



30.05.2019

CIN: L24100MH1980PLC022746
To,
The General Manager
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 001
Ph. 022 - 22723121
Email :corp.relations@bseindia.com

SUB: OUTCOME OF BOARD MEETING DATED ON 30TH MAY, 2019 – APT PACKAGING LIMITED

Dear Sir/Madam,

The Meeting of Board of Directors of the company has concluded at 19.30 pm with the following important remarks.

1. Approved Quarterly Audited financial results for the fourth quarter ended on 31st March, 2019
2. Approved the Annual Account for the financial year ended 31.03.2019
3. Take on record the Auditors' Report on Annual Accounts for the Financial year ended 31.03.2019
4. Appointed Practicing Company Secretary for conducting Secretarial Audit for the financial year 2018-19.
5. Re-appointed of Internal auditors for Both the Unit of the company.
6. Approved Resignation of Company Secretary CS Mitesh Maliwal

Apart from the above, regular business transactions were carried out as per agenda of the meeting.

Kindly take on record the same.

Thanking You,

Yours faithfully,
For Apt Packaging Limited

Mr. Satish Kumar Sharma
Chief Financial Officer



INDEPENDENT AUDITORS REPORT ON QUARTER AND
ANNUAL FINANCIAL RESULTS PURSUANT TO THE
REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND
DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To,
The Board of Directors,
APT Packing Limited.

1. We have audited the accompanying statement of financial results for the quarter ended 31st March 2019 (the statement) of APT Packaging Limited (the company). This statement has been prepared by the company pursuant to regulation 33 of the Securities and Exchange Board of India (the "Listing Obligation and Disclosure Requirements) Regulations, 2015 (the "Listing Regulation, 2015") read with SEBI circular dated July 05,2016 which has been initiated by us for identification purposes.
2. The preparation of the statement in accordance with the recognition and measurement principle laid down in the Indian Accounting Standard 34 - "Interim Financial Reporting" as prescribed under section 133 of the Companies Act, 2013 read with rule no.3 of Companies (Accounting Standard Rule) 2015, as amended read with circular, is the responsibility of the Company's management and has been approved by the Board of Directors of the company in the meeting held on 30th May 2019. Our responsibility is to express a conclusion on statements based on our audit.
3. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.
4. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial controls relevant to the Company's preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal financial control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement.

5. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our audit opinion.
6. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - a.) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016; and
 - b.) gives a true and fair view in conformity with the aforesaid Accounting Standards and the other accounting principles generally accepted in India of the Loss and other financial information of the Company for the quarter and year ended as on 31st March 2019 *except non adoption and implementation of Indian Accounting Standards (IND AS) which are mandatory to the company with effect from 01-04-2017. The exact impact of the same could not be measured and commented upon in view of insufficient record and information.*
7. This statement includes the results for the quarter ended on 31st March 2019 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures upto third quarter of the current financial year which were subject to Limited Review by us.

For Nikhil N. Loya & Co.
Chartered Accountants

FRN 1322801



CA Nikhil N. Loya.

Proprietor

M.No.133562

Date :- 30-05-2019

Place - Aurangabad

APT PACKAGING LIMITED
 Regd. Office : J-18, CHIKALTHANA MIDC, Dist. Aurangabad-431006
AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 31-03-2019
 CIN NO L24100MH1980PLC022746

(Rs. in Crore)

Sr. No.	PARTICULARS	Quarter ended			For the Year Ended		
		31.03.2019 Audited	31.12.2018 UnAudited	31.03.2018 Audited	31.03.2019 Audited	31.03.2018 Audited	31.03.2018 Audited
1	Income from Operation			8.53	26.96	31.78	31.78
	a) Income From Operation	5.39	7.38				
	b) Other Operating Income						
	TOTAL INCOME (1+2)	5.39	7.38	8.53	26.96	31.78	31.78
2	Total Expenditure			7.92	25.76	29.42	29.42
	a) Cost of Material Consumed	2.26	2.74	3.32	11.06	12.95	12.95
	b) Purchase of stock-in-trade	0.11	-	0.11	0.22	0.30	0.30
	c) Changes in Inventories of Finished goods, work-in progress and stock-in-trade	(0.20)	0.15	0.02	(0.31)	(0.13)	(0.13)
	d) Employee cost	1.07	0.88	1.32	4.19	4.44	4.44
	e) Depreciation and amortisation expenses	0.58	0.61	0.57	2.41	2.41	2.41
	f) Other Expenses	1.96	2.03	2.58	8.19	9.44	9.44
	Total	5.78	6.41	7.92	25.76	29.42	29.42
3	Profit/(Loss) from operations before other income, finance costs and exceptional items (1-2)	(0.39)	0.96	0.60	1.20	2.36	2.37
4	OTHER INCOME	0.78	0.17	0.76	1.27	1.00	1.00
5	Profit/(Loss) from ordinary activities before finance costs and exceptional items (3+4)	0.39	1.13	1.35	2.47	3.37	3.37
6	Interest	0.39	0.95	0.69	2.72	2.88	2.88
7	Profit/ (Loss) from ordinary activities After finance costs and Exceptional Items (5+6)	(0.00)	(0.18)	0.66	(0.26)	0.49	0.49
8	Exceptional Items	-	-	-	-	-	-
9	Profit/ Loss from ordinary activities before tax (7-8)	(0.00)	(0.18)	0.66	(0.26)	0.49	0.49
10	Tax Expense	-	-	-	-	-	-
11	Net Profit/(Loss) from Ordinary Activities after tax (9-10)	(0.00)	(0.18)	0.66	(0.26)	0.49	0.49
12	Tax Expense (for earlier year on reconciliation)	-	-	0.03	-	0.03	0.03
13	Net Profit / (Loss) for the period (11-12)	(0.00)	(0.18)	0.63	(0.26)	0.45	0.45
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)	(0.00)	(0.18)	0.63	(0.26)	0.45	0.45
17	Face Value per share of Rs.10/-						
18	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	979.66	954.06	954.06	979.66	954.06	954.06
19	Earnings / Loss Per Share (EPS)						
19i	Basic and diluted EPS before Extraordinary items for the period, for the year to date and for the previous year (not to be annualized)	(0.00)	(0.34)	1.20	(0.49)	0.86	0.86
19ii	Basic and diluted EPS before Extraordinary items for the period, for the year to date and for the previous year (not to be annualized)	(0.00)	(0.34)	1.20	(0.49)	0.86	0.86

