



AMINES & PLASTICIZERS LIMITED

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

May 28, 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(s)/Madam(s),

Sub: Outcome of the Board Meeting - Disclosure under Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Further to our intimation dated May 14, 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. Tuesday, May 28, 2024, have inter alia approved the following:

1. Audited Financial Results for the fourth quarter and financial year ended March 31, 2024

- a. Audited Standalone Financial Results for the fourth quarter and financial year ended March 31, 2024;
- b. Audited Consolidated Financial Results for the fourth quarter and financial year ended March 31, 2024.

Pursuant to Regulation 33(3)(d) of the Listing Regulations, the Company hereby confirms and declares that the Statutory Auditors, M/s SARA & Associates, Chartered Accountants, have issued their Audit Reports with an unmodified opinion in respect of the Audited Standalone and Consolidated Financial Results of the Company for the fourth quarter and financial year ended March 31, 2024.

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.



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Enclosed please find copies of:-

- i. Approved Audited Financial Results for the 04th Quarter and Financial Year ended 31st March, 2024,
- ii. Auditors Report of M/s SARA & Associates, Chartered Accountants, Statutory Auditors on the said Audited Financial Results,
- iii. Declaration regarding Auditors Report with unmodified opinion pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. **Recommendation of a final Dividend**

Recommended a final dividend of Rs. 0.50/- per equity share of face value of Rs. 2/-each (25%) for the financial year ended March 31, 2024.

The dividend payout is subject to the Member's approval at the ensuing Annual General Meeting of the Company.

3. **Re-appointment of Internal Auditor, Secretarial Auditor and Cost Auditor of the Company**

- a. Re-appointment of M/s N. J. Mahtani & Co., Chartered Accountants as Internal Auditor of the Company for the financial year 2024-25.
- b. Re-appointment of M/s G. S. Bhide & Associates, Company Secretaries as Secretarial Auditor of the Company for the financial year 2024- 25.
- c. Re-Appointment of M/s A. G. Anikhindi & Co., Cost Accountants as Cost Auditor of the Company for the Financial Year 2024-25 subject to ratification of remuneration by the members at the ensuing Annual General Meeting of the Company.

Disclosure under Regulation 30 of Listing Regulations for the above matter is enclosed.

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4. Appointment of Mr. Hemant Kumar Ruia (Chairman and Managing Director) as Nodal Officer for IEPF claims

Pursuant to sub-rule 2A of Rule 7 of the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016, as amended from time to time, (IEPF Rules") the Board of Directors of the Company appointed Mr. Hemant Kumar Ruia (DIN:00029410), Chairman and Managing Director of the Company as the "Nodal Officer".

5. Resignation of Ms. Suman Makhija from the position of Compliance Officer

The resignation of Ms. Suman Makhija from her role as Compliance Officer, effective May 31, 2024. Disclosure under Regulation 30 of Listing Regulations is enclosed.

The meeting of the Board of Directors of the Company commenced at 04:00 p.m. (IST) and concluded at 5:25 p.m. (IST).

The intimation along with the aforesaid Financial Results and Unmodified Audit Report are also being uploaded 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

Hemant Kumar Ruia

Chairman and Managing Director

DIN: 00029410

Encl: As above.

AMINES & PLASTICIZERS LIMITED

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 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:info@amines.com; website: http://www.amines.com

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2024

(₹ In lakhs)

