



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

November 1, 2018

APMIL/176
BSE Limited
25th Floor,
Phiroze Jeejeebhoy Towers
Dalal Street
Fort, Mumbai - 400001

Dear Sir,

Ref: Stock Code 523537

Sub: Outcome of Board meeting held on November 1, 2018

In terms of Regulation 30 and 33 of SEBI (LODR) Regulations 2015, we are enclosing herewith Unaudited Financial Results for the quarter and half year ended 30th September, 2018 along with Limited Review Report received from CHATURVEDI & PARTNERS, Chartered Accountants, Statutory Auditors of the company for your kind perusal and record.

Thanking you,



Yours faithfully,
For APM INDUSTRIES LIMITED

R - Rajgarhia

**R K RAJGARHIA
CHAIRMAN**

Encl. as above



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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2018

		(Rs. in lakhs except EPS)					
Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year ended
		30.09.2018	30.06.2018	30.09.2017	30.09.2018	30.09.2017	31.03.2018
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	7,780	7,071	6,393	14,851	14,326	27,578
2	Other Income	49	95	104	144	382	886
3	Total Income (1 + 2)	7,829	7,166	6,497	14,995	14,708	28,464
4	Expenses						
	a) Cost of materials consumed	4,081	3,471	3,812	7,552	7,544	15,295
	b) Changes in Inventories of Finished Goods and Work-in-Progress	515	890	(524)	1,405	608	182
	c) Employees benefits expense	1,034	916	1014	1,950	1,954	3,850
	d) Finance cost	95	122	91	217	189	408
	e) Depreciation and amortization expense	135	133	116	268	231	485
	f) Excise Duty	-	-	-	-	6	6
	g) Other expenses	1,661	1,509	1,628	3,170	3,137	5,436
	Total Expenses	7,521	7,041	6,137	14,562	13,669	26,662
5	Profit before exceptional items and tax (3 - 4)	308	125	360	433	1,039	1,802
6	Exceptional items	-	-	-	-	-	-
7	Profit before tax (5 - 6)	308	125	360	433	1,039	1,802
8	Tax expenses						
	a) Current Tax (including Prior Period Tax Adjustment and net of MAT Credit Entitlement)	176	28	41	204	185	256
	b) Deferred Tax	(53)	10	165	(43)	198	292
9	Profit for the period (7 - 8)	185	87	154	272	656	1,254
10	Other comprehensive income						
	i) Items that will not be reclassified to profit or loss	(1)	-*	-*	(1)	1	(2)
	ii) Income tax relating to items that will not be classified to profit or loss	-*	-*	-*	-*	-*	1
	iii) Items to be reclassified subsequently to profit or loss	-	-	-	-	-	-
	iv) Income tax relating to items that will be classified to profit or loss	-	-	-	-	-	-
11	Total comprehensive income for the period [comprising Profit for the period (after tax) and other comprehensive income (after tax)]	184	87	154	271	657	1,253
12	Paid-up equity share capital (Face value of Re.2 per share)	432	432	432	432	432	432
13	Earnings per share (EPS) (Face value of Re.2 per share) Basic and Diluted EPS (figure for the quarter/half year not annualised)	0.86	0.40	0.72	1.26	3.04	5.81

*Amount less than 1 lakh.



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Standalone Statement of Assets and Liabilities

(Rs. in Lakhs)

Particulars	As at September 30, 2018	As at March 31, 2018
	Unaudited	Audited
Assets		
1 Non-Current Assets		
(a) Property, Plant and Equipment	14,589	14,528
(b) Capital Work-in Progress	6	144
(c) Other Intangible Assets	7	8
(d) Financial Assets		
(i) Investments	6,279	6,735
(ii) Other financial Assets	289	146
(e) Non- Current Tax (net)	29	29
(f) Other Non-Current Assets	67	68
Total Non-Current Assets (A)	21,266	21,658
2 Current Assets		
(a) Inventories	2,889	4,087
(b) Financial Assets		
(i) Investments	495	393
(ii) Trade Receivables	2,756	2,652
(iii) Cash & cash equivalent	66	38
(iv) Bank Balance other than (iii) above	150	151
(v) Loans	350	350
(vi) Other Financial Assets	31	46
(c) Other Current Assets	314	392
Total Current Assets (B)	7,051	8,109
TOTAL ASSETS (A+B)	28,317	29,767
Equity and Liabilities		
Equity		
(a) Equity Share Capital	432	432
(b) Other Equity	18,578	18,568
Total Equity (A)	19,010	19,000
Liabilities		
1 Non-Current Liabilities		
(a) Financial Liabilities		
i) Borrowings	1,424	1,671
(b) Deferred Tax Liability (net)	3,677	3,669
Total Non-Current Liabilities (B)	5,101	5,340
2 Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,275	2,489
(ii) Trade Payables		
(a) Total outstanding due of micro enterprises and small enterprises	13	7
(b) Total outstanding due of creditors other than micro enterprises and small enterprises	1,319	1,386
(iii) Other Financial Liabilities	1,280	1,284
(b) Other Current Liabilities	72	70
(c) Provisions	169	154
(d) Current tax Liabilities (Net)	78	37
Total Current Liabilities (C)	4,206	5,427
Total Liabilities (D=B+C)	9,307	10,767
TOTAL EQUITY AND LIABILITIES (A+D)	28,317	29,767

