



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/41

Dt. 10th November, 2025

To,
THE MANAGER – LISTING COMPLIANCE
BSE Limited
PHIROZE JEEJEEBHOY TOWERS
DALAL STREET,
MUMBAI – 400 001
SCRIP CODE: 506979

Sub: Outcome of board meeting held on 10th November, 2025 under regulations 30 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 (SEBI Listing Regulations).

Dear Sir/Madam,

This is to inform in terms of Regulation 30 and Regulation 33 read with Schedule III of SEBI (Listing Obligations and disclosures Requirements) Regulations 2015 (SEBI LODR Regulations) the board of Directors of the company at their meeting held today i.e 10th November, 2025 has inter alia considered and approved:-

1. Un-Audited financial results as required under Regulations 33 of SEBI LODR Regulations for the Quarter ended September, 30th, 2025 along with Limited Review report of Statutory Auditors thereon. Enclosed herewith :-

Un-Audited Financial Results (Standalone) along with the Limited Review Report of the Statutory Auditor –**Annexure-A**

2. Statement of Impact regarding Auditors Qualification with management views –**ANNEXURE –B**
 - i) Mr. Arvind Machhar, Managing Director of the company has signed the financial results forming part of this disclosure as authorized by the board of directors.
 - ii) Approved the Resignation tendered by CA Gheverchand M. Bothara and CA Rupli A. Bothara respectively due to completion of their tenure as an Independent Directors of the Company. –**ANNEXURE F**
3. Annexure C – Disclosure of Outstanding Loan Defaults
4. Annexure D-Format for Related Party Transactions
5. Annexure E- Statement of Impact of Audit Qualifications
6. Additional information as required under regulations 30 of SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015 for point 2(ii) is enclosed as an **ANNEXURE –F**.

The board meeting commenced at 04.00 pm and concluded at 09.10 pm. The above is for your information and dissemination to the public at large.

For APT PACKAGING LIMITED

Jyoti
Suresh
Bajpai
Bajpai

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by Jyoti Suresh
Bajpai
Date: 2025.11.10
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CS Jyoti Bajpai
Company Secretary
Meb. No. A-69029

Enclosures:

Annexure A- Limited Review Report and Un-Audited Quarterly Results
Annexure B – Statement of Deviation or Variation
Annexure C – Disclosure of Outstanding Loan Defaults
Annexure D-Format for Related Party Transactions
Annexure E- Statement of Impact of Audit Qualifications
Annexure F- Disclosures



Gautam N Associates
Chartered Accountants

30, GNA House, Behind ABC Complex,
Manmandir Travels Lane, Adalat Road, Aurangabad - 431 001

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 statement of unaudited financial results of **APT Packaging Limited** for the quarter ended 30th September 2025 and year to date results for the period 1st April 2025 to 30th September 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 modified.
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 Mahesh
Chandra Nandawat

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Mahesh Chandra Nandawat
Date: 2025.11.10 21:12:12
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Gautam Nandawat
Partner

M No: 032742

UDIN : 25032742BMJJRS6369

Place: Chhatrapati Sambhajnagar
Date: 10th November 2025

APT PACKAGING LIMITED
Regd Office: Gut No. 76, Village Pangra, Paithan Road, Tq. Paithan, Chhatrapati Sambhajanagar (Aurangabad) MH 431106
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30.09.2025
CIN: L24100MH1980PLC022746

