



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

May 07, 2025

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400001

Scrip Code: 523537

Sub: Outcome of Board Meeting – May 07, 2025

Ref: Audited Financial Results for the quarter and financial year ended March 31, 2025

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. May 07, 2025 at 12:30 p.m. and concluded at 03:00 p.m., inter-alia, approved the Audited Financial Results of the Company for the quarter and financial year ended March 31, 2025.

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

- (a) The Audited Financial Results for the quarter and financial year ended March 31, 2025;
- (b) Auditor's Report on Audited Financial Results for the said period;
- (c) Declaration pursuant to Regulation 33 (3) (d) of the Listing Regulations regarding audit report with unmodified opinion.

This is for your information and 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 Report on the Financial Results of the Company 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

Opinion

We have audited the accompanying Statement of financial results of **APM Industries Limited** ("the Company") for the year ended March 31, 2025 ("the Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid statement:

- (a) is presented in accordance with the requirements of the Listing Regulations in this regard; and
- (b) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India, of the net loss and other comprehensive income and other financial information for the year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

The Statement has been prepared on the basis of the annual financial statements and has been approved by the Company's Board of Directors. The Company's Management and the Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid



Down in Ind AS prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Company's Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion, through a separate report on the complete set of the financial statements, on whether the Company has adequate internal financial controls with reference to the financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the Statement made by the Management and the Board of Directors.



- Conclude on the appropriateness of the Management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

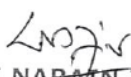
Other matter

The Statement includes the financial results for the quarter ended March 31, 2025 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us.

For CHATURVEDI & PARTNERS

Chartered Accountants

Firm Registration No. 307068E



LAXMI NARAIN JAIN

Partner

Membership No. 072579

UDIN - 25072579BMJIVR6259



New Delhi

May 07, 2025

APM INDUSTRIES LIMITED

Regd. Office: SP-147, RIICO Industrial Area, Bhiwadi, District Khairthal- Tijara, Rajasthan-301019

Corporate Office: 910, Chiranjiv Tower, 43, Nehru Place, New Delhi-110019

Phone No.: 011-26441015-18, CIN No.: L21015RJ1973PLC015819

Email: csapmindustriestd@gmail.com, Website: www.apmindustries.co.in

A - STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

S. No.	Particulars	(Rs. in lakh except EPS)				
		Quarter Ended			Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Unaudited	Audited	Audited	Audited
		(Refer Note-4)		(Refer Note-4)		
1	Revenue from Operations	5,667	7,900	6,252	29,400	29,985
2	Other Income	58	2	45	131	147
3	Total Income (1 + 2)	5,725	7,902	6,297	29,531	30,132
4	Expenses					
a)	Cost of materials consumed	3,982	4,292	4,018	16,652	17,654
b)	Changes in Inventories of finished goods and work-in-progress	(709)	732	(620)	1,593	(533)
c)	Employees Benefits Expenses	1,214	1,337	1,287	5,192	5,469
d)	Finance Costs	11	20	68	166	246
e)	Depreciation and Amortization Expenses	194	196	193	780	762
f)	Other Expenses	1,232	1,361	1,455	5,512	6,142
	Total Expenses	5,924	7,938	6,401	29,895	29,740
5	Profit/(Loss) before Exceptional Items and Tax (3 - 4)	(199)	(36)	(104)	(364)	392
6	Exceptional items	-	-	-	-	-
7	Profit/(Loss) before tax (5 - 6)	(199)	(36)	(104)	(364)	392
8	Tax Expenses					
a)	Current Tax	-	-	(35)	-	60
b)	Mat Credit Entitlement	-	-	(44)	-	(44)
c)	Deferred Tax	(265)	(4)	(100)	(302)	(39)
d)	Tax related to earlier years	(1)	-	(2)	(1)	(2)
9	Net Profit/(Loss) for the period/year (7 - 8)	67	(32)	77	(61)	417
10	Other Comprehensive Income (OCI)					
i)	a) Items that will not be reclassified to profit or loss	(14)	9	43	11	33
	b) Income Tax relating to items that will not be reclassified to profit or loss	4	(2)	(12)	(3)	(9)
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)	57	(25)	108	(53)	441
12	Paid-up equity share capital (Face value of Rs. 2/- per share)	432	432	432	432	432
13	Other Equity				16,499	16,660
14	Earnings per share of Rs. 2/- each (EPS) -Basic and Diluted (Rs.)	0.31	(0.15)	0.36	(0.28)	1.93
		Not Annualised	Not Annualised	Not Annualised	Annualised	Annualised

B - NOTES

1	The above audited financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their meetings held on May 07, 2025. The Statutory Auditors of the Company have carried out audit of the aforesaid results.
2	These financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (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 operates in a single segment, manufacturing and selling of Yarn in India. Hence, segment-wise reporting is not applicable as per Ind AS 108 - "Operating Segments".
4	The figures for the quarter ended March 31, 2025 and March 31, 2024 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 financial 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 .

