



AMINES & PLASTICIZERS LIMITED

(ISO 9001:2015, ISO 14001:2015, ISO 45001:2018 CERTIFIED COMPANY)

November 14, 2024

BSE Limited Phiroze Jeejeebhoy Towers Dalal Street, Fort, Mumbai - 400001. <u>Security code: 506248</u>	National Stock Exchange of India Limited Exchange Plaza, Bandra-Kurla Complex, Bandra East, Mumbai- 400051. <u>Symbol: AMNPLST</u>
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Dear Sir/Madam,

Sub: Outcome of the Board Meeting held on November 14, 2024

Further to our intimation dated November 06, 2024 and pursuant to Regulations 30, 33 read with Para A of Part A of Schedule III and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, (**'Listing Regulations'**), we wish to inform you that the Board of Directors of Amines and Plasticizers Ltd (**'Company'**) at its meeting held today viz. Thursday, November 14, 2024, inter alia considered and approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended September 30, 2024, along with the Limited Review Report thereon issued by M/s SARA & Associates, Chartered Accountants, the Statutory Auditors of the Company.

The meeting of the Board of Directors of the Company commenced at 04:30 p.m. (IST) and concluded at 5:50 p.m. (IST).

The aforesaid results are also being made available on the Company's website at <https://www.amines.com/>

You are requested to take the aforesaid information on record.

Thanking you,
Yours faithfully,

For Amines & Plasticizers Limited

Omkar Mhamunkar
Company Secretary & Compliance Officer
ICSI Membership No.: ACS 26645

Encl: As above



Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of Amines & Plasticizers Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

TO THE BOARD OF DIRECTORS
AMINES & PLASTICIZERS LIMITED

- 1) We have reviewed the accompanying statement of unaudited standalone financial results of **Amines & Plasticizers Limited** (the "Company") for the quarter and half year ended 30th September 2024 (the "statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
- 2) This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard, (Ind AS) 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulation. Our responsibility is to express a conclusion on the Statement based on our review.
- 3) We conducted our review of the 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 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.





SARA & ASSOCIATES

Chartered Accountants

Santosh Kumar Jain | Ramawatar Sharma | Rajesh Agarwal | Alok Bairagra | Manoj Agarwal
M.Com., F.C.A., DISA | B.Com., F.C.A. | B.Com., F.C.A. | B.Com., F.C.A. | B.Com., F.C.A.

Rachana Kanoi | Kamal Sharma | Rakesh Joshi | Aditya Tulsian | Chirag Shah
B.Com., F.C.A., C.S. | B.Com., F.C.A. | B.Com., F.C.A. | B.Com., F.C.A. | B.Com., F.C.A.

202, May Building, 297/299/301, Princess Street, Near Marine Lines Flyover, Mumbai - 400 002. | Tel: 4922 7200
E-mail: admin@sara-india.com Website: www.sara-india.com

- 4) Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under section 133 of the companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SARA & ASSOCIATES
Chartered Accountants
Firm Registration No. 0120927W



Manoj Agarwal
Partner

Membership Number: 119509
UDIN: 24119509BKCNIW2251

Place: Mumbai
Date: 14.11.2024

AMINES & PLASTICIZERS LIMITED

Reg. Office Add: T-11, Third Floor, Grand Plaza, Paltan Bazar, G.S.Road, Guwahati – 781008, Assam

Corp. Office Add: D/6 SHIVSAGAR ESTATE, DR. ANNIE BESANT ROAD, WORLI, MUMBAI - 400018 | Contact No.: 022 62211000 | Fax : 022 24938162
CIN : L24229AS1973PLC001446 email id:cs@amines.com; website: http://www.amines.com

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

(₹ in lakhs, Except EPS)

