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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

**August 02, 2024**

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

**Sub: Outcome of Board Meeting held on August 02, 2024**

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI LODR”), this is to inform you that the Company’s Board of Directors at their meeting held on today i.e. August 02, 2024, have inter-alia considered and approved the Un-audited Financial Results (Standalone and Consolidated) of the Company for the quarter ended on June 30, 2024.

Further, in terms of the provisions of Regulation 30 and 33 of the SEBI LODR, enclosed herewith please find the following:

1. Approval of the Un-audited Financial Results (Standalone and Consolidated) for the quarter ended on June 30, 2024, and Limited Review report of Statutory Auditors (Standalone and Consolidated) for the quarter ended on June 30, 2024.
2. Approval of the Draft Directors’ Report, Management Discussion and Analysis, Business Responsibility and Sustainability Report, Corporate Governance Report, Annual Financial Statement and Notice of Annual General Meeting for the Financial year 2023-24 and authorize the Whole-time Director and Interim CEO and / or the Sr. Management team to finalize the same.
3. Appointment of Mr. Pawan Nawal, as Group Chief Financial Officer and Key Managerial Personnel with immediate effect from August 02, 2024.
4. Appointment of Ms. Vandana Chamaria (DIN: 07131829) as an Additional Director (Non-Executive Independent Category), not liable to retire by rotation, for a tenure of 5 consecutive years commencing from August 2, 2024 to August 01, 2029, subject to approval of the shareholders.



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5. Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 Ms. Neha Mavani, Executive Vice President (Marketing) has been appointed as Senior Management of the Company with effect from August 02, 2024.
6. Appointment of M/s. SAPSJ & Associates for the Financial year 2024-25, as the Cost Auditor of the Company.
7. To note retirement of Dr. Anuj Kacker from the office of Whole-time Director and Interim CEO and consequently cease to be the Key Managerial Personnel (KMP) of the Company effective end of business hours dated October 31, 2024.
8. Appointment of Mr. Atul Jain (DIN: 07434943) as an Additional Director designated as Managing Director and CEO (Designate) and Key Managerial Personnel of the Company with effect from August 3, 2024 for a tenure of 5 consecutive years and further redesignated and appointed as Managing Director and CEO with effect from November 1, 2024 holding office upto August 2, 2029, subject to approval of the shareholders.
9. Appointment of M/s. S G & Associates, Practicing Company Secretary for the Financial year 2024-25, as the Secretarial Auditor of the Company.

The aforesaid meeting commenced at 06.30 p.m. and concluded at 7.45 p.m.

This is for your information and record.

Yours faithfully

**For Aptech Limited**

**A.K. Biyani**  
**Company Secretary**  
**Membership no.: F8378**  
**Encl.: as above**

**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, 2024 ("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.



----- Mumbai | Delhi | Surat -----

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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)	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 7 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 of 2 (two) subsidiaries located outside India, whose unaudited interim financial results/financial information reflect total revenue of ₹ NIL lakhs, total net profit/ (loss) after tax (including due to exchange translation) of ₹ NIL lakhs and total comprehensive income/(loss) (including due to exchange translation) of ₹ NIL lakhs, for the quarter ended June 30, 2024 as considered in the Statement. The management of the Holding Company has prepared and certified the unaudited interim financial results/ financial information of these 2 (two) 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 information. In our opinion and according to the information and explanation given to us by the management of the Holding Company, these unaudited interim financial results/ financial information are not material to the Group.



The accompanying Statement includes the unaudited interim financial results/financial information of 2 (two) subsidiaries located outside India, whose unaudited interim financial results/financial information reflect total revenue of ₹ 437.88 lakhs, total net profit/(loss) after tax (including due to exchange translation) of ₹ 0.25 lakhs and total comprehensive income/(loss) (including due to exchange translation) of ₹ 0.25 lakhs, for the quarter ended June 30, 2024 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



**OJAS A. PAREKH**

Partner

Membership No. 115379

UDIN : 241153798K C Q W J 2093

**PLACE :** Mumbai  
**DATED :** August 2, 2024

APTECH LIMITED

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024

(Amounts ₹ in Lakhs except for EPS)

