



Aprameya Engineering Limited

Head Office : #908, 9th Floor, Venus Atlantis Corporate Park, Prahladnagar Road, Nr. Shell Petrol Pump, Ahmedabad - 380015, Gujarat. India
Branch Office : GF-23, Ground Floor, Jaipur Electronic Market, Near Riddhi Siddhi, Jaipur, Rajasthan, 302018 India. +91 99825 26696
|| www.aelhealth.com || aprameyaengg@aelhealth.com || +91 79 4006 8827 || **CIN Number** : U51909GJ2021PLC128294

Date : 11th November, 2024

To,
National Stock Exchange of India – Emerge Platform
Mumbai

Scrip Code : APRAMEYA

ISIN : INE0LQG01010

Sub: **Results for the Period ended on 30th September, 2024**

Pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 please find enclosed herewith the half yearly Standalone Unaudited results for the period ended on 30th September, 2024.

Limited Review Report issued by the statutory Auditors is enclosed herewith.

The Board Meeting started at 18.00 Hours and concluded at 19.00 Hours.

Kindly take the above information on record.

Thanking You
For, Aprameya Engineering Limited

Managing Director
Saurabh Kishorbhai Bhatt
DIN : 03071549

INDEPENDENT AUDITOR'S REVIEW REPORT ON UNAUDITED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)

TO THE BOARD OF DIRECTORS OF APRAMEYA ENGINEERING LIMITED

1. We have reviewed the accompanying Statement of Unaudited Financial results of Aprameya Engineering Limited ("the Company") for the half year ended 30th September 2024, being submitted by the company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.
2. This statement is the responsibility of the company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



The Nirat, 3rd Floor, 18, Winward Business Park, Behind Emerald One Complex, In the lane of Dr. Prasant Buch's Hospital, Jetalpur, Vadodara 390 007. Tel: +91 265 234 3483

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4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For CNK & Associates LLP

Chartered Accountants

Firm Registration No. 101961W/W-100036



Preen Shah

Partner

Membership No. 125011

Place: Ahmedabad

Date: 11th November, 2024

UDIN: 24125011BKERF28348



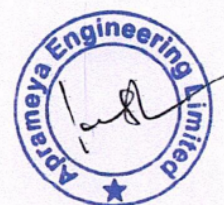
APRAMEYA ENGINEERING LIMITED
(Formerly Known As Aprameya Engineering Private Limited)
(CIN : U51909GJ2021PLC128294)
FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30.09.2024

(Rs. In Lakhs)

	Particulars	Half Year ended	Year ended
		30.09.2024	31.03.2024
		Unaudited	Audited
I	Revenue from operations	927.46	6,516.23
II	Other income	27.58	45.99
III	Total Income	955.05	6,562.22
IV	EXPENSES		
	Purchase of Stock in Trade	255.03	1,228.46
	Turnkey Project Expenses	453.12	3,302.47
	Changes in inventories of finished goods, work-in progress	(53.36)	448.72
	Employee benefits expense	177.74	270.55
	Finance costs	115.27	211.33
	Depreciation and amortization expense	4.57	9.02
	Other expenses	232.16	630.33
	Total expenses	1,184.53	6,100.90
V	Profit before tax (III-IV)	(229.48)	461.32
VI	Tax expense:		
	Current tax	-	134.16
	Tax expense for earlier year	-	-
	Deferred tax	(56.86)	(21.91)
		(56.86)	112.25
VII	Profit After Tax (V-VI)	(172.62)	349.07
VIII	Other Comprehensive Income (OCI)		
	Items that will not be reclassified to profit or loss	(0.93)	(1.87)
	Income Tax effect on above	0.23	0.47
	Items that will be reclassified to profit or loss	-	-
	Income Tax effect on above	-	-
	OCI for the year / period, net of taxes	(0.70)	(1.40)
IX	Total Comprehensive Income for the year (VII+VIII)	(173.31)	347.67
X	Paid-up Equity Share Capital (Face value per share Rs.10/-)	1904.00	1400.00
XI	Other Equity (excluding Revaluation Reserve)	-	940.31
XII	Earnings per equity share:		
	Basic and Diluted(annualised)	(0.99)	2.49

Notes:

- The above Unaudited Financial Results have been duly reviewed by statutory auditors, recommended by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 11.11.2024
- Corresponding figures for Half year ended 30.09.2023 and 31.03.2023 are not provided since the company was an unlisted entity during the said period and hence no half yearly results were separately drawn/ reviewed by Board of Directors.



