



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

CIN:-L24100MH1980PLC022746

5th Sept-2022

**To,
THE MANAGER-LISTING
BSE LIMITED,
PHIROZE JEEJEEBHOY TOWERS,
DALAL STREET,
MUMBAI – 400001**

**To
THE GENERAL MANAGER-
DEPARTMENT OF CORPORATE SERVICES
BSE LIMITED, PHIROZE JEE JEE BHOY
TOWERS, DALAL STREET, MUMBAI
pin- 400 001**

BSE CODE:- 506979

SUB:- Annual Secretarial Compliance Report for the year ended as on 31st March, 2022.

Ref:- Regulation 24A of SEBI (Listing obligation and Disclosure Requirement) Regulations, 2015

Dear Sir/Madam,

With reference to the above subject please find the attached herewith the Annual Secretarial Compliance Report for the Financial year ended as on 31st March, 2022.

Kindly take on record the same and acknowledge.

Thanking You,

Yours faithfully,
For APT Packaging Limited

AUTHORIZED PERSON

Encl:- Report

GANESH PALVE & ASSOCIATES
PRACTICING COMPANY SECRETARY

(CP. NO. 23264 ACS 42980)

**Office Add:- C-2, Second Floor, Bharat Bazar, Aurangabad -
431006**

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**SECRETARIAL COMPLIANCE REPORT OF
APT PACKAGING LIMITED
(CIN:-L24100MH1980PLC022746)
FOR THE YEAR ENDED AS ON 31ST MARCH, 2022**

1. We have examined:-

- a) All the documents and records made available to us and explanation provided by APT Packaging Limited (“the Listed Entity-**Presently Suspended due to procedural action**”) arising from the compliances of specific Regulations listed under Para 2.
- b) The fillings/submissions made by the Listed Entity to the stock exchange in connection with the above.
- c) Website of the Listed Entity
- d) Any other documents /filling as may be relevant, which has been relied upon to make this certification.

For the year ended 31st March, 2022 (Review period”) in respect of Compliance with the provisions of:

- a) The Securities and Exchange Board of India Act 1992 (SEBI Act), and the Regulations, Circulars, guidelines issued there under ; and
 - b) The Securities Contracts (Regulations) Act, 1956 (“SCRA”) rules made there under and the Regulations, Circulars, guidelines issued there under by the Securities and Exchange Board of India (“SEBI”);
- 2. The specific regulations, whose provisions and the circular /guidelines issued there under, have been examined include:**
- a) Securities and Exchange Board of India Act, 1992 (Listing Obligations and Disclosures Requirements) Regulations, 2015
 - b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018
 - c) Securities and Exchange Board of India (Substantial Acquisition of shares and Take over) Regulations, 2011;
 - d) Securities and Exchange Board of India (Buy-back of Securities) Regulations, 2018;
 - e) Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014;
 - f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;
 - g) Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preference Shares) Regulations, 2013;

h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

And based on the above examination, we hereby report that, during the review period:-

a) The Listed Entity has complied with the provisions of the above regulations and circulars /guidelines issued there under *except in respect of matters specified below:-*

- Not furnishing of shareholding patterns and reconciliation of share Capital for whole year.

- Non adoption of mandatory Indian Accounting Standards (Ind AS) .

-Non – furnishing of compliance certificate certifying maintaining physical & electronic transfer facility as per regulation 7.

-Non-maintenance of company website as per regulation 46.

-Not having whole time Company Secretary for the whole year.

-Non-payment of ALF in advance for the FY 2021-22.

However, regulation mentioned above under clause 2 –(d), (e), (f) and (g) are not applicable to the company during the period under review.,

a) The listed entity has maintained proper records under the provisions of the above Regulations and Circulars /guidelines issued there under in so far as it appears from our examination of those records except mentioned as above.

b) The Listed entity has taken the following actions to comply with the observations made in previous reports:-

Sr. No.	Observation of the Practicing Company Secretary in the previous reports	Observation made in the secretarial compliance report for the year ended	Action taken by the Listed entity	Comments of the Practicing Company Secretary on the actions taken by the Listed entity
01.	Non –adoption of and implementation of Indian Accounting Standards (IND-AS)	Indian Accounting Standard applicable for the company since 1 st April, 2017 which is not adopted till date.	The management is of the opinion that the impact of adopting Ind AS would not materially affects the financial result of a company as such presently the shares of the company are suspended from trading due to procedural reasons. The company is pursuing with the stock exchange for restoration of trading of shares of the company.	Company is required to adopt Indian Accounting Standard though there is delay in Listing & Trading Approval from BSE. Besides, company received listing approval for CA taken in the year 2008 on dated 27 th Feb, 2020 for its 2763467 equity shares and for 2500000 equity shares on dated 04 th January, 2022 from BSE. The trading application is under process at BSE.
02.	Non-furnishing of SHP & Reconciliation of	R&T Agent stopped services for providing regular	Company requested R&T agent for availability of required	It is required to resolve the issues with R&T agent to provide timely

	Share Audit Report	quarterly and half yearly and annual data with company due to outstanding dues.	data on regular basis.	data i.e quarterly, Half yearly, yearly basis and make the payment in time etc
03.	Non-furnishing of Compliance Certificate as per Regulation-7	R&T Agent stopped services for providing regular quarterly and half yearly and annual data with company.	Company requested R&T agent for availability of required data on regular basis.	It is required to resolve the issues with R&T agent to provide timely data through paying on time to them.
04.	Non-payment of Listing fees	Non-payment of ALF to BSE for the FY 2021-22	Company is in planning to make the payment to BSE along with interest due thereon and other processing fees at once. Update is awaited from BSE listing center.	Company needs to pay in advance the ALF to BSE in the month of April every year or as per BSE instruction.
05.	Non-submission of Voting results	All the shares of the company are in physical mode and ISIN is in in-active mode but still company can get e-voting platform for members	Due to limited employees and unskilled persons Company has not uploaded voting results of previous agm.	Partial Compliance has been done at satisfactory level. Company needs to update results of all its general meeting to BSE as per INSTA E-voting platform from onward.
06.	Non-maintenance of Company website	Company has not updated the website as per requirement of regulations and records thereof.	Company is in process to search consultant at lower cost who can update its website on regular basis	Company required to appoint consultant for this task and update the website as per listing agreement & regulations
07.	Non-appointment of whole time company secretary	Company has not appointed the Whole Time Company Secretary for the company which is mandatory in terms of SEBI Regulations	Company has not find the suitable candidate for the said appointment after many interviews taken by the company.	Company is required to appoint Whole Time Company Secretary before the approval of Trading from BSE
08.	Dematerialization option to Investors	Company has not provided the dematerialization options to their investors for the conversion of physical shares into demat form	Company is in process of activation of its ISIN number from CDSL and NSDL. The trading approval is awaited for the activation ISIN .	Company is required to take the necessary steps for the activation of ISIN number from BSE, CDSL and NSDL
09.	Adjournment of	Company has	Due to unskilled staff	Company is required to

	Board meeting and outcome of Board meeting	making delay in outcome of board meeting to BSE and adjournment of meeting beyond the time	and technical issues there being delay in record and results of some quarters.	take necessary steps for availability of timely information to BSE
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*as the company has suspended from BSE trading platform. Hence, management of the view that, necessary compliances of the regulation will be applicable if exchange grant permission for the trading of shares and presently the ISIN of the company is suspended.

Date:- 30th, May, 2022

Place:- Aurangabad

UDIN No. A04298002D000437022

for **Ganesh Palve & Associates**

Mr. Ganesh Palve

Practicing Company Secretary

Mem. No. 42980

COP No. 23264