

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	28-05-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	28-04-2026
Description of presentation currency	INR
Level of rounding	Crores
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
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	28-05-2026 13:50
End date and time of board meeting	28-05-2026 14:20
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion
Whether the company has any related party?	Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes
Latest Date on which RPT policy is updated	29-10-2025
Indicate Company website link for updated RPT policy of the Company	https://apar.com/wp-content/uploads/2025/12/Related-Party-Transaction-Policy.pdf
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		01-01-2026	01-04-2025
Date of end of reporting period		31-03-2026	31-03-2026
Whether results are audited or unaudited		Audited	Audited
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	6460.98	21996.57
	Other income	21.43	71.18
	Total income	6482.41	22067.75
2	Expenses		
(a)	Cost of materials consumed	5293.32	17877.15
(b)	Purchases of stock-in-trade	23.81	103.42
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-240.55	-644.59
(d)	Employee benefit expense	102.12	387.12
(e)	Finance costs	133.58	422.03
(f)	Depreciation, depletion and amortisation expense	38.95	148.02
(g)	Other Expenses		
1	Other Expenses	792.23	2440.64
	Total other expenses	792.23	2440.64
	Total expenses	6143.46	20733.79
3	Total profit before exceptional items and tax	338.95	1333.96
4	Exceptional items	-7.79	-32.36
5	Total profit before tax	331.16	1301.6
6	Tax expense		
7	Current tax	75.93	327.97
8	Deferred tax	0.71	-0.28
9	Total tax expenses	76.64	327.69
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	254.52	973.91
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	254.52	973.91
17	Other comprehensive income net of taxes	-11.82	72.44
18	Total Comprehensive Income for the period	242.7	1046.35
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		5121.68
23	Earnings per share		

i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	63.36	242.46
	Diluted earnings (loss) per share from continuing operations	63.23	242.06
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	63.36	242.46
	Diluted earnings (loss) per share from continuing and discontinued operations	63.23	242.06
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(4)	<p>Notes to published results:-</p> <p>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, six subsidiaries, one step down subsidiary and two associate entities</p> <p>2 These standalone and consolidated audited financial statements were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on May 28, 2026. The Statutory Auditors of the Company have carried out an audit of the above results for which they have issued an unmodified opinion.</p> <p>3. During the year, the Company has made a provision of Rs 32.36 crores (Rs.7.79 crores during the quarter) in standalone and Rs 32.53 crores (Rs 7.54 crores during the quarter) in consolidated statement of financials results, towards past service cost on gratuity and compensated absence payable to employees, based on actuarial valuation and best possible estimate available with the Company. The same has been accounted under exceptional item. The same has not been considered while presenting segment results.</p> <p>4.The standalone and consolidated amounts for the quarter ended March 31, 2026 and 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 upto the December 31, 2025 and December 31, 2024 respectively.</p> <p>5.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. Figures pertaining to turnkey operations are included under the respective segments.</p> <p>6.Board of Directors of the Company at its meeting held on May 28, 2026, recommended final dividend for the financial year ended March, 31 2026 at Rs. 60 per share (face value Rs.10/- per share) on 4,01,68,315 Equity shares aggregating to Rs. 241.01 crores. This will be paid after approval by members at the ensuing Annual General Meeting.</p> <p>7.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.</p> <p>Date: May 28, 2026 Place: Mumbai</p> <p>Kushal N. Desai, Chairman & Managing Director DIN: 00008084</p>

