



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
Ref No. APT/2024-25/CS/ASCR

1st June-2025

To
The Manager – Listing
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai – 400001
BSE Code: 506979

Subject: Annual Secretarial Compliance Report for the year ended 31st March, 2025

Reference: Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

On a voluntary basis and as part of good corporate governance practices, we are submitting herewith the Annual Secretarial Compliance Report for the financial year ended 31st March, 2025.

However, in the spirit of transparency and corporate governance, we are submitting the report voluntarily.

Kindly take the same on record and acknowledge receipt.

Thanking you,

Yours faithfully,
For APT Packaging Limited

CS Jyoti Bajpai
Company Secretary
M. No. A-69064

Encl.: As above



GANESH PALVE & ASSOCIATES

Company Secretaries

SECRETARIAL COMPLIANCE REPORT OF APTPACKAGING LIMITED FOR THE YEAR ENDED 31ST MARCH, 2025

1. We Ganesh Palve and Associates have examined:-

- a) All the documents and records made available to us and explanation provided by APT Packaging Limited ("the Listed Entity") 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/filing as may be relevant, which has been relied upon to make this certification.

For the year ended 31st March, 2025 (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 (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended from time to time)
- b. securities and Exchange Board of India { Issue of Capital and Disclosure Requirements) Regulations, 2018 (as amended from time to time)
- c. Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 (as amended from time to time)
- d. Securities and Exchange Board of India (Buy back of Securities) Regulations, 2018 {as amended from time to time): Not Applicable during the review period.
- e. The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021(as amended from time to time)): Not Applicable during the review period.
- f. The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021(as amended from time to time):-Not Applicable during the review period
- g. Securities and Exchange Board of India (Prohibition of insider Trading) Regulations, 2015 (as amended from time to time)
- h. Other regulations as applicable) and circulars/guidelines issued there under:
 - a) Securities and Exchange Board of India (Prohibition of Fraudulent and Unfair Trade Practices related to Securities Market), Regulations 2003 (as amended from time to time)
 - Securities and Exchange Board of India (Registrars to an issue and Share Transfer Agents) Regulations, 1993 (as amended from time to time)

And based on the above examination, I/We hereby report that, during the Review Period the compliance status of the listed entity is appended as below:

Sr No	Particulars	Compliance Status (Yes/No)	Observations/Remarks By PCS
1.	Secretarial Standards: The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI), as notified by the Central Government under section 118(10) of the Companies Act, 2013 and Mandatorily applicable	Yes	-
2.	Adoption and timely updation of the Policies: - All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities -All the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations/circulars/guidelines issued by SEBI	Yes	-
3.	Maintenance and disclosures on Website: -The Listed entity is maintaining a functional website - Timely dissemination of the documents/ information under a separate section on the website -Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re-directs to the relevant document(s)/ section of the website	Yes	-
4.	Disqualification of Director: None of the Director(s) of the Company is/are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.	Yes	-
5.	Details related to Subsidiaries of listed entities have been examined w.r.t.: (a) Identification of material subsidiary companies (b) Disclosure requirement of material as well as other subsidiaries	NA	Company does not have any Subsidiary company.
6.	Preservation of Documents: The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015	Yes	-
7.	Performance Evaluation: The listed entity has conducted performance		

[illegible]

	Well as the next quarter; or iii. If the auditor has signed the limited review/ audit report for the first three quarters of a financial year, the auditor before such resignation, has issued the limited review/ audit report for the last quarter of such financial year as well as the audit report for such financial year.	NA	
2.	Other conditions relating to resignation of statutory auditor		
	<p>i. Reporting of concerns by Auditor with respect to the listed entity/its material subsidiary to the Audit Committee:</p> <p>a. In case of any concern with the management of the listed entity/material subsidiary such as non-availability of information / non-cooperation by the management which has hampered the audit process, the auditor has approached the Chairman of the Audit Committee of the listed entity and the Audit Committee shall receive such concern directly and immediately without specifically waiting for the quarterly Audit Committee meetings.</p> <p>b. In case the auditor proposes to resign, all concerns with respect to the proposed resignation, along with relevant documents has been brought to the notice of the Audit Committee. In cases where the proposed resignation is due to non-receipt of information / explanation from the company, the auditor has informed the Audit Committee the details of information / explanation sought and not provided by the management, as applicable.</p> <p>c. The Audit Committee / Board of Directors, as the case may be, deliberated on the matter on receipt of such information from the auditor relating to the proposal to resign as mentioned above and communicate its views to the management and the auditor.</p> <p>ii. Disclaimer in case of non-receipt of information: The auditor has provided an appropriate disclaimer in its audit report, which is in accordance with the Standards of Auditing as specified by ICAI/NFRA, in case where the listed entity/ its material subsidiary has not provided information as required by the auditor</p>	<p>NA</p> <p>NA</p> <p>NA</p>	<p>During the year under review there is no case or resignation of Statutory Auditor & tenure has not completed yet.</p>

3.	The listed entity / its material subsidiary has obtained information from the Auditor upon resignation, in the format as specified in Annexure- A in SEBI Circular CIR/ CFD/CMD1/114/2019 dated 18th October, 2019.	NA
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Assumptions & Limitation of Scope and Review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity
2. Our responsibility is to certify based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. We have not verified the correctness and appropriateness of financial Records and Books of Accounts of the listed entity.
4. This Report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