Particulars		Quarter Ended			Year Ended
		June 30, 2024	March 31, 2024	June 30, 2023	March 31, 2024
		Unaudited	Audited	Unaudited	Audited
I.	Revenue from Operations	10,470.72	10,406.26	12,278.09	43,680.55
II.	Other Income	317.12	460.90	277.93	1,586.75
III.	<b>Total Income (I+II)</b>	<b>10,787.84</b>	<b>10,867.16</b>	<b>12,556.02</b>	<b>45,267.31</b>
IV.	<b>Expenses :</b>				
	i. Purchases of Stock-in-Trade	68.98	28.49	60.58	191.88
	ii. Changes in Inventories of Stock-in-Trade	(0.51)	2.51	(2.71)	(4.14)
	iii. Employee Benefits Expense	1,756.86	1,847.75	1,934.84	7,358.68
	iv. Finance Costs	31.68	33.33	30.35	138.79
	v. Depreciation and Amortisation Expense	220.10	239.38	185.64	836.32
	vi. Other Expenses	7,944.26	8,049.63	8,896.91	31,999.02
	<b>Total Expenses</b>	<b>10,021.37</b>	<b>10,201.09</b>	<b>11,105.61</b>	<b>40,520.55</b>
V.	<b>Profit /(loss) before exceptional items and tax (III-IV)</b>	<b>766.47</b>	<b>666.07</b>	<b>1,450.41</b>	<b>4,746.76</b>
VI.	Exceptional Items (Net) (Refer Note 2)	(50.07)	(263.86)	(327.28)	(710.31)
VII.	<b>Profit / (Loss) before Tax (V-VI)</b>	<b>716.40</b>	<b>402.21</b>	<b>1,123.13</b>	<b>4,036.45</b>
VIII.	<b>Tax Expense (Refer Note 3)</b>				
	i. Current Tax	225.34	158.67	318.63	1,240.86
	ii. Deferred Tax	(14.50)	(31.67)	(6.89)	(108.57)
	<b>Total Tax Expense</b>	<b>210.84</b>	<b>127.00</b>	<b>311.74</b>	<b>1,132.29</b>
IX.	<b>Profit /(Loss) for the Period (VII-VIII)</b>	<b>505.56</b>	<b>275.21</b>	<b>811.39</b>	<b>2,904.16</b>
X.	Other Comprehensive Income				
	Items that will not be reclassified to Profit or Loss				
	i. Gain/(Loss) on Remeasurement of Defined Benefit Plan	(42.74)	(37.27)	(5.64)	(159.42)
	ii. Gain/(Loss) on Fair Valuation of Equity Instruments	(4.00)	(5.00)	30.00	17.00
	iii. Income Tax on above	12.96	10.56	1.87	45.52
	<b>Other Comprehensive Income</b>	<b>(33.78)</b>	<b>(31.71)</b>	<b>26.23</b>	<b>(96.90)</b>
XI.	<b>Total Comprehensive Income for the Period (IX+X)</b>	<b>471.78</b>	<b>243.50</b>	<b>837.62</b>	<b>2,807.26</b>
XII.	<b>Paid-up Equity Share Capital (Face value of ₹ 10 each)</b>	5,799.30	5,799.30	4,142.75	5,799.30
XIII.	<b>Other Equity</b>				20,199.05
XIV.	<b>Earnings per share (of ₹ 10 each) (Not Annualised) (Refer Note 4)</b>				
	Basic EPS (₹)	0.87	0.48	1.40	5.01
	Diluted EPS (₹)	0.87	0.48	1.40	5.01

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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, 2024	March 31, 2024	June 30, 2023	March 31, 2024
	Unaudited	Audited	Unaudited	Audited
<b>SEGMENT REVENUE</b>				
a. Retail	10,228.90	9,846.85	8,414.92	38,131.01
b. Institutional	241.82	559.41	3,863.17	5,549.54
<b>Total (a+b)</b>	<b>10,470.72</b>	<b>10,406.26</b>	<b>12,278.09</b>	<b>43,680.55</b>
<b>SEGMENT RESULTS</b>				
A. Retail	1,721.03	1,808.55	1,643.40	7,705.64
B. Institutional	(470.97)	(621.27)	316.63	(1,027.84)
	<b>1,250.06</b>	<b>1,187.28</b>	<b>1,960.03</b>	<b>6,677.80</b>
C. Exceptional Items (Net) (Refer Note 2)	(50.07)	(263.86)	(327.28)	(710.31)
<b>Sub-Total (A+B+C)</b>	<b>1,199.99</b>	<b>923.42</b>	<b>1,632.75</b>	<b>5,967.49</b>
D. <b>Unallocable Expenses</b>				
Finance Costs	15.80	4.69	18.17	75.00
Other Expenses	784.16	837.40	764.25	3,042.88
<b>Sub Total (D)</b>	<b>799.96</b>	<b>842.09</b>	<b>782.42</b>	<b>3,117.88</b>
<b>Total (A+B+C-D)</b>	<b>400.03</b>	<b>81.33</b>	<b>850.33</b>	<b>2,849.61</b>
E. <b>Unallocable Income</b>				
Other Income	316.37	320.88	272.80	1,186.84
<b>Profit/ (Loss) Before Tax (A+B+C-D+E)</b>	<b>716.40</b>	<b>402.21</b>	<b>1,123.13</b>	<b>4,036.45</b>

