



APIS INDIA LIMITED

18/32, East Patel Nagar, New Delhi 110 008 India T +91 11 4320 6650 E mail@apisindia.com W apisindia.com

AIL/CS/2024-25/379

To
The Manager,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400001

November 14, 2024

Subject: Outcome of the Board Meeting held on Thursday, November 14, 2024

Dear Sir/Madam,

In Pursuant of Regulation 30 & 33 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (hereinafter referred as 'Listing Regulations') we wish to inform that the Board of Directors of the Company in its meeting held today i.e. November 14, 2024, has inter-alia, considered and approved the following:-

 Unaudited Financial Results (Standalone & Consolidated) of the Company along with Limited Review Reports for the quarter and half year ended 30th September, 2024.

Copies of such Financial Results along with Limited Review Reports are attached herewith as **Annexure-A**.

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would further like to inform you that the Board of Directors has inter-alia approved the following:

2. As intimated to the exchange vide our letter no AIL/CS/2024-25/367 dated August 05, 2024, AIL/CS/2024-25/368 dated August 14, 2024 read with AIL/CS/2024-5/371 dated August 30, 2024, the company was not able to submit the unaudited Financial Results for the quarter ended June 30, 2024 within the prescribed time period i.e. on or before August 14, 2024, due to the complication of migration of our books of accounts from Tally-Prime to ERP- 365 Dynamics Business Central and other unforeseen circumstances which are beyond the Company's control. The stock exchange identified this as non-compliance and levied fine in terms of SEBI circular SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023. This Non-compliance as identified and indicated by the Exchange has been placed at this meeting and the Board of Directors took note of the said non-compliance and notice issued by the exchange in this regard and provided their comments.









The Board meeting commenced at 03:00 P.M. and concluded at 10:30 P.M.

In terms of Regulation 47 of the Listing Regulations, the extract of consolidated financial results in the prescribed format, shall be published on November 15, 2024 in all edition of Financial Express (English Edition) and Delhi-NCR edition of Jansata (Hindi Edition).

The full format of the Standalone and Consolidated Financial Results for the quarter & half year ended 30th September, 2024 shall be available on the website of Stock Exchange where the equity shares of the Company listed i.e. BSE Ltd at www.bseindia.com and on the Company's website at www.apisindia.com.

You are requested to kindly take the above on record.

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Thanking You,

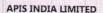
For APIS India Limited

Prem Anand

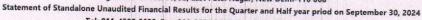
(Chairperson & Director)

DIN: 00951873

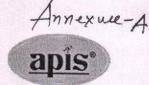
Encl: a/a



Registered Office: 18/32, East Patel Nagar, New Delhi-110 008



Tel: 011-4320 6650, Fax: 011-2571 3631; E-mail: mail@apisindia.com Website: www.apisindia.com; CIN: L51900DL1983PLC164048



	S. No.	Particulars						(Rs., lakhs,
	r articulars			Quarter ende	d	Half year ended		Year ended
The second second			3 months ended	Preceding 3 months ended in current year	Corresponding 3 months ended in the previous year	Half year to date figures for current period ended	Half year to date figures for previous period ended	Year to dat figures for correspondi previous period ende
-			30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.202
	Income		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Other inco	om operations	8,043.33	8,707.57	7,908.16	16,750.90	15,800.36	31,608.3
-	_		2,40	24.75	56.43	27.15	62.59	177.5
3	i otal inco	me from operations (1+2)	8,045.73	8,732.32	7,964.59	16,778.05	15,862.95	31,785.9
4	Expenses							
**		Contract to the contract of th						
	(a)	Cost of materials consumed Purchases of stock-in-trade	4,539.89	4,222.67	4,160.24	8,762.56	9,154.04	18,542.9
	(c)							
	9	Changes in inventories of finished goods, traded goods and work -in- progress	-98.96	1,226.33	544.06	1,127.37	612.77	227.4
	(d)	Manufacturing expense	450.79	379.13	452.50	829.92	855.55	1,785.9
_	(e)	Employees benefits expense	884.71	524.22	517.13	1,408.93	1,025,22	2,180.1
	(f)	Finance cost	136.95	137.26	143.33	274.21	320.10	591.7
	(g)	Depreciation	64.92	60.26	70.75	125.18	117.55	236.3
_	(h)	Other expenditure	1,374.06	1,630.77	1,507.65	3,004.83	2,591,41	5,436.1
-	Total expe	nses (a)+(b)+(c)+(d)+(e)+(f)+(g)+(h)	7,352.36	8,180.64	7,395.66	15,533.00	14,676.64	29,000.69
	(3-4)	from operations before exceptional items and tax	693.36	551.68	568.93	1,245.04	1,186.31	2,785.27
6	Exceptional	items [expense/(Income)]						
7		s) before tax (5+6)	693.36	551.68	568.93	1,245.04	1,186.31	2,785.27
8	Tax expense						1,100.51	2,703.21
		Current tax	152.70	160.65	166.84	313.35	346.62	724.28
		Deferred tax				13.74	340.02	(126.20
		Tax adjustments of prior years (net)						(44.15
9	Profit/(loss	s) after tax (7-8)	540.66	391.03	402.09	917.95	839.69	2,231,34
10	Items that loss	prehensive income will not be reclassified subsequently to profit and ment of net defined benefit liability/asset						(39.92
100		comprehensive income, net of tax					•	11.63
11	Total comp	rehensive income for the year (9+10)	540.66	391.03	402.09	917,95		(28.30)
		ity share capital (Face value of Re. 10 each)	551.01	551.01	551.01	551.01	839.69	2,203.04
100	Other Equity		No. 3 inches	331.07	331.01	551.01	551.01	551.01
		r share (Face value of Re.10 each)					•	11,697.13
			Not Annualised	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Approximate
	Basic and Di	luted (in Rs.)	9.81	7.10	7.30	16.66	Not Annualised	Annualised 39.98