Sr. No.	Particulars	Standalone					
		Quarter ended			Half Year ended		Year ended
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
I.	Income						
a	Revenue from Operations	16,515.58	13,707.93	15,738.61	30,223.51	29,393.14	64,512.59
b	Other Income	13.42	35.54	107.46	48.96	142.98	226.88
	Total Income (a+b)	16,529.00	13,743.47	15,846.07	30,272.47	29,536.12	64,739.47
II.	Expenses						
	Cost of Materials Consumed	11,526.59	8,969.92	11,389.74	20,496.51	20,414.29	42,228.38
	Purchase of Stock -in -Trade	852.37	461.67	41.66	1,314.04	118.07	2,210.94
	Changes in Inventories of Finished Goods, Stock -in- Trade and Work -in- Progress	(565.58)	52.06	(851.12)	(513.52)	(596.29)	(281.43)
	Employee Benefits Expenses	497.03	501.98	567.52	999.01	1,028.86	2,108.50
	Finance Costs	237.97	225.78	342.72	463.75	625.40	1,284.93
	Depreciation and Amortisation Expense	137.35	135.30	127.29	272.65	249.11	513.18
	Other Expenses	2,586.59	2,271.30	2,985.17	4,857.89	5,439.07	11,367.00
	Total Expenses	15,272.31	12,618.01	14,602.98	27,890.32	27,278.51	59,431.50
III.	Profit before Tax (I-II)	1,256.69	1,125.46	1,243.09	2,382.15	2,257.61	5,307.97
IV.	Tax Expense						
	Current Tax	317.75	292.50	303.36	610.25	558.31	1,336.74
	Deferred Tax	2.86	(4.28)	10.47	(1.42)	13.14	40.94
	Total Tax Expenses	320.61	288.22	313.83	608.83	571.45	1,377.68
V.	Profit for the Period (III-IV)	936.08	837.24	929.26	1,773.32	1,686.16	3,930.29
VI.	Other comprehensive Income						
a	Items that will not be reclassified to profit or loss	(1.75)	(1.75)	(8.35)	(3.50)	(15.31)	6.99
	Less: Tax on OCI	-	-	-	-	-	1.76
	Other Comprehensive Income (Net of Income Tax)	(1.75)	(1.75)	(8.35)	(3.50)	(15.31)	5.23
VII.	Total Comprehensive Income for the period (V+VI)	934.33	835.49	920.91	1,769.82	1,670.85	3,935.52
VIII.	Paid-up equity share capital (face value Rs. 2/- each)	1,100.40	1,100.40	1,100.40	1,100.40	1,100.40	1,100.40
IX.	Other Equity (Reserve and Surplus)	-	-	-	-	-	20,687.73
X.	Earning per equity share of Rs. 2 each (EPS) (not annualised)						
	Basic / Diluted EPS	1.70	1.52	1.69	3.22	3.06	7.14

For Amines and Plasticizers Limited

Hemant Kumar Ruia
Chairman & Managing Director
DIN : 00029410



AMINES & PLASTICIZERS LIMITED

Reg. Office Add: T-11, Third Floor, Grand Plaza, Palitan Bazar, G.S.Road, Guwahati – 781008, Assam
 Corp. Office Add: D/6 SHIVSAGAR ESTATE, DR. ANNIE BESANT ROAD, WORLI, MUMBAI - 400018 | Contact No.: 022 62211000 | Fax : 022 24938162
 CIN : L24229AS1973PLC001446 email id: cs@amines.com; website: http://www.amines.com

STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2024

Particulars	₹ in lakhs)	
	As at 30th September, 2024	As at 30th September, 2023
	Un audited	Un audited
ASSETS		
Non-Current Assets		
a) Property, Plant and Equipment	7,960.27	8,022.81
b) Capital Work-in-Progress	216.23	269.72
c) Other Intangible Assets	2.73	2.73
d) Right of use - Lease	101.95	104.60
e) Financial Assets		
i) Investments	128.30	128.30
ii) Loans	48.81	48.81
iii) Other Non-Current Financial Assets	133.07	127.90
f) Other Non Current Assets	84.96	21.92
Total Non-Current Assets	8,676.32	8,726.79
Current Assets		
a) Inventories	12,331.36	8,672.08
b) Financial Assets		
i) Trade Receivables	9,765.87	11,968.01
ii) Cash and cash equivalents	2,005.88	541.71
iii) Bank Balances other than (ii) mentioned above	364.28	552.47
iv) Other Financial Assets	37.02	52.69
c) Other Current Assets	7,425.91	4,471.43
Total Current Assets	31,930.32	26,258.39
TOTAL ASSETS	40,606.64	34,985.18
EQUITY AND LIABILITIES		
Equity		
a) Equity Share Capital	1,100.40	1,100.40
b) Other Equity	22,182.45	18,401.85
Total Equity	23,282.85	19,502.25
Liabilities		
Non-Current Liabilities		
a) Financial Liabilities		
i) Borrowings	2,381.99	2,260.00
b) Provisions	76.68	63.85
c) Deferred Tax Liabilities (Net)	774.02	747.64
Total Non-Current Liabilities	3,232.69	3,071.49
Current Liabilities		
a) Financial Liabilities		
i) Borrowings	5,659.75	5,992.56
ii) Trade Payables		
- Due to micro, small and medium enterprises	86.93	91.14
- Due to creditors other than micro, small and medium enterprises	6,712.94	5,003.42
iii) Other Financial Liabilities	628.29	473.47
b) Provisions	115.87	73.78
c) Current Tax Liabilities (net)	403.49	365.36
d) Other Current Liabilities	483.83	411.71
Total Current Liabilities	14,091.10	12,411.44
TOTAL EQUITY AND LIABILITIES	40,606.64	34,985.18

For Amines and Plasticizers Limited

Hemant Kumar Ruia
 Chairman & Managing Director
 DIN : 00029410



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STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED SEPTEMBER 30, 2024

Particulars	₹ in lakhs)	
	For the period ended 30th September, 2024	For the period ended 30th September, 2023
	Unaudited	Unaudited
A Cash Flow from Operating Activities		
Net Profit before Tax	2,382.15	2,257.61
<u>Adjustments for:</u>		
Depreciation and Amortisation Expenses	272.65	249.11
Loss /(Profit) on Sale of Fixed Assets Net	0.21	(0.41)
Interest and Other Income	(46.18)	(140.67)
Interest and Other Finance Costs	463.75	625.40
Operating Profit before Working Capital Changes	3,072.58	2,991.04
<u>Adjusted for:</u>		
Non-Current/Current Financial and Other Assets	73.28	373.21
Decrease /(Increase) in Inventories	(3,409.44)	(1,140.69)
Non-Current/Current Financial and Other Liabilities/Provisions	772.12	(433.91)
	(2,564.04)	(1,201.39)
Cash Generated from Operations	508.54	1,789.65
Direct taxes (paid) /Refund (net of tax paid)	(410.98)	(334.73)
Net Cash Flow from Operating Activities (A)	97.56	1,454.92
B Cash Flow from Investing Activities		
Purchase of Property, Plant and Equipment	(256.64)	(206.26)
Interest and Other Income	46.18	140.67
Sale / (Purchases) of Investments	-	-
Proceeds from Sale of Property, Plant and Equipment	3.25	14.14
Net Cash Flow from/ (Used in) Investing Activities (B)	(207.21)	(51.45)
C Cash Flow from Financing Activities		
Proceeds/(Repayment) of Long Term Borrowings (Net)	181.70	(9.13)
Proceeds/(Repayment) of Short Term Borrowings	(639.94)	(217.60)
Dividend Paid	(275.10)	(275.10)
Interest and Other Finance Costs	(463.75)	(625.40)
Net cash flow from / (Used in) Financing activities (C)	(1,197.09)	(1,127.23)
Net increase/(decrease) in Cash and Cash equivalents (Total A+B+C)	(1,306.74)	276.24
Cash and Cash equivalents - Opening Balance	3,312.62	265.47
- Closing Balance	2,005.88	541.71

Notes :-

- The above unaudited standalone financial results have been reviewed and recommended by the Audit Committee at their meeting held on November 14, 2024 and approved by the Board of Directors at their meeting held on the same date. The Limited Review, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has been completed by the Statutory Auditors for the quarter and half year ended September 30, 2024 and they have issued an unmodified limited review report on the same.
- The financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- The Company's main business is Chemical manufacturing falls within single business segment and therefore, segment reporting in term Ind AS-108 "Operating Segment" is not applicable.
- Previous period figures have been regrouped / rearranged / restated / recaste to be in conformity with the Schedule III of the Companies Act, 2013.
- The standalone & consolidated financial results are available on Company's website (URL: www.amines.com) and also on the website of the BSE Limited (URL: www.bseindia.com) & The National Stock Exchange of India Limited website (URL: www.nseindia.com)

