



Unleash your potential

Aptech Limited
Regd. office: Aptech House
A-65, MIDC, Moroi, Andheri (E),
Mumbai - 400 093.
T: 91 22 2827 2300
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www.aptech-worldwide.com

04th August, 2023

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

Sub: Outcome of Board Meeting held on August 04, 2023

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 04, 2023 have inter-alia considered and approved the un-audited Financial Results (Standalone and Consolidated) of the Company for the quarter ended on 30th June, 2023.

Further, in terms of the provisions of Regulation 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 30th June, 2023 and Limited Review report of Statutory Auditors (Standalone and Consolidated) for the quarter ended on 30th June, 2023.
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 2022-23 and authorize the Interim CEO and / or the Sr. Management team to finalize the same.
3. Appointment of M/s. SAPSJ & Associates, as a Cost Auditor of the Company
4. Appointment of M/s. S G & Associate, Practicing Company Secretary as a Secretarial Auditor of the Company



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The aforesaid meeting commenced at 04.15 p.m. and concluded at 5.45 p.m.

This is for your information and record.

Yours faithfully

For Aptech Limited

A.K. Biyani
Company Secretary
Encl.: as above

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, 2023 ("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.



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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, consisting of a stylized 'P' followed by a long horizontal line that ends in a small upward hook.

PARESH H. CLERK

Partner

Membership No. 036148

UDIN : 23036148BQWKTD4268

PLACE : Mumbai

DATED : August 4, 2023

APTECH LIMITED

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2023

(Amounts ₹ in lakhs except for EPS)

Particulars	Quarter Ended			Year Ended
	June 30, 2023	March 31, 2023	June 30, 2022	
I. Revenue from Operations	7,350.73	13,702.40	2,740.75	26,769.30
II. Other Income	2,046.83	113.88	794.53	1,284.41
III. Total Income (I+II)	9,397.56	13,816.28	3,535.28	28,053.71
IV. Expenses :				
i. Purchases of Stock-in-Trade	12.17	7.11	11.16	32.20
ii. Changes in Inventories of Stock-in-Trade	1.13	4.98	1.20	21.06
iii. Employee Benefits Expense	1,593.12	1,522.86	1,417.47	5,556.62
iv. Finance Costs	18.17	1.57	0.35	7.19
v. Depreciation and Amortisation Expense	80.84	85.10	107.00	383.83
vi. Other Expenses	5,035.52	8,648.95	1,251.88	15,702.44
Total Expenses	6,740.95	10,270.57	2,789.06	21,703.34
V. Profit/(Loss) before Tax (III-IV)	2,656.61	3,545.71	746.22	6,350.37
VI. Tax Expense				
i. Current Tax	235.95	1,137.00	21.41	1,778.06
ii. Deferred Tax (Including recognition of MAT Credit Entitlement)	(11.48)	(911.54)	0.75	(961.68)
Total Tax Expense	224.47	225.46	22.16	816.38
VII. Profit/(Loss) for the Period (V -VI)	2,432.14	3,320.25	724.06	5,533.99
VIII. Other Comprehensive Income				
Items that will not be reclassified to Profit or Loss				
i. Gain/(Loss) on Remeasurement of Defined Benefit Plan	(14.85)	(8.72)	(24.58)	(106.18)
ii. Gain/(Loss) on Fair Valuation on Equity Instruments	30.00	(10.00)	(11.00)	(9.00)
iii. Income Tax on above	4.31	0.86	6.78	29.24
Other Comprehensive Income	19.46	(17.86)	(28.80)	(85.94)
IX. Total Comprehensive Income for the Period (VII+VIII)	2,451.60	3,302.39	695.26	5,448.05
X. Paid-up Equity Share Capital (Face value of ₹ 10 each)	4,142.75	4,141.45	4,137.17	4,141.45
XI. Other Equity				21,433.99
XII. Earnings per share (of ₹ 10 each) (Not Annualised)				
Basic EPS (₹)	5.87	8.02	1.75	13.37
Diluted EPS (₹)	5.86	8.01	1.74	13.34



