

# APOLLO INVESTMENTS LIMITED

33, Brabourne Road, (8th Floor), Kolkata-700001, Phone: 9831076749  
Corporate Identification Number (CIN) : L65993WB1983PLC035758

## UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30.06.2024

Sl. No	Particulars	Quarter Ended			Year Ended	
		30-Jun-24	31-Mar-24	30-Jun-23	31-Mar-24	31-Mar-23
		(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Audited)
1	<b>Revenue</b>					
	a) Revenue from operations	5.64	58.88	219.32	634.41	
	b) Other Income	1.22	10.67	0.10	10.77	
	<b>Total</b>	<b>6.86</b>	<b>69.55</b>	<b>219.42</b>	<b>645.18</b>	
2	<b>Expenditure</b>					
	a) Purchases of Stock-in-trade					
	b) (Increase) / decrease in stock in trade					
	c) Employee benefits expense	2.25	2.09	0.49	6.01	
	d) Depreciation and amortisation expense					
	e) Finance Cost					
	f) Other Expenses	11.50	82.39	2.65	88.97	
	<b>Total Expenditure</b>	<b>13.75</b>	<b>84.48</b>	<b>3.14</b>	<b>94.98</b>	
3	<b>Profit before exceptional items and tax (1-2)</b>	<b>(6.89)</b>	<b>(14.93)</b>	<b>216.28</b>	<b>550.20</b>	
4	<b>Exceptional Items</b>					
5	<b>Profit for the period before Tax (3 - 4)</b>	<b>(6.89)</b>	<b>(14.93)</b>	<b>216.28</b>	<b>550.20</b>	
6	<b>Tax Expense</b>					
	- Current		(5.66)	3.97	12.10	
	- Deferred Tax					
	- Earlier year		(0.02)		(0.02)	
	- MAT Credit Entitlement		122.85		122.85	
	<b>Total Tax Expenses</b>	<b>-</b>	<b>117.17</b>	<b>3.97</b>	<b>134.93</b>	
7	<b>Net Profit/(Loss) after tax for the period (5 - 6)</b>	<b>(6.89)</b>	<b>(132.10)</b>	<b>212.31</b>	<b>415.27</b>	
8	<b>Other Comprehensive Income</b>					
	Items that will not be reclassified to profit or loss (Net of Taxes)					
	Items that will be reclassified to profit or loss (Net of Taxes)					
	Equity instruments through OCI, net	48.82	18.33		(82.13)	
	<b>Total other comprehensive income, net of tax</b>	<b>48.82</b>	<b>18.33</b>	<b>-</b>	<b>(82.13)</b>	
9	<b>Total comprehensive income for the period (7 + 8)</b>	<b>41.93</b>	<b>(113.77)</b>	<b>212.31</b>	<b>333.14</b>	
10	<b>Paid-up Equity Share Capital (Face Value Rs.10/- per share)</b>	<b>24.00</b>	<b>24.00</b>	<b>24.00</b>	<b>24.00</b>	
11	<b>Other Equity</b>	<b>2,298.88</b>	<b>2,256.95</b>	<b>2,136.12</b>	<b>2,256.95</b>	
12	<b>Earnings Per Share (EPS) (not to be annualised)</b>					
	a) Basic	(2.87)	(55.04)	88.46	173.03	
	b) Diluted	(2.87)	(55.04)	88.46	173.03	

### Note

- The aforementioned results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on **August 13, 2024** at Kolkata.
- The company has not carried on more than one activity and therefore "Ind AS 108 - Operating Segment" is not applicable to the Company.
- Previous period/year figures have been regrouped/reclassified to make them comparable with those of current period.
- Storage and Other charges are payable at the time of release of agricultural products.
- The financial results of the company has been prepared in accordance with the Indian Accounting Standards (IND AS) as prescribed under Section 133 of the Companies Act 2013 read with rule 3 of the companies (Indian Accounting Standards) Rules 2015 and relevant ammendment thereof.
- Income Tax and Deferred tax are calculated at the end of the year.

Place : Kolkata  
Date: **August 13, 2024**

For APOLLO INVESTMENTS LTD



Pradeep Kumar Singhania  
Managing Director  
DIN: 00377607

# APOLLO INVESTMENTS LIMITED

33, Brabourne Road, (8th Floor), Kolkata-700001, Phone: 9831076749  
Corporate Identification Number (CIN) : L65993WB1983PLC035758

## UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30.06.2024

Sl. No	Particulars	Quarter ended			Year Ended
		30-Jun-24	31-Mar-24	30-Jun-23	31-Mar-24
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	<b>Revenue</b>				
	a) Revenue from operations	5.64	58.88	219.32	634.41
	b) Other Income	1.22	10.67	0.10	10.77
	<b>Total</b>	<b>6.86</b>	<b>69.55</b>	<b>219.42</b>	<b>645.18</b>
2	<b>Expenditure</b>				
	a) Purchases of Stock-in-trade				
	b) (Increase) / decrease in stock in trade				
	c) Employee benefits expense	2.25	2.09	0.49	6.01
	d) Depreciation and amortisation expense				
	e) Finance Cost				
	f) Other Expenses	11.50	82.39	2.65	88.97
	<b>Total Expenditure</b>	<b>13.75</b>	<b>84.48</b>	<b>3.14</b>	<b>94.98</b>
3	<b>Profit before exceptional items and tax (1-2)</b>	<b>(6.89)</b>	<b>(14.93)</b>	<b>216.28</b>	<b>550.20</b>
4	<b>Exceptional Items</b>				
5	<b>Profit for the period before Tax (3 - 4)</b>	<b>(6.89)</b>	<b>(14.93)</b>	<b>216.28</b>	<b>550.20</b>
6	<b>Tax Expense</b>				
	- Current		(5.66)	3.97	12.10
	- Deferred Tax				
	- Earlier year		(0.02)		(0.02)
	- MAT Credit Entitlement		122.84		122.84
	<b>Total Tax Expenses</b>	<b>-</b>	<b>117.16</b>	<b>3.97</b>	<b>134.92</b>
7	<b>Net Profit/(Loss) after tax for the period (5 - 6)</b>	<b>(6.89)</b>	<b>(132.09)</b>	<b>212.31</b>	<b>415.28</b>
8	<b>Share of Net Profit / (Loss) from Associates</b>	<b>5.96</b>	<b>6.55</b>	<b>20.23</b>	<b>29.31</b>
9	<b>Profit after Tax after Share of results of Associates</b>	<b>(0.93)</b>	<b>(125.54)</b>	<b>232.54</b>	<b>444.59</b>
10	<b>Other Comprehensive Income</b>				
	Items that will not be reclassified to profit or loss (Net of Taxes)				
	Items that will be reclassified to profit or loss (Net of Taxes)				
	Equity instruments through OCI, net	48.82	18.33		(82.13)
	<b>Total other comprehensive income, net of tax</b>	<b>48.82</b>	<b>18.33</b>	<b>-</b>	<b>(82.13)</b>
11	<b>Total comprehensive income for the period (9 + 10)</b>	<b>47.89</b>	<b>(107.21)</b>	<b>232.54</b>	<b>362.46</b>
12	<b>Paid-up Equity Share Capital (Face Value Rs.10/- per share)</b>	<b>24.00</b>	<b>24.00</b>	<b>24.00</b>	<b>24.00</b>
13	<b>Other Equity</b>	<b>2,620.15</b>	<b>2,572.26</b>	<b>1,923.81</b>	<b>2,572.26</b>
14	<b>Earnings Per Share (EPS) (not to be annualised)</b>				
	a) Basic	(0.39)	(52.31)	96.89	185.25
	b) Diluted	(0.39)	(52.31)	96.89	185.25

### Note

1) The aforementioned results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on **August 13, 2024** at Kolkata.

2) The company has not carried on more than one activity and therefore "Ind AS 108 - Operating Segment" is not applicable to the

3) Previous period/year figures have been regrouped/reclassified to make them comparable with those of current period.

4) Storage and Other charges are payable at the time of release of agricultural products.

5) The financial results of the company has been prepared in accordance with the Indian Accounting Standards (IND AS) as prescribed under Section 133 of the Companies Act 2013 read with rule 3 of the companies (Indian Accounting Standards) Rules 2015 and relevant amendment thereof.

6) Income Tax and Deferred tax are calculated at the end of the year.

Place : Kolkata

Date: **August 13, 2024**

For APOLLO INVESTMENTS LTD



Pradeep Kumar Singhania  
Managing Director

DIN: 00377607





**M. C. JAIN & CO**  
CHARTERED ACCOUNTANTS

33, BRABOURNE ROAD

KOLKATA - 700 001

☎ : 91-33 4001 1682

E-mail : camcjainco@gmail.com

audit.camcjain@gmail.com

**Independent Auditor's Limited Review Report on unaudited standalone financial results of M/S Apollo Investments Limited for the quarter ended 30<sup>th</sup> June, 2024 under Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015**

**To The Board of Directors of M/S Apollo Investments Limited**

We have reviewed the accompanying statement of unaudited standalone financial results ("the Statement") of M/S. Apollo Investments Limited ("the Company") for the quarter ended 30<sup>th</sup> June, 2024 being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulations").