Place: New Delhi
Date: May 07, 2025



For APM Industries Limited

Rajendra Kumar Rajgarhia
Chairman and Whole time Director

APM INDUSTRIES LIMITED

C - STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2025

PARTICULARS		(Rs. in lakh)	
		As at 31.03.2025 Audited	As at 31.03.2024 Audited
ASSETS			
1	Non-Current Assets		
	(a) Property, Plant and Equipment	10,956	11,639
	(b) Capital Work-in-progress	-	-
	(c) Right of Use Assets	5,565	5,627
	(d) Intangible Assets	3	3
	(e) Financial Assets		
	(i) Investments	0*	0*
	(ii) Loans	-	6
	(iii) Other Financial Assets	355	345
	(f) Non-Current Tax Assets (Net)	33	29
	(g) Other Non-Current Assets	425	463
	Total Non-Current Assets	17,337	18,112
2	Current Assets		
	(a) Inventories	3,877	5,357
	(b) Financial Assets		
	(i) Trade Receivables	791	1,001
	(ii) Cash and Cash Equivalents	2	19
	(iii) Bank Balances other than (ii) above	30	32
	(iv) Loans	7	11
	(v) Other Financial Assets	18	33
	(c) Current Tax Assets (Net)	14	14
	(d) Other Current Assets	277	563
	Total Current Assets	5,016	7,030
	TOTAL ASSETS	22,353	25,142
EQUITY AND LIABILITIES			
1	Equity		
	(a) Equity Share Capital	432	432
	(b) Other Equity	16,499	16,660
	Total Equity	16,931	17,092
2	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	1,064
	(ii) Lease Liabilities	44	-
	(b) Deferred Tax Liabilities (Net)	2,971	3,282
	Total Non-Current Liabilities	3,015	4,346
3	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	638	1,796
	(ii) Lease Liabilities	20	28
	(iii) Trade Payables		
	(A) Total outstanding dues of micro enterprises and small enterprises	24	26
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,021	1,138
	(iv) Other Financial Liabilities	556	580
	(b) Other Current Liabilities	101	81
	(c) Provisions	47	55
	(d) Current Tax Liabilities (Net)	-	-
	Total Current Liabilities	2,407	3,704
	TOTAL EQUITY AND LIABILITIES	22,353	25,142

* Amount is less than Rs. 1 lakh



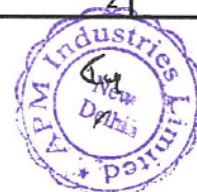
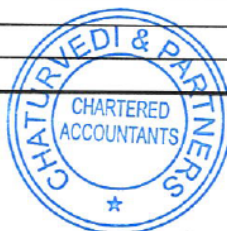
APM INDUSTRIES LIMITED

D - STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2025

(Rs. in lakh)

Particulars	Year Ended	
	31.03.2025	31.03.2024
	Audited	Audited
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit/(loss) for the year before tax	(364)	392
Adjustments for:		
Depreciation and amortisation expenses	780	762
Excess provisions/liabilities written back	(45)	(101)
Loss/(Gain) on sale of Property, Plant and Equipment	6	6
Gain/(loss) on modification/cancellation of leases	(0)*	-
Bad Debts	0*	-
Allowances for doubtful trade receivables/advances	(26)	1
Fair valuation of Financial Assets	(3)	0*
Finance Costs	166	246
Operating profit before working capital changes	514	1,306
Changes in working capital		
(Increase)/Decrease in Inventories	1,480	(274)
(Increase)/Decrease in Trade Receivables	235	378
(Increase)/Decrease in Bank Balances other than Cash and Cash Equivalents	2	27
(Increase)/Decrease in Other Current/Non-current assets	294	(454)
(Increase)/Decrease in Loans	12	(5)
(Increase)/Decrease in Financial assets	11	14
Increase/(Decrease) in Trade payables and Other financial liabilities	(84)	(88)
Increase/(Decrease) in Other Current/Non-current Liabilities and Provisions	23	(37)
Cash generated from operating activities	2,487	867
Direct Taxes Paid (Net)	(15)	(67)
Net cash generated from operating activities	2,472	800
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(153)	(915)
Proceeds from Sale of Property, Plant and Equipment	202	156
Net cash generated/(used in) investing activities	49	(759)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from Long term borrowings	34	610
Repayments of Long term borrowings	(1,591)	0*
Decrease in Working Capital Loans (Net)	(669)	(60)
Payment of Dividend	(110)	(373)
Payment of Lease liabilities	(30)	(31)
Finance costs paid	(172)	(234)
Net cash (used in) financing activities	(2,538)	(88)
NET (DECREASE)/ INCREASE IN CASH AND CASH EQUIVALENTS	(17)	(47)
Cash and cash equivalents at the beginning of the year	19	66
Cash and cash equivalents at the end of the year	2	19
Cash and Cash Equivalents include:		
Cash in hand	2	1
Balances with Banks		
- on Current/Cash Credit Accounts	0*	18
	2	19

* Amount is less than Rs. 1 lakh





IS/ISO 9001 - 2000

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May 07, 2025

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400001

Ref: Scrip Code 523537

Sub: Declaration pursuant to the Regulation 33 (3) (d) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

Dear Sir,

Pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that M/s Chaturvedi & Partners, Chartered Accountants (Firm Registration No.: 307068E), Statutory Auditors of the Company, have issued an Audit Report with unmodified opinion on Audited Financial Results of the Company for the quarter and financial year ended March 31, 2025.

This is for your information and records.

Thanking you,

Yours faithfully,

For **APM Industries Limited**

Rajendra Kumar Rajgarhia



Rajendra Kumar Rajgarhia

Chairman and Whole time Director