



IS/ISO 9001 - 2000

APM INDUSTRIES LIMITED

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

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E-mail : delhi@apmindustries.co.in

CIN No. : **L21015RJ1973PLC015819**

Website : www.apmindustries.co.in

August 08, 2023

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400001

Scrip Code:- 523537

Sub:- Outcome of Board Meeting – August 08, 2023

Ref: Unaudited Financial Results for the quarter ended June 30, 2023

Dear Sirs,

Pursuant to the provisions of the Regulation 33 read with Regulation 30 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. August 08, 2023 at 12:30 p.m. and concluded at 02:15 p.m., inter-alia, approved the Unaudited Financial Results of the Company for the quarter ended June 30, 2023.

Pursuant to the applicable provisions of the Listing Regulations, we enclose copies of the following:-

- (a) The Unaudited Financial Results for the quarter ended June 30, 2023; and
- (b) Limited Review Report on the Unaudited Financial Results for the said quarter.

We request you to take the same on 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 Financial Results of APM Industries Limited for the Quarter ended June 30, 2023 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, 2023 ("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 prepared in accordance with the recognition and measurement principles laid down in Indian Accounting standard 34 "Interim Financial Reporting" (Ind AS) 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 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. 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
5. Attention is drawn to the fact that the Statement includes the financial results for the quarter ended March 31, 2023 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of the third quarter of the relevant financial year, which were subject to limited review by us.
6. 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 (Ind AS) 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, 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



LAXMI NARAIN JAIN

Partner

Membership No. 072579

UDIN - 23072579BGZBNB4049



New Delhi

August 08, 2023

APM INDUSTRIES LIMITED

Regd. Office: SP-147, RIICO Industrial Area, Bhiwadi, District Alwar, Rajasthan-301019
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Phone No.: 011-26441015-18, CIN No.: L21015RJ1973PLC015819
Email: csapmindustriesltd@gmail.com, Website: www.apmindustries.co.in

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2023

(Rs. in lakhs except EPS)

Sl. No.	Particulars	Quarter Ended		Year Ended	
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		Unaudited	Audited	Unaudited	Audited
			(Refer Note - 4)		
1	Revenue from Operations	7,778	7,843	9,448	36,049
2	Other Income	26	67	36	163
3	Total Income (1 + 2)	7,804	7,910	9,484	36,212
4	Expenses				
(a)	Cost of materials consumed	4,735	4,824	5,017	21,091
(b)	Changes in Inventories of finished goods and work-in-progress	(258)	(477)	278	(1,260)
(c)	Employees benefits expense	1,387	1,403	1,307	5,605
(d)	Finance costs	57	55	51	168
(e)	Depreciation and amortization expense	188	179	175	703
(f)	Other expenses	1,576	1,574	1,723	6,876
	Total Expenses	7,685	7,558	8,551	33,183
5	Profit before Exceptional items and Tax (3 - 4)	119	352	933	3,029
6	Exceptional items	-	-	-	-
7	Profit before Tax (5 - 6)	119	352	933	3,029
8	Tax expenses				
(a)	Current Tax	23	30	271	830
(b)	MAT Credit Entitlement	(6)	-	-	-
(c)	Deferred Tax	20	76	2	61
(d)	Tax related to earlier years	-	(2)	-	3
9	Net Profit for the period/year (7 - 8)	82	248	660	2,135
10	Other Comprehensive Income (OCI)				
(i)	(a) Items that will not be reclassified to profit or loss	(3)	(8)	(2)	(14)
	(b) Income tax relating to items that will not be reclassified to profit or loss	1	2	1	4
(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)	80	242	659	2,125
12	Paid-up Equity share capital (Face value of Rs. 2 /- per share)	432	432	432	432
13	Other Equity	-	-	-	16,565
14	Earnings Per Share (EPS) -Basic and Diluted (Rs.)	0.38	1.15	3.05	9.88
		Not Annualised	Not Annualised	Not Annualised	Annualised

NOTES:

1	The above unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on August 08, 2023. 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 Standard ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and 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 and selling of Yarn in India. As such there are no reportable segments as per Ind AS 108- "Operating Segments".
4	The figures for the quarter ended March 31, 2023 are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the third quarter of the relevant year which were subject to limited review by the Statutory Auditors.
5	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 .

For APM Industries Limited

R - R cny
R K Rajgarhia
Chairman

Place: New Delhi
Date: August 08, 2023

