



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

October 29, 2024

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400001

Scrip Code:- 523537

Sub: Outcome of Board Meeting – October 29, 2024

Dear Sirs,

Pursuant to the provisions of the Regulation 30 read with Regulation 33 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. Tuesday, October 29, 2024 at 12:30 p.m. and concluded at 02:30 p.m., inter-alia, approved the following:-

- (a) Unaudited Financial Results for the quarter and half year ended September 30, 2024. A copy of aforesaid Unaudited Financial Results along with Limited Review Report for said period is enclosed herewith as Annexure-A and
- (b) Appointment of Shri Harpal Singh Chawla as an Additional Director in the capacity of Non-Executive Independent Director of the Company for a period of first term of five consecutive years from October 29, 2024 to October 28, 2029, based on the recommendation of Nomination and Remuneration Committee and subject to approval of the shareholders, and any required regulatory approvals and applicable conditions thereof.

The Details required under Regulation 30 of the Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFDPoD-1/P/CIR/2023/123 dated July 13, 2023 are attached as Annexure-B.

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 Quarterly and Year to date 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 September 30, 2024 and for the period from April 1, 2024 to September 30, 2024, 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 ("Listing Regulations").
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 ("the Act"), read with relevant rules issued thereunder and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of 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 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. 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 the Standards on Auditing specified under section 143(10) of the Act, 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 conducted as 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 Indian Accounting Standard and other accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

New Delhi
October 29, 2024**For CHATURVEDI & PARTNERS**

Chartered Accountants

Firm Registration No. 307068E

LAXMI NARAIN JAIN

Partner

Membership No. 072579

UDIN - 24072579BKGXWH2112

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

Email: csapmindustriesltd@gmail.com, Website: www.apmindustries.co.in

A - STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

(Rs. in lakh except EPS)

S. No.	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	Revenue from Operations	8,424	7,409	8,461	15,833	16,239	29,985
2	Other Income	11	60	61	71	87	147
3	Total Income (1 + 2)	8,435	7,469	8,522	15,904	16,326	30,132
4	Expenses						
a)	Cost of materials consumed	4,342	4,036	4,488	8,378	9,223	17,654
b)	Changes in Inventories of finished goods and work-in-progress	964	606	580	1,570	322	(533)
c)	Employees Benefits Expenses	1,385	1,256	1,412	2,641	2,799	5,469
d)	Finance Costs	61	74	62	135	119	246
e)	Depreciation and Amortization Expenses	195	195	190	390	378	762
f)	Other Expenses	1,482	1,437	1,583	2,919	3,159	6,142
	Total Expenses	8,429	7,604	8,315	16,033	16,000	29,740
5	Profit/(Loss) before Exceptional Items and Tax (3 - 4)	6	(135)	207	(129)	326	392
6	Exceptional items	-	-	-	-	-	-
7	Profit/(Loss) before tax (5 - 6)	6	(135)	207	(129)	326	392
8	Tax Expenses						
a)	Current Tax	-	-	39	-	62	60
b)	Mat Credit Entitlement	-	-	6	-	-	(44)
c)	Deferred Tax	4	(37)	23	(33)	43	(39)
d)	Tax related to earlier years	-	-	-	-	-	(2)
9	Net Profit/(Loss) for the period/year (7 - 8)	2	(98)	139	(96)	221	417
10	Other Comprehensive Income (OCI)						
i)	a) Items that will not be reclassified to profit or loss	8	8	(4)	16	(7)	33
	b) Income Tax relating to items that will not be reclassified to profit or loss	(3)	(2)	1	(5)	2	(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)	7	(92)	136	(85)	216	441
12	Paid-up equity share capital (Face value of Rs. 2/- per share)	432	432	432	432	432	432
13	Other Equity						16,660
14	Earnings per share of Rs. 2/- each (EPS) -Basic and Diluted (Rs.)	0.01	(0.45)	0.64	(0.44)	1.02	1.93
		Not Annualised	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Annualised

B - NOTES

1	The above Audited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on October 29, 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 Standards (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 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.apmindustries.co.in and under Financial Results at Corporate section of www.bseindia.com .

Place: New Delhi
Date: October 29, 2024



For APM Industries Limited
Rajendra Kumar Rajgarhia
Chairman and Whole time Director

APM INDUSTRIES LIMITED

C - STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2024

(Rs. in lakh)