Statement of Asset and Liabilities		
Particulars	Year ended (dd-mm-yyyy)	
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	31-03-2026
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
Assets		
1	Non-current assets	
	Property, plant and equipment	1503.04
	Capital work-in-progress	513.15
	Investment property	0
	Goodwill	0
	Other intangible assets	70.16
	Intangible assets under development	0.12
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	Non-current financial assets	
	Non-current investments	0
	Trade receivables, non-current	3.25
	Loans, non-current	2.99
	Other non-current financial assets	
1	Investment in subsidiaries and associates	18.96
2	Derivatives financial assets	20.33
3	Other financial asset	12.44
4		
5		
	Details of other non-current financial assets	
	Total of other non-current financial assets	51.73
	Total non-current financial assets	57.97
	Deferred tax assets (net)	
	Other non-current assets	
1	Other non-current assets	212.11
2		
3		
4		
5		
	Details of other non-current assets	
	Total of other non-current assets	212.11
	Total non-current assets	2356.55
2	Current assets	
	Inventories	3987.36
	Current financial asset	
	Current investments	35.35
	Trade receivables, current	5277.85
	Cash and cash equivalents	617.16
	Bank balance other than cash and cash equivalents	63.16
	Loans, current	1.17
	Other current financial assets	
1	Derivatives financial assets	174.52
2	Other financial asset	80.13
3		
4		
5		

Details of other current financial assets		
	Total of Other current financial assets	254.65
	Total current financial assets	6249.34
	Current tax assets (net)	
	Other current assets	
1	Other current assets	636.43
2		
3		
4		
5		
Details of other current assets		
	Total of other current assets	636.43
	Total current assets	10873.13
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	13229.68
Equity and liabilities		
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	40.17
	Other equity	5121.68
	Total equity attributable to owners of parent	5161.85
	Non controlling interest	
	Total equity	5161.85
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	432.78
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	Total Trade payable	
	Other non-current financial liabilities	
1	Other non-current financial liabilities	73.61
2		
3		
4		
5		
Details of other non-current financial liabilities		
	Total of other non-current financial liabilities	73.61
	Total non-current financial liabilities	506.39
	Provisions, non-current	20.71
	Deferred tax liabilities (net)	28.22
	Deferred government grants, Non-current	0
	Other non-current liabilities	
1		
2		
3		
4		
5		
Details of other non-current liabilities		
	Total of other non-current liabilities	
	Total non-current liabilities	555.32
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	407.73

Trade Payables, current		
(A) Total outstanding dues of micro enterprises and small enterprises		55.64
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		6518.95
Total Trade payable		6574.59
Other current financial liabilities		
1 Other current financial liabilities		176.06
2		
3		
4		
5		
Details of other current financial liabilities		
	Total of other current financial liabilities	176.06
	Total current financial liabilities	7158.38
Other current liabilities		
1 Other current liabilities		298.9
2		
3		
4		
5		
Details of other current liabilities		
	Total of other current liabilities	298.9
	Provisions, current	45.46
	Current tax liabilities (Net)	9.77
	Deferred government grants, Current	0
	Total current liabilities	7512.51
3 Liabilities directly associated with assets in disposal group classified as held for sale		
4 Regulatory deferral account credit balances and related deferred tax liability		
	Total liabilities	8067.83
	Total equity and liabilities	13229.68
Disclosure of notes on assets and liabilities		

Other Comprehensive Income			
	Date of start of reporting period	01-01-2026	01-04-2025
	Date of end of reporting period	31-03-2026	31-03-2026
	Whether results are audited or unaudited	Audited	Audited
	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 classified to profit and loss	-1.40	-3.36
	Total Amount of items that will not be reclassified to profit and loss	-1.40	-3.36
2	Income tax relating to items that will not be reclassified to profit or loss	-0.35	-0.85
3	Amount of items that will be reclassified to profit and loss		
1	Items that will be classified to profit and loss	-14.31	100.21
	Total Amount of items that will be reclassified to profit and loss	-14.31	100.21
4	Income tax relating to items that will be reclassified to profit or loss	-3.54	25.26
5	Total Other comprehensive income	-11.82	72.44