- 3 There are two major Business segments. One is trading of Medical Equipments(Trading Sales) and another is supplies for Infra Projects for health care sectors(Turnkey project supplies). Refer Annexure "A" Segment Reporting.
- 4 During the period, the company has completed the Initial Public Offer (IPO): pursuant to which 50,40,000 equity shares face value of Rs. 10 each at premium of Rs. 48 per share were allotted . The company got listed on NSE Emerge platform w.e.f. 01.08.2024.
- 5 Pursuant to Section 52 of the Companies Act , 2013 , Securities Premium account has been utilized against share issue expenses related to Issue management fees, brokerage fees ,professional fee and other expenses incurred amounting to Rs. 446.73 lakhs related to the public issue of shares of the company and subsequent listing of the Equity Shares of the company on NSE Emerge Exchange.
- 6 The Proceeds from IPO net of Expenses is Rs. 2373.44 lakhs and utilisation of the same is as follow:-

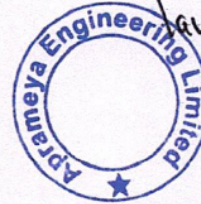
Particular	Amount to be utilised	Actual Utilisation upto 30.09.2024	Amt Unutilised
For Working Capital Purpose	2100.00	328.19	1771.81
For General Purpose	373.44	43.36	330.08
Total	2473.44	371.55	2101.89

(*) The Unutilised amount is temporary parked in Short term Fixed deposits with the Banks.

Date: 11.11.2024
Place: Ahmedabad



For Aprameya Engineering Limited



Saurabh Kishor Bhatt
Saurabh Kishor Bhatt
Managing Director
DIN : 03071549

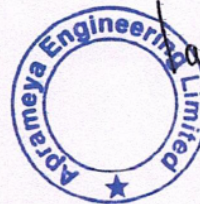
APRAMEYA ENGINEERING LIMITED
(Formerly Known As Aprameya Engineering Private Limited)
(CIN : U51909GJ2021PLC128294)
STATEMENT OF ASSETS AND LIABILITIES AS AT 30.09.2024

(Rs. In Lakhs)

Sr. No.	Particulars	As at 30.09.2024	As at 31.03.2024
		Unaudited	Audited
	ASSETS		
(1)	Non - Current Assets		
	(a) Property, Plant and Equipment	130.44	134.85
	(b) Investment Property	7.89	8.05
	(c) <u>Financial Assets</u>		
	(i) Other financial assets	133.71	284.96
	(d) Deferred tax assets (Net)	93.35	36.25
	(e) Other non- current assets	148.96	72.27
		514.34	536.38
(2)	Current Assets		
	(a) Inventories	392.84	339.48
	(b) <u>Financial Assets</u>		
	(i) Trade receivables	2533.99	5806.35
	(ii) Cash and cash equivalents	2137.99	34.76
	(iii) Bank balances other than cash and cash equivalents	410.50	300.25
	(iv) Loans	0.80	0.80
	(v) Other financials assets	281.76	181.66
	(c) Other Current Assets	458.00	364.29
		6215.90	7027.60
	TOTAL ASSETS	6730.24	7563.97
	EQUITY AND LIABILITIES		
(1)	Equity		
	(a) Equity Share capital	1904.00	1400.00
	(b) Other Equity	2739.46	940.31
	Total equity attributable to equity holders of the Company	4643.46	2340.31
	LIABILITIES		
(2)	Non-current liabilities		
	(a) <u>Financial Liabilities</u>		
	(i) Borrowings	961.31	1235.19
	(b) Provisions	20.30	17.69
	(c) Other non-current liabilities	8.02	4.66
		989.63	1257.53
(3)	Current liabilities		
	(a) <u>Financial Liabilities</u>		
	(i) Borrowings	671.88	2969.65
	(ii) Trade Payables:-		
	Total outstanding dues of micro and small enterprises	13.72	17.25
	Total Outstanding dues other than micro and small enterprises	282.70	652.87
	(iii) Other financial liabilities	43.10	49.18
	(b) Other current liabilities	62.26	241.33
	(c) Provisions	23.49	17.67
	(d) Current Tax Liabilities (Net)	0.00	18.19
		1097.16	3966.13
	TOTAL LIABILITIES	2086.79	5223.66
	Total Equity and Liabilities	6730.24	7563.97

For Aprameya Engineering Limited

Date: 11.11.2024
Place: Ahmedabad



Saurabh Kishor Bhatt
Managing Director
DIN : 03071549

APRAMEYA ENGINEERING LIMITED

(Formerly Known As Aprameya Engineering Private Limited)