Place : Mumbai

Date : 14th November, 2024

For Amines and Plasticizers Limited

Hemant Kumar Ruia
Chairman & Managing Director
DIN : 00029410



Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of Amines & Plasticizers Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

TO THE BOARD OF DIRECTORS AMINES & PLASTICIZERS LIMITED

- 1) We have reviewed the accompanying statement of unaudited Consolidated Financial results of **Amines & Plasticizers Limited** (the "Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group"), for the quarter and half year ended 30th September 2024 (the "statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
- 2) This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard, (Ind AS) 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulation. Our responsibility is to express a conclusion on the Statement based on our review.
- 3) We conducted our review of the 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 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.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

- 4) The Statement includes the results of:
Foreign Subsidiary: - Amines & Plasticizers FZ LLC (Wholly Owned Subsidiary Company).





SARA & ASSOCIATES

Chartered Accountants

Santosh Kumar Jain | Ramawatar Sharma | Rajesh Agarwal | Alok Bairagra | Manoj Agarwal
M.Com., F.C.A., DISA | B.Com., F.C.A. | B.Com., F.C.A. | B.Com., F.C.A. | B.Com., F.C.A.

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5) Other Matter:

- We did not review the interim financial results and other financial information in respect of one subsidiary, whose interim financial results / information reflect total assets of Rs. 3187.99 Lakhs, total income of Rs. 2614.08 Lakhs, total net Profit after tax of Rs. 70.55 Lakhs, and total comprehensive Income of Rs 71.22 Lakhs for the half year ended 30th September, 2024 as considered in the statement which is based solely on such unreviewed interim financial results. According to the information and explanations given to us by the Management, these interim financial results and other financial information are not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matter.

- 6) Based on our review conducted and procedures performed as stated in paragraph 3 above, and based on the consideration of the interim financial results/ information certified by the management referred to in Paragraph 6 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation, read with the circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S A R A & ASSOCIATES
Chartered Accountants
Firm Registration No. 0120927W



Manoj Agarwal

Manoj Agarwal
Partner

Membership No. 119509
UDIN: 24119509BKCINIX6935

Date: 14.11.2024

Place: Mumbai

AMINES & PLASTICIZERS LIMITED

Reg. Office Add: T-11, Third Floor, Grand Plaza, Paltan Bazar, G.S.Road, Guwahati – 781008, Assam

Corp. Office Add: D/6 SHIVSAGAR ESTATE, DR. ANNIE BESANT ROAD, WORLI, MUMBAI - 400018 | Contact No.: 022 62211000 | Fax : 022 24938162

CIN : L24229AS1973PLC001446 email id:cs@amines.com; website: http://www.amines.com

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

(₹ in lakhs)