					(Rs. In lakhs)		
Sr. No.	Particulars	For the Quarter Ended			For Six Months Ended		For the Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Income						
	a) Income from Operations	588.54	476.09	290.02	1,064.63	593.60	1,359.79
	b) Other Operating Income	-	-	-	-	-	-
	Total Income	588.54	476.09	290.02	1,064.63	593.60	1,359.79
II	Expenses						
	a) Purchases of Stock-in-trade	1.48	0.23	40.72	1.70	78.96	1.91
	a) Cost of Material Consumed	265.40	217.75	115.45	483.16	184.80	527.12
	b) Changes in inventory	28.07	(3.37)	(55.69)	24.70	(55.07)	11.91
	c) Employee benefit expenses	59.80	60.55	51.34	120.35	100.19	206.56
	d) Depreciation and Amortisation expense	30.96	29.54	21.67	60.51	42.20	89.83
	f) Other Expenses	168.76	167.51	120.46	336.27	224.93	493.53
	Total Expenses	554.48	472.21	293.96	1,026.69	576.00	1,330.86
III	Profit/(Loss) from operations before other income, finance cost and Exceptional Items (I-II)	34.06	3.88	(3.94)	37.95	17.60	28.91
IV	Other Income	20.70	9.23	26.41	29.93	39.35	70.47
V	Profit/(Loss) from ordinary activities before finance cost and Exceptional Items (III+IV)	54.77	13.11	22.47	67.88	56.95	99.38
VI	Finance Cost	9.33	12.13	16.97	21.46	33.21	68.89
VII	Profit/(Loss) from ordinary activities after Finance cost (V-VI)	45.43	0.98	5.50	46.42	23.74	30.49
VIII	Exceptional Items Income/(Expenses)	-	-	-	-	(1.84)	-
IX	Profit/(Loss) from Ordinary Activities before tax (VII+VIII)	45.43	0.98	5.50	46.42	21.90	30.49
X	Tax Expense						
	a) Current Tax	-	-	-	-	-	-
	b) Income Tax for Prior Period	-	-	-	-	-	(0.09)
	c) Deferred Tax	-	-	-	-	-	-
	Total tax expense	-	-	-	-	-	(0.09)
XI	Net Profit/(Loss) from ordinary activities after tax (IX-X)	45.43	0.98	5.50	46.42	21.90	30.58
XII	Extraordinary Items (net of Tax)	-	-	-	-	-	-
XIII	Net Profit/(Loss) for the period (XI-XII)	45.43	0.98	5.50	46.42	21.90	30.58
XIV	Other Comprehensive Income						
	Items that will not be reclassified to profit and Loss						
	a) Remeasurement of post employment benefit obligations	(1.51)	-	(2.49)	(1.51)	(5.26)	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	(0.56)	0.88	2.32	0.33	2.32	3.36
	Total Comprehensive Income	(2.07)	0.88	(0.17)	(1.19)	(2.94)	5.08
XV	Total Comprehensive Income for the period (XIII+XIV)	43.37	1.87	5.33	45.23	18.96	35.66
X	Paid-up equity share capital (face value of Rs. 10 per	1,181.35	1,181.35	526.00	1,181.35	526.00	526.00
XI	Other Equity (excluding revaluation reserve)						(1,046.20)
XII	Earnings / Loss per share (EPS) (not annualised)						
	a) Basic	0.37	0.01	0.10	0.38	0.36	0.68
	b) Diluted	0.37	0.01	0.10	0.38	0.36	0.68

NOTES:

- The above results have been prepared as per Ind AS, which have been approved by the Audit Committee at its meeting held on 07/11/2025 and taken on record and approved by the Board of Directors at their meeting held on 10/11/2025 at Chhatrapati Sambhajanagar.
- In the absence of virtual certainty of having taxable Income unpredictable 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.

Date: 10/11/2025
Place: Chhatrapati Sambhajanagar

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Shrikant Wani
CFO

Arvind
Krishangopal
Machhar
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 Arvind Krishangopal
 Machhar
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Arvind Machhar
Managing Director
DIN: 00251843

APT PACKAGING LIMITED
Regd Office: Gut No. 76, Village Pangra, Paithan Road, Tq. Paithan, Chhatrapati Sambhajnagar (Aurangabad) MH 431106
ASSET LIABILITY STATEMENT FOR THE QUARTER ENDING ON 30/09/2025
CIN: L24100MH1980PLC022746