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		31-03-2026
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	1301.6
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	273.23
	Adjustments for decrease (increase) in inventories	-824.26
	Adjustments for decrease (increase) in trade receivables, current	-1113.5
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	0
	Adjustments for decrease (increase) in other non-current assets	8.64
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	-6.03
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	1455.29
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	0
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	148.02
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	18.22
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	24.22
	Adjustments for dividend income	0
	Adjustments for interest income	9.2
	Adjustments for share-based payments	28.48
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	3.11
	Net cash flows from (used in) operations	1304.71
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	372
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	932.71
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	-4.44
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0

	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	3.59
	Purchase of property, plant and equipment	712.43
	Proceeds from sales of investment property	172.1
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	4.34
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) investing activities	-536.84
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	190
	Repayments of borrowings	130.41
	Payments of lease liabilities	13.91
	Dividends paid	204.72
	Interest paid	260.11
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	-419.15
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-23.28
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0.45
	Net increase (decrease) in cash and cash equivalents	-22.83
	Cash and cash equivalents cash flow statement at beginning of period	639.99
	Cash and cash equivalents cash flow statement at end of period	617.16

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

Sr. No.	Details of the party (listed entity/subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		Additional disclosure of related party transactions relates to loans, inter-corporate deposits, advances or investments. These details need to be disclosed in the 'Transaction Details' section of the financial statements.					
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature of advance/ intercorp/ deposit/ investment	
1	Apar Industries Limited	AAACG1840M	APAR CORPORATION PRIVATE LIMITED	AABCA1405B	Promoter Group	Any other transaction	Rent Paid	2.4	None			1.07	0	0						
2	Apar Industries Limited	AAACG1840M	APAR CORPORATION PRIVATE LIMITED	AABCA1405B	Promoter Group	Any other transaction	Commitments	0	None			0	3.42	2.36						
3	Apar Industries Limited	AAACG1840M	APAR CORPORATION PRIVATE LIMITED	AABCA1405B	Promoter Group	Any other transaction	Security Deposits	0	None			0	0.76	0						
4	Apar Industries Limited	AAACG1840M	APAR CORPORATION PRIVATE LIMITED	AABCA1405B	Promoter Group	Sale of goods or services		3.85	None			0	0.17	0						
5	Apar Industries Limited	AAACG1840M	APAR DISTRIBUTION & LOGISTICS PRIVATE LIMITED	AATCA3618E	Wholly Owned Subsidiary	Purchase of goods or services		0	None			8.37	1.9	2.57						
6	Apar Industries Limited	AAACG1840M	APAR DISTRIBUTION & LOGISTICS PRIVATE LIMITED	AATCA3618E	Wholly Owned Subsidiary	Any other transaction	Reimbursement Of Exp	0	None			6.75	0	0						
7	Apar Industries Limited	AAACG1840M	APAR DISTRIBUTION & LOGISTICS PRIVATE LIMITED	AATCA3618E	Wholly Owned Subsidiary	Advance		0	None			0	0.02	0						
8	Apar Industries Limited	AAACG1840M	APAR Investments (Singapore) Pte. Ltd.	ZZZZ9999Z	Any body corporate whose Board of Directors, managing director or manager is accustomed to act in accordance with the advice, directions or instructions of a director	Advance		0	None			0	0	0.05						
9	Apar Industries Limited	AAACG1840M	APAR Industries Latam Ltd, Brazil	ZZZZ9999Z	Wholly Owned Subsidiary	Advance		0	None			0.03	0.09	0.03						
10	Petroleum Specialities FZE, Sharjah	ZZZZ9999Z	APAR Investments (Singapore) Pte. Ltd.	ZZZZ9999Z	Any body corporate whose Board of Directors, managing director or manager is accustomed to act in accordance with the advice, directions or	Sale of goods or services		0.12	None			0.03	0.5	0.55						

