APM INDUSTRIES LIMITED

Corporate Office: 910, Chiranjiv Tower-43, Nehru Place, New Delhi-110019
CIN No.: L21015RJ1973PLC015819 | Website: www.apmindustries.co.in
Phone: (011) 26441015 | E-mail: delhi@apmindustries.co.in

November 05, 2026

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

Scrip Code: 523537

Sub: Outcome of Board Meeting – November 05, 2026
Ref: Unaudited Financial Results for the quarter and half year ended September 30, 2026

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. November 05, 2026 at 11:00 a.m. and concluded at 12:55 p.m., inter-alia, approved the Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2026.

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

(a) The Unaudited Financial Results for the quarter and half year ended September 30, 2026; and

(b) Limited Review Report on Unaudited Financial Results for the said period.

This is for your information and record.

Thanking you,

Yours faithfully,
For **APM Industries Limited**

NEHA GOEL
Digitally signed by NEHA GOEL
Date: 2026.11.05 12:57:56 +05'30'

Neha Goel
Company Secretary and Compliance Officer

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 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 September 30, 2026 and year to date from April 1, 2026 to September 30, 2026, 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 and is in compliance with the Regulation 33 of the Listing Regulations. 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 the Company's personnel 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 the Standards on Auditing specified under section 143(10) of the Act, 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 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.

For CHATURVEDI & PARTNERS
Chartered Accountants
Firm Registration No. 307068E

CHATURVEDI & PARTNERS CHARTERED ACCOUNTANTS

LAXMI NARAIN JAIN
Partner
Membership No. 072579
UDIN – 26072579SKINBZ7266

New Delhi
November 05, 2026

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, CIN No.: L21015RJ1973PLC015819
Email: csapmindustriesltd@gmail.com, Website: www.apmindustries.co.in

A - STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

(Rs. in lakh except EPS)

S. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	8,592	6,441	6,754	15,033	13,989	27,031
2	Other Income	40	85	51	125	72	186
3	**Total Income (1 + 2)**	**8,632**	**6,526**	**6,805**	**15,158**	**14,061**	**27,217**
4	Expenses						
a)	Cost of materials consumed	4,388	3,834	3,891	8,222	7,304	15,483
b)	Changes in Inventories of finished goods and work-in-progress	1,076	(146)	(19)	930	1,441	411
c)	Employees Benefits Expenses	1,393	1,234	1,313	2,627	2,461	5,133
d)	Finance Costs	11	26	6	37	13	45
e)	Depreciation and Amortization Expenses	182	182	188	364	378	759
f)	Other Expenses	1,337	1,210	1,281	2,547	2,402	5,238
	Total Expenses	**8,387**	**6,340**	**6,660**	**14,727**	**13,999**	**27,069**
5	**Profit/(Loss) before Exceptional Items and Tax (3 - 4)**	**245**	**186**	**145**	**431**	**62**	**148**
6	Exceptional items (Refer Note - 3)	-	-	-		-	210
7	**Profit/(Loss) before tax (5 - 6)**	**245**	**186**	**145**	**431**	**62**	**(62)**
8	Tax Expenses						
a)	Current Tax	92	52	17	144	17	76
b)	Mat Credit Entitlement	-	-	(17)	-	(17)	-
c)	Deferred Tax	(30)	(312)	39	(342)	18	128
d)	Tax related to earlier year	-	2	-	2	-	-
9	**Net Profit/(Loss) for the period/year (7 - 8)**	**183**	**444**	**106**	**627**	**44**	**(266)**
10	**Other Comprehensive Income (OCI)**						
i)	a) Items that will not be reclassified to profit or loss	10	10	3	20	6	40
	b) Income Tax relating to items that will not be reclassified to profit or loss	(3)	(2)	0*	(5)	(1)	(11)
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)**	**190**	**452**	**109**	**642**	**49**	**(237)**
12	Paid-up equity share capital (Face value of Rs. 2/- per share)	432	432	432	432	432	432
13	Other Equity						16,262
14	Earnings per share of Rs. 2/- each (EPS) -Basic and Diluted (Rs.)	0.85	2.05	0.49	2.90	0.20	(1.23)
		Not Annualised	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Annualised

* Amount is less than Rs. 1 lakh

B - NOTES

1	The above unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their meetings held on November 05, 2026. The Statutory Auditor 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	Exceptional Items include loss of Rs. 195 lakhs on disposal of 2 Power Generating Sets, provision of Rs 58 lakhs towards the incremental impact of past period's liability of employees' benefits pursuant to notification of the New Labour Codes and receipt of compensation of Rs. 43 lakhs from a Real Estate Developer on default in delivery of the property.
4	The Company operates in a single segment, manufacturing and selling of Yarn in India. Hence, segment-wise reporting is not applicable as per Ind AS 108 - "Operating Segments".
5	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: November 05, 2026

CHATURVEDI & PARTNERS CHARTERED ACCOUNTANTS

APM Industries Limited New Delhi

For APM Industries Limited

Rajendra Kumar Rajgarhia
Chairman and Whole time Director

APM INDUSTRIES LIMITED

C - STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026

(Rs. in lakh)