Particulars	Rs. in Lakhs	
	As at	As at
	30-09-2025 UNAUDITED	31-03-2025 AUDITED
Assets		
I) Non-Current Assets		
a) Property, Plant and Equipment	1,337.69	1,360.50
b) Capital Work in Progress	169.32	70.83
c) Financial Assets		
(i) Investment	12.61	15.66
(ii) Loans	-	-
d) Deferred Tax Assets (Net)	-	-
e) Other Non-current Assets	23.68	23.63
Subtotal (i)	1,543.29	1,470.62
II) Current Assets		
a) Inventories	191.62	197.47
b) Financial Assets		
(i) Investment	-	-
(ii) Trade Receivables	735.04	429.03
(iii) Cash and cash equivalents	167.96	18.53
(iv) Loans	-	-
(v) Others- Deposits	-	-
c) Current Tax Assets (Net)	8.03	3.15
d) Other current assets	11.31	40.34
Subtotal (ii)	1,113.97	688.52
Total Assets	2,657.28	2,159.14
Equity and Liabilities		
Equity		
a) Equity Share Capital	1,235.40	580.40
b) Other Equity	309.04	(1,046.20)
	1,544.44	(465.79)
Liabilities		
I) Non-Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	467.01	561.86
(ii) Trade Payables	-	-
(iii) Other financial liabilities	-	-
b) Provisions	10.20	9.98
c) Deferred tax liabilities (Net)	-	-
d) Other non-current liabilities	-	-
Subtotal (iii)	477.21	571.84
II) Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	328.26	1,778.23
(ii) Trade Payables		
(a) Dues to MSME	13.93	12.04
(b) Dues to Othes	205.12	178.10
(iii) Other financial liabilities	-	-
b) Other current liabilities	72.22	84.63
c) Provisons	16.10	0.10
d) Current Tax Liabilites (Net)	-	-
Subtotal (iv)	635.62	2,053.10
Total Equity and Liabilities	2,657.28	2,159.14

Notes::

1. The above Statement have been prepared as per Ind AS
2. The figures have been regrouped and rearranged wherever necessary.

Date: 10/11/2025
Place: Chhatrapati Sambhajnagar

For and on Behalf of Apt Packaging Limited

Arvind
Krishangopal
Machhar
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Krishangopal Machhar
Date: 2025.11.10 21:06:47
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Arvind Machhar
Managing Director
DIN: 00251843

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APT PACKAGING LIMITED
Regd Office: Gut No. 76, Village Pangra, Paithan Road, Tq. Paithan, Chhatrapati Sambhajinagar (Aurangabad) MH 431106
UNAUDITED STATEMENT OF CASH FLOW FOR THE QUARTER ENDED ON 30/09/2025
CIN: L24100MH1980PLC022746

PARTICULARS	As On		As On	
	30-09-2024		31-03-2025	
	UNAUDITED		AUDITED	
A Cash flow from operating activities				
Profit Before Tax & Extra ordinary items		46.42		30.58
Adjustment for				
i) Depreciation, Amortisation & Adjustment	60.51		89.83	
ii) Interest paid / Financial Charges	21.46		68.89	
iii) Provision for Gruity & Leave Encashment	0.22		(19.40)	
iv) Interest Received	(4.91)		(1.09)	
v) (Profit) on Sale of Fixed Assets	-		(0.13)	
vi) (Profit) on sale of Investment	-		-	
vii) Transfer to Reserves	-		2.59	
viii) Other Comprehensive Loss (Income)	(1.19)		5.08	
Total		76.09		145.77
Operating profit / (loss) before working capital changes		122.51		176.35
i) Trade Receivable	(306.02)		(21.45)	
ii) Other Current Asset	24.15		(15.95)	
iii) Loans & Advances	-		-	
iv) Inventories	5.85		(17.20)	
v) Other Current Liabilities	3.58		(4.38)	
vi) Trade Payable	28.92	(243.53)	(73.73)	(132.71)
vii) Income tax (paid)/Refund received	-		-	3.34
Net cash from operating activities (Total a)		(121.02)		46.98
B Net flow from investment activities				
i) Payment for Purchase of Property, Plant & Equipment	(136.13)		(246.74)	
ii) Asset transferred to held for sale	-		-	
iii) Sale Proceeds from Property, Plant & Equipment	-		68.15	
iv) Payment for Purchase of Investment	3.06		(5.18)	
v) Long term advances	-		12.29	
vi) Profit on sale of investment	-		-	
vii) Interest Received	4.91		1.09	
Net flow from investment activities (Total b)		(128.16)		(170.39)
C Cash flow from financial activities				
i) Repayment/(Availment) of Long Term Borrowings	(94.85)		36.38	
ii) Repayment/(Availment) of Short Term Borrowings	(1,449.97)		158.51	
iii) Proceeds from Issue of Shares	1,965.00		-	
iv) Interest paid / Financial Charges	(21.46)		(68.89)	
Net flow from financial activities (Total c)		398.72		126.00
Closing balance (a+b+c)		149.54		2.59
Cash and Cash equivalent opening balance		18.53		15.94
Cash and Cash equivalent closing balance		167.96		18.53

