

Date: February 04, 2026

To  
Bombay Stock Exchange Limited  
Department of Corporate Services,  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai-400001

Scrip Code: 544671  
Symbol: ATIL

**Subject: Submission of Unaudited Standalone and Consolidated Financial Results along with Revised Auditor's Limited Review Report for the half year ended September 30, 2025**

Dear Sir/ Madam,

This is with reference to the financial results uploaded by the Company on January 19, 2026, and your subsequent observation regarding the Consolidated Results – Limited Review Report for the half year ended September 30, 2025.

In this regard, we would like to inform you that the said Limited Review Report has been rectified in accordance with the prescribed SEBI format, including all applicable clauses.

Unaudited Standalone and Consolidated Financial Results along with Revised Auditor's Limited Review Report for the half year ended September 30, 2025 of the Company are enclosed herewith.

Kindly take the same on your record.

Thanking you,

Yours faithfully,  
For **APOLLO TECHNO INDUSTRIES LIMITED**

**PARTH RASHMIKANT PATEL  
MANAGING DIRECTOR  
(DIN: 07131930)**

To,  
The Board of Directors  
Apollo Techno Industries Limited

**Sub-Review: Limited Review Report on the Half-Yearly Unaudited Standalone Financial Results for the Half- Year Ended September 30, 2025.**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **APOLLO TECHNO INDUSTRIES LIMITED** "the Company" for the half-year ended September 30, 2025, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with relevant Circulars issued by SEBI from time to time.
2. This statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statements based on our review.
3. We conducted our review in accordance with Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity," issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting *matters*, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013, and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



4. Based on our review, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the *manner* in which it is to be disclosed, or that it contains any material misstatement.

For, DIPAL R. SHAH & CO.

Chartered Accountants

FRN: 126576W



Date: 19/01/2026

Place: Ahmedabad

CA Dipal R. Shah

Partner

Membership No.: 119628

UDIN: 26119628FSVFHM5697

**APOLLO TECHNO INDUSTRIES LIMITED**  
**(Formerly Known as Apollo Techno Industries Private Limited)**  
**CIN: U29100GJ2016PLC091682**

Survey No. 60, Ahmedabad - Mehsana, Highway, Mandali, Dist. Mahesana - 384455.

**Unaudited Standalone Financial Results for the half year ended on 30th September, 2025**  
**(All amounts in Rs. Lakhs, unless otherwise stated)**

	Particulars	For the half year ended on			For the year ended on 31-03-2025
		30-09-2025	31-03-2025	30-09-24	
		Unaudited	Audited	Audited	
I	Revenue from Operations	4569.30	4989.55	4924.54	9914.09
II	Other Income	41.07	41.47	10.49	51.96
III	<b>TOTAL INCOME (I + II)</b>	<b>4610.36</b>	<b>5031.02</b>	<b>4935.03</b>	<b>9966.05</b>
IV	<b>EXPENSES</b>				
	Cost of Materials Consumed	3809.34	2311.05	3507.66	5818.71
	Purchases of Stock-in-Trade	-	1100.00	-	1100.00
	Changes in Inventories	-410.00	-111.57	-78.78	-190.35
	Employee Benefit Expenses	371.52	320.93	309.77	630.70
	Finance Costs	125.88	126.33	137.93	264.26
	Depreciation and Amortization Expenses	44.75	45.53	41.88	87.42
	Other Expenses	399.79	504.84	274.50	779.34
	<b>TOTAL EXPENSES (IV)</b>	<b>4341.28</b>	<b>4297.12</b>	<b>4192.97</b>	<b>8490.09</b>
V	<b>Profit / (Loss) before Exceptional Items and Tax (III-IV)</b>	<b>269.08</b>	<b>733.90</b>	<b>742.06</b>	<b>1475.97</b>
VI	<b>Exceptional Items - Loss / (Gain)</b>	-	-18.54	-	-18.54
VII	<b>Profit / (Loss) before Tax (V-VI)</b>	<b>269.08</b>	<b>752.45</b>	<b>742.06</b>	<b>1494.51</b>
VIII	<b>Tax Expense (i+ii)</b>	66.83	176.82	189.49	366.31
	(i) Current Tax	78.51	183.35	190.51	373.85
	(ii) Tax Expense of Earlier Years	-2.77	-	-	-
	(iii) Deferred Tax Expense/(Income)	-8.92	-6.52	-1.02	-7.54
IX	<b>Profit/ (Loss) for the period from Continuing Operations(VII - VIII)</b>	<b>202.26</b>	<b>575.62</b>	<b>552.57</b>	<b>1128.20</b>
X	<b>Discontinued Operations</b>				
	Profit/(Loss) from Discontinued Operations	-	-	-	-
	Tax Expense of Discontinuing Operations	-	-	-	-
XI	<b>Profit/(Loss) from Discontinued Operations (after tax)</b>	-	-	-	-
XII	<b>Profit(Loss) for the Period(IX+XI)</b>	<b>202.26</b>	<b>575.62</b>	<b>552.57</b>	<b>1128.20</b>
XIII	<b>Other comprehensive income</b>				
	(A). (i) Items that will not be reclassified to profit or loss	.91	4.38	-	4.38
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-23	-1.10	-	-1.10
	(B). (i) Items that will be reclassified to profit or loss:	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
XIV	<b>Total Comprehensive income for the Period (XII + XIII)</b>	<b>201.57</b>	<b>572.35</b>	<b>552.57</b>	<b>1124.92</b>
XVI	<b>Earnings per Equity Share (for continuing operation)</b> <b>Nominal Value Per Share Rs. 10 (Previous Year Rs. 10 )</b>				
	Basic ( Absolute value )	2.02	5.72	5.53	11.25
	Diluted ( Absolute value )	2.02	5.72	5.53	11.25

