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AIL/CS/2025-26/441

November 14, 2025

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

Subject: Outcome of the Board Meeting held on Friday, November 14, 2025

Ref: Regulation 33 and 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Dear Sir/Madam,

Pursuant to the above-mentioned provisions of Listing Regulations, as amended, we wish to inform that the Board of Directors of the Company at its meeting held today i.e. November 14, 2025, has, inter - alia, considered and approved the Unaudited Financial Results (Standalone and Consolidated) of the Company along with the Limited Review Reports for the quarter and half year ended September 30, 2025.

Copies of such Financial Results along with Limited Review Reports are attached herewith.

The full format of the Standalone and Consolidated Financial Results for the quarter & half year ended September 30, 2025 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 (URL: <https://apisindia.com/investors>).

The Board meeting commenced at 03:00 P.M. and concluded at 07:20 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, 2025 in all edition of Financial Express (English Edition) and Delhi-NCR edition of Jansata (Hindi Edition).

You are requested to kindly take the above on record.

Thanking You,

For APIS India Limited


Amit Anand
(Managing Director)
DIN: 00951321



Encl: a/a

APIS INDIA LIMITED

Registered Office : 18/32, East Patel Nagar, New Delhi-110008 | CIN : L10300DL1983PLC164048

Works : Khasra No. 66-72, Makhiali Dundi, Peerpara Road, Roorkee-247667, U.K. (India)

☎ +91 11 4320 6650 | ✉ mail@apisindia.com | 🌐 www.apisindia.com

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, 2025. 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.
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.

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: 25088218BMKVYY5546

ANIL
GUPTA

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by ANIL GUPTA
Date: 2025.11.14
14:55:45 +05'30'

CA Anil Gupta
(Partner)
M. No. 008218
Place: New Delhi
Date: 14-11-2025





APIS INDIA LIMITED
CIN: L10300DL1983PLC164048
Registered Office: 18/32, East Patel Nagar, New Delhi-110 008
T : +91 1143206650, F: +91 1125713631
Email id : mail@apisindia.com, Website : www.apisindia.com

Statement of Standalone Unaudited Financial Results for the Quarter and Half Year ended on September 30, 2025

(Figures in Lacs)

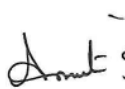
S. No.	Particulars	3 months ended	Preceding 3 months ended in current year	Corresponding 3 months ended in the previous year	Year to date figures for current period ended	Year to date figures for current period ended	Year to date figures for corresponding previous period ended
		September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	March 31, 2025
		Unaudited	Audited	Audited	Unaudited	Audited	Audited
	Income						
1	Revenue from operations	9,624.89	8,685.74	8,043.33	18,310.63	16,750.90	35,034.96
2	Other income	37.65	85.06	2.40	122.71	27.15	173.73
3	Total income from operations (1+2)	9,662.54	8,770.80	8,045.73	18,433.34	16,778.05	35,208.69
4	Expenses						
	(a) Cost of materials consumed	5,031.96	5,699.23	4,539.89	10,731.19	8,762.56	19,880.39
	(b) Changes in inventories of finished goods, traded goods and work-in-progress	735.46	(373.05)	(98.96)	362.41	1,127.37	1,975.21
	(c) Manufacturing expense	551.08	509.22	450.79	1,060.30	829.92	1,835.63
	(d) Employee benefits expense	678.23	618.02	884.71	1,296.25	1,408.93	2,707.49
	(e) Finance cost	79.86	98.06	136.95	177.92	274.21	494.86
	(f) Depreciation and amortization	117.65	104.09	64.92	221.74	125.18	393.85
	(g) Other expenses	1,522.17	1,545.12	1,374.06	3,067.29	3,004.83	5,065.05
	Total expenses (a)+(b)+(c)+(d)+(e)+(f)+(g)+(h)	8,716.41	8,200.69	7,352.36	16,917.10	15,533.00	32,352.48
5	Profit/(loss) from operations before exceptional items and tax (3-4)	946.13	570.11	693.36	1,516.24	1,245.04	2,856.21
6	Exceptional items [expense/(Income)]	-	-	-	-	-	-
7	Profit/(loss) before tax (5+6)	946.13	570.11	693.36	1,516.24	1,245.04	2,856.21
8	Tax expense						
	Current tax	322.92	169.14	152.70	492.06	313.35	789.45
	Deferred tax	(91.00)	-	-	(91.00)	13.74	(42.82)
	Tax adjustments of prior years (net)	-	-	-	-	-	7.50
9	Profit/(loss) after tax (7-8)	714.21	400.97	540.66	1,115.18	917.95	2,102.08
10	Other comprehensive income						
	Items that will not be reclassified subsequently to profit and loss	-	-	-	-	-	2.13
	Remeasurement of net defined benefit liability/asset	-	-	-	-	-	(0.54)
	Total other comprehensive income, net of tax	-	-	-	-	-	1.59
11	Total comprehensive income for the year (9+10)	714.21	400.97	540.66	1,115.18	917.95	2,103.68
12	Paid up equity share capital (Face value of Re. 10 each)	551.01	551.01	551.01	551.01	551.01	551.01
13	Earnings per share (Face value of Re.10 each) (not annualised)						
	Basic and Diluted (In Rs.)	12.96	7.28	9.81	20.24	16.66	38.18




