



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

February 11, 2026

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400001

Scrip Code: 523537

Sub: Outcome of Board Meeting – February 11, 2026

Ref: Unaudited Financial Results for the quarter and nine months ended December 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. February 11, 2026 at 12:00 noon and concluded at 01:30 p.m., inter-alia, approved the Unaudited Financial Results of the Company for the quarter and nine months ended December 31, 2025.

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

- (a) The Unaudited Financial Results for the quarter and nine months ended December 31, 2025;
- (b) Limited Review Report on Unaudited Financial Results for the said period.

This is for your information and record.

Thanking you,

Yours faithfully,
For **APM Industries Limited**

Neha Goel
Company Secretary & Compliance Officer

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 the Quarterly and Year to Date 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 ("the statement") of **APM Industries Limited** ("the Company") for the Quarter ended December 31, 2025 and year to date from April 1, 2025 to December 31, 2025 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 ("the Listing Regulations").
2. This statement, which is the responsibility of the Company's Management and approved by the Company's 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 34") prescribed under Section 133 of the Companies Act 2013 ("the Act"), 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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 aforesaid Ind AS 34 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 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 - 26072579UCEPSP6255

New Delhi
February 11, 2026

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

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

S. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	6,800	6,754	7,900	20,789	23,733	29,400
2	Other Income	42	51	2	114	73	131
3	Total Income (1 + 2)	6,842	6,805	7,902	20,903	23,806	29,531
4	Expenses						
a)	Cost of materials consumed	4,110	3,891	4,292	11,414	12,670	16,652
b)	Changes in Inventories of finished goods and work-in-progress	(374)	(19)	732	1,067	2,302	1,593
c)	Employees benefit expense	1,344	1,313	1,337	3,805	3,978	5,192
d)	Finance costs	10	6	20	23	155	166
e)	Depreciation and amortization expense	188	188	196	566	586	780
f)	Other expenses	1,445	1,281	1,361	3,847	4,280	5,512
	Total Expenses	6,723	6,660	7,938	20,722	23,971	29,895
5	Profit/(Loss) before Exceptional Items and Tax (3 - 4)	119	145	(36)	181	(165)	(364)
6	Exceptional items (Refer to Note 4)	61	-	-	61	-	-
7	Profit/(Loss) before tax (5 - 6)	58	145	(36)	120	(165)	(364)
8	Tax Expenses						
a)	Current Tax	15	17	-	32	-	-
b)	MAT credit entitlement	6	(17)	-	(11)	-	-
c)	Deferred Tax	(5)	39	(4)	13	(37)	(302)
d)	Tax related to earlier years	-	-	-	-	-	(1)
9	Net Profit/ (Loss) for the period/year (7 - 8)	42	106	(32)	86	(128)	(61)
10	Other Comprehensive Income (OCI)						
i)	a) Items that will not be reclassified to profit or loss	8	3	9	14	25	11
	b) Income Tax relating to items that will not be reclassified to profit or loss	(3)	0*	(2)	(4)	(7)	(3)
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)	47	109	(25)	96	(110)	(53)
12	Paid-up Equity share capital (Face value of Rs. 2/- per share)	432	432	432	432	432	432
13	Other Equity						16,499
14	Earnings per share of Rs. 2/- each (EPS)						
	Basic and Diluted (Rs.)	0.20	0.49	(0.15)	0.40	(0.59)	(0.28)
		Not Annualised	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Annualised

* Amount is less than Rs. 1 lakh

NOTES:

1	The above unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on February 11, 2026. 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 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 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	Exceptional item represents the provision of Rs. 61 lakh towards the past period's employees benefits liability pursuant to notification of the New Labour Codes w.e.f. November 21, 2025. The Government is in the process of notifying related rules to the New Labour Codes. Their impact, if any, will be evaluated and accounted for in accordance with applicable accounting standards by the Company as and when notified.
5	These Financial Results are available under investors section of our website at www.apminindustries.co.in and under Financial Results at Corporate section of www.bseindia.com .

Place: New Delhi
Date: February 11, 2026



For APM Industries Limited

Rajendra Kumar Rajgarhia
Chairman and Whole time Director