**Apollo Techno Industries Limited**  
For and On behalf of the Board

Parth Patel  
Managing Director  
DIN : 07131930  
Place: Mehsana  
Date: 19/01/2026

**Notes :**

1	The above Financial Results have been reviewed by audit committee and were approved by the Board of Directors at its meeting held on January 19, 2026. The Statutory Auditors have carried out Limited Review of the Financial Results for the quarter/half year ended September 30, 2025.
2	These financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
3	The Company has single business segment namely Heavy Equipment machinery. As per IND AS – 108 "Segment Reporting" company has two reportable segments namely Domestic and International Segment.
4	Earnings per share is calculated on weighted average number of shares of the company. Half year EPS is not annualized.
5	Figures of the previous years/period have been regrouped/rearranged, reclassified wherever considered necessary, to make them comparable with current period.
6	After the period ended September 30, 2025 the company has completed Initial Public offer of Rs. 47.96 Lakhs (Fresh Issue) comprising of 36.89 Lakhs equity shares of Rs. 10 each at an issue price of Rs. 130 per share. The equity shares of the company have been listed in SME Platform of BSE SME w.e.f. from 31 <sup>st</sup> December, 2025.
7	The figures for the half year ended March 31, 2025 are the balancing figures between the figures for the full financial year and figures for the Half year ended September 30, 2025.
8	The status of investor complaints received by the company is Nil.
9	In accordance with regulation 33 of the SEBI ( Listing Obligations and disclosure requirements) Regulations, 2015 the above unaudited consolidated financial results of the company are posted on company's website and website of stock exchange viz <a href="http://www.bseindia.com">www.bseindia.com</a> .

**Apollo Techno Industries Limited**

**For and on Behalf of Board**

**Parth Patel**

**Managing Director**

**DIN : 07131930**

**Date : 19/01/2026**

**Apollo Techno Industries Limited**  
**(Formerly Known as Apollo Techno Industries Private Limited)**  
**CIN: U29100GJ2016PLC091682**

**Survey No. 60, Ahmedabad - Mehsana, Highway, Mandali, Dist. Mahesana - 384455.**

**Unaudited Standalone Balance Sheet as at 30th September, 2025**  
**(All amounts in Rs. Lakhs, unless otherwise stated)**

