



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

May 02, 2024

To,
BSE Limited
25th Floor, P J Towers,
Dalal Street,
Mumbai – 400 001
Scrip Code: 532475
Email: corp.comm@bseindia.com

To,
National Stock Exchange of India Limited
Exchange Plaza, Plot no. C/1, G Block,
Bandra-Kurla Complex
Bandra (E), Mumbai - 400 051.
Symbol: APTECHT
Email: compliance@nse.co.in

Dear Sir/Madam,

Sub: Outcome of the Board Meeting

Pursuant to Regulation 30, 33 and 42 read with Schedule III and other applicable Regulation of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), we wish to inform you that the meeting of the Board of Directors of the Company was held today i.e., Thursday, May 02, 2024, inter alia, to consider and approve the following businesses:

1. Audited (Standalone and Consolidated) Financial Results:

The Board approved the Audited (Standalone and Consolidated) Financial Results (*Collectively referred as 'Financial Results'*) of the Company for the quarter and financial year ended March 31, 2024. A copy of Financial Results along with Auditors' Report and Declaration regarding audit report(s) with an unmodified opinion thereupon is enclosed herewith.

2. Dividend:

The Board declared an Interim dividend of Rs. 4.5/- per equity share of face value of Rs. 10/- each for the Financial Year 2023-24 (i.e., 45% of the face value).

The meeting commenced at 02:30 p.m. and concluded at 6:15 p.m.

This is for your information and record.

Thanking you

For Aptech Limited

A.K. Biyani
Company Secretary
Membership no.: F8378
Place: Mumbai



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Dear Sir/Madam,

Sub.: Declaration on Unmodified Opinion in the Auditor's Report for the Financial Year 2023-24

Pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company, M/s. Bansi S. Mehta & Co., Chartered Accountants (Registration No. 100991W), have submitted the Auditor's Report with unmodified opinion on the Standalone and Consolidated financial results for the financial year ended on March 31, 2024.

This is for your information and records.

For Aptech Limited

A K Biyani
Company Secretary & Compliance Officer
Membership No.: F8378
Encl.: as above

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Aptech Limited

Report on the Audit of Consolidated Financial Results

Opinion

We have audited the accompanying Statement of 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 and year ended March 31, 2024 ("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 ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of report of other auditors on separate audited financial statements /financial results/ financial information of the subsidiaries referred to in "Other Matters" paragraph below, the Statement :

- i. includes the annual financial 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

- ii. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit, other comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2024.



Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (“SAs”) specified under Section 143(10) of the Companies Act, 2013 (“the Act”). Our responsibilities under those Standards are further described in the *Auditor’s Responsibilities for the Audit of the Consolidated Financial Results* section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (“ICAI”) together with the ethical requirements that are relevant to our audit of the consolidated financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in “Other Matters” paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Management’s Responsibilities for the Consolidated Financial Results

This Statement of the consolidated financial results has been prepared on the basis of the consolidated financial statements.

The Holding Company’s Board of Directors is responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (“Ind AS”) prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Board of Directors of the Holding Company, as aforesaid.



In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also :

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.



- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/ financial information of the entities within the Group to express an opinion on the consolidated financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the consolidated financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the consolidated financial results.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



We also performed procedures in accordance with the circular issued by SEBI under Regulation 33(8) the Listing Regulations, as amended, to the extent applicable.

Other Matters

- a. The accompanying Statement includes the unaudited financial results/statements and other unaudited financial information in respect of 2 (two) subsidiaries located outside India, whose financial results/financial statements/financial information reflect total assets of ₹ NIL as at March 31, 2024, total revenue of ₹ NIL and ₹ 8.58 lakhs, total net profit/(loss) after tax (including due to exchange translation) of ₹ NIL and ₹ 4.59 lakhs and total comprehensive income (including due to exchange translation) of ₹ NIL and ₹ 4.59 lakhs for the quarter and year ended March 31, 2024 respectively, and net cash outflows of ₹ NIL for the year ended on March 31, 2024. These unaudited financial statements/financial results/financial information are prepared and certified by the management of the Holding Company in accordance with the Indian GAAP 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 statements/financial information. In our opinion and according to the information and explanations given to us by the management of the Holding Company, these unaudited financial results/financial statements/financial information are not material to the Group.