Segment wise Revenue, Results and Capital Employed along with the quarterly results

(Rs. in Crore)

Sr. No.	PARTICULARS	For the Quarter ended			For the Year Ended		
		31.03.2019 Audited	31.12.2018 UnAudited	31.03.2018 Audited	31.03.2019 Audited	31.03.2018 Audited	31.03.2018 Audited
1	Segment Revenue						
	Net sales/ Income						
	Segment - A - Co Ex Tube	5.25	7.38	8.40	26.68	31.27	31.27
	Segment - B - Sales of Traded Goods	0.14	-	0.13	0.28	0.51	0.51
	Net sales/ Income from Operations	5.39	7.38	8.53	26.96	31.78	31.78
2	Segment profit/(loss) before interest						
	Segment - A - Co Ex Tube	0.36	0.77	1.30	2.41	3.12	3.12
	Segment - B - Sales of Traded Goods	0.03	-	0.02	0.06	0.21	0.21
	Total	0.39	0.77	1.32	2.47	3.33	3.33
	Less i) Interest	0.39	0.95	0.69	2.72	2.88	2.88
	ii) Other un allocable expenditures	-	-	-	-	-	-
	Total	(0.00)	(0.18)	0.63	(0.26)	0.45	0.45
3	Capital employed						
	Segment - A - Co Ex Tube	23.29	18.92	22.29	23.29	22.29	22.29
	Segment - B - Sales of Traded Goods	-	-	-	-	-	-
	C) Unallocated	-	-	-	-	-	-

DATE : 30.05.2019
 PLACE: AURANGABAD



A. Sarker
 MANAGING DIRECTOR
 DIN:00251843

(Rs in Crore)

STATEMENT OF ASSETS AND LIABILITIES AS ON 31.03.2019		31.03.2019 Audited	31.03.2018 Audited
I. EQUITY AND LIABILITIES			
1) SHAREHOLDER'S FUNDS			
a) Share Capital		5.80	5.80
b) Reserves and surplus		-9.80	-9.54
		-3.99	-3.74
2) NON-CURRENT LIABILITIES			
a) Long Term Borrowings		21.94	23.96
b) Deferred Tax Liabilities		0.00	0.00
c) Long Term Provision		0.60	0.56
		22.54	24.52
3) CURRENT LIABILITIES			
a) Short Term Borrowings		5.62	6.97
b) Trade Payables		5.72	5.42
c) Other Current Liabilities		6.77	5.89
d) Short Term Provision		0.13	0.15
		18.23	18.43
TOTAL		36.77	39.21
II ASSETS			
1 NON-CURRENT ASSETS			
(a) Fixed Assets			
i) Tangible Assets		23.24	25.50
b) Non-Current Investments		0.04	0.03
c) Long Term Loans and Advances		0.00	0.00
d) Other Non-Current Assets		0.01	0.20
		23.29	25.73
2 CURRENT ASSETS			
a) Inventories		3.25	2.88
b) Trade Receivables		6.54	7.31
c) Cash and Cash Equivalents		0.32	0.31
d) Short Term Loans and advances		0.30	0.35
e) Other Current Assets		3.07	2.63
		13.48	13.48
TOTAL		36.77	39.21

- 1 In view of the uncertainties about the future profits and as a matter of prudence the company has not recognized the deferred tax assets in the accounts.
- 2 The investors complaints at the beginning of the quarter were Nil and during the quarter nil complaints have been received.
- 3 The above results have been taken on records by the Board of Directors at their meeting held on 30.05.2019 at Aurangabad.
- 4 The above results are without considering IND AS
- 5 Other income includes 40.76 lacks being refund of excess continuous power charges and interest thereon by UPCL Deptt as per the judgement.
- 6 Reinstatement of 650 equity shares of Tata Sponge Iron Limited amounting to 0.78 Lacks by crediting to P&L as under earlier Income

DATE: 30.05.2019
PLACE: AURANGABAD



Arvind Machhar
ARVIND MACHHAR
MANAGING DIRECTOR
DIN:00251843

