



## **APT PACKAGING LTD**

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

CIN:- L24100MH1980PLC022746  
Ref No. APT/2024-25/CS/73

email:- [complianceexecutive@aptpackaging.in](mailto:complianceexecutive@aptpackaging.in)  
Date: 07-03-2025

To,  
GENERAL MANAGER-  
DEPARTMENT OF CORPORATE SERVICES  
THE STOCK EXCHANGE MUMBAI  
1<sup>ST</sup> FLOOR, ROTUNDA BUILDING,  
B.S. MARG, DALAL STREET,  
FORT MUMBAI – 400 001

Dear Madam/Sirs,

Sub: Integrated Filing (Standalone - Financials) for the quarter and nine months ended December 31, 2024

In compliance with email received from BSE on 3<sup>rd</sup> March, 2025 for Non-submission of Integrated Filing (Standalone - Financial) for quarter ended December 31, 2024 and in compliance of the SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024 read with BSE Circular No. 20250102-4 dated January 2, 2025, we are submitting herewith the Integrated Filing (Standalone-Financials) for the quarter and nine months ended December 31, 2024.

This is for your information and records and as per the requirement of the listing agreement.

For **APT PACKAGING LIMITED**

**CS JYOTI BAJPAI**  
**COMPANY SECRETARY &**  
**COMPLIANCE OFFICER**  
ACS No. 69024



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Website:- WWW.aptpackaging.in Cont:- +91-9960100449

**CIN:- L24100MH1980PLC022746**

**Ref No. APT/2024-25/CS/68**

**Date: 29-01-2025**

**To,  
GENERAL MANAGER-  
DEPARTMENT OF CORPORATE SERVICES  
THE STOCK EXCHANGE MUMBAI  
1<sup>ST</sup> FLOOR, ROTUNDA BUILDING,  
B.S. MARG, DALAL STREET,  
FORT MUMBAI – 400 001**

**SUB: OUTCOME OF BOARD OF DIRECTORS MEETING HELD ON 29<sup>th</sup> JANUARY, 2025 – APT  
PACKAGING LTD.**

Dear Sir/Madam,

The meeting of the board of directors started at 04.00 pm and concluded at 06.00 pm with the following remarks:-

- 1) Considered, approved and take and record the quarterly Un-Audited financial results for the third quarter ended as on 31<sup>st</sup> December, 2024.
- 2) Considered the matter regarding raising of funds for working Capital, Expansion, Modernization and Corporate Purpose and fixed it through adopting preferential allotment of equity shares mode.
- 3) Other regular business.

**For APT Packaging Limited**

**Jyoti S. Bajpai  
Company Secretary and Compliance Officer  
M. No. A69024**

## A. FINANCIAL RESULTS

**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 31.12.2024**  
 CIN: L24100MH1980PLC022746

(Rs. In lakhs)

