

# **AMINES & PLASTICIZERS LIMITED**

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

# February 13, 2025

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

Dear Sir/Madam,

Sub: Outcome of the Board Meeting held on February 13, 2025.

Further to our intimation dated February 06, 2025 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, February 13, 2025, inter alia considered and approved the Unaudited Standalone and Consolidated Financial Results of the Company for the Quarter and Nine months ended December 31, 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 4:45 p.m. (IST) and concluded at 5:55 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

CORPORATE OFFICE : 'D' BUILDING, 6<sup>™</sup> 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, 3<sup>®</sup> FLOOR, GRAND PLAZA, PALTAN BAZAR, G. S. ROAD, GUWAHATI - 781008, ASSAM.



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 31<sup>st</sup> December 2024 and year to date results for the period from 1<sup>st</sup> April, 2024 to 31<sup>st</sup> 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.





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 SARA & Associates **Chartered Accountants** Firm Registration No. 120927W

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Manoj Agarwal Partner Membership Number: 119509 UDIN: 25119509BMHXWH1185



1 : A-503, Vertex Vikas Building, Above Mitra Nursing Home, Sir M. V. Road, Andheri (East), Mumbai - 400 069. | Tel: 022-2682 6081-82

2: 1015, The Summit Business Bay, Off. Andheri Kurla Road, Near WEH Metro Station, Andheri (East), Mumbai - 400 093. | Tel: 022-4168 5500

#### 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 exept EPS) Standalone						
Sr.	Particulars	Quarter ended			Nine Mor	Year ended			
No.		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24 31-Dec-23		31-Mar-24		
				Unaudited	Unaudited	Unaudited	Unaudited	Audited	
I.		Income							
	а	Revenue from Operations	18,966.35	16,515.58	17,411.01	49,189.86	46,804.15	64,512.5	
	b	Other Income	23.64	13.42	73.57	72.60	216.55	226.8	
		Total Income (a+b)	18,989.99	16,529.00	17,484.58	49,262.46	47,020.70	64,739.4	
П.		Expenses							
		Cost of Materials Consumed	11,473.54	11,526.59	10,015.44	31,970.05	30,429.73	42,228.3	
		Purchase of Stock -in -Trade	106.63	852.37	1,459.86	1,420.67	1,577.93	2,210.9	
		Changes in Inventories of Finished Goods,	971.80	(565.58)	566.22	458.28	(30.07)	1 S	
		Stock -in- Trade and Work -in- Progress					(00.07)	(201.4	
		Power, Fuel and Water	1,203.39	1,147.58	1,349.77	3,350.33	3,522.76	4,584.6	
		Employee Benefits Expenses	575.65	497.03	514.92	1,574.66	1,543.78	2,108.5	
		Finance Costs	257.12	237.97	328.92	720.87	954.32	1,284.9	
		Depreciation and Amortisation Expense	140.80	137.35	128.07	413.45	377.18	513.1	
		Other Expenses	2,999.70	1,439.01	1,817.18	5,710.65	5,083.26	6,782.4	
		Total Expenses	17,728.64	15,272.31	16,180.38	45,618.96	43,458.89	59,431.5	
							13,150105	33,432.3	
ш.		Profit before Tax (I-II)	1,261.35	1,256.69	1,304.20	3,643.50	3,561.81	5,307.9	
IV.		Tax Expense							
		Current Tax	312.15	317.75	322.19	922.40	880.50	1,336.7	
		Deferred Tax	32.25	2.86	29.46	30.83	42.60	- 40.9	
		Total Tax Expenses	344.40	320.61	351.65	953.23	923.10	1,377.6	
۷.		Profit for the Period (III-IV)	916.95	936.08	952.55	2,690.27	2,638.71	3,930.2	
VI.		Other comments in the							
		Other comprehensive Income							
	а	Items that will not be reclassified to profit or loss Less: Tax on OCI	(1.75)	(1.75)	(7.50)	(5.25)	(22.81)	6.9	
	-		-	•	-	-		1.7	
VII.	-	Other Comprehensive Income (Net of Income Tax)	(1.75)	(1.75)	(7.50)	(5.25)	(22.81)		
vii.		Total Comprehansive Income for the period (V+VI)	915.20	934.33	945.05	2,685.02	2,615.90	3,935.5	
/111.		Paid-up equity share capital (face value ₹ 2/- each)	1,100.40	1,100.40	1,100.40	1,100.40	1,100.40	1,100.4	
IX.		Other Equity (Reserve and Surplus)	-	1	-	-	-	20,687.7	
x.		Earning per equity share of ₹ 2 each (EPS) (not annualised)							
								1	

Notes :-

1 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 Dislcosure 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.