Cash & Cash Equivalent Comprise off				
Cash On Hand		-		0.02
Balance in Banks in current account		1.94		2.02
Fixed deposit with Bank Incl accrued interest maturing within 12 months		166.02		16.49
TOTAL		167.96		18.53

Notes:

- The cash flow statement has been prepared as per Indirect Method according to Indian Accounting Standard - 7 "Statement of Cash Statement".
- The figures have been regrouped and rearranged wherever necessary.

Date: 10/11/2025
Place: Chhatrapati Sambhajinagar

For and on Behalf of Apt Packaging Limited

Arvind
Krishangopal
Machhar

Arvind Machhar
Managing Director
DIN: 00251843

SHRIKANT
PURUSHOTTAM
WANI

Shrikant Wani
CFO



APT PACKAGING LTD

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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				30-09-2025		
	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	Not Applicable	200.00	0.00	109.61	0.00	During the FIRST quarter I.E 30th June, 2025, the Company has issued 65,50,000 equity



APT PACKAGING LTD


Gut No. 76, village Pangra, Paithan Road, Tq. Paithan,
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	of the Company						shares of Rs. 10 each at a premium of Rs. 20 per shares on preferential allotment basis for an aggregate amount of Rs.19.65 crores. The proceeds of the said issue has been utilised for the purposes for which it has been raised.
2	Repayment of Debts	Not Applicable	1330.00	0.00	1439.34	109.34	With in permissible bracket of +/- 10%
3	Expansion and Modernization	Not Applicable	350.00	0.00	212.84	0.00	During the FIRST quarter I.E 30th June, 2025, 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.19.65 crores. The proceeds of the said issue has been utilised for the purposes for which it has been raised.
4	General Corporate purpose	Not Applicable	85.00	0.00	54.13	0.00	During the FIRST quarter I.E 30th June, 2025, 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.19.65 crores. The proceeds of the said issue has been utilized for the purposes for which it has been raised.



APT PACKAGING LTD

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	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 Krishangopal Machhar  Digitally signed by Arvind Krishangopal Machhar Date: 2025.11.10 21:20:25 +05'30'
	Designation of person	Arvind Machhar Managing Director
	Place	Chhatrapati Sambhajinagar
	Date	10-11-2025

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**



To,
The Board of Directors
Apt Packaging Ltd
Chhatrapati Sambhajinagar.

Statutory Auditor's Certificate for utilization of share capital raised by way of preferential allotment till 30th September 2025.

1. This certificate is issued in accordance with terms of our engagement with APT Packaging Limited having its CIN: - L24100MH1980PLC022746 and address at Gut No. 76, Village Pangra Paithan Road, Tq. Paithan, Chhatrapati Sambhajinagar MH 431106
2. We have received request from the company for issue of certificate of utilization of capital raised by way of preferential allotment of equity shares till 30th September 2025 for purpose of submission to Bombay Stock Exchange, Mumbai.