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, 2023	March 31, 2023	June 30, 2022	March 31, 2023	March 31, 2022
	Unaudited	Audited	Unaudited	Audited	Audited
SEGMENT REVENUE					
a. Retail	3,647.14	3,266.81	2,556.22	12,945.67	
b. Institutional	3,703.59	10,435.59	184.53	13,823.63	
Total (a+b)	7,350.73	13,702.40	2,740.75	26,769.30	
SEGMENT RESULTS					
A. Retail	930.58	918.69	942.62	4,481.07	
B. Institutional	469.00	3,361.91	(222.56)	3,874.83	
Sub-Total (A+B)	1,399.58	4,280.60	720.06	8,355.90	
C. Unallocable Expenses					
Finance Costs	18.17	1.57	-	6.70	
Other Expenses	764.38	834.38	719.46	3,049.46	
Sub-Total (C)	782.55	835.95	719.46	3,056.16	
Total (A+B-C)	617.03	3,444.65	0.60	5,299.74	
D. Unallocable Income					
Others	2,039.58	101.06	745.62	1,050.63	
Profit/ (Loss) before Tax (A+B-C+D)	2,656.61	3,545.71	746.22	6,350.37	

(Amounts ₹ in lakhs)

Particulars	As at June 30, 2023	As at March 31, 2023	As at June 30, 2022
	I. SEGMENT ASSETS		
a. Retail	2,854.38	2,740.25	3,731.81
b. Institutional	7,977.76	7,010.52	3,455.60
c. Other Unallocable Assets:			
Investments	8,558.69	8,528.69	8,526.70
Cash and Cash Equivalents, Bank balances and Bank Deposits	7,812.64	13,735.60	1,955.54
Others	7,744.56	6,962.62	6,881.04
Total Segment Assets	34,948.03	38,977.68	24,550.69
II. SEGMENT LIABILITIES			
a. Retail	2,334.69	1,990.85	1,923.12
b. Institutional	4,008.39	9,017.46	864.44
c. Other Unallocable Liabilities:			
	3,054.46	2,393.92	948.79
Total Segment Liabilities	9,397.54	13,402.23	3,736.35
Net Capital Employed (I-II)	25,550.49	25,575.45	20,814.34

Note :

The Company's Managing Director (MD) 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, 2023.

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


ANUJ KACKER

Chief Executive Officer (Interim)

Place: Mumbai

Date : August 4, 2023



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Notes :

1. The above Unaudited Standalone Financial Results for the quarter ended June 30, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on August 4, 2023. 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, 2023 have been subjected to limited review by the Statutory Auditors of the Company.
2. The Company granted 212,073 Stock Options to its employees under Aptech ESOP 2021 Scheme to vest on fulfilling certain conditions at the end of 1st, 2nd and 3rd year from the date of grant and accordingly, the Company has been recognising compensation expense of such options under 'Employee Benefits Expenses' as 'Share Based Payment to Employees'. The Company presently estimates that 31,753 ESOPs would not vest and accordingly, compensation expense for the quarter ended June 30, 2023 is arrived at after the reversal of ₹ 19.89 Lakhs.
3. Other income includes dividend of ₹ 1,857.57 lakhs received from a subsidiary during the quarter ended June 30, 2023.
4. 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.
5. Deferred Tax for the quarter and year ended March 31, 2023 includes recognition of MAT Credit Entitlement of ₹ 1,491.44 lakhs on the basis that the Company will have sufficient taxable profits against which such unutilised credit will be available for set off.
6. The figures for the quarter ended March 31, 2023 as reported in these financial results are balancing figures between the audited figures for the full financial year ended March 31, 2023 and published year to date figures upto the end of the third quarter of the financial year ended March 31, 2023, which were subjected to limited review.

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


ANUJ KACKER
Chief Executive Officer (Interim)



Place: Mumbai
Date : August 4, 2023



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, 2023 ("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.



