



CIN:-L24100MH1980PLC022746

31st July, 2020

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

APT PACKAGING LTD

Gut No. 72, Vill Pharola, Tq. Paithan, Dist. Aurangabad (M.S.) India - 431 105
Tel : +91-2431-662000, 662010, Fax : + 91-2431 - 662030
Website : WWW.aptpackaging.in

**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, 2020.

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, 2020.

Kindly take on record the same and acknowledge.

Thanking You,

Yours faithfully,
For APT Packaging Limited

Arvind Machhar

Encl:- Report

Girish Bhandare & Associates
Company Secretaries

**SECRETARIAL COMPLIANCE REPORT OF
APT PACKAGING LIMITED
(CIN:-L24100MH1980PLC022746)
FOR THE YEAR ENDED AS ON 31ST MARCH, 2020**

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 filings/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, 2020 (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;

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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:-*
- Non-adoption and implementation of Indian Accounting Standards (IND-AS.)*
 - Non-furnishing of Share Holding Pattern & Reconciliation of share Audit Report as per Regulation 31 SEBI-DP Regulation (55A).*
 - Non-furnishing of Compliance Certificate certifying maintaining physical & electronic transfer facility as per Regulation 7.*
 - Non-submission of Voting Results as per Regulations 44.*
 - Non-Maintenance of company website as per regulation 46.*
 - Non-conducting of Internal Audit for Pharola Unit except 1st & 2nd Quarter.*
 - Non-appointment of Company Secretary for whole year.*

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

- b) 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.
- c) The action was taken by CDSL depository system against the listed entity's promoters and directors through SEBI circular No. CIR/MRD/DP/10/2015 dt. 05.06.2015 as under.

Sr. No.	Action Taken By	Details of Violation	Details of Action taken	Observations/remarks of the Practicing Company Secretary, if any.
01.	Central Depository Services Limited, Mumbai	Database for distinctive number (DN) of shares as per SEBI circular No. CIR/MRD/DP/10/2015 dt. 05.06.2015	Shareholdings of the Promoters, Directors Frozen till the compliance of SEBI Circular	Corporate Action and re-activation of old ISIN INE046E01017 (ACIL) compliance is under process with CDSL

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d) 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 Slandered 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 from BSE.
02.	Non-furnishing of SHP & Reconciliation of Share Audit Report	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 i.e quarterly, Half yearly, yearly basis 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
04.	Non-payment of Listing fees	There is no-delay in advance payment of ALF to BSE for the FY 2019-20	Company has paid ALF in advance on 6 th August, 2019 to BSE for the FY 2019-20	Compliance has been done at satisfactory level it is advised to pay ALF on time without interest charge in the month of April every year.
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	Company approached to R&T agent for Insta Voting platform and registered for the e-voting facility.	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	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

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		records thereof.		agreement & regulations
07.	Non-Conducting of Internal Audit of Pharola Unit	It is observe that company has not appointed internal Audit for its Pharola Unit for the quarter ended on 30 th June & 30 th September, 2019 respectively.	Board meeting held dated on 18 th January, 2020 appointed M/s Satish Sahrma and associates as Internal Auditor of the company for the quarter ended 31 st December, 2019 onwards	Compliance has been done at satisfactory level by the company need continuation.

Date:- 03rd August, 2020

Place:- Aurangabad

UDIN No. F009345B000579200

For Girish Bhandare & Associates

Mr. Girish Bhandare
Practicing Company Secretary
Mem. No. 9345
COP No. 11092