



CIN:- L24100MH1980PLC022746

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
email:- complianceexecutive@aptpackaging.in

To,
The General Manager
Bombay Stock Exchange Limited
PhirozeJeejeebhoy Towers,
Dalal Street, Mumbai – 400 001
Ph. 022 - 22723121
Email :corp.relations@bseindia.com

Dt. 14.11.2022

SUB: OUTCOME OF BOARD MEETING DATED ON 14THNOVEMBER, 2022 – APT PACKAGING LIMITED

Dear Sir,

The Meeting of Board of Directors of the company concluded at 5.30 pm with the following remarks.

01. Approved the Un-audited Quarterly Financial Result for the Second Quarter Ended as on 30th September,2022.
02. Take on record the Trading approval received from BSE for 25 lakhs equity shares.

Apart from the above, regular business transactions were carried out as per agenda of the meeting. Kindly take on record the outcome of Board Meeting.

Thanking You,
Yours faithfully,
For Apt Packaging Limited

Arvind Machhar
Managing Director
Din:- 00251843
Encl: as above



Gautam N Associates
Chartered Accountants

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

LIMITED REVIEW REPORT

To,
The Board of Directors
Apt Packaging Limited
Aurangabad

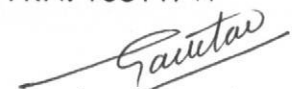
1. We have reviewed the accompanying statement of unaudited financial results of **Apt Packaging Limited** for the quarter ended 30th September 2022, Assets and Liability Statement and Cash Flow Statement ('The Statement') being submitted by the Company pursuant to the requirements of regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation 2015 as modified.
2. This 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 Accounting Standard-25 - 'Interim Financial Reporting' prescribed under section 133 of the Companies Act., 2013 read with relevant rules issued there under and other recognised accounting practices and policies generally accepted in India. Our responsibility is to issue a report on these financial statements 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 financial statements are 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.

We also performed procedures in accordance with the Circular No CIR/CFD/CMD1/44/2019 dated 29th March 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of Listing Regulations, to the extent applicable.



4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards *except as mentioned in para 5 below in the Basis for qualified opinion* and other recognized accounting practices and policies has 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:
- The financial statements have not been prepared as per Indian Accounting Standard as prescribed under The Companies (Indian Accounting Standard) Rules 2015 (as amended) as applicable. As a result, the impact on the financial results and financial position could not be ascertained presently.
 - The accumulated losses of the Company have exceeded its net worth; however, the accounts have been prepared by the management on a going concern basis.
 - Various statutory dues accounts, specifically the GST, are subject to reconciliation and adjustment, if any.
 - Interest has not been provided on overdue amounts paid/payable to the parties registered under The Micro, Small and Medium Enterprises Act 2006.
 - The outstanding balances of debtors, creditors, loans and advances including inter corporate deposit (taken and granted) are subject to confirmations, reconciliation and consequential adjustment, if any.

For Gautam N Associates
Chartered Accountants
FRN: 103117W


Gautam Nandawat
Partner,

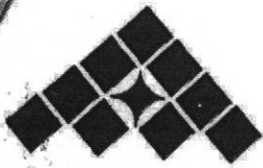
M No: 032742

UDIN: **22032742BDBWGT1429**



Place: Aurangabad

Date: 14th November 2022



APT PACKAGING LTD

Off. : 251 Golden City Center, Near Prozone Mall, Chikalthana M.I.D.C, Aurangabad - 431 007

Regd. Off. : Gut No.76, 16kms Stone, Village Pangra, Near Chitegaon, Tq. Paithan, Dist. Aurangabad - 431 005 Website : www.aptpackaging.in

APT PACKAGING LIMITED
 Regd. Office : Gut no 76, Village Pangara , Paithan Road, Tq Paithan, Distt Aurangabad Maharashtra (MS)
 UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30.09.2022
 CIN NO L24100MH1980PLC022748

