

XBRL Excel Utility	
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### 1. Overview

The excel utility can be used for creating the XBRL/XML file for e-filing of Integrated Filing (Finance)\_Ind AS

### 2. Before you begin

1. The version of Microsoft Excel in your system should be Microsoft Office Excel 2007 and above.
2. The system should have a file compression software to unzip excel utility file.
3. Make sure that you have downloaded the latest Excel Utility from BSE Website to your local system.
4. Make sure that you have downloaded the Chrome Browser to view report generated from Excel utility
5. Please enable the Macros (if disabled) as per instructions given in manual, so that all the functionalities of Excel Utility works fine. Please first go through Enable Macro - Manual attached with zip file.
6. Kindly use this file in local system instead of OneDrive/shared drive.  
Because it may gives an error "Run-time error '52' : Bad file name or number" While clicking on textblock button if files saved on OneDrive/shared drive.

### 3. Index

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2	Financial Result By Companies Other than Banks	<a href="#">Financial Results</a>
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### 4. Steps for Filing of Integrated Filing (Finance)\_Ind AS

**I. Fill up the data: Navigate to each field of every section in the sheet to provide applicable data in correct format. (Formats will get reflected while Filling data.)**  
- Use paste special command to paste data from other sheet.

**II. Validating Sheets:** Click on the "Validate " button to ensure that the sheet has been properly filled and also data has been furnished in proper format. If there are some errors on the sheet, excel utility will prompt you about the same.

**III. Validate All Sheets:** Click on the "Home" button. And then click on "Validate All Sheet" button to ensure that all sheets has been properly filled and validated successfully. If there are some errors on the sheet, excel utility will prompt you about the same and stop validation at the same time. After correction, once again follow the same procedure to validate all sheets.

Excel Utility will not allow you to generate XBRL/XML until you rectify all errors.

<p><b>IV. Generate XML :</b> Excel Utility will not allow you to generate XBRL/XML unless successful validation of all sheet is completed. Now click on 'Generate XML' to generate XBRL/XML file.</p> <ul style="list-style-type: none"> <li>- Save the XBRL/XML file in your desired folder in local system.</li> </ul>
<p><b>V. Generate Report :</b> Excel Utility will allow you to generate Report. Now click on 'Generate Report' to generate html report.</p> <ul style="list-style-type: none"> <li>- Save the HTML Report file in your desired folder in local system.</li> <li>- To view HTML Report open "Chrome Web Browser" .</li> <li>- To print report in PDF Format, Click on print button and save as PDF.</li> </ul>
<p><b>VI. Upload XML file to BSE Listing Center:</b> For uploading the XBRL/XML file generated through Utility, login to BSE Listing Center and upload generated xml file. On Upload screen provide the required information and browse to select XML file and submit the XML.</p>

<b>5. Fill up the data in excel utility</b>
1. Cells with red fonts indicate mandatory fields.
2. If mandatory field is left empty, then Utility will not allow you to proceed further for generating XML.
3. You are not allowed to enter data in the Grey Cells.
4. If fields are not applicable to your company then leave it blank. Do not insert Zero unless it is a mandatory field.
5. Data provided must be in correct format, otherwise Utility will not allow you to proceed further for generating XML.
6. Select data from "Dropdown list" wherever applicable.
7. Adding Notes: Click on "Add Notes" button to add notes

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\*Validate General Information to open other sheets

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	01	2026			
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	02	01	2026			
Description of presentation currency	INR					
Level of rounding	Crores					
Reporting Type	Quarterly					
Reporting Quarter	Third quarter					
Nature of report standalone or consolidated	Standalone					
Whether results are audited or unaudited for the quarter ended	Unaudited				For Current Quarter Only	
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited					
Segment Reporting	Single segment					
Description of single segment	For standalone exemption given in the IND-AS 108 operating segment is exercise					
Start date and time of board meeting	29-01-2026	12	44	HH:MM		
End date and time of board meeting	29-01-2026	12	55	HH:MM		
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				<input type="button" value="Add Notes"/>	

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Amount in (Crores)

## 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		01-10-2025	01-04-2025
Date of end of reporting period		31-12-2025	31-12-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
<b>Part I</b>	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.		
<b>1</b>	<b>Income</b>		
	Revenue from operations	5191.58	15535.59
	Other income	16.99	57.40
	<b>Total income</b>	<b>5208.57</b>	<b>15592.99</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	4445.58	12583.82
(b)	Purchases of stock-in-trade	24.09	79.61
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-317.56	-404.04
(d)	Employee benefit expense	98.85	285.00
(e)	Finance costs	101.21	288.45
(f)	Depreciation, depletion and amortisation expense	37.37	109.07
(g)	<b>Other Expenses</b>		
1	Other Expenses	512.77	1656.18
2			
3			
4			
5			
6			
7			
8			
9			
10			
	<b>Total other expenses</b>	<b>512.77</b>	<b>1656.18</b>
	<b>Total expenses</b>	<b>4902.31</b>	<b>14598.09</b>
<b>3</b>	<b>Total profit before exceptional items and tax</b>	<b>306.26</b>	<b>994.90</b>
4	Exceptional items	-24.57	-24.57
5	<b>Total profit before tax</b>	<b>281.69</b>	<b>970.33</b>
<b>6</b>	<b>Tax expense</b>		
7	Current tax	74.36	252.04
8	Deferred tax	-0.29	-0.99
9	<b>Total tax expenses</b>	<b>74.07</b>	<b>251.05</b>
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
<b>11</b>	<b>Net Profit Loss for the period from continuing operations</b>	<b>207.62</b>	<b>719.28</b>
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	<b>Net profit (loss) from discontinued operation after tax</b>	<b>0.00</b>	<b>0.00</b>

