



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/2026-27/CS/20

DATE: 31st Oct-2026

**To,
THE MANAGER – LISTING COMPLIANCE
BSE Limited
PHIROZE JEEJEEBHOY TOWERS
DALAL STREET,
MUMBAI – 400 001
SCRIP CODE: 506979**

Sub: Outcome of board meeting held on 31st October, 2026 under regulations 30 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 (SEBI Listing Regulations).

Dear Sir/Madam,

This is to inform in terms of Regulation 30 and Regulation 33 read with Schedule III of SEBI (Listing Obligations and disclosures Requirements) Regulations 2015 (SEBI LODR Regulations) the board of Directors of the company at their meeting held today i.e 31st October, 2026 has inter alia considered and approved: -

1. Un-Audited Quarterly and Half Yearly financial results as required under Regulations 33 of SEBI LODR Regulations for the Quarter and Half year ended as on 30th September, 2026 along with Limited Review report of Statutory Auditors thereon. Enclosed herewith :-
2. Un-Audited Financial Results (Standalone) along with the Limited Review Report of the Statutory Auditor – **Annexure-A**
3. Other matter as per agenda

The board meeting commenced at 12.00 Noon and concluded at 05.30 PM The above is for your information and dissemination to the public at large.

For APT PACKAGING LIMITED

Jyoti
Suresh
Bajpai
Digitally signed
by Jyoti Suresh
Bajpai
Date: 2026.10.31
17:48:44 +05'30'

**CS Jyoti Bajpai
Company Secretary
Meb. No. A-69029**

Enclosures:

Annexure A- Limited Review Report and Un-Audited Quarterly Results
Annexure B – Statement of Deviation or Variation
Annexure C – Disclosure of Outstanding Loan Defaults
Annexure D-Format for Related Party Transactions
Annexure E- Statement of Impact of Audit Qualifications



Gautam N Associates

Chartered Accountants

30, GNA House, Behind ABC Complex,
Manmandir Travels Lane, Adalat Road, Aurangabad - 431 001

Annexure-A

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND YEAR TO DATE UNAUDITED STANDALONE IND-AS FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATION 2015, AS AMENDED.

Review Report to
The Board of Directors,
Apt Packaging Limited
Chhatrapat Sambhajingar.

1. We have reviewed the accompanying statement of unaudited financial results of **APT Packaging Limited** for the quarter ended 30th September 2026 and year to date results for the period 1st April 2026 to 30th September 2026 ('The Statement') being submitted by the Company pursuant to the requirements of regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation 2015 as modified.
2. This standalone statement which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with Ind-AS 34- 'Interim Financial Reporting' prescribed under section 133 of the Companies Act., 2013 (the Act) read with relevant rules issued there under and other recognized accounting practices and policies generally accepted in India. Our responsibility is to issue a report on these standalone financial statements based on our review.
3. We conducted our review of the standalone Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the standalone financial statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying standalone statement of unaudited financial results prepared in accordance with applicable accounting standards specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules made thereunder and other accounting principles generally accepted in India and other recognized accounting practices and policies has, *except our observations as mentioned in para 5 below*, not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Observations:

The company has not provided for doubtful debts of Rs. 11.45 Lakhs.

For Gautam N Associates
Chartered Accountants
FRN: 103117W



Gautam Nandawat

Partner

M No: 032742

UDIN : 26032742MHMVJR5446



Place: Chhatrapati Sambhajinagar

Date: 31st October 2026

APT PACKAGING LIMITED
 Regd Office: Gut No. 76, Village Pangra, Paithan Road, Tq. Paithan, Chhatrapati Sambhajnagar (Aurangabad) MH 431106
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30.09.2026
 CIN: L24100MH1980PLC022746