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 the 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 and in compliance with Regulations 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

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 financial statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards specified under Section 133 of the companies Act, 2013 read with relevant rules issued thereunder 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 M.C JAIN & CO.**  
**CHARTERED ACCOUNTANTS**  
ICAI Reg. No.304012E

*Nirmal K. Jhawa*

**(NIRMAL KR. JHAWAR)**  
**PARTNER**

M. No. 320154

UDIN: 24820154BKHRUB3854

33, Brabourne Road,

Kolkata - 1

*Date: - 13.08.2024*







**LIMITED REVIEW REPORT**

To,  
The Board of Directors  
Apollo Investments Limited

Sub: **Limited Review Report on unaudited consolidated financial results of M/S Apollo Investments Limited for the quarter ended 30<sup>th</sup> June, 2024 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **M/S Apollo Investments Limited [the Parent]** and its Associate (the Parent and its Associate together referred to as "the Group") for the quarter ended 30<sup>th</sup> June, 2024 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the Security Exchange Board of India ("the SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's management and approved by the Parent'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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review
3. We conducted our review in accordance with the 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 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.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities

S. No.	Name	Relationship
1	Victory Business Private limited	Associate
2	Nakshtra Vinimay Privet Limited	Associate



5. Based on our review and procedures performed as stated in paragraph 3 above, 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 Ind AS and other accounting practices 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.
6. We did not review the interim financial results of one associate included in the Statement, whose interim financial results reflect total revenues of Rs.17.79 lakhs (before giving effect to the consolidation adjustments), total net profit after tax (net) of Rs.14.23 lakhs (before giving effect to the consolidation adjustments) and total comprehensive income (net) of Rs.14.17 lakhs (before giving effect to the consolidation adjustments), for the quarter ended 30<sup>th</sup> June, 2024, as considered in the unaudited consolidated financial results. These interim financial information/ interim financial results have been reviewed by other auditors whose reports have been furnished to us by the Parent's management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this associate, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of this matter.

FOR M.C JAIN & CO.  
CHARTERED ACCOUNTANTS  
ICAI Reg. No.304012E

*Nirmal K. Jhawar*

(NIRMAL KR. JHAWAR)  
PARTNER

M. No. 320154

UDIN: 24320154BXHRUC1085

33, Brabourne Road,

Kolkata - 1

Date: 13.08.2024.





# APOLLO INVESTMENTS LIMITED

33, Brabourne Road, (8th Floor), Kolkata-700001, Phone: 9831076749  
Corporate Identification Number (CIN) : L46691 WB1983PLC035758

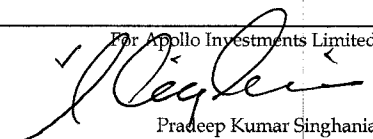
## UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2024

(Rs. in Lacs)							
	Particulars	Quarter ended			Half Year Ended		Year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	a) Net Sales/Income from Operations	7.99	5.64	241.96	13.63	461.28	634.41
	b) Other Operating Income	2.22	1.22	-	3.44	0.10	10.77
	<b>Total</b>	<b>10.21</b>	<b>6.86</b>	<b>241.96</b>	<b>17.07</b>	<b>461.38</b>	<b>645.18</b>
2	<b>Expenditure</b>						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of Stock-in-Trade	-	-	-	-	-	-
	(c) (Increase)/decrease in stock in trade	-	-	-	-	-	-
	(d) Depreciation and amortization expenses	-	-	-	-	-	-
	(e) Employee benefits expenses	0.22	2.25	1.64	2.48	2.13	6.01
	(f) Other Expenses	2.39	11.50	1.76	13.89	4.41	88.97
	(g) Provisions & Contingencies	-	-	-	-	-	-
	<b>Total</b>	<b>2.61</b>	<b>13.75</b>	<b>3.40</b>	<b>16.36</b>	<b>6.54</b>	<b>94.98</b>
3	<b>Profit/(Loss) from operations before other income, finance cost and exceptional items (1-2)</b>	<b>7.60</b>	<b>(6.89)</b>	<b>238.56</b>	<b>0.71</b>	<b>454.84</b>	<b>550.20</b>
4	Other Income	-	-	-	-	-	-
5	<b>Profit/(Loss) from ordinary activities before finance cost and exceptional item (3+4)</b>	<b>7.60</b>	<b>(6.89)</b>	<b>238.56</b>	<b>0.71</b>	<b>454.84</b>	<b>550.20</b>
6	Finance Cost	-	-	-	-	-	-
7	<b>Profit/(Loss) from ordinary activities after finance cost but before exceptional item (5-6)</b>	<b>7.60</b>	<b>(6.89)</b>	<b>238.56</b>	<b>0.71</b>	<b>454.84</b>	<b>550.20</b>
8	Exceptional Item	-	-	-	-	-	-
9	<b>Profit/(Loss) from ordinary activities before tax (7+8)</b>	<b>7.60</b>	<b>(6.89)</b>	<b>238.56</b>	<b>0.71</b>	<b>454.84</b>	<b>550.20</b>
10	<b>Tax expenses</b>						
	(a) Current Tax	-	-	-	-	3.97	12.10
	(b) Earlier Year Tax	-	-	-	-	-	(0.02)
	(c) MAT Credit Entitlement	-	-	-	-	-	122.85
11	<b>Net Profit/(Loss) from ordinary activities after tax (9-10)</b>	<b>7.60</b>	<b>(6.89)</b>	<b>238.56</b>	<b>0.71</b>	<b>450.87</b>	<b>415.27</b>
12	Extraordinary item net of tax expenses	-	-	-	-	-	-
13	<b>Net Profit/(Loss) for the period</b>	<b>7.60</b>	<b>(6.89)</b>	<b>238.56</b>	<b>0.71</b>	<b>450.87</b>	<b>415.27</b>
14	<b>Other Comprehensive Income, net of tax</b>	<b>98.14</b>	<b>48.82</b>	<b>(137.55)</b>	<b>146.96</b>	<b>(137.55)</b>	<b>(82.13)</b>
15	<b>Total Comprehensive Income for the year</b>	<b>105.74</b>	<b>41.93</b>	<b>101.01</b>	<b>147.67</b>	<b>313.32</b>	<b>333.14</b>
16	Paid-Up Equity Share Capital (Face Value Rs. 10/- Each)	24.00	24.00	24.00	24.00	24.00	24.00
16	<b>Reserve excluding Revaluation Reserve</b>	<b>2,404.62</b>	<b>2,298.88</b>	<b>2,374.68</b>	<b>2,404.62</b>	<b>2,237.13</b>	<b>2,256.95</b>
17	<b>Earning per share (EPS) before and after extraordinary items (not Annualised)</b>						
	<b>Basic and diluted</b>	<b>3.17</b>	<b>(2.87)</b>	<b>99.40</b>	<b>0.29</b>	<b>187.86</b>	<b>173.03</b>
	<b>Public Share Holding:</b>						
	Number Of Shares	1,20,450	1,20,450	1,20,450	1,20,450	1,20,450	1,20,450
	Percentage of Shareholding	50.19%	50.19%	50.19%	50.19%	50.19%	50.19%
18	<b>Promoters &amp; promoters group shareholding:</b>						
	<b>a) Pledged / encumbered:</b>						
	- Number of Shares	-	-	-	-	-	-
	- Percentage of Shares (as a % of the total shareholding of promoter and promoter group)	-	-	-	-	-	-
	- Percentage of Shares (as a % of the total share capital of the company)	-	-	-	-	-	-
	<b>b) Non-encumbered:</b>						
	- Number of shares	1,19,550	1,19,550	1,19,550	1,19,550	1,19,550	1,19,550
	- Percentage of shares (as a % of the total shareholding of promoter & promoter group)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
	- Percentage of Shares (as a % of the total share capital of the company)	49.81%	49.81%	49.81%	49.81%	49.81%	49.81%

