



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/

May 8, 2018

The Secretary
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai – 400 001

Dear Sir,

Ref: Stock Code 523537

Sub: Declaration of Final Dividend for the Financial Year 2017-18

In terms of Regulation 30 of SEBI (LODR) Regulations, 2015, the Board in its meeting held on today has recommended Final Dividend subject to the approval of shareholders @ Re. 1.00 per equity share (i.e. 50 %) on face value of Re.2.00 per share for the Financial Year 2017-2018.

Thanking you,

Yours faithfully,
For APM INDUSTRIES LIMITED



R - Rajgarhia
R K RAJGARHIA
CHAIRMAN



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APMIL/

May 8, 2018

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

Dear Sir,

Ref: Stock Code 523537

Sub: Audited Standalone & Consolidated Financial Results for the quarter and Year ended
March 31, 2018

Pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 (Listing Regulations) the Board of Directors of the Company in the meeting held on today approved and taken on record, inter alia, the Audited Standalone & Consolidated Financial Results of the Company for the quarter and Year ended 31st March, 2018.

A copy of the Results along with Auditors Report of the Company as required under Regulation 33 of the Listing Regulations is attached herewith.

Thanking you,

Yours faithfully,
For APM INDUSTRIES LIMITED



R. K. Rajgarhia

R K RAJGARHIA
CHAIRMAN

Encl. as above



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STATEMENT OF AUDITED STANDALONE & CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2018

Sl. No.	Particulars	(Rs. In lakhs) except EPS					(Rs. In lakhs) except EPS	
		Standalone					Consolidated	
		Quarter ended		Year ended			Year ended	
		31.03.2018 Audited	31.12.2017 Unaudited	31.03.2017 Audited	31.03.2018 Audited	31.03.2017 Audited	31.03.2018 Audited	31.03.2017 Audited
1	Revenue from Operations	6,168	7,084	6,400	27,578	24,761	27,609	24,771
2	Other Income	435	69	274	886	1,076	886	1,076
3	Total revenue (1 + 2)	6,603	7,153	6,674	28,464	25,837	28,495	25,847
4	Expenses							
a)	Cost of materials consumed	3,774	3,977	3,778	15,295	14,657	15,295	14,657
b)	Changes in Inventories of Finished Goods and Work-in-Progress	(438)	12	(72)	182	(822)	182	(822)
c)	Employee * benefits expense	935	961	876	3,850	3,622	3,850	3,622
d)	Finance costs	120	99	83	408	239	408	239
e)	Depreciation and amortization expense	126	128	109	485	420	485	420
f)	Excise duty expenses	-	-	-	6	11	6	11
g)	Other expenses	1,713	1,586	1,464	6,436	5,392	6,438	5,400
	Total Expenses	6,230	6,763	6,238	26,662	23,519	26,664	23,527
5	Profit before Exceptional Items and Tax (3 - 4)	373	390	436	1,802	2,318	1,831	2,320
6	Exceptional items	-	-	-	-	-	-	-
7	Profit before tax (5 - 6)	373	390	436	1,802	2,318	1,831	2,320
8	Tax expenses							
a)	Current Tax (including Prior Period Tax Adjustment and net of MAT Credit Entitlement)	54	17	(13)	256	431	259	433
b)	Deferred Tax	4	90	133	292	284	296	283
9	Profit for the period (7 - 8)	315	283	316	1,254	1,603	1,276	1,604
10	Other comprehensive income							
i)	Items that will not be reclassified to profit or loss	(3)	-	(7)	(2)	(6)	(2)	(6)
ii)	Income tax relating to items that will not be reclassified to profit or loss	1	-	2	1	2	1	2
iii)	Items 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)]	313	283	311	1,253	1,599	1,275	1,600
12	Paid-up equity share capital (Face value of Re.2 per share)	432	432	432	432	432	432	432
13	Earnings per share (EPS)(Face value of Re.2 per share)							
-	Basic and diluted EPS	1.46	1.31	1.46	5.81	7.42	5.91	7.43
		Not annualized	Not annualized	Not annualized	Annualized	Annualized	Annualized	Annualized