Sr. No.	Particulars	(Rs. In lakhs)					
		For the Quarter Ended			For Six Months Ended		For the Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Income						
	a) Income from Operations	1,308.15	1,074.49	588.54	2,382.64	1,064.63	2,250.11
	b) Other Operating Income	-	-	-	-	-	-
	Total Income	1,308.15	1,074.49	588.54	2,382.64	1,064.63	2,250.11
II	Expenses						
	a) Purchases of Stock-in-trade	63.53	17.33	1.48	80.87	1.70	5.85
	a) Cost of Material Consumed	607.52	512.80	265.40	1,120.32	483.16	997.41
	b) Changes in inventory	2.48	(24.85)	28.07	(22.37)	24.70	29.14
	c) Employee benefit expenses	87.35	76.53	59.80	163.88	120.35	269.06
	d) Depreciation and Amortisation expense	34.03	33.44	30.96	67.47	60.51	124.45
	f) Other Expenses	294.20	277.17	168.76	571.37	336.27	655.42
	Total Expenses	1,089.12	892.42	554.48	1,981.54	1,026.69	2,081.33
III	Profit/(Loss) from operations before other income, finance cost and Exceptional Items (I-II)	219.03	182.07	34.06	401.11	37.95	168.77
IV	Other Income	4.00	9.14	20.70	13.15	29.93	34.54
V	Profit/(Loss) from ordinary activities before finance cost and Exceptional Items (III+IV)	223.04	191.22	54.76	414.25	67.88	203.31
VI	Finance Cost	11.26	9.57	9.33	20.83	21.46	42.69
VII	Profit/(Loss) from ordinary activities after Finance cost (V-VI)	211.78	181.65	45.43	393.42	46.42	160.63
VIII	Exceptional Items Income/(Expenses)	-	-	-	-	-	-
IX	Profit/(Loss) from Ordinary Activities before tax (VII+VIII)	211.78	181.65	45.43	393.42	46.42	160.63
X	Tax Expense						
	a) Current Tax	-	-	-	-	-	-
	b) Income Tax for Prior Period	-	-	-	-	-	-
	c) Deferred Tax	-	-	-	-	-	-
	Total tax expense	-	-	-	-	-	-
XI	Net Profit/(Loss) from ordinary activities after tax (IX-X)	211.78	181.65	45.43	393.42	46.42	160.63
XII	Extraordinary Items (net of Tax)	-	-	-	-	-	-
XIII	Net Profit/(Loss) for the period (XI-XII)	211.78	181.65	45.43	393.42	46.42	160.63
XIV	Other Comprehensive (Income)/ Expenses						
	Items that will not be reclassified to profit and Loss						
	a) Remeasurement of post employment benefit obligations	2.22	2.22	(1.51)	4.44	(1.51)	(3.24)
	b) Income Tax relating to items that will not be reclassified to profit and loss.	-	-	-	-	-	-
	Items that will be reclassified to profit and Loss						
	a) Remeasurement of Investments	2.39	(1.29)	(0.56)	1.10	0.33	0.59
	b) Income Tax relating to items that will be reclassified to profit and loss.	-	-	-	-	-	-
	Total Comprehensive Income	4.61	0.93	(2.07)	5.54	(1.19)	(2.65)
XV	Total Comprehensive Income for the period (XIII+XIV)	207.17	180.72	43.36	387.88	45.23	163.28
X	Paid-up equity share capital (face value of Rs. 10 per share)	1,181.35	1,181.35	1,181.35	1,181.35	1,181.35	1,181.35
XI	Other Equity (excluding revaluation reserve)						427.08
XII	Earnings / Loss per share (EPS) (not annualised)						
	a) Basic	1.79	1.54	0.41	3.33	0.43	1.46
	b) Diluted	1.79	1.54	0.41	3.33	0.43	1.46

NOTES:

- The above results have been prepared as per Ind AS, which have been approved by Audit Committee at the meeting held on 30/10/2026 and taken on record and approved by the Board of Directors at their meeting held on 31/10/2026 at Chhatrapati Sambhajnagar.
- 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 Ind AS 12 on Income Taxes.
- The company is engaged in the business of manufacturing Co-extruded Tubes which in the context of Ind AS 108 "Operating Segments" constitutes one single primary segment.
- The figures have been regrouped and rearranged wherever necessary.

Date: 31/10/2026

Place: Chhatrapati Sambhajnagar (Aurangabad)

FOR GAUTAM N ASSOCIATES
CHARTERED ACCOUNTANTS

GAUTAM NANDAWAT
 (Partner)