### Notes:-

- The above unaudited results have been taken on record by the Board of Directors at its Meeting held on 14.11.2024
- The Limited Review for the quarter ended on 30.09.2024 as required under clause 41 of the Listing Agreement with the Stock Exchange has been carried out by the statutory auditors of the company.
- Figures for the previous periods are re-classified / re-arranged / re-grouped, wherever necessary.
- The company operates in single segment and therefore the segment reporting as per INDAS-108 is not applicable to it.
- The company does not have any Exceptional or Extraordinary item to report for the above period.
- Information on Investor complaints during the quarter: Opening - NIL, Received - NIL, Disposal - NIL, Closing - NIL

Place: Kolkata  
Date: 14.11.2024

For Apollo Investments Limited  
  
Pradeep Kumar Singhania  
Director  
DIN - 00377607

# APOLLO INVESTMENTS LIMITED

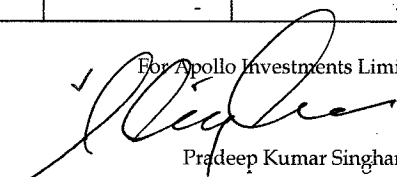
33, Brabourne Road, (8th Floor), Kolkata-700001, Phone: 9831076749  
Corporate Identification Number (CIN) : L46691WB1983PLC035758

## STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2024

(Rs. in Lac)