Votes:

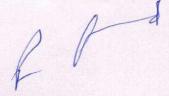
- 1 The above audited financial results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 14, 2024.
- 2 The Statutory Auditors of the Company have carried out the audit of the aforesaid financial results for the quarter and half year ended September 30, 2024, in accordance Regulation 33 of the SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015, the Company hereby declares and confirms that Auditors' Report on the unaudited financial results of the Company is with unmodified opinion.
- 3 The unaudited financial results of the Company have been prepared in accordance with the principles and procedures of Indian Accounting Standards ("Ind AS") as notified under the Companies (Ind AS) Rules, 2015, and as specified in section 133 of the Companies Act, 2013.
- 4 The unaudited financial results of the Company for the quarter and half year ended on September 30, 2024, are available at the Company's website, www.apisindia.com and BSE Ltd website, www.bseindia.com
- 5 As the Company has only one reporting segment, disclosure under Ind As-108-Operating Segment' is not applicable.





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Particulars	Unaudited	Audited
	September 30,	March 31,
ASSETS	2024	2024
Non-current assets		
Property, plant and equipment		
Tangible assets		
Intangible assets	1,286.30	1,268.
Right- of-Use Assets	29.73	40.8
Financial assets	56.47	69.0
Investments	相對 排除日本政府 生产等	
Loans and advances	1,008.45	35.
Other financial assets	123.27	831.1
Other non-current assets	72.68	767.0
Deferred tax assets (Net)	148.79	148.7
Total non-current assets	80.41	94.1
	2,806.10	3,255.0
Current assets		
Inventories	7,984.66	9,153.
Financial assets	性。性間 1893 [1] (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	
Investments		
Trade receivables	9,508.77	8,484.5
Cash and cash equivalents	16.86	54.2
Other financial assets	2.54	12.3
Other current assets	3,183.85	2,943.4
Total current assets	20,696.67	20,648.3
TOTAL ASSETS	23,502.77	23,903.34
QUITY AND LIABILITIES		
quity		
Share capital	551.01	551.01
Other equity	12,615.08	11,697.1
otal equity	13,166.09	12,248.14
	Halling to take III and the second	12/2-10:11
iabilities		
lon-current liabilities		
inancial liabilities		
Borrowings	797.62	746.46
ease Liability	78.75	92.90
Provisions	136.05	105.90
Deffered tax liabilities (Net)		103.50
otal non-current liabilities	1,012.41	945.26
urrent liabilities		3 43.20
nancial liabilities		New York
Borrowings	5,165.23	5,200.76
Trade payables	2,194.12	3,731.89
Other financial liabilities	723.70	944.09
ther current liabilities	900.70	
ovisions	340.53	500.31
otal current liabilities	9,324.28	332.89
otal liabilities	10,336.69	10,709.94
OTAL EQUITY AND LIABILITIES	23,502.78	11,655.20







APIS INDIA LIMITED

Registered Office: 18/32, East Patel Nagar, New Delhi-110 008

Statement of Consolidated Unaudited Financial Results for the Quarter and Half Year ended on September 30, 2024

