



APT PACKAGING LTD

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

CIN:- L24100MH1980PLC022746
Ref No. APT/2022-23/CS/22

email:- complianceexecutive@aptpackaging.in

To,
General Manager,
Department of Corporate Services,
The Stock Exchange, Mumbai
1st Floor, Routanda Building,
Dalal Street, Mumbai-400001

Date:- 28-March, 2023

SUB: Discrepancies in Financial Results-506979- APT Packaging Limited

Dear Sir/Madam,

We are in receipt of your email dated 20th March along with the revised format for quarterly results.

As required the results are being sent to you in the revised format which is enclosed herewith. Please note that, the quarterly results along with the Limited Review Report for the Quarter ending 31st December, 2022 already been filed with BSE on 14th February, 2023.

Thanking You,
Yours faithfully,
For Apt Packaging Limited

Arvind Machhar,
Managing Director
DIN: 00251843

Encl:- as above

Enc:- 1. Copy of Revised financial results for the Quarter ending 31st December, 2022




APT Packaging Limited

Regd. Office : Gut no 76, Village Pangara , Paithan Road, Tq Paithan, Distr Aurangabad Maharashtra (MS)-431106
Statement of standalone Un-Audited Financial Results for the Quarter Ended on 31st December, 2022
CIN NO L24100MH1980PLC022746

Rs. In Lakhs

PARTICULARS	Quarter Ended			9 months ended		Year ended
	31-12-2022 (Unaudited)	30-09-2022 (Unaudited)	31-12-2021 (Unaudited)	31-12-2022 (Unaudited)	31-12-2021 (Unaudited)	31-03-2022 (Audited)
I Income						
Revenue from operations	315.52	395.63	159.49	973.03	884.90	1,279.84
Other income	16.46	18.37	15.03	38.68	24.85	23.52
Total income from operations	331.98	414.00	174.52	1,011.71	909.75	1,303.36
II Expenses						
Purchases/Production Expenses	147.93	179.69	85.80	436.78	422.65	580.16
Change in Inventories	(30.77)	(58.26)	14.57	(89.07)	(13.00)	42.87
Employee benefit expenses	53.24	37.11	51.06	138.08	146.10	207.06
Finance costs	47.25	62.61	41.54	151.87	132.51	173.35
Depreciation and amortization expenses	48.89	37.73	40.77	144.62	121.68	176.08
Other expenses	129.64	232.21	80.20	443.90	292.60	482.15
Total expenses	396.20	491.09	313.94	1,226.19	1,102.55	1,661.68
III Profit/(Loss) before exceptional items and tax	(64.23)	(77.09)	(139.41)	(214.48)	(192.80)	(358.32)
IV Exceptional items- Profit on sale of Investments	1.98	53.00	-	69.60	67.00	73.37
V Profit/(Loss) before tax	(62.25)	(24.09)	(139.41)	(144.88)	(125.80)	(284.95)
VI Tax expenses						
a) Current tax	-	-	-	-	-	-
b) Income tax prior year	-	-	-	-	-	-
b) Deferred tax	-	-	-	-	-	-
Total tax expenses	-	-	-	-	-	-
VII Net Profit/(Loss) for the period/year	(62.25)	(24.09)	(139.41)	(144.88)	(125.80)	(284.95)
VIII Other comprehensive income (net of tax)						
Items that will not be reclassified to profit or loss:						
i) Remeasurement of post employment benefit obligations	-	-	-	-	-	-
ii) Income-tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-	-
Total comprehensive income for the period/year (VII+VIII)	(62.25)	(24.09)	(139.41)	(144.88)	(125.80)	(284.95)
X Paid-up equity share capital (face value of Re.10 per share)	526.00	526.00	526.00	526.00	526.00	526.00
XI Other equity (excluding revaluation reserve)	(972.67)	(934.51)	(764.46)	(1,055.30)	(625.46)	(910.42)
XII EPS in Rs. (Face Value of Re.10/- each)*						
-Basic	(1.22)	(1.47)	(2.65)	(4.08)	(3.67)	(5.01)
-Diluted	(1.18)	(0.46)	(2.65)	(2.75)	(2.38)	(5.01)
*not annualised						

Notes

- (1) 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 AS 22 on Taxes on Income.
- (2) There were no investor complaints pending/received during the period.
- (3) The above results have been taken on records by the Board of Directors at the meeting held on 14.02.2023 at Aurangabad.
- (4) The above results have been prepared adopting Ind AS, except Ind AS - 19 "Employee's Benefit", Ind AS 101 "Adoption of First time Ind AS", and Ind AS 113 "Fair Value Measurement" which will be adopted for the year end results. This will have no substantial impact on the current probability of the company.
- (5) Turnover and Raw Material Consumption were inclusive of Good and Services Tax (GST) reported till last Financial year results are shown, henceforth, netted off GST from this year.
- (6) The figures have been regrouped/rearranged wherever necessary.

Place: Aurangabad
Date: 14-02-2023

For and on behalf of Board of Directors
Arvind Machhar
Managing Director
DIN No.: 00251843
28/3/23



FOR GAUTAM N ASSOCIATES
CHARTERED ACCOUNTANTS

Gautam
(PARTNER)
28/3/23