(Amounts ₹ in lakhs)

Particulars	As at June 30, 2024	As at March 31, 2024	As at June 30, 2023
<b>I. SEGMENT ASSETS</b>			
a. Retail	10,273.18	9,990.12	9,113.95
b. Institutional	2,989.05	3,499.53	9,370.78
c. Other Unallocable Assets:			
Investments	2,327.86	2,291.00	2,304.00
Cash and Cash Equivalents, Bank Balances and Bank Deposits	16,413.04	17,137.18	14,670.26
Other Assets	8,157.54	7,958.24	8,477.56
<b>Total Segment Assets</b>	<b>40,160.67</b>	<b>40,876.07</b>	<b>43,936.55</b>
<b>II. SEGMENT LIABILITIES</b>			
a. Retail	12,532.34	12,124.12	11,614.30
b. Institutional	1,401.28	1,526.09	5,047.16
c. Other Unallocable Liabilities	2,362.44	1,227.51	3,279.11
<b>Total Segment Liabilities</b>	<b>16,296.06</b>	<b>14,877.72</b>	<b>19,940.57</b>
<b>Net Capital Employed (I-II)</b>	<b>23,864.61</b>	<b>25,998.35</b>	<b>23,995.98</b>

**Note :**

The Whole-time Director & Interim CEO has been identified as the Chief Operating Decision Maker. He examines 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, 2024.

For and on behalf of the Board of Directors of

**Aptech Limited**

  
**ANUJ KACKER**  
Whole-time Director & Interim CEO

Place : Mumbai  
Date : August 2, 2024



**Notes :**

1. The above Unaudited Consolidated Financial Results for the quarter ended June 30, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on August 2, 2024. 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, 2024 have been subjected to limited review by the Statutory Auditors of the Company.
2. 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 ₹ 50.07 lakhs on restating Bank balances and Trade Receivables for the quarter ended June 30, 2024 (Previous quarter ₹ 327.28 lakhs). The drop in currency prices being of exceptional nature, pending stabilisation in its movement, the resulting loss is continued to be reflected as an exceptional item. The said loss for the quarter and year ended March 31, 2024 amounted to ₹ 263.86 lakhs and ₹ 710.31 lakhs respectively.
3. Income tax expense for the interim period is recognised based on the best estimate of the weighted average annual income tax rate expected for the full financial year. Income by way of dividend for which full deduction is available under Section 80M is not considered for the purpose of determining the weighted average annual income tax rate.
4. The Company has allotted 16,541,152 fully paid-up shares of face value ₹10/- each during the quarter ended September 30, 2023 in the ratio of two equity shares for every five equity shares held, pursuant to bonus issue approved by the shareholders through postal ballot. The bonus shares were issued by capitalization of profits transferred from Capital Redemption Reserve. As a result of the capitalisation of bonus issue, Earnings per share (basic and diluted) for all periods presented has been adjusted retrospectively. During quarter ended June 30, 2024 the Company has allotted Nil shares (Previous year: 13,000 shares) on exercise of Employee Stock Options.
5. The Board of Directors at its meeting held on May 2, 2024 have considered and in-principle approved the proposal to merge MEL Training and Assessments Limited (100% Domestic Subsidiary), Aptech Ventures Limited (Wholly owned Foreign Subsidiary) and Aptech Investment Enhancers Limited (Wholly owned step-Down Foreign Subsidiary) with Aptech Limited, the appointed date being April 1, 2024. The proposed merger would be subject to the required approvals from shareholders, regulatory and statutory authorities.
6. On a standalone basis, Aptech Limited has reported the following figures in its results for the quarter ended June 30, 2024:
  - a. Revenue from Operations of ₹ 4,506.71.
  - b. Profit / (Loss) before tax of ₹ 1,928.08 lakhs.
  - c. Profit / (Loss) after tax of ₹ 1,800.99 lakhs.
7. The figures for the quarter ended March 31, 2024 as reported in these financial results are balancing figures between the audited figures for the full financial year ended March 31, 2024 and published year to date figures upto the end of the third quarter of the financial year ended March 31, 2024, which were subjected to limited review.

