



DEVI DAYAL & ASSOCIATES

CHARTERED ACCOUNTANTS

D-168, LGF NEW RAJINDER NAGAR, NEW DELHI-110060

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Auditor's Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO THE BOARD OF DIRECTORS OF APPLE METALS INDUSTRIES LIMITED

We have audited the quarterly financial results of APPLE METALS INDUSTRIES LIMITED for the quarter ended 31 march 2023 and the year to date results for the period 01.04.2022 to 31.03.2023, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued there under; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

ii. give a true and fair view of the net profit/ loss and other financial information for the quarter ended 31.03.2023 as well as the year to date results for the period from 01.4.2022 to 31.03.2023.

For DEVI DAYAL & ASSOCIATES

Chartered Accountants



(CA GUPTA DEV DAYAL)

Partner

M.No. 082663

FRN : 003910N

Place : Delhi

Date:30/05/2023

UDIN NO:- 23082663BGXQTP4741

Statement of Standalone Un-Audited Results for the Quarter ended 31/03/2023

Particulars	Previous corresponding 3 months Ended	Previous corresponding 3 months Ended	Previous corresponding 3 months Ended	Previous corresponding 3 months Ended	Previous corresponding 3 months Ended	Year to date figures Previous Year ended	Year to date figures Previous Year ended	Year to date figures Previous Year ended
	31.03.2023	31.12.2022	30.09.2022	30.06.2022	30.09.2021	31.12.2022	30.09.2022	31.03.2022
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
Particulars	31.03.2023	31.12.2022	30.09.2022	30.06.2022	30.09.2021	31.12.2022	30.09.2022	31.03.2022
(Refer Notes Below)	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1. Income from Operations								
(a) Net Sales/Income from Operations	0.00	0.00	829.13	375.38	737.20	1,204.51	1,204.51	2,043.30
(b) Other Operating Income	0.00	0.13	0.13	0.12	0.00	0.37	0.25	46.13
Total Income from Operations (net)		0.13	829.26	375.50	737.20	1204.88	1204.76	2,089.43
2. Expenses								
(a) Cost of Materials consumed	0.00	0	0	0.00	0.00	0.00	0.00	-
(b) Purchase of stock-in-trade	0.00	0	716.54	300.28	712.07	1,016.81	1,016.81	1,815.41
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
(d) Employee benefits expense	23.44	8.64	8.92	15.21	11.06	37.06	24.20	51.97
(e) Depreciation and amortisation expense	89.60	0	0	0.00	0.00	0.00	0.00	76.79
(f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	31.35	5.37	13.83	7.61	6.32	25.05	21.49	
Total Expenses	144.40	14.01	739.29	323.10	729.45	1078.93	1062.50	2,081.19
3. Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	-144.40	-13.88	89.97	52.41	7.75	125.95	142.26	
4. Other Income	60.31841	0	0	52.41	0.00	0.00	0.00	-
5. Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	-84.08065	0.00	0.00		7.75		0	8.24
6. Finance Costs	5.1742248	3.78	1.81	1.22	2.82	12.78	2.99	-
7. Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 + 6)	-89.25	-17.66	88.16	51.18	4.93	113.18	139.27	8.24
8. Exceptional Items	0.00							-
9. Profit / (Loss) from ordinary activities before tax (7 + 8)	-89.25	-17.66	88.16	51.18	4.93	113.18	139.27	8.24
10. Tax expense	4.20	0.00	34.82	0.00	1.28	28.29	34.82	14.92
11. Net Profit / (Loss) from ordinary activities after tax (9 - 10)	-93.46	-17.66	53.34	51.18	3.65	84.88	104.45	23.16
12. Extraordinary Items (net of tax expenses)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
13. Net Profit / (Loss) for the period (11 + 12)	-93.46	-17.66	53.34	51.18	3.65	84.88	104.45	23.16
14. Share of Profit / (loss) of associates *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
15. Minority Interest *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
16. Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15) *	-93.46	-17.66	53.34	51.18	3.65	84.88	104.45	23.16
17. Paid-up equity share capital (Face Value of the Share shall be indicated)	600.61	600.61	600.61	600.61	600.61	600.61	600.61	600.61
18. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	1,070.77	1,157.63	1,175.29	1,121.95	1,072.57	1,070.77	1,070.77	1,070.77
19.i. Earnings Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised):								
(a) Basic	-1.56	-0.29	0.89	0.85	1.79	1.41	1.74	1.78
(b) Diluted	-1.56	-0.29	0.89	0.85	1.79	1.41	1.74	1.78
19.ii. Earnings Per Share (after extraordinary items) (of Rs 10/- each) (not annualised):								
(a) Basic	-1.56	0.00	0.89	0.85	1.79	1.41	1.74	1.78
(b) Diluted	-1.56	0.00	0.89	0.85	1.79	1.41	1.74	1.78