- b. The accompanying Statement includes the audited financial results/statements and other financial information in respect of 2 (two) subsidiaries located outside India, whose financial results/financial statements/financial information reflect total assets of ₹ 1,054.17 lakhs as at March 31, 2024, total revenue of ₹ 203.21 lakhs and ₹ 1,336.15 lakhs, total net profit/(loss) after tax (including due to exchange translation) of ₹ 5.64 lakhs and ₹ 10.97 lakhs and total comprehensive income (including due to exchange translation) of ₹ 5.64 lakhs and ₹ 10.97 lakhs for the quarter and year ended March 31, 2024 respectively, and net cash outflows of ₹ 47.76 lakhs for the year ended on March 31, 2024. These financial results/financial statements/financial information have been prepared in accordance with accounting principles generally accepted in its respective country and have been audited by their respective independent auditors. The management of the Holding Company has converted these financial results/financial statements/financial information of such subsidiaries to the Indian GAAP and the accounting principles generally accepted in India. We have audited these conversion adjustments made by the management of the Holding Company 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 the reports of such auditors and the procedures performed by us in the above paragraph and our audit of the conversion adjustments made.



Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors as referred to (a) and (b) above and the financial results/financial statements/financial information certified by the management of the Holding Company in (c) above.

The figures of the consolidated financial results as reported for the quarter ended March 31, 2024 and the corresponding quarter ended in the previous year are the balancing figures between audited figures in respect of the full financial year and the published year-to-date figures up to the end of third quarter of the relevant financial year. Also, the figures upto the end of the third quarter of the current and previous financial year had only been subjected to limited review by us.

For **BANSI S. MEHTA & CO.**
Chartered Accountants
Firm's Registration No.100991W



A handwritten signature in blue ink, appearing to be "PH Clerk", written over a horizontal line.

PARESH H. CLERK
Partner

Membership No. 36148
UDIN : 24036148BKHAYZ1139

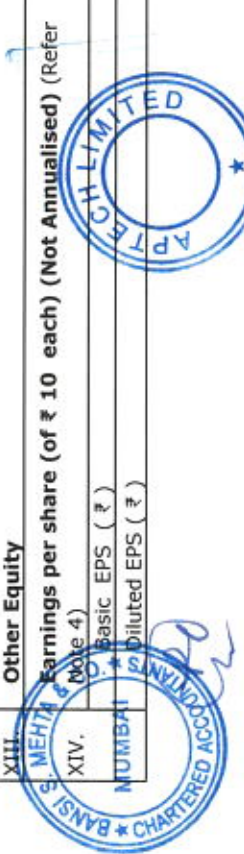
PLACE : Mumbai
DATED : May 2, 2024

APTECH LIMITED

STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2024

(Amounts ₹ in lakhs except for EPS)

Particulars	Quarter Ended			Year Ended	
	March 31, 2024	December 31, 2023	March 31, 2023	March 31, 2024	March 31, 2023
	Audited	Unaudited	Audited	Audited	Audited
I. Revenue from Operations	10,406.26	10,064.37	17,846.02	43,680.55	45,691.68
II. Other Income	460.90	351.40	301.37	1,586.76	1,316.94
III. Total Income (I+II)	10,867.16	10,415.77	18,147.39	45,267.31	47,008.62
IV. Expenses :					
i. Purchases of Stock-in-Trade	28.49	28.85	44.98	191.88	181.50
ii. Changes in Inventories of Stock-in-Trade	2.51	9.77	(4.70)	(4.14)	7.01
iii. Employee Benefits Expense	1,847.75	1,863.12	1,850.23	7,358.68	6,744.38
iv. Finance Costs	33.33	31.49	13.22	138.79	13.71
v. Depreciation and Amortisation Expense	239.38	212.23	173.27	836.32	650.14
vi. Other Expenses	8,049.63	7,253.74	12,457.89	31,999.02	31,185.78
Total Expenses	10,201.09	9,399.20	14,534.89	40,520.55	38,782.52
V. Profit / (loss) before exceptional items and tax (III-IV)	666.07	1,016.57	3,612.50	4,746.76	8,226.10
VI. Exceptional Items (Net) (Refer Note 2)	(263.86)	(107.30)	-	(710.31)	
VII. Profit / (Loss) before Tax (V-VI)	402.21	909.27	3,612.50	4,036.45	8,226.10
VIII. Tax Expense					
i. Current Tax	158.67	293.25	1,142.63	1,240.86	2,415.33
ii. Deferred Tax (Including recognition of MAT Credit Entitlement) (Refer Note 3)	(31.67)	(58.64)	(865.61)	(108.57)	(957.94)
Total Tax Expense	127.00	234.61	277.02	1,132.29	1,457.39
IX. Profit / (Loss) for the Period (VII-VIII)	275.21	674.66	3,335.48	2,904.16	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	(37.27)	(131.82)	(10.26)	(159.42)	(143.33)
ii. Gain/(Loss) on Fair Valuation of Equity Instruments	(5.00)	19.00	(10.00)	17.00	(9.00)
iii. Income Tax on above	10.56	37.67	1.21	45.52	38.55
Other Comprehensive Income	(31.71)	(75.15)	(19.05)	(96.90)	(113.78)
XI. Total Comprehensive Income for the Period (IX+X)	243.50	599.51	3,316.43	2,807.26	6,654.93
XII. Paid-up Equity Share Capital (Face value of ₹ 10 each)	5,799.30	5,798.81	4,141.45	5,799.30	4,141.45
XIII. Other Equity				20,199.05	21,493.90
XIV. Earnings per share (of ₹ 10 each) (Not Annualised) (Refer Note 4)					
Basic EPS (₹)	0.48	1.16	5.76	5.01	11.69
Diluted EPS (₹)	0.48	1.16	5.75	5.01	11.67



