



AMINES & PLASTICIZERS LIMITED

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

February 13, 2025

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

Dear Sir/Madam,

Sub: Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

Please find attached herewith the Integrated Filing (Financial) of Amines & Plasticizers Ltd ('Company') for the quarter and nine months ended December 31, 2024. The same is also being made available on the website of the Company at <https://www.amines.com/>

This disclosure is being made in compliance with the SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with Circular No. 20250102-4 issued by BSE Limited and Circular No. NSE/CML/2025/02 issued by the National Stock Exchange of India Limited, both circulars even dated January 02, 2025.

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

CORPORATE OFFICE : 'D' BUILDING, 6TH FLOOR, SHIV SAGAR ESTATE, DR. ANNIE BESANT ROAD, WORLI, MUMBAI - 400 018.

PHONE : +91-22-6221 1000 • FAX : +91-22-2493 8162 • E-MAIL : info@amines.com

WEBSITE : www.amines.com • CIN No.: L24229AS1973PLC001446

REGD. OFFICE : T-11, 3RD FLOOR, GRAND PLAZA, PALTAN BAZAR, G. S. ROAD, GUWAHATI - 781008, ASSAM.

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

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 ended 31st December 2024 and year to date results for the period from 1st April, 2024 to 31st December, 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.
Our conclusion is not modified in respect of this matter.

For S A R A & Associates
Chartered Accountants
Firm Registration No. 120927W



Manoj Agarwal

Manoj Agarwal
Partner
Membership Number: 119509
UDIN: 25119509BMHXWH1185

Place: Mumbai
Date: 13th February, 2025

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 NINE MONTHS ENDED DECEMBER 31, 2024

(₹ in lakhs except EPS)

Sr. No.	Particulars	Standalone					
		Quarter ended			Nine Months ended		Year ended
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Income						
a	Revenue from Operations	18,966.35	16,515.58	17,411.01	49,189.86	46,804.15	64,512.59
b	Other Income	23.64	13.42	73.57	72.60	216.55	226.88
	Total Income (a+b)	18,989.99	16,529.00	17,484.58	49,262.46	47,020.70	64,739.47
II.	Expenses						
	Cost of Materials Consumed	11,473.54	11,526.59	10,015.44	31,970.05	30,429.73	42,228.38
	Purchase of Stock -in -Trade	106.63	852.37	1,459.86	1,420.67	1,577.93	2,210.94
	Changes in Inventories of Finished Goods, Stock -in- Trade and Work -in- Progress	971.80	(565.58)	566.22	458.28	(30.07)	(281.43)
	Power, Fuel and Water	1,203.39	1,147.58	1,349.77	3,350.33	3,522.76	4,584.60
	Employee Benefits Expenses	575.65	497.03	514.92	1,574.66	1,543.78	2,108.50
	Finance Costs	257.12	237.97	328.92	720.87	954.32	1,284.93
	Depreciation and Amortisation Expense	140.80	137.35	128.07	413.45	377.18	513.18
	Other Expenses	2,999.70	1,439.01	1,817.18	5,710.65	5,083.26	6,782.40
	Total Expenses	17,728.64	15,272.31	16,180.38	45,618.96	43,458.89	59,431.50
III.	Profit before Tax (I-II)	1,261.35	1,256.69	1,304.20	3,643.50	3,561.81	5,307.97
IV.	Tax Expense						
	Current Tax	312.15	317.75	322.19	922.40	880.50	1,336.74
	Deferred Tax	32.25	2.86	29.46	30.83	42.60	40.94
	Total Tax Expenses	344.40	320.61	351.65	953.23	923.10	1,377.68
V.	Profit for the Period (III-IV)	916.95	936.08	952.55	2,690.27	2,638.71	3,930.29
VI.	Other comprehensive Income						
a	Items that will not be reclassified to profit or loss	(1.75)	(1.75)	(7.50)	(5.25)	(22.81)	6.99
	Less: Tax on OCI	-	-	-	-	-	1.76
	Other Comprehensive Income (Net of Income Tax)	(1.75)	(1.75)	(7.50)	(5.25)	(22.81)	5.23
VII.	Total Comprehensive Income for the period (V+VI)	915.20	934.33	945.05	2,685.02	2,615.90	3,935.52
VIII.	Paid-up equity share capital (face value ₹ 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 ₹ 2 each (EPS) (not annualised)						
	Basic / Diluted EPS	1.67	1.70	1.73	4.89	4.80	7.14

Notes :-

- The above unaudited standalone financial results have been reviewed and recommended by the Audit Committee at their meeting held on February 13, 2025 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 nine months ended December 31, 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 : 13th February, 2025



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 ended 31st December 2024 and year to date results for the period from 1st April, 2024 to 31st December, 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.