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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 ₹ (0.61) lakhs and total comprehensive income/(loss) (including due to exchange translation) of ₹ (0.61) lakhs, for the quarter ended June 30, 2023 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 ₹ 386.95 lakhs, total net profit/(loss) after tax (including due to exchange translation) of ₹ (1.75) lakhs and total comprehensive income/(loss) (including due to exchange translation) of ₹ (1.75) lakhs, for the quarter ended June 30, 2023 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



PARESH H. CLERK
Partner

Membership No. 036148

UDIN : 23036148B6WKTE1132

PLACE : Mumbai

DATED : August 4, 2023

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2023

(Amounts ₹ in lakhs except for EPS)

Particulars	Quarter Ended		Year Ended	
	June 30, 2023	March 31, 2023	June 30, 2022	March 31, 2023
	Unaudited	Audited	Unaudited	Audited
I. Revenue from Operations	12,278.09	17,846.02	5,599.90	45,691.68
II. Other Income	277.93	301.37	194.39	1,316.94
III. Total Income (I+II)	12,556.02	18,147.39	5,794.29	47,008.62
IV. Expenses :				
i. Purchases of Stock-in-Trade	60.58	44.98	55.47	181.50
ii. Changes in Inventories of Stock-in-Trade	(2.71)	(4.70)	(3.73)	7.01
iii. Employee Benefits Expense	1,934.84	1,850.23	1,691.49	6,744.38
iv. Finance Costs	30.35	13.22	0.35	13.71
v. Depreciation and Amortisation Expense	185.64	173.27	166.03	650.14
vi. Other Expenses	8,896.91	12,457.89	3,483.34	31,185.78
Total Expenses	11,105.61	14,534.89	5,392.95	38,782.52
V. Profit / (Loss) before exceptional items and tax (III-IV)	1,450.41	3,612.50	401.34	8,226.10
VI. Exceptional Items (Net) (Refer Note 3)	(327.28)	-	-	-
VII. Profit / (Loss) before Tax (V-VI)	1,123.13	3,612.50	401.34	8,226.10
VIII. Tax Expense				
i. Current Tax	318.63	1,142.63	97.52	2,415.33
ii. Deferred Tax (Including recognition of MAT Credit Entitlement) (Refer Note 5)	(6.89)	(865.61)	2.51	(957.94)
Total Tax Expense	311.74	277.02	100.03	1,457.39
IX. Profit / (Loss) for the Period (VII-VIII)	811.39	3,335.48	301.31	6,768.71
X. Other Comprehensive Income				
Items that will not be reclassified to Profit or Loss				
i. Gain/(Loss) on Remeasurement of Defined Benefit Plan	(5.64)	(10.26)	(17.75)	(143.33)
ii. Gain/(Loss) on Fair Valuation of Equity Instruments	30.00	(10.00)	(11.00)	(9.00)
iii. Income Tax on above	1.87	1.21	5.11	38.55
Other Comprehensive Income	26.23	(19.05)	(23.64)	(113.78)
XI. Total Comprehensive Income for the Period (IX+X)	837.62	3,316.43	277.67	6,654.93
XII. Paid-up Equity Share Capital (Face value of ₹ 10 each)	4,142.75	4,141.45	4,137.17	4,141.45
XIII. Other Equity				21,493.90
XIV. Earnings per share (of ₹ 10 each) (Not Annualised)				
Basic EPS (₹)	1.96	8.06	0.73	16.36
Diluted EPS (₹)	1.96	8.05	0.72	16.32



CONSOLIDATED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED AS PER REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015



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(Amounts ₹ in lakhs)

