.41	
Allowances for Expected Credit Loss (Net)	952.04	317.81
Bad debts written off	3.95	15.00
Bad debts Recovered	-	(2.06)
Provision for Diminution of Inventory	6.79	
Finance Costs	56.81	22.93
Interest Income	(817.26)	(801.07)
Dividend Income	-	(1,594.52)
Interest Income ROU Asset	(0.97)	(0.91)
Excess Provision/Liability written back	(65.93)	(171.25)
Unrealised Loss/(Gain) on Exchange Fluctuation (Net)	(88.71)	5.40
(Profit)/Loss on Sale of Property, Plant and Equipment (Net)	-	(1.69)
	328.79	(1,871.03)
Operating Profit before Working Capital Changes	3,480.84	2,121.79
Changes in Working Capital		
Decrease/(Increase) in Inventories	(3.09)	48.93
Decrease/(Increase) in Trade Receivables and Unbilled Revenue	(2,839.92)	(1,613.37)
Decrease/(Increase) in Employee Loans	12.29	7.47
Decrease/(Increase) in Other Non-current Assets	5.15	(396.26)
Decrease/(Increase) in Other Current Financial Assets	17.02	(80.63)
Decrease/(Increase) in Other Current Assets	432.28	(26.96)
Increase/(Decrease) in Non-current Liabilities and Provisions	168.48	(231.41)
Increase/(Decrease) in Trade Payables & Other Financial liabilities and provi	1,806.38	917.01
Increase/(Decrease) in Other Current liabilities	(87.47)	146.89
	(488.88)	(1,228.33)
Cash generated from / (used in) Operations	2,991.96	893.46
Net Income Tax (Paid)	(648.75)	30.22
Net Cash generated from / (used in) Operating Activities	2,343.21	923.68
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(116.58)	(266.90)
Proceeds from Sale of Property, Plant and Equipment	0.13	24.23
Sale of Investments	-	2,000.00
Interest Income	891.89	735.05
Dividend received	-	1,594.52
Proceeds from/(Investments) in Bank Deposits other than cash and cash equivalent(Net)	264.61	(2,274.04)
Net Cash generated from / (used in) Investing Activities	1,040.05	1,812.86
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from exercise of Employees Stock Options	3.42	6.63
Payment of Principal portion of Lease Liabilities	(29.09)	(24.92)
Payment of Interest portion of Lease Liabilities	(7.44)	(9.87)
Dividend paid	(2,609.99)	(2,609.69)
Interest Expenses	(49.37)	(13.06)
Net Cash generated from / (used in) Financing Activities	(2,692.47)	(2,650.91)
Net (Decrease) / Increase in Cash and Cash Equivalents	690.79	85.63
Cash and Cash Equivalents at the beginning of the period	654.15	568.52
Cash and Cash Equivalents at the end of the period	1,344.94	654.15
Net (Decrease) / Increase in Cash and Cash Equivalents	690.79	85.63

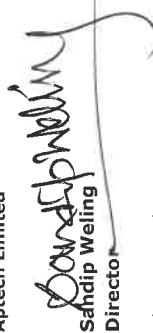


Notes :

1. The above Audited Standalone Financial Results for the quarter and year ended March 31, 2026, have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on May 20, 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.
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. 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.
The deferred tax credit for the quarter and year ended March 31, 2026, includes ₹ 152.79 lakhs of deferred tax charge, on account of such remeasurement.
4. During the current year, expenses accrued but pending receipt of invoices amounting to ₹ 1,689.80 lakhs, have been classified under Trade Payables, as the management believes this would lead to a better presentation in the financial statements. Consequently, the comparative amount of ₹ 1,598.76 lakhs has been reclassified from Other Financial Liabilities - Current to Trade Payables for the year ended March 31, 2025. Such reclassification does not have any impact on the profit for the year, total assets, total liabilities or equity.
5. Other Income for the year ended March 31, 2025, includes dividend of ₹ 1,552.60 lakhs received from a subsidiary.
6. The figures for the quarter ended March 31, 2026, and the corresponding quarter ended March 31, 2025, are the balancing figures between audited figures in respect of the full financial year and the unaudited published year-to-date figures upto the end of the third quarter of the relevant financial years.
7. The Board of directors have declared an interim dividend of ₹ 4.5 per equity share of ₹ 10 each for the financial year 2025-26

For and on behalf of the Board of Directors of

Aptech Limited


Sandip Weling
Director

Place: Mumbai

Date: May 20, 2026







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

May 20, 2026

To, BSE Limited 25 th 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

Dear Sir/Madam,

Sub.: Declaration on Unmodified Opinion in the Auditor's Report for the Financial Year 2025-26

Pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company, M/s. Bansi S. Mehta & Co., Chartered Accountants (Registration No. 100991W), have submitted the Auditor's Report with unmodified opinion on the Standalone and Consolidated financial results for the financial year ended on March 31, 2026.

This is for your information and records.

For Aptech Limited

Shruti Laud
Company Secretary & Compliance Officer
Membership No.: A38705
Encl.: as above



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Dear Sir/Madam,

Subject: Outcome of the Board Meeting held on May 20, 2026 – Reclassification of Promoter Group Category to Public Category under Regulation 31A of SEBI (LODR) Regulations, 2015

Pursuant to Regulation 30 read with Schedule III and Regulation 31A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its Meeting held on Wednesday, May 20, 2026, inter alia, considered and approved the request received from Mr. Utpal Sheth for reclassification from “Promoter Group” category to “Public” category, subject to approval of the Members of the Company, Stock Exchange(s) and such other approvals as may be required.

The Board noted that Mr. Utpal Sheth:

- does not together hold more than 10% of the total voting rights in the Company;
- does not exercise control over the affairs of the Company directly or indirectly;
- Is not involved in the management of the Company in any capacity;
- Is not represented on the Board of Directors of the Company and shall not be so represented for a period of 3 years from the date of shareholder approval;
- does not have direct or indirect influence over the decision-making of the Company;
- does not have any special rights through formal or informal arrangements with the Company or its promoters; he is not acting as a Key Managerial Personnel of the Company; and shall not be appointed as such for a period of 3 years from the date of shareholder approval;
- Satisfies all conditions specified under Regulation 31A of the SEBI LODR Regulations for reclassification;
- Is not ‘wilful defaulter’ as per the Reserve Bank of India Guidelines;
- Is not fugitive economic offender.



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The Meeting of the Board of Directors commenced at 1:30 P.M. and concluded at 2.15 P.M.

This is for your information and record.

Thanking you

For Aptech Limited

Shruti Laud
Company Secretary
Membership no.: A38705
Place: Mumbai