Tel: 011-4320 6650, Fax: 011-2571 3631; E-mail: mail@apisindia.com

Website: www.apisindia.com; CIN: L51900DL1983PLC164048

Standalone Unaudited Cash Flow Statement as on September 30, 2024

(Rs. in lakhs)

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	Particulars		For the Half Year Ended	For the Half Year Ended
A.	Cash flow from operating activities		September 30, 2024	September 30, 2023
1	Profit/(loss) before tax			
	Adjusted for:		1,245.04	1,190.31
	Depreciation and amortisation expense			
	Interest paid on loan		125.18	117.55
	Interest/dividend income		274.21	320.10
16	a successive and a successive suc		(27.15)	
	Operating profit/(loss) before working capital changes			
	Adjusted for :		1,617.28	1,627.96
	(Increase)/Decrease in trade receivables			
	(Increase)/Decrease in inventories		(1,024.20)	(807.45)
	(Increase)/Decrease in other assets		1,169.09	1,129.94
	(Increase)/Decrease in other financial assets		(240.38)	(1,446.73)
1	Increase/(Decrease) in trade payables		9.78	(10.13)
	(Increase)/Decrease in Short Term loans & Advances		(1,537.77)	488.98
	Increase//Decrease in Short Term loans & Advances			
	Increase/(Decrease) in Short Term Borrowings		(35.53)	(1,468.31)
	Increase/(Decrease) in other financial liabilities		(220.39)	(296.70)
	Increase/(Decrease) in other current liabilitiess		400	(95.82)
	Increase/(Decrease) in Provisions		37.79	296.05
	Increase/(Decrease) in Current Investment			6.18
	Cash generated from operations		(1,441.22)	(2,203.99)
	Net Income taxes (paid) / refunds		(313.35)	(346.62)
	Net cash from operating activities	A	(137,30)	(922.65)
B.	Cash flow from investing activities			
	Loan and advances		707.94	
	Other financial asset		707.86	(71.35)
	Lease Assets		694.41	1,083.84
			12.62	23.82
	Purchases of Fixed Assets		121 70	
	Purchase of Investment		-131.79	(72.69)
	Interest received/Dividend received		-973.09	(113.30)
	Bank balances not considered as cash and cash equivalents		27.15	
	-Deposits placed			
	-Deposits matured			
	Net cash used in investing activities	В	337.17	200
C.	Cash flow from financing activities		337.17	850.33
	Proceeds from long-term borrowings			
	Lease Liabilities		51.16	412.18
	Interest paid		(14.15)	(24,61)
	Provision		(274.21)	(320.10)
	Interest and finance charges paid			(73.78)
	Net cash used in financing activities	c	(237.20)	(6.32)
	Net (decrease) / increase in cash and cash equivalents	A+B+C	(27.22)	
		АТВТС	(37.33)	(78.64)
	Cash and cash equivalents as at the beginning of the year		54.20	118.74
	Cash and cash equivalents as at the End of the year		16.87	40.10







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8. The figures for the previous quarter and year ended have been regrouped / rearranged, wherever necessary, to confirm to the current period's classification.

November 14, 2024

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By Order of the Board APIS INDIA LIMITED

Prem Anand

Whole Time Director

DIN:00951873





GAMS LASSOCIATES LLP

Chartered Accountants

Independent Auditor's Review report on Quarterly Unaudited Standalone 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 Director of Apis India Limited

- 1. We have reviewed the unaudited standalone financial results of Apis India Limited (the "Company") for the quarter ended September 30, 2024. The Statement has been prepared by the Company pursuant to Regulation 33 Of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulation, 2015), which has been initiated by us for identification purposes. The Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on statement based on our review.
- 2. 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.
- 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.
- 5. We have not received the internal audit report as on 30.09.2024

Our conclusion on the statement is not modified in respect of the above matter.