15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	<b>Total profit (loss) for period</b>	<b>207.62</b>	<b>719.28</b>
17	Other comprehensive income net of taxes	62.22	84.23
18	<b>Total Comprehensive Income for the period</b>	<b>269.84</b>	<b>803.51</b>
19	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	<b>Total Comprehensive income for the period attributable to</b>		
	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	<b>Details of equity share capital</b>		
	Paid-up equity share capital	40.17	40.17
	Face value of equity share capital	10.00	10.00
22	Reserves excluding revaluation reserve		
23	<b>Earnings per share</b>		
i	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	51.68	179.07
	Diluted earnings (loss) per share from continuing operations	51.59	178.79
ii	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	<b>Earnings per equity share (for continuing and discontinued operations)</b>		
	Basic earnings (loss) per share from continuing and discontinued operations	<b>51.68</b>	<b>179.07</b>
	Diluted earnings (loss) per share from continuing and discontinued operations	<b>51.59</b>	<b>178.79</b>
24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	<b>Disclosure of notes on financial results</b>	<a href="#">Add Notes</a>	

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Amount in (Crores)

Other Comprehensive Income		
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	01-10-2025	01-04-2025
Date of end of reporting period	31-12-2025	31-12-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
<b>Other comprehensive income [Abstract]</b>		
1	Amount of items that will not be reclassified to profit and loss	<input type="button" value="Add"/> <input type="button" value="Delete"/>
1	items that will not be reclassified to Profit and loss	-0.68 -1.96
<b>Total Amount of items that will not be reclassified to profit and loss</b>		<b>-0.68 -1.96</b>
2	Income tax relating to items that will not be reclassified to profit or loss	-0.17 -0.49
3	Amount of items that will be reclassified to profit and loss	<input type="button" value="Add"/> <input type="button" value="Delete"/>
1	items that will be reclassified to Profit and loss	83.86 114.52
<b>Total Amount of items that will be reclassified to profit and loss</b>		<b>83.86 114.52</b>
4	Income tax relating to items that will be reclassified to profit or loss	21.13 28.82
5	<b>Total Other comprehensive income</b>	<b>62.22 84.23</b>

[Home](#)[Va ldate](#)**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
<a href="#">Add</a>	<a href="#">Delete</a>	
1 C N K & Associates LLP	Yes	31-07-2027

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General information about company					
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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	01	2026		
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	02	01	2026		
Description of presentation currency	INR				
Level of rounding	Crores				
Reporting Type	Quarterly				
Reporting Quarter	Third quarter				
Nature of report standalone or consolidated	Consolidated				
Whether results are audited or unaudited for the quarter ended	Unaudited	For Current Quarter Only			
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited				
Segment Reporting	Multi segment				
Description of single segment					
Start date and time of board meeting	29-01-2026	12	44	HH:MM	
End date and time of board meeting	29-01-2026	12	55	HH:MM	
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				

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Amount in (Crores)

## 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		01-10-2025	01-04-2025
Date of end of reporting period		31-12-2025	31-12-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
<b>Part I</b>	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.		
<b>1</b>	<b>Income</b>		
	Revenue from operations	5479.73	16299.32
	Other income	15.31	52.69
	<b>Total income</b>	<b>5495.04</b>	<b>16352.01</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	4692.14	13229.65
(b)	Purchases of stock-in-trade	24.09	79.61
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-316.66	-405.50
(d)	Employee benefit expense	109.09	313.61
(e)	Finance costs	106.10	300.32
(f)	Depreciation, depletion and amortisation expense	40.56	118.65
(g)	<b>Other Expenses</b>		
1	Other Expenses	526.64	1709.52
2			
3			
4			
5			
6			
7			
8			
9			
10			
	<b>Total other expenses</b>	<b>526.64</b>	<b>1709.52</b>
	<b>Total expenses</b>	<b>5181.96</b>	<b>15345.86</b>
<b>3</b>	<b>Total profit before exceptional items and tax</b>	<b>313.08</b>	<b>1006.15</b>
4	Exceptional items	-24.99	-24.99
5	<b>Total profit before tax</b>	<b>288.09</b>	<b>981.16</b>
<b>6</b>	<b>Tax expense</b>		
7	Current tax	76.00	255.02
8	Deferred tax	3.15	2.58
9	<b>Total tax expenses</b>	<b>79.15</b>	<b>257.60</b>
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
<b>11</b>	<b>Net Profit Loss for the period from continuing operations</b>	<b>208.94</b>	<b>723.56</b>
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
<b>14</b>	<b>Net profit (loss) from discontinued operation after tax</b>	<b>0.00</b>	<b>0.00</b>

