

APM FINVEST LIMITED

Corporate Office: 910, Chiranjiv Tower-43, Nehru Place, New Delhi-110019
Phone: (011) 26441015-17, **Fax:** (011) 26441018, **Email:** apmfinvestltd@gmail.com
CIN No.: L65990RJ2016PLC054921, **Website:** www.apmfinvest.com

February 04, 2022

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400001

Ref: Scrip Code 542774

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 at 03:00 p.m. and concluded at 05:00 p.m., inter-alia, approved the Un-audited Financial Results of the Company for the quarter and nine months ended December 31, 2021.

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

- (a) The Un-audited 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.

The results will be published in the newspaper pursuant to Regulation 47(1)(b) of the aforesaid regulations.

We request you to take the same on record.

Thanking you,

Yours faithfully,
For **APM Finvest Limited**

Nidhi
Nidhi
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 Finvest Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

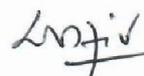
To The Board of Directors of APM Finvest Limited

1. We have reviewed the accompanying statement of unaudited financial results ("the statement") of **APM Finvest 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 AS34) 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. 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 - 22072579AAKAFV6749

New Delhi
February 04, 2022



A. STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2021

(Rs. in lakhs except EPS)

S.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-21	30-Sep-21	31-Dec-20	31-Dec-21	31-Dec-20	31-Mar-21
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I)	Revenue from operations						
i)	Interest income	100.93	108.21	76.95	293.86	237.86	319.49
ii)	Dividend income	9.51	7.68	2.77	20.13	6.62	19.90
iii)	Net gain on fair value changes	6.81	474.59	586.89	1,029.13	1,414.53	1,733.58
iv)	Net gain on sale of investments	53.45	10.33	121.28	96.76	188.95	209.73
v)	Other operating revenue	0.02	-	-	0.07	0.47	0.70
	Total Revenue from operations	170.72	600.81	787.89	1,439.95	1,848.43	2,283.40
II)	Other Income	1.04	-	0.22	1.04	0.35	0.41
III)	Total Income (I+II)	171.76	600.81	788.11	1,440.99	1,848.78	2,283.81
IV)	Expenses						
i)	Finance Costs	0.13	0.61	2.99	3.47	35.12	36.11
ii)	Impairment on financial instruments	(1.00)	0.46	(0.25)	1.50	(50.00)	(50.38)
iii)	Employee benefits expenses	1.74	1.72	1.61	5.05	4.64	6.11
iv)	Depreciation and amortization	0.47	0.47	0.46	1.41	1.40	1.88
v)	Other expenses	14.46	7.20	6.38	26.02	19.17	34.96
	Total Expenses	15.80	10.46	11.19	37.45	10.33	28.68
V)	Profit before exceptional items and tax (III-IV)	155.96	590.35	776.92	1,403.54	1,838.45	2,255.13
VI)	Exceptional items	-	-	-	-	-	-
VII)	Profit before tax (V-VI)	155.96	590.35	776.92	1,403.54	1,838.45	2,255.13
VIII)	Tax expense						
	1) Current tax	33.50	37.30	25.50	102.00	74.50	95.75
	2) Tax related to earlier years	3.02	0.85	-	3.87	-	(3.41)
	3) Deferred Tax	59.49	(2.73)	60.67	99.46	148.42	175.37
IX)	Profit for the period/year (VII-VIII)	59.95	554.93	690.75	1,198.21	1,615.53	1,987.42
X)	Other Comprehensive Income						
	A) i) Items that will not be reclassified to profit or loss	0*	0*	-	0.01	-	0.01
	ii) Income tax relating to items that will not be reclassified to profit or loss	0*	0*	-	0*	-	0*
	Sub Total A)	0*	0*	-	0.01	-	0.01
	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	-	-	-	-	-	-
	Sub Total B)	-	-	-	-	-	-
	Total Other Comprehensive Income (A+B)	0*	0*	-	0.01	-	0.01
XI)	Total Comprehensive Income for the period/year (IX+X)	59.95	554.93	690.75	1,198.22	1,615.53	1,987.43
XII)	Paid-up equity share capital (Face value of Rs. 2/- per share)	432.23	432.23	432.23	432.23	432.23	432.23
XIII)	Other Equity						8,640.19
XIV)	Earnings per share (EPS)						
	Basic (Rs.)	0.28	2.57	3.20	5.54	7.48	9.20
	Diluted (Rs.)	0.28	2.57	3.20	5.54	7.48	9.20
		Not Annualised	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Annualised

*Less than Rs. 500/-



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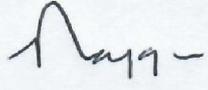
B. Notes to the Statement

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 04, 2022. 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 of Indian Accounting Standard 34 - 'Interim Financial Reporting' 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 existing Promoters and Promoter group of the Company have entered into an agreement on November 27, 2021 with certain parties to sell/transfer their entire shareholding representing 67.75% of the paid-up Equity share capital of the Company along with complete control of management and affairs of the Company. The Company has received No Objection from Reserve Bank of India, Jaipur dated January 28, 2022 for this change in control/management of the Company.
5	The Company's main business is Financing and Investing activities. All activities are carried out within India. As such there are no reportable segments as per Indian Accounting Standard 108- 'Operating Segments'.
6	These Financial Results are available under Investors section of our website at www.apmfinvest.com and under Financial Results at Corporate section of www.bseindia.com .

Place : New Delhi
Date : 04-Feb-22



For APM Finvest Limited


Sanjay Rajgarhia
Vice-Chairman
DIN: 00154167