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STANDALONE AND CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

		(Rs. In lakhs)			
		Standalone		Consolidated	
PARTICULARS		As at March 31, 2018 Audited	As at March 31, 2017 Audited	As at March 31, 2018 Audited	As at March 31, 2017 Audited
ASSETS					
1	Non-Current Assets				
(a)	Property, Plant and Equipment	14,528	13,022	14,528	13,022
(b)	Capital Work-in-progress	144	285	144	285
(c)	Other Intangible Assets	8	9	8	9
(d)	Financial Assets				
(i)	Investments	6,735	5,708	6,535	5,508
(ii)	Other Financial Assets	146	103	146	103
(e)	Deferred tax Assets (Net)	-	-	-	1
(f)	Non-Current Tax Assets(net)	29	46	29	46
(g)	Other Non-Current Assets	68	27	68	27
	Total Non-Current Assets	21,658	19,200	21,458	19,001
2	Current Assets				
(a)	Inventories	4,087	4,649	4,087	4,649
(b)	Financial Assets				
(i)	Investments	393	100	507	300
(ii)	Trade Receivable	2,652	2,754	2,652	2,754
(iii)	Cash and Cash Equivalents	38	33	51	38
(iv)	Bank Balance other than above	151	120	151	120
(v)	Loans	350	479	450	475
(vi)	Others Financial Assets	46	28	47	28
(c)	Other Current Assets	392	484	392	483
	Total Current Assets	8,109	8,647	8,337	8,847
	TOTAL ASSETS	29,767	27,847	29,795	27,848
EQUITY AND LIABILITIES					
1	EQUITY				
(a)	Equity Share Capital	432	432	432	432
(b)	Other Equity	18,568	17,445	18,590	17,446
	Total Equity	19,000	17,877	19,022	17,878
2	Non-Current Liabilities				
(a)	Financial Liabilities				
(i)	Borrowings	1,671	1,142	1,671	1,142
(b)	Provisions	-	-	-	-
(c)	Deferred tax liabilities (Net)	3,669	3,556	3,672	3,556
	Total Non-Current Liabilities	5,340	4,698	5,343	4,698
3	Current Liabilities				
(a)	Financial Liabilities				
(i)	Borrowings	2,489	2,566	2,489	2,566
(ii)	Trade Payables	1,393	1,373	1,394	1,373
(iii)	Other Financial liabilities (other than those specified in item (c).	1,284	1,128	1,284	1,128
(b)	Other current Liabilities	70	65	70	65
(c)	Provisions	154	140	154	140
(d)	Current tax Liabilities (Net)	37	-	39	-
	Total Current Liabilities	5,427	5,272	5,430	5,272
	TOTAL EQUITY AND LIABILITIES	29,767	27,847	29,795	27,848





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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 May 8, 2018.
- The Board of Directors have recommended final dividend for the financial year 2017-18 @ Re.1/- per equity share (i.e. 50% on face value of Rs.2/- per share) to the shareholders. The final dividend will be paid after the approval of shareholders at the ensuing Annual General Meeting.
- 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. Pursuant to Companies (Indian Accounting Standards) (Amendment) Rules, 2016 (hereinafter 'Rules'), as notified by Ministry of Corporate Affairs on March 30, 2016, management has provided the relevant data of APM Finvest Limited (WOS - NBFC) in accordance with Ind AS for the purpose of preparation of consolidated financial statement, as Ind AS is not applicable to NBFC Subsidiary for Financial Year 2017-18.
- Pursuant to the scheme of arrangement between the Company and its wholly owned subsidiary company, APM Finvest Limited as approved by the Board of Director of the company, it is proposed to demerge finance and investment undertaking of the company to APM Finvest Limited with effect from April 1, 2018, being the appointment date. As per the scheme post demerger APM Finvest Limited will cease to be subsidiary of the Company. The Company is under process to obtain necessary approval from the regulatory authority.
- The operations of the company relate to two segments viz. yarn and finance and investment.