Sr. No.	Particulars	Quarter ended			Half Year ended		Year ended
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Income						
a	Revenue from Operations	16,664.40	13,748.18	15,740.30	30,412.58	29,440.34	64,701.46
b	Other Income	45.77	37.96	109.58	83.73	158.37	269.36
	Total Income (a+b)	16,710.17	13,786.14	15,849.88	30,496.31	29,598.71	64,970.82
II.	Expenses						
	Cost of Materials Consumed	11,338.62	8,816.75	10,408.54	20,155.37	19,202.89	40,037.61
	Purchase of Stock -in -Trade	1,020.30	775.15	636.15	1,795.45	1,264.89	4,284.37
	Changes in Inventories of Finished Goods, Stock -in- Trade and Work -in- Progress	(557.32)	(117.99)	(518.14)	(675.31)	(596.29)	(281.43)
	Employee Benefits Expenses	497.03	501.98	567.52	999.01	1,028.86	2,108.50
	Finance Costs	237.93	229.39	351.88	467.32	643.61	1,308.26
	Depreciation and Amortisation Expense	137.35	135.30	127.29	272.65	249.11	513.18
	Other Expenses	2,737.69	2,291.44	3,054.08	5,029.13	5,533.43	11,639.82
	Total Expenses	15,411.59	12,632.02	14,627.32	28,043.61	27,326.50	59,610.31
III.	Profit before Tax (I-II)	1,298.58	1,154.12	1,222.56	2,452.70	2,272.21	5,360.51
IV.	Tax Expense						
	Current Tax	317.75	292.50	303.36	610.25	558.31	1,336.74
	Deferred Tax	2.86	(4.28)	10.47	(1.42)	13.14	40.94
	Total Tax Expenses	320.61	288.22	313.83	608.83	571.45	1,377.68
V.	Profit for the Period (IV-III)	977.97	865.90	908.73	1,843.87	1,700.76	3,982.83
VI.	Other comprehensive Income						
a	Items that will not be reclassified to profit or loss	(1.75)	(1.75)	(8.35)	(3.50)	(15.31)	6.99
b	Items that will be reclassified to profit or loss	1.66	3.07	48.08	4.73	12.82	11.27
	Total Other Comprehensive Income	(0.09)	1.32	39.73	1.23	(2.49)	18.26
	Less: Tax on OCI	-	-	-	-	-	1.76
	Other Comprehensive Income (Net of Income Tax)	(0.09)	1.32	39.73	1.23	(2.49)	16.50
VII.	Total comprehensive income for the period (V+VI)	977.88	867.22	948.46	1,845.10	1,698.27	3,999.33
VIII.	Paid-up equity share capital (face value Rs. 2/- each)	1,100.40	1,100.40	1,100.40	1,100.40	1,100.40	1,100.40
IX.	Other Equity (Reserve and Surplus)	-	-	-	-	-	20,909.57
X.	Earning per equity share of Rs. 2 each (EPS) (not annualised)						
	Basic / Diluted EPS	1.78	1.57	1.65	3.35	3.09	7.24

For Amines and Plasticizers Limited

Hemant Kumar Ruia
Chairman & Managing Director
DIN : 00029410



AMINES & PLASTICIZERS LIMITED

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2024

Corp. Office Add: D/6 SHIVSAGAR ESTATE, DR. ANNIE BESANT ROAD, WORLI, MUMBAI - 400018 | Contact No.: 022 62211000 | Fax : 022 24938162

CIN : L24229AS1973PLC001446 email id:cs@amines.com; website: http://www.amines.com

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2024

(₹ in lakhs)

Particulars	As at 30th September, 2024	As at 30th September, 2023
	Unaudited	Unaudited
ASSETS		
Non-Current Assets		
a) Property, Plant and Equipment	7,960.27	8,022.81
b) Capital Work-in-Progress	216.23	269.72
c) Other Intangible Assets	2.73	2.73
d) (Right of use - Lease	101.95	104.60
e) Financial Assets		
i) Investments	109.22	109.22
ii) Loans		
iii) Other Non-Current Financial Assets	136.80	131.60
f) Other Non Current Assets	84.96	21.92
Total Non-Current Assets	8,612.16	8,662.60
Current Assets		
a) Inventories	12,493.15	8,672.08
b) Financial Assets		
i) Trade Receivables	9,763.46	11,968.01
ii) Cash and cash equivalents	3,318.10	693.91
iii) Bank Balances other than (ii) mentioned above	378.85	566.44
iv) Other Financial Assets	34.45	50.15
c) Other Current Assets	7,432.11	4,913.45
Total Current Assets	33,420.12	26,864.04
TOTAL ASSETS	42,032.28	35,526.64
EQUITY AND LIABILITIES		
Equity		
a) Equity Share Capital	1,100.40	1,100.40
b) Other Equity	22,479.57	18,587.32
Total Equity	23,579.97	19,687.72
Liabilities		
Non-Current Liabilities		
a) Financial Liabilities		
i) Borrowings	2,381.99	2,260.00
b) Provisions	76.68	63.85
c) Deferred Tax Liabilities (Net)	774.02	747.64
Total Non-Current Liabilities	3,232.69	3,071.49
Current Liabilities		
a) Financial Liabilities		
i) Borrowings	5,659.75	5,992.56
ii) Trade Payables		
- Due to micro, small and medium enterprises	86.93	91.14
- Due to creditors other than micro, small and medium enterprises	6,957.64	5,085.23
iii) Other Financial Liabilities	628.29	473.47
b) Provisions	115.87	73.78
c) Current Tax Liabilities (net)	403.49	365.36
d) Other Current Liabilities	1,367.65	685.89
Total Current Liabilities	15,219.62	12,767.43
TOTAL EQUITY AND LIABILITIES	42,032.28	35,526.64