PARTICULARS	AS AT	AS AT
	30-09-25	31-03-25
	Unaudited	Audited
<b>I ASSETS</b>		
<b>NON CURRENT ASSETS</b>		
(a) Property, Plant and Equipment	1059.40	1090.08
(b) Capital Work-in-Progress	8.10	-
(c) Investment property	-	-
(d) Goodwill	-	-
(e) Other Intangible Assets	15.14	13.39
(f) Intangible Assets Under Development	-	-
(g) Financial Assets		
(i) Investments	329.67	329.58
(ii) Trade receivables	-	-
(iii) Loans	-	-
(iv) Other financial assets	17.13	16.48
(v) Others	-	-
(i) Deferred Tax Assets (Net)	-	-
(j) Other Non-current Assets	-	-
<b>TOTAL NON CURRENT ASSETS</b>	<b>1429.44</b>	<b>1449.53</b>
<b>CURRENT ASSETS</b>		
(a) Inventories	4528.85	3685.07
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade receivables	2098.84	1812.36
(iii) Cash and Cash Equivalents	14.06	2.50
(iv) Bank Balances other than (iii) above	25.22	25.01
(v) Loans	25.27	195.16
(vi) Others	-	-
(e) Current Tax Assets (net)	-	-
(d) Other Current Assets	665.54	384.55
<b>TOTAL CURRENT ASSETS</b>	<b>7357.78</b>	<b>6104.64</b>
<b>TOTAL ASSETS</b>	<b>8787.22</b>	<b>7554.17</b>

<b>II.</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>EQUITY</b>		
	(a) Equity Share Capital	1000.00	1000.00
	(b) Other Equity	1604.60	1403.03
	<b>TOTAL EQUITY</b>	<b>2604.60</b>	<b>2403.03</b>
	<b>LIABILITIES</b>		
	<b>NON-CURRENT LIABILITIES</b>		
	(a) Financial liabilities		
	(i) Borrowings	786.76	897.55
	(ia) Lease liabilities	-	-
	(ii) Trade payables (A+B)	-	-
	(A) Total outstanding dues of micro enterprises and small enterprises	-	-
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises.	-	-
	(iii) Other Financial Liabilities (other than those specified in item(b), to be specified)	-	-
	(b) Provisions	10.34	9.72
	(c) Deferred tax liabilities (net)	63.72	72.87
	(d) Other non current liabilities		
	<b>TOTAL NON CURRENT LIABILITIES</b>	<b>860.82</b>	<b>980.14</b>
<b>II.</b>	<b>CURRENT LIABILITIES</b>		
	(a) Financial liabilities		
	(i) Borrowings	2486.06	2151.87
	(ia) Lease liabilities	-	-
	(ii) Trade payables (A+B)	1856.56	1169.22
	(A) Total outstanding dues of micro enterprises and small enterprises	319.32	260.64
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises.	1537.24	908.59
	(iii) Other Financial Liabilities (other than those specified in item (C))	136.33	125.13
	(b) Provisions	188.76	108.00
	(c) Other current liabilities	395.18	370.02
	(d) Current Tax Liabilities (Net)	258.90	246.77
	<b>TOTAL CURRENT LIABILITIES</b>	<b>5321.80</b>	<b>4171.00</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>8787.22</b>	<b>7554.17</b>

The Notes referred to above form an integral part of the Balance Sheet.  
As per our report of even date.

**Apollo Techno Industries Limited**  
**For and On behalf of the Board**

**Parth Patel**  
**Managing Director**  
**DIN : 07131930**  
**Place: Mehsana**  
**Date: 19/01/2026**

**APOLLO TECHNO INDUSTRIES LIMITED**  
**(Formerly Known as Apollo Techno Industries Private Limited)**  
**UNAUDITED STANDALONE STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER, 2025**  
**(All amounts in Rs. Lakhs, unless otherwise stated)**

