

**AMINES & PLASTICIZERS LIMITED**

Reg. Office Add: POAL ENCLAVE, C/o. PRANATI BUILDERS PVT. LTD., PRINCIPAL J.B.ROAD, CHENIKUTHI, GUWAHATI - 781 003, ASSAM  
 Corp. Office Add: D/6 SHIVSAGAR ESTATE, DR. ANNIE BESANT ROAD, WORLI, MUMBAI - 400018 | Contact No.: 022 62211000 | Fax : 022 24938162  
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**STATEMENT OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2022**

(₹ in lakhs)

Sr. No.	Particulars	Standalone				Consolidated			
		Quarter ended		Year ended		Quarter ended		Year ended	
		30-Jun-22	31-Mar-22	30-Jun-21	31-Mar-22	30-Jun-22	31-Mar-22	30-Jun-21	31-Mar-22
		Unaudited	Audited	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited
I.	<b>Income</b>								
a	Revenue from Operations	13,839.89	15,263.71	13,448.19	56,288.91	13,839.56	15,275.67	13,459.19	56,317.41
b	Other Income	57.53	108.69	129.05	519.40	56.32	108.69	129.05	519.47
	<b>Total Income (a+b)</b>	<b>13,897.42</b>	<b>15,372.40</b>	<b>13,577.24</b>	<b>56,808.31</b>	<b>13,895.88</b>	<b>15,384.36</b>	<b>13,588.24</b>	<b>56,836.88</b>
II.	<b>Expenses</b>								
	Cost of Materials Consumed	10,909.13	12,189.74	9,303.92	41,545.71	10,843.90	11,631.82	9,303.92	40,342.68
	Purchase of Stock -in -Trade	57.07	84.78	275.38	548.32	57.07	333.64	275.38	1,712.73
	Changes in Inventories of Finished Goods, Stock -in- Trade and Work -in- Progress	(1,334.97)	(1,143.18)	31.92	(1,750.02)	(1,334.97)	(837.44)	31.92	(1,750.02)
	Employee Benefits Expenses	446.83	465.47	416.79	1,710.41	446.83	465.47	416.79	1,710.41
	Finance Costs	257.87	234.25	192.46	878.35	259.38	234.71	192.93	880.19
	Depreciation and Amortisation Expense	120.51	109.82	105.30	439.37	120.51	109.82	105.30	439.37
	Other Expenses	2,686.08	2,700.69	2,216.90	10,230.15	2,742.05	2,706.48	2,219.88	10,284.45
	<b>Total Expenses</b>	<b>13,142.52</b>	<b>14,641.57</b>	<b>12,542.67</b>	<b>53,602.29</b>	<b>13,134.77</b>	<b>14,644.50</b>	<b>12,546.12</b>	<b>53,619.81</b>
III.	<b>Profit Before Tax (I-II)</b>	<b>754.90</b>	<b>730.83</b>	<b>1,034.57</b>	<b>3,206.02</b>	<b>761.11</b>	<b>739.86</b>	<b>1,042.12</b>	<b>3,217.07</b>
IV.	<b>Tax Expense</b>								
	Current Tax	179.85	178.25	257.20	759.50	179.85	178.25	257.20	759.50
	Deferred Tax	12.60	5.33	5.65	71.83	12.60	5.33	5.65	71.83
	<b>Total Tax Expenses</b>	<b>192.45</b>	<b>183.58</b>	<b>262.85</b>	<b>831.33</b>	<b>192.45</b>	<b>183.58</b>	<b>262.85</b>	<b>831.33</b>
V.	<b>Net Profit for the Period (III-IV)</b>	<b>562.45</b>	<b>547.25</b>	<b>771.72</b>	<b>2,374.69</b>	<b>568.66</b>	<b>556.28</b>	<b>779.27</b>	<b>2,385.74</b>
VI.	<b>Other Comprehensive Income</b>								
a	Items that will not be reclassified to profit or loss	(3.75)	(5.70)	(2.67)	(13.50)	(3.75)	(5.70)	(2.67)	(13.50)
b	Items that will be reclassified to profit or loss	-	-	-	-	(1.26)	0.47	(0.67)	(1.06)
	<b>Other Comprehensive Income (Net of Income Tax)</b>	<b>(3.75)</b>	<b>(5.70)</b>	<b>(2.67)</b>	<b>(13.50)</b>	<b>(5.01)</b>	<b>(5.23)</b>	<b>(3.34)</b>	<b>(14.56)</b>
VII.	<b>Total comprehensive income for the period (V+VI)</b>	<b>558.70</b>	<b>541.55</b>	<b>769.05</b>	<b>2,361.19</b>	<b>563.65</b>	<b>551.05</b>	<b>775.93</b>	<b>2,371.18</b>
VIII.	<b>Paid-up Equity Share Capital (face value Rs. 2/- each)</b>	<b>1,100.40</b>							
IX.	<b>Other Equity</b>	-	-	-	15,167.97	-	-	-	15,126.14
X.	<b>Earning per equity share of Rs. 2 each (EPS) (not annualised)</b>								
	Basic / Diluted EPS	1.02	0.99	1.40	4.32	1.03	1.01	1.42	4.34

