



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

**November 07, 2025**

**BSE Limited**

Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400001

**Scrip Code: 523537**

**Sub: Outcome of Board Meeting – November 07, 2025**

**Ref: Unaudited Financial Results for the quarter and half year ended September 30, 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. November 07, 2025 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 half year ended September 30, 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 half year ended September 30, 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**

**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 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 September 30, 2025 and year to date from April 1, 2025 to September 30, 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 ("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 and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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 the Standards on Auditing specified under section 143(10) of the Act, 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 Indian Accounting Standard and other accounting practices and policies 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.



New Delhi  
November 07, 2025

**For CHATURVEDI & PARTNERS**

Chartered Accountants

Firm Registration No. 307068E

**LAXMI NARAIN JAIN**

Partner

Membership No. 072579

UDIN - 25072579BMJIWU9919

**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: csapmindustriesltd@gmail.com, Website: www.apmindustries.co.in

**A - STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025**

S. No.	Particulars	(Rs. in lakh except EPS)					
		Quarter Ended			Half Year Ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	6,754	7,235	8,424	13,989	15,833	29,400
2	Other Income	51	21	11	72	71	131
3	<b>Total Income ( 1 + 2 )</b>	<b>6,805</b>	<b>7,256</b>	<b>8,435</b>	<b>14,061</b>	<b>15,904</b>	<b>29,531</b>
4	Expenses						
a)	Cost of materials consumed	3,891	3,413	4,342	7,304	8,378	16,652
b)	Changes in Inventories of finished goods and work-in-progress	(19)	1,460	964	1,441	1,570	1,593
c)	Employees Benefits Expenses	1,313	1,148	1,385	2,461	2,641	5,192
d)	Finance Costs	6	7	61	13	135	166
e)	Depreciation and Amortization Expenses	188	190	195	378	390	780
f)	Other Expenses	1,281	1,121	1,482	2,402	2,919	5,512
	<b>Total Expenses</b>	<b>6,660</b>	<b>7,339</b>	<b>8,429</b>	<b>13,999</b>	<b>16,033</b>	<b>29,895</b>
5	<b>Profit/(Loss) before Exceptional Items and Tax ( 3 - 4 )</b>	<b>145</b>	<b>(83)</b>	<b>6</b>	<b>62</b>	<b>(129)</b>	<b>(364)</b>
6	Exceptional items	-	-	-	-	-	-
7	<b>Profit/(Loss) before tax ( 5 - 6 )</b>	<b>145</b>	<b>(83)</b>	<b>6</b>	<b>62</b>	<b>(129)</b>	<b>(364)</b>
8	Tax Expenses						
a)	Current Tax	17	-	-	17	-	-
b)	Mat Credit Entitlement	(17)	-	-	(17)	-	-
c)	Deferred Tax	39	(21)	4	18	(33)	(302)
d)	Tax related to earlier years	-	-	-	-	-	(1)
9	<b>Net Profit/(Loss) for the period/year ( 7 - 8 )</b>	<b>106</b>	<b>(62)</b>	<b>2</b>	<b>44</b>	<b>(96)</b>	<b>(61)</b>
10	Other Comprehensive Income (OCI)						
i)	a) Items that will not be reclassified to profit or loss	3	3	8	6	16	11
	b) Income Tax relating to items that will not be reclassified to profit or loss	0*	(1)	(3)	(1)	(5)	(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	<b>Total Comprehensive Income for the period/year ( 9 + 10 )</b>	<b>109</b>	<b>(60)</b>	<b>7</b>	<b>49</b>	<b>(85)</b>	<b>(53)</b>
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.)	0.49	(0.29)	0.01	0.20	(0.44)	(0.28)
		Not Annualised	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Annualised

\* Amount is less than Rs. 1 lakh

**B - NOTES**

1	The above unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their meetings held on November 07, 2025. 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 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	These Financial Results are available under Investors section of our website at <a href="http://www.apmindustries.co.in">www.apmindustries.co.in</a> and under Financial Results at Corporate section of <a href="http://www.bseindia.com">www.bseindia.com</a> .