15	Share of profit (loss) of associates and joint ventures accounted for using equity method	-0.01	-0.03
16	<b>Total profit (loss) for period</b>	<b>208.93</b>	<b>723.53</b>
17	Other comprehensive income net of taxes	62.22	92.30
18	<b>Total Comprehensive Income for the period</b>	<b>271.15</b>	<b>815.83</b>
19	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent	208.94	723.66
	Total profit or loss, attributable to non-controlling interests	0.00	0.00
20	<b>Total Comprehensive income for the period attributable to</b>		
	Comprehensive income for the period attributable to owners of parent	271.15	815.83
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0.00	0.00
21	<b>Details of equity share capital</b>		
	Paid-up equity share capital	40.17	40.17
	Face value of equity share capital	10.00	10.00
22	Reserves excluding revaluation reserve		
23	<b>Earnings per share</b>		
i	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	52.01	180.12
	Diluted earnings (loss) per share from continuing operations	51.92	179.85
ii	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	<b>Earnings per equity share (for continuing and discontinued operations)</b>		
	Basic earnings (loss) per share from continuing and discontinued operations	<b>52.01</b>	<b>180.12</b>
	Diluted earnings (loss) per share from continuing and discontinued operations	<b>51.92</b>	<b>179.85</b>
24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	<b>Disclosure of notes on financial results</b>	<a href="#">Add Notes</a>	

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Validate

Amount in (Crores)

**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		01-10-2025	01-04-2025
Date of end of reporting period		31-12-2025	31-12-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
<b>1</b>	<b>Segment Revenue (Income)</b>		
	<b>(net sale/income from each segment should be disclosed)</b>		
1	Conductors	3062.86	8947.77
2	Transformer and speciality oils	1457.93	4062.21
3	Power / Telecom cables	1361.85	4316.23
4	Others	70.12	142.65
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
	<b>Total Segment Revenue</b>	<b>5952.76</b>	<b>17468.86</b>
	<b>Less: Inter segment revenue</b>	<b>473.03</b>	<b>1169.54</b>
	<b>Revenue from operations</b>	<b>5479.73</b>	<b>16299.32</b>

<b>2</b>	<b>Segment Result</b>		
	<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
1	Conductors	244.15	718.72
2	Transformer and speciality oils	91.49	281.90
3	Power / Telecom cables	121.37	404.28
4	Others	4.46	9.12
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
	<b>Total Profit before tax</b>	<b>461.47</b>	<b>1414.02</b>
	i. Finance cost	106.10	300.32
	ii. Other Unallocable Expenditure net off Unallocable income	67.29	132.57
	<b>Profit before tax</b>	<b>288.08</b>	<b>981.13</b>

<b>3</b>	<b>(Segment Asset - Segment Liabilities)</b>		
	<b>Segment Asset</b>		
1	Conductors	6044.90	6044.90
2	Transformer and speciality oils	2594.83	2594.83
3	Power / Telecom cables	3328.38	3328.38
4	Others	249.35	249.35
5			

6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
	<b>Total Segment Asset</b>	12217.46	12217.46
	<b>Un-allocable Assets</b>	0.00	0.00
	<b>Net Segment Asset</b>	12217.46	12217.46

<b>4</b>	<b>Segment Liabilities</b>		
	<b>Segment Liabilities</b>		
1	Conductors	2874.75	2874.75
2	Transformer and speciality oils	1835.90	1835.90
3	Power / Telecom cables	1743.69	1743.69
4	Others	80.73	80.73
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
	<b>Total Segment Liabilities</b>	6535.07	6535.07
	<b>Un-allocable Liabilities</b>	0.00	0.00
	<b>Net Segment Liabilities</b>	6535.07	6535.07
	<b>Disclosure of notes on segments</b>	<a href="#">Add Notes</a>	

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Amount in (Crores)

Other Comprehensive Income		
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	01-10-2025	01-04-2025
Date of end of reporting period	31-12-2025	31-12-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Consolidated	Consolidated
<b>Other comprehensive income [Abstract]</b>		
1	Amount of items that will not be reclassified to profit and loss	<input type="button" value="Add"/> <input type="button" value="Delete"/>
1	Items that will not be reclassified to profit or loss	-0.68 -1.96
<b>Total Amount of items that will not be reclassified to profit and loss</b>		<b>-0.68 -1.96</b>
2	Income tax relating to items that will not be reclassified to profit or loss	-0.17 -0.49
3	Amount of items that will be reclassified to profit and loss	<input type="button" value="Add"/> <input type="button" value="Delete"/>
1	Items that will be reclassified to profit or loss	83.84 122.60
<b>Total Amount of items that will be reclassified to profit and loss</b>		<b>83.84 122.60</b>
4	Income tax relating to items that will be reclassified to profit or loss	21.11 28.83
5	<b>Total Other comprehensive income</b>	<b>62.22 92.30</b>

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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
<a href="#">Add</a>	<a href="#">Delete</a>	
1 C N K & Associates LLP	Yes	31-07-2027

As confirmed by Team Accounts