Particulars	For the year ended on 30/09/2025		For the year ended on 31/03/2025
	Unaudited	Audited	
<b>A. Cash flows from operating activities</b>			
Net Profit / (Loss) before tax	269.08		1494.51
<i>Adjustments for:</i>			
Depreciation and amortization expense	44.75	87.42	
Finance costs	125.88	264.21	
Unrealised Foreign Exchange	-27.26	-17.82	
Re-measurements of the defined benefit liabilities (before tax effects)	-.91	-4.38	
Sundry balance and Provision written off	-	-18.54	310.74
<b>Operating cash flow before changes in working capital</b>	142.45		
<i>Changes in working capital:</i>	411.54		1805.25
Inventories	-843.79	-715.59	
Trade receivables	-259.21	-11.75	
Trade payables	687.34	359.27	
Short Term Borrowings	334.19	100.37	
Provisions	81.39	-3.31	
Loans and Advances	169.89	-85.63	
Other financial and non-financial Assets	-.65	-.63	
Other financial and non-financial Liabilities	11.21	-28.69	
Other Current Assets	-280.99	33.53	
Other Current Liabilities	25.16	319.71	-32.72
Net cash generated from operations before tax	336.07		1772.53
Net income tax (paid) / refunds	-63.61		-265.32
<b>Net cash generated from / (used in) operating activities (A)</b>	272.46		1507.21
<b>B. Cash flows from investing activities</b>			
Purchase of Property, plant and equipment, capital work in progress and Intangible assets	-23.92	-34.06	
Investment of Accrued Interest Mehsan Urban Bank	-.09	-.15	
Dividend received	-	.15	-34.06
<b>Net cash flow from / (used in) investing activities (B)</b>	-24.01		-34.06
<b>C. Cash flows from financing activities</b>			
Proceeds from borrowings	-	-	
Repayment of borrowings	-110.79	-1213.21	
Interest and other finance charges paid	-125.88	-264.21	-1477.42
<b>Net cash (used in) / generated from financing activities (C)</b>	-236.67		-1477.42
<b>Net increase/(decrease) in Cash &amp; cash equivalents during the year (A+B+C)</b>	11.77		-4.27
Add : Cash and cash equivalents as at the beginning of the year	27.51		31.78
<b>Cash and cash equivalents as at the end of the year</b>	39.28		27.51

Apollo Techno Industries Limited  
For and On behalf of the Board

Parth Patel  
Managing Director  
DIN : 07131930  
Place: Mehsana  
Date: 19/01/2026

#### **44 Segment Reporting**

The Company's primary segment is identified as business segment based on nature of products, risks, returns and the internal business reporting system and secondary segment is identified based on the geographical location of the customers as per IND AS 108 – 'Operating Segments'. The Company is principally engaged in a single business segment viz., "Heavy Machinery".

#### **Business Segments**

The Company is in manufacture of Horizontal Directional Drilling Machines, Diaphragm Drilling Rigs and its related moulds. Since, the Company's business falls within a single segment of "Heavy Machinery", the Company has one primary segment under the IND AS 108 – 'Operating Segments'.

#### **Geographical Segments**

The geographical segment has been considered for disclosure as secondary segment.

Two secondary segments have been identified based on the geographical locations of customers i.e. Within India and Outside India. Information about geographical segments are as below.

Particulars	For the Half year Ended on			For the year ended on
	30-Sep-2025	31-Mar-2025	30-Sep-2024	
	Rs. In Lakhs	Rs. In Lakhs	Rs. In Lakhs	Rs. In Lakhs
<b>Segment Revenue</b>				
Sales within India	4,400.40	4,701.28	2,786.33	7,487.61
Sales outside India	168.90	288.27	2,138.21	2,426.48
<b>Totals</b>	<b>4,569.30</b>	<b>4,989.55</b>	<b>4,924.54</b>	<b>9,914.09</b>

Particulars	For the Half year Ended on			For the year ended on
	30-Sep-2025	31-Mar-2025	30-Sep-2024	
	Rs. In Lakhs	Rs. In Lakhs	Rs. In Lakhs	Rs. In Lakhs
<b>Segment Asset</b>				
Within India	7,888.60	6,581.66	6,424.26	6,581.66
Outside India ( Trade Receivables )	898.62	972.51	893.34	972.51
<b>Totals</b>	<b>8,787.22</b>	<b>7,554.17</b>	<b>7,317.60</b>	<b>7,554.17</b>
<b>Segment Liabilities</b>				
Within India	6,063.69	4,996.86	5,270.17	4,996.86
Outside India ( Trade Payables )	118.93	154.28	205.46	154.28
<b>Totals</b>	<b>6,182.62</b>	<b>5,151.14</b>	<b>5,475.63</b>	<b>5,151.14</b>

\* Except for Receivables and Payables, all segment assets are classified under India, as the Company's operating facilities is located in India.

---

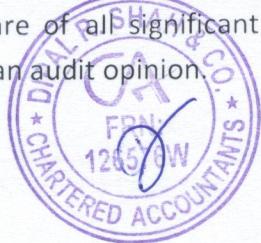
To,  
The Board of Directors  
Apollo Techno Industries Limited

**Sub-Review: Limited Review Report on the Half-Yearly Unaudited Consolidated Financial Results for the Half- Year Ended September 30, 2025.**

1. We have reviewed the accompanying statement of unaudited Consolidated financial results of **APOLLO TECHNO INDUSTRIES LIMITED** "the Company" for the half-year ended September 30, 2025, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with relevant Circulars issued by SEBI from time to time.

