

General information about company		
Scrip code*	532259	
NSE Symbol*	APARINDS	
MSEI Symbol*	NOTLISTED	
ISIN*	INE372A01015	
Name of company	APAR INDUSTRIES LIMITED	
Type of company	Main Board	
Class of security	Equity	
Date of start of financial year	01-04-2025	
Date of end of financial year	31-03-2026	
Date of board meeting when results were approved	29-07-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	16-07-2025	
Description of presentation currency	INR	
Level of rounding	Crores	
Reporting Type	Quarterly	
Reporting Quarter	First quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Unaudited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended		
Segment Reporting	Single segment	
Description of single segment	For Standalone exemption given in the IND AS 108 - Operating segment is exercised	
Start date and time of board meeting	29-07-2025 12:10	
End date and time of board meeting	29-07-2025 12:30	
Whether cash flow statement is applicable on company		
Type of cash flow statement		
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	There has been no default in repayment of Loans by the Company.

Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025	01-04-2025
Date of end of reporting period		30-06-2025	30-06-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	4881.09	4881.09
	Other income	26.84	26.84
	Total income	4907.93	4907.93
2	Expenses		
(a)	Cost of materials consumed	3984.73	3984.73
(b)	Purchases of stock-in-trade	25.1	25.1
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-162.35	-162.35
(d)	Employee benefit expense	96.94	96.94
(e)	Finance costs	82.97	82.97
(f)	Depreciation, depletion and amortisation expense	35.07	35.07
(g)	Other Expenses		
1	Other Expenses	498.43	498.43
	Total other expenses	498.43	498.43
	Total expenses	4560.89	4560.89
3	Total profit before exceptional items and tax	347.04	347.04
4	Exceptional items	0	0
5	Total profit before tax	347.04	347.04
6	Tax expense		
7	Current tax	89.53	89.53
8	Deferred tax	-0.35	-0.35
9	Total tax expenses	89.18	89.18
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
11	Net Profit Loss for the period from continuing operations	257.86	257.86
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
14	Net profit (loss) from discontinued operation after tax	0	0
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
16	Total profit (loss) for period	257.86	257.86
17	Other comprehensive income net of taxes	6.27	6.27
18	Total Comprehensive Income for the period	264.13	264.13
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	Details of equity share capital		

	Paid-up equity share capital	40.17	40.17	
	Face value of equity share capital	10	10	
22	Reserves excluding revaluation reserve			
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	64.19	64.19	
	Diluted earnings (loss) per share from continuing operations	64.13	64.13	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	64.19	64.19	
	Diluted earnings (loss) per share from continuing and discontinued operations	64.13	64.13	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Text Block

Textual Information(1)

Not Applicable

Textual Information(4)

Notes to published results:-

1) These audited standalone and consolidated financial statements have been prepared in accordance with Indian Accounting Standard notified under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standard) Rules, 2015 as amended. It includes the result of the Parent Company, five subsidiaries, one step down subsidiary and two associate entities. In the absence of any operations / transactions one subsidiary companies have not been consolidated.

2) These standalone and consolidated audited financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on July 29, 2025. The Statutory Auditors of the Company have carried out a limited review of the above results for which they have issued an unmodified opinion.

3) The standalone and consolidated amounts for the quarter ended March 31, 2025 are the balancing amounts between the audited amounts in respect of the full financial year and the limited reviewed year to date amounts up to the December 31, 2024 respectively.

4) Segment revenue, segment results, segment assets and segment liabilities are disclosed only in respect of the Consolidated financial statements as permitted by the Ind AS 108 - Operating segments

5) The aforesaid financial results of the Company are being forwarded to the Stock Exchanges (BSE and NSE) for uploading on their respective websites and the same are also made available on the Company's website viz., www.apar.com.

For APAR Industries Limited

Kushal N. Desai
Chairman & Managing Director
DIN: 00008084
Date: July 29, 2025
Place: Mumbai

Other Comprehensive Income			
Date of start of reporting period		01-04-2025	01-04-2025
Date of end of reporting period		30-06-2025	30-06-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Items that will not be reclassified to profit or loss	-0.85	-0.85
	Total Amount of items that will not be reclassified to profit and loss	-0.85	-0.85
2	Income tax relating to items that will not be reclassified to profit or loss	-0.22	-0.22
3	Amount of items that will be reclassified to profit and loss		
1	Items that will be reclassified to profit or loss	9.22	9.22
	Total Amount of items that will be reclassified to profit and loss	9.22	9.22
4	Income tax relating to items that will be reclassified to profit or loss	2.32	2.32
5	Total Other comprehensive income	6.27	6.27

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Unaudited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	C N K & Associates LLP	Yes	31-07-2027

