



IS/ISO 9001 - 2000

APM INDUSTRIES LIMITED

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E-mail : delhi@apmindustries.co.in
CIN No. : L21015RJ1973PLC015819
Website : www.apmindustries.co.in

February 09, 2022

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400001

Ref: Scrip Code 523537

Sub: Outcome of Board Meeting - Unaudited Financial Results for the quarter and nine months ended December 31, 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. Wednesday, February 09, 2022 at 12:30 P.M. and concluded at 02:20 P.M., inter-alia, approved the Un-audited Financial Results of the Company for the quarter and nine months ended December 31, 2021.

We enclose copies of the following:-

- (a) Unaudited Financial Results for the quarter and nine months ended December 31, 2021; and
- (b) Limited Review Report for Un-audited Financial Results for the said period.

You are requested to take the same on record.

Thanking You,

Yours faithfully,

For **APM Industries Limited**

Neha Jain

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 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

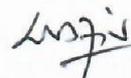
To The Board of Directors of APM Industries Limited

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, 2021 and year to date from April 1, 2021 to December 31, 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 ("the Listing Regulations").
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 of interim financial information consists of making inquiries, primarily of Company personnel responsible for financial and accounting matters, and applying analytical and other 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 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 stated 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 prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, 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 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 conclusion is not modified in respect of this matter.

For CHATURVEDI & PARTNERS

Chartered Accountants

Firm Registration No. 307068E



LAXMI NARAIN JAIN

Partner

Membership No. 072579

UDIN - 22072579AAYXNR3735

New Delhi
February 09, 2022



A. Statement of Unaudited Financial Results for the Quarter and Nine Months ended December 31, 2021

(Rs. in lakhs except EPS)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2021 Unaudited	30.09.2021 Unaudited	31.12.2020 Unaudited	31.12.2021 Unaudited	31.12.2020 Unaudited	31.03.2021 Audited
1	Revenue from Operations	8,666	9,359	7,402	22,833	16,675	23,656
2	Other Income	43	27	19	74	60	122
3	Total Income (1+2)	8,709	9,386	7,421	22,907	16,735	23,778
4	Expenses						
a)	Cost of materials consumed	5,051	4,412	3,496	12,700	8,017	11,905
b)	Changes in Inventories of finished goods and work-in-progress	(49)	1,289	745	(399)	1,351	1,165
c)	Employees benefits expenses	1,325	1,324	1,146	3,806	2,875	4,098
d)	Finance costs	58	82	81	218	321	397
e)	Depreciation and amortization expenses	160	163	165	480	492	649
f)	Other expenses	1,561	1,532	1,332	4,420	3,374	4,884
	Total Expenses	8,106	8,802	6,965	21,225	16,430	23,098
5	Profit before Exceptional Items and Tax (3-4)	603	584	456	1,682	305	680
6	Exceptional items	-	-	-	-	-	-
7	Profit before Tax (5-6)	603	584	456	1,682	305	680
8	Tax expenses						
a)	Current Tax (Including Prior Period Tax adjustment)	184	183	82	538	82	202
b)	Deferred Tax	4	68	58	133	19	(1)
9	Profit for the period/year (7-8)	415	333	316	1,011	204	479
10	Other Comprehensive Income (OCI)						
i)	a) Items that will not be reclassified to profit or loss	5	5	(5)	15	(14)	21
	b) Income tax relating to items that will not be reclassified	(1)	(2)	1	(4)	4	(6)
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)	419	336	312	1,022	194	494
12	Paid-up equity share capital (Face value of Rs. 2 /- per share)	432	432	432	432	432	432
13	Other Equity						13,186
14	Earnings Per Share (EPS) Basic and Diluted (Rs.)	1.92	1.54	1.46	4.68	0.94	2.22
		Not Annualised	Annualised				

B. Notes to the Statement

1	The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 09,2022. 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 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 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: February 09,2022



For APM Industries Limited

R K Rajgarhia

R K Rajgarhia
 Chairman