UDIN:-26032742MHMVJR5446



Shrikant Wani
 CFO

Arvind Machhar
 Managing Director
 DIN: 00251843

Particulars	Rs. in Lakhs	
	As at	As at
	30-09-26	31-03-26
	UNAUDITED	AUDITED
Assets		
I) Non-Current Assets		
a) Property, Plant and Equipment	1,759.18	1,574.27
b) Intangible Assets (Under Development)	13.24	-
c) Financial Assets		
(i) Investment	10.48	11.58
(ii) Loans	23.68	23.68
d) Deferred Tax Assets (Net)		-
e) Other Non-current Assets	238.90	109.76
Subtotal (i)	2,045.47	1,719.28
II) Current Assets		
a) Inventories	291.28	265.25
b) Financial Assets		
(i) Investment	-	-
(ii) Trade Receivables	1,277.44	583.08
(iii) Cash and cash equivalents	70.63	21.23
c) Current Tax Assets (Net)	7.39	3.20
d) Other current assets	7.80	25.55
Subtotal (ii)	1,654.53	898.31
Total Assets	3,700.00	2,617.59
Equity and Liabilities		
Equity		
a) Equity Share Capital	1,235.40	1,235.40
b) Other Equity	814.96	427.08
Subtotal (iii)	2,050.37	1,662.48
Liabilities		
I) Non-Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	899.94	348.41
b) Provisions	23.80	19.36
c) Deferred tax liabilities (Net)	-	-
d) Other non-current liabilities	-	-
Subtotal (iv)	923.75	367.77
II) Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	221.51	305.12
(ii) Trade Payables		
(a) Dues to MSME	0.43	6.64
(b) Dues to Othes	401.99	222.42
(iii) Other financial liabilities		-
b) Other current liabilities	101.61	52.80
c) Provisions	0.36	0.36
d) Current Tax Liabilities (Net)	-	-
Subtotal (v)	725.90	587.33
Total Equity and Liabilities	3,700.00	2,617.59

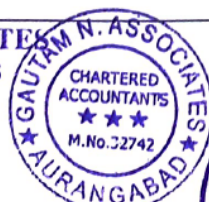
FOR GAUTAM N ASSOCIATES
CHARTERED ACCOUNTANTS

GAUTAM NANDAWAT

Date: 31/10/2026 (Partner)

Place: Chhatrapati Sambhajinagar (Aurangabad)

UDIN: 26032742MHMVJR5446



For and on Behalf of Apt Packaging Limited

Shrikant Wani
CFO

Arvind Machhar
Managing Director
DIN: 00251843

APT PACKAGING LIMITED
 Regd Office: Gut No. 76, Village Pangra, Paithan Road, Tq. Paithan, Chhatrapati Sambhajinagar (Aurangabad) MH 431106
UNAUDITED STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED ON 30-09-2026
 CIN: L24100MH1980PLC022746

PARTICULARS	As On		As On	
	30-09-26		31-03-26	
	UNAUDITED		AUDITED	
A Cash flow from operating activities				
Profit Before Tax & Extra ordinary items		393.42		160.63
Adjustment for				
i) Depreciation, Amortisation & Adjustment	67.47		124.45	
ii) Interest paid / Financial Charges	20.83		42.69	
iii) Provision for Grauity & Leave Encashment	(4.44)		9.64	
iv) Interest Received	(0.56)		(7.65)	
v) (Profit) on Sale of Fixed Assets	(4.88)		(12.23)	
vii) Other Comprehensive Loss (Income)	(1.10)		2.65	
Total		77.32		159.55
Operating profit / (loss) before working capital changes		470.74		320.17
i) Trade Receivable	(694.36)		(154.05)	
ii) Other Current Asset	17.75		14.79	
iii) Inventories	(26.03)		(67.78)	
iv) Other Current Liabilities	48.81		(31.84)	
v) Trade Payable	173.36	(480.47)	38.93	(199.95)
vi) Income tax (paid)/Refund received		(4.19)		(0.05)
Net cash from operating activities (Total a)		(13.91)		120.17
B Net flow from investment activities				
i) Payment for Purchase of Property, Plant & Equipment	(411.35)		(384.91)	
ii) Sale Proceeds from Property, Plant & Equipment	27.00		20.00	
iii) Payment for Purchase of Investment	-		4.08	
iv) Long term advances	-		(0.05)	
v) Interest Received	0.56		7.65	
Net flow from investment activities (Total b)		(383.78)		(353.22)
C Cash flow from financial activities				
i) Repayment of Long Term Borrowings	551.53		(22.80)	
ii) Proceeds from /(Repayment) of Short Term Borrowings	(83.61)		(1,663.76)	
iii) Interest paid / Financial Charges	(20.83)		(42.69)	
iv) Proceeds from issue of Equity Shares	-		1,965.00	
Net flow from financial activities (Total c)		447.09		235.75
Closing balance (a+b+c)		49.40		2.70
Cash and Cash equivalent opening balance		21.23		18.53
Cash and Cash equivalent closing balance		70.63		21.23

