



IS/ISO 9001 - 2000

APM INDUSTRIES LIMITED

910, Chiranjiv Tower, 43, Nehru Place, New Delhi-110019
Phone : (011) 26441015-17 Fax : (011) 26441018
E-mail : delhi@apmindustries.co.in
CIN No. : **L21015RJ1973PLC015819**
Website : www.apmindustries.co.in

February 02, 2024

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400001

Scrip Code:- 523537

Sub:- Outcome of Board Meeting – February 02, 2024

Ref:- Unaudited Financial Results for the quarter and nine months ended December 31, 2023

Dear Sirs,

Pursuant to the provisions of the Regulation 33 read with Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations"), we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. February 02, 2024 at 12:30 p.m. and concluded at 02:00 p.m., inter-alia, approved the Unaudited Financial Results of the Company for the quarter and nine months ended December 31, 2023.

Pursuant to the applicable provisions of the Listing Regulations, we enclose copies of the following:-

(a) The Unaudited Financial Results for the quarter and nine months ended December 31, 2023; and

(b) Limited Review Report on the Unaudited Financial Results for the said period.

The aforesaid Financial Results are also being disseminated on Company's website at www.apmindustries.co.in.

We request you to take the same on record.

Thanking you,

Yours faithfully,
For **APM Industries Limited**

Neha Goel
Company Secretary

Encl:- as above

CHATURVEDI & PARTNERS

Chartered Accountants

501, Devika Tower 6, Nehru Place, New Delhi - 110019

Phone.: +91 11 41069164

E-mail : cpartners.delhi@gmail.com

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of APM Industries Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors of APM Industries Limited

1. We have reviewed the accompanying statement of unaudited financial results ("the statement") of **APM Industries Limited** ("the Company") for the Quarter ended December 31, 2023 and year to date from April 1, 2023 to December 31, 2023 attached herewith, 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 Listing Regulations").
2. This statement, which is the responsibility of the Company's Management and approved by the 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 statement based on our review.
3. 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of Company personnel responsible for financial and accounting matters, and applying analytical and other 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 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 conducted as stated 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 -34 prescribed under Section 133 of the Companies Act, 2013, as amended, 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 the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

New Delhi
February 02, 2024



For CHATURVEDI & PARTNERS

Chartered Accountants

Firm Registration No. 307068E

LAXMI NARAIN JAIN

Partner

Membership No. 072579

UDIN - 24072579BKGXVH3432

APM INDUSTRIES LIMITED

Regd. Office: SP-147, RIICO Industrial Area, Bhiwadi, District Khairthal-Tijara, Rajasthan-301019

Corp. Office: 910, Chiranjiv Tower-43, Nehru Place, New Delhi-110019

Phone No.: 011-26441015-18, CIN No.: L21015RJ1973PLC015819

Email: csapminindustriesltd@gmail.com, Website: www.apminindustries.co.in

Statement of Unaudited Financial Results for the Quarter and Nine Months ended December 31, 2023

Sl. No.	Particulars	(Rs. in lakh except EPS)					
		Quarter Ended			Nine Months Ended		Year Ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Revenue from Operations	7,494	8,461	8,712	23,733	28,206	36,049
2	Other Income	15	61	25	102	96	163
3	Total Income (1 + 2)	7,509	8,522	8,737	23,835	28,302	36,212
4	Expenses						
a)	Cost of materials consumed	4,413	4,488	5,695	13,636	16,267	21,091
b)	Changes in Inventories of finished goods and work-in-progress	(235)	580	(1,039)	87	(783)	(1,260)
c)	Employees benefits expense	1,383	1,412	1,431	4,182	4,202	5,605
d)	Finance costs	59	62	32	178	113	168
e)	Depreciation and amortization expense	191	190	175	569	524	703
f)	Other expenses	1,528	1,583	1,773	4,687	5,302	6,876
	Total Expenses	7,339	8,315	8,067	23,339	25,625	33,183
5	Profit before Exceptional Items and Tax (3 - 4)	170	207	670	496	2,677	3,029
6	Exceptional Items	-	-	-	-	-	-
7	Profit before tax (5 - 6)	170	207	670	496	2,677	3,029
8	Tax expenses						
a)	Current Tax	33	39	203	95	800	830
b)	MAT Credit Entitlement	-	6	-	-	-	-
c)	Deferred Tax	18	23	(2)	61	(15)	61
d)	Tax related to earlier years	-	-	5	-	5	3
9	Net Profit for the period/year (7 - 8)	119	139	464	340	1,887	2,135
10	Other Comprehensive Income (OCI)						
i)	a) Items that will not be reclassified to profit or loss	(3)	(4)	(2)	(10)	(6)	(14)
	b) Income tax relating to items that will not be reclassified to profit or loss	1	1	1	3	2	4
ii)	a) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	b) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
11	Total Comprehensive Income for the period/year (9 + 10)	117	136	463	333	1,883	2,125
12	Paid-up Equity share capital (Face value of Rs. 2/- per share)	432	432	432	432	432	432
13	Other Equity	-	-	-	-	-	16,565
14	Earnings per share of Rs. 2/- each (EPS) -Basic and Diluted (Rs.)	0.55	0.64	2.15	1.57	8.73	9.88
		Not Annualised	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Annualised

Notes:-

1	The above unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their meetings held on February 02, 2024. The Statutory Auditors of the Company have carried out limited review of the aforesaid results.
2	These financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India and in accordance with the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
3	The Company is primarily engaged in "manufacturing and selling of Yarn" in India. As such there are no reportable segments as per Ind AS 108- "Operating Segments".
4	These Financial Results are available under Investors section of our website at www.apminindustries.co.in and under Financial Results at Corporate section of www.bseindia.com.

Place: New Delhi
Date: February 02, 2024

For APM Industries Limited
New Delhi
Ajendra Kumar Rajgarhia
Chairman