For Amines and Plasticizers Limited

Hemant Kumar Ruia
Chairman & Managing Director
DIN : 00029410



AMINES & PLASTICIZERS LIMITED

Corp. Office Add: D/6 SHIVSAGAR ESTATE, DR. ANNIE BESANT ROAD, WORLI, MUMBAI - 400018 | Contact No.: 022 62211000 | Fax : 022 24938162

CIN : L24229AS1973PLC001446 email id:cs@amines.com; website: http://www.amines.com

UN AUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

(₹ in lakhs)

Particulars	For the half year ended 30th September, 2024	For the half year ended 30th September, 2023
	Unaudited	Unaudited
A Cash Flow from Operating Activities		
Net Profit before Tax and Extraordinary Items	2,452.70	2,272.21
<u>Adjustments for:</u>		
Depreciation and Amortisation Expenses	272.65	249.11
Loss /(Profit) on Sale of Fixed Assets Net	0.21	(0.41)
Interest and other Income	(43.61)	(138.42)
Interest & Other Finance Costs	467.32	643.61
Operating Profit before Working Capital Changes	3,149.27	3,026.10
<u>Adjusted for:</u>		
Non-Current/Current Financial and Other Assets	210.35	64.94
Decrease /(Increase) in Inventories	(3,571.23)	(1,140.69)
Non-Current/Current Financial and Other Liabilities/Provisions	1,783.21	(307.53)
Cash Generated from Operations	(1,577.66)	(1,383.28)
Direct taxes (paid) /Refund (net of tax paid)	1,571.61	1,642.82
Net Cash Flow from Operating Activities	(410.98)	(334.73)
	(A)	
B Cash Flow from Investing Activities		
Purchase of Fixed Assets	(256.64)	(206.26)
Interest Income	43.61	138.42
Sale of Fixed Assets	3.25	14.14
Net Cash Flow from/ (Used in) Investing Activities	(209.78)	(53.70)
	(B)	
C Cash Flow from Financing Activities		
Proceeds/(Repayment) from Long Term Borrowings (Net)	181.70	(9.13)
Proceeds/(Repayment) from Short Term Borrowings	(639.95)	(217.60)
Dividend Paid	(275.10)	(275.10)
Interest & Other Finance Costs	(467.32)	(643.61)
Net cash flow from / (Used in) Financing activities	(1,200.67)	(1,145.44)
	(C)	
Net increase/(decrease) in Cash and Cash equivalents (Total A+B+C)	(249.82)	108.95
Cash and Cash equivalents - Opening Balance	3,567.92	584.96
Cash and Cash equivalents - Opening Balance	3,318.10	693.91

Notes :-

- The above unaudited consolidated financial results have been reviewed and recommended by the Audit Committee at their meeting held on November 14, 2024 and approved by the Board of Directors at their meeting held on the same date. The Limited Review, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has been completed by the Statutory Auditors for the quarter and half year ended September 30, 2024 and they have issued an unmodified limited review report on the same.
- The financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- The Company's main business is Chemical manufacturing falls within single business segment and therefore, segment reporting in term Ind AS-108 "Operating Segment" is not applicable.
- The unaudited financial results of the overseas non material wholly owned subsidiary has been consolidated on the basis of unreviewed financial statements prepared by the management of the subsidiary.
- Previous period figures have been regrouped / rearranged / restated / recast to be in conformity with the Schedule III of the Companies Act, 2013.
- The standalone & consolidated financial results are available on Company's website (URL: www.amines.com) and also on the website of the BSE Limited (URL: www.bseindia.com) & The National Stock Exchange of India Limited website (URL: www.nseindia.com)

Place : Mumbai

Date : 14th November, 2024

For Amines and Plasticizers Limited

Hemant Kumar Ruia
Chairman & Managing Director
DIN : 00029410

