

SEC: APL:RKD:119024:24

November 7, 2024

BSE Limited
Corporate Relationship Department
25th Floor, Phiroze Jeejeebhoy Towers
Dalal Street, Fort
Mumbai – 400 001

Dear Sir,

Sub: Un-Audited Financial Results for the quarter and half year ended 30th September 2024

Pursuant to the Regulation 33(3)(c) of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, we wish to inform you that the Board of Directors at their meeting held on 7th November 2024 inter alia has approved the following:

1. The Un-audited Financial Results for the second quarter and half year ended 30th September, 2024.
2. Limited Review Report issued by the Statutory Auditors on the un-audited financial results for the quarter and half year ended 30th September, 2024.

Please note that the Un-Audited Financial Results for the second quarter and half year ended 30th September 2024 have been reviewed by the Audit Committee and subsequently approved and taken on record by the Board of Directors in its meeting held on 7th November, 2024.


We are arranging to have the extract of the said results published in English and Marathi newspapers as required under SEBI LODR.

The meeting commenced at 11.30 a.m. and concluded at 4.00 p.m.

Kindly take the same on your records.

Thanking you,

Yours faithfully,
For Aplab Limited



Rajesh K. Deherkar
CFO & Company Secretary

Encl.: as above

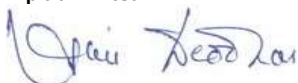
	Particulars	Quarter Ended			Half Year Ended		Year ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		30.09.2024	30.09.2023	30.06.2024	30.09.2024	30.09.2023	31.03.2024
	INCOME						
I	Revenue From Operations	1,386.36	1,088.29	993.00	2,379.35	1,999.60	4,953.83
II	Other Income	188.47	6.24	6.02	194.49	12.63	78.34
III	Total Income (I+II)	1,574.82	1,094.53	999.02	2,573.84	2,012.23	5,032.17
IV	Expenses:						
	Cost of Materials Consumed	251.49	431.72	503.78	755.27	749.22	2,072.40
	(Increase)/Decrease in inventories of finished goods, and work-in-progress	333.62	(125.44)	(173.28)	160.34	(297.98)	(449.39)
	Employee Benefit Expenses	329.17	305.55	311.84	641.01	621.55	1,237.13
	Finance Costs	81.60	135.39	66.72	148.31	202.28	345.07
	Depreciation and Amortisation Expenses	12.63	10.93	12.28	24.91	24.88	44.08
	Other Expenses	413.17	321.89	267.60	680.77	695.73	1,640.27
	Total Expenses (IV)	1,421.67	1,080.04	988.93	2,410.61	1,995.68	4,889.58
V	Profit / (Loss) before exceptional items and tax (III-IV)	153.15	14.49	10.08	163.23	16.55	142.60
VI	Exceptional Items	-	-	-	-	-	(62.67)
VII	Profit / (Loss) before tax (V-VI)	153.15	14.49	10.08	163.23	16.55	79.92
VIII	Tax Expense :						
	(1) Current Tax	-	-	-	-	-	-
	(2) Deferred Tax	-	-	-	-	-	-
IX	Profit / (Loss) for the period from continuing operations (VII-VIII)	153.15	14.49	10.08	163.23	16.55	79.92
X	Other Comprehensive Income						
	A. (i) Items that will not be reclassified to Profit or Loss	-	2.00	-	-	4.00	142.14
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B. (i) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to Profit or loss	-	-	-	-	-	-
XI	Total Comprehensive Income for the period (IX + X) comprising Profit and Other Comprehensive Income for the period	153.15	16.49	10.08	163.23	20.55	222.06
Earnings per Equity Share (Face Value of Rs. 10/- each)							
	Basic	0.00	(1.62)	0.09	0.00	0.14	0.00
	Diluted	0.00	(1.62)	0.07	0.00	0.14	0.00

Notes :

- The above results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at the meeting held on 7th November 2024
- The Statement of standalone financial results has been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The format for unaudited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15 dated 30th November, 2015 has been modified to comply with the requirements of SEBI's circular dated 5th July, 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013, which are applicable to Companies that are required to comply with Ind AS
- The company is operating in one segment only i.e. Manufacturing and Marketing professional electronic equipments.
- There were no complaints from investors that were unresolved as on 30th September 2024. During the Quarter under review the Company received no complaints from investors.
- The Auditors have expressed concern in their report for non payment of various liabilities on time. Attempts are being made by management to rectify situation at the earliest by monetizing the properties at various locations to repay the liabilities along with

For and on behalf of the Board of Directors of :