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, 2024	December 31, 2023	March 31, 2023	March 31, 2024	March 31, 2023
	Audited	Unaudited	Audited	Audited	Audited
SEGMENT REVENUE					
a. Retail	9,846.85	9,508.65	7,370.99	38,131.01	28,498.81
b. Institutional	559.41	555.72	10,475.03	5,549.54	17,192.87
Total (a+b)	10,406.26	10,064.37	17,846.02	43,680.55	45,691.68
SEGMENT RESULTS					
A. Retail	1,808.55	1,790.39	1,268.21	7,705.64	6,913.29
B. Institutional	(621.27)	(324.74)	2,980.49	(1,027.84)	3,748.28
	1,187.28	1,465.65	4,248.70	6,677.80	10,661.57
C. Exceptional Items (Net) (Refer Note 2)	(263.86)	(107.30)	-	(710.31)	-
Sub-Total (A+B+C)	923.42	1,358.35	4,248.70	5,967.49	10,661.57
D. Unallocable Expenses					
Finance Costs	4.69	20.23	1.07	75.00	1.08
Other Expenses	837.40	724.39	834.99	3,042.88	3,062.08
	842.09	744.62	836.06	3,117.88	3,063.16
Sub Total (D)	842.09	744.62	836.06	3,117.88	3,063.16
Total (A+B+C-D)	81.33	613.73	3,412.64	2,849.61	7,598.41
E. Unallocable Income					
Other Income	320.88	295.54	199.86	1,186.84	627.69
	402.21	909.27	3,612.50	4,036.45	8,226.10
Profit/ (Loss) Before Tax (A+B+C-D+E)					

(Amounts ₹ in lakhs)

Particulars	As at March 31, 2024	As at December 31, 2023	As at March 31, 2023
	I. SEGMENT ASSETS		
a. Retail	9,990.12	9,807.67	7,720.83
b. Institutional	3,499.53	4,251.55	8,984.77
c. Other Unallocable Assets: Investments	2,291.00	2,296.00	2,274.00
Cash and Cash Equivalents, Bank Balances and Bank Deposits	17,137.18	17,490.98	21,423.26
Other Assets	7,958.24	8,033.37	7,733.82
Total Segment Assets	40,876.07	41,879.57	48,136.68
II. SEGMENT LIABILITIES			
a. Retail	12,124.12	11,574.37	8,996.42
b. Institutional	1,526.09	2,710.01	10,245.77
c. Other Unallocable Liabilities	1,227.51	1,844.76	3,259.14
Total Segment Liabilities	14,877.72	16,129.14	22,501.33
Net Capital Employed (I-II)	25,998.35	25,750.43	25,635.35

Note :
The Whole-time Director & Interim CEO 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 and year ended March 31, 2024.

For and on behalf of the Board of Directors of

Aptech Limited

ANUJ KACKER
Whole-time Director & Interim CEO

Place : Mumbai
Date : May 2, 2024





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Audited Consolidated Balance Sheet as at March 31, 2024

(Amounts ₹ in lakhs)

