



APT PACKAGING LTD

Gut No. 76, village Pangra, Paithan Road, Tq. Paithan,
Dist Aurangabad, Maharashtra state of India -431106
Website:- WWW.aptpackaging.in Cont:- +91-9960100449

Ref No. Ref No. APT/2025-26/CS/19

Dt. 3rd August, 2025

To,
The Manager – Listing Compliance
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai – 400 001
Scrip Code: 506979

Subject: Clarification regarding inadvertent omission of Annexure in Outcome of Board Meeting held on 1st August, 2025 – APT PACKAGING LTD

Dear Sir/Madam,

This is with reference to our submission dated **1st August, 2025**, regarding the **Outcome of the Board Meeting** vide letter No. APT/2025-26/CS/18 of the Company held on the said date.

We would like to bring to your kind notice that **due to an inadvertent oversight**, the following annexures were **not attached** along with the Outcome of the Board Meeting filed on the BSE Listing Centre:-

Annexure B – Statement of Deviation or Variation for proceeds of Preferential Issue in the prescribed format under Regulation 32 of SEBI (LODR) Regulations, 2015.

Annexure C – Disclosures of outstanding defaults on loans including revolving facilities from banks/financial institutions (as per SEBI Circular SEBI/HO/CFD/CMD1/CIR/P/2019/140 dated 21st November, 2019).

Annexure D- Format of Related Party Transactions – NOT APPLICABLE

We regret the omission and request you to kindly take on record the attached annexures which are now being submitted herewith. The same may kindly be read in continuation of our earlier submission.

We sincerely apologize for the inconvenience caused and assure you that we will ensure more diligence in future compliances.

Thanking you,
Yours faithfully,
For **APT Packaging Limited**

CS JYOTI BAJPAI
COMPANY SECRETARY
M. No A69024

Enclosures:

Annexure B – Statement of Deviation or Variation
Annexure C – Disclosure of Outstanding Loan Defaults
Annexure D-Format for Related Party Transactions



Annexure A

**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND YEAR TO DATE
UNAUDITED STANDALONE IND-AS FINANCIAL RESULTS OF THE COMPANY PURSUANT TO
REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS)
REGULATION 2015, AS AMENDED.**

Review Report to
The Board of Directors,
Apt Packaging Limited
Chhatrapat Sambhajingar.

1. We have reviewed the accompanying standalone statement of unaudited financial results of Apt Packaging Limited (CIN: L24100MH1980PLC022746) (the company) for the quarter ended 30th June 2025 ('The Statement') being submitted by the Company pursuant to the requirements of regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation 2015 as amended (Listing Regulations).
2. This standalone statement which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with Ind-AS 34- 'Interim Financial Reporting' prescribed under section 133 of the Companies Act., 2013 (the Act) read with relevant rules issued there under and other recognized accounting practices and policies generally accepted in India. Our responsibility is to issue a report on these standalone financial statements based on our review.
3. We conducted our review of the standalone 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 standalone financial statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 Standards on Auditing 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 standalone statement of unaudited financial results prepared in accordance with applicable accounting standards specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules made thereunder and other accounting principles generally accepted in India and other recognized accounting practices and policies has, except our observations as mentioned in para 5 below, not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Observations:

- a. The company has not provided GST liability of Rs. 20.70 Lakhs for the financial year 2019-20. The appeal against this order has been filed before the appellate authority.
- b. The company has not provided for doubtful debts of Rs. 11.45 Lakhs.
- c. The company is valuing its stock on a first in first out basis based upon the physical verification of inventory conducted by the management at the quarter end. The Company has yet to implement a system by which the valuation is derived based on the purchases and consumption records maintained in the computer system.
- d. The interest on unsecured loans availed from related and other unrelated parties has not been provided for the quarter in view of the waiver of interest for the current year received from lenders.

