

APEX ECOTECH LIMITED

(Formerly known as Apex Ecotech Private Limited)

CIN NO. U29299PN2009PLC133737



7th November 2025

To,

The Manager,

Listing Compliance Department

The National Stock Exchange of India Limited

Exchange Plaza, Bandra-Kurla Complex, Bandra (East)

Mumbai- 400051

NSE Symbol: APEXECO

Sub: Outcome of Board Meeting held on 7th November 2025 and Unaudited Financial Results for the Half Year ended on September 30, 2025

Dear Sir/ Madam,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of Company at its meeting held today i.e. on 7th November 2025 has interlia, considered and approved the following business:

1. The Board approved the Unaudited Financial Results of the Company for the Half year ended on 30st September 2025. The Financial Results under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 along with declaration prescribed under these regulations are enclosed at **Annexure- A**.
2. The Limited Review Reports on the aforesaid Consolidated & Standalone Financial results of the Company are enclosed at **Annexure- B**.

The meeting of the Board of Directors commenced at 11:40 A.M. and concluded at 12:25 P.M.

Kindly take the same in your records

Yours Faithfully,

For Apex Ecotech Limited

Vishakha

Company Secretary & Compliance officer

M. No.: A77386

Enclosure: a/a

Regd. Office: Office No 202, Garden Plaza, Five Gardens Road, Sunshine Villas, Rahatani, Pune - 411017, Maharashtra, India. Ph : +91 9175903484. email : pune@apexecotech.com

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Notes:

1. The standalone financial results for the six months ended 30 September 2025 were reviewed by the Audit Committee and have been approved and taken on record by the Board of Directors at its meeting held on 7th November 2025. The statutory auditors have issued unmodified review report on these results.
2. Financial results for all the periods presented have been prepared in accordance with the Accounting Standards 25 “Interim Financial Reporting” prescribed under Section 133 of the Companies Act, 2013 read with relevant rules made thereunder and other accounting principles generally accepted in India.
3. The Company has only single segment.

By the order of the Board of Directors for Apex Ecotech Limited

Anuj Dosajh
Managing Director and Chairman
DIN: 00119225

Ramakrishnan Balasundaram Aiyer
Director
DIN: 02321328

Rakesh Kaul
Chief Financial Officer

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APEX ECOTECH LIMITED (Formerly known as Apex Ecotech Private Limited)

Unaudited Balance sheet as at 30 September 2025

(All amounts are in INR Lakhs, unless stated otherwise)

Particulars	As at 30 September 2025	As at 31 March 2025
	Unaudited	Audited
I. EQUITY & LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	1,318.52	1,318.52
(b) Reserves and Surplus	3,562.61	3,304.86
(2) Non-Current Liabilities		
(a) Long-term borrowings	-	3.05
(b) Other Non-Current Liabilities	-	-
(c) Long term provisions	52.42	49.93
(3) Current Liabilities		
(a) Short-term borrowings	8.00	14.73
(b) Trade payables		
Outstanding dues to micro and small enterprises	131.30	287.71
Outstanding dues to other than micro and small enterprises	64.98	67.78
(c) Other current liabilities	516.12	591.07
(d) Short-term provisions	119.89	331.04
Total Equity & Liabilities	5,773.85	5,968.68
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property Plant and Equipment	114.32	117.35
(ii) Intangible assets	13.04	0.61
(iii) Capital Work in Progress	-	-
(b) Deferred tax assets (net)	33.34	33.04
(c) Other Non Current Assets	-	-
(2) Current assets		
(a) Inventories	421.59	239.19
(b) Trade receivables	1,713.51	1,156.80
(c) Cash and bank balances	2,092.40	2,795.03
(d) Short-term loans and advances	250.35	241.96
(e) Other current assets	1,135.30	1,384.70
Total Assets	5,773.85	5,968.68