Statement of Unaudited Standalone Assets and Liabilities as at September 30, 2025

(Figures in Lacs)

Particulars	September 30, 2025	March 31, 2025
	Rs.	Rs.
ASSETS		
Non-current assets		
Property, plant and equipment		
Tangible assets	1,406.88	1,259.65
Intangible assets	14.54	18.65
Capital work-in-progress	11.81	6.48
Intangible assets under development	-	-
Right-of-use Assets	468.14	231.05
Financial assets		
Investments	1,008.45	1,008.45
Loans and advances	-	-
Other financial assets	219.84	222.43
Other non-current assets	151.93	151.94
Deferred tax asset (net)	227.44	136.44
Total non-current assets	3,509.03	3,035.09
Current assets		
Inventories	6,418.82	7,865.03
Financial assets		
Trade receivables	11,404.38	11,477.59
Cash and cash equivalents	50.16	9.41
Other financial assets	0.24	0.24
Other current assets	2,795.07	3,448.05
Total current assets	20,668.67	22,800.32
Total assets	24,177.70	25,835.41
EQUITY AND LIABILITIES		
Equity		
Share capital	551.01	551.01
Other equity	14,915.99	13,800.80
Total equity	15,467.00	14,351.81
LIABILITIES		
Non-current liabilities		
Financial liabilities		
Borrowings	342.39	438.09
Lease liability	495.87	257.02
Provisions	156.32	157.53
Total non-current liabilities	994.58	852.64
Current liabilities		
Financial liabilities		
Borrowings	3,824.25	5,947.69
Trade payables	2,507.12	3,318.26
Other financial liabilities	731.15	718.21
Other current liabilities	394.97	417.90
Provisions	258.63	228.90
Total current liabilities	7,716.12	10,630.96
Total equity and liabilities	24,177.70	25,835.41




APIS INDIA LIMITED

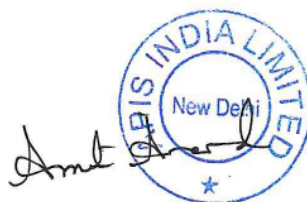
Registered Office: 18/32, East Patel Nagar, New Delhi-110 008



Statement of Unaudited Standalone Cash Flows for the Half year ended September 30, 2025

(Figures in Lacs)

Particulars	September 30, 2025	September 30, 2024
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit / (Loss) before tax	1,516.24	1,245.04
Adjustments for Non-Cash / Non- Operating Items:		
Depreciation & Amortization	121.35	125.18
Interest paid on loans considered separately	177.92	274.21
Interest, Dividend and Subsidy received considered separately	(0.37)	(27.15)
Operating profit before Working Capital changes	1,815.14	1,617.28
(Increase) / Decrease in Inventory	1,446.21	1,169.09
(Increase) / Decrease Sundry Debtors	73.21	(1,024.20)
(Increase) / Decrease Other financial asset	-	9.78
(Increase) / Decrease Other Current Assets	652.98	(240.38)
Increase / (Decrease) Trade Payables	(811.14)	(1,537.77)
Increase / (Decrease) Short Term Borrowings	(2,123.44)	(35.53)
Increase / (Decrease) Other financial Liabilities	12.94	(220.39)
Increase / (Decrease) Provision	(2.99)	37.79
Increase / (Decrease) Other current Liabilities	(22.93)	400.39
Cash generated from Operations	1,039.98	176.06
Tax paid (including taxes deducted at source)	460.55	313.35
NET CASH GENERATED IN OPERATING ACTIVITIES	579.43	(137.30)
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Loan and advances	-	707.86
Other financial asset	2.59	694.41
Purchase of Fixed Assets	(264.46)	(131.79)
Other non current asset	0.01	-
Non current investment	-	(973.09)
Lease asset	(237.09)	12.62
Capital work-in-progress & Intangible Assets under Development	(5.33)	-
Interest, Dividend and Subsidy received	0.37	27.15
NET CASH GENERATED FROM INVESTING ACTIVITIES	(503.91)	337.17
C. CASH FLOW FROM FINANCIAL ACTIVITIES		
Interest paid	(177.92)	(274.21)
Increase/ (Decrease) in Term Loan From Bank	(95.70)	51.16
Lease liability	238.86	(14.15)
NET CASH GENERATED IN FINANCIAL ACTIVITIES	(34.76)	(237.20)
Net Cash Increase / (Decrease) in Cash & Cash Equivalents (A+B+C)	40.75	(37.33)
Cash and Cash Equivalents at the beginning of the year	9.41	54.20
Cash and Cash Equivalents at the end of the year	50.16	16.87