PARTICULARS		As at	As at
		30.09.2024	31.03.2024
		Unaudited	Audited
ASSETS			
1	Non-Current Assets		
(a)	Property, Plant and Equipment	11,382	11,639
(b)	Capital Work-in-progress	2	-
(c)	Right of Use Assets	5,570	5,627
(d)	Intangible Assets	3	3
(e)	Financial Assets		
(i)	Investments	0*	0*
(ii)	Loans	4	6
(iii)	Other Financial Assets	354	345
(f)	Non-Current Tax Assets (Net)	42	29
(g)	Other Non-Current Assets	429	463
	Total Non-Current Assets	17,786	18,112
2	Current Assets		
(a)	Inventories	3,930	5,357
(b)	Financial Assets		
(i)	Trade Receivables	1,346	1,001
(ii)	Cash and Cash Equivalents	226	19
(iii)	Bank Balances other than (ii) above	39	32
(iv)	Loans	13	11
(v)	Other Financial Assets	11	33
(c)	Current Tax Assets(Net)	14	14
(d)	Other Current Assets	216	563
	Total Current Assets	5,795	7,030
	TOTAL ASSETS	23,581	25,142
EQUITY AND LIABILITIES			
1	Equity		
(a)	Equity Share Capital	432	432
(b)	Other Equity	16,468	16,660
	Total Equity	16,900	17,092
2	Non-Current Liabilities		
(a)	Financial Liabilities		
(i)	Borrowings	832	1,064
(ii)	Lease Liabilities	5	-
(b)	Deferred Tax Liabilities (Net)	3,253	3,282
	Total Non-Current Liabilities	4,090	4,346
3	Current Liabilities		
(a)	Financial Liabilities		
(i)	Borrowings	740	1,796
(ii)	Lease Liabilities	16	28
(iii)	Trade Payables		
(A)	Total outstanding dues of micro enterprises and small enterprises	22	26
(B)	Total outstanding dues of creditors other than micro enterprises and small enterprises	1,049	1,138
(iv)	Other Financial Liabilities	581	580
(b)	Other Current Liabilities	115	81
(c)	Provisions	68	55
(d)	Current Tax Liabilities (Net)	-	-
	Total Current Liabilities	2,591	3,704
	TOTAL EQUITY AND LIABILITIES	23,581	25,142

* Amount is less than Rs. 1 lakh



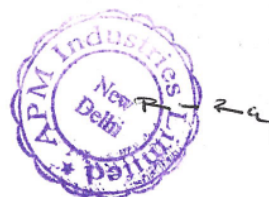
APM INDUSTRIES LIMITED

D - STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

(Rs. in lakh)

Particulars	Half Year Ended	
	30.09.2024	30.09.2023
	Unaudited	Unaudited
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit for the period before tax	(129)	326
Adjustments for:		
Depreciation and amortisation expenses	390	378
Liabilities/ Excess Provisions written back	(12)	(54)
Gain on sale of Property, Plant and Equipment	(26)	(6)
Gain on modification/cancellation of leases	0*	-
Allowances for doubtful Trade receivables/Advances	0*	-
Fair valuation of Financial Assets	5	0*
Finance Costs	135	119
Operating profit before working capital changes	363	763
Changes in working capital		
(Increase)/Decrease in Inventories	1,426	121
(Increase)/Decrease in Trade Receivables	(334)	64
(Increase)/Decrease in Bank Balances other than Cash and Cash Equivalents	(7)	(298)
(Increase)/Decrease in Current/Non-current assets	359	(364)
(Increase)/Decrease in Loans	(1)	1
(Increase)/Decrease in Financial assets	9	6
Increase/(Decrease) in Trade payables and Other financial liabilities	(98)	(65)
Increase/(Decrease) in Other Current/Non-current Liabilities and Provisions	59	(6)
Cash generated from operating activities	1,776	222
Direct Taxes Paid (Net)	(14)	(67)
Net cash generated from operating activities	1,762	155
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(103)	(453)
Proceeds from Sale of Property, Plant and Equipment	82	76
Net cash (used in) investing activities	(21)	(377)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from Long term borrowings	34	303
Repayments of long term borrowings	(238)	0*
Decrease in Working Capital Loans (Net)	(1,087)	29
Payment of Dividend	(101)	(48)
Payment of Lease liabilities	(15)	(15)
Finance costs paid	(127)	(110)
Net cash generated from (used in) financing activities	(1,534)	159
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS	207	(63)
Cash and cash equivalents at the beginning of the period	19	66
Cash and cash equivalents at the end of the period	226	3
Cash and Cash Equivalents include:		
Cash in hand	2	3
Balances with Banks		
- on Fixed Deposit Account	200	-
- on Current/Cash Credit Accounts	24	0*
	226	3

* Amount is less than Rs. 1 lakh



Annexure-B

S. No.	Particulars	Details of Information: Shri Harpal Singh Chawla (DIN: 00025492)
1.	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment.
2.	Date of appointment/ re-appointment/ Cessation (as applicable) & terms of appointment/ re-appointment	The Board of Directors at its meeting held today i.e. Tuesday, October 29, 2024, approved the appointment of Shri Harpal Singh Chawla as an Additional Director, in the capacity of Non-Executive Independent Director of the Company, subject to approval of shareholders through Postal Ballot. He would not be liable to retire by rotation.
3.	Brief profile (in case of appointment)	Shri Harpal Singh Chawla aged 62 years, He has done his M.B.A. in Finance from Graduate School of Management, Boston University, USA. He is having specialization in the field of finance. Overall, he is having around 30 years of work experience in the field of finance and real estate. Expertise in Business Strategy, Financial acumen, Human Resource, Risk Management, Corporate Governance, Shareholders Management.
4.	Disclosure of relationships between directors (in case of appointment of a Director)	Shri Harpal Singh Chawla is not related to any other Director and KMP of the Company.
5.	Shareholding, if any in the Company	He is not holding any equity shares of the Company as on date.
6.	Information as required under circular No. LIST / COMP / 14 / 2018 - 19 and NSE/CML/2018/24 dated June 20, 2018 issued by BSE and NSE respectively	Shri Harpal Singh Chawla is not debarred from holding the office of Director by virtue of order of SEBI or any other regulatory authority.