(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:

Sr No.	Compliance Requirement (Regulations/circulars/ guidelines including specific clause)	Regulation /Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/Remarks of the Practicing Company Secretary	Management Response	Remarks
01.	Advertisement in news paper for Quarterly results	47 (1)	-	PCS	-	-	-	Delayed advertisement in Quarterly results in news papers for June-2024, September-2024 and December-2024 quarter respectively.	Management is of the opinion that all delayed due to advance booking and availability of the space in news paper is required which could not be possible due to fund constraint.	-
02.	Event Based ROC fillings and Compliances.	Companies Act-2013	-	PCS	-	-	-	Delayed in filling of ROC forms for the resignation of Independent Director to Registrar of companies.	Management is of the view that all compliances has been done with additional fees to ROC. Due to technical issue at MCA website the delay was occurred.	-
03.	Discrepancy in promoter & Promoter Group shareholding and SDD (Database of designated Persons) of depositories.	SEBI Circulars No. SEBI/HO/ISD/ISD/CIR/P/2020/168 dated September 9, 2020 and SEBI/CIR/CFD/DCR1/CIR/P/2020/181 dated September 23, 2020	-	BSE	Discrepancies in	Clarification	-	Discrepancies of Company has not provided PAN of Promoter/Promoter group in depositories system.	Company has clarified the matter to BSE and query is under process with BSE.	

04.	Statement of Impact of Audit Qualifications not submitted in Pdf (Yearly not Submitted) for Year Ended - March 2024	SEBI circular no. SEBI/HO/CFD/PoD2/CIR/P/2023/120dated July 11, 2023 (Chapter-VII	-	BSE	Clarification and fine	Yearly data is required	2.15 Lakhs	Company has mentioned quarterly figures in Statement of impact for the quarter ended 31 st March, 2024 instead yearly figures and after email of BSE rectified the same. Though the query has been closed by BSE but waive application is still under process with BSE.	Management of the opinion that company has submitted yearly statement of Impact of Audit Qualification but made a typographical mistakes in heading and figures of said file. There being no change in any other results of the company. Waiver application filed by company for the said fine and application is still under process since July, 2024. Company has sent reminder for the same.	-
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(b) The listed entity has taken the following actions to comply with the observations made in previous reports i.e 31.03.2024 report:

Sr No .	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Regulation /Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/Remarks of the Practicing Company Secretary	Management Response	Remarks
01.	Advertisement in news paper for Quarterly results	47 (1)	-	PCS	-	-	-	Delayed in advertisement of Quarterly results in news papers for June-2023, September-2023 and December-2023 quarter respectively.	Management has in discussion with publication agencies for the arrangement of timely publication and noted the delayed reasons due to advance booking requirement and advance booking in news paper.	
02.	Event Based ROC fillings and Compliance s.	Companies Act-2013	-	PCS	-	-	-	Delayed in filling of ROC forms MGT-14; Form No. 15; Form No. AOC-4 XBRL, form No. MGT-7; Form No. PAS-6	Management filed all forms with additional fees with Registrar of Companies.	

03.	Non-submission of the details of its Statutory Auditors by September 18, 2023.	The Exchange vide email dated September 8, 2023, has requested listed entities to submit the details of its Statutory Auditors by September 18, 2023.	-	BSE	Clarification	Non-Submission	Nil	Company has given two time reply to exchange on 02/10/2023 and 13/02/2024 respectively but the case is still opened at BSE listing portal. Company was not listed during the period hence required information not available with the Auditors of the company	There is no reply from exchange for the said query yet not closed by exchange yet.	
04.	Reconciliation of Share Capital Audit Report	Reg 31 and Reg 76	-	BSE	Discrepancy	Clarification	NIL	It is observed from the submission made under 31 of LODR and Reg 76 of DP regulation for quarter ended Jun 30, 2023, that there is a mismatch in no of shares held in dematerialized form in Shareholding Pattern and Reconciliation of Share capital Audit report.	Exchange Closed this query	
05.	Non-maintenance of Company website	Regulation 46	-	-	-	-	-	Company has maintained functional website since the month March, 2023.	Company has maintained functional website since the month March, 2023.	
06.	Non-appointment of whole time company secretary	Regulation 6	-	-	-	-	-	Company has appointed Company Secretary on 1 st July, 2022 and till continues.	Company has appointed Company Secretary on 1 st July, 2022	

***Note:-** We have mentioned those queries and remarks for which queries are pending with exchange. Queries and discrepancies which are closed by exchange not mentioned.

For GANESH PALVE AND ASSOCIATES COMPANY
SECRETARY



CS. Ganesh Palve (Proprietor)

ACS.No:42980

CP No: 23264

UDIN:- A042980G000521361

PEER REVIEW NO:- 4165/2023

Date: 31st May,2025

Place: Aurangabad
(Chh. Sambhajinagar)

Add:- A.bad.- flat no -007,plot no 06, sai-jagnnath apt, ranjit nagar,kalda corner, aurangabad-431001.
Pune- flat no.01, shakuntal apt, near karve statue, kothrud, pune
E-mail: csganeshpalve@gmail.com, p.no-7020332255 / 9923465648