	Particulars	Quarter ended			Year ended	
		31-Mar-24	31-Dec-23	31-Mar-23	31-Mar-24	31-Mar-23
		Audited	Unaudited	Audited	Audited	Audited
I.	Income					
	a Revenue from Operations	17,708.44	17,411.01	16,435.79	64,512.59	59,304.87
	b Other Income	10.33	73.57	15.72	226.88	102.15
	Total Income (a+b)	17,718.77	17,484.58	16,451.51	64,739.47	59,407.02
II.	Expenses					
	Cost of Materials Consumed	11,798.65	10,015.44	11,675.03	42,228.38	41,914.68
	Purchase of Stock -in -Trade	633.01	1,459.86	53.41	2,210.94	323.54
	Changes in Inventories of Finished Goods, Stock -in- Trade and Work -in- Progress	(251.36)	566.22	7.07	(281.43)	853.60
	Employee Benefits Expenses	564.72	514.92	493.98	2,108.50	1,875.46
	Finance Costs	330.61	328.92	247.04	1,284.93	999.27
	Depreciation and Amortisation Expense	136.00	128.07	120.87	513.18	483.43
	Other Expenses	2,760.98	3,166.95	2,811.80	11,367.00	10,129.14
	Total Expenses	15,972.61	16,180.38	15,409.20	59,431.50	56,579.12
III.	Profit before Tax (I-II)	1,746.16	1,304.20	1,042.31	5,307.97	2,827.90
IV.	Tax Expense					
	Current Tax	456.24	322.19	259.95	1,336.74	680.05
	Deferred Tax	(1.66)	29.46	3.90	40.94	61.70
	Total Tax Expenses	454.58	351.65	263.85	1,377.68	741.75
V.	Profit for the Period (III-IV)	1,291.58	952.55	778.46	3,930.29	2,086.15
VI.	Other comprehensive Income					
	a Items that will not be reclassified to profit or loss Remeasurement of post employment benefit obligations through Other Comprehensive Income (OCI)	29.80	(7.50)	(16.58)	6.99	(27.83)
	Total Other Comprehensive Income	29.80	(7.50)	(16.58)	6.99	(27.83)
	Less: Tax on OCI	1.76	-	-	1.76	-
	Other Comprehensive Income (Net of Income Tax)	28.04	(7.50)	(16.58)	5.23	(27.83)
VII.	Total Comprehensive Income for the period (V+VI)	1,319.62	945.05	761.88	3,935.52	2,058.32
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
IX.	Other Equity (Reserve and Surplus)	-	-	-	20,687.73	17,006.11
X.	Earning Per Equity Share (of ₹2 each)					
	Basic / Diluted	2.35	1.73	1.41	7.14	3.79



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STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2024

(₹ in lakhs)

Particulars	As at 31st March, 2024	As at 31st March, 2023
	Audited	Audited
ASSETS		
Non-Current Assets		
a) Property, Plant and Equipment	7,896.25	7,872.53
b) Capital Work-in-Progress	298.39	475.25
c) Other Intangible Assets	2.73	2.73
d) Right of use - Lease	103.28	105.93
e) Financial Assets		
i) Investments	128.30	128.30
ii) Loans	48.81	48.81
iii) Other Non-Current Financial Assets	133.07	125.01
f) Other Non Current Assets	76.02	100.17
Total Non-Current Assets	8,686.85	8,858.73
Current Assets		
a) Inventories	8,921.92	7,531.39
b) Financial Assets		
i) Trade Receivables	9,961.92	12,213.85
ii) Cash and cash equivalents	3,312.62	265.47
iii) Bank Balances other than (ii) mentioned above	360.92	321.06
iv) Other Financial Assets	34.73	30.66
c) Other Current Assets	7,317.73	4,776.88
Total Current Assets	29,909.84	25,139.31
TOTAL ASSETS	38,596.69	33,998.04
EQUITY AND LIABILITIES		
Equity		
a) Equity Share Capital	1,100.40	1,100.40
b) Other Equity	20,687.73	17,006.11
Total Equity	21,788.13	18,106.51
Liabilities		
Non-Current Liabilities		
a) Financial Liabilities		
i) Borrowings	2,200.29	2,269.13
b) Provisions	76.68	63.85
c) Deferred Tax Liabilities (Net)	775.44	734.50
Total Non-Current Liabilities	3,052.41	3,067.48
Current Liabilities		
a) Financial Liabilities		
i) Borrowings	6,299.69	6,210.16
ii) Trade Payables		
- Due to micro, small and medium enterprises	58.18	73.26
- Due to creditors other than micro, small and medium enterprises	6,634.40	5,823.54
iii) Other Financial Liabilities	167.37	118.53
b) Provisions	78.46	88.93
c) Current Tax Liabilities (net)	204.22	141.78
d) Other Current Liabilities	313.83	367.85
Total Current Liabilities	13,756.15	12,824.05
TOTAL EQUITY AND LIABILITIES	38,596.69	33,998.04