Notes to the Unaudited Standalone Financial Results:

1. The above standalone unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on November 14, 2025.
2. The Statutory Auditor of the Company have carried out the Limited Review of unaudited Standalone financial results for the quarter & six months ended 30th September, 2025, in accordance Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and issued an unmodified conclusion on these unaudited standalone financial results.
3. The statutory auditor's report on review of interim standalone unaudited financial results for the quarter and six months ended September 30, 2025 is being filed with the BSE Limited. For more details on standalone unaudited financial results, visit Investors section of our website at www.apisindia.com and Financial Results at Corporates Section of www.bseindia.com.
4. These standalone unaudited financial results have been prepared in accordance with the recognition and measurement principles as laid down in the Indian Accounting Standards (referred to as "Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time, to the extent applicable.
5. Segment Reporting: The Company's business activity falls within a single business segment i.e. Food and Beverages in terms of Ind AS 108 on Segment Reporting.
6. Previous quarter's amounts have been re-grouped/re-classified, wherever considered necessary to make them comparable with those of the current quarter.

For APIS India Limited


Amit Anand
(Managing Director)
DIN: 00951321



Date: November 14, 2025
Place: New Delhi

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, 2025. 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)
 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 loss of Rs. 154.49 lakhs (before consolidation adjustments) for the quarter ended 30 September 2025, 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.

Our conclusion is not modified in respect of this matter

For G A M S & Associates LLP
Chartered Accountants

FRN: 0N500094

UDIN: 25088218BMKVYX2926

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ANIL GUPTA
Date: 2025.11.14
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CA Anil Gupta
(Partner)
M. No. 008218
Place: New Delhi
Date: 14-11-2025





APIS INDIA LIMITED

CIN: L10300DL1983PLC164048

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

T : +91 1143206650, F: +91 1125713631

Email id : mail@apisindia.com, Website : www.apisindia.com

Statement of Consolidated Unaudited Financial Results for the Quarter and Half Year ended on September 30, 2025

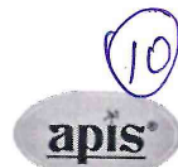
(Rs. lakhs except EPS)