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

  
**ANUJ KACKER**

Whole-time Director & Interim CEO

**Place :** Mumbai  
**Date :** August 2, 2024







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**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, 2024 ("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.



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



A handwritten signature in blue ink, appearing to read "Ojas A. Parekh". The signature is fluid and cursive, with a large loop at the end.

**OJAS A. PAREKH**  
Partner

Membership No. 115379  
UDIN : 24115379BKQWI 8116

**PLACE :** Mumbai  
**DATED :** August 2, 2024

APTECH LIMITED

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024

(Amounts ₹ in lakhs except for EPS)

Particulars		Quarter Ended			Year Ended
		June 30, 2024	March 31, 2024	June 30, 2023	March 31, 2024
		Unaudited	Audited	Unaudited	Audited
I.	Revenue from Operations	4,506.71	4,514.88	7,350.73	21,316.44
II.	Other Income	1,774.76	276.29	2,046.83	2,858.51
III.	<b>Total Income (I+II)</b>	<b>6,281.47</b>	<b>4,791.17</b>	<b>9,397.56</b>	<b>24,184.95</b>
IV.	<b>Expenses :</b>				
	i. Purchases of Stock-in-Trade	17.53	4.55	12.17	41.38
	ii. Changes in Inventories of Stock-in-Trade	(0.13)	1.15	1.13	0.87
	iii. Employee Benefits Expense	1,410.56	1,475.28	1,593.12	5,912.56
	iv. Finance Costs	15.81	4.69	18.17	75.00
	v. Depreciation and Amortisation Expense	85.34	86.96	80.84	341.85
	vi. Other Expenses	2,824.28	3,324.43	5,035.52	14,004.49
	<b>Total Expenses</b>	<b>4,353.39</b>	<b>4,897.06</b>	<b>6,740.95</b>	<b>20,376.15</b>
V.	<b>Profit/(Loss) before Tax ( III-IV )</b>	<b>1,928.08</b>	<b>(105.89)</b>	<b>2,656.61</b>	<b>3,808.80</b>
VI.	<b>Tax Expense (Refer Note 2)</b>				
	i. Current Tax	141.21	23.16	235.95	698.58
	ii. Deferred Tax	(14.12)	(35.76)	(11.48)	(103.01)
	<b>Total Tax Expense</b>	<b>127.09</b>	<b>(12.60)</b>	<b>224.47</b>	<b>595.57</b>
VII.	<b>Profit/(Loss) for the Period ( V -VI )</b>	<b>1,800.99</b>	<b>(93.29)</b>	<b>2,432.14</b>	<b>3,213.23</b>
VIII.	Other Comprehensive Income				
	Items that will not be reclassified to Profit or Loss				
	i. Gain/(Loss) on Remeasurement of Defined Benefit Plan	(55.81)	(29.94)	(14.85)	(136.68)
	ii. Gain/(Loss) on Fair Valuation on Equity Instruments	(4.00)	(5.00)	30.00	17.00
	iii. Income Tax on above	16.25	8.72	4.31	39.80
	<b>Other Comprehensive Income</b>	<b>(43.56)</b>	<b>(26.22)</b>	<b>19.46</b>	<b>(79.88)</b>
IX.	<b>Total Comprehensive Income for the Period (VII+VIII )</b>	<b>1,757.43</b>	<b>(119.51)</b>	<b>2,451.60</b>	<b>3,133.35</b>
X.	<b>Paid-up Equity Share Capital (Face value of ₹ 10 each)</b>	5,799.30	5,799.30	4,142.75	5,799.30
XI.	<b>Other Equity</b>				20,465.21
XII.	<b>Earnings per share (of ₹ 10 each) (Not Annualised) (Refer Note 4)</b>				
	Basic EPS ( ₹ )	3.11	(0.16)	4.20	5.54
	Diluted EPS ( ₹ )	3.10	(0.16)	4.19	5.54



