

APOLLO INGREDIENTS LIMITED
(Formerly known as Indsoya Limited)
Regd. Off: Mittal Enclave Bldg- 6 Awing A-1 Gr. Flr. Juchandra, Juchandra, Thane,
Vasai, Maharashtra, India, 401208
Tel No.: (022) 22852796-97-99, E-mail: info@apolloingredients.in
Website: www.indsoya.com
CIN: L67120MH1980PLC023332

To
The Manager
Department of Corporate Services
BSE Ltd.
Dalal Street, Fort
Mumbai – 400 001

Date: 13th November, 2024

Ref. -: Scrip Code - 503639

Subject: - Outcome of the Board Meeting- Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir / Madam,

In compliance to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, it is to inform you that Board of Directors of Apollo Ingredients Limited (Formerly known as Indsoya Limited) ("the Company") in its meeting held today i.e. Wednesday, 13th November, 2024 (Meeting commenced at 04:00 P.M. and concluded at 06:00 P.M.), has inter alia taken on record and approved the following:

- i. The Board of Directors of the Company at their meeting held on Wednesday, 13th November, 2024 have approved and taken on record the Unaudited Financial Results of the Company for the quarter and half year ended on 30th September, 2024 and the Limited Review Report of the statutory auditors of the Company M/s DMKH & Co (FRN 116886W), Chartered Accountants, thereon. The said Unaudited Financial Results together with the Limited Review Report of the Statutory Auditors thereon have been also examined by the Audit committee at its meeting held on Wednesday, 13th November, 2024 which recommended for the approval of the same by the Board of Directors.

In furtherance to our earlier communication, the trading window for dealing in the shares of the Company, for Designated Persons, which closed on Tuesday, 01st October, 2024 shall remain closed until Friday, 15th November, 2024.

In view of the above and in compliance with Regulation 30 and 33 of the Securities and Exchange Board of India (Listing obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the following:

- Unaudited Financial Results of the Company for the quarter and half year ended on 30th September, 2024 in the prescribed format.
- Limited Review Report of the Statutory Auditors of the Company M/s DMKH & Co (FRN 116886W), Chartered Accountants on the Unaudited Financial Results for the quarter and half year ended on 30th September, 2024.

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In terms of the provisions of the Regulation 47(l) (b) of securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 necessary arrangements have been made to publish the Unaudited financial results in the prescribed format in the newspaper within the prescribe time period. The Unaudited financial results for the quarter and half year ended 30th September, 2024 will also be uploaded on the stock exchange website at www.bseindia.com and on the website of the company at www.indsoya.com

The meeting of the Board of Directors commenced at 4:00 P.M. and concluded at 6:00 P.M

The above is for your kind information and records please.

Kindly take the same on your records.

Thanking you

Your faithfully,

For Apollo Ingredients Limited
(Formerly known as Indsoya Limited)

Kirit

Kirit Ghanshyam Mutreja
DIN: 07514391
Director
Date: 13th November, 2024
Place: Thane

APOLLO INGREDIENTS LTD

(Formerly known as INDSOYA LIMITED)

Registered office : Mittal Enclave, Building 6-A, Wing A-1, Juchandra, Vasai, Thane-401208

Tel No. 022-22852796 Email ID. info@indsoya.com Website: WWW.indsoya.com

CIN: L67120MH1980PLC023332

Statement of Standalone Unaudited Financial Results For The Quarter Ended as on 30th September , 2024

(Rs. In Lakhs except per share data)

Particulars	Quarter Ended			Year to Date	Year to Date	Year Ended
	30.09.2024	30.06.2024	30.09.2023	figures for	figures for	
	Unaudited	Unaudited	Unaudited	current period	previous year	
				ended	ended	31.03.2024
				Unaudited	Unaudited	Audited
1. Income from Operations	79.57	50.00	-	-	-	100.00
2. Other Income	0.12	0.06	-	0.18	-	0.30
3.Total Revenue (1+2)	79.69	50.06	-	129.75	-	100.30
4. Expenses						
(a) Cost of materials consumed	-	-	-	-	-	-
(b) Purchases of stock -in-trade	63.66	46.15	-	109.81	-	74.00
(c) Changes in inventories of finished goods	9.15	-9.15	-	-	-	-
(d) Work -in -process and stock -in -trade	-	-	-	-	-	-
(e) Employee benefits expense	4.00	4.00	-	8.00	-	-
(f) Finance Costs	-	-	-	-	-	-
(g) Depreciation and amortisation expense	-	-	-	-	-	-
(f) Other expenses	22.21	9.21	2.55	31.42	7.18	6.73
Total Expenses	99.02	50.21	2.55	149.23	7.18	80.73
5. Profit / (Loss) before Exceptional & Extra ordinary items and Tax (3-4)	-19.33	-0.15	-2.55	-19.48	-7.18	19.57
6. Exceptional items	-	-	-	-	-	-
7. Profit / (Loss) before Extra ordinary items and Tax (5-6)	-19.33	-0.15	-2.55	-19.48	-7.18	19.57
8. Extraordinary Items	-	-	-	-	-	-
9. Profit / (Loss) before Tax (7-8)	-19.33	-0.15	-2.55	-19.48	-7.18	19.57
10. Tax expense						
Current	-	-	-	-	-	2.14
Deferred	-	-	-	-	-	-
11. Profit after Tax from Continuing Operation (9-10)	-19.33	-0.15	-2.55	-19.48	-7.18	17.43
12. Profit / (Loss) after Tax from discontinuing operations	-	-	-	-	-	-
13. Tax Expenses of discontinuing operations	-	-	-	-	-	-
14. Profit / (Loss) after Tax from discontinuing operations (12-13)	-	-	-	-	-	-
15. Net Profit after Tax (11+14)	-19.33	-0.15	-2.55	-19.48	-7.18	17.43
16. Other Comprehensive Income						
A. Items that will not be reclassified to profit or loss	-	-	-	-	-	-
B. Items that will be reclassified to profit or loss	-	-	-	-	-	-
Total Other Comprehensive Income (16 A+ 16B)	-	-	-	-	-	-
17.Total Comprehensive Income (15+16)	-19.33	-0.15	-2.55	-19.48	-7.18	17.43
18. Paid-up Equity Share Capital (Face Value of Rs. 5 each)	20.00	20.00	20.00	20.00	20.00	20.00
19. Other equity						-
20. Earnings per equity share (Face Value of Rs. 5 each) (not annualized) (Rs.)						
(a) Basic	-4.83	-0.04	-0.64	-4.87	-1.80	4.36
(b) Diluted	-4.83	-0.04	-0.64	-4.87	-1.80	4.36
Notes:						