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AUDITED STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2024

(₹ in lakhs)

Particulars	For the Year Ended 31st March, 2024	For the Year Ended 31st March, 2023
	Audited	Audited
A Cash Flow from Operating Activities		
Net Profit before Tax	5,307.97	2,827.90
<u>Adjustments for:</u>		
Depreciation and Amortisation Expenses	513.18	483.43
Loss /(Profit) on Sale of Fixed Assets Net	(0.41)	(0.59)
Interest and Other Income	(222.22)	(92.54)
Interest and Other Finance Costs	1,284.93	999.27
Operating Profit before Working Capital Changes	6,883.45	4,217.47
<u>Adjusted for:</u>		
Non-Current/Current Financial and Other Assets	(316.77)	(4,179.84)
Decrease /(Increase) in Inventories	(1,390.53)	1,120.91
Non-Current/Current Financial and Other Liabilities/Provisions	798.20	(278.74)
	(909.10)	(3,337.67)
Cash Generated from Operations	5,974.35	879.80
Direct Taxes paid	(1,253.10)	(620.94)
Net Cash Flow from Operating Activities (A)	4,721.25	258.86
B Cash Flow from Investing Activities		
Purchase of Property, Plant and Equipment	(371.12)	(218.99)
Interest and Other Income	222.22	92.54
Sale / (Purchases) of Investments	-	(109.20)
Proceeds from Sale of Property, Plant and Equipment	14.14	1.53
Net Cash Flow from/ (Used in) Investing Activities (B)	(134.76)	(234.12)
C Cash Flow from Financing Activities		
Proceeds/(Repayment) of Long Term Borrowings (Net)	(68.84)	(282.89)
Proceeds/(Repayment) of Short Term Borrowings	89.53	1,554.10
Dividend Paid	(275.10)	(220.08)
Interest and Other Finance Costs	(1,284.93)	(999.27)
Net cash flow from / (Used in) Financing activities (C)	(1,539.34)	51.86
Net increase/(decrease) in Cash and Cash equivalents (Total A+B+C)	3,047.15	76.60
Cash and Cash equivalents - Opening Balance	265.47	188.87
- Closing Balance	3,312.62	265.47

Notes :-

- The above audited financial results have been reviewed and recommended by the Audit Committee at their meeting held on May 28, 2024 and approved by the Board of Directors at its meeting on the same date.
- 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 Board of Directors of the Company have recommended a dividend on equity shares of 25% i.e Rs. 0.50 per Equity Share of Rs. 2/- each, subject to the approval of the Shareholders at the ensuing Annual General Meeting.
- 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 figures for the quarter ended 31st March, 2024 are the balancing figures between the audited figures in respect of the full financial year ended 31st March, 2024 and the unaudited published year to dated figures upto the end of third quarter of the relevant financial year.
- Previous period figures have been regrouped / rearranged / restated / recast to be in conformity with the Schedule III of the Companies Act, 2013.
- The standalone 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 : 28th May, 2024

For Amines and Plasticizers Limited

Hemant Kumar Ruia
Chairman & Managing Director
 DIN : 00029410



Independent Auditor's Report on Audit of Quarterly and Annual Standalone Financial Results of Amines & Plasticizers Limited ("the Company") pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 (as amended)

To
**The Board of Directors of
Amines & Plasticizers Limited**
Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of quarterly and annual standalone financial results of **Amines & Plasticizers Limited** ("the Company") for the quarter ended 31st March, 2024 and for the year ended 31st March, 2024 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended) ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of Regulations 33 of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the Profit and other comprehensive income and other financial information of the Company for the quarter ended 31st March, 2024 and for the year ended 31st March, 2024.



Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (“SAs”) specified under section 143(10) of the Companies Act, 2013 (“the Act”). Our responsibilities under those SAs are further described in the Auditor’s Responsibilities for the Audit of the Standalone Annual Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion on the standalone annual financial results.

Management’s and Board of Directors’ Responsibilities for the Standalone Annual Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements.

The Company’s Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Management and the Board of Directors are responsible for assessing the Company’s ability to continue as a going concern disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company’s financial reporting process.



Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter(s)

The standalone annual financial results include the results for the quarter ended 31st March, 2024 being the balancing figure between the audited figures in respect of full financial year ended 31st March, 2024 and the published unaudited year -to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us.

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



Manoj Agarwal

**Manoj Agarwal
Partner
Membership Number: 119509
UDIN: 24119509BKCMUG4397**

**Place: Mumbai
Date: 28 May 2024**

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STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2024

(₹ in lakhs)

Sr. No.	Particulars	Quarter ended			Year ended	
		31-Mar-24	31-Dec-23	31-Mar-23	31-Mar-24	31-Mar-23
		Audited	Unaudited	Audited	Audited	Audited
I.	Income					
a	Revenue from Operations	17,733.78	17,527.34	16,687.55	64,701.46	59,729.02
b	Other Income	13.09	97.90	103.62	269.36	276.44
	Total Income (a+b)	17,746.87	17,625.24	16,791.17	64,970.82	60,005.46
II.	Expenses					
	Cost of Materials Consumed	11,456.78	9,377.94	11,227.87	40,037.61	39,682.17
	Purchase of Stock -in -Trade	959.18	2,060.30	479.64	4,284.37	2,436.37
	Changes in Inventories of Finished Goods, Stock -in- Trade and Work -in- Progress	(251.36)	566.22	7.07	(281.43)	853.60
	Employee Benefits Expenses	564.72	514.92	493.98	2,108.50	1,875.46
	Finance Costs	332.06	332.59	251.48	1,308.26	1,011.07
	Depreciation and Amortisation Expense	136.00	128.07	120.87	513.18	483.43
	Other Expenses	2,800.44	3,305.95	3,090.96	11,639.82	10,634.40
	Total Expenses	15,997.82	16,285.99	15,671.87	59,610.31	56,976.50
III.	Profit before Tax (I-II)	1,749.05	1,339.25	1,119.30	5,360.51	3,028.96
IV.	Tax Expense					
	Current Tax	456.24	322.19	259.95	1,336.74	680.05
	Deferred Tax	(1.66)	29.46	3.90	40.94	61.70
	Total Tax Expenses	454.58	351.65	263.85	1,377.68	741.75
V.	Profit for the Period (IV-III)	1,294.47	987.60	855.45	3,982.83	2,287.21
VI.	Other comprehensive Income					
a	Items that will not be reclassified to profit or loss	29.80	(7.50)	(16.58)	6.99	(27.83)
b	Items that will be reclassified to profit or loss	2.04	(3.59)	(25.82)	11.27	(1.18)
	Total Other Comprehensive Income	31.84	(11.09)	(42.40)	18.26	(29.01)
	Less: Tax on OCI	1.76	-	-	1.76	-
	Other Comprehensive Income (Net of Income Tax)	30.08	(11.09)	(42.40)	16.50	(29.01)
VII.	Total comprehensive income for the period (V+VI)	1,324.55	976.51	813.05	3,999.33	2,258.20
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
IX.	Other Equity (Reserve and Surplus)	-	-	-	20,909.57	17,164.15
X.	Earning Per Equity Share (of ₹ 2 each)					
	Basic / Diluted	2.35	1.79	1.55	7.24	4.16



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CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2024

(₹ in lakhs)