2. This statement, which is the responsibility of the Holding Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statements based on our review.

3. We conducted our review in accordance with Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity," issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting *matters*, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013, and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



4. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The Statement includes the results of the following entities:

Sr. No.	Name of Entity	Relation	Proportion of ownership
1	Apollo Techno Equipments Limited	Subsidiary	100%

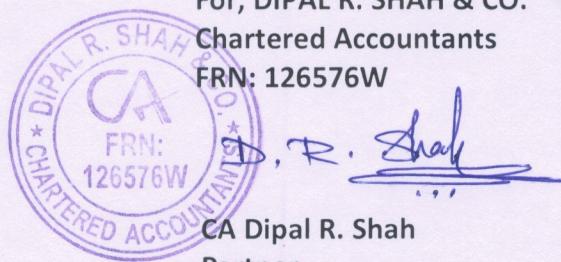
5. We have examined the financial data of subsidiaries as stated in paragraph 3 above, included in the consolidated financial statement which shows the total revenue (before consolidate adjustments) of INR 792 Lakhs and total net profit after tax (before consolidated adjustment) of INR 213 Lakhs, total other comprehensive income (before consolidated adjustment) of INR 213 Lakhs for the half year ended September 30, 2025, as reflected in the consolidated unaudited financial results.

6. Based on our review, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the *manner* in which it is to be disclosed, or that it contains any material misstatement.

For, DIPAL R. SHAH & CO.

Chartered Accountants

FRN: 126576W



CA Dipal R. Shah

Partner

Membership No.: 119628

UDIN: 26119628QILIMB3447

Date: 19/01/2026

Place: Ahmedabad

**APOLLO TECHNO INDUSTRIES LIMITED**  
**(Formerly Known as Apollo Techno Industries Private Limited)**  
**UNAUDITED CONSOLIDATED STATEMENT OF PROFIT & LOSS FOR THE HALF YEAR 30TH SEPTEMBER, 2025**  
**(All amounts in Rs. Lakhs, unless otherwise stated)**

	Particulars	For the half year ended on			For the year ended on 31/03/2025
		30/09/2025	31/03/2025	30-09-24	
I	<b>Revenue from Operations</b>	<b>4839.18</b>	<b>4989.55</b>	<b>4924.54</b>	<b>9914.09</b>
II	<b>Other Income</b>	<b>65.11</b>	<b>41.62</b>	<b>10.51</b>	<b>52.13</b>
<b>III</b>	<b>TOTAL INCOME (I + II)</b>	<b>4904.29</b>	<b>5031.17</b>	<b>4935.05</b>	<b>9966.22</b>
<b>IV</b>	<b>EXPENSES</b>				
	Cost of Materials Consumed	3803.99	2048.43	3507.66	5556.08
	Purchases of Stock-in-Trade	-	1100.00	0	1100.00
	Changes in Inventories	-410.00	132.19	-78.78	53.41
	Employee Benefit Expenses	371.52	320.93	309.77	630.70
	Finance Costs	125.96	126.33	137.93	264.26
	Depreciation and Amortization Expenses	49.87	51.40	47.49	98.89
	Other Expenses	402.61	506.42	277.13	783.55
	<b>TOTAL EXPENSES (IV)</b>	<b>4343.94</b>	<b>4285.69</b>	<b>4201.20</b>	<b>8486.90</b>
<b>V</b>	<b>Profit / (Loss) before Exceptional Items and Tax (III-IV)</b>	<b>560.35</b>	<b>745.48</b>	<b>733.84</b>	<b>1479.32</b>
<b>VI</b>	<b>Exceptional Items - Loss / (Gain)</b>	-	-18.76	-1.70	-20.45
<b>VII</b>	<b>Profit / (Loss) before Tax (V-VI)</b>	<b>560.35</b>	<b>764.23</b>	<b>735.54</b>	<b>1499.78</b>
<b>VIII</b>	<b>Tax Expense (i+ii)</b>	<b>139.46</b>	<b>-63.17</b>	<b>189.49</b>	<b>126.32</b>
	(i) Current Tax	78.51	183.35	190.51	373.85
	(ii) Tax Expense of Earlier Years	-2.77	-	-	-
	(iii) Deferred Tax Expense/(Income)	63.72	-246.52	-1.02	-247.53
<b>IX</b>	<b>Profit/ (Loss) for the period from Continuing Operations(VII - VIII)</b>	<b>420.89</b>	<b>827.40</b>	<b>546.05</b>	<b>1373.45</b>
<b>X</b>	<b>Discontinued Operations</b>				
	Profit/(Loss) from Discontinued Operations	-	-	-	-
	Tax Expense of Discontinuing Operations	-	-	-	-
<b>XI</b>	<b>Profit/(Loss) from Discontinued Operations (after tax)</b>	-	-	-	-
<b>XII</b>	<b>Profit(Loss) for the Period(IX+XI)</b>	<b>420.89</b>	<b>827.40</b>	<b>546.05</b>	<b>1373.45</b>
<b>XIII</b>	<b>Other comprehensive income</b>				
	(A). (i) Items that will not be reclassified to profit or loss	.91	4.38	-	4.38
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-.23	-1.10	-	-1.10
	(B). (i) Items that will be reclassified to profit or loss:	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
<b>XIV</b>	<b>Total Comprehensive income for the Period (XII + XIII)</b>	<b>420.21</b>	<b>824.13</b>	<b>546.05</b>	<b>1370.18</b>
<b>XVI</b>	<b>Earnings per Equity Share (for continuing operation)</b>				
	<b>Nominal Value Per Share Rs. 10 (Previous Year Rs. 10 )</b>				
	Basic ( Absolute Value )	4.20	8.24	5.46	13.70
	Diluted ( Absolute Value )	4.20	8.24	5.46	13.70

