



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: Outcome of Board Meeting – January 31, 2025**

**Ref: Unaudited Financial Results for the quarter and nine months ended December 31, 2024**

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. January 31, 2025 at 12:30 p.m. and concluded at 02:00 p.m., inter-alia, approved the Unaudited Financial Results of the Company for the quarter and nine months ended December 31, 2024.

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, 2024;
- (b) Limited Review Report on Unaudited Financial Results for the said period.

The aforesaid Financial Results are also being disseminated on Company's website at [www.apmindustries.co.in](http://www.apmindustries.co.in).

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

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

S. No.	Particulars	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	<b>Total Income ( 1 + 2 )</b>	<b>7,902</b>	<b>8,435</b>	<b>7,509</b>	<b>23,806</b>	<b>23,835</b>	<b>30,132</b>
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
	<b>Total Expenses</b>	<b>7,938</b>	<b>8,429</b>	<b>7,339</b>	<b>23,971</b>	<b>23,339</b>	<b>29,740</b>
5	<b>Profit/(Loss) before Exceptional Items and Tax ( 3 - 4 )</b>	<b>(36)</b>	<b>6</b>	<b>170</b>	<b>(165)</b>	<b>496</b>	<b>392</b>
6	Exceptional items	-	-	-	-	-	-
7	<b>Profit/(Loss) before tax ( 5 - 6 )</b>	<b>(36)</b>	<b>6</b>	<b>170</b>	<b>(165)</b>	<b>496</b>	<b>392</b>
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	<b>Net Profit/ (Loss) for the period/year ( 7 - 8 )</b>	<b>(32)</b>	<b>2</b>	<b>119</b>	<b>(128)</b>	<b>340</b>	<b>417</b>
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	<b>Total Comprehensive Income for the period/year ( 9 + 10 )</b>	<b>(25)</b>	<b>7</b>	<b>117</b>	<b>(110)</b>	<b>333</b>	<b>441</b>
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 <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: January 31, 2025



**For APM Industries Limited**  
  
Rajendra Kumar Rajgarhia  
Chairman and Whole time Director