PARTICULARS	As At Half Year ended 30-Sept-24	As at Year ended 31- Mar-24
	Unaudited	Audited
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
(a) Property, Plant & Equipments	-	-
(b) Capital work-in-progress		
(c) Investment Property		
(d) Other Intangible assets		
(e) Financial Assets		
(i) Investments	1,719.60	1,585.34
(ii) Loans	-	-
(iii) Other Financial Assets	-	-
(c) Deferred Tax Assets (net)	-	-
(d) Other Non Current Assets	872.54	822.68
<b>Total Non-Current Assets</b>	<b>2,592.14</b>	<b>2,408.02</b>
<b>Current Assets</b>		
(a) Inventories	-	-
(b) Financial Assets:		
(i) Investment	-	30.09
(ii) Trade Receivables	-	-
(iii) Cash & Cash equivalents	51.36	4.32
(iv) Bank balance other than (ii) above	-	-
(v) Loan	-	100.00
(vi) Other Financial Assets	-	-
(c) Current tax asset (Net)	55.35	55.35
(c) Other Current Assets	37.71	36.08
<b>Total Current Assets</b>	<b>144.42</b>	<b>225.84</b>
<b>TOTAL - ASSETS</b>	<b>2,736.56</b>	<b>2,633.86</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share Capital	24.00	24.00
(b) Reserve and Surplus	2,404.62	2,256.95
<b>Total Equity</b>	<b>2,428.62</b>	<b>2,280.95</b>
<b>Liabilities</b>		
<b>Non-Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	-	45.07
(ii) Other Financial Liabilities (DT)	301.02	301.02
(b) Provisions	-	-
<b>Total Non-Current Liabilities</b>	<b>301.02</b>	<b>346.09</b>
<b>Current Liabilities</b>		
(a) Financial Liabilities:		
(i) Borrowings	-	-
(ii) Trade Payables	-	-
(iii) Other Financial Liabilities	6.92	6.81
(b) Other Current Liabilities	-	0.01
(c) Provisions	-	-
<b>Total Current Liabilities</b>	<b>6.92</b>	<b>6.82</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>2,736.56</b>	<b>2,633.86</b>

Place: Kolkata  
Date: 14.11.2024

For Apollo Investments Limited  
  
Pradeep Kumar Singhania  
Director  
DIN - 00377607

# APOLLO INVESTMENTS LIMITED

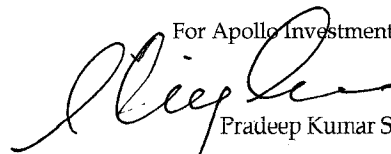
33, Brabourne Road, (8th Floor), Kolkata-700001, Phone: 9831076749  
Corporate Identification Number (CIN) : L46691 WB1983PLC035758

## STANDALONE CASH FLOW STATEMENT FOR THE QUARTER AND HALF YEAR ENDED 30 SEPT, 2024

(Rs. in Lac)

PARTICULARS	Half Year ended 30-Sept-24		Half Year ended 30-Sept-23	
	Unaudited		Unaudited	
<b>A Cash Flow from Operating Activities</b>				
Net Profit before Tax and extra-ordinary items		0.71		454.84
Depreciation	-		-	
Interest/Dividend	(9.07)		(11.11)	
Long Term Profit on Shares	(4.16)		(448.85)	
Fluctuation of Foreign Currency	-		-	
Expenses not considered in Earlier Years	-		-	
Short Provision for Income Tax for Earlier Years	-		-	
Balance Written Back	-	(13.23)	-	(459.96)
Operating Profit before Working Capital changes		(12.52)		(5.12)
Inventories	-		-	
Trade Receivables	-		-	
Trade Payables	-		-	
Short Term Loans & Advances & Current Assets	98.37		(205.00)	
Other Non Current Assets	(49.86)		-	
Other Current Liabilities	0.10		(0.48)	
Cash Generated from Operation	48.61		(205.48)	
Direct Taxes Paid	-		(32.97)	
Income Tax Refund Received	-		-	
Interest Paid	-	48.61	(4.64)	(243.09)
Net Cash from Operating Activities (A)		36.09		(248.21)
<b>B Cash Flow from Investing Activities:</b>				
Purchase of Investments	-		(98.85)	
Sale of Investments	42.79		-	
Long Term Profit on Shares	4.16		448.85	
Interest Received/ Dividend Received	9.07		11.11	
Net Cash from Investing Activities (B)		56.02		361.11
<b>C Cash Flow from Financing Activities:</b>				
Long Term Borrowings	(45.07)		(131.20)	
Short Term Borrowings	-		5.00	
Net Cash from Financing Activities (C)		(45.07)		(126.20)
Net Increase in Cash and Cash Equivalents (A+B+C)		47.04		(13.30)
Cash and Cash equivalents at the beginning of the year		4.32		14.99
Cash and Cash equivalents at the end of the year		51.36		1.69
		51.36		1.69

Place: Kolkata  
Date: 14.11.2024

For Apollo Investments Limited  
  
Pradeep Kumar Singhania  
Director  
DIN - 00377607



# APOLLO INVESTMENTS LIMITED

33, Brabourne Road, (8th Floor), Kolkata-700001, Phone: 9831076749  
Corporate Identification Number (CIN) : L46691 WB1983PLC035758

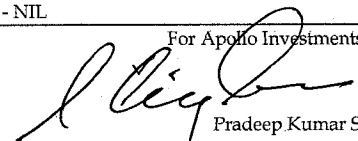
## UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2024

