



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

APMIL/243

February 6, 2018

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

Dear Sir,

Ref: Stock Code 523537

Sub: Unaudited Standalone Financial Results, quarter and nine months ended December 31, 2017

In terms of Regulation 30 and 33 of SEBI (LODR) Regulations 2015, we are enclosing herewith Unaudited Standalone Financial Results for the quarter and nine months ended December 31, 2017, along with Limited Review Report for your kind perusal and record.

Thanking you,

Yours faithfully,
For APM INDUSTRIES LIMITED



R. K. Rajgarhia

**R K RAJGARHIA
CHAIRMAN**

Encl. as above



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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2017

Sl. No.	Particulars	(Rs. In lakhs) except EPS				
		Unaudited				
		Quarter ended		Nine months ended		
		31.12.2017	30.09.2017	31.12.2016	31.12.2017	31.12.2016
1	Revenue from Operations	7,084	6,393	5,222	21,410	18,361
2	Other Income	69	104	282	451	802
3	Total revenue (1 + 2)	7,153	6,497	5,504	21,861	19,163
4	Expenses					
	a) Cost of materials consumed	3,977	3,812	3,927	11,521	10,879
	b) Changes in Inventories of Finished Goods and Work-in-Progress	12	(524)	(1,269)	620	(750)
	c) Employees benefits expense	912	964	905	2,769	2,621
	d) Finance costs	99	91	58	288	156
	e) Depreciation and amortization expense	128	116	103	359	311
	f) Other expenses	1,635	1,678	1,442	4,875	4,064
	Total Expenses	6,763	6,137	5,166	20,432	17,281
5	Profit before Exceptional Items and Tax (3 - 4)	390	360	338	1,429	1,882
6	Exceptional Items	-	-	-	-	-
7	Profit before tax (5 - 6)	390	360	338	1,429	1,882
8	Tax expenses					
	a) Current Tax (including Prior Period Tax Adjustment and net of MAT Credit Entitlement)	17	41	29	202	444
	b) Deferred Tax	90	165	56	288	151
9	Profit for the period (7 - 8)	283	154	253	939	1,287
10	Other comprehensive income					
	i) Items that will not be reclassified to profit or loss	-	-	-	1	1
	ii) Income tax relating to items that will not be classified to profit or loss	-	-	-	-	-
	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/(Loss) for the period (after tax) and other comprehensive income (after tax)]	283	154	253	940	1,288
12	Paid-up equity share capital (Face value of Re.2 per share)	432	432	432	432	432
13	Earnings per share (EPS)(Face value of Re.2 per share)					
	- Basic and diluted EPS (Not annualized)	1.31	0.72	1.17	4.35	5.96





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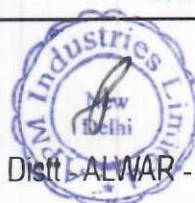
NOTES:

- The above results were reviewed and recommended by the Audit Committee and approved subsequently by the Board of Directors at their respective meetings held on February 6, 2018. The auditors have carried out limited review for the quarter and nine months ended December 31, 2017.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable. Beginning April 1, 2017, the Company has for the first time adopted Ind AS with a transition date of April 1, 2016.
- This Statement does not include Ind AS compliant results for the previous year ended March 31, 2017, as it is not mandatory as per SEBI's circular dated July 5, 2016.
- The operations of the company relate to two segments viz. yarn and finance and investment.

S. No.	Particulars	Quarter Ended			Nine months Ended	
		(Rs. In lakhs)				
		31.12.2017	30.09.2017	31.12.2016	31.12.2017	31.12.2016
1	Segment Revenue					
	– Yarn	6,897	6,349	5,262	21,204	18,535
	– Finance and Investment	256	148	242	657	628
	Total	7,153	6,497	5,504	21,861	19,163
2	Segment profit before tax and finance					
	– Yarn	234	303	155	1,062	1,412
	– Finance and Investment	255	148	241	655	626
	Total	489	451	396	1,717	2,038
	– Finance Cost	99	91	58	288	156
	Total Profit before tax	390	360	338	1,429	1,882
3	Segment Assets					
	– Yarn	21,646	21,730	20,762	21,646	20,762
	– Finance and Investment	7,306	6,164	5,836	7,306	5,836
	– Unallocable	247	229	220	247	220
	Total	29,199	28,123	26,818	29,199	26,818
4	Segment Liabilities					
	– Yarn	6,598	5,827	5,810	6,598	5,810
	– Finance and Investment	103	103	-	103	-
	– Unallocable	3,814	3,791	3,397	3,814	3,397
	Total	10,515	9,721	9,207	10,515	9,207

- The reconciliation of net profit reported in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS for quarter/nine months ended is presented below:

Description	(Rs. In lakhs)	
	Standalone	
	Quarter ended	Nine months ended
	Unaudited 31.12.2016	Unaudited 31.12.2016
Net Profit reported for the quarter/period ended December 31, 2016 (published as per previous Indian GAAP)	178	1,051
Re-measurement of defined benefit plans	-	(1)
Fair value measurement of Investment	101	322
Deferred Tax Adjustments	(26)	(85)
Net profit recast to Ind AS for the period	253	1,287
Other Comprehensive income (after tax)	-	1
Total Comprehensive income (comprising profit for the period after tax and other comprehensive income after tax)	253	1,288





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6. Revenue from operations for the quarter ended December 31, 2017 are not comparable with the corresponding quarter ended December 31, 2016, since sales are net of GST with effected from July 1, 2017 whereas Excise Duty forms part of other expenses.
7. The Board of Directors in its meeting held on January 11, 2018, has approved the Draft scheme of arrangement providing for the demerger of 'Finance and Investment undertaking' of the Company and subsequent amalgamation with its wholly owned subsidiary, APM Finvest Limited, a Company which is registered with Reserve Bank of India as Non-Banking Financial Company.
8. Figures have been regrouped/rearranged wherever considered necessary and figures in zero are less than lakh.

Place: New Delhi
Date: February 6, 2018



R. K. Rajgarhia

R K RAJGARHIA
CHAIRMAN



CHATURVEDI & PARTNERS

Chartered Accountants

1502, Chiranjiv Tower, 43 Nehru Place, New Delhi-110019

Phone : 011-41069164

Email : cpartners.delhi@gmail.com

Independent Auditor's Review Report on Interim Financial Results of APM Industries Limited for the quarter and nine months ended December 31, 2017 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of APM Industries Limited

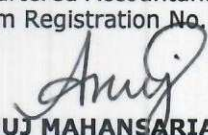
We have reviewed the accompanying statement of unaudited financial results ("The Statement") of **APM INDUSTRIES LIMITED ("the Company")** for the quarter and nine months ended December 31, 2017 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

The statement is the responsibility of the Company's management and has been approved by the Board of Directors in their meeting held on February 06, 2018. Our responsibility is to issue a report on the Statement based on our review of the Statement.

We conducted our review in accordance with the Standard on Review Engagement (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 financial results are 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.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Accounting Standards i.e. Ind AS specified under section 133 of the Companies Act, 2013 read with relevant Rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (listing obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 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
February 06, 2018