Apollo Techno Industries Limited  
For and On behalf of the Board

Parth Patel  
Director  
DIN : 07131930  
Place: Mehsana  
Date: 19/01/2026

**Notes :**

1	The above Consolidated Financial Results have been reviewed by audit committee and were approved by the Board of Directors at its meeting held on January 19, 2026. The Statutory Auditors have carried out Limited Review of the Financial Results for the quarter/half year ended September 30, 2025.
2	These financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and Ind AS 110 Interim Financial Reporting and Consolidated Financial Statements prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
3	The Company has single business segment namely Heavy Equipment machinery. As per IND AS – 108 "Segment Reporting" company has two reportable segments namely Domestic and International Segment.
4	Earnings per share is calculated on weighted average number of shares of the company. Half year EPS is not annualized.
5	After the period ended September 30, 2025 the company has completed Initial Public offer of Rs. 47.96 Lakhs (Fresh Issue) comprising of 36.89 Lakhs equity shares of Rs. 10 each at an issue price of Rs. 130 per share. The equity shares of the company have been listed in SME Platform of BSE SME w.e.f. from 31 <sup>st</sup> December, 2025.
6	The figures for the half year ended March 31, 2025 are the balancing figures between the figures for the full financial year and figures for the Half year ended September 30, 2025.
7.	The status of investor complaints received by the company is Nil.
8.	In accordance with regulation 33 of the SEBI ( Listing Obligations and disclosure requirements) Regulations, 2015 the above unaudited consolidated financial results of the company are posted on company's website and website of stock exchange viz <a href="http://www.bseindia.com">www.bseindia.com</a> .
9.	Consolidated statement includes : Apollo Techno Industries Limited (Holding Company) Apollo Techno Equipments Limited (Subsidiary Company)

**APOLLO TECHNO INDUSTRIES LIMITED**  
**For and on Behalf of Board**

**Parth Patel**  
**Managing Director**  
**DIN : 07131930**  
**Date : 19/01/2026**

**APOLLO TECHNO INDUSTRIES LIMITED**  
**(Formerly Known as Apollo Techno Industries Private Limited)**  
**UNAUDITED CONSOLIDATED BALANCE SHEET AS AT 30TH SEPTEMBER,2025.**  
**(All amounts in Rs. Lakhs, unless otherwise stated)**