2 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.

3 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.

4 Previous period figures have been regrouped / rearranged / restated / recaste to be in conformity with the Schedule III of the Companies Act, 2013.

5 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 31<sup>st</sup> December 2024 and year to date results for the period from 1<sup>st</sup> April,2024 to 31<sup>st</sup> 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.



1 : A-503, Vertex Vikas Building, Above Mitra Nursing Home, Sir M. V. Road, Andheri (East), Mumbai - 400 069. | Tel: 022-2682 6081-82 2 : 1015, The Summit Business Bay, Off. Andheri Kurla Road, Near WEH Metro Station, Andheri (East), Mumbai - 400 093. | Tel: 022-4168 5500



- 4) Our conclusion is not modified in respect of this matter.
- 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

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Manoj Agarwal Partner Membership Number: 119509 UDIN: 25119509BMHXWI8540



Date: 13<sup>th</sup> February, 2025 Place: Mumbai

1 : A-503, Vertex Vikas Building, Above Mitra Nursing Home, Sir M. V. Road, Andheri (East), Mumbai - 400 069. | Tel: 022-2682 6081-82

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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

			Quarter ended			(₹ in lakhs except EPS) Nine Months ended Year ended		
Sr. No.	Par	ticulars	31-Dec-24				Nine Months ended	
	Particulars		Unaudited	30-Sep-24 Unaudited	31-Dec-23 Unaudited	31-Dec-24	31-Dec-23	31-Mar-24
1.	-	Income	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
"	а	Revenue from Operations	10.070.20	15 554 40	17 577 74	40 404 00	10 007 00	C1 701 10
			19,079.38	16,664.40	17,527.34	49,491.96	46,967.68	64,701.46
	Q	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
11.		Expenses				Carlos Managaran	party stands of the second state	
		Cost of Materials Consumed	11,296.63	11,338.62	9,377.94	31,452.00	28,580.83	40,037.63
		Purchase of Stock -in -Trade	113.85	1,020.30	2,060.30	1,909.30	3,325.19	4,284.3
		Changes in Inventories of Finished Goods,	1,133.59	(557.32)	566.22	458.28	(30.07)	(281.43
		Stock -in- Trade and Work -in- Progress						
		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	1,308.20
		Depreciation and Amortisation Expense	140.80	137.35	128.07	413.45	377.18	513.1
		Other Expenses	3,059.77	1,590.11	1,956.18	5,941.96	5,316.62	7,055.2
		Total Expenses	17,780.88	15,411.59	16,285.99	45,824.49	43,612.49	59,610.3
III. IV.		Profit before Tax (I-II) Tax Expense	1,320.05	1,298.58	1,339.25	3,772.75	3,611.46	5,360.5
		Current Tax	312.15	317.75	322.19	922.40	880.50	1,336.7
V.		Deferred Tax	32.25	2.86	29.46	30.83	42.60	40.9
		Total Tax Expenses	344.40	320.61	351.65	953.23	923.10	1,377.6
		Profit for the Period (IV-III)	975.65	977.97	987.60	2,819.52	2,688.36	3,982.8
					507100	2,023.52	2,000.00	3,302.0
VI.		Other comprehensive Income						
	а	Items that will not be reclassified to profit or loss	(1.75)	(1.75)	(7.50)	(5.25)	(22.81)	6.9
	b	Items that will be reclassified to profit or loss	(1.83)	1.66	(3.59)	2.90	9.23	11.2
		Total Other Comprehensive Income	(3.58)	(0.09)	(11.09)	(2.35)	(13.58)	18.2
		Less: Tax on OCI	-	-		(2.00)	(10.50)	1.7
		Other Comprehensive Income (Net of Income Tax)	(3.58)	(0.09)	(11.09)	(2.35)	(13.58)	16.5
VII.		Total comprehansive income for the period (V+VI)	972.07	977.88	976.51	2,817.17	2,674.78	3,999.3
/111.		Paid-up equity share capital (face value ₹ 2/- each)	1,100.40	1,100.40	1,100.40	1,100.40	1,100.40	1,100.4
x.		Other Equity (Reserve and Surplus)	-	-	-			20,909.5
x.		Earning per equity share of ₹ 2 each (EPS) (not annualised) Basic / Diluted EPS	1.77	1.78	1.79	5.12	4.89	7.2

Notes :-

1 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 Dislcosure 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.

2 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.

3 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.

4 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.

5 Previous period figures have been regrouped / rearranged / restated / recaste to be in conformity with the Schedule III of the Companies Act, 2013.

6 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 Ruía Chairman & Managing Director DIN: 00029410