See accompanying note to the Financial Results

Note:

- 1) have been taken on record by board of director in their meeting held on 30th May, 2023 and a Limited Review of the same has been carried out by the Statutory Auditors of the Company.
- 2) The Company has not received any complaints from its investors during the quarter.
- 3) The figures of the corresponding period have been re-grouped & re-arranged wherever necessary.

For Devi Dayal & Associates
 Chartered Accountants
 Firm Reg No 0003910N



CA Devi Dayal Gupta
 Partner
 Memb No. 082663





Dated: 30/05/2023
 Place: Delhi

For Apple Metal Industries Limited

Rajbir Singh Kohli
 RAJBIR SINGH KOHLI
 [DIN: 07802967]
 (Director)

Dated: 30-05-2023
 Place: Delhi



APPLE METAL INDUSTRIES LIMITED		
CIN : L74110DL1972PLC206966		
REGD OFF. PRIVAT OFFICE NO-303,THIRD FLOOR BUILDING NO-5 ,COMMUNITY CENTER, PREET VIHAR, Telephone No: +919818422928,Email id: office@applegroup.co.in		
STATEMENT OF ASSETS AND LIABILITIES		(Rs. in Lakhs)
	AS AT 31.03.2023	AS AT 31.03.2022
	(Audited)	(Audited)
ASSETS		
Non-Current Assets		
a) Property Plant & Equipment	631.28	366.41
b) Capital work in progress	-	-
c) Intangible Assets	-	-
d) Financial Assets	-	-
e) Other non-current assets	57.15	51.32
Total Non-current assets	688.44	417.73
Current Assets		
a) Inventories	-	-
b) Financial assets		
i) Investments	10.10	555.10
ii) Trade receivables	2,784.38	853.17
iii) Cash and Cash equivalents	1.49	140.68
iv) Bank balance other than (iii) above	38.27	1,264.88
c) Other current assets	3,420.34	2,552.95
Total Current assets	6,254.59	5,366.77
TOTAL ASSETS	6,943.03	5,784.50
EQUITY AND LIABILITIES		
Equity		
a) Equity Share Capital	600.61	600.61
b) Other equity	1,099.34	1,070.77
Sub-total - Equity	1,699.95	1,671.38
LIABILITIES		
NON-CURRENT LIABILITIES		
a) Financial liabilities		
i) Borrowings	-	-
ii) Other financial liabilities	-	-
b) Provisions	-	-
c) Deferred tax liabilities (Net)	-	-
d) Other non current liabilities	-	-
Total Non-current liabilities	-	-
Current liabilities		
a) Financial liabilities		
i) Borrowings	2,007.04	3,493.62
ii) Trade payables	1,778.26	524.71
iii) Other financial liabilities	-	-
b) Other Current Liabilities	1,453.57	93.50
c) Provisions	4.20	1.29
Total Current liabilities	5,243.07	4,113.12
TOTAL EQUITY AND LIABILITIES	6,943.03	5,784.50
For Devi Dayal & Associates Chartered Accountants Firm Reg No 0003910N	For Apple Metal Industries Limited..	
 	 	
CA Devi Dayal Gupta Partner Memb No. 082663 Date: 30.05.2023 UDIN NO:23082663BGXQTP4741	RAJBIR SINGH KOHLI [DIN: 07802967] (Director) Dated: 30-05-2023 Place: Delhi	