For G A M S & Associates LLP Chartered Accountants FRN 0N500094 UDIN: 24088218BKAVKW2904

Digitally signed ANIL GUPTA by ANIL GUPTA Date: 2024.11.14 18:42:27 +05'30'

CA Anil Gupta (Partner) M. No. 008218 Place: New Delhi Date: 14-11-2024



APIS INDIA LIMITED

Registered Office: 18/32, East Patel Nagar, New Delhi-110 008 Statement of Consolidated Unaudited Financial Results for the Quarter and Half Year ended on September 30, 2024 Tel: 011-4320 6650, Fax: 011-2571 3631; E-mail: mail@apisindia.com

30, 2024 **apis***

Website: www.apisindia.com; CIN: L51900DL1983PLC164048

S. No. Particulars		0 11					(Rs., lak)	
			Quarter ended		Half year ended		Year ended	
			3 months ended	months ended in current year	year	Year to date figures for current period ended	Year to date figures for previous period ended	Year to date figures for correspondir previous peri- ended
1	Income		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
2	Revenue fr	om operations	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
3			8,043.33		7,908.16	16,750.90		31,611.2
4		me from operations (2+3)	13.65	- 1112	56.43	38.40		108.9
		are troin operations (2+3)	8,056.98	8,732.32	7,964.59	16,789.30	15,862,95	31,720,2
5	Expenses				Mark Military			
	(a)	Cost of materials consumed	4.520.00				THE STATE OF THE STATE OF	
	(b)	Purchases of stock-in-trade	4,539.89	4,222.67	4,160.24	8,762.56	9,154.04	18,542.9
	(c)	Changes in inventories of finished goods, traded	(00.04	-	10 SEG-15			2.2
		goods and work -in- progress	(98.96	1,226.33	544.06	1,127.37	612.77	227,4
	(d)	Manufacturing expenses	450,79	270.12		Direct States		
	(e)	Employees benefits expense	884.71	217.12	452.50	829.92	855.55	1,785.9
	(f)	Finance cost	136,95	A. P	517.13	1,408.93	1,025.22	2,180.1
	(g)	Depreciation			143.54	274.21	320.31	591.7
	(h)	Other expenditure	64.92	00.20	70.75	125.18	117.55	236.3
			1,374.06	1,630.77	1,503.45	3,004.83	2,587.41	5,436.1
		nses (a)+(b)+(c)+(d)+(e)+(f)+(g)+(h)	7,352.36	8,180.64	7,391.67	15,533.00	14,672.85	29,002.9
6	Profit/(loss)	from operations before exceptional items and tax	704.61	551.68	572.92	1,256.29	1 100 10	
7	Exceptional	items [expense/(Income)]			1 -	1,230.29	1,190.10	2,717.2
8	Profit/(loss) before tax (6+7)	704.61	551.68	572.92	1,256.29	1 100 10	-
9	Tax expense			Industrial Confession		1,230.29	1,190.10	2,717.2
	M. L. OVER	Current tax	152.70	160.65	166,84	313.35	246.62	
		Deferred tax	13.74	TRIBLE LINE	100:04	13.74	346.62	724.2
		Tax adjustments of prior years (net)			LIEU COLL	13.74	•	(126.2
0	Profit after	tax for the year before share of profit of	538.17	391.03	406.08	020.20		(44.1
				0,110	400.08	929.20	843.48	2,163.3
1	Share of pro	fit of an associate (net of tax)	133.06	135.56	102.83	260.62		
				100.00	102.03	268.62	557.85	1,093.3
2	Profit for th	ne year (10+11)	671.24	526.59	508.91	1,197.83	1 101 00	
	37.55		HE STATE OF THE STATE OF	THE RESERVE OF THE PERSON NAMED IN	500.71	1,197.03	1,401.33	3,256.6
3	Other comp	rehensive income						
		ill not be reclassified subsequently to profit and loss					•	(39.92
	Remeasure	ment of net defined benefit liability/asset						
1	Total other	comprehensive income, net of tax				-		11.63
I		,		-				(28.29
4	Tetal					(HER COLDE		
	notal comp	rehensive income, net of tax (12+13)	671.24	526.59	508.91	1,197.83	1,401.33	3,228.38
5	Paid up equit	y share capital (Face value of Re. 10 each)	551.01	551.01	551.01	551.01	551.01	551.01
1	Other Equity				N 2 -	331.01	331.01	551.01
								14,231.19
5	carnings per	share (Face value of Re.10 each)						
1			Not Annualised	Not 1	Not N	Not Annualised	Not Annualised	Annualised
				Annualised A	Annualised		No. To the state of the state o	

