

SEC:APL:RKD:114624:24

February 14, 2024

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

Dear Sir,

Sub: Unaudited Financial Results for the third quarter and nine months ended 31st December, 2023

Pursuant to the Regulation 33(3)(c) of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, we wish to inform you that the Board of Directors at their meeting held on 14th February, 2024 inter alia has approved the following:

1. The Un-audited Financial Results for the third quarter and nine months ended 31st December, 2023.
2. Limited Review Report issued by the Statutory Auditors on the un-audited financial results for the third quarter and nine months ended 31st December, 2023.

Please note that the Unaudited Financial Results for the third quarter and nine months ended 31st December, 2023 have been reviewed by the Audit Committee and subsequently approved and taken on record by the Board of Directors in its meeting held on 14th February, 2024.

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

The meeting commenced at 11.30 a.m. and concluded at 3.15 p.m.

Kindly take the same on your records.

Thanking you,

Yours faithfully,
For Aplab Limited



Rajesh K. Deherkar
CFO & Company Secretary

Encl.: as above

	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		31-12-2023	31-12-2022	30-09-2023	31-12-2023	31-12-2022	31-03-2023
I	INCOME						
(a)	Revenue From Operations	1,192.98	1,154.33	1,088.29	3,192.58	3,299.84	5,148.94
(b)	Other Income	5.32	27.74	6.24	17.95	40.77	46.78
	Total Income	1,198.30	1,182.07	1,094.53	3,210.53	3,340.62	5,195.72
II	EXPENSES						
(a)	Cost of Materials Consumed	339.54	331.44	306.28	790.78	1,260.14	1,658.94
(b)	Employee Benefit Expenses	310.15	233.80	305.55	931.70	955.41	1,293.24
(c)	Finance Costs	33.41	75.16	135.39	235.69	208.26	301.53
(d)	Depreciation and Amortisation Expenses	7.66	12.47	10.93	32.54	36.70	44.94
(e)	Other Expenses	493.57	488.53	321.89	1,189.31	1,268.00	1,657.81
	Total Expenses	1,184.33	1,141.41	1,080.04	3,180.00	3,728.51	4,956.45
III	Profit / (Loss) before exceptional items and tax	13.97	40.67	14.49	30.53	(387.90)	239.27
IV	Exceptional Items	-	(68.83)	-	-	(218.80)	(218.80)
V	Profit / (Loss) before tax	13.97	(28.16)	14.49	30.53	(606.69)	20.47
VI	Tax Expense :						
(a)	Current Tax	-	-	-	-	-	-
(b)	Deferred Tax	-	-	-	-	-	-
VII	Profit / (Loss) for the period	13.97	(28.16)	14.49	30.53	(606.69)	20.47
VIII	Other Comprehensive Income						
A.	(i) Items that will not be reclassified to Profit Or Loss	2.00	4.00	2.00	6.00	12.00	74.46
	(ii) Income Tax relating to items that will not be reclassified to Profit or Loss						
B.	(i) Items that will be reclassified to Profit or Loss						
	(ii) Income Tax relating to items that will be reclassified to Profit or Loss						
	Total other comprehensive income	2.00	4.00	2.00	6.00	12.00	74.46
IX	Total Comprehensive Income	15.97	(24.16)	16.49	36.53	(594.69)	94.93
X	Paid up equity share capital (Face Value Rs. 10 per share)	1,109	1,000	1,000	1,109	1,000	1,000
XI	Reserves excluding Revaluation Reserve						(2,981.43)
XII	Earnings per equity share :						
(a)	Basic	0.01	(0.28)	0.12	0.03	(6.07)	0.20
(b)	Diluted	0.01	(0.28)	0.12	0.03	(6.07)	0.20

Notes :

- The above results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at the meeting held on 14th February 2024
- The Statement of standalone financial results has been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The format for unaudited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15 dated 30th November, 2015 has been modified to comply with the requirements of SEBI's circular dated 5th July, 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013, which are applicable to Companies that are required to comply with Ind AS
- The company is operating in one segment only i.e. Manufacturing and Marketing professional electronic equipments.
- There were no complaints from investors that were unresolved as on 31st December 2023. During the Quarter under review the Company received no complaints from investors.
- The Auditors have expressed concern in their report for non payment of various liabilities on time. Attempts are being made by management to rectify situation at the earliest by monetizing the properties at various locations to repay the liabilities along with reduction in operating costs.
- Subsequent to approval from BSE on 2nd June 2023 major portion of loans of promoters are converted in to equity and preference capital.

For & on behalf of the Board of Directors



Amrita Deodhar
Director



Navi Mumbai
14/02/2024



The Board of Directors
Aplab Limited

Limited Review Report to the Board of Directors

We have reviewed the accompanying statement of unaudited financial results of Aplab Limited (the "Company") for the period ended 31st December, 2023 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").

The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This Statement has been approved by the Company's Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



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

- i. are presented in accordance with requirement of regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view of the net profit and other comprehensive income and other financial information for the year ended 31st December ,2023 subject to :
The company has due statutory dues of TDS, PF, ESIC and separated employees Gratuity and other dues to the tune of Rs. 916.23 Lakhs as on 31st December ,2023 since long.

Our conclusion is not modified in respect of this matter

For R. Bhargava & Associate4s
Chartered Accountants
Firm Regn No: 012788N

R. Bhargava

(R. Bhargava)

Partner

Membership No 071637

Date: 14/02/2024

Place: Thane

UDIN: 24071637BKBNGP4326