| Sr. No | Particulars   | For the Quarter Ended |               |                | For 9 Months Ended |                 | For the Year Ended |
|--------|---|-----------------------|---------------|----------------|--------------------|-----------------|--------------------|
|        |   | 31.12.2024            | 30.09.2024    | 31.12.2023     | 31.12.2024         | 31.12.2023      | 31.03.2024         |
|        |   | Unaudited             | Unaudited     | Unaudited      | Unaudited          | Unaudited       | Audited            |
| I      | <b>Income</b>   |                       |               |                |                    |                 |                    |
|        | a) Income from Operations   | 323.02                | 290.02        | 341.68         | 916.61             | 956.35          | 1,271.07           |
|        | b) Other Operating Income   | -                     | -             | -              | -                  | -               | -                  |
|        | <b>Total Income</b>   | <b>323.02</b>         | <b>290.02</b> | <b>341.68</b>  | <b>916.61</b>      | <b>956.35</b>   | <b>1,271.07</b>    |
| II     | <b>Expenses</b>   |                       |               |                |                    |                 |                    |
|        | a) Purchases of Stock-in-trade  | 0.60                  | -             | -              | 0.60               | -               | 67.73              |
|        | a) Cost of Material Consumed  | 111.79                | 156.17        | 109.94         | 375.55             | 418.34          | 532.33             |
|        | b) Changes in inventory   | 9.34                  | (55.69)       | 42.39          | (45.73)            | 42.39           | 48.33              |
|        | c) Employee benefit expenses  | 51.00                 | 51.34         | 55.56          | 151.19             | 159.68          | 225.97             |
|        | d) Depreciation and Amortisation expense                                | 20.86                 | 21.67         | 34.87          | 63.06              | 103.61          | 105.72             |
|        | e) Other Expenses   | 125.16                | 120.46        | 151.16         | 350.09             | 435.23          | 572.28             |
|        | <b>Total Expenses</b>   | <b>318.76</b>         | <b>293.96</b> | <b>393.92</b>  | <b>894.76</b>      | <b>1,159.25</b> | <b>1,552.36</b>    |
| III    | Profit/(Loss) from operations before other income, finance cost         | 4.26                  | (3.94)        | (52.24)        | 21.85              | (202.90)        | (281.29)           |
| IV     | Other Income  | 15.32                 | 26.41         | 35.29          | 54.67              | 61.83           | 100.78             |
| V      | Profit/(Loss) from ordinary activities before finance cost and          | 19.58                 | 22.47         | (16.95)        | 76.52              | (141.07)        | (180.51)           |
| VI     | Finance Cost  | 14.28                 | 16.97         | 53.58          | 47.49              | 158.03          | 72.96              |
| VII    | Profit/(Loss) from ordinary activities after Finance cost (V-VI)        | 5.30                  | 5.50          | (70.53)        | 29.03              | (299.10)        | (253.47)           |
| VIII   | Exceptional Items Income/(Expenses)                                     | (0.21)                | -             | 27.93          | (2.04)             | 30.16           | -                  |
| IX     | Profit/(Loss) from Ordinary Activities before tax (VII+VIII)            | 5.09                  | 5.50          | (42.60)        | 26.99              | (268.94)        | (253.47)           |
| X      | <b>Tax Expense</b>  |                       |               |                |                    |                 |                    |
|        | a) Current Tax  | -                     | -             | -              | -                  | -               | -                  |
|        | b) Income Tax for Prior Period  | -                     | -             | -              | -                  | -               | (1.07)             |
|        | c) Deferred Tax   | -                     | -             | -              | -                  | -               | -                  |
|        | <b>Total tax expense</b>  | <b>-</b>              | <b>-</b>      | <b>-</b>       | <b>-</b>           | <b>-</b>        | <b>(1.07)</b>      |
| XI     | Net Profit/(Loss) from ordinary activities after tax (IX-X)             | 5.09                  | 5.50          | (42.60)        | 26.99              | (268.94)        | (252.40)           |
| XII    | Extraordinary Items (net of Tax)  | -                     | -             | -              | -                  | -               | -                  |
| XIII   | Net Profit/(Loss) for the period (XI+XII)                               | 5.09                  | 5.50          | (42.60)        | 26.99              | (268.94)        | (252.40)           |
| XIV    | <b>Other Comprehensive Income</b>                                       |                       |               |                |                    |                 |                    |
|        | Items that will not be reclassified to profit and Loss                  |                       |               |                |                    |                 |                    |
|        | a) Remeasurement of post employment benefit obligations                 | (3.45)                | (2.49)        | (6.68)         | (8.70)             | (15.04)         | 17.18              |
|        | b) Income Tax relating to items that will not be reclassified to profit | -                     | -             | -              | -                  | -               | -                  |
|        | Items that will be reclassified to profit and Loss                      |                       |               |                |                    |                 |                    |
|        | a) Remeasurement of Investments   | 0.35                  | 2.32          | -              | 2.67               | -               | 1.95               |
|        | <b>Total Comprehensive Income</b>                                       | <b>(3.10)</b>         | <b>(0.17)</b> | <b>(6.68)</b>  | <b>(6.04)</b>      | <b>(15.04)</b>  | <b>19.13</b>       |
| XV     | <b>Total Comprehensive Income for the period (XIII+XIV)</b>             | <b>1.99</b>           | <b>5.33</b>   | <b>(49.28)</b> | <b>20.95</b>       | <b>(283.98)</b> | <b>(233.27)</b>    |
| X      | Paid-up equity share capital ( face value of Rs. 10 per share)          | 526.00                | 526.00        | 526.00         | 526.00             | 526.00          | 526.00             |
| XI     | Other Equity (excluding revaluation reserve)                            |                       |               |                |                    |                 | (1,081.85)         |
| XII    | <b>Earnings / Loss per share (EPS) (not annualised)</b>                 |                       |               |                |                    |                 |                    |
|        | a) Basic  | 0.04                  | 0.10          | (0.94)         | 0.40               | (5.40)          | (4.43)             |
|        | b) Diluted  | 0.04                  | 0.10          | (0.94)         | 0.40               | (5.40)          | (4.43)             |

**NOTES:**

- 1 The above results have been prepared as per Ind AS, which have been approved by Audit Committee at the meeting held on 27/01/2025 and taken on record and approved by the Board of Directors at their meeting held on 29/01/2025 at Chhatrapati Sambhajinagar (Aurangabad).
- 2 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.
- 3 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.
- 4 There were no investor complaints pending/received during the quarter.
- 5 The figures have been regrouped and rearranged wherever necessary.