		(Rs. in Lacs)					
	Particulars	Quarter ended			Half Year Ended		Year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	a) Net Sales/Income from Operations	7.99	5.64	241.96	13.63	461.28	634.41
	b) Other Operating Income	2.22	1.22	-	3.44	0.10	10.77
	<b>Total</b>	<b>10.21</b>	<b>6.86</b>	<b>241.96</b>	<b>17.07</b>	<b>461.38</b>	<b>645.18</b>
2	<b>Expenditure</b>						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of Stock-in-Trade	-	-	-	-	-	-
	(c) (Increase)/decrease in stock in trade	-	-	-	-	-	-
	(d) Depreciation and amortization expenses	-	-	-	-	-	-
	(e) Employee benefits expenses	0.22	2.25	1.64	2.48	2.13	6.01
	(f) Other Expenses	2.39	11.50	1.76	13.89	4.41	88.97
	(g) Provisions & Contingencies	-	-	-	-	-	-
	<b>Total</b>	<b>2.61</b>	<b>13.75</b>	<b>3.40</b>	<b>16.36</b>	<b>6.54</b>	<b>94.98</b>
3	<b>Profit/(Loss) from operations before other income, finance cost and exceptional items (1-2)</b>	<b>7.60</b>	<b>(6.89)</b>	<b>238.56</b>	<b>0.71</b>	<b>454.84</b>	<b>550.20</b>
4	Other Income	-	-	-	-	-	-
5	<b>Profit/(Loss) from ordinary activities before finance cost and exceptional item (3+4)</b>	<b>7.60</b>	<b>(6.89)</b>	<b>238.56</b>	<b>0.71</b>	<b>454.84</b>	<b>550.20</b>
6	Finance Cost	-	-	-	-	-	-
7	<b>Profit/(Loss) from ordinary activities after finance cost but before exceptional item (5-6)</b>	<b>7.60</b>	<b>(6.89)</b>	<b>238.56</b>	<b>0.71</b>	<b>454.84</b>	<b>550.20</b>
8	Exceptional Item	-	-	-	-	-	-
9	<b>Profit/(Loss) from ordinary activities before tax (7+8)</b>	<b>7.60</b>	<b>(6.89)</b>	<b>238.56</b>	<b>0.71</b>	<b>454.84</b>	<b>550.20</b>
10	<b>Tax expenses</b>						
	(a) Current Tax	-	-	-	-	3.97	12.10
	(b) Earlier Year Tax	-	-	-	-	-	(0.02)
	(c) MAT Credit Entitlement	-	-	-	-	-	122.84
11	<b>Net Profit/(Loss) from ordinary activities after tax (9-10)</b>	<b>7.60</b>	<b>(6.89)</b>	<b>238.56</b>	<b>0.71</b>	<b>450.87</b>	<b>415.28</b>
12	Extraordinary item net of tax expenses	-	-	-	-	-	-
13	<b>Net Profit/(Loss) for the period before share of results of associates</b>	<b>7.60</b>	<b>(6.89)</b>	<b>238.56</b>	<b>0.71</b>	<b>450.87</b>	<b>415.28</b>
14	Share of Net Profit/Loss from Associate	5.86	5.96	1.77	11.82	0.79	29.31
15	<b>Net Profit/(Loss) for the period after share of results of associates</b>	<b>13.46</b>	<b>(0.93)</b>	<b>240.33</b>	<b>12.53</b>	<b>451.66</b>	<b>444.59</b>
16	<b>Other Comprehensive Income, net of tax</b>	<b>98.14</b>	<b>48.82</b>	<b>(137.55)</b>	<b>146.96</b>	<b>(137.55)</b>	<b>(82.13)</b>
17	<b>Total Comprehensive Income for the year</b>	<b>111.60</b>	<b>47.89</b>	<b>102.78</b>	<b>159.49</b>	<b>314.11</b>	<b>362.46</b>
18	Paid-Up Equity Share Capital (Face Value Rs. 10/- Each)	24.00	24.00	24.00	24.00	24.00	24.00
19	Reserve excluding Revaluation Reserve	2,731.75	2,620.15	2,238.08	2,731.75	2,237.13	2,572.26
20	<b>Earning per share (EPS) before and after extraordinary items (not Annualised)</b>						
	<b>Basic and diluted</b>	<b>5.61</b>	<b>(0.39)</b>	<b>100.14</b>	<b>5.22</b>	<b>188.19</b>	<b>185.25</b>
	<b>Public Share Holding:</b>						
	Number Of Shares	1,20,450	1,20,450	1,20,450	1,20,450	1,20,450	1,20,450
	Percentage of Shareholding	50.19%	50.19%	50.19%	50.19%	50.19%	50.19%
21	<b>Promoters &amp; promoters group shareholding:</b>						
	<b>a) Pledged / encumbered:</b>						
	- Number of Shares	-	-	-	-	-	-
	- Percentage of Shares (as a % of the total shareholding of promoter and promoter group)	-	-	-	-	-	-
	- Percentage of Shares (as a % of the total share capital of the company)	-	-	-	-	-	-
	<b>b) Non-encumbered:</b>						
	- Number of shares	1,19,550	1,19,550	1,19,550	1,19,550	1,19,550	1,19,550
	- Percentage of shares (as a % of the total shareholding of promoter & promoter group)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
	- Percentage of Shares (as a % of the total share capital of the company)	49.81%	49.81%	49.81%	49.81%	49.81%	49.81%