Management Responsibility

3. The company's management is responsible for the preparation of required data. The responsibility includes the design, implementation, and maintenance of internal control relevant to the preparation and extract of details from the books of accounts and other records.
4. The management is also responsible for ensuring that the company complies with the requirement of an equity listing agreement and for providing all relevant information to exchanges.

Auditor's Responsibility

5. Pursuant to the requirements of the management, it is our responsibility to provide reasonable assurance whether the amount of utilisation of share capital has been accurately calculated and extracted from the books of account as authenticated by the company management and produced before us.
6. We have verified utilisation of share capital under each purpose of raising the funds and its allocation from the relevant documents produced before us.
7. We conducted our examination in accordance with the Guidance note on Reports or Certificates for Special Purposes (Revised 2016) issued by Institute of Chartered Accountants of India ('the Guidance Note'). The Guidance Note requires us to comply with the ethical requirement of the code of Ethics issued by Institute of Chartered Accountants of India.

8. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

Opinion

9. Based on our examination of books of accounts and information and explanation from management of the company, we certify the company has utilised Rs. 1815.92 Lakhs till 30th September 2025 for the purpose it was raised, out of preferential equity share capital including securities premium issued of Rs. 1965.00 Lakhs on 08th May 2025.

Restriction on use

10. This Certificate is issued at the request of company and is addressed to the Board of Directors of the Company solely for the use by the Company and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this Certificate is shown or into whose hands it may come without our prior consent in writing.

For Gautam N Associates
Chartered Accountants
FRN: 0103117W

Gautam Mahesh
Chandra
Nandawat

Digitally signed by Gautam
Mahesh Chandra Nandawat
Date: 2025.11.10 21:13:25
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Gautam Nandawat
Partner
Membership No. 032742



Place: Chhatrapati Sambhajinagar
Date: 10-11-202



Annexure - E

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

Statement on Impact of Qualifications for the Quarterly Financial Results ended as on 30th September, 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	588.54	588.54
	2.	Total Expenditure	551.09	551.09
	3.	Net Profit / (Loss)	48.82	48.82
	4.	Earnings Per Share	0.37	0.37
	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: Four times a, b; Second time c & d			



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

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 GSTR-3b 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 under process.		
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
Krishangopal
Machhar
al Machhar

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Arvind
Krishangopal
Machhar
Date: 2025.11.10
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Arvind Machhar
Managing Director
Din:- 00251843

SHRIKANT
PURUSHOT
TAM WANI

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by SHRIKANT
PURUSHOTTAM
WANI
Date: 2025.11.10
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Shrikant Wani
CFO

Place :- Aurangabad
Date:- 10.11.2025



APT PACKAGING LTD

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Dist Aurangabad, Maharashtra state of India -431106
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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 GSTR-3b 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 under process.		
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
Krishangopal
Machhar
al Machhar

Digitally signed by
Arvind
Krishangopal
Machhar
Date: 2025.11.10
21:09:04 +05'30'

Arvind Machhar
Managing Director
Din:- 00251843

SHRIKANT
PURUSHOT
TAM WANI

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by SHRIKANT
PURUSHOTTAM
WANI
Date: 2025.11.10
21:08:50 +05'30'

Shrikant Wani
CFO

Place :- Aurangabad
Date:- 10.11.2025



APT PACKAGING LTD

Gut No. 76, village Pangra, Paithan Road, Tq. Paithan,
Dist Aurangabad, Maharashtra state of India -431106
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CIN:- L24100MH1980PLC022746