PARTICULARS		AS AT 30-09-25	AS AT 31-03-25
<b>I</b>	<b>ASSETS</b>		
	<b>NON CURRENT ASSETS</b>		
(a)	Property, Plant and Equipment	1293.33	1329.12
(b)	Capital Work-in-Progress	8.10	-
(c)	Investment property	-	-
(d)	Goodwill	.79	.79
(e)	Other Intangible Assets	15.14	13.39
(f)	Intangible Assets Under Development	-	-
(g)	Financial Assets	-	-
(i)	Investments	3.77	3.68
(ii)	Trade receivables	-	-
(iii)	Loans	-	65.50
(iv)	Other financial assets	17.24	17.13
(v)	Others	-	-
(i)	Deferred Tax Assets (Net)	103.64	167.12
(j)	Other Non-current Assets	-	-
	<b>TOTAL NON CURRENT ASSETS</b>	<b>1442.01</b>	<b>1596.74</b>
	<b>CURRENT ASSETS</b>		
(a)	Inventories	4528.85	3679.72
(b)	Financial Assets		
(i)	Investments	-	-
(ii)	Trade receivables	2203.39	1812.36
(iii)	Cash and Cash Equivalents	81.26	2.81
(iv)	Bank Balances other than (iii) above	25.22	25.01
(v)	Loans	9.99	10.78
(vi)	Others	-	-
(e)	Current Tax Assets (net)	-	-
(d)	Other Current Assets	776.38	478.47
	<b>TOTAL CURRENT ASSETS</b>	<b>7625.09</b>	<b>6009.14</b>
	<b>TOTAL ASSETS</b>	<b>9067.09</b>	<b>7605.88</b>

<b>II.</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>EQUITY</b>		
	(a) Equity Share Capital	1000.00	1000.00
	(b) Other Equity	1945.58	1525.37
	<b>TOTAL EQUITY</b>	2945.58	2525.37
	<b>LIABILITIES</b>		
	<b>NON-CURRENT LIABILITIES</b>		
	(a) Financial liabilities		
	(i) Borrowings	786.76	897.55
	(ia) Lease liabilities	-	-
	(ii) Trade payables (A+B)	-	-
	(A) Total outstanding dues of micro enterprises and small enterprises	-	-
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises.	-	-
	(iii) Other Financial Liabilities (other than those specified in item(b), to be specified)	-	-
	(b) Provisions	10.34	9.72
	(c) Deferred tax liabilities (net)	-	-
	(d) Other non current liabilities	-	-
	<b>TOTAL NON CURRENT LIABILITIES</b>	797.09	907.27
<b>II.</b>	<b>CURRENT LIABILITIES</b>		
	(a) Financial liabilities		
	(i) Borrowings	2486.06	2151.87
	(ia) Lease liabilities	-	-
	(ii) Trade payables (A+B)	1857.24	1170.11
	(A) Total outstanding dues of micro enterprises and small enterprises	319.32	260.64
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises.	1537.92	909.47
	(iii) Other Financial Liabilities (other than those specified in item (C))	136.33	125.13
	(b) Provisions	190.70	109.34
	(c) Other current liabilities	395.18	370.02
	(d) Current Tax Liabilities (Net)	258.90	246.77
	<b>TOTAL CURRENT LIABILITIES</b>	5324.42	4173.24
	<b>TOTAL EQUITY AND LIABILITIES</b>	9067.09	7605.88

**Apollo Techno Industries Limited**  
**For and On behalf of the Board**

**Parth Patel**  
**Managing Director**  
**DIN : 07131930**  
**Place: Mehsana**  
**Date: 19/01/2026**

**APOLO TECHNO INDUSTRIES LIMITED**  
**(Formerly Known as Apollotechno Industries Private Limited)**  
**UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR HALF YEAR ENDED 30TH SEPTEMBER 2025**  
**(All amounts in Rs. Lakhs, unless otherwise stated)**