Particulars	As at March 31, 2024	As at March 31, 2023
ASSETS		
Non-current Assets		
Property, Plant and Equipment	1,515.56	1,154.31
Capital Work-in-Progress	-	162.11
Right-of-Use Assets	787.17	687.91
Other Intangible Assets	461.62	436.73
Intangible Assets under Development	401.30	114.35
Financial Assets		
Investments	294.41	2,277.20
Loans	11.85	10.94
Other Financial Assets	1,851.90	5,458.03
Deferred Tax Assets (Net)	3,845.04	4,040.39
Other Non-current Assets	964.63	790.40
Total Non-current Assets	10,133.48	15,132.37
Current Assets		
Inventories	122.35	118.21
Financial Assets		
Investments	2,000.00	-
Trade Receivables	4,737.50	5,576.14
Cash and Cash Equivalents	1,772.36	7,741.50
Bank Balances other than Cash and Cash Equivalents	747.39	1,351.80
Loans	50.70	61.83
Other Financial Assets	14,155.63	9,802.56
Other Current Assets	7,156.66	8,352.28
Total Current Assets	30,742.59	33,004.32
TOTAL ASSETS	40,876.07	48,136.69
EQUITY and LIABILITIES		
Equity		
Equity Share Capital	5,799.30	4,141.45
Other Equity	20,199.05	21,493.90
Total Equity	25,998.35	25,635.35
Liabilities		
Non-current Liabilities		
Financial Liabilities		
Lease Liabilities	699.32	598.62
Provisions	250.38	242.63
Total Non-current Liabilities	949.70	841.25
Current Liabilities		
Financial Liabilities		
Lease Liabilities	148.29	94.20
Trade Payables		
(A) total outstanding dues of micro enterprises and small enterprises	79.02	116.10
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	2,301.61	9,721.28
Other Financial Liabilities	2,215.52	3,383.68
Provisions	129.75	54.54
Current Tax Liabilities	-	417.92
Other Current Liabilities	9,053.83	7,872.37
Total Current Liabilities	13,928.02	21,660.09
Total Liabilities	14,877.72	22,501.34
TOTAL EQUITY and LIABILITIES	40,876.07	48,136.69





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Aptech Limited
Audited Consolidated Statement of Cash Flows

Aptech Limited
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(Amounts ₹ in lakhs)

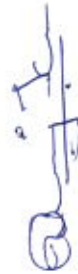
Particulars	Year ended March 31, 2024	Year ended March 31, 2023
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax	4,036.45	8,226.10
Adjustments for:		
Share Based Payment to Employees	5.68	28.02
Depreciation and Amortisation Expense	836.32	650.14
Allowances for Expected Credit Loss (Net)	318.51	430.20
Bad debts written off	58.44	920.73
Dividend Income	(150.20)	(153.31)
Finance Costs	138.79	13.71
Interest Income	(989.95)	(353.52)
Interest Income ROU Asset	(4.29)	(1.40)
Excess Provision/liability written back	(379.74)	(588.26)
Unrealised Loss/(Gain) on Exchange Fluctuation (Net)	(26.06)	(25.91)
(Profit)/Loss on sale of Property, Plant and Equipment (Net)	(3.68)	(1.15)
	(196.18)	919.25
Operating Profit Before Working Capital Changes	3,840.27	9,145.35
Changes in Working Capital		
Decrease/(Increase) in Inventories	(4.14)	7.01
Decrease/(Increase) in Trade Receivables and Unbilled Revenue	2,539.20	(769.80)
Decrease/(Increase) in Loans and advances	10.22	(31.06)
Decrease/(Increase) in Other Non-current Assets	388.64	93.81
Decrease/(Increase) in Other Current Financial Assets	(41.67)	(4,228.62)
Decrease/(Increase) in Other Current Assets	1,195.62	(5,430.62)
Increase/(Decrease) in Non-current Liabilities and Provisions	228.07	438.36
Increase/(Decrease) in Trade Payables	(7,456.75)	7,260.79
Increase/(Decrease) in Other Current Financial Liabilities and Provisions	(849.65)	1,668.08
Increase/(Decrease) in Other Current Liabilities	763.57	2,927.78
	(3,226.89)	1,935.73
Cash generated from / (used in) Operations	613.38	11,081.08
Net Income Tax (Paid)	(1,454.31)	(1,212.56)
Net Cash generated from/ (used in) Operating Activities	(840.93)	9,868.52
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(1,360.54)	(684.00)
Proceeds from Sale of Property, Plant and Equipment	18.36	7.35
Dividend received	149.99	153.20
Interest Income	484.97	353.52
Proceeds from/(Investments) in Bank Deposits (Original maturity more than three months) (Net)	(1,643.04)	(5,245.62)
	(2,350.26)	(5,415.55)
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from exercise of Employees Stock Options	35.20	32.96
Payment of Principal portion of Lease Liabilities	(189.21)	(28.94)
Payment of Interest portion of Lease Liabilities	(75.73)	(13.71)
Dividend paid (Including Dividend Distribution Tax)	(2,485.15)	(2,067.54)
Interest Expenses	(63.06)	-
Net Cash generated from/ (used in) Financing Activities	(2,777.95)	(2,077.23)
Net (Decrease) / Increase in Cash and Cash Equivalents	(5,969.14)	2,375.74
Cash and Cash Equivalents at the beginning of the year	7,741.50	5,365.76
Cash and Cash Equivalents at the end of the year	1,772.36	7,741.50
Net (Decrease) / Increase in Cash and Cash Equivalents	(5,969.14)	2,375.74