- 1 The above consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 14, 2024.
- 2 The Statutory Auditors of the Company have carried out the audit of the aforesaid financial results for the quarter and six months ended September 30, 2024, in accordance Regulation 33 of the SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015, the Company hereby declares and confirms that Auditors' Report on the audited financial results of the Company is with unmodified opinion.
- 3 The consolidated audited financial results of the Company and its wholly owned subsidiary & and associate have been prepared in accordance with the principles and procedures of Indian Accounting Standards 110 ("Ind AS") as notified under the Companies (Ind AS) Rules, 2015, and as specified in section 133 of the Companies Act, 2013.
- 4 As the Company has only one reporting segment, disclosure under Ind As-108-'Operating Segment' is not applicable.
- 5 The financial results of the Company for the quarter and half year ended on September 30, 2024, are available at the Company's website, www.apisindia.com and BSE Ltd website, www.apisindia.com and BSE Ltd

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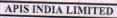
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Particulars	Unaudited	Audited	
	Sep-30	March 31,	
ACCORDO	2024	2024	
ASSETS		2024	
Non-current assets			
Property, plant and equipment			
Tangible assets	1,286.30	1200.5	
Intangible assets	29.73	1,268.5	
Right- of-Use Assets	56.47	40.8	
Financial assets	30.47	69.0	
Investments	3,816.97	2.510.5	
Loans and advances	123.27	3,548.3	
Other financial assets	72.68	111.1	
Other non-current assets		514.0	
Deferred tax asset (net)	148.79	148.79	
Total non-current assets	80.41	94.1:	
Current assets	5,614.63	5,794.93	
Inventories			
Financial assets	7,984.66	9,153.75	
Investments			
Trade receivables			
Cash and cash equivalents	9,508.77	8,491.79	
Other financial assets	36.73	61.32	
Other current assets	2.54	12.32	
Total current assets	3,183.85	2,943.47	
TOTAL ASSETS	20,716.54	20,662.65	
EQUITY AND LIABILITIES	26,331.17	26,457.58	
Equity			
Share capital			
Other equity	551.01	551.01	
Fotal equity	15,429.02	14,231.19	
Liabilities	15,980.03	14,782.20	
Non-current liabilities			
Financial liabilities			
Borrowings			
Lease Liability	800.12	748.96	
Provisions	78.75	92.90	
Total non-current liabilities	136.05	105.90	
	1,014.91	947.77	
Current liabilities	MARKANENIA DEL SOS ESTA	Construction	
inancial liabilities			
Borrowings	5,165.23	5,200.76	
Trade payables	2,194.12	3,735.32	
Other financial liabilities	723.70	958.33	
ther current liabilities	921.79	500.31	
rovisions	331.40	332.89	
otal current liabilities	9,336.24	10,727.61	
otal liabilities	10,351.15		
OTAL EQUITY AND LIABILITIES	26,331.17	11,675.38 26,457.58	

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Registered Office: 18/32, East Patel Nagar, New Delhi-110 008

Statement of Consolidated Unaudited Financial Results for the Quarter and Half Year ended on September 30, 2024 Tel: 011-4320 6650, Fax: 011-2571 3631; E-mail: mail@apisindia.com Website: www.apisindia.com; CIN: L51900DL1983PLC164048