For Gautam N Associates
Chartered Accountants
FRN: 103117W


Gautam Nandawat
Partner

M No: 032742
UDIN : 25032742BMJJNB1555



Place: Chhatrapati Sambhajinagar
Date: 01-08-2025

APT PACKAGING LIMITED
Regd Office: Gut No. 76, Village Pangra Palthan Road, Tq. Palthan Aurangabad Maharashtra 431106
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30.06.2025
CIN: L24100MH1980PLC022746

(Rs. In lakhs)

Sr. No.	Particulars	For the Quarter Ended			For the Year Ended
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		Unaudited	Audited	Unaudited	Audited
I	Income				
	a) Income from Operations	478.09	443.17	303.58	1,359.79
	b) Other Operating Income	-	-	-	-
	Total Income	478.09	443.17	303.58	1,359.79
II	Expenses				
	a) Purchases of Stock-in-trade	0.23	1.31	38.24	1.91
	a) Cost of Material Consumed	217.75	151.57	69.35	527.12
	b) Changes in inventory	(3.37)	57.64	0.61	11.91
	c) Employee benefit expenses	60.55	55.38	48.85	206.56
	d) Depreciation and Amortisation expense	29.54	26.77	20.52	89.83
	f) Other Expenses	187.51	141.40	104.47	493.53
	Total Expenses	472.21	434.07	282.04	1,330.86
III	Profit/(Loss) from operations before other income, finance cost and Exceptional Items (I-II)	3.88	9.10	21.54	28.91
IV	Other Income	9.23	15.80	12.94	70.47
V	Profit/(Loss) from ordinary activities before finance cost and Exceptional Items (III+IV)	13.11	24.90	34.48	99.38
VI	Finance Cost	12.13	21.41	16.25	68.89
VII	Profit/(Loss) from ordinary activities after Finance cost (V-VI)	0.98	3.49	18.23	30.49
VIII	Exceptional Items Income/(Expenses)	-	-	(1.84)	-
IX	Profit/(Loss) from Ordinary Activities before tax (VII+VIII)	0.98	3.49	16.40	30.49
X	Tax Expense				
	a) Current Tax	-	-	-	-
	b) Income Tax for Prior Period	-	(0.09)	-	(0.09)
	c) Deferred Tax	-	-	-	-
	Total tax expense	-	(0.09)	-	(0.09)
XI	Net Profit/(Loss) from ordinary activities after tax (IX-X)	0.98	3.58	16.40	30.58
XII	Extraordinary Items (net of Tax)	-	-	-	-
XIII	Net Profit/(Loss) for the period (XI-XII)	0.98	3.58	16.40	30.58
XIV	Other Comprehensive Income				
	Items that will not be reclassified to profit and Loss				
	a) Remeasurement of post employment benefit obligations	-	(10.42)	(2.77)	(1.72)
	b) Income Tax relating to items that will not be reclassified to profit and loss.	-	-	-	-
	Items that will be reclassified to profit and Loss				
	a) Remeasurement of Investments	(0.88)	(0.69)	-	(3.36)
	Total Comprehensive Income	(0.88)	(11.11)	(2.77)	(5.08)
XV	Total Comprehensive Income for the period (XIII+XIV)	1.87	14.69	13.63	35.65
X	Paid-up equity share capital (face value of Rs. 10 per share)	1,181.35	526.00	526.00	526.00
XI	Other Equity (excluding revaluation reserve)				(1,046.20)
XII					
	a) Basic	0.01	0.07	0.31	0.58
	b) Diluted	0.01	0.07	0.31	0.58

NOTES:

- The above results have been prepared as per Ind AS, which have been approved by Audit Committee at the meeting held on 30/07/2025 and taken on record and approved by the Board of Directors at their meeting held on 01/08/2025 at Chhatrapati Sambhajinagar (Aurangabad).
- In the absence of virtual certainty of having taxable Income in predictable future, as a matter of prudence, no deferred tax asset has been recognized as envisaged in Ind AS 12 on Income Taxes.
- The company is engaged in the business of manufacturing Co-extruded Tubes which in the context of Ind AS 108 "Operating Segments" constitutes one single primary segment.
- There were no investor complaints pending/received during the quarter.
- The figures have been regrouped and rearranged wherever necessary.
- During the quarter, the Company has issued 65,50,000 equity shares of Rs. 10 each at a premium of Rs. 20 per shares on preferential allotment basis for an aggregate amount of Rs.10.65 crores. The proceeds of the said issue has been utilised for the purposes for which it has been raised. The trading for the same has been approved by BSE.