For and on behalf of the Board

Apex Ecotech Limited

Anuj Dosajh
Managing Director
DIN : 00119225



Date: 07 November 2025

Place: New Delhi

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APEX ECOTECH LIMITED (Formerly known as Apex Ecotech Private Limited)

Unaudited Financial Results for the half year ended 30 September 2025

(All amounts are in INR Lakhs, unless stated otherwise)

Particulars	For 6 months period ended			For the year ended
	Unaudited	Audited	Audited	Audited
	30 September 2025	31 March 2025	30 September 2024	31 March 2025
Income				
Revenue from operations	3,256.98	4,925.44	2,170.09	7,095.53
Other Income	53.69	49.93	12.51	62.44
Total Income	3,310.67	4,975.37	2,182.60	7,157.98
Expenditure				
Cost of Material Consumed	2,473.78	3,412.87	1,478.26	4,891.13
Employee benefit expense	255.44	324.90	328.80	653.70
Finance cost	0.51	6.42	1.61	8.03
Depreciation	8.49	11.58	10.02	21.60
Other expenses	227.81	289.90	155.14	445.05
Total Expenses	2,966.04	4,045.67	1,973.83	6,019.50
Profit/(Loss) before exceptional items and tax	344.63	929.70	208.78	1,138.48
Less: Exceptional Items	-	-	-	-
Profit/(Loss) before tax	344.63	929.70	208.78	1,138.48
Tax expense:				
(1) Current tax	87.18	247.87	52.02	299.89
(2) Taxes of Earlier years	-	1.85	1.65	3.50
(3) Deferred tax	(0.30)	(20.84)	(0.15)	(20.99)
Profit/(Loss) from the period from continuing operations	257.75	700.82	155.26	856.08
Profit/(Loss) from discontinuing operations:	-	-	-	-
Less: Tax expense of discontinuing operations	-	-	-	-
Profit/(Loss) from Discontinuing operations	-	-	-	-
Profit/(Loss) for the period	257.75	700.82	155.26	856.08
Earning per equity share:				
(1) Basic	1.95	6.31	1.60	7.91
(2) Diluted	1.95	6.31	1.60	7.91

For and on behalf of the Board
Apex Ecotech Limited

Anuj Dosajh
Managing Director
DIN : 00119225



Date: 07 November 2025
Place: New Delhi

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APEX ECOTECH LIMITED (Formerly known as Apex Ecotech Private Limited)

Unaudited Cash Flow Statement for the half year ended 30 September 2025

(All amounts are in INR Lakhs, unless stated otherwise)



Particular	Notes	Half Year ended	Year ended
		30 September 2025	31 March 2025
		Unaudited	Audited
A. Cash flow from Operating Activities			
Net Profit Before Income tax & Extraordinary item		344.63	1,138.48
Add: Depreciation		8.49	21.60
Add: Interest Expenses		0.51	8.03
Add: Previous year taxes paid		-	(3.50)
Less: Interest Income		(52.10)	(55.49)
Operating Profit before Working Capital changes		301.52	1,109.11
Changes In Working Capital			
Increase in Trade Payables		(159.20)	(18.20)
Increase in Long term provisions		2.50	9.13
Increase in Short term provisions		(211.15)	70.58
Increase/(Decrease) in Other current liabilities		(74.95)	225.77
(Increase)/Decrease in Trade Receivables		(556.71)	(943.25)
(Increase)/Decrease in Other Current Assets		257.64	(1,305.86)
(Increase)/Decrease in Non Current Assets		-	-
(Increase)/Decrease in Short term Loans & advances		(8.39)	(191.75)
(Increase)/Decrease in Inventory		(182.41)	(63.67)
Operating (Loss)/Profit after Changes in Working Capital		(932.67)	(2,217.25)
Less : Income Tax paid		87.18	299.89
Less : Interim Dividend & Tax Paid		-	-
Net Cash Generated from Operating Activities	[A]	(718.33)	(1,408.02)
B. Cash flows from Investing Activities			
Purchase of Fixed Assets		(17.87)	(10.08)
Interest on Bank Deposits		52.10	55.49
Net Cash from Investing Activities	[B]	34.23	45.41
C. Cash flows from Financing Activities			
Issuance of Share Capital		-	349.92
Securities premium received (Net of issue expenses)		-	1,943.82
Interest Expenses		(0.51)	(8.03)
Proceeds/Repayment of Borrowings		(9.78)	(24.35)
Net Cash Generated from Financing Activities	[C]	(10.29)	2,261.36
Net Increase/ (Decrease) in Cash and Cash Equivalents	[A+B+C]	(694.39)	898.75
Cash and Cash Equivalents at the Beginning of the year		1,843.96	945.21
Cash and Cash Equivalents at the End of the year		1,149.57	1,843.96
Net Increase/ (Decrease) in Cash and Cash Equivalents	[D]	(694.39)	898.75
Components of Cash and Cash Equivalents			
Cash in hand		10.53	15.17
With banks		1,139.05	1,828.79
Total Cash and Cash Equivalents	[E]	1,149.57	1,843.96