Particulars	As at 31st March, 2024	As at 31st March, 2023
	Audited	Audited
ASSETS		
Non-Current Assets		
a) Property, Plant and Equipment	7,896.25	7,872.53
b) Capital Work-in-Progress	298.39	475.25
c) Other Intangible Assets	2.73	2.73
d) Right of use - Lease	103.28	105.93
e) Financial Assets		
i) Investments	109.22	109.22
ii) Loans		
iii) Other Non-Current Financial Assets	136.78	128.67
f) Other Non Current Assets	76.02	100.17
Total Non-Current Assets	8,622.67	8,794.50
Current Assets		
a) Inventories	8,921.92	7,531.39
b) Financial Assets		
i) Trade Receivables	9,792.50	12,147.15
ii) Cash and cash equivalents	3,567.92	584.96
iii) Bank Balances other than (ii) mentioned above	375.17	334.56
iv) Other Financial Assets	29.63	25.63
c) Other Current Assets	7,630.88	4,980.33
Total Current Assets	30,318.02	25,604.02
TOTAL ASSETS	38,940.69	34,398.52
EQUITY AND LIABILITIES		
Equity		
a) Equity Share Capital	1,100.40	1,100.40
b) Other Equity	20,909.57	17,164.15
Total Equity	22,009.97	18,264.55
Liabilities		
Non-Current Liabilities		
a) Financial Liabilities		
i) Borrowings	2,200.29	2,269.13
b) Provisions	76.68	63.85
c) Deferred Tax Liabilities (Net)	775.44	734.50
Total Non-Current Liabilities	3,052.41	3,067.48
Current Liabilities		
a) Financial Liabilities		
i) Borrowings	6,299.69	6,210.16
ii) Trade Payables		
- Due to micro, small and medium enterprises	58.18	73.26
- Due to creditors other than micro, small and medium enterprises	6,536.36	6,063.74
iii) Other Financial Liabilities	170.14	120.77
b) Provisions	78.46	88.93
c) Current Tax Liabilities (net)	204.22	141.78
d) Other Current Liabilities	531.26	367.85
Total Current Liabilities	13,878.31	13,066.49
TOTAL EQUITY AND LIABILITIES	38,940.69	34,398.52



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:info@amines.com; website: http://www.amines.com

AUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2024

(₹ in lakhs)

Particulars	For the Year Ended 31st March, 2024	For the Year Ended 31st March, 2023
	Audited	Audited
A Cash Flow from Operating Activities		
Net Profit before Tax and Extraordinary Items	5,360.51	3,028.96
<u>Adjustments for:</u>		
Depreciation and Amortisation Expenses	513.18	483.43
Loss / (Profit) on Sale of Fixed Assets Net	(0.41)	(0.59)
Interest and other Income	(217.65)	(87.51)
Interest and Other Finance Costs	1,308.26	1,011.07
Operating Profit before Working Capital Changes	6,963.89	4,435.36
Adjusted for:		
Non-Current/Current Financial and Other Assets	(324.48)	(4,420.00)
Decrease / (Increase) in Inventories	(1,390.53)	1,120.91
Non-Current/Current Financial and Other Liabilities/Provisions	689.18	(62.45)
	(1,025.83)	(3,361.54)
Cash Generated from Operations	5,938.06	1,073.82
Direct Taxes paid	(1,253.10)	(620.94)
Net Cash Flow from Operating Activities (A)	4,684.96	452.88
B Cash Flow from Investing Activities		
Purchase of Fixed Assets	(371.12)	(218.99)
Interest Income	217.65	87.51
Sale / (Purchases) of Investments	-	(109.20)
Sale of Fixed Assets	14.14	1.53
Net Cash Flow from/ (Used in) Investing Activities (B)	(139.33)	(239.15)
C Cash Flow from Financing Activities		
Proceeds/(Repayment) from Long Term Borrowings (Net)	(68.84)	(282.89)
Proceeds/(Repayment) from Short Term Borrowings	89.53	1,554.10
Dividend Paid	(275.10)	(220.08)
Interest and Other Finance Costs	(1,308.26)	(1,011.07)
Net cash flow from / (Used in) Financing activities (C)	(1,562.67)	40.05
Net increase/(decrease) in Cash and Cash equivalents (Total A+B+C)	2,982.96	253.78
Cash and Cash equivalents - Opening Balance	584.96	331.18
Cash and Cash equivalents - Closing Balance	3,567.92	584.96