Particulars	Quarter Ended			Year Ended March 31, 2023
	June 30, 2023	March 31, 2023	June 30, 2022	
	Unaudited	Audited	Unaudited	
SEGMENT REVENUE				
a. Retail	8,414.92	7,370.99	4,861.67	28,498.81
b. Institutional	3,863.17	10,475.03	738.23	17,192.87
Total (a+b)	12,278.09	17,846.02	5,599.90	45,691.68
SEGMENT RESULTS				
A. Retail	1,643.40	1,268.21	1,305.31	6,913.29
B. Institutional	316.63	2,980.49	(279.25)	3,748.28
	1,960.03	4,248.70	1,026.06	10,661.57
C. Exceptional Items (Net) (Refer Note 3)	(327.28)	-	-	-
Sub-Total (A+B+C)	1,632.75	4,248.70	1,026.06	10,661.57
D. Unallocable Expenses				
Finance Costs	18.17	1.07	0.01	1.08
Other Expenses	764.25	834.99	729.01	3,062.08
Sub Total (D)	782.42	836.06	729.02	3,063.16
Total (A+B+C-D)	850.33	3,412.64	297.04	7,598.41
E. Unallocable Income				
Others Income	272.80	199.86	104.30	627.69
Profit/ (Loss) Before Tax (A+B+C-D+E)	1,123.13	3,612.50	401.34	8,226.10

Particulars	As at June 30, 2023	As at March 31, 2023	As at June 30, 2022
	I. SEGMENT ASSETS		
a. Retail	9,113.95	7,720.83	7,138.57
b. Institutional	9,370.78	8,984.77	5,634.98
c. Other Unallocable Assets: Investments	2,304.00	2,274.00	2,272.00
Cash and Cash Equivalents, Bank Balances and Bank Deposits	14,670.26	21,423.26	7,586.73
Other Assets	8,477.56	7,733.82	7,521.79
Total Segment Assets	43,936.55	48,136.68	30,154.07
II. SEGMENT LIABILITIES			
a. Retail	11,075.82	8,996.42	7,985.23
b. Institutional	5,047.16	10,245.77	1,893.08
c. Other Unallocable Liabilities	3,817.59	3,259.14	1,025.95
Total Segment Liabilities (I-II)	19,940.57	22,501.33	10,904.26
Net Capital Employed (I-II)	23,995.98	25,635.35	19,249.81

Note :
The Company's Managing Director (MD) 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, 2023.

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



ANUJ KACKER,
Chief Executive Officer (Interim)

Place : Mumbai
Date : August 4, 2023



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Notes :

1. The above Unaudited Consolidated Financial Results for the quarter ended June 30, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on August 4, 2023. 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, 2023 have been subjected to limited review by the Statutory Auditors of the Company.
2. The Company granted 212,073 Stock Options to its employees under Aptech ESOP 2021 Scheme to vest on fulfilling certain conditions at the end of 1st, 2nd and 3rd year from the date of grant and accordingly, the Company has been recognising compensation expense of such options under 'Employee Benefits Expenses' as 'Share Based Payment to Employees'. The Company presently estimates that 31,753 ESOPs would not vest and accordingly, compensation expense for the quarter ended June 30, 2023 is arrived at after the reversal of ₹ 19.89 Lakhs.
3. 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 losses of ₹ 3.27 crores on restating Bank balances and Trade Receivable at the period end. The drop in currency prices being of exceptional nature, the resulting loss is reflected as an exceptional item.
4. 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.
5. Deferred Tax for the quarter and year ended March 31, 2023 includes recognition of MAT Credit Entitlement of ₹ 1,491.44 lakhs on the basis that the Company will have sufficient taxable profits against which such unutilised credit will be available for set off.
6. On a standalone basis, Aptech Limited has reported the following figures in its results for the quarter ended June 30, 2023:
 - a. Revenue from Operations of ₹ 7,350.73 lakhs.
 - b. Profit / (Loss) before tax of ₹ 2,656.61 lakhs.
 - c. Profit / (Loss) after tax of ₹ 2,432.14 lakhs.
7. The figures for the quarter ended March 31, 2023 as reported in these financial results are balancing figures between the audited figures for the full financial year ended March 31, 2023 and published year to date figures upto the end of the third quarter of the financial year ended March 31, 2023, which were subjected to limited review.

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

ANUJ KACKER
Chief Executive Officer (Interim)

Place : Mumbai
Date : August 4, 2023