S. No.	Particulars	(Rs. in Lakhs)					(Rs. in lakhs) except EPS	
		Standalone					Consolidated	
		Quarter ended		Year ended			Year ended	
		31.03.2018 Audited	31.12.2017 Unaudited	31.03.2017 Audited	31.03.2018 Audited	31.03.2017 Audited	31.03.2018 Audited	31.03.2017 Audited
1	Segment Revenue							
	Yarn	6,655	6,897	6,550	27,859	25,085	27,859	25,085
	Finance and Investment	(52)	256	124	605	752	636	762
	Total	6,603	7,153	6,674	28,464	25,837	28,495	25,847
2	Segment profit before tax and finance costs							
	Yarn	545	234	395	1,607	1,807	1,607	1,807
	Finance and Investment	(52)	255	124	603	750	632	752
	Total	493	489	519	2,210	2,557	2,239	2,559
	Finance Cost	120	99	83	408	239	408	239
	Total Profit before tax	373	390	436	1,802	2,318	1,831	2,320
3	Segment Assets							
	Yarn	22,248	21,646	21,514	22,248	21,514	22,248	21,508
	Finance and Investment	7,290	7,306	6,087	7,290	6,087	7,518	6,293
	Unallocable	229	247	246	229	246	29	47
	Total	29,767	29,199	27,847	29,767	27,847	29,795	27,848
4	Segment Liabilities							
	Yarn	7,061	6,598	6,311	7,061	6,311	7,061	6,311
	Finance and Investment	-	103	103	-	103	1	103
	Unallocable	3,706	3,814	3,556	3,706	3,556	3,711	3,556
	Total	10,767	10,515	9,970	10,767	9,970	10,773	9,970





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6. **Standalone:-** Reconciliation of equity and net profit reported in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS for quarter / year ended **Consolidated:-** reconciliation of net profit reported in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS for year ended is presented below:-

- (a) The reconciliation of net profit reported in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS is given below:

Particulars	(Rs. in Lakhs)		
	Standalone		Consolidated
	Year ended March 31, 2017	Quarter ended March 31, 2017	Year ended March 31, 2017
Net Profit reported for the quarter/year ended March 31, 2017 (published as per previous Indian GAAP)	1,250	199	1,251
Remeasurement of defined benefit plans	7	8	7
Fair value measurement of Investment	408	86	408
Others	-	-	-
Deferred Tax Adjustments	(62)	23	(62)
Net profit recast to Ind AS for the period	1,603	316	1,604
Other Comprehensive income (after tax)	(4)	(5)	(4)
Total Comprehensive income (comprising profit for the period after tax and other comprehensive income after tax)	1,599	311	1,600

- (b) Reconciliation of Equity as reported in Indian GAAP to Ind AS is as under:

Particulars	(Rs. in Lakhs)	
	Standalone	Consolidated
	Year ended March 31, 2017	Year ended March 31, 2017
Equity as per Indian GAAP	19,739	19,740
Fair value measurement of Investment	485	485
Others	-	-
Impact on Deferred Tax*	(2,347)	(2,347)
Equity as per Ind AS	17,877	17,878

*Includes Rs.2,181 lakhs pertains to deferred tax liability on revaluation reserve transferred to retained earnings.

7. The Statement includes the results for the Quarter ended March 31, 2018 and March 31, 2017 being the balancing figure between the audited figures in respect of the full financial year and previous financial year and the published figures upto the third quarter of the current financial year and previous financial year respectively.
8. Revenue from operations for the year ended March 31, 2018 are not comparable with the corresponding year ended March 31, 2017, since sales are net of GST with effected from July 01, 2017 whereas Excise Duty forms part of total expenses.
9. Figures have been regrouped/rearranged wherever considered necessary to make them comparable and figures in zero are less than lakh.