S. No.	Particulars	Quarter ended			Year ended		
		3 months ended	Preceding 3 months ended in current year	Corresponding 3 months ended in the previous year	Year to date figures for current period ended	Year to date figures for current period ended	Year to date figures for corresponding previous period ended
		September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	March 31, 2025
		Unaudited	Audited	Audited	Unaudited	Audited	Audited
1	Income						
2	Revenue from operations	9,624.89	8,685.74	8,043.33	18,310.63	16,750.90	35,034.96
3	Other income	37.65	85.06	13.65	122.71	38.40	186.24
4	Total income from operations (2+3)	9,662.54	8,770.80	8,056.98	18,433.34	16,789.30	35,221.20
5	Expenses						
(a)	Cost of materials consumed	5,031.96	5,699.23	4,539.89	10,731.19	8,762.56	19,880.39
(b)	Purchases of stock-in-trade	-	-	-	-	-	-
(c)	Changes in inventories of finished goods, traded	735.46	(373.05)	(98.96)	362.41	1,127.37	1,975.20
(d)	Manufacturing expenses	551.08	509.22	450.79	1,060.30	829.92	1,835.63
(e)	Employees benefits expense	678.23	618.02	884.71	1,296.25	1,408.93	2,707.49
(f)	Finance cost	79.86	98.06	136.95	177.92	274.21	494.86
(g)	Depreciation	117.65	104.09	64.92	221.74	125.18	393.85
(h)	Other expenditure	1,522.17	1,545.12	1,374.06	3,067.29	3,004.83	5,076.41
	Total expenses (a)+(b)+(c)+(d)+(e)+(f)+(g)+(h)	8,716.41	8,200.69	7,352.36	16,917.10	15,533.00	32,363.84
6	Profit/(loss) from operations before exceptional items and tax (4-5)	946.13	570.11	704.62	1,516.24	1,256.29	2,857.36
7	Exceptional items [expense/(Income)]	-	-	-	-	-	-
8	Profit/(loss) before tax (6+7)	946.13	570.11	704.62	1,516.24	1,256.29	2,857.36
9	Tax expense						
	Current tax	322.92	169.14	152.70	492.06	313.35	789.45
	Deferred tax	(91.00)	-	13.74	(91.00)	13.74	(42.82)
	Tax adjustments of prior years (net)	-	-	-	-	-	7.50
10	Profit after tax for the year before share of profit of	714.21	400.97	538.18	1,115.18	929.20	2,103.24
11	Share of profit of an associate (net of tax)	(6.27)	(148.21)	133.06	(154.49)	268.62	430.43
12	Profit for the year (10+11)	707.94	252.76	671.24	960.70	1,197.83	2,533.67
13	Other comprehensive income						
	Items that will not be reclassified subsequently to profit and loss	-	-	-	-	-	2.13
	Remeasurement of net defined benefit liability/asset	-	-	-	-	-	(0.54)
	Total other comprehensive income, net of tax	-	-	-	-	-	1.59
14	Total comprehensive income, net of tax (12+13)	707.94	252.76	671.24	960.70	1,197.83	2,535.26
15	Paid up equity share capital (Face value of Re. 10 each)	551.01	551.01	551.01	551.01	551.01	551.01
16	Earnings per share (Face value of Re.10 each) (not annualised)						
	Basic and Diluted (In Rs.)	12.85	4.59	12.18	17.44	21.74	46.01



APIS INDIA LIMITED

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

**Statement of Unaudited Consolidated Assets and Liabilities as at September 30, 2025**

(Figures in Lacs)

Particulars	September 30, 2025	March 31, 2025
	Rs.	Rs.
ASSETS		
Non-current assets		
Property, plant and equipment		
Tangible assets	1,406.87	1,259.65
Intangible assets	14.54	18.65
Capital work-in-progress	11.81	6.48
Intangible assets under Development	-	-
Right-of-use Assets	468.14	231.05
Financial assets		
Investments	3,833.45	3,987.94
Loans and advances	-	-
Other financial assets	219.83	222.43
Other non-current assets	151.93	151.93
Deferred tax asset (net)	227.44	136.44
Total non-current assets	6,334.02	6,014.57
Current assets		
Inventories	6,418.81	7,865.03
Financial assets		
Trade receivables	11,404.38	11,477.59
Cash and cash equivalents	69.47	29.29
Other financial assets	0.24	0.24
Other current assets	2,764.66	3,417.33
Total current assets	20,657.57	22,789.48
Total assets	26,991.59	28,804.05
EQUITY AND LIABILITIES		
Equity		
Share capital	551.01	551.01
Other equity	17,727.17	16,766.45
To Total equity	18,278.18	17,317.46
LIABILITIES		
Non-current liabilities		
Financial liabilities		
Borrowings	344.89	440.59
Lease liability	495.87	257.02
Provisions	156.32	157.53
Total non-current liabilities	997.09	855.14
Current liabilities		
Financial liabilities		
Borrowings	3,824.24	5,947.69
Trade payables	2,507.17	3,318.59
Other financial liabilities	731.31	718.37
Other current liabilities	394.97	417.90
Provisions	258.63	228.90
Total current liabilities	7,716.33	10,631.45
Total equity and liabilities	26,991.59	28,804.05



Statement of Unaudited Consolidated Cash Flows for the Half year ended September 30, 2025

(Figures in Lacs)