PARTICULARS	As at 30.09.2026 Unaudited	As at 31.03.2026 Audited
ASSETS		
1 **Non-Current Assets**		
(a) Property, Plant and Equipment	9,606	9,925
(b) Right of Use Assets	5,380	5,440
(c) Intangible Assets	3	3
(d) Financial Assets		
(i) Investments	509	469
(ii) Other Financial Assets	290	290
(e) Non-Current Tax Assets (Net)	49	49
(f) Other Non-Current Assets	414	410
Total Non-Current Assets	**16,251**	**16,586**
2 **Current Assets**		
(a) Inventories	3,469	3,938
(b) Financial Assets		
(i) Trade Receivables	849	781
(ii) Cash and Cash Equivalents	5	1
(iii) Bank Balances other than (ii) above	1,772	1,720
(iv) Loans	11	5
(v) Other Financial Assets	84	129
(c) Current Tax Assets (Net)	5	13
(d) Other Current Assets	119	114
Total Current Assets	**6,314**	**6,701**
TOTAL ASSETS	**22,565**	**23,287**
EQUITY AND LIABILITIES		
1 **Equity**		
(a) Equity Share Capital	432	432
(b) Other Equity	16,904	16,262
Total Equity	**17,336**	**16,694**
2 **Non-Current Liabilities**		
(a) Financial Liabilities		
(i) Lease Liabilities	10	21
(b) Provisions	14	14
(c) Deferred Tax Liabilities (Net)	2,829	3,166
Total Non-Current Liabilities	**2,853**	**3,201**
3 **Current Liabilities**		
(a) Financial Liabilities		
(i) Borrowings	336	1,239
(ii) Lease Liabilities	21	20
(iii) Trade Payables		
(A) Total outstanding dues of micro enterprises and small enterprises	32	24
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,179	1,318
(iv) Other Financal Liabilities	524	553
(b) Other Current Liabilities	120	131
(c) Provisions	111	107
(d) Current Tax Liabilities (Net)	53	-
Total Current Liabilities	**2,376**	**3,392**
TOTAL EQUITY AND LIABILITIES	**22,565**	**23,287**

CHATURVEDI & PARTNERS CHARTERED ACCOUNTANTS

APM Industries Limited New Delhi

APM INDUSTRIES LIMITED

D - STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

(Rs. in lakh)

Particulars	Half Year Ended	
	30.09.2026	30.09.2025
	Unaudited	Unaudited
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit for the period before tax	431	62
Adjustments for:		
Depreciation and amortization expenses	364	378
Excess provisions/liabilities written back	(14)	(20)
Loss/(Gain) on sale of Property, Plant and Equipment	1	11
Gain on modification/cancellation of leases	-	0*
Interest Income from Bank	(54)	(25)
Gain on Fair valuation of Investments	(40)	-
Gain on Fair valuation of Financial Assets	(1)	0*
Finance Costs	37	13
Operating profit before working capital changes	**724**	**419**
Changes in working capital		
(Increase)/Decrease in Inventories	469	1,394
(Increase)/Decrease in Trade Receivables	(56)	85
(Increase)/Decrease in Bank Balances other than Cash and Cash Equivalents	0*	-
(Increase)/Decrease in Other Current/Non-current assets	(6)	146
(Increase)/Decrease in Loans	(6)	1
(Increase)/Decrease in Other Financial assets	8	7
Increase/(Decrease) in Trade payables and Other financial liabilities	(158)	39
Increase/(Decrease) in Other Current/Non-current Liabilities and Provisions	12	96
Cash generated from operating activities	**987**	**2,187**
Direct Taxes Paid (Net of refunds)	(85)	(12)
Net cash generated from operating activities	**902**	**2,175**
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(23)	(4)
Proceeds from sale of Property, Plant and Equipment	72	12
Interest received from Bank	48	-
Term deposits with Bank having original maturity of more than 3 months	(46)	(1,750)
Net cash generated from/(used in) investing activities	**51**	**(1,742)**
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds/(Repayments) from Working Capital Loans from Banks (Net)	-	(638)
Proceeds/(Repayments) from Overdraft facilities from Bank (Net)	(903)	235
Payment of Dividend	0*	-
Interest on Lease Liabilities	(2)	(3)
Payment of Lease Liabilities	(10)	(9)
Finance costs paid	(34)	(10)
Net cash (used in) financing activities	**(949)**	**(426)**
NET (DECREASE)/ INCREASE IN CASH AND CASH EQUIVALENTS	**4**	**8**
Cash and cash equivalents at the beginning of the period	1	2
Cash and cash equivalents at the end of the period	**5**	**10**
Cash and Cash Equivalents include:		
Cash in hand	2	2
Balances with Banks		
- on Current/Cash Credit Accounts	3	8
	5	**10**

* Amount is less than Rs. 1 lakh

APM Industries Limited New Delhi

CHATURVEDI & PARTNERS CHARTERED ACCOUNTANTS