1. The Unaudited Standard Financial Result were reviewed by the Audit Committee and approved at the meeting of the Board of Directors of the Company at its meeting held on 13 th November , 2024

2. Statutory Auditors have carried out a Limited Review of the above results. There are no qualification in the limited review report.

3. Previous period / year figures have been regrouped / reclassified wherever found necessary, to conform to current period / year classification.

Place: Thane

Date :13th November 2024

For APOLLO INGREDIENTS LIMITED

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MUTREJA

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Director

DIN: 03307922

APOLLO INGREDIENTS LTD

(Formerly known as INDSOYA LIMITED)

Statement of Cash Flow for the half year ended September 30,2024

Rs in Lacs

HALF YEAR ENDED**30.09.2024****30.09.2023****Unaudited****Unaudited**

Rs.

Rs.

A.	Cash Flow from Operating Activities		
	Net Profit before tax and extraordinary items	-19.48	-7.18
	Adjusted for :-		
	Depreciation	0.00	0.00
	Operating Profit before working Capital changes	-19.48	-7.18
	Adjusted for changes in working capital :-		
	Others Financial assets	-19.85	0.00
	Others Non current assets	-0.18	0.00
	Others Non current liabilities	0.00	0.00
	Current Liabilities	-14.30	-2.25
	Cash generated from operations	-53.81	-9.43
	Less:- Direct tax paid/(Refund)	0.00	0.00
	Cash Flow before extraordinary items	-53.81	-9.43
	Net Cash inflow /(used) from Operating Activities (A)	-53.81	-9.43
B.	Cash Flow from Investing Activities		
	Purchase / Sale of Investments (net)	0.00	0.00
	Purchase / Sale of assets	0.00	0.00
	Net Cash inflow /(used) in Investing Activities (B)	0.00	0.00
C.	Cash Flow from Financing Activities		
	Short term loans	0.00	0.00
	Net Cash inflow / (used) in Financing Activities (C)	0.00	0.00
D.	NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	-53.81	-9.43
	Opening Balance of Cash and Cash Equivalents	168.04	20.63
	Closing Balance of Cash and Cash Equivalents	114.23	11.20

Place : THANE

Date :13th November 2024

For APOLLO INGREDIENTS LIMITED

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Lovely Mutreja**Director****DIN: 03307922**

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(Rs. In Lacs)

STATEMENT OF ASSETS AND LIABILITIES Standalone

	As at 30.09.2024	As at 30.09.2023	As at 31.03.2024
	(Unaudited)	(Unaudited)	(Audited)
ASSETS			
Non Current Assets			
Property, Plant & Equipments	0.20	0.03	0.03
Financial Assets			
Investment	-	-	-
Other Non-Current Assets			
Income Tax Asset (Net of Provisions)	-	-	-
Total Non Current Assets	0.20	0.03	0.03
Current Assets			
Inventories	-	-	-
Financial Assets			
Cash and Cash Equivalents	114.23	11.20	168.03
Others Financial assets	24.20	95.00	4.36
Total Current Assets	138.43	106.20	172.39
Total Assets	138.63	106.23	172.42
EQUITY AND LIABILITIES			
Equity			
Equity Share Capital	20.00	20.00	20.00
Other equity	78.60	84.82	98.09
	98.60	104.82	118.09
Non current Liabilities			
Other Non Current Liabilities	0.50	-	0.50
Provisions	5.68	1.16	9.97
Total Non Current Liabilities	6.18	1.16	10.47
Current Liabilities			
Financial Liabilities			
Trade Payable	33.85	-	43.86
Other financial liabilities	-	0.25	-
Total Current Liabilities	33.85	0.25	43.86
Total Equity & Liabilities	138.63	106.23	172.42

Place : THANE

Date :13th November 2024

For APOLLO INGREDIENTS LIMITED

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Lovely Mutreja

Director

DIN: 03307922

Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Limited Review Report

The Board of Directors

Apollo Ingredients Limited (Formerly known as Indsoya Limited)

1. We have reviewed the accompanying statement of unaudited financial results of Indsoya Limited (the "Company") for the quarter ended September 30, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements 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 Company's Board of Directors, has been prepared 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. 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 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 Statement is 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.
4. 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 generally 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.

For **DMKH & CO**

Chartered Accountants (FRN 116886W)

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Partner

M No. 122962

Place: Pune

Date: 13/11/2024

UDIN: 24122962BKBEWT5830