Particulars	September 30, 2025	September 30, 2024
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit / (Loss) before tax	1,516.24	1,256.29
Adjustments for Non-Cash / Non- Operating items:		
Depreciation & Amortization	121.35	125.18
Interest paid on loans considered separately	177.92	274.21
Interest, Dividend and Subsidy received considered separately	(0.37)	(38.40)
Operating profit before Working Capital changes	1,815.14	1,617.28
(Increase) / Decrease in Inventory	1,446.22	1,169.09
(Increase) / Decrease Sundry Debtors	73.21	(1,016.98)
(Increase) / Decrease Other financial asset	(0.00)	9.78
(Increase) / Decrease Other Current Assets	652.67	(240.38)
(Increase) / Decrease current investment	-	-
Increase / (Decrease) Trade Payables	(811.42)	(1,541.20)
Increase / (Decrease) Short Term Borrowings	(2,123.45)	(35.53)
Increase / (Decrease) Other financial Liabilities	12.94	(234.63)
Increase / (Decrease) Provision	(2.99)	28.66
Remeasurement of net defined benefit liability	-	-
Increase / (Decrease) Other current Liabilities	(22.93)	421.48
Cash generated from Operations	1,039.39	177.57
Tax paid (including taxes deducted at source)	460.55	313.35
NET CASH GENERATED IN OPERATING ACTIVITIES	578.84	(135.79)
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Loan and advances	-	(12.14)
Other financial asset	2.60	441.32
Purchase of Fixed Assets	(264.46)	(131.79)
Other non current asset	(0.00)	-
Non current investment	154.49	(268.62)
Share of profit from associates	(154.49)	268.62
Lease asset	(237.09)	12.62
Capital work-in-progress & Intangible Assets under Development	(5.33)	-
Interest, Dividend and Subsidy received	0.37	38.40
NET CASH GENERATED FROM INVESTING ACTIVITIES	(503.92)	348.41
C. CASH FLOW FROM FINANCIAL ACTIVITIES		
Interest paid	(177.92)	(274.21)
Increase/ (Decrease) in Term Loan From Bank	(95.67)	51.16
Lease liability	238.85	(14.15)
NET CASH GENERATED IN FINANCIAL ACTIVITIES	(34.74)	(237.20)
Net Cash Increase / (Decrease) in Cash & Cash Equivalents (A+B+C)	40.18	(24.58)
Cash and Cash Equivalents at the beginning of the year	29.29	61.31
Cash and Cash Equivalents at the end of the year	69.47	36.73



Notes to the Unaudited Consolidated Financial Results:

1. The above unaudited consolidated financial results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 14, 2025.
2. The Statutory Auditor of the Company have carried out the Limited Review of unaudited consolidated financial results for the quarter & six months ended 30th September, 2025, in accordance Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3. These unaudited consolidated financial results have been prepared in accordance with the recognition and measurement principles of the Indian Accounting Standards (Ind AS-34) 'Interim Financial Reporting' as notified under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time. The said financial results represent the results of the Company, its subsidiaries (together referred to as 'Group') and its share in the unaudited financial results of associates, which have been prepared in accordance with Ind AS 110 - 'Consolidated Financial Statement and Ind AS 28 - 'Investment in Associates and Joint Ventures'.
4. As the Company has only one reporting segment, disclosure under Ind As-108- 'Operating Segment' is not applicable.
5. The unaudited consolidated and standalone financial results are also available on the Company's website at www.apisindia.com (URL: <https://apisindia.com/investors>) and on the websites of the Stock Exchanges, viz, BSE Limited at www.bseindia.com.

Key Standalone financial information is given below:

(Rs. In Lakhs)

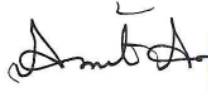
S. No	Particular	Quarter Ended			Six Months Ended		Year Ended
		30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)
1	Total Income	9,662.54	8,770.80	8,045.73	18,433.34	16,778.05	35,208.69
2	Profit Before Tax	946.13	570.11	693.36	1,516.24	1245.04	2,856.21
3	Profit After Tax	714.21	400.97	540.66	1,115.18	917.95	2,102.08
4	Other Comprehensive Income/(Loss)	-	-	-	-	-	1.59
5	Total Comprehensive Income	714.21	400.97	540.66	1,115.18	917.95	2,103.68

6. The unaudited consolidated financial results include the results of subsidiaries and associates, the names of which are provided in the Limited Review Report.

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7. Previous quarter's amounts have been re-grouped/re-classified, wherever considered necessary to make them comparable with those of the current quarter.

For APIS India Limited



Amit Anand
(Managing Director)
DIN: 00951321

Date: November 14, 2025

Place: New Delhi