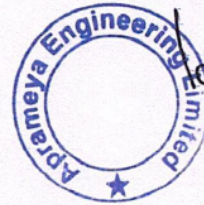
(CIN : U51909GJ2021PLC128294)

STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED ON 30.09.2024

Sr. No.	Particulars	Half Year ended 30.09.2024	Year ended 31.03.2024
		Unaudited	Audited
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit before tax:	(229.48)	461.32
	Adjustments for :	-	-
	Depreciation /amortisation	4.57	9.02
	Finance Costs	115.27	211.33
	Interest received	(27.58)	(26.08)
	Provision for ECL	4.77	41.09
	Other Misc. balance written back	-	(16.80)
	Rent Income	-	(3.10)
	Operating Profit before working capital changes	(132.44)	676.78
	Adjustments for:		
	(Increase)/Decrease in Inventories	(53.36)	448.73
	(Increase)/Decrease in Trade Receivables	3,267.58	(1,667.81)
	(Increase)/Decrease in Other financial assets	(28.81)	15.65
	(Increase) / Decrease in other assets	(92.13)	(56.45)
	Increase/(Decrease) in Trade Payables	(373.70)	(199.20)
	Increase/(Decrease) in Other Financial Liabilities	(7.52)	(113.38)
	Increase/(Decrease) in Liabilities and Provisions	(168.20)	50.06
	Cash generated from Operations	2,411.41	(845.62)
	Less : Direct taxes paid (Net of refund, if any)	(96.44)	(151.87)
	Net cash from Operating Activities (A)	2,314.96	(997.49)
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Property, Plant and Equipment	-	(61.16)
	Investment in Fixed deposits	(30.30)	(67.86)
	Interest received	27.58	26.08
	Rent Income	-	3.10
	Net Cash used in Investing Activities (B)	(2.71)	(99.82)
C	CASH FLOW FROM FINANCIAL ACTIVITIES		
	Share Issue Proceed	2,476.46	-
	Increase in long term Borrowings	-	409.40
	(Decrease) in long term Borrowings	(273.88)	(235.61)
	Increase in Short term Borrowings	(2,297.77)	1,157.09
	Interest paid	(113.83)	(220.05)
	Net cash used Financing Activities (C)	(209.01)	1,110.83
	Net increase in cash and cash equivalents (A+B+C)	2,103.23	13.52
	Cash and cash equivalents at the beginning of the year	34.76	21.24
	Cash and cash equivalents at the end of the year	2,137.99	34.76
	Components of Cash & Cash Equivalents		
	Cash on hand	39.54	34.76
	Bank Balances	2.05	-
	Bank Balances in form of Fixed Deposit having original maturity less than 3 months	2,096.40	-
	Cash and Cash Equivalents	2,137.99	34.76

For Aprameya Engineering Limited

Date: 11.11.2024
Place: Ahmedabad



Saurabh Kishor Bhatt
Managing Director
DIN : 03071549

APRAMEYA ENGINEERING LIMITED
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(CIN : U51909GJ2021PLC128294)
Annexure -A Segment Reporting

Particulars	Half Year ended 30.09.2024			Year ended 31.03.2024		
	Trading Sales	Trunkey Project Supply	Total	Trading Sales	Trunkey Project Supply	Total
Segment Revenue	437.74	489.73	927.46	1802.69	4713.55	6516.23
Segment Results	93.46	122.82	216.29	168.68	1265.35	1434.03
Add:						
Unallocable income and Expenditure						
(1) Expense			(473.35)			(1,018.70)
(2) Other Income			27.58			45.99
Profit Before Tax			(229.48)			461.32
Less: Tax expenses			(56.86)			112.25
Profit Before Tax			(172.62)			349.07
Other Comprehensive Income			(0.70)			(1.40)
Total Comprehensive Income			(173.31)			347.67
Segment assets and Liabilities						
Segment Assets	1490.01	2268.64	3,758.65	1595.40	5349.22	6944.62
Unallocated Assets			2,971.59			619.35
Total Assets			6,730.24			7563.97
Segment Liabilities	257.01	88.12	345.13	597.86	125.38	723.23
Unallocated Liabilities			108.47			295.60
Total Liabilities			453.59			1018.83
Capital employed	1233.00	2180.51	3,413.52	997.55	5223.84	6221.39
Unallocated			2,863.13			323.76
Total Capital employed			6,276.65			6545.15