Standalone Unaudited Cash Flow Statement as on September 30, 2024

	的 是其他的一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个	a son otatement as	on September 30, 2024	(Rs. in lakh	
	Particulars		For the Half Year Ended September 30, 2024	For the Half Year Ended September 30, 2023	
۱.	Cash flow from operating activities			10.00年至36年7月3日	
	Profit/(loss) before tax Adjusted for :		1,256.29		
			1,230.29	1,190.1	
	Depreciation and amortisation expense		125.18		
	Interest paid on loan		274.21	117.55	
	Interest/dividend income		(38.40)	320.31	
	Share of profit from associates		268.62	557.85	
	Operating profit/(loss) before working capital changes		1,007,00		
	Adjusted for:		1,885.90	2,185.81	
	(Increase)/Decrease in trade receivables		THE STATE OF THE STATE OF		
	(Increase)/Decrease in inventories		(1,016.98)	(807.45	
	(Increase)/Decrease in other assets		1,169.09	1,129.94	
	(Increase)/Decrease in other financial assets		(240.38)	(1,446.73)	
	Increase/(Decrease) in trade payables		9.78	(10.13)	
	(Increase)/Decrease in Short Term loans & Advances		(1,541.20)	501.74	
	Increase/(Decrease) in Short Term Borrowings				
	Increase/(Decrease) in other financial liabilities		(35.53)	(1,468.31)	
	Increase/(Decrease) in other current liabilitiess		(234.63)	(111.70)	
	Increase/(Decrease) in Provisions		421.48	(101)	
	Remeasurement of net defined benefit liability		28.66	296.05	
	(Increase) / Decrease current investment				
				6.18	
	Cash generated from operations		(1,439.71)	(2,011.62)	
	Net Income taxes (paid) / refunds			(-,(-)	
	Net cash from operating activities		(313.35)	(346.62)	
	obstanting activities	A	132.83	(172.43)	
	Cash flow from investing activities				
	Loan and advances		4210		
	Other financial asset		(12.14)	120.82	
MINIST	Lease Assets		441.32	891.67	
Makener			12.62	23.82	
	Purchases of Fixed Assets		(131.70)		
	Share of profit from associates		(131.79)	(181.35)	
	Purchase of Investments		(268.62)		
I	Interest received/Dividend received		38,40	(454.84)	
	Other non current assets		36,40		
1	Capital work-in-progress & Intangible Assets under Developr	nent		(113.30)	
1	-Deposits matured			5.69	
ı	Net cash used in investing activities	В	79.79	Market Market State Control Control	
ı	Cash flow from financing activities		19.19	292.51	
	Proceeds from long-term borrowings				
	Lease Liabilities		51.16	220.01	
	Intereat paid		(14.15)	(24.61)	
I	Repayment of short-term borrowings		(274.21)		
1	interest and finance charges paid			(320.31)	
1	Provisions				
1	Net cash used in financing activities	С	(237.20)	(73.78)	
1	Net (decrease) / increase in cash and cash equivalents		Handin was a long of	(198.69)	
1	Cash and cash equivalents as at the beginning of the year	A+B+C	(24.58)	(78.61)	
10	Cash and cash equivalents as at the End of the year	A ISSISTED AND THE REAL PROPERTY.	61.31	125.87	
_			36.73	47.26	



8 The key figures of the Company on standalone basis are as follows:

Particulars	Q	Quarter ended			Half year ended	
Total in	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	Year Ended 31.03.2024
Total income from operations (Net)	8,045.73	8,732.32	7,964.59	16,778.05	15,862.95	
Profit before tax	693.36	551.68			13,802.93	31,785.96
Profit after tax			568.93	1,245.04	1,186.31	2,785.27
Other comprehensive income	540.66	391.03	402.09	917.95	839.69	2,231.34
Total comprehensive income						(28.30
Total comprehensive income	540.66	391.03	402.09	917.95	839.69	2 203 04

9 The figures for the previous quarter and year ended have been regrouped / rearranged, wherever necessary, to confirm to the current period's classification.

November 14, 2024 New Delhi. 0

By Order of the Board APIS INDIA LIMITED

Prem Anand Chiarperson & Director DIN: 00951873

New Delhi





GAMS & ASSOCIATES LLP

Chartered Accountants

Independent Auditor's Review report on Quarterly Unaudited Consolidated 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 Director of Apis India Limited

- 1. We have reviewed the unaudited Consolidated financial results of Apis India Limited (the "Company") for the quarter ended September 30, 2024. The Statement has been prepared by the Company pursuant to Regulation 33 Of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulation, 2015), which has been initiated by us for identification purposes. The Statement is the responsibility of the Holding Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on statement based on our review.
- 2. 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.
- 3. 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.
- 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,
- 5. The Statement includes the results of the following entities.

Parent Company

1. Apis India Limited

Wholly owned Subsidiaries Companies

- 1. Anantadrishti Smart India Private Limited
- 2. Nature's Family Tree Foods Private Limited

Associates Companies

1. Apis Arabia Foods LLC (Formely known as Pure Foodstuff Trading LLC)





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- 2. Kapil Anand Agro Private Limited
- 6. We do not review the interim financial results of two subsidiaries and two associates included in statements, whose financial information reflects total net profit after tax of Rs. 279.87 lakhs (before consolidation adjustments) for the quarter ended 30 September 2024, as considered in the statement. These interim financial results have been reviewed by the other auditors whose reports have been furnished to us by the management, and our conclusion in so far as it relates to the amount and disclosures included in respect of these subsidiaries and associates is based solely on the review report of other auditor and procedures performed by us as stated in paragraph 2 above.
- 7. We have not received the internal audit report as on 30.09.2024

Our conclusion is not modified in respect of this matter

For G A M S & Associates LLP Chartered Accountants FRN 0N500094 UDIN: 24088218BKAVKX7847

ANIL Digitally signed by ANIL GUPTA
Date: 2024.11.14
18:44:25 +05'30'

CA Anil Gupta (Partner) M. No. 008218 Place: New Delhi Date: 14-11-2024