Note:

The cash flow statement has been prepared in accordance with 'Indirect method' as set out in the Accounting Standard (AS)-3 on 'Cash Flow Statements' as specified in the section 133 of the Companies Act 2013 read with Rule 7 of the Companies (Accounts) Rule, 2014.

For and on behalf of the Board
Apex Ecotech Limited

Anuj Dosajh
Managing Director
DIN : 00119225



Date: 07 November 2025

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Notes to unaudited financial results for the half year ended 30 September 2025

1 The above unaudited financial results which are Published in accordance with Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on November 05, 2025.

2 These financial results have been prepared in accordance with the recognition and measurement principles of the Accounting Standards (AS) as prescribed under Section 133 of the Companies Act, 2023 read with Rule 7 of Company (Account) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof.

3 The Company is primarily engaged in the business of providing environmental engineering solutions, including design, manufacturing and installation of Effluent Treatment Plants (ETP), Sewage Treatment Plants (STP), and Zero Liquid Discharge Systems (ZLDs), which collectively constitute a single reportable segment as per the guiding principles of Accounting Standard 17 on Segment Reporting. Accordingly, separate segment reporting is not applicable. The management reviews the overall performance of the Company as a whole.

4 As per MCA Notification dated 16th February, 2015, Companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2009 are exempted from compulsory requirement of adoption of IND-AS

5 The Statutory Auditors of the Company have conducted a Limited Review on the financial result for the Half Year ended 30 September 2025 and have issued their report with an unmodified opinion.

6 Earning Per Share (EPS) are not annualised except for the year ended 31 March, 2025.

7 The Company has regrouped trade retentions from Trade Receivables to Other Current Assets for better presentation and enhanced understanding of the stakeholders. As on September 30, 2025, trade retentions stood at Rs. 922.99 lakhs as against Rs. 1,056.03 lakhs as on March 31, 2025. The regrouping has no impact on the reported profit or loss of the period.

8 Figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable.

For and on behalf of the Board
Apex Ecotech Limited

Anuj Dosajh
Managing Director
DIN : 00119125



Date: 07 November 2025

Place: New Delhi

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Independent Auditor's Limited Review Report on the Unaudited Financial Results for the half year ended 30 September 2025

To,
The Board of Directors,
Apex Ecotech Limited

Introduction

We have reviewed the accompanying Statement of Unaudited Financial Results of Apex Ecotech Limited (the "Company") for the half year ended September 30, 2025, pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

This Statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

Auditor's Responsibility

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement.

A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit conducted in accordance with the Standards on Auditing (SAs). Accordingly, we do not express an audit opinion.

Auditor's Conclusion

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Financial Results, prepared in accordance with applicable accounting standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Raman Chawla & Associates

Chartered Accountants

FRN: 035543N



Partner

M. No.: 549076

UDIN: 25549076BMOKVR6859

Date: 07 November 2025

Place: New Delhi