ANNEXURE F

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

COMPLETION OF TENURE OF INDEPENDENT DIRECTORS OF THE COMPANY

Name of Director	Mr. Gheverchand Bothara (DIN: 01616919)
Reason for change viz. appointment, resignation, removal, death or otherwise	The term of Gheverchand Motilal Bothara Independent Director of the Company, comes to an end on the 1 st October, 2025 on completion of 2 consecutive terms of 5 years each on the board. Board of Directors approved the Resignation in board meeting held on 10 th November, 2025 with effect from 1 st October, 2025.
Date of Cessation (Completion of Tenure)	1 st October, 2025
Brief Profile	Not Applicable
Disclosure of relationships between directors	Not Applicable
Affirmation	Not Applicable
Additional information in case of resignation of an Independent Director	
Letter of Resignation along with detailed reason for resignation	Enclosed
Names of listed entities in which the resigning director holds directorships, indicating the category of directorship and membership of board committees, if any.	NIL/NA
The independent director shall, along with the detailed reasons, also provide a confirmation that there are no other material reasons other than those provided.	Mr. Gheverchand Bothara has confirmed that there are no material reasons for his resignation other than those mentioned in his resignation letter.

**Intimation under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015****COMPLETION OF TENURE OF INDEPENDENT DIRECTORS OF THE COMPANY**

Name of Director	RUPALI ABHIJEET BOTHARA DIN-03484957
Reason for change viz. appointment , resignation, removal , death or otherwise	The term of Rupali Abhijeet Bothara Independent Director of the Company, comes to an end on the 21 st September, 2025 on completion of two consecutive terms of 5 years each on the board. Board of Directors approved the Resignation in board meeting held on 10 th November, 2025 with effect from 21 st September, 2025.
Date of Cessation (Completion of Tenure)	21 st September, 2025
Brief Profile	Not Applicable
Disclosure of relationships between directors	Not Applicable
Affirmation	Not Applicable
Additional information in case of resignation of an Independent Director	
Letter of Resignation along with detailed reason for resignation	Enclosed
Names of listed entities in which the resigning director holds directorships, indicating the category of directorship and membership of board committees, if any.	MACHHAR INDUSTRIES LIMITED as a Independent Woman Director/ MACHHAR INDUSTRIES LIMITED :- Member of Audit Committee; Member of Nomination & Remuneration committee and Investor Grievance Committee.
The independent director shall, along with the detailed reasons, also provide a confirmation that there are no other material reasons other than those provided.	Mrs. Rupali A. Bothara has confirmed that there are no material reasons for his resignation other than those mentioned in his resignation letter.

G M. BOTHARA
CHARTERED ACCOUNTANT

1st Floor, City Pride Building,
Mondha Naka Signal,
Jalna Road, Aurangabad 431001.
E-mail: gmbothara @ gmail.com



3rd Oct, 2025

To,
The Board of Directors
APT PACKAGING LIMITED
Gut No. 76, Village Pangra,
Post Beedkin, Paithan Road,
Dist. Aurangabad – 431106
Email: complianceexecutive@aptpackaging.in

Subject: Resignation from the office of Independent Director due to retirement.

Dear Members of the Board,

I, CA Gheverchand M. Bothara, having DIN: 01616919, hereby tender my resignation from the office of Independent Director of APT PACKAGING LIMITED with effect from 1st October, 2025, upon completion of my tenure as prescribed under the provisions of the Companies Act, 2013.

I confirm that there are no other material reasons for my resignation other than those stated above.

I take this opportunity to express my sincere gratitude to the Board of Directors and the stakeholders for the support and cooperation extended during my tenure. Kindly acknowledge the receipt of this resignation letter and arrange to file the necessary intimations with the Registrar of Companies and the Stock Exchange(s), as required under applicable laws.

Thanking You,
Yours faithfully,

Ghevarcha
nd Motilal
Bothara

Digitally signed by
Ghevarchand
Motilal Bothara
Date: 2025.10.03
18:49:07 +05'30'

CA Gheverchand Bothara
Independent Director

22nd September, 2025

To,
The Board of Directors
APT PACKAGING LIMITED
Gut No. 76, Village Pangra,
Post Beedkin, Paithan Road,
Dist. Aurangabad – 431106
Email: complianceexecutive@aptpackaging.in

Subject: Resignation from the office of Independent Director

Dear Members of the Board,

I, CA Rupali A. Bothara, having DIN: 03484957, hereby tender my resignation from the office of Independent Director of APT PACKAGING LIMITED with effect from 21st September, 2025, upon completion of my tenure as prescribed under the provisions of the Companies Act, 2013.