Notes :-

- The above audited financial results have been reviewed and recommended by the Audit Committee at their meeting held on May 28, 2024 and approved by the Board of Directors at its meeting on the same date.
- 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 Board of Directors of the Company have recommended a dividend on equity shares of 25% i.e Rs. 0.50 per Equity Share of Rs. 2/- each, subject to the approval of the Shareholders at the ensuing Annual General Meeting.
- 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 figures for the quarter ended 31st March, 2024 are the balancing figures between the audited figures in respect of the full financial year ended 31st March, 2024 and the unaudited published year to dated figures upto the end of third quarter of the relevant financial year.
- Previous period figures have been regrouped / rearranged / restated / recaste to be in conformity with the Schedule III of the Companies Act, 2013.
- The 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 : 28th May, 2024

For Amines and Plasticizers Limited

Hemant Kumar Ruia
Chairman & Managing Director
DIN : 00029410

Independent Auditor's Report on Audit of Quarterly and Annual Consolidated Financial Results of Amines & Plasticizers Limited ("the Parent") pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 (as amended)

To

The Board of Directors of
Amines & Plasticizers Limited
Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying statement of quarterly and annual consolidated financial results of **Amines and Plasticizers Limited** ("Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the quarter ended 31st March, 2024 and for the year ended 31st March, 2024 ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended) ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the report of the other auditors on separate audited financial statements/ financial information of the subsidiary, the Statement:

- i. Includes the results of the following entities;
Foreign Subsidiaries (audited by another auditors): - Amines & Plasticizers FZ LLC (Wholly Owned Subsidiary Company).
- ii. are presented in accordance with the requirements of regulations 33 of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net Profit and other comprehensive income and other financial information of the Group for the quarter ended 31st March, 2024 and for the year ended 31st March, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.



Management's and Board of Directors' Responsibilities for the Consolidated Annual Financial Results

These consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements.

The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the consolidated net profit/ loss and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the entities included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each entity and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated annual financial results by the Management and the Board of Directors of the Holding Company, as aforesaid.

In preparing the consolidated annual financial results, the respective Management & Board of Directors of the entities included in the Group are responsible for assessing the ability of each entity to continue as a going concern disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the entities included in the Group is responsible for overseeing the financial reporting process of the entity.

Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as



fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated annual financial results, including the disclosures, and whether the consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/ financial information/ financial statements of the entities within the Group, and its associates and joint ventures, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement, of which we are the independent auditors. For the other entities included in the Statement, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated annual financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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



Other Matter

The accompanying Statement includes the audited financial results and other financial information, in respect of a foreign subsidiary, whose financial results include total assets of Rs. 1010.39 lakhs as at 31st March, 2024, total revenue of Rs. 621.06 lakhs and Rs. 4508.03 lakhs for the quarter and year ended 31st March, 2024 respectively, total Profit after tax of Rs. 2.86 lakhs and Rs. 52.51 lakhs for the quarter and year ended 31st March, 2024 respectively, total comprehensive Income of Rs. 3.36 lakhs and Rs. 55.34 lakhs for the quarter and year ended 31st March, 2024, and net cash outflow of Rs. 64.19 lakhs for the year ended 31st March, 2024, as considered in the statement which have been audited by another auditor. The Independent auditor's report on the financial results of the subsidiary has been furnished to us by the Management and our opinion on the Statement in so far as it relates to the amounts and disclosures included in respect of the subsidiary is based solely on the report of another auditor and the procedures performed by us as stated in paragraph above.

Our opinion is not modified in respect of this matter with respect to our reliance on the work done by and the reports of the other auditors/ Independent firm of Chartered Accountants.

The Statement includes the consolidated financial results for the quarter ended 31st March, 2024 being the balancing figure between the audited consolidated figures in respect of full financial year ended 31st March, 2024 and the published unaudited year -to-date consolidated figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us.