Place: New Delhi  
Date: November 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 SEPTEMBER 30, 2025**

(Rs. in lakh)

PARTICULARS		As at 30.09.2025	As at 31.03.2025
		Unaudited	Audited
<b>ASSETS</b>			
<b>1</b>	<b>Non-Current Assets</b>		
	(a) Property, Plant and Equipment	10,620	10,956
	(b) Capital Work-in-progress	-	-
	(c) Right of Use Assets	5,500	5,565
	(d) Intangible Assets	3	3
	(e) Financial Assets		
	(i) Investments	0*	0*
	(ii) Loans	-	-
	(iii) Other Financial Assets	358	355
	(f) Non-Current Tax Assets (Net)	33	33
	(g) Other Non-Current Assets	418	425
	<b>Total Non-Current Assets</b>	<b>16,932</b>	<b>17,337</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Inventories	2,483	3,877
	(b) Financial Assets		
	(i) Trade Receivables	724	791
	(ii) Cash and Cash Equivalents	10	2
	(iii) Bank Balances other than (ii) above	1,805	30
	(iv) Loans	6	7
	(v) Other Financial Assets	11	18
	(c) Current Tax Assets (Net)	14	14
	(d) Other Current Assets	135	277
	<b>Total Current Assets</b>	<b>5,188</b>	<b>5,016</b>
	<b>TOTAL ASSETS</b>	<b>22,120</b>	<b>22,353</b>
<b>EQUITY AND LIABILITIES</b>			
<b>1</b>	<b>Equity</b>		
	(a) Equity Share Capital	432	432
	(b) Other Equity	16,548	16,499
	<b>Total Equity</b>	<b>16,980</b>	<b>16,931</b>
<b>2</b>	<b>Non-Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Lease Liabilities	31	44
	(b) Provisions	12	-
	(c) Deferred Tax Liabilities (Net)	2,974	2,971
	<b>Total Non-Current Liabilities</b>	<b>3,017</b>	<b>3,015</b>
<b>3</b>	<b>Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	235	638
	(ii) Lease Liabilities	19	20
	(iii) Trade Payables		
	(A) Total outstanding dues of micro enterprises and small enterprises	35	24
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,071	1,021
	(iv) Other Financial Liabilities	532	556
	(b) Other Current Liabilities	133	101
	(c) Provisions	93	47
	(d) Current Tax Liabilities (Net)	5	-
	<b>Total Current Liabilities</b>	<b>2,123</b>	<b>2,407</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>22,120</b>	<b>22,353</b>

\* Amount is less than Rs. 1 lakh



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**APM INDUSTRIES LIMITED**

**D - STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2025**

(Rs. in lakh)

Particulars	Half Year Ended	
	30.09.2025	30.09.2024
	Unaudited	Unaudited
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit/(loss) for the period before tax	62	(129)
Adjustments for:		
Depreciation and amortisation expenses	378	390
Excess provisions/liabilities written back	(20)	(12)
Loss/(Gain) on sale of Property, Plant and Equipment	11	(26)
Gain/(loss) on modification/cancellation of leases	0*	0*
Interest Income	(25)	-
Allowances for doubtful trade receivables/advances	-	0*
Fair valuation of Financial Assets	0*	5
Finance Costs	13	135
<b>Operating profit before working capital changes</b>	<b>419</b>	<b>363</b>
<b>Changes in working capital</b>		
(Increase)/Decrease in Inventories	1,394	1,426
(Increase)/Decrease in Trade Receivables	85	(334)
(Increase)/Decrease in Bank Balances other than Cash and Cash Equivalents	-	(7)
(Increase)/Decrease in Other Current/Non-current assets	146	359
(Increase)/Decrease in Loans	1	(1)
(Increase)/Decrease in Financial assets	7	9
Increase/(Decrease) in Trade payables and Other financial liabilities	39	(98)
Increase/(Decrease) in Other Current/Non-current Liabilities and Provisions	96	59
<b>Cash generated from operating activities</b>	<b>2,187</b>	<b>1,776</b>
Direct Taxes Paid (Net)	(12)	(14)
<b>Net cash generated from operating activities</b>	<b>2,175</b>	<b>1,762</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of Property, Plant and Equipment	(4)	(103)
Proceeds from sale of Property, Plant and Equipment	12	82
New Term Deposits with Bank	(1,750)	-
<b>Net cash (used in) investing activities</b>	<b>(1,742)</b>	<b>(21)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from Long term borrowings	-	34
Repayments of Long term borrowings	-	(238)
Decrease in Working Capital Loans (Net)	(403)	(1,087)
Payment of Dividend	-	(101)
Payment of Lease liabilities	(12)	(15)
Finance costs paid	(10)	(127)
<b>Net cash (used in) financing activities</b>	<b>(425)</b>	<b>(1,534)</b>
<b>NET (DECREASE)/ INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>8</b>	<b>207</b>
Cash and cash equivalents at the beginning of the period	2	19
<b>Cash and cash equivalents at the end of the period</b>	<b>10</b>	<b>226</b>
<b>Cash and Cash Equivalents include:</b>		
Cash in hand	2	2
Balances with Banks		
- on Current/Cash Credit Accounts	8	24
-Term Deposits	-	200
	<b>10</b>	<b>226</b>

\* Amount is less than Rs. 1 lakh