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**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
	June 30, 2024	March 31, 2024	June 30, 2023	March 31, 2024
	Unaudited	Audited	Unaudited	Audited
<b>SEGMENT REVENUE</b>				
a. Retail	4,275.86	4,190.63	3,647.14	16,611.79
b. Institutional	230.85	324.25	3,703.59	4,704.65
<b>Total (a+b)</b>	<b>4,506.71</b>	<b>4,514.88</b>	<b>7,350.73</b>	<b>21,316.44</b>
<b>SEGMENT RESULTS</b>				
A. Retail	1,183.91	1,007.03	930.58	4,848.18
B. Institutional	(224.03)	(479.83)	469.00	(555.79)
<b>Sub-Total (A+B)</b>	<b>959.88</b>	<b>527.20</b>	<b>1,399.58</b>	<b>4,292.39</b>
<b>C. Unallocable Expenses</b>				
Finance Costs	15.81	4.69	18.17	75.00
Other Expenses	790.73	837.41	764.38	3,038.31
<b>Sub-Total (C)</b>	<b>806.54</b>	<b>842.10</b>	<b>782.55</b>	<b>3,113.31</b>
<b>Total (A+B-C)</b>	<b>153.34</b>	<b>(314.90)</b>	<b>617.03</b>	<b>1,179.08</b>
<b>D. Unallocable Income</b>				
Other Income	1,774.76	209.01	2,039.58	2,629.72
<b>Profit/ (Loss) before Tax (A+B-C+D)</b>	<b>1,928.10</b>	<b>(105.89)</b>	<b>2,656.61</b>	<b>3,808.80</b>

(Amounts ₹ in lakhs)

Particulars	As at June 30, 2024	As at March 31, 2024	As at June 30, 2023
<b>I. SEGMENT ASSETS</b>			
a. Retail	3,761.22	3,295.57	2,854.38
b. Institutional	1,826.15	2,138.48	7,977.76
c. Other Unallocable Assets:			
Investments	8,541.69	8,545.69	8,558.69
Cash and Cash Equivalents, Bank balances and Bank Deposits	10,068.24	9,819.57	7,812.64
Others	7,000.57	7,034.02	7,744.56
<b>Total Segment Assets</b>	<b>31,197.87</b>	<b>30,833.33</b>	<b>34,948.03</b>
<b>II. SEGMENT LIABILITIES</b>			
a. Retail	2,991.63	2,642.61	2,334.69
b. Institutional	804.50	877.75	4,008.39
c. Other Unallocable Liabilities	1,985.31	1,048.46	3,054.46
<b>Total Segment Liabilities</b>	<b>5,781.44</b>	<b>4,568.82</b>	<b>9,397.54</b>
<b>Net Capital Employed (I-II)</b>	<b>25,416.43</b>	<b>26,264.51</b>	<b>25,550.49</b>

**Note :**

The Whole-time Director & Interim CEO has been identified as the Chief Operating Decision Maker. He examines 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 ended June 30, 2024.

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

  
**ANUJ KACKER**  
Whole-time Director & Interim CEO

**Place:** Mumbai  
**Date:** August 2, 2024



**Notes :**

1. The above Unaudited Standalone Financial Results for the quarter ended June 30, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on August 2, 2024. 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, 2024 have been subjected to limited review by the Statutory Auditors of the Company.
2. Income tax expense for the interim period is recognised based on the best estimate of the weighted average annual income tax rate expected for the full financial year. Income by way of dividend for which full deduction is available under Section 80M is not considered for the purpose of determining the weighted average annual income tax rate.
3. Other income includes dividend of ₹1,552.60 lakhs received from a subsidiary during the quarter ended June 30, 2024 (Previous period ₹ 1,857.57 lakhs).
4. The Company has allotted 16,541,152 fully paid-up shares of face value ₹10/- each during the quarter ended September 30, 2023 in the ratio of two equity shares for every five equity shares held, pursuant to bonus issue approved by the shareholders through postal ballot. The bonus shares were issued by capitalization of profits transferred from Capital Redemption Reserve. As a result of the capitalisation of bonus issue, Earnings per share (basic and diluted) for all periods presented has been adjusted retrospectively. During the quarter ended June 30, 2024 the Company has allotted Nil shares (Previous year: 13,000 shares) on exercise of Employee Stock Options.
5. The Board of Directors at its meeting held on May 2, 2024 have considered and in-principle approved the proposal to merge MEL Training and Assessments Limited (100% Domestic Subsidiary), Aptech Ventures Limited (Wholly owned Foreign Subsidiary) and Aptech Investment Enhancers Limited (Wholly owned step-Down Foreign Subsidiary) with Aptech Limited, the appointed date being April 1, 2024. The proposed merger would be subject to the required approvals from shareholders, regulatory and statutory authorities.
6. The figures for the quarter ended March 31, 2024 as reported in these financial results are balancing figures between the audited figures for the full financial year ended March 31, 2024 and published year to date figures upto the end of the third quarter of the financial year ended March 31, 2024, which were subjected to limited review.

For and on behalf of the Board of Directors of

**Aptech Limited**



**ANUJ KACKER**

Whole-time Director & Interim CEO

**Place:** Mumbai

**Date:** August 2, 2024



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