### Notes:-

- The above unaudited results have been taken on record by the Board of Directors at its Meeting held on 14.11.2024
- The Limited Review for the quarter ended on 30.09.2024 as required under clause 41 of the Listing Agreement with the Stock Exchange has been carried out by the statutory auditors of the company.
- Figures for the previous periods are re-classified / re-arranged / re-grouped, wherever necessary.
- The company operates in single segment and therefore the segment reporting as per INDAS-108 is not applicable to it.
- The company does not have any Exceptional or Extraordinary item to report for the above period.
- Information on Investor complaints during the quarter: Opening - NIL, Received - NIL, Disposal - NIL, Closing - NIL

For Apollo Investments Limited



Pradeep Kumar Singhania  
Director

Place: Kolkata  
Date: 14.11.2024

DIN - 00377607

E-mail: apolloinvestmentsltd@gmail.com Phone: +91 3322434176

# APOLLO INVESTMENTS LIMITED

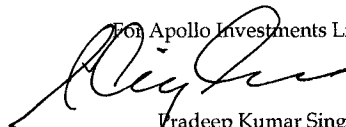
33, Brabourne Road, (8th Floor), Kolkata-700001, Phone: 9831076749  
Corporate Identification Number (CIN) : L46691 WB1983PLC035758

## CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2024

(Rs. in Lac)

PARTICULARS	As At Half Year ended 30-Sept-24	As at Year ended 31- Mar-24
	Unaudited	Audited
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
(a) Property, Plant & Equipments	-	-
(b) Capital work-in-progress		
(c) Investment Property		
(d) Other Intangible assets		
(e) Financial Assets		
(i) Investments	2,046.73	1,900.65
(ii) Loans	-	-
(iii) Other Financial Assets	-	-
(c) Deferred Tax Assets (net)	-	-
(d) Other Non Current Assets	872.54	822.68
<b>Total Non-Current Assets</b>	<b>2,919.27</b>	<b>2,723.33</b>
<b>Current Assets</b>		
(a) Inventories	-	-
(b) Financial Assets:		
(i) Investment	-	30.09
(ii) Trade Receivables	-	-
(iii) Cash & Cash equivalents	51.36	4.32
(iv) Bank balance other than (ii) above	-	-
(v) Loan	-	100.00
(vi) Other Financial Assets	-	-
(c) Current tax asset (Net)	55.35	55.35
(c) Other Current Assets	37.71	36.08
<b>Total Current Assets</b>	<b>144.42</b>	<b>225.84</b>
<b>TOTAL - ASSETS</b>	<b>3,063.69</b>	<b>2,949.17</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share Capital	24.00	24.00
(b) Reserve and Surplus	2,731.75	2,572.26
<b>Total Equity</b>	<b>2,755.75</b>	<b>2,596.26</b>
<b>Liabilities</b>		
<b>Non-Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	-	45.07
(ii) Other Financial Liabilities (DT)	301.02	301.02
(b) Provisions	-	-
<b>Total Non-Current Liabilities</b>	<b>301.02</b>	<b>346.09</b>
<b>Current Liabilities</b>		
(a) Financial Liabilities:		
(i) Borrowings	-	-
(ii) Trade Payables	-	-
(iii) Other Financial Liabilities	6.92	6.81
(b) Other Current Liabilities	-	0.01
(c) Provisions	-	-
<b>Total Current Liabilities</b>	<b>6.92</b>	<b>6.82</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>3,063.69</b>	<b>2,949.17</b>

Place: Kolkata  
Date: 14.11.2024

For Apollo Investments Limited  
  
Pradeep Kumar Singhania  
Director  
DIN - 00377607

# APOLLO INVESTMENTS LIMITED


33, Brabourne Road, (8th Floor), Kolkata-700001, Phone: 9831076749  
Corporate Identification Number (CIN) : L46691WB1983PLC035758

## CONSOLIDATED CASH FLOW STATEMENT FOR THE QUARTER AND HALF YEAR ENDED 30 SEPT, 2024

(Rs. in Lac)