Cash & Cash Equivalent Comprise off				
Cash On Hand		0.32		-
Balance in Banks in current account		52.30		3.73
Fixed deposit with Bank Incl accrued interest maturing within 12 months		18.01		17.51
TOTAL		70.63		21.24

Date: 31/10/2026

Place: Chhatrapati Sambhajinagar (Aurangabad)

FOR GAUTAM N ASSOCIATES
 CHARTERED ACCOUNTANTS

GAUTAM NANDAWAT
 (Partner)

UDIN:-26032742MHMVIR5446



For and on Behalf of Apt Packaging Limited

Shrikant Wani
 CFO

Arvind Machhar
 Managing Director
 DIN: 00251843



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ANNEXURE- B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – Not Applicable

ANNEXURE -C. DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES – Not Applicable

ANNEXURE -D. DISCLOSURE OF RELATED PARTY TRANSACTIONS

Related Party Disclosure for APT PACKAGING LIMITED on for the Half Year September 30, 2026:

i) List of Related parties with whom transactions have taken place and relationship:

Sr No	Name of Related Party	Relationship
01.	Arvind K Machhar	Key Managerial Personnel (KMP)
02.	Arvind K Machhar	Key Managerial Personnel (KMP)
03.	Machhar Packaging Services Private Limited	Promoters Group Company
04.	Machhar Polymer Private Limited	Promoters Group Company
05.	Raila Industrial Corporation Ltd	Promoters Group Company
06.	Jyoti Bajpai	CS
07.	Shrikant Wani	CFO
08.	Avnish Kumar Shrivastav	CEO

ii) Transaction during half year ended September 30, 2026 with related parties:- Rs. In Lakhs

Sr No	Name of the Related Parties	Nature of Relationship with Company	Nature of Transaction	Volume of Transactions during half year ended 30.09.2026
01.	Arvind K Machhar	Key Managerial Personnel (KMP)	Remuneration	6.13
02.	Arvind K Machhar	Key Managerial Personnel (KMP)	Unsecured Loan	140.00
03.	Machhar Packaging Services Private Limited	Promoters Group Company	Inter Corporate Deposit	95.00
04.	Machhar Polymer Private Limited	Promoters Group Company	Inter-corporate deposit	60.00
05.	Raila Industrial Corporation Limited	Promoters Group Company	Inter-corporate deposit	40.00
06.	Jyoti Bajpai	CS	Salary	1.76
07.	Shrikant Wani	CFO	Salary	1.87
08.	Avnish Kumar Shrivastav	CEO	Salary	8.80



APT PACKAGING LTD

Gut No. 76, village Pangra, Paithan Road, Tq. Paithan,
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CIN: L24100MH1980PLC022746

ANNEXURE E

Statement on Impact of Limited Review Report Qualifications submitted along-with Un-Audited Financial Results for the Quarter ended as on 30th September, 2026- (Standalone) s Rs in LAKHS

Statement on Impact of Qualifications for the Quarterly Financial Results ended as on 30th September, 2026
[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

I.	Sl. No.	Particulars	Un-Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (Un-Audited figures after adjusting for qualifications)
	1.	Turnover /Total Income	1308.15	1308.15
	2.	Total Expenditure	1100.83	1100.83
	3.	Net Profit / (Loss)	207.17	207.17
	4.	Earnings Per Share	1.79	1.79
	5.	Any other financial item(s) (as felt appropriate by the management)	-	-
II.	Audit Qualification each audit qualification separately):			
	a.	Details of Audit Qualification: As mentioned in Note No. 5 to the Limited Review Report that:- The company has not provided in respect to doubtful debts amounting Rs. 11.45/- Lakhs		
	b.	Type of Audit Qualification: Qualified Opinion		
	c.	Frequency of qualification: Eight time		
	d.	For Limited Review Qualification where the impact is quantified by the auditor, Management's Views: The necessary arrangement for the recovery of debts is under process.		
	e.	For Limited Review Report Qualification(s) where the impact is not quantified by the auditor:		
	(i)	Management's estimation on the impact of Limited Review Report qualification: Refer II. (d) above		
	(ii)	If management is unable to estimate the impact, reasons for the same: Refer II (d) above		
	(iii)	Auditors' Comments on (i) or (ii) above: Refer II (d) above		

III. Signatories:

For APT Packaging Limited

Suyog Machhar
Suyog Machhar
Joint Managing Director
Din: 00249147

Shrikant Wani
Shrikant Wani
CFO



Place: Chh. Sambhajinagar (Aurangabad)
Date: 31-10-2026