FOR GAUTAM N ASSOCIATES
CHARTERED ACCOUNTANTS

Date: 01/08/2025
Place: Chhatrapati Sambhajinagar (Aurangabad)

Gautam Nandawat
GAUTAM NANDAWAT
(Partner)





Annexure –B:-

Rs. in LAKHS

	Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (1)						
	Mode of Fund Raising			Preferential Issues			
	Description of mode of fund raising (Applicable in case of others is selected)			-			
	Date of Raising Funds			08-05-2025			
	Amount Raised			1965.00			
	Report filed for Quarter ended			30-06-2025			
	Monitoring Agency			Not applicable			
	Monitoring Agency Name, if applicable						
	Is there a Deviation / Variation in use of funds raised			No			
	If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders						
	If Yes, Date of shareholder Approval						
	Explanation for the Deviation / Variation			None			
	Comments of the Audit Committee after review			None			
	Comments of the auditors, if any			None			
	Objects for which funds have been raised and where there has been a deviation, in the following table:						
Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilized	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
1	Finance working capital requirements of the Company	Not Applicable	200.00	0.00	62.90	0.00	-



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2	Repayment of Debts	Not Applicable	1330.00	0.00	1439.34	109.34	-
3	Expansion and Modernization	Not Applicable	350.00	0.00	98.73	0.00	-
4	General Corporate purpose	Not Applicable	85.00	0.00	44.13	0.00	-
Deviation or variation could mean: (a) Deviation in the objects or purposes for which the funds have been raised or (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or (c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc							
Name of signatory		Arvind Machhar					
Designation of person		Managing Director					
Place		Chhatrapati Sambhajnagar					
Date		01-08-2025					

Annexure C – Disclosures of outstanding defaults on loans including revolving facilities from banks/financial institutions (as per SEBI Circular SEBI/HO/CFD/CMD1/CIR/P/2019/140 dated 21st November, 2019). – **NOT APPLICABLE**

Annexure D- Format of Related Party Transactions – NOT APPLICABLE FOR THIS QUARTER



Annexure - E

Statement on Impact of Limited Review Report Qualifications submitted along-with Un-Audited Financial Results for the Quarter ended as on 30th June, 2025- (Standalone) **Rs. in LAKHS**

Statement on Impact of Qualifications for the Quarterly Financial Results ended as on 30th June, 2025

[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

I.	Sl. No.	Particulars	Un-Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (Un-Audited figures after adjusting for qualifications)
	1.	Turnover / Total Income	476.09	476.09
	2.	Total Expenditure	472.21	472.21
	3.	Net Profit / (Loss)	0.98	0.98
	4.	Earnings Per Share	0.01	0.01
	5.	Any other financial item(s) (as felt appropriate by the management)	-	-
Audit Qualification each audit qualification separately):				
	a.	Details of Audit Qualification: As mentioned in Note No. 5 to the Limited Review Report that:- a) The Company has not provided GST liability totaling Rs. 20.70 lakhs for the financial year 2019-20. The appeal against this order has been filed before the appellant authority. b) The company has not provided in respect to doubtful debts amounting Rs. 11.45/- Lakhs c) The Company is valuing its stock on a first in first out basis based upon the physical verification of inventory conducted by the management at the quarter end. The company has yet to implement a system by which the valuation is derived based on the purchases and consumption records maintained in the computer system. d) The interest on unsecured loans availed from related and other unrelated parties has not been provided for the quarter in view of the waiver of interest for the current year received from lenders.		
	b.	Type of Audit Qualification: Qualified Opinion		
	c.	Frequency of qualification: Three time a, b; First time c & d		



