



# AMINES & PLASTICIZERS LIMITED

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

Date: November 11, 2021

To,  
**BSE Limited,**  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
**Mumbai- 400 001.**

Dear Sirs,

**Sub: Intimation about outcome of the Board Meeting held today i.e on November 11, 2021**  
**Security Code: 506248.**

This is to inform you that the Board of Directors of the Company at its Meeting held today i.e. 11<sup>th</sup> November, 2021 at Mumbai, inter alia has considered and approved the Standalone and Consolidated Un-audited Financial Results including the Cash Flow Statement for the period ended on 30<sup>th</sup> September, 2021 and the Statements of Assets and Liabilities as on 30<sup>th</sup> September, 2021.

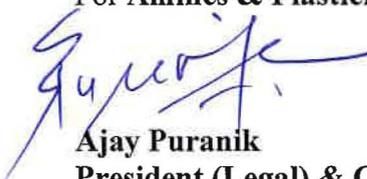
Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following: -

- Unaudited Standalone Financial Results for the Quarter and the Half year ended 30<sup>th</sup> September, 2021 and Statement of Assets and Liabilities as on 30<sup>th</sup> September, 2021 alongwith Cash Flow Statement for the Half year ended on 30<sup>th</sup> September, 2021;
- Unaudited Consolidated Financial Results for the Quarter and the Half year ended 30<sup>th</sup> September, 2021 and Statement of Assets and Liabilities as on 30<sup>th</sup> September, 2021, alongwith Cash Flow Statement for the Half year ended on 30<sup>th</sup> September, 2021;
- Limited Review Report from M/s B D G & Associates, Chartered Accountants, Statutory Auditors of the Company for the said period.

The Meeting of the Board of Directors commenced at 4.10 P.M. and concluded at 6.15 P.M.

Thanking you,

Yours sincerely,  
For Amines & Plasticizers Limited

  
**Ajay Puranik**  
President (Legal) & Company Secretary.



Encl : As above

CORPORATE OFFICE : 'D' BUILDING, 6<sup>TH</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 : POAL ENCLAVE, C/o. PRANATI BUILDERS PVT. LTD., PRINCIPAL J.B. ROAD, CHENIKUTHI, GUWAHATI - 781 003, ASSAM.

**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  
 CIN : L24229AS1973PLC001446 email id:info@amines.com; website: http://www.amines.com

**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2021**

(₹ in lakhs)

Sr. No.	Particulars	Standalone					
		Quarter ended			Half Year ended		Year ended
		30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	31-Mar-21
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	<b>Income</b>						
a	Revenue from Operations	13,316.71	13,448.19	11,179.29	26,764.90	18,761.44	44,189.61
b	Other Income	155.94	129.05	131.09	284.99	225.68	486.51
	<b>Total Revenue (a+b)</b>	<b>13,472.65</b>	<b>13,577.24</b>	<b>11,310.38</b>	<b>27,049.89</b>	<b>18,987.12</b>	<b>44,676.12</b>
II.	<b>Expenses</b>						
	Cost of Materials Consumed	9,687.19	9,303.92	7,295.83	18,991.11	10,925.72	27,208.54
	Purchase of Stock -in -Trade	112.85	275.38	25.36	388.23	49.60	450.06
	Changes in Inventories of Finished Goods, Stock -in- Trade and Work -in- Progress	(424.17)	31.92	(392.31)	(392.25)	509.00	698.01
	Employee Benefits Expenses	397.04	416.79	352.17	813.83	706.81	1,530.17
	Finance Costs	215.88	192.46	253.49	408.34	535.74	959.53
	Depreciation and Amortisation Expense	104.17	105.30	104.95	209.47	209.40	410.94
	Other Expenses	2,450.65	2,216.90	2,517.14	4,667.55	3,874.95	9,013.22
	<b>Total Expenses</b>	<b>12,543.61</b>	<b>12,542.67</b>	<b>10,156.63</b>	<b>25,086.28</b>	<b>16,811.22</b>	<b>40,270.47</b>
III.	<b>Profit before Exceptional Items and Tax (I-II)</b>	<b>929.04</b>	<b>1,034.57</b>	<b>1,153.75</b>	<b>1,963.61</b>	<b>2,175.90</b>	<b>4,405.65</b>
IV.	Exceptional Items	-	-	-	-	-	-
V.	<b>Profit before Tax (III-IV)</b>	<b>929.04</b>	<b>1,034.57</b>	<b>1,153.75</b>	<b>1,963.61</b>	<b>2,175.90</b>	<b>4,405.65</b>
VI.	<b>Tax Expense</b>						
	Current Tax	204.80	257.20	279.00	462.00	526.50	1,075.90
	Deferred Tax	31.85	5.65	8.71	37.50	18.52	59.16
	<b>Total Tax Expenses</b>	<b>236.65</b>	<b>262.85</b>	<b>287.71</b>	<b>499.50</b>	<b>545.02</b>	<b>1,135.06</b>
VII.	<b>Profit for the Period (V-VI)</b>	<b>692.39</b>	<b>771.72</b>	<b>866.04</b>	<b>1,464.11</b>	<b>1,630.88</b>	<b>3,270.59</b>
VIII.	<b>Other comprehensive Income</b>						
a	Items that will not be reclassified to profit or loss	(2.53)	(2.67)	(10.09)	(5.20)	(20.50)	12.79
b	Items that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Total Other Comprehensive Income</b>	<b>(2.53)</b>	<b>(2.67)</b>	<b>(10.09)</b>	<b>(5.20)</b>	<b>(20.50)</b>	<b>12.79</b>
	Less: Tax on OCI	-	-	-	-	-	3.22
	<b>Other Comprehensive Income (Net of Income Tax)</b>	<b>(2.53)</b>	<b>(2.67)</b>	<b>(10.09)</b>	<b>(5.20)</b>	<b>(20.50)</b>	<b>9.57</b>
IX.	<b>Total comprehensive income for the period (VII+VIII)</b>	<b>689.86</b>	<b>769.05</b>	<b>855.95</b>	<b>1,458.91</b>	<b>1,610.38</b>	<b>3,280.16</b>
X.	<b>Paid-up equity share capital (face value ₹ 2/- each)</b>	<b>1,100.40</b>	<b>1,100.40</b>	<b>1,100.40</b>	<b>1,100.40</b>	<b>1,100.40</b>	<b>1,100.40</b>
XI.	<b>Other Equity (Reserve and Surplus)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,027.16</b>
XII.	<b>Earning per equity share of ₹ 2 each (EPS) (not annualised)</b>						
	Basic / Diluted EPS	1.26	1.40	1.57	2.66	2.96	5.94