Particulars	For the year ended on 30/09/2025	For the year ended on 31/03/2025
<b>A. Cash flows from operating activities</b>		
Net Profit / (Loss) before tax	560.35	1499.78
<i>Adjustments for:</i>		
Depreciation and amortization expense	49.87	98.89
Finance costs	125.96	264.26
Dividend Income	-	-.15
Loss/(Profit) on sale of property, plant and equipment	-	-.53
Asset Written Off	-	.31
Unrealised Foreign Exchange	-31.10	-17.82
Re-measurements of the defined benefit liabilities (before tax effects)	-.91	-4.38
Sundry balance and Provision written off	-	-18.54
<b>Operating cash flow before changes in working capital</b>	143.82	322.04
<i>Changes in working capital:</i>	704.17	1821.82
Inventories	-849.14	-466.48
Trade receivables	-359.93	-328.29
Trade payables	687.13	359.65
Short Term Borrowings	334.19	100.37
Provisions	81.98	-3.20
Loans and Advances	66.29	-73.11
Other financial and non-financial Assets	-.11	-.74
Other financial and non-financial Liabilities	11.21	-28.69
Other Current Assets	-297.91	82.03
Other Current Liabilities	25.16	-301.13
Net cash generated from operations before tax	403.04	1783.08
Net income tax (paid) / refunds	-63.61	-265.32
<b>Net cash generated from / (used in) operating activities (A)</b>	339.43	1517.76
<b>B. Cash flows from investing activities</b>		
Purchase of Property, plant and equipment and capital work in progress and Intangible assets.	-23.92	-34.06
Proceeds from sale of property plant and equipment	-	1.75
Proceeds from sale / (purchase) of current investments (net)	-.09	-
(Purchase) / sale of non-current investments	-	-.15
Dividend received	-	.15
<b>Net cash flow from / (used in) investing activities (B)</b>	-24.01	-32.31
<b>C. Cash flows from financing activities</b>		
Proceeds from borrowings		-
Repayment of borrowings	-110.79	-1226.24
Interest and other finance charges paid	-125.96	-264.26
<b>Net cash (used in) / generated from financing activities (C)</b>	-236.76	-1490.50
Net increase /(decrease) in Cash & cash equivalents during the year (A+B+C)	78.66	-5.06
Add : Cash and cash equivalents as at the beginning of the year	27.81	32.87
<b>Cash and cash equivalents as at the end of the year</b>	106.48	27.81

Apollo Techno Industries Limited  
For and On behalf of the Board

Parth Patel  
Managing Director  
DIN : 07131930  
Place: Mehsana  
Date: 19/01/2026

**Apollo Techno Industries Limited**  
**(Formerly known as Apollotechno Industries Private Limited)**

**Segment Reporting**

The Company's primary segment is identified as business segment based on nature of products, risks, returns and the internal business reporting system and secondary segment is identified based on the geographical location of the customers as per IND AS 108 - 'Operating Segments'. The Company is principally engaged in a single business segment viz., "Heavy Machinery".

**Business Segments**

The Company is in manufacture of Horizontal Directional Drilling Machines, Diaphragm Drilling Rigs and its related moulds. Since, the Company's business falls within a single segment of "Heavy Machinery", the Company has one primary segment under the IND AS 108 - 'Operating Segments'.

**Geographical Segments**

The geographical segment has been considered for disclosure as secondary segment.

Two secondary segments have been identified based on the geographical locations of customers i.e. Within India and Outside India. Information about geographical segments are as below.

Particulars	For the Half year Ended on			For the year ended on 31-Mar-2025
	30-Sep-2025	31-Mar-2025	30-Sep-2024	
	Rs. In Lakhs	Rs. In Lakhs	Rs. In Lakhs	
<b>Segment Revenue</b>				
Sales within India	3,902.29	4,701.28	2,786.33	7,487.61
Sales outside India	936.89	288.27	2,138.21	2,426.48
<b>TOTALS</b>	<b>4,839.18</b>	<b>4,989.55</b>	<b>4,924.54</b>	<b>9,914.09</b>

Particulars	For the Half year Ended on			For the year ended on 31-Mar-2025
	30-Sep-2025	31-Mar-2025	30-Sep-2024	
<b>Segment Asset</b>				
Within India	7,565.29	6,633.37	6,309.77	6,633.37
Outside India ( Receivable )	1,501.80	972.51	893.34	972.51
<b>Totals</b>	<b>9,067.09</b>	<b>7,605.88</b>	<b>7,203.11</b>	<b>7,605.88</b>
<b>Segment Liabilities</b>				
Within India	6,002.58	4,941.66	5,298.14	4,941.66
Outside India ( Payable )	118.93	154.28	205.46	154.28
<b>Totals</b>	<b>6,121.51</b>	<b>5,095.94</b>	<b>5,503.60</b>	<b>5,095.94</b>

\* Except for Receivables and Payables, all segment assets are classified under India, as the Company's operating facilities is located in India.

---