

AMINES & PLASTICIZERS LIMITED

Reg. Office Add: POAL ENCLAVE, C/o. PRANATI BUILDERS PVT. LTD., PRINCIPAL J.B.ROAD, CHENIKUTHI, GUWAHATI - 781 003, ASSAM

CIN : L24229AS1973PLC001446 email id: amines@vsnl.com, website: http://www.amines.com

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2018

₹ In Lakhs

(Except per share data)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30-Jun-18	31-Mar-18	30-Jun-17	31-Mar-18
		Unaudited	Audited	Unaudited	Audited
I.	Revenue from Operations	9,886.63	8,240.71	8,982.73	33,319.67
II.	Other Income	114.58	132.07	117.04	501.26
III.	Total Revenue (I+II)	10,001.21	8,372.78	9,099.77	33,820.93
IV.	Expenses				
	Cost of Materials Consumed	7,443.68	5,947.31	5,374.60	22,401.87
	Purchase of Stock -in -Trade	45.69	59.57	36.79	173.08
	Excise Duty Expenses	-	-	790.60	790.60
	Changes in Inventories of Finished Goods, Stock -in- Trade and Work -in- Progress	(155.63)	(346.68)	173.92	(233.53)
	Employee Benefits Expenses	299.27	398.39	257.04	1,186.77
	Finance Costs	181.16	162.91	226.41	717.89
	Depreciation and Amortisation Expense	70.25	59.10	64.20	255.00
	Other Expenses	1,562.43	1,556.75	1,645.71	6,158.92
	Total Expenses	9,446.85	7,837.35	8,569.27	31,450.60
V.	Profit before Exceptional Items and Tax (III-IV)	554.36	535.43	530.50	2,370.33
VI.	Exceptional Items	-	-	-	-
VII.	Profit before Tax (V-VI)	554.36	535.43	530.50	2,370.33
VIII.	Tax Expense				
	Current Tax	180.50	150.80	179.34	755.35
	Deferred Tax	7.21	20.41	0.80	66.85
	Total Tax Expenses	187.71	171.21	180.14	822.20
IX.	Profit for the period (VII-VIII)	366.65	364.22	350.36	1,548.13
X.	Other comprehensive Income				
	Items that will not be reclassified to profit or loss				
	Remeasurement of post employment benefit obligations through Other Comprehensive Income (OCI)	(3.51)	(19.84)	(0.26)	(20.62)
	Other comprehensive Income	(3.51)	(19.84)	(0.26)	(20.62)
XI.	Total comprehensive income for the period (IX+X)	363.14	344.38	350.10	1,527.51
XII.	Paid-up equity share capital (face value ₹ 2/- each)	1,100.40	1,100.40	1,100.40	1,100.40
XIII.	Other Equity (Reserve and Surplus)	-	-	-	6,203.75
XIV.	Earning per equity share of ₹ 2 each (EPS) (not annualised)				
	Basic / Diluted EPS	0.67	0.66	0.64	2.81

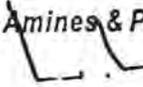
For Amines & Plasticizers Limited

Chairman & Managing Director

Notes :-

- 1 The above unaudited financial results for the Quarter ended June 30, 2018, have been reviewed by the Audit Committee and then approved by the Board at its meeting held on August 13, 2018.
- 2 This statement has 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.
- 3 As per the option under Regulation 33 (3)(b)(i) of The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), the Company has opted to submit Quarterly Standalone Results.
- 4 The above results for the quarter ended June 30, 2018 have been reviewed by the Statutory Auditors of the Company in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. There are no qualification in the Limited Review Report issued for the quarter ended 30th June 2018.
- 5 The Company's main business is Chemical manufacturing falls within a single business segment and therefore, segment reporting in terms of Ind AS-108 "Operating Segments" is not applicable.
- 6 The figures for the quarter ended 31st March, 2018 are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures upto the end of third quarter of the financial year.
- 7 Revenue from operations for period upto June 30, 2017 include excise duty, which is discontinued effective July 1, 2017 upon implementation of Goods and Service Tax (GST) in India. In view of the aforesaid restructuring of indirect taxes, the revenue from operation and other expenditure for the quarter ended 30th June 2018 are not comparable with the quarter ended 30th June 2017 presented in the results.
- 8 Previous period figures have been regrouped / rearranged / restated / recaste to be in conformity with the Schedule III of the Companies Act, 2013.

For Amines & Plasticizers Limited



By order of the Board
For Amines & Plasticizers Ltd.

Place : Mumbai
Date : 13th August, 2018

Chairman & Managing Director

Hemant Kumar Ruia
Chairman and Managing Director

Independent Auditor's Review Report on Standalone Quarterly Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

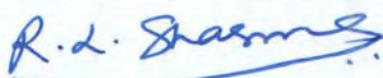
To the Board of Directors of Amines & Plasticizers Limited

We have reviewed the accompanying statement of unaudited standalone Ind AS financial results of Amines & Plasticizers Limited (the 'Company') for the quarter ended 30 June 2018 (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 (the Regulation). The preparation of the Statement 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 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review 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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures, applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 and SEBI Circulars CIR/CFD/CMD/15/2015 dated 30 November 2015 and CIR/CFD/FAC/62/2016 dated 5 July 2016, and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed or that it contains any material misstatement.

For B D G & Associates
Chartered Accountants
ICAI Firm Registration No. 119739W



Ramesh Kumar L Sharma
Partner
Membership No. 047896
Place: Mumbai
Dated: 13th August 2018