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					instructions of a director														
11	Petroleum Specialities Pte Limited, Singapore	ZZZZZ9999Z	APAR Technologies (Singapore) Pte. Ltd.	ZZZZZ9999Z	Any body corporate whose Board of Directors, managing director or manager is accustomed to act in accordance with the advice, directions or instructions of a director	Any other transaction	Reimbursement Of Exp		None			0.6	0	4.93					
12	Apar Industries Limited	AAACG1840M	APAR Transmission & Distribution Projects Private Limited	AAOCA7392L	Wholly Owned subsidiary	Purchase of goods or services			None			124.85	118.94	151.75					
13	Apar Industries Limited	AAACG1840M	APAR Transmission & Distribution Projects Private Limited	AAOCA7392L	Wholly Owned subsidiary	Any other transaction	Reimbursement Of Exp		None			7.76	0	0					
14	Apar Industries Limited	AAACG1840M	APAR Transmission & Distribution Projects Private Limited	AAOCA7392L	Wholly Owned subsidiary	Any other transaction	Rent Paid		None			0.04	0.05	0					
15	Apar Industries Limited	AAACG1840M	APAR Transmission & Distribution Projects Private Limited	AAOCA7392L	Wholly Owned subsidiary	Any other transaction	Commitments		None			0	263.6	0					
16	Apar Industries Limited	AAACG1840M	APAR USA LLC	ZZZZZ9999Z	Wholly Owned subsidiary	Sale of goods or services			None			133.48	95	111.43					
17	Apar Industries Limited	AAACG1840M	APAR USA LLC	ZZZZZ9999Z	Wholly Owned subsidiary	Any other transaction	Reimbursement Of Exp		None			3.91	0	0					
18	Petroleum Specialities Pte Limited, Singapore	ZZZZZ9999Z	APAR USA LLC	ZZZZZ9999Z	Wholly Owned subsidiary	Any other transaction	Repayment Of Loan		None			0.48	0	0					
19	Apar Industries Limited	AAACG1840M	Clean Max Rudra Private Limited	AAKCC2793F	Associate Company	Sale of goods or services		6	None			3.3	0	0.21					
20	APAR USA LLC	AAACG1840M	Devharsh Chaitanya Desai	AKKPD9654K	Promoter Relative of Director	Remuneration		0.69	None			0.37	0	0					
21	Apar Industries Limited	AAACG1840M	Kushal N. Desai	AABPD7449R	Promoter, Managing Director & Relative of Director	Remuneration		18	None			6.93	7.01	5.84					
22	Apar Industries Limited	AAACG1840M	Kaushal J. Sampat	AAJPS5637G	Director	Any other transaction	Sitting Fees		None			0.09	0	0					
23	Apar Industries Limited	AAACG1840M	Chaitanya N. Desai	AABPD7448Q	Promoter, Managing Director & Relative of Director	Remuneration		18	None			6.93	7.01	5.84					
24	Apar Industries Limited	AAACG1840M	NIRUPA KIRAN BHATT	AAJPS5637G	Director	Any other transaction	Sitting Fees		None			0.11	0	0					
25	Apar Industries Limited	AAACG1840M	Petroleum Specialities FZE, Sharjah	ZZZZZ9999Z	Wholly Owned subsidiary	Sale of goods or services			None			23.07	17.12	19.39					
26	Apar Industries Limited	AAACG1840M	Petroleum Specialities FZE, Sharjah	ZZZZZ9999Z	Wholly Owned subsidiary	Any other transaction	Corporate guarantee income		None			1.78	0.98	0.21					
27	Apar Industries Limited	AAACG1840M	Petroleum Specialities FZE, Sharjah	ZZZZZ9999Z	Wholly Owned subsidiary	Any other transaction	Commission On Sales		None			1.29	0	0					
28	Apar Industries Limited	AAACG1840M	Petroleum Specialities FZE, Sharjah	ZZZZZ9999Z	Wholly Owned subsidiary	Any other transaction	Marketing Expense		None			0	3.35	0					
29	Petroleum Specialities	AAACG1840M	Petroleum Specialities Pte	ZZZZZ9999Z	Wholly Owned	Interest paid			None			0.01	0	0					