Notes :

1. The above Audited Consolidated Financial Results for the quarter and year ended March 31, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on May 2, 2024. The Consolidated 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.
2. 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 loss of ₹ 710.31 lakhs on restating Bank balances and Trade Receivables for the period ending March 31, 2024. The drop in currency prices being of exceptional nature, the resulting loss is reflected as an exceptional item during the quarter and year ended March 31, 2024 ₹ 263.86 lakhs and ₹ 710.31 lakhs, respectively.
3. Deferred Tax for the year ended March 31, 2023 (Previous year) includes recognition of Deferred Tax Assets (for 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.
4. The Company has allotted 16,541,152 fully paid-up shares of face value ₹10/- each during the quarter ended September 30, 2023 in the ratio of two equity shares for every five equity shares held, pursuant to bonus issue approved by the shareholders through postal ballot. The bonus shares were issued by capitalization of profits transferred from Capital Redemption Reserve. As a result of the capitalisation of bonus issue, Earnings per share (basic and diluted) for all periods presented has been adjusted retrospectively. During the Year the Company has allotted 33,371 shares (Previous year: 69,279 shares) on exercise of Employee Stock Options.
5. On a standalone basis, Aptech Limited has reported the following figures in its results for the quarter and year ended March 31, 2024:
 - a. Revenue from Operations of ₹ 4,514.88 and 213,16.44 lakhs.
 - b. Profit / (Loss) before tax of ₹ (105.89) and 3,808.80 lakhs.
 - c. Profit / (Loss) after tax of ₹ (93.29) and 3,213.23 lakhs.
6. The Board of Directors at its meeting held on May 2, 2024 have considered and approved the proposal to merge MEL Training and Assessments Limited (100% Domestic Subsidiary), Aptech Ventures Limited (Wholly owned Foreign Subsidiary) and Aptech Investment Enhancers Limited (Wholly owned step-Down Foreign Subsidiary) with Aptech Limited, the Appointed Date being April 1, 2024. The proposed merger would be subject to the required approvals from shareholders, regulatory and statutory authorities.
7. The figures for the quarter ended March 31, 2024 and the corresponding quarter ended March 31, 2023 are the balancing figures between audited figures in respect of the full financial year and the unaudited published year-to-date figures upto the end of the third quarter of the relevant financial years.
8. The Board of directors have declared an interim dividend of ₹4.50 per equity share of ₹ 10 each for the financial year 2023-24.

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



ANUJ KACKER
Whole-time Director & Interim CEO

Place : Mumbai
Date : May 2, 2024



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Aptech Limited

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying Statement of standalone financial results of **APTECH LIMITED** ("the Company") for the quarter and year ended March 31, 2024 ("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 ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement :

- i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit, other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Management's Responsibilities for the Standalone Financial Results

This Statement of standalone financial results has been prepared on the basis of standalone financial statements.

The Company's Board of Directors is responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Act 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 responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intend to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also :

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial results.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The figures of the standalone financial results as reported for the quarter ended March 31, 2024, and the corresponding quarter ended in the previous year are the balancing figures between audited figures in respect of the full financial year and the published year-to-date figures up to the end of third quarter of the relevant financial year. Also, the figures upto the end of the third quarter of the current and previous financial year had only been subjected to limited review by us.