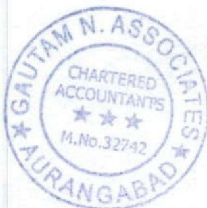
Date: 29/01/2025

Place: Chhatrapati Sambhajinagar (Aurangabad)



*Arvind Machhar*

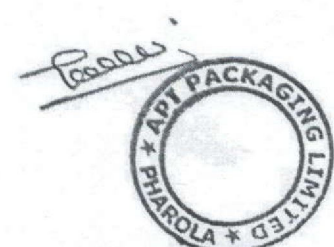
Arvind Machhar  
 Managing Director  
 DIN: 00251843



**FOR GAUTAM N ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

*Gautam*  
**GAUTAM NANDAWAT**  
 (Partner)

UDIN! -25082742BMJJHW6152







**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND YEAR TO DATE UNAUDITED STANDLONE 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 31st December 2024 and year to date results for the period 1st April 2024 to 31st December 2024 ('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 s 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 as mentioned in para 5 below in the Basis for qualified opinion*, 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. Basis for qualified opinion:

a. The accumulated losses of the Company have exceeded its net worth. The accounts have, however, been prepared by the management on a going concern basis.

b. The company has not provided in respect of doubtful debts amounting Rs. 11.45 Lakhs.

For Gautam N Associates  
Chartered Accountants  
FRN: 103117W



Gautam Nandawat  
Partner

M No: 032742

UDIN : **25032742BMJJHW6152**



Place: Chhatrapati Sambhajinagar

Date: 29-01-2025





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## ANNEXURE I

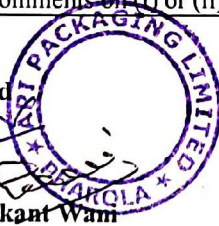
Statement on Impact of Limited Review Report Qualifications submitted along-with Un-Audited  
Financial Results for the Quarter ended as on 31<sup>st</sup> December, 2024- (Standalone) Rs in LAKHS

| Statement on Impact of Qualifications for the Quarterly Financial Results ended as on 31 <sup>st</sup> December, 2024<br>[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016] |         |  |   |  |
|--|---------|--|---|--|
| I.   | Sl. No. | Particulars  | Un-Audited Figures<br>(as reported before<br>adjusting for<br>qualifications) | Adjusted Figures (Un-<br>Audited figures after<br>adjusting for<br>qualifications) |
|  | 1.      | Turnover / Total Income  | 323.02  | 323.02   |
|  | 2.      | Total Expenditure  | 318.76  | 318.76   |
|  | 3.      | Net Profit / (Loss)  | 5.09  | 5.09   |
|  | 4.      | Earnings Per Share (in rupees per share)   | 0.04  | 0.04   |
|  | 5.      | Any other financial item(s)<br>(as felt appropriate by the management)   | -   | -  |
| Audit Qualification each audit qualification separately):  |         |  |   |  |
|  | a.      | <b>Details of Audit Qualification:</b> As mentioned in Note No. 5 to the Limited Review Report that:-<br>a) The accumulated losses of the Company have exceeded its net worth; The accounts have, however, been prepared by the management on a going concern basis.<br>b) The company has not provided in respect of doubtful debts amounting Rs. 11.45 Lakhs.  |   |  |
|  | b.      | Type of Audit Qualification : Qualified Opinion  |   |  |
|  | c.      | Frequency of qualification: Nine times:- a; Third Time:- b   |   |  |
|  | d.      | For Limited Review Qualification(s) where the impact is quantified by the auditor, <b>Management's Views:</b><br>5a. The net worth of the company has been fully eroded; however, the accounts of the company for the quarter ended have been prepared on a going concern basis in view continued business activity carried out during the year and future growth potential of the industry.<br>5b. The necessary arrangement for the recovery of debts is 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(a & b) above   |   |  |
|  | (ii)    | If management is unable to estimate the impact, reasons for the same: Refer 5(a to b) above  |   |  |
|  | (iii)   | Auditors' Comments on (i) or (ii) above: Refer 5(a to b) above   |   |  |

For APT Packaging Limited

Arvind Machhar  
Managing Director  
Din:- 00251843

Shrikant Wani  
CFO



Place :- Aurangabad  
Date:- 29-01-2025



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B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – **Not Applicable**

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES – **Not Applicable**

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – **Not Applicable**

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – **Not Applicable – Enclosed Quarterly Statement of Impact of Audit Qualification.**