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	FZE, Sharjah		Limited, Singapore		subsidiary														
30	Apar Industries Limited	AAACG1840M	Rajesh Narayan Sehgal	AFOPS1072F	Director	Any other transaction	Sitting Fees		None			0.1	0	0					
31	Petroleum Specialities FZE, Sharjah	ZZZZ9999Z	Rishabh Kushal Desai	AKKPD9579P	Key Managerial Personnel	Remuneration		1.6	None			0.44	0	0					
32	Apar Industries Limited	AAACG1840M	Rishabh Kushal Desai	AKKPD9579P	Key Managerial Personnel	Remuneration		1.42	None			1.02	0.17	1.12					
33	Apar Industries Limited	AAACG1840M	Rishabh Kushal Desai	AKKPD9579P	Key Managerial Personnel	Any other transaction	Sitting Fees	0.03	None			0.02	0	0					
34	Petroleum Specialities Pte Limited, Singapore	ZZZZ9999Z	Sai Sudhakar	ZZZZ9999Z	Key Managerial Personnel	Remuneration			None			1.38	0	0					
35	Apar Industries Limited	AAACG1840M	GAURANGI YUVRAJ MEHRA	AKKPD9580G	Relatives of Key Managerial Personnel	Remuneration		0.35	None			0.16	0	0					
36	Apar Industries Limited	AAACG1840M	Yuvraj Mehra	AWWPM6510D	Relatives of Key Managerial Personnel	Remuneration		0.55	None			0.28	0	0					
37	Apar Industries Limited	AAACG1840M	RUBIX DATA SCIENCES PRIVATE LIMITED	AAICR5957Q	Private company in which a director is a member or director	Sale of goods or services		2.1	None			0.02	0.01	0					
38	Apar Industries Limited	AAACG1840M	Petroleum Specialities Pte Limited, Singapore	ZZZZ9999Z	Wholly owned Subsidiary	Any other transaction	Commission On Corporate Guarantee		None			0	0.02	0.02					
39	Apar Industries Limited	AAACG1840M	AMPOIL APAR LUBRICANTS PVT. LTD.	AAPCA8216Q	Associate Company	Sale of goods or services		0	None			0	0.01	0.01					
40	Apar Industries Limited	AAACG1840M	APAR CORPORATION PRIVATE LIMITED	AABCA1405B	Promoter Group	Any other transaction	Reimbursement Of Exp	0.17	None			0.07	0.02	0.07					
41	Apar Industries Limited	AAACG1840M	Haribol Foods Private Limited	AAHCC0489K	Promoter Group	Any other transaction	Reimbursement Of Exp	0.1	None			0	0.01	0.01					
42	Apar Industries Limited	AAACG1840M	Haribol Foods Private Limited	AAHCC0489K	Promoter Group	Purchase of goods or services		3	None			1.75	0	1.75					
43	Apar Industries Limited	AAACG1840M	Sri Nityanand Educational Trust	AAITS0446G	Entities in which Key Managerial Personnel have significant influence or control	Any other transaction	Corporate Social Responsibility Expense	0.28	None			0.14	0	0					
44	Apar Industries Limited	AAACG1840M	Apar industries Middle East	ZZZZ9999Z	Wholly owned Subsidiary	Investment		0	None			4.44	0	0	Any other	Investment	0.00%	0	
45	Apar Industries Limited	AAACG1840M	Pitamber Shivnani	ABTPS0438C	Director	Any other transaction	Sitting Fees		None			0.03	0	0					
46	Apar Industries Limited	AAACG1840M	APAR Transmission & Distribution Projects Private Limited	AAOCA7392L	Wholly owned Subsidiary	Any other transaction	Commitments	0	None			0	3.42	437.1					

Total value of transaction during the reporting period

341.1

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Audited	
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

DNK