For **BANSI S. MEHTA & CO.**
Chartered Accountants
Firm's Registration No.100991W



PARESH H. CLERK
Partner

Membership No. 36148
UDIN : 24036148BKHAYY5310

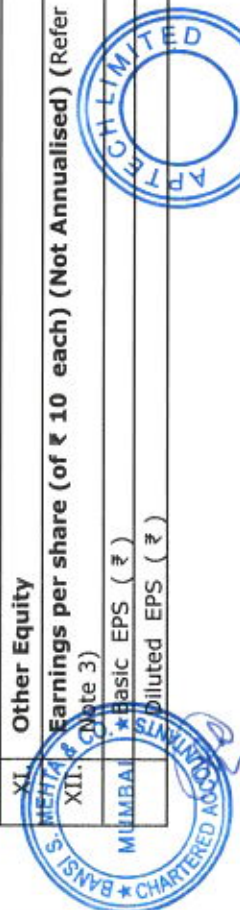
PLACE : Mumbai
DATED : May 2, 2024

APTECH LIMITED

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2024

(Amounts ₹ in lakhs except for EPS)

Particulars	Quarter Ended			Year Ended	
	March 31, 2024	December 31, 2023	March 31, 2023	March 31, 2024	March 31, 2023
	Audited	Unaudited	Audited	Audited	Audited
I. Revenue from Operations	4,514.88	4,534.16	13,702.40	21,316.44	26,769.30
II. Other Income	276.29	238.31	113.88	2,868.51	1,284.41
III. Total Income (I+II)	4,791.17	4,772.47	13,816.28	24,184.95	28,053.71
IV. Expenses :					
i. Purchases of Stock-in-Trade	4.55	7.57	7.11	41.38	32.20
ii. Changes in Inventories of Stock-in-Trade	1.15	0.49	4.98	0.87	21.06
iii. Employee Benefits Expense	1,475.28	1,485.83	1,522.86	5,912.56	5,556.62
iv. Finance Costs	4.69	20.24	1.57	75.00	7.19
v. Depreciation and Amortisation Expense	86.96	90.24	85.10	341.85	383.83
vi. Other Expenses	3,324.43	2,703.38	8,648.95	14,004.49	15,702.44
Total Expenses	4,897.06	4,307.75	10,270.57	20,376.15	21,703.34
V. Profit/(Loss) before Tax (III-IV)	(105.89)	464.72	3,545.71	3,808.80	6,350.37
VI. Tax Expense					
i. Current Tax	23.16	187.72	1,137.00	698.58	1,778.06
ii. Deferred Tax (Including recognition of MAT Credit Entitlement) (Refer Note 2)	(35.76)	(38.21)	(911.54)	(103.01)	(961.68)
Total Tax Expense	(12.60)	149.51	225.46	595.57	816.38
VII. Profit/(Loss) for the Period (V -VI)	(93.29)	315.21	3,320.25	3,213.23	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	(29.94)	(109.07)	(8.72)	(136.68)	(106.18)
ii. Gain/(Loss) on Fair Valuation on Equity Instruments	(5.00)	19.00	(10.00)	17.00	(9.00)
iii. Income Tax on above	8.72	31.79	0.86	39.80	29.24
Other Comprehensive Income	(26.22)	(58.28)	(17.86)	(79.88)	(85.94)
IX. Total Comprehensive Income for the Period (VII+VIII)	(119.51)	256.93	3,302.39	3,133.35	5,448.05
X. Paid-up Equity Share Capital (Face value of ₹ 10 each)	5,799.30	5,798.81	4,141.45	5,799.30	4,141.45
XI. Other Equity				20,465.21	21,433.99
Earnings per share (of ₹ 10 each) (Not Annualised) (Refer Note 3)					
* Basic EPS (₹)	(0.16)	0.55	5.73	5.54	9.55
* Diluted EPS (₹)	(0.16)	0.55	5.72	5.54	9.54



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	
	March 31, 2024	December 31, 2023	March 31, 2023	March 31, 2024	March 31, 2023
	Audited	Unaudited	Audited	Audited	Audited
SEGMENT REVENUE					
a. Retail	4,190.63	4,170.88	3,266.81	16,611.79	12,945.67
b. Institutional	324.25	363.28	10,435.59	4,704.65	13,823.63
Total (a+b)	4,514.88	4,534.16	13,702.40	21,316.44	26,769.30
SEGMENT RESULTS					
A. Retail	1,007.03	1,248.81	918.69	4,848.18	4,481.07
B. Institutional	(479.83)	(229.05)	3,361.91	(555.79)	3,874.83
Sub-Total (A+B)	527.20	1,019.76	4,280.60	4,292.39	8,355.90
C. Unallocable Expenses					
Finance Costs	4.69	20.24	1.57	75.00	6.70
Other Expenses	837.41	724.42	834.38	3,038.31	3,049.46
Sub-Total (C)	842.10	744.66	835.95	3,113.31	3,056.16
Total (A+B-C)	(314.90)	275.10	3,444.65	1,179.08	5,299.74
D. Unallocable Income					
Other Income	209.01	189.62	101.06	2,629.72	1,050.63
Profit/ (Loss) before Tax (A+B-C+D)	(105.89)	464.72	3,545.71	3,808.80	6,350.37

