



IS/ISO 9001 - 2000

APM INDUSTRIES LIMITED

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CIN No. : **L21015RJ1973PLC015819**
Website : www.apmindustries.co.in

APMIL/ 80

August 01, 2019

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400001

Ref: Scrip Code 523537

Sub: Un-audited Financial Results for the Quarter ended June 30, 2019

Dear Sir,

In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company in its meeting held today at 12:30 p.m., has considered and approved the Un-audited Financial Results for the quarter ended June 30, 2019.

We enclose copies of the following:-

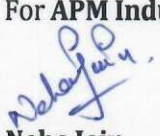
- (a) Un-audited Financial Results for the quarter ended June 30, 2019; and
- (b) Limited Review Report for Unaudited Financial Results for the said period.

The results will be published in the newspaper pursuant to Regulation 47(1)(b) of the aforesaid regulations.

This is for your information and records.

Thanking you,

Yours faithfully,
For **APM Industries Limited**


Neha Jain
Company Secretary



Encl:- as above

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 Quarterly 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 of **APM Industries Limited** ("the Company") for the quarter ended June 30, 2019 ("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 compiled from the related interim financial statements which 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 issue a report 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 provides less assurance than an audit. We have not performed an audit and 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 applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the 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.
5. The Statement includes the results for the quarter ended March 31, 2019 being the balancing figures between the audited figures in respect of the previous financial year and the published figures up to the third quarter of the previous financial year as restated pursuant to demerger which were subject to limited review. Further, the published figures for the quarter ended June 30, 2018 have been restated to exclude the financial results of Finance and Investment undertaking.

For **CHATURVEDI & PARTNERS**
Chartered Accountants
Firm Registration No. 307068E



Anuj
ANUJ MAHANSARIA
Partner
Membership No. 500819
UDIN - 19500819AAAAAR5196

New Delhi
August 01, 2019

**STATEMENT OF UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER ENDED JUNE 30, 2019**

Sl. No.	Particulars	(Rs. in Lakhs except EPS)			
		Quarter ended		Year Ended	
		30.06.2019	31.03.2019	30.06.2018	31.03.2019
		Unaudited	Audited	Unaudited	Audited
1	Revenue from Operations				
2	Other Income	7,025	5,662	7,048	26,950
3		38	234	95	415
	Total Revenue (1 + 2)	7,063	5,896	7,143	27,365
4	Expenses				
a)	Cost of Materials Consumed	3,968	4,174	3,471	15,802
b)	Changes in Inventories of Finished Goods and Work-in-Progress	183	(1,247)	890	(356)
c)	Employees Benefits Expense	1,064	1,038	915	4,026
d)	Finance Costs	132	125	122	436
e)	Depreciation and Amortization Expenses	148	138	133	542
f)	Other Expenses	1,556	1,554	1,493	6,104
	Total Expenses	7,051	5,782	7,024	26,554
5	Profit before Exceptional Items and Tax (3 - 4)	12	114	119	811
6	Exceptional Items	-	-	-	-
7	Profit before tax (5 - 6)	12	114	119	811
8	Tax Expenses				
a)	Current Tax (including Prior Period Tax Adjustment and net of MAT Credit Entitlement)	2	(38)	20	160
b)	Deferred Tax	(260)	(101)	18	(83)
9	Profit for the period (7 - 8)	270	253	81	734
10	Other Comprehensive Income				
i)	Items that will not be reclassified to profit or loss	8	32	*	31
ii)	Income tax relating to items that will not be reclassified to profit or loss	(2)	(10)	**	(10)
iii)	Items that will be reclassified to profit or loss	-	-	-	-
iv)	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
11	Total Comprehensive Income for the period [comprising Profit/(Loss) for the period (after tax) and other comprehensive income (after tax)] (9+10)	276	275	81	755
12	Paid-up Equity Share Capital (Face value of Rs.2/- per share)	432	432	432	432
13	Earnings per share (EPS) (Basic and Diluted) (Face value of Rs. 2/- per share)	1.25	1.17	0.38	3.40
		(Not Annualised)	(Not Annualised)	(Not Annualised)	Annualised

* Actuarial losses of Rs.0.41 lakh

**Deferred tax expense of Rs.0.14 lakh

NOTES:

- The above Unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on August 01, 2019. The Statutory Auditors of the Company have carried out a "Limited Review" of the Unaudited Financial Results for the quarter ended June 30, 2019.
- The Unaudited Financial Results have been prepared in accordance with the Indian Accounting Standards (Ind AS) specified in the Companies (Indian Accounting Standards) Rules, 2015 (as amended) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- In view of the Demerger of Finance and Investment undertaking with effect from April 01, 2018 during the previous year, the published figures for the quarter ended June 30, 2018 have been restated to exclude the financial results of Finance and Investment undertaking.
- The company has adopted Ind AS 116 'Leases' effective from April 01, 2019 and capitalised assets taken on operating lease using modified retrospective method. The impact on the unaudited financial results for the quarter ended June 30, 2019 is not material.
- Deferred tax during the quarter include the impact of reduction in the tax rate as per provisions of the Finance (No. 2) Act, 2019.
- The figures for the quarter ended March 31, 2019 being the balancing figure between the audited figures in respect of the previous financial year and the published figures upto the third quarter of the previous financial year as restated pursuant to demerger.
- Pursuant to the demerger, the company has only one operating Segment i.e. 'Yarn'.
- Figures have been regrouped/rearranged wherever considered necessary.

Place: New Delhi
Date: August 01, 2019



For APM Industries Limited

R. K. Rajgarhia
R K RAJGARHIA
Chairman