

# 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

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**August 04, 2021**

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

**Ref: Scrip Code 542774**

**Sub: Outcome of Board Meeting August 04, 2021 - Unaudited Financial Results for the quarter ended June 30, 2021**

Dear Sir,

Pursuant to the provisions of the SEBI (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 03:30 p.m. and concluded at 05:15 p.m., inter-alia, approved the Un-audited Financial Results of the Company for the quarter ended June 30, 2021.

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

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

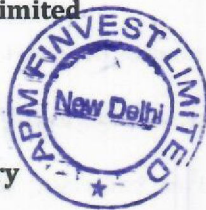
The Results will be published in the newspaper pursuant to Regulation 47 (1) (b) of the aforesaid Regulations.

This is for your information and records.

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 Unaudited Financial Results of APM Finvest 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**

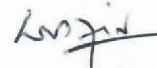
**To The Board of Directors of APM Finvest Limited**

1. We have reviewed the accompanying statement of unaudited financial results ("the statement") of **APM Finvest Limited** ("the Company") for the Quarter ended 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 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 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 - 21072579AAAAAY9984

New Delhi  
August 04, 2021



Branches : New Delhi • Mumbai • Chennai



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

S.No.	Particulars	(Rs. in Lakhs except EPS)			
		Quarter Ended		Year Ended	
		30-Jun-21 (Unaudited)	31-Mar-21 (Audited) (Refer Note- 5)	30-Jun-20 (Unaudited)	31-Mar-21 (Audited)
	<b>Revenue from operations</b>				
i)	Interest income	84.72	81.63	77.55	319.49
ii)	Dividend income	2.94	13.28	1.17	19.90
iii)	Net gain on fair value change	547.73	319.05	565.45	1,733.58
iv)	Net gain on sale of investments	32.98	20.78	9.22	209.73
v)	Other operating revenue	0.05	0.23	0.47	0.70
I)	<b>Total Revenue from operations</b>	<b>668.42</b>	<b>434.97</b>	<b>653.86</b>	<b>2,283.40</b>
II)	Other Income	-	0.06	-	0.41
III)	<b>Total Income (I+II)</b>	<b>668.42</b>	<b>435.03</b>	<b>653.86</b>	<b>2,283.81</b>
	<b>Expenses</b>				
i)	Finance Costs	2.73	0.99	21.50	36.11
ii)	Impairment on financial instruments	2.04	(0.38)	(49.78)	(50.38)
iii)	Employee benefits expenses	1.59	1.47	1.40	6.11
iv)	Depreciation and amortization	0.47	0.48	0.47	1.88
v)	Other expenses	4.36	15.79	6.60	34.96
IV)	<b>Total Expenses</b>	<b>11.19</b>	<b>18.35</b>	<b>(19.81)</b>	<b>28.68</b>
V)	Profit before exceptional items and tax (III-IV)	<b>657.23</b>	<b>416.68</b>	<b>673.67</b>	<b>2,255.13</b>
VI)	Exceptional items	-	-	-	-
VII)	<b>Profit before tax (V-VI)</b>	<b>657.23</b>	<b>416.68</b>	<b>673.67</b>	<b>2,255.13</b>
VIII)	Tax expense				
	1) Current tax	31.20	21.25	33.25	95.75
	2) Tax related to earlier year	-	(3.41)	-	(3.41)
	3) Deferred Tax	42.70	26.95	50.15	175.37
IX)	<b>Profit for the period/year (VII-VIII)</b>	<b>583.33</b>	<b>371.89</b>	<b>590.27</b>	<b>1,987.42</b>
X)	<b>Other Comprehensive Income</b>				
	A) i) Items that will not be reclassified to profit or loss	0*	0.01	-	0.01
	ii) Income tax relating to items that will not be reclassified to profit or loss	0*	0*	-	0*
	<b>Sub Total A)</b>	<b>0*</b>	<b>0.01</b>	<b>-</b>	<b>0.01</b>
	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	-	-	-	-
	<b>Sub Total B)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Other Comprehensive Income (A+B)</b>	<b>0*</b>	<b>0.01</b>	<b>-</b>	<b>0.01</b>
XI)	<b>Total Comprehensive Income for the period/year (IX+X)</b>	<b>583.33</b>	<b>371.90</b>	<b>590.27</b>	<b>1,987.43</b>
XII)	<b>Paid-up equity share capital (Face value of Rs. 2/- per share)</b>	<b>432.23</b>	<b>432.23</b>	<b>432.23</b>	<b>432.23</b>
XIII)	<b>Other Equity</b>				<b>8,640.19</b>
XIV)	<b>Earnings per share (EPS)</b>				
	Basic (Rs.)	2.70	1.72	2.73	9.20
	Diluted (Rs.)	2.70	1.72	2.73	9.20
		Not Annualised	Not Annualised	Not Annualised	Annualised

\* less than Rs 500/-

**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 04, 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's main business is Financing and Investing activities. All activities are carried out within 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 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.apmfinvest.com and under Financial Results at Corporate section of www.bseindia.com.

For APM Finvest Limited

Place : New Delhi  
Date : August 04, 2021



*Sanjay Rajgarhia*  
Sanjay Rajgarhia  
Vice-Chairman