NOTES:

- The above Unaudited Standalone Financial Results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meeting held on November 1, 2018. The Auditor of the Company have carried out a "Limited Review" of the Unaudited Standalone Financial Results for the quarter and half year ended September 30, 2018.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015 (as amended) (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- By an order dated the 26th day of October, 2018, the Jaipur Bench of the National Company Law Tribunal has directed a meeting of equity shareholders and unsecured creditors of APM Industries Limited for considering and approving the Scheme of Arrangement among APM Industries Limited ('Demerged Company') and its wholly owned subsidiary APM Finvest Limited ('Resulting Company') The copy of complete order can be downloaded at the given link <https://nclt.gov.in/sites/default/files/final-orders-pdf/APM%20industries%20limited%20CA%2033.pdf>
 - Pending approval/sanction of the scheme the Company has not given effect of the scheme in the financial results for the quarter and half year ended September 30, 2018.



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4. The operations of the company relate to two segments viz. yarn and finance and investment.

Particulars	Quarter Ended			Half Year Ended		(Rs. in Lakhs)
	30.09.2018	30.06.2018	30.09.2017	30.09.2018	30.09.2017	Year Ended
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	31.03.2018
1 Segment Revenue						
Yarn	7,798	7,143	6,349	14,941	14,307	27,859
Finance and Investment	31	23	148	54	401	605
Total	7,829	7,166	6,497	14,995	14,708	28,464
2 Segment profit before tax and finance cost						
Yarn	467	241	303	708	828	1,607
Finance and Investment	(64)	6	148	(58)	400	603
Profit before tax and finance cost	403	247	451	650	1,228	2,210
Finance Cost	95	122	91	217	189	408
Total Profit before tax	308	125	360	433	1,039	1,802
3 Segment Assets						
Yarn	21,150	21,622	21,730	21,150	21,730	22,248
Finance and Investment	6,938	7,327	6,164	6,938	6,164	7,290
Unallocable	229	244	229	229	229	229
Total	28,317	29,193	28,123	28,317	28,123	29,767
4 Segment Liabilities						
Yarn	5,552	6,394	5,827	5,552	5,827	7,061
Finance and Investment	-	-	103	-	103	-
Unallocable	3,755	3,713	3,791	3,755	3,791	3,706
Total	9,307	10,107	9,721	9,307	9,721	10,767

5. The Government of India introduce the Goods and Service tax (GST) with effect from July 01, 2017. Accordingly in compliance with Indian Accounting Standard (Ind AS), revenue for subsequent period is net of GST, hence revenue from operations for the half year ended September 30, 2018 is not comparable with corresponding half year ended September 30, 2017.
6. Previous period's figures have been regrouped / reclassified, wherever considered necessary to make them comparable.

Place: New Delhi
Date: 01.11.2018



R K RAJGARHIA
CHAIRMAN

CHATURVEDI & PARTNERS

Chartered Accountants

410, Shakuntla Building, 59, Nehru Place, New Delhi-110019

Phone : +91 11 41069164

E-mail : cpartners.delhi@gmail.com

Independent Auditor's Review Report on Interim Standalone Financial Results of APM INDUSTRIES LIMITED for the quarter and half year ended on September 30, 2018 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To The Board of Directors of APM INDUSTRIES LIMITED

1. We have reviewed the accompanying statement of unaudited standalone financial results ("the statement") of **APM INDUSTRIES LIMITED** ("the Company") for the quarter and half year ended September 30, 2018, attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by Circular no. CIR/CFD/FAC/62/2016 dated 5th July, 2016. This statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been compiled from the related interim financial statements which has been prepared in accordance with Indian Accounting standard 34 "Interim Financial Reporting" (Ind AS 34) specified 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 issue a report on the statement based on our review.
2. 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 misstatements. 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.
3. 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 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 by Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016, 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


ANUJ MAHANSARIA

Partner

Membership No. 500819

New Delhi
November 1, 2018