**Notes :-**

- The above results for the quarter ended 30th June, 2022 which have been subjected to review by the Statutory Auditors of the Company were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on August 12, 2022, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
- The financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- The Company's main business is Chemical manufacturing falls within single business segment and therefore, segment reporting in term Ind AS-108 "Operating Segment" is not applicable.
- The unaudited financial results of the overseas non material wholly owned subsidiary has been consolidated on the basis of unreviewed financial statements prepared by the management of the subsidiary.
- During the Quarter, the Company has acquired 26% equity stake in Radiance MH Sunrise Six Pvt Ltd pursuant to a Statutory State Government mandate for forming / investing in such a Special Purpose Vehicle. The Company neither has significant influence over this company nor has any participative rights in the Management of the said Company. Accordingly, Radiance MH Sunrise Six Pvt Ltd is not considered as an associate company in the consolidated unaudited Financial Statements since its a pure investment in the said Company to obtain Solar Power at a concessional rate.
- The figures for the quarter ended 31st March, 2022 are the balancing figures between the audited figures in respect of the full financial year ended 31st March, 2022 and the unaudited published year to dated figures upto the end of third quarter of the relevant financial year which are subjected to limited review.
- Previous period figures have been regrouped / rearranged / restated / recaste to be in conformity with the Schedule III of the Companies Act, 2013.
- The standalone and consolidated financial results are available on Company's website i.e. www.amines.com and also on the website of the BSE Limited i.e. www.bseindia.com

Place : Mumbai  
 Date : 12th August, 2022

For Amines and Plasticizers Ltd.

**For Amines and Plasticizers Limited**

Hemant Kumar Ruia  
 Chairman and Managing Director  
 DIN : 00029410



**Hemant Kumar Ruia**  
**Chairman & Managing Director**  
 DIN : 00029410

**Independent Auditor's Review Report on 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,**

**To the Board of Directors of Amines & Plasticizers Limited**

- 1) We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of **Amines & Plasticizers Limited** ('the Company') for the quarter and three month ended 30<sup>th</sup> June 2022, and the year to date results for the period 01<sup>st</sup> April 2022 to 30<sup>th</sup> June 2022, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2) This Statement, which is the responsibility of the Company's Management and approved by the 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" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and 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 of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms 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**  
**Firm Registration No. 119739W**



**Vikas Agarwal**  
**Partner**  
**Membership Number: 148465**  
**Place: Mumbai**  
**Date: 12-08-2022**  
**UDIN: 22148465A0XKGU1621**



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

**To Board of Directors of Amines & Plasticizers Limited**

- 1) We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of **Amines & Plasticizers Limited** ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group') for the quarter and three months ended 30<sup>th</sup> June 2022 and the consolidated year to date results for the period 1<sup>st</sup> April 2022 to 30<sup>th</sup> June 2022, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2) This Statement, which is the responsibility of the Holding Company's Management and approved by the 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" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. 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 Statement is 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 SEBI Circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.
- 4) Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms 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.



- 5) The statement includes the unaudited financial results/information of following entities:
- i) Amines & Plasticizers FZ LLC (Wholly Owned Subsidiary Company).

**Emphasis of Matter**

During the quarter on June 02, 2022 the holding company has invested in a Private Company and acquired 10,92,000 number of shares, i.e, 26% of total share equity at a price of Rs. 10 per share of Radiance MH Sunrise Six Private Limited. However, extract of the financials of this company were not considered in the consolidated unaudited financial results. Refer the note number 5 of unaudited consolidated financial results. Our conclusion is not modified in respect of this matter.

- 6) The statement includes interim financial information of Wholly Owned Subsidiary Company, which has not been reviewed by their auditors and have been furnished to us by the Holding Company's Management, whose financial information (before elimination) reflects total revenue of Rs. 903.57 Lakhs, total net loss after tax of Rs. 2.89 Lakhs and total comprehensive loss of Rs 7.11 Lakhs for the period ended 30<sup>th</sup> June 2022 are considered in this statement. Our conclusion on the Statement, and our report in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), read with SEBI Circular, in so far as it relates to the aforesaid subsidiary, 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 are not material to the Group. Our conclusion is not modified in respect of this matter.

**For B D G & Associates**  
**Chartered Accountants**  
**FRN: 119739W**



**Vikas Agarwal**  
**Partner**  
**Membership Number: 148465**  
**Place: Mumbai**  
**Date 12-08-2022**  
**UDIN: 22148465AOXKOW7505**

