



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

January 31, 2025

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400001

Scrip Code:- 523537

Sub: Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024

Dear Sirs,

Pursuant to SEBI Circular SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE circular Number 20250102-4 dated January 2, 2025, we are enclosing the Integrated Filing (Financial) for the quarter ended December 31, 2024.

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 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, 2024 and year to date from April 1, 2024 to December 31, 2024 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.



New Delhi
January 31, 2025

For CHATURVEDI & PARTNERS

Chartered Accountants

Firm Registration No. 307068E

LAXMI NARAIN JAIN

Partner

Membership No. 072579

UDIN - 25072579BMJIVI2476

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: csapminindustriesltd@gmail.com, Website: www.apminindustries.co.in

A. STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

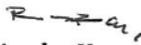
S. No.	Particulars	(Rs. in lakh except EPS)					
		Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Revenue from Operations	7,900	8,424	7,494	23,733	23,733	29,985
2	Other Income	2	11	15	73	102	147
3	Total Income (1 + 2)	7,902	8,435	7,509	23,806	23,835	30,132
4	Expenses						
a)	Cost of materials consumed	4,292	4,342	4,413	12,670	13,636	17,654
b)	Changes in Inventories of finished goods and work-in-progress	732	964	(235)	2,302	87	(533)
c)	Employees Benefits Expense	1,337	1,385	1,383	3,978	4,182	5,469
d)	Finance Costs	20	61	59	155	178	246
e)	Depreciation and amortization Expense	196	195	191	586	569	762
f)	Other Expenses	1,361	1,482	1,528	4,280	4,687	6,142
	Total Expenses	7,938	8,429	7,339	23,971	23,339	29,740
5	Profit/(Loss) before Exceptional Items and Tax (3 - 4)	(36)	6	170	(165)	496	392
6	Exceptional items	-	-	-	-	-	-
7	Profit/(Loss) before tax (5 - 6)	(36)	6	170	(165)	496	392
8	Tax Expenses						
a)	Current Tax	-	-	33	-	95	60
b)	MAT credit entitlement	-	-	-	-	-	(44)
c)	Deferred Tax	(4)	4	18	(37)	61	(39)
d)	Tax related to earlier years	-	-	-	-	-	(2)
9	Net Profit/ (Loss) for the period/year (7 - 8)	(32)	2	119	(128)	340	417
10	Other Comprehensive Income (OCI)						
i)	a) Items that will not be reclassified to profit or loss	9	8	(3)	25	(10)	33
	b) Income Tax relating to items that will not be reclassified to profit or loss	(2)	(3)	1	(7)	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)	(25)	7	117	(110)	333	441
12	Paid-up Equity share capital (Face value of Rs. 2/- per share)	432	432	432	432	432	432
13	Other Equity						16,660
14	Earnings per share of Rs. 2/- each (EPS)						
	Basic and Diluted (Rs.)	(0.15)	0.01	0.55	(0.59)	1.57	1.93
		Not Annualised	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Annualised

B. NOTES

1	The above unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meeting held on January 31, 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 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	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: January 31, 2025



For APM Industries Limited

Rajendra Kumar Rajgarhia
 Chairman and Whole time Director

B. Statement on deviation or variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc.:-

Statement on deviation / variation in utilisation of funds raised						
Name of listed entity		APM Industries Limited				
Mode of Fund Raising		NA				
Date of Raising Funds		NIL				
Amount Raised		NIL				
Report filed for Quarter ended		NIL				
Monitoring Agency		NA				
Monitoring Agency Name, if applicable		NIL				
Is there a Deviation / Variation in use of funds raised		NA				
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	NIL					
If Yes, Date of shareholder Approval	NIL					
Explanation for the Deviation / Variation	NIL					
Comments of the Audit Committee after review	NIL					
Comments of the auditors, if any	NIL					
Objects for which funds have been raised and where there has been a deviation, in the following table	NA					
Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
NA	NA	NA	NA	NA	NA	NA
Deviation or variation could mean:- (a) Deviation in the objects or purposes for which the funds have been raised or (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or (c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc.						

C. Disclosing outstanding default on loans and debt securities:-

S. No.	Particulars	in INR crore
1.	Loans / revolving facilities like cash credit from banks / financial institutions	
A	Total amount outstanding as on date	2.24
B	Of the total amount outstanding, amount of default as on date	0
2.	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
3.	Total financial indebtedness of the listed entity including short-term and long-term debt	2.24