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d.	For Limited Review Qualification(s) where the impact is quantified by the auditor, Management's Views: 5a. The demand notice for Rs. 20.70 lakhs issued by Goods and Service Tax department in respect of excess outward tax in GSTR1 compared to GSTR3B and excess ITC claim in GSTR3b for financial year 2019-20 for Aurangabad branch. The company has made an appeal against this order before the appealed authority with a deposit of Rs. 0.99 lakhs. 5b. The necessary arrangement for the recovery of debts is under process. 5c. The management is in the process of implementing the system for valuation based on purchases and consumption records maintained in the computer system. 5d. The necessary interest waiver confirmations from the concerned parties are taken on record.		
e.	For Limited Review Report Qualification(s) where the impact is not quantified by the auditor:		
	(i)	Management's estimation on the impact of Limited Review Report qualification: Refer 5(d) above	
	(ii)	If management is unable to estimate the impact, reasons for the same: Refer 5(a to d) above	
	(iii)	Auditors' Comments on (i) or (ii) above: Refer 5(a to d) above	

For APT Packaging Limited

Arvind Machhar
Managing Director
Din:- 00251843

Shrikant Wani
CFO

Place :- Aurangabad
Date:- 01.08.2025



CIN:- L24100MH1980PLC022746

ANNEXURE F**Intimation under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Particulars	Mr. Suyog Machhar, Additional Director (DIN: 00249147)
Reason for change viz. appointment, resignation, removal, death or otherwise	Mr. Suyog Sunil Machhar is appointed as an Additional Director under Promoter category pursuant to compliance of Listing Obligations and Disclosures Requirement Regulations 2015 effect from 1 st August, 2025 subject to approval of members in upcoming AGM.
Date of Appointment / Cessation	1 st August, 2025
Term of appointment	Additional Director holds office till the regularization by members in upcoming Annual general meeting. Board recommends the appointment subject to members approval.
Brief Profile	Mr. Suyog Sunil Machhar , aged 51 years, brings with him over 28 years of diverse experience across the chemical and packaging industries, having worked in both public and private sector enterprises. His professional journey includes significant roles involving coordination with multiple stakeholders and contributions across various sectors within the government. Mr. Machhar holds a Bachelor's degree in Chemical Engineering and is a respected figure from the renowned <i>Machhar Group</i> of Chhatrapati Sambhajinagar.
Disclosure of relationships between Directors	Mr. Suyog Sunil Machhar is a promoter of the company and related with all promoter along with Mr. Arvind Machhar and Mr. Sandeep Machhar directors of the company.
Other Directorships / Memberships (in listed entities in case of resignation of Independent director)	NA



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Particulars	Mr. Vikas Tapdiya, Additional Director (DIN: 10564014)
Reason for change viz. appointment, resignation, removal, death or otherwise	Mr. Vikas Tapdiya is appointed as an Additional Director under Independent category pursuant to compliance of Listing Obligations and Disclosures Requirement Regulations 2015 effect from 1 st August, 2025 subject to approval of members in upcoming AGM
Date of Appointment / Cessation	1 st August, 2025
Term of appointment	Additional Director holds office till the regularization by members in upcoming Annual general meeting. Board recommends the appointment subject to approval of members.
Brief Profile	Mr. Vikas Tapdiya, aged 49 years, has over 14 years of extensive and varied experience in the field of accounting and taxation, both in the public and the private sector. He worked within the government with multiple stakeholders and in different sectors. By qualification, he is a Chartered Accountant of reputed Institute of Chartered Accountants of India, Delhi. He is also serving as a Independent Director of Machhar Industries Ltd (BSE Listed Company). He is in practice since more than 10 years.
Disclosure of relationships between Directors	CA Vikas Tapdiya is not related to any Director or promoter of the Company.
Other Directorships / Memberships (in listed entities in case of resignation of Independent director)	Machhar Industries Ltd (BSE Listed Company) SCRIP Code:- 543934