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



Manoj Agarwal

Manoj Agarwal
Partner
Membership Number: 119509
UDIN: 24119509BKCMUH6661

Place: Mumbai
Date: 28 May 2024



AMINES & PLASTICIZERS LIMITED

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

May 28, 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: Declaration under Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2015 in respect of Unmodified Opinion on Audited Standalone and Consolidated Financial Results for the financial year ended 31st March 2024

In compliance with the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification no. SEBI/LADNRO/GN/2016-17/001 dated May 25, 2016 and Circular No. Cir/CFD/CMD/56/2016 dated May 27, 2016, I hereby confirm and declare that the Statutory Auditors of our Company M/s SARA and Associates, Chartered Accountants (FRN : 120927W) have issued the Audit Reports with unmodified opinion on Audited (Standalone and Consolidated) Financial Results of the Company for the 04th Quarter and the year ended 31st March, 2024.

We request to kindly take a note of the same.

Yours sincerely

For Amines and Plasticizers Limited

yshabing

Pramod Sharma
Chief Financial Officer



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 - 781 008, ASSAM.



AMINES & PLASTICIZERS LIMITED

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

May 28, 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(s)/Madam(s),

Sub: Re-appointment of Internal Auditor, Secretarial Auditor and Cost Auditor - Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 30 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. Tuesday, May 28, 2024, have inter alia approved the following:

- Re-appointment of M/s N. J. Mahtani & Co., Chartered Accountants as Internal Auditor of the Company for financial year 2024-25.
- Re-appointment of M/s G S Bhide & Associates, Company Secretaries as Secretarial Auditor of the Company for financial year 2024- 25.
- Re-Appointment of M/s A.G.Anikhindi And Co., Cost Accountants as Cost Auditor of the Company for the Financial Year 2024-25 subject to ratification of remuneration by the members at the ensuing Annual General Meeting of the Company.

The details as required under Clause 7 of Para A of Part A of Schedule III of Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are given in **Annexure A, Annexure B and Annexure C** to this letter for Re-appointment of Internal Auditor, Secretarial Auditor and Cost Auditor respectively.

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

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



AMINES & PLASTICIZERS LIMITED

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

The intimation is also being uploaded 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

Hemant Kumar Ruia

Chairman and Managing Director

DIN: 00029410

Encl: As above

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

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AMINES & PLASTICIZERS LIMITED

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

Annexure A

Sr. No.	Particulars	Details
	Name of Internal Auditor	M/s N. J. Mahtani & Co., Chartered Accountants
1.	Reason for Change viz. appointment, re appointment, resignation, removal, death or otherwise;	Re-appointment
2.	Date of appointment/re-appointment/ Cessation (as applicable) & term of appointment	Date of Re-appointment – May 28, 2024. Term of Appointment - Appointed as Internal Auditors for the financial year 2024-2025.
3.	Brief profile (in case of appointment)	N. J. Mahatani & Company is a professional firm of Chartered Accountants rendering services in the field of Accounting, Taxation, Audit and Assurance. The Firm is headed by Partners having deep domain knowledge, specializing in diverse verticals and ably supported by highly skilled and motivated professionals with an endeavor to provide practical time-bound solutions to Clients. Mr. N. J. Mahtani is a renowned Chartered Accountant having wide and versatile experience in the field of taxation, audit, etc and is associated with the Company for many years.
4.	Disclosure of relationships between directors (in case of appointment of a director).	Not applicable.

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

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



AMINES & PLASTICIZERS LIMITED

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

Annexure B

Sr. No.	Particulars	Details
	Name of Secretarial Auditor	M/s G S Bhide & Associates, Company Secretaries.
1.	Reason for Change viz. appointment, re appointment, resignation, removal, death or otherwise;	Re-appointment
2.	Date of appointment/re-appointment/ Cessation (as applicable) & term of appointment	Date of Re-appointment – May 28, 2024. Term of Appointment - Appointed as Secretarial Auditor for the financial year 2024-2025.
3.	Brief profile (in case of appointment)	M/s G S Bhide & Associates is a Practicing Company Secretary Firm established by Mrs. Gayatri Pathak, who has over 11 years of experience in the field of Corporate Laws, SEBI Regulations. The areas of practice include Advisory Services and Handling of secretarial matters relating to Corporate Law, SEBI Regulations, carrying out Secretarial Audit, incorporation of Limited Companies, Limited Liability Partnership (LLP) and related compliances, etc.
4.	Disclosure of relationships between directors (in case of appointment of a director).	Not applicable.

