



IS/ISO 9001 - 2000

APM INDUSTRIES LIMITED

910, Chiranjiv Tower, 43, Nehru Place, New Delhi-110019
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E-mail : delhi@apmindustries.co.in
CIN No. : **L21015RJ1973PLC015819**
Website : www.apmindustries.co.in

August 02, 2024

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400001

Scrip Code:- 523537

Sub: Outcome of Board Meeting – August 02, 2024

Ref: Unaudited Financial Results for the quarter ended June 30, 2024

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. August 02, 2024 at 12:00 Noon and concluded at 02:30 p.m., inter-alia, approved the Unaudited Financial Results of the Company for the quarter ended June 30, 2024.

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

- (a) The Unaudited Financial Results for the quarter ended June 30, 2024;
- (b) Limited Review Report on Unaudited Financial Results for the said period.

This is for your information and 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 Unaudited Financial Results of APM Industries Limited for the Quarter ended June 30, 2024 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 of **APM Industries Limited** ("the Company") for the Quarter ended June 30, 2024 ("the statement"), 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.
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) 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 is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. 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 is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
5. Attention is drawn to the fact that the Statement includes the financial results for the quarter ended March 31, 2024 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of the third quarter of the relevant financial year, which were subject to limited review by us.
6. 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 aforesaid Indian Accounting Standard (Ind AS) and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For CHATURVEDI & PARTNERS

Chartered Accountants

Firm Registration No. 307068E


LAXMI NARAIN JAIN

Partner

Membership No. 072579

UDIN - 24072579 BK6XVY5899



New Delhi

August 02, 2024

APM INDUSTRIES LIMITED

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

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

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

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024

(Rs. in lakhs except EPS)

Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Unaudited	Audited	Unaudited	Audited
			(Refer Note - 4)		
1	Revenue from Operations	7,409	6,252	7,778	29,985
2	Other Income	60	45	26	147
3	Total Income (1 + 2)	7,469	6,297	7,804	30,132
4	Expenses				
	(a) Cost of materials consumed	4,036	4,018	4,735	17,654
	(b) Changes in Inventories of finished goods and work-in-progress	606	(620)	(258)	(533)
	(c) Employees benefits expenses	1,256	1,287	1,387	5,469
	(d) Finance costs	74	68	57	246
	(e) Depreciation and amortization expenses	195	193	188	762
	(f) Other expenses	1,437	1,455	1,576	6,142
	Total Expenses	7,604	6,401	7,685	29,740
5	Profit/(Loss) before Exceptional items and Tax (3 - 4)	(135)	(104)	119	392
6	Exceptional items	-	-	-	-
7	Profit/(Loss) before Tax (5 - 6)	(135)	(104)	119	392
8	Tax expenses				
	(a) Current Tax	-	(35)	23	60
	(b) MAT Credit Entitlement	-	(44)	(6)	(44)
	(c) Deferred Tax	(37)	(100)	20	(39)
	(d) Tax related to earlier years	-	(2)	-	(2)
9	Net Profit/(Loss) for the period/year (7 - 8)	(98)	77	82	417
10	Other Comprehensive Income (OCI)				
	(i) (a) Items that will not be reclassified to profit or loss	8	43	(3)	33
	(b) Income tax relating to items that will not be reclassified to profit or loss	(2)	(12)	1	(9)
	(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)	(92)	108	80	441
12	Paid-up Equity share capital (Face value of Rs. 2 /- per share)	432	432	432	432
13	Other Equity	-	-	-	16,660
14	Earnings per share of Rs. 2/- each (EPS) -Basic and Diluted (Rs.)	(0.45)	0.36	0.38	1.93
		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 August 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 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	The figures for the quarter ended March 31, 2024 are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the third quarter of the relevant year which were subject to limited review by the Statutory Auditors.
5	These Financial Results are available under Investors section of our website at www.apmindustries.co.in and under Financial Results at Corporate section of www.bseindia.com .

For APM Industries Limited

Place: New Delhi
Date: August 02, 2024



Rajendra Kumar Rajgarhia
Chairman and Whole time Director