(Amounts ₹ in lakhs)

Particulars	As at March 31, 2024	As at December 31, 2023	As at March 31, 2023
	I. SEGMENT ASSETS		
a. Retail	3,295.57	3,520.88	2,740.25
b. Institutional	2,138.48	2,773.50	7,010.52
c. Other Unallocable Assets:			
Investments	8,545.69	8,550.69	8,528.69
Cash and Cash Equivalents, Bank balances and Bank Deposits	9,819.57	9,976.91	13,735.60
Others	7,034.02	6,836.24	6,962.62
Total Segment Assets	30,833.33	31,658.22	38,977.68
II. SEGMENT LIABILITIES			
a. Retail	2,642.61	2,633.11	1,990.85
b. Institutional	877.75	1,741.76	9,017.46
c. Other Unallocable Liabilities:			
Other Unallocable Liabilities:	1,048.46	903.71	2,393.93
Total Segment Liabilities	4,568.82	5,278.58	13,402.24
Net Capital Employed (I-II)	26,264.51	26,379.64	25,575.44

Note :

The Whole-time Director & Interim CEO 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 and year ended March 31, 2024.

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



ANUJ KACKER

Whole-time Director & Interim CEO

Place: Mumbai

Date: May 2, 2024





Unleash your potential

Aptech Limited
Regd. office: Aptech House
A-65, MIDC, Marol, Andheri (E),
Mumbai - 400 093.
T: 91 22 6828 2300 / 6646 2300
F: 91 22 6828 2399
www.aptech-worldwide.com

Aptech Limited
Audited Standalone Balance Sheet

(Amounts ₹ in lakhs)

Particulars	As at March 31, 2024	As at March 31, 2023
ASSETS		
Non-current Assets		
Property, Plant and Equipment	873.42	992.76
Right-of-Use Assets	120.22	150.91
Other Intangible Assets	264.36	208.42
Intangible Assets under Development	21.24	79.74
Financial Assets		
Investments	6,545.69	8,528.69
Loans	8.31	9.71
Other Financial Assets	254.16	5,027.85
Deferred Tax Assets (Net)	3,661.20	3,862.11
Other Non-current Assets	1,178.89	636.06
Total Non-current Assets	12,927.49	19,496.25
Current Assets		
Inventories	53.19	54.06
Financial Assets		
Investments	2,000.00	-
Trade Receivables	3,429.95	3,794.22
Cash and Cash Equivalents	568.52	6,176.80
Bank Balances other than Cash and Cash Equivalents	747.39	752.80
Loans	49.20	60.87
Other Financial Assets	9,109.90	4,121.56
Other Current Assets	1,947.69	4,521.12
Total Current Assets	17,905.84	19,481.43
TOTAL ASSETS	30,833.33	38,977.68
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	5,799.30	4,141.45
Other Equity	20,465.21	21,433.99
Total Equity	26,264.51	25,575.44
Liabilities		
Non-current Liabilities		
Financial Liabilities		
Lease Liabilities	98.76	123.69
Provisions	191.29	189.87
Total Non-current Liabilities	290.05	313.56
Current Liabilities		
Financial Liabilities		
Lease Liabilities	24.93	21.20
Trade Payables		
(A) total outstanding dues of micro enterprises and small enterprises; and	19.67	57.67
(B) others	1,150.86	8,355.83
Other Financial Liabilities	996.72	1,988.18
Provisions	128.90	55.38
Current Tax Liabilities	-	287.26
Other Current Liabilities	1,957.69	2,323.16
Total Current Liabilities	4,278.77	13,088.68
Total Liabilities	4,568.82	13,402.24
TOTAL EQUITY AND LIABILITIES	30,833.33	38,977.68





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Aptech Limited

Audited Standalone Statement of Cash Flows

(Amounts ₹ in lakhs)

