



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

August 06, 2021

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400001

Ref: Scrip Code 523537

Sub: Un-audited Financial Results for the quarter ended June 30, 2021

Dear Sir,

Pursuant to the provisions of 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. Friday, August 06, 2021 at 12:30 pm and concluded at 01:30 pm, inter-alia, approved the Un-audited Financial Results of the Company for the quarter ended June 30, 2021.

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

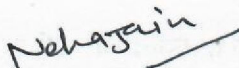
- (a) The Un-audited Financial Results for the quarter ended June 30, 2021; and
- (b) Limited Review Report on the Un-audited Financial Results for the said quarter.

You are requested to take the same on record.

Thanking You,

Yours faithfully,

For APM Industries Limited


Neha Jain
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 Financial Results of APM Industries Limited for the Quarter ended June 30, 2021 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 June 30, 2021, 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.
2. This statement, which is the responsibility of the Company's management and approved by the 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, 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. Emphasis of matter

We draw attention to Note 3 to the Statement of Financial Results in which the Company describes the uncertainties arising from the Covid-19 pandemic and its consequential effects on the Company's performance as assessed by the management. Our opinion is not modified in respect of this matter.

New Delhi
August 06, 2021



For CHATURVEDI & PARTNERS

Chartered Accountants

Firm Registration No. 307068E

LAXMI NARAIN JAIN

Partner

Membership No. 072579

UDIN - 21072579AAAAZ9583

Branches : New Delhi • Mumbai • Chennai • Lucknow

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2021

| Sl. No. | Particulars | (Rs. in lakhs except EPS) | | | |
|---------|---|---------------------------|---|-------------------------|-----------------------|
| | | Quarter Ended | | Year Ended | |
| | | 30.06.2021 Unaudited | 31.03.2021 Audited (Refer Note 5) | 30.06.2020 Unaudited | 31.03.2021 Audited |
| 1 | Income | | | | |
| a) | Revenue from Operations | | | | |
| b) | Other Income | 4,808 | 6,981 | 2,565 | 23,656 |
| | Total Income (a + b) | 4 | 62 | 15 | 122 |
| 2 | Expenses | 4,812 | 7,043 | 2,580 | 23,778 |
| a) | Cost of Materials Consumed | | | | |
| b) | Changes in Inventories of finished goods and work-in-progress | 3,237 | 3,888 | 1,602 | 11,905 |
| c) | Employees Benefits Expenses | (1,639) | (186) | (335) | 1,165 |
| d) | Finance Costs | 1,157 | 1,223 | 680 | 4,098 |
| e) | Depreciation and Amortization | 78 | 76 | 130 | 397 |
| f) | Other Expenses | 157 | 157 | 162 | 649 |
| | Total Expenses | 1,327 | 1,510 | 700 | 4,884 |
| 3 | Profit/(Loss) before Exceptional Items and Tax (1 - 2) | 4,317 | 6,668 | 2,939 | 23,098 |
| 4 | Exceptional Items | 495 | 375 | (359) | 680 |
| 5 | Profit/(Loss) before tax (3 - 4) | 495 | 375 | (359) | 680 |
| 6 | Tax Expenses | | | | |
| a) | Current Tax (including Prior Period Tax Adjustment and net of MAT Credit Entitlement) | 171 | 120 | - | 202 |
| b) | Deferred Tax | 61 | (20) | (96) | (1) |
| 7 | Net Profit/(Loss) for the year/period (5 - 6) | 263 | 275 | (263) | 479 |
| 8 | Other Comprehensive Income (OCI) | | | | |
| a) i) | Items that will not be reclassified to profit or loss | 5 | 35 | (4) | 21 |
| ii) | Income Tax relating to items that will not be reclassified to profit or loss | (1) | (10) | 1 | (6) |
| b) i) | Items that will be reclassified to profit or loss | - | - | - | - |
| ii) | Income Tax relating to items that will be reclassified to profit or loss | - | - | - | - |
| 9 | Total Comprehensive Income for the year/period (7 + 8) | 267 | 300 | (266) | 494 |
| 10 | Paid-up equity share capital (Face value of Rs. 2 per share) | 432 | 432 | 432 | 432 |
| 11 | Other Equity | | | | |
| 12 | Earnings Per share (EPS) | | | | 13,186 |
| a) | Basic (Rs.) | 1.22 | 1.27 | (1.22) | 2.22 |
| b) | Diluted (Rs.) | | | | |
| | | Not Annualised | Not Annualised | Not Annualised | Annualised |

NOTES

| | |
|---|---|
| 1 | The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on August 6, 2021. The Statutory Auditors of the Company have carried out a limited review of the aforesaid results. |
| 2 | These financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standard ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 ("The Act") read with relevant rules issued thereunder and the 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 spread of the COVID-19 pandemic is having an unprecedented impact on people and economy. The Company has evaluated the possible effects of the pandemic in preparation of the financial results including recoverability of assets and assessment of its liquidity position. However, as the situation is continuously evolving, the eventual impact of the pandemic may be different from the estimates made as of the date of approval of these financial results and the management will continue to closely monitor any material changes to the future economic conditions. |
| 4 | 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" |
| 5 | The figures for the quarter ended March 31, 2021 are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of the third quarter of the relevant financial year which were subjected to limited review by the Statutory auditors. |
| 6 | 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: August 6, 2021



For APM Industries Limited

R K Rajgarhia
 Chairman