Sr. No	PARTICULARS	For the Quarter ended			For the Six Month Ended		(Rs. in Lakhs)
		30.09.2022 Unaudited	30.06.2022 Unaudited	30.09.2021 Unaudited	30.09.2022 Unaudited	30.09.2021 Unaudited	31.03.22 Audited
1	Income from Operations						
	a) Income From Operations						
	b) Other Operating Income	395.63	261.89	405.00	657.52	725.00	1,279.84
	TOTAL INCOME (a+b)	0.00	0.00	0.00	0.00	0.00	0.00
2	Total Expenditure	395.63	261.89	405.00	657.52	725.00	1,279.84
	a) Cost of Material Consumed						
	b) Purchase of stock-in-trade	179.69	109.17	171.00	288.86	337.00	580.16
	c) Changes in Inventories of Finished goods, work-in-progress and stock-in-trade	(58.26)	(0.04)	(32.00)	(58.30)	(28.00)	42.87
	d) Employee cost						
	e) Depreciation and amortisation expenses	94.01	55.00	50.00	149.01	95.00	207.06
	f) Other Expenses	37.73	58.00	40.00	95.73	81.00	176.00
	Total	164.79	73.00	134.00	237.79	212.00	482.15
	(Any item exceeding 10% of the total expenditure to be shown separately)	417.96	295.13	363.00	713.09	697.01	1,488.24
3	Profit/(Loss) from operations before other income, finance costs and exceptional items (1-2)	(22.33)	(33.23)	42.00	(55.57)	28.00	(208.40)
4	OTHER INCOME	7.87	3.70	5.01	11.57	10.00	23.52
5	Profit/(Loss) from ordinary activities before finance costs and exceptional items (3+4)	(14.46)	(29.53)	47.01	(44.00)	38.00	(184.88)
6	FINANCE COST	62.61	42.00	43.00	104.61	91.00	173.35
7	Profit/ (Loss) from ordinary activities After finance costs (5+6)	(77.07)	(71.53)	4.01	(148.62)	(53.00)	(358.32)
8	Exceptional Items- Profit on sale of fixed assets, Investments & Prior Period	52.56	13.00	-	65.56	67.00	73.37
9	Profit/ Loss from ordinary activities before tax (7-8)	(24.51)	(58.53)	4.01	(83.06)	14.00	(284.95)
10	Tax Expense						
11	Net Profit/(Loss) from Ordinary Activities after tax (9-10)	(24.51)	(58.53)	4.01	(83.06)	14.00	(284.95)
12	Tax Expense (for earlier year on reconciliation)						
13	Net Profit / (Loss) for the period (11-12)	(24.51)	(58.53)	4.01	(83.06)	14.00	(284.95)
14	Share of Profit / (Loss) of Associates *						
15	Minority Interest						
16	Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13-14-15)	(24.51)	(58.53)	4.01	(83.06)	14.00	(284.95)
17	Face Value per share of Rs.10/-	10.00	10.00	10.00	10.00	10.00	10.00
18	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	(934.93)	(968.95)	(621.45)	(993.48)	(611.46)	(910.42)
19	Earnings / Loss Per Share (EPS)						
19a	Basic and diluted EPS before Extraordinary items for the period, for the year to date and for the previous year (not to be annualized)	(1.47)	(1.35)	0.08	(0.28)	1.01	5.01
19b	Basic and diluted EPS after Extraordinary items for the period, for the year to date and for the previous year (not to be annualized)	(0.47)	(1.10)	0.08	(0.16)	0.27	5.01
12	Paid-up equity share capital	526.00	526.00	526.00	526.00	526.00	526.00

- Note: -
- In 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 AS 22 on Taxes on Income.
 - There were no investor complaints pending /received during the period.
 - The above results have been taken on records by the Board of Directors at their meeting held on 14.11.2022 at Aurangabad.
 - The above results have been prepared without adopting Ind AS.
 - Turnover and Raw Material Consumption were inclusive of Goods and Services Tax (GST) reported till last quarterly results are shown, henceforth, netted off GST from this quarter and accordingly, the figures of June 2022 quarters have been revised to make them comparable.
 - The figures are regrouped wherever required for better presentation

ARVIND MACHHAN
 MANAGING DIRECTOR
 9811 1819288872



FOR GAUTAM N ASSOCIATES
 CHARTERED ACCOUNTANTS
 (PARTNER)