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

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AMINES & PLASTICIZERS LIMITED

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

Annexure C

Sr. No.	Particulars	Details
		Name of Cost Auditor
1.	Reason for Change viz. appointment, re appointment, resignation, removal, death or otherwise;	Re-appointment
2.	Date of appointment/re-appointment/ Cessation (as applicable) & term of appointment	Date of Re-appointment – May 28, 2024. Term of Appointment - Appointed as Cost Auditor for the financial year 2024-2025.
3.	Brief profile (in case of appointment)	M/s A. G. Anikhindi & Co., Cost Accountants is a niche professional services Cost Accounting & Management Firm established in 1985 for providing various professional services such as Statutory Cost Audits, Cost Accounting Records Compliances, Costing system Development, Management Consulting Services, Internal Audits, Indirect tax Consultancy, GST Audit, etc. CMA (Dr.) A.G. Anikhindi possess 40+ years of Professional experience in Costing, Auditing and Taxation and a Visiting Faculty in Cost &, Management Accounting, Cost & Management Audit, Financial Management & Taxation.
4.	Disclosure of relationships between directors (in case of appointment of a director).	Not applicable.

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

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



AMINES & PLASTICIZERS LIMITED

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

May 28, 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>
--	---

Dear Sir/Madam,

Sub: Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015- Resignation of Compliance Officer.

Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Para A of Part A of Schedule III to the said Regulations, this is to inform you that Ms. Suman Makhija, has resigned today on May 28, 2024, from the position of Compliance Officer of the Company to take up new professional challenges. Ms. Suman Makhija will continue to discharge her duties as Compliance Officer of the Company until the close of Business hours on 31/05/2024 to facilitate smooth transition.

Disclosures required pursuant to Regulation 30 read with Para A of Part A of Schedule III of SEBI Listing Regulations and SEBI Circular CIR/CFD/CMD/ 4/2015 dated 09th September 2015 and SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 and 13th July, 2023 dated is enclosed as Annexure - I.

We hereby further confirm that there are no material reasons other than the reasons specified in the resignation letter received from Ms. Suman Makhija enclosed as Annexure II.

You are requested to take the same on record.

For Amines and Plasticizers Ltd.

Hemant Kumar Ruia
Chairman & Managing Director
DIN : 00029410
Encl: As above.



AMINES & PLASTICIZERS LIMITED

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

ANNEXURE I

Name of Compliance Officer	Ms. Suman Makhija
Reason for change, Viz, Resignation	Resignation of Ms. Suman Makhija as Compliance Officer of the Company and her cessation as the Compliance Officer of the Company consequent to her resignation. She has decided to take up new professional challenges.
Date of cessation	The resignation is effective from the close of business hours on 31/05/2024.
Brief Profile	Not Applicable
Disclosure of relationship between directors	Not Applicable

Suman Makhija
Company Secretary

To,
The Board of Directors,
Amines and Plasticizers Ltd,
Worli, Mumbai- 400018

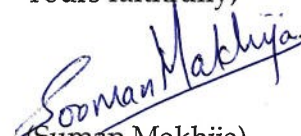
Respected Sir,

Subject: Resignation from the position of Compliance Officer of the Company.

At the outset, I would like to express my sincere gratitude for the opportunity that I was given to work as a Compliance Officer of the Company. I have decided to take up new professional challenges and therefore I hereby offer my resignation as Compliance Officer of the Company to be effective from May 31, 2024.

Further, I request you to kindly intimate the same to the Stock Exchanges to give effect of this resignation.

Thanking you,
Yours faithfully,


(Suman Makhija)
FCS - 9925

Place : Mumbai
Date : May 28, 2024