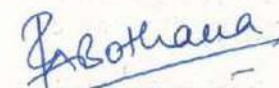
I confirm that there are no other material reasons for my resignation other than those stated above.

I take this opportunity to express my sincere gratitude to the Board of Directors and the stakeholders for the support and cooperation extended during my tenure.

Kindly acknowledge the receipt of this resignation letter and arrange to file the necessary intimations with the Registrar of Companies and the Stock Exchange(s), as required under applicable laws.

Thanking You,

Yours faithfully,



CA Rupali Bothara
DIN: 03484957
Independent Director

ANNEXURE D- RELATED PARTY TRANSACTIONS –

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction	
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance
1	APT PACK AGIN G Ltd	AACCA 3458M	ARVIN D K MACH HAR	AFGPM 8578J	MANA GING DIRECTOR	Remuneration			Approval has been granted by the Audit Committee			4.07	30.09	26.02
2	APT PACK AGIN G Ltd	AACCA 3458M	ARVIN D K MACH HAR	AFGPM 8578J	MANA GING DIRECTOR	Loan			Approval has been granted by the Audit Committee			442.00	718.00	2.76
3	APT PACK AGIN G Ltd	AACCA 3458M	SAND EEP MACH HAR	AFGPM 8579J	DIRECTOR	Loan			Approval has been granted by the Audit Committee			358.00	367.14	9.14
4	APT PACK AGIN G Ltd	AACCA 3458M	NISCH INT MACH HAR	ALBPM 7161L	SON OF MANA GING	Any other transaction	Arrears		Approval has been granted by the Audit			1.71	1.71	0.00

					DIRECTOR				Committee					
5	APT PACK AGIN G Ltd	AACCA 3458M	ARPIT MACH HAR	ABJPM0 915E	SON OF MANA GING DIREC TOR	Any other transac tion	Arrear s		Approval has been granted by the Audit Committee			5.38	25.20	19.82
6	APT PACK AGIN G Ltd	AACCA 3458M	RACE COUR SE CAPIT AL MARK ETS PRIVA TE LIMIT ED	AABCR 9289E	PROM OTERS COMP ANY	Inter-corpor ate deposit			Approval has been granted by the Audit Committee			0.17	157.03	156.86
7	APT PACK AGIN G Ltd	AACCA 3458M	MACH HAR PACK AGIN G SERVI CES PRIVA TE LIMIT ED	AABCM 8764F	PROM OTERS COMP ANY	Inter-corpor ate deposit			Approval has been granted by the Audit Committee			16.14	16.14	0.00
8	APT PACK AGIN G Ltd	AACCA 3458M	MACH HAR INDUS TRIES LIMIT	AAFCM 6818G	PROM OTERS COMP ANY	Inter-corpor ate deposit			Approval has been granted by the Audit Committee			23.01	23.01	0.00

			ED											
9	APT PACK AGIN G Ltd	AACCA 3458M	ULTR A BEAU TY CARE PRIVA TE LIMIT ED	AAACU 8099G	PROM OTERS COMP ANY	Sale of goods or service s			Approval has been granted by the Audit Committee			0.00	1.42	1.42
10	APT PACK AGIN G Ltd	AACCA 3458M	UTSA V LOGIS TICS PRIVA TE LIMIT ED	AAECA 8326J	PROM OTERS COMP ANY	Inter- corpor ate deposit			Approval has been granted by the Audit Committee			65.63	65.63	0.00
11	APT PACK AGIN G LIMIT ED	AACCA 3458M	JYOTI S BAJPA I	BJJPB16 33F	CS	Remun eration			Approval has been granted by the Audit Committee			0.00	1.66	1.66
12	APT PACK AGIN G LIMIT ED	AACCA 3458M	SHRIK ANT WANI	ABMPW 8556C	CFO	Remun eration			Approval has been granted by the Audit Committee			0.00	1.66	1.66
Total value of transaction during the reporting period												916.11 Lkajs		