Aplab Limited



Amrita P. Deodhar
Chairperson and Managing Director
DIN No :- 00538573

Place :- Navi Mumbai

Date :- 07-11-2024

Particulars	Note	As at 30.09.2024	As at 31.03.2024
ASSETS			
I. Non Current Assets			
(a) Property, Plant and Equipment	5	672.09	690.82
(b) Capital Work-in-Progress	5	66.71	48.69
(c) Investment Properties	6	10.27	10.39
(d) Intangible Assets	7	1.31	1.31
(e) Financial Assets		-	-
(i) Investments	8A	2.36	2.36
(ii) Other Financial Asset	8B	131.20	147.78
(f) Non Current Tax Asset	9A	754.19	726.60
(g) Deferred tax asset	9B	-	-
Total Non Current Assets (I)		1,638.13	1,627.94
II. Current Assets			
(a) Inventories	10	2,987.31	2,948.81
(b) Financial Assets		-	-
(i) Trade Receivables	11	2,183.77	2,273.36
(ii) Cash and Cash Equivalents	12	193.20	70.67
(iii) Bank balances other than (ii) above	13	41.12	120.04
(c) Other Current Assets	14	101.40	93.32
Total Current Assets (II)		5,506.80	5,506.21
Total Assets (I+II)		7,144.93	7,134.15
EQUITY AND LIABILITIES			
I. Equity			
(a) Equity Share Capital	15	1,109.00	1,109.00
(b) Preference Share Capital	15	287.00	287.00
(c) Other Equity	16	(220.14)	(383.37)
Total Equity		1,175.86	1,012.63
II. LIABILITIES			
A. Non-Current Liabilities			
(a) Provisions	17	37.00	36.00
(b) Other Non-Current Liabilities	17	815.49	812.99
Total Non -Current Liability		852.49	848.99
B. Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	18	2,659.93	2,596.76
(ii) Trade Payables		-	-
(a) Total outstanding dues of micro & small enterprises	19	175.48	67.16
(b) Total outstanding dues of creditors other than micro and small enterprises	19	520.68	780.62
(b) Provisions	17	39.00	39.00
(c) Employee Benefit Obligations	17	815.78	757.91
(d) Other Current Liabilities	20	905.71	1,031.08
Total Current Liabilities		5,116.58	5,272.54
Total Equity and Liabilities		7,144.93	7,134.15

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



Amrita P. Deodhar
Chairperson and Managing Director
DIN No :- 00538573

Place :- Navi Mumbai
Date :- 07-11-2024

APLAB LIMITED

Cash flow statement for the year ended on 30th September, 2024

Particulars	As at 30.09.2024 6 Months	As at 31.03.2024 12 Months
A CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax after extra ordinary items	163.23	222.06
Adjustments For :	-	-
Depreciation, Amortisation and Impairment Expense	24.91	44.08
Interest Expense	-	-
Unrealised Foreign Exchange (Gains)/Loss (net)	-	-
Impact Of Foreign Exchange Translation (net)	-	-
Interest Income	(5.90)	(62.97)
Dividend Income	-	-
Reversal of deffered tax assets	-	12.01
(Profit)/Loss On Sale/Discard Of Property, Plant And Equipment (net)	-	(0.07)
Rent Income	(3.98)	(13.16)
Operating Profit before working capital changes	178.26	201.95
Adjustments for :		
(Decrease) / Increase in Working Capital	(104.71)	(540.10)
Income taxes paid	-	-
Net cash flow from/(used in) operating activities	73.55	(338.16)
B CASH FLOW FROM INVESTING ACTIVITIES		
Variation in Fixed Assets	(6.06)	(11.64)
Capital Work in Progress	(18.02)	(48.69)
Sale of Fixed Assets	-	1.92
Proceeds from Sale Of Property, Plant & Equipment And Intangibles	-	0.07
Interest Received	5.90	62.97
Dividend Received	-	-
Rent Received	3.98	13.16
Net cash flow from/(used in) investing activities	(14.19)	17.80
C CASH FLOW FROM FINANCING ACTIVITIES		
Issue Equity Capital	-	109.00
Issue Preference Capital	-	287.00
Share Premium	-	2,376.00
Net Increase / (Decrease) in Borrowings	63.16	(2,426.47)
Capital infusion of Rights Issue	-	-
Prior Period Reversal	-	-
Provisions written back	-	-
Interest Paid	-	-
Net cash flow from/(used in) financing activities	63.16	345.53
Net Increase / (Decrease) in Cash and Cash Equivalent (A+B+C)	122.53	25.17
Opening Balance of Cash and Cash Equivalent	70.67	45.50
Closing Balance of Cash and Cash Equivalent	70.67	45.50
Closing Balance of Cash and Cash Equivalent	193.20	70.67
Net Increase / (Decrease)	122.53	25.17

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



Amrita P. Deodhar
Chairperson and Managing Director
DIN No :- 00538573

Place :- Navi Mumbai
Date :- 07-11-2024



**The Board of Directors
Aplab Limited**

Limited Review Report to the Board of Directors of

We have reviewed the accompanying statement of unaudited financial results of Aplab Limited (the "Company") for the period ended 30th September 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").

The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, 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 Statement has been approved by the Company's Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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 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.

Based on our review conducted as 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 Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



In Our opinion and to the best of our information and according to the explanations given to us these financial results:

- i. are presented in accordance with requirement of regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view of the net profit and other comprehensive income and other financial information for the year ended 30th September 2024 and
- iii. The company has over-due statutory dues of TDS, PF, ESIC and separated employees Gratuity and other dues to the tune of Rs. 982.27 lakhs as on 30th September,2024.

Our conclusion is not modified in respect of this matter.

For R. Bhargava & Associates

Chartered Accountants

Firm Regn No: 012788N

R. Bhargava
(R. Bhargava)

Partner

Membership No 071637

Date: 07-11-2024

Place: Thane

UDIN: 24071637BKBNLV5744