Particulars	Year ended March 31, 2024	Year ended March 31, 2023
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax	3,808.80	6,350.37
Adjustments for:		
Share Based Payment to Employees	5.10	8.11
Depreciation and Amortisation Expense	341.85	383.83
Allowances for Expected Credit Loss (Net)	313.11	355.23
Bad debts written off	6.30	42.23
Finance Costs	75.00	7.19
Interest Income	(584.05)	(98.05)
Dividend Income	(2,007.57)	(846.33)
Interest Income ROU Asset	(0.85)	(0.07)
Excess Provision/Liability written back	(213.58)	(86.96)
Unrealised Loss/(Gain) on Exchange Fluctuation (Net)	3.70	5.27
(Profit)/Loss on Sale of Property, Plant and Equipment (Net)	(1.49)	(0.32)
	(2,062.48)	(229.87)
Operating Profit before Working Capital Changes	1,746.32	6,120.50
Changes in Working Capital		
Decrease/(Increase) in Inventories	0.87	21.06
Decrease/(Increase) in Trade Receivables and Unbilled Revenue	2,000.54	(123.32)
Decrease/(Increase) in Loans	13.65	(27.33)
Decrease/(Increase) in Other Non-current Assets	306.78	306.40
Decrease/(Increase) in Other Current Financial Assets	(39.08)	(1,334.68)
Decrease/(Increase) in Other Current Assets	2,573.43	(3,459.20)
Increase/(Decrease) in Non-current Liabilities and Provisions	(135.26)	(118.93)
Increase/(Decrease) in Trade Payables	(7,242.97)	6,706.57
Increase/(Decrease) in Other Current Financial Liabilities and Provisions	(667.49)	1,267.18
Increase/(Decrease) in Other Current liabilities	(652.73)	880.77
	(3,842.26)	4,118.52
Cash generated from / (used in) Operations	(2,095.94)	10,239.02
Net Income Tax (Paid)	(1,204.48)	(728.84)
Net Cash generated from / (used in) Operating Activities	(3,300.42)	9,510.18
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(226.70)	(226.37)
Proceeds from Sale of Property, Plant and Equipment	14.00	0.68
Interest Income	148.92	98.05
Dividend received	2,007.57	846.33
Proceeds from/(Investments) in Bank Deposits (maturity more than three months)(Net)	(1,693.56)	(5,002.77)
Net Cash generated from / (used in) Investing Activities	250.23	(4,284.08)
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from exercise of Employees Stock Options	35.20	48.58
Proceeds/(Repayment) in borrowings (Net) from Subsidiaries	-	(627.56)
Payment of Principal portion of Lease Liabilities	(33.14)	(22.61)
Payment of Interest portion of Lease Liabilities	(11.94)	(1.57)
Dividend paid	(2,485.15)	(2,067.54)
Interest Expenses	(63.06)	(5.62)
Net Cash generated from / (used in) Financing Activities	(2,558.09)	(2,676.32)
Net (Decrease) / Increase in Cash and Cash Equivalents	(5,608.28)	2,549.78
Cash and Cash Equivalents at the beginning of the year	6,176.80	3,627.02
Cash and Cash Equivalents at the end of the year	568.52	6,176.80
Net (Decrease) / Increase in Cash and Cash Equivalents	(5,608.28)	2,549.78



Notes :

1. The above Audited Standalone Financial Results for the quarter and year ended March 31, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on May 2, 2024. 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.
2. Deferred Tax for the year ended March 31, 2023 (Previous Year) includes recognition of Deferred Tax Asset (for 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.
3. The Company has allotted 16,541,152 fully paid-up shares of face value ₹10/- each during the quarter ended September 30, 2023 in the ratio of two equity shares for every five equity shares held, pursuant to bonus issue approved by the shareholders through postal ballot. The bonus shares were issued by capitalization of profits transferred from Capital Redemption Reserve. As a result of the capitalisation of bonus issue, Earnings per share (basic and diluted) for all periods presented has been adjusted retrospectively. During the Year the Company has allotted 33,371 shares (Previous year: 69,279 shares) on exercise of Employees Stock Options.
4. The Board of Directors at its meeting held on May 2, 2024 have considered and approved the proposal to merge MEL Training and Assessments Limited (100% Domestic Subsidiary), Aptech Ventures Limited (Wholly owned Foreign Subsidiary) and Aptech Investment Enhancers Limited (Wholly owned step-Down Foreign Subsidiary) with Aptech Limited, the Appointed Date being April 1, 2024. The proposed merger would be subject to the required approvals from shareholders, regulatory and statutory authorities.
5. The figures for the quarter ended March 31, 2024 and the corresponding quarter ended March 31, 2023 are the balancing figures between audited figures in respect of the full financial year and the unaudited published year-to-date figures upto the end of the third quarter of the relevant financial years.
6. The Board of directors have declared an interim dividend of ₹4.50 per equity share of ₹ 10 each for the financial year 2023-24.

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


ANUJ KACKER

Whole-time Director & Interim CEO

Place: Mumbai

Date: May 2, 2024