DATE : 14.11.2022
 PLACE: AURANGABAD

APT PACKAGING LIMITED
STATEMENT OF ASSETS AND LIABILITIES AS ON 30.09.2022

	INR IN LAKHS	
PARTICULARS	UNAUDITED AS AT 30.09.2022	AUDITED AS AT 31.03.2022
EQUITY AND LIABILITIES		
SHAREHOLDER'S FUNDS		
a) Share Capital	580.40	580.40
b) Reserves and surplus	-993.47	-910.42
	-413.07	-330.01
NON-CURRENT LIABILITIES		
a) Long Term Borrowings	1,553.75	1,491.89
b) Deferred Tax Liabilities	0.00	0.00
c) Long Term Provision	53.68	64.46
	1,607.43	1,556.35
CURRENT LIABILITIES		
a) Short Term Borrowings	561.93	333.89
b) Trade Payables	238.94	246.76
c) Other Current Liabilities	3.78	152.67
d) Short Term Provision	85.44	90.13
	890.08	823.45
TOTAL	2,084.44	2,049.79
ASSETS		
NON-CURRENT ASSETS		
(a) Fixed Assets		
i) Tangible Assets	1,332.81	1407.08
b) Non-Current Investments	9.46	3.06
c) Long Term Loans and Advances	0.00	0.00
	1,342.27	1410.14
CURRENT ASSETS		
a) Inventories	199.88	104.76
b) Trade Receivables	408.41	388.52
c) Cash and Cash Equivalents	20.06	23.77
d) Short Term Loans and advances	9.65	24.19
e) Other Current Assets	104.18	98.41
	742.17	639.65
TOTAL	2,084.44	2,049.79

DATE: 14.11.2022
PLACE: AURANGABAD

Arvind Machhar
ARVIND MACHHAR
MANAGING DIRECTOR
DIN NO:00251843



OR GAUTAM N ASSOCIATES
CHARTERED ACCOUNTANTS

Gautam
(PARTNER)

CASH FLOW STATEMENT FOR THE YEAR ENDED ON 30.09.2022

(Amount in Rs. in Lakhs)

PARTICULARS	For the Half Year ended on 30th September 2022		For the Financial Year ended on 31st March 2022	
	Unaudited		Audited	
A CASH FLOW FROM OPERATING ACTIVITIES				
i) Profit/Loss after Tax & Extra Ordinary Items		(83.06)		(284.95)
ii) Profit on Sale of investment	(65.58)		(88.08)	
iii) Depreciation & Impairment	95.73		176.08	
iv) Provisions for employee benefit	(15.48)			
v) Interest /Financial Charges	104.61		173.35	
vi) Interest /Dividend Received	(0.49)		(1.50)	
Total		118.79		259.85
OPERATING PROFIT BEFORE WORKING CAPITAL CHARGES				
		35.74		(25.10)
i) (Increase)/ Decrease in Trade and other Receivables	(19.89)		(34.61)	
ii) (Increase)/ Decrease in other current assets	8.77		74.13	
iii) (Increase)/ Decrease in Inventories	(95.12)		70.90	
iv) Increase/(Decrease) Trade Payable & Other liabilities	(156.71)		25.42	
NET CASH FROM OPERATING ACTIVITIES (TOTAL A)		(227.21)		110.74
B NET FLOW FROM INVESTMENT ACTIVITIES				
i) Purchase of Fixed Assets	(21.46)		35.49	
ii) Profit on Sale of investment	65.58		88.08	
iii) Sale / (Purchase) of Investments	(6.40)		0.82	
iv) Interest/Dividend Received	0.49		1.50	
NET FLOW FROM INVESTMENT ACTIVITIES (TOTAL B)		38.21		125.89
C CASH FLOW FROM FINANCIAL ACTIVITIES				
i) Received /(Payment)- Long Term Financing	61.85		51.58	
ii) Received /(Payment) - Short Term Financing	228.04		(305.11)	
vi) Interest paid/Financial Charges	(104.61)		(173.35)	
NET FLOW FROM FINANCIAL ACTIVITIES (TOTAL C)		185.28		(426.88)
CLOSING BALANCE (A+B+C)		(3.71)		(190.25)
CASH AND CASH EQUIVALENT OPENING BALANCE		23.77		214.02
CASH AND CASH EQUIVALENT CLOSING BALANCE		20.06		23.77
DATE	14-11-2022			
PLACE	AURANGABAD			
				ARVIND MACHHAR MANAGING DIRECTOR DIN NO:00251843



FOR GAUTAM N ASSOCIATES
CHARTERED ACCOUNTANTS

Gautam
(PARTNER)

ARVIND MACHHAR
MANAGING DIRECTOR
DIN NO:00251843

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