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) Our conclusion is not modified in respect of this matter.
- 5) The Statement includes the results of:
Foreign Subsidiary: - Amines & Plasticizers FZ LLC (Wholly Owned Subsidiary Company).
- 6) Other Matter:
We did not review the interim financial results and other financial information in respect of one subsidiary, whose interim financial results / information (before elimination) reflects total income of Rs. 3926.76 Lakhs total Profit after tax of Rs 129.24 Lakhs, and total comprehensive profit of Rs. 137.23 Lakhs for the nine-month ended 31st December, 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.
- 7) 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. 120927W

Manoj Agarwal
Partner
Membership Number: 119509
UDIN: 25119509BMHXWI8540

Date: 13th February, 2025
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 NINE MONTHS ENDED DECEMBER 31, 2024

(₹ in lakhs except EPS)

Sr. No.	Particulars	Quarter ended			Nine Months ended		Year ended
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Income						
a	Revenue from Operations	19,079.38	16,664.40	17,527.34	49,491.96	46,967.68	64,701.46
b	Other Income	21.55	45.77	97.90	105.28	256.27	269.36
	Total Income (a+b)	19,100.93	16,710.17	17,625.24	49,597.24	47,223.95	64,970.82
II.	Expenses						
	Cost of Materials Consumed	11,296.63	11,338.62	9,377.94	31,452.00	28,580.83	40,037.61
	Purchase of Stock -in -Trade	113.85	1,020.30	2,060.30	1,909.30	3,325.19	4,284.37
	Changes in Inventories of Finished Goods, Stock -in- Trade and Work -in- Progress	1,133.59	(557.32)	566.22	458.28	(30.07)	(281.43)
	Power, Fuel and Water	1,203.39	1,147.58	1,349.77	3,350.33	3,522.76	4,584.60
	Employee Benefits Expenses	575.65	497.03	514.92	1,574.66	1,543.78	2,108.50
	Finance Costs	257.19	237.93	332.59	724.51	976.20	1,308.26
	Depreciation and Amortisation Expense	140.80	137.35	128.07	413.45	377.18	513.18
	Other Expenses	3,059.77	1,590.11	1,956.18	5,941.96	5,316.62	7,055.22
	Total Expenses	17,780.88	15,411.59	16,285.99	45,824.49	43,612.49	59,610.31
III.	Profit before Tax (I-II)	1,320.05	1,298.58	1,339.25	3,772.75	3,611.46	5,360.51
IV.	Tax Expense						
	Current Tax	312.15	317.75	322.19	922.40	880.50	1,336.74
	Deferred Tax	32.25	2.86	29.46	30.83	42.60	40.94
	Total Tax Expenses	344.40	320.61	351.65	953.23	923.10	1,377.68
V.	Profit for the Period (IV-III)	975.65	977.97	987.60	2,819.52	2,688.36	3,982.83
VI.	Other comprehensive Income						
a	Items that will not be reclassified to profit or loss	(1.75)	(1.75)	(7.50)	(5.25)	(22.81)	6.99
b	Items that will be reclassified to profit or loss	(1.83)	1.66	(3.59)	2.90	9.23	11.27
	Total Other Comprehensive Income	(3.58)	(0.09)	(11.09)	(2.35)	(13.58)	18.26
	Less: Tax on OCI	-	-	-	-	-	1.76
	Other Comprehensive Income (Net of Income Tax)	(3.58)	(0.09)	(11.09)	(2.35)	(13.58)	16.50
VII.	Total comprehensive income for the period (V+VI)	972.07	977.88	976.51	2,817.17	2,674.78	3,999.33
VIII.	Paid-up equity share capital (face value ₹ 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 ₹ 2 each (EPS) (not annualised)						
	Basic / Diluted EPS	1.77	1.78	1.79	5.12	4.89	7.24

Notes :-

- The above unaudited consolidated financial results have been reviewed and recommended by the Audit Committee at their meeting held on February 13, 2025 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 nine months ended December 31, 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 mangement of the subsidiary.
- 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 : 13th February, 2025



For Amines and Plasticizers Limited

Hemant Kumar Ruia
Chairman & Managing Director
DIN : 00029410



AMINES & PLASTICIZERS LIMITED

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

B. Statement on deviation or variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc. – Not Applicable

C. Format for disclosing outstanding default on loans and debt securities – Not Applicable

D. Format for disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – Not Applicable

E. Statement on Impact of Audit Qualifications (for Audit Report with modified opinion) submitted along-with Annual Audited Financial Results (Standalone and Consolidated separately) (applicable only for annual filing i.e., 4th quarter) – Not Applicable

CORPORATE OFFICE : 'D' BUILDING, 6TH FLOOR, SHIV SAGAR ESTATE, DR. ANNIE BESANT ROAD, WORLI, MUMBAI - 400 018.

PHONE : +91-22-6221 1000 • FAX : +91-22-2493 8162 • E-MAIL : info@amines.com

WEBSITE : www.amines.com • CIN No.: L24229AS1973PLC001446

REGD. OFFICE : T-11, 3RD FLOOR, GRAND PLAZA, PALTAN BAZAR, G. S. ROAD, GUWAHATI - 781008, ASSAM.