General information about company	
Scrip code*	532259
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MSEI Symbol*	NOTLISTED
ISIN*	INE372A01015
Name of company	APAR INDUSTRIES LIMITED
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
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Date of board meeting when results were approved	29-07-2025
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Description of presentation currency	INR
Level of rounding	Crores
Reporting Type	Quarterly
Reporting Quarter	First quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	29-07-2025 12:10
End date and time of board meeting	29-07-2025 12:30
Whether cash flow statement is applicable on company	
Type of cash flow statement	
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025	01-04-2025
Date of end of reporting period		30-06-2025	30-06-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	5104.16	5104.16
	Other income	24.79	24.79
	Total income	5128.95	5128.95
2	Expenses		
(a)	Cost of materials consumed	4167.48	4167.48
(b)	Purchases of stock-in-trade	25.1	25.1
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-159.34	-159.34
(d)	Employee benefit expense	104.87	104.87
(e)	Finance costs	86.32	86.32
(f)	Depreciation, depletion and amortisation expense	38.21	38.21
(g)	Other Expenses		
1	Other Expenses	513.8	513.8
	Total other expenses	513.8	513.8
	Total expenses	4776.44	4776.44
3	Total profit before exceptional items and tax	352.51	352.51
4	Exceptional items	0	0
5	Total profit before tax	352.51	352.51
6	Tax expense		
7	Current tax	89.89	89.89
8	Deferred tax	-0.28	-0.28
9	Total tax expenses	89.61	89.61
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
11	Net Profit Loss for the period from continuing operations	262.9	262.9
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
14	Net profit (loss) from discontinued operation after tax	0	0
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.01	0.01
16	Total profit (loss) for period	262.91	262.91
17	Other comprehensive income net of taxes	7.13	7.13
18	Total Comprehensive Income for the period	270.04	270.04
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	262.91	262.91
	Total profit or loss, attributable to non-controlling interests	0	0
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	7.13	7.13
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
21	Details of equity share capital		

	Paid-up equity share capital	40.17	40.17	
	Face value of equity share capital	10	10	
22	Reserves excluding revaluation reserve			
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	65.45	65.45	
	Diluted earnings (loss) per share from continuing operations	65.39	65.39	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	65.45	65.45	
	Diluted earnings (loss) per share from continuing and discontinued operations	65.39	65.39	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Text Block

Textual Information(1)

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Textual Information(4)

Notes to published results:-

1) These audited standalone and consolidated financial statements have been prepared in accordance with Indian Accounting Standard notified under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standard) Rules, 2015 as amended. It includes the result of the Parent Company, five subsidiaries, one step down subsidiary and two associate entities. In the absence of any operations / transactions one subsidiary companies have not been consolidated.

2) These standalone and consolidated audited financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on July 29, 2025. The Statutory Auditors of the Company have carried out a limited review of the above results for which they have issued an unmodified opinion.

3) The standalone and consolidated amounts for the quarter ended March 31, 2025 are the balancing amounts between the audited amounts in respect of the full financial year and the limited reviewed year to date amounts up to the December 31, 2024 respectively.

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5) The aforesaid financial results of the Company are being forwarded to the Stock Exchanges (BSE and NSE) for uploading on their respective websites and the same are also made available on the Company's website viz., www.apar.com.

For APAR Industries Limited

Kushal N. Desai
Chairman & Managing Director
DIN: 00008084
Date: July 29, 2025
Place: Mumbai

Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results

Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025	01-04-2025
Date of end of reporting period		30-06-2025	30-06-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1	Conductors	2784.72	2784.72
2	Transformer and speciality oils	1262.06	1262.06
3	Power / Telecom cables	1419.43	1419.43
4	Others	39.1	39.1
	Total Segment Revenue	5505.31	5505.31
	Less: Inter segment revenue	401.15	401.15
	Revenue from operations	5104.16	5104.16
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Conductors	236.12	236.12
2	Transformer and speciality oils	97.78	97.78
3	Power / Telecom cables	132.09	132.09
4	Others	1.41	1.41
	Total Profit before tax	467.4	467.4
	i. Finance cost	86.32	86.32
	ii. Other Unallocable Expenditure net off Unallocable income	28.56	28.56
	Profit before tax	352.52	352.52
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Conductors	5136.42	5136.42
2	Transformer and speciality oils	2504.45	2504.45
3	Power / Telecom cables	3359.62	3359.62
4	Others	175.19	175.19
	Total Segment Asset	11175.68	11175.68
	Un-allocable Assets	0	0
	Net Segment Asset	11175.68	11175.68
4	Segment Liabilities		
	Segment Liabilities		
1	Conductors	3234.48	3234.48
2	Transformer and speciality oils	1713.37	1713.37
3	Power / Telecom cables	863.22	863.22
4	Others	149.05	149.05
	Total Segment Liabilities	5960.12	5960.12
	Un-allocable Liabilities	0	0
	Net Segment Liabilities	5960.12	5960.12
	Disclosure of notes on segments		

Other Comprehensive Income			
Date of start of reporting period		01-04-2025	01-04-2025
Date of end of reporting period		30-06-2025	30-06-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Items that will not be reclassified to profit or loss	-0.85	-0.85
	Total Amount of items that will not be reclassified to profit and loss	-0.85	-0.85
2	Income tax relating to items that will not be reclassified to profit or loss	-0.22	-0.22
3	Amount of items that will be reclassified to profit and loss		
1	Items that will be reclassified to profit or loss	10.05	10.05
	Total Amount of items that will be reclassified to profit and loss	10.05	10.05
4	Income tax relating to items that will be reclassified to profit or loss	2.29	2.29
5	Total Other comprehensive income	7.13	7.13

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Unaudited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Consolidated results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	C N K & Associates LLP	Yes	31-07-2027