PARTICULARS	Half Year ended 30-Sept-24		Half Year ended 30-Sept-23	
	Unaudited		Unaudited	
<b>A Cash Flow from Operating Activities</b>				
Net Profit before Tax and extra-ordinary items		0.71		454.84
Depreciation	-		-	
Interest/Dividend	(9.07)		(11.11)	
Long Term Profit on Shares	(4.16)		(448.85)	
Fluctuation of Foreign Currency	-		-	
Expenses not considered in Earlier Years	-		-	
Short Provision for Income Tax for Earlier Years	-		-	
Balance Written Back	-	(13.23)	-	(459.96)
Operating Profit before Working Capital changes		(12.52)		(5.12)
Inventories	-		-	
Trade Receivables	-		-	
Trade Payables	-		-	
Short Term Loans & Advances & Current Assets	98.37		(205.00)	
Other Non Current Assets	(49.86)		-	
Other Current Liabilities	0.10		(0.48)	
Cash Generated from Operation	48.61		(205.48)	
Direct Taxes Paid	-		(32.97)	
Income Tax Refund Received	-		-	
Interest Paid	-	48.61	(4.64)	(243.09)
Net Cash from Operating Activities (A)		36.09		(248.21)
<b>B Cash Flow from Investing Activities:</b>				
Purchase of Investments	-		(98.85)	
Sale of Investments	42.79		-	
Long Term Profit on Shares	4.16		448.85	
Interest Received/ Dividend Received	9.07		11.11	
Net Cash from Investing Activities (B)		56.02		361.11
<b>C Cash Flow from Financing Activities:</b>				
Long Term Borrowings	(45.07)		(131.20)	
Short Term Borrowings	-		5.00	
Net Cash from Financing Activities (C)		(45.07)		(126.20)
Net Increase in Cash and Cash Equivalents (A+B+C)		47.04		(13.30)
Cash and Cash equivalents at the beginning of the year		4.32		14.99
Cash and Cash equivalents at the end of the year		51.36		1.69
		51.36		1.69

Place: Kolkata  
Date: 14.11.2024

For Apollo Investments Limited  
  
Pradeep Kumar Singhania  
Director  
DIN - 00377607





**M. C. JAIN & CO**  
CHARTERED ACCOUNTANTS

33, BRABOURNE ROAD  
KOLKATA - 700 001

☎ : 91-33 4001 1682

E-mail : camcjainco@gmail.com  
audit.camcjain@gmail.com

**Independent Auditor's Limited Review Report on Quarter and half-year ended standalone  
unaudited financial results of M/S Apollo Investments Limited under Regulation 33 of the SEBI  
(Listing Obligations and Disclosures Requirements) Regulations, 2015**

**To The Board of Directors of M/S Apollo Investments Limited**

We have reviewed the accompanying statement of unaudited standalone financial results ("the Statement") of M/S. Apollo Investments Limited ("the Company") for the quarter and half-year ended 30<sup>th</sup> September, 2024 being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulations").

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 the 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 and in compliance with Regulations 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

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 financial statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 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.

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 the recognition and measurement principles laid down in the applicable Indian Accounting Standards specified under Section 133 of the companies Act, 2013 read with relevant rules issued thereunder 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 M.C. Jain & Co.**  
**Chartered Accountants**  
**(ICAI Registration No – 304012E)**

*Nirmal K. Jhavar*

**(Nirmal Kr Jhavar)**

**(Partner)**

**(Membership No. 320154)**

**UDIN: 243020154BKHRUP1070**

**Place: Kolkata**

**Date: 14.11.2024**







**M. C. JAIN & CO**  
CHARTERED ACCOUNTANTS

33, BRABOURNE ROAD

KOLKATA - 700 001

☎ : 91-33 4001 1682

E-mail : camcjainco@gmail.com

audit.camcjain@gmail.com

**LIMITED REVIEW REPORT**

To,  
The Board of Directors  
Apollo Investments Limited

**Sub: Limited Review Report on unaudited consolidated financial results of M/S Apollo Investments Limited for the quarter and half year ended September 30, 2024 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **M/S Apollo Investments Limited [the Parent]** and its Associate (the Parent and its Associate together referred to as "the Group") for the quarter and half-year ended September 30, 2024 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the Security Exchange Board of India ("the SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's management and approved by the Parent'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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review
3. We conducted our review in accordance with the 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 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.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities

S. No.	Name	Relationship
1	Victory Business Private limited	Associate
2	Nakshtra Vinimay Privet Limited	Associate



5. Based on our review and procedures performed as stated in paragraph 3 above, 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 Ind AS and other accounting practices 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.
6. We did not review the interim financial results of one associate included in the Statement, whose interim financial results reflect total revenues of Rs.18.64 lakhs (before giving effect to the consolidation adjustments), total net loss after tax (net) of Rs.14.89 lakhs (before giving effect to the consolidation adjustments) and total comprehensive income (net) of Rs.28.30 (before giving effect to the consolidation adjustments), for the quarter and half year ended September 30, 2024, as considered in the unaudited consolidated financial results. These interim financial information/ interim financial results have been reviewed by other auditors whose reports have been furnished to us by the Parent's management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this associate, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of this matter.

For M.C. Jain & Co.  
Chartered Accountants  
(ICAI Registration No – 304012E)

*Nirmal Kr Jhawar*  
(Nirmal Kr Jhawar)  
(Partner)  
(Membership No. 320154)  
UDIN: 24320154BKHRUR 2244  
Place: Kolkata  
Date: 14.11.2024