Place: New Delhi
Date: May 8, 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

Auditor's Report on Quarterly and Year to Date Standalone Financial Results of APM Industries Limited 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 audited the accompanying Statement of Standalone Financial Results of **APM Industries Limited** ("the Company") for the quarter and year ended on March 31, 2018 ("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 by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. This Statement, which is the responsibility of the company's management and approved by the Board of Directors, has been compiled from the related annual standalone financial statements which have been prepared in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards specified under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the statement based on our audit of such annual standalone financial statements.
2. We conducted our audit in accordance with the Standards on auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the Statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial controls relevant to the Company's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on effectiveness of the Company's internal financial controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Statement.

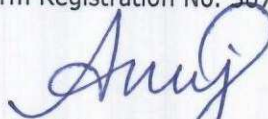


3. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
- i. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, in this regard; and
 - ii. gives a true and fair view in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the net profit, total comprehensive income and other financial information for the quarter and year ended on March 31, 2018.
4. The Statement includes the standalone results for the quarter ended on March 31, 2018 and March 31, 2017, being the balancing figures between the audited figures in respect of the full financial year and the published figures up to the third quarter of the current financial year and the previous financial year respectively, which were subjected to limited review.

For CHATURVEDI & PARTNERS

Chartered Accountants

Firm Registration No. 307068E



ANUJ MAHANSARIA

Partner

Membership No. 500819

New Delhi
May 08, 2018



CHATURVEDI & PARTNERS

Chartered Accountants

410, Shakuntla Building, 59, Nehru Place, New Delhi-110019
Phone : +91 11 41069164
E-mail : cpartners.delhi@gmail.com

Auditor's Report on Yearly Consolidated Financial Results of APM Industries Limited 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 audited the accompanying Statement of Consolidated Financial Results of **APM Industries Limited** ("the Company") for the year ended on March 31, 2018 ("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 by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. This Statement, which is the responsibility of the company's management and approved by the Board of Directors, has been compiled from the related annual consolidated financial statements which have been prepared in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards specified under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the statement based on our audit of such annual consolidated financial statements.
2. We conducted our audit in accordance with the Standards on auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the Statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial controls relevant to the Company's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on effectiveness of the Company's internal financial controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Statement.



3. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
- include the financial results of the wholly owned subsidiary APM FINIVEST LIMITED for the year ended March 31, 2018 based on unaudited financial results for the reason stated in para 4 below.
 - is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, in this regard; and
 - gives a true and fair view in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the net profit, total comprehensive income and other financial information for the year ended on March 31, 2018.
4. We did not audit the financial statements of wholly owned subsidiary prepared as per IGAAP and audited by the other auditor. As stated in the Note-3 of the Statement, the management has provided necessary information/data for the purpose of Ind AS compliant Consolidated Financial Statement which reflect total assets of Rs. 228 lakhs as at March 31, 2018 and total revenues of Rs.30.00 lakhs for the year ended on that date. Our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of the subsidiary is based solely on such information / data.

New Delhi
May 08, 2018

For CHATURVEDI & PARTNERS

Chartered Accountants

Firm Registration No. 307068E

Anuj
ANUJ MAHANSARIA

Partner

Membership No. 500819





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APMIL/

May 8, 2018

The Secretary
BSE Limited
24th Floor, P J Towers,
Dalal Street
Mumbai- 400001

Dear Sir,

Sub: Declaration Pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015

I, R K Rajgarhia, Chairman of the Company hereby declare that the Statutory Auditors of the Company, M/s Chaturvedi & Partners, Chartered Accountant (Firm Registration No.307068E), have issued unmodified opinion on Audited Standalone and Consolidated Financial Results of the Company for the Financial Year Ended 31st March 2018.

This is for your kind information and record.

Yours Faithfully,
For APM INDUSTRIES LIMITED,



R K Rajgarhia
R K RAJGARHIA
CHAIRMAN