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**STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2021**

(₹ in lakhs)

Particulars	As at 30th	As at 30th
	Sept, 2021	Sept, 2020
	Unaudited	Unaudited
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
a) Property, Plant and Equipment	8,410.51	7,339.59
b) Capital Work-in-Progress	291.69	653.51
c) Other Intangible Assets	2.68	1.75
d) Intangible Assets under development	-	-
e) Financial Assets		
i) Investments	19.10	19.10
ii) Loans	115.31	107.82
iii) Other Non-Current Financial Assets	174.59	356.26
<b>Total Non-Current Assets</b>	<b>9,013.88</b>	<b>8,478.03</b>
<b>Current Assets</b>		
a) Inventories	8,195.99	5,402.99
b) Financial Assets		
i) Trade Receivables	8,545.28	5,796.92
ii) Cash and cash equivalents	1,190.88	3,550.66
iii) Bank Balances other than (ii) mentioned above	247.07	171.81
iv) Loans	4.62	36.58
v) Other Financial Assets	139.89	52.27
c) Other Current Assets	2,338.06	1,592.60
<b>Total Current Assets</b>	<b>20,661.79</b>	<b>16,603.83</b>
<b>TOTAL ASSETS</b>	<b>29,675.67</b>	<b>25,081.86</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
a) Equity Share Capital	1,100.40	1,100.40
b) Other Equity	14,266.01	11,358.75
<b>Total Equity</b>	<b>15,366.41</b>	<b>12,459.15</b>
<b>Liabilities</b>		
<b>Non-Current Liabilities</b>		
a) Financial Liabilities		
i) Borrowings	2,574.95	2,746.59
b) Provisions	53.67	56.30
c) Deferred Tax Liabilities (Net)	638.46	560.32
<b>Total Non-Current Liabilities</b>	<b>3,267.08</b>	<b>3,363.21</b>
<b>Current Liabilities</b>		
a) Financial Liabilities		
i) Borrowings	3,831.39	3,782.59
ii) Trade Payables		
- Due to micro, small and medium enterprises	59.88	42.75
- Due to creditors other than micro, small and medium enterprises	6,255.95	4,325.75
iii) Other Financial Liabilities	476.56	498.79
b) Provisions	38.50	54.58
c) Current Tax Liabilities (net)	328.51	285.75
d) Other Current Liabilities	51.39	269.29
<b>Total Current Liabilities</b>	<b>11,042.18</b>	<b>9,259.50</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>29,675.67</b>	<b>25,081.86</b>



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**UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2021**

(₹ in lakhs)

Particulars	For the half year ended 30th Sept., 2021	For the half year ended 30th Sept., 2020
	Unaudited	Unaudited
<b>A Cash Flow from Operating Activities</b>		
Net Profit before Tax and Extraordinary Items	1,963.63	2,175.90
<u>Adjustments for:</u>		
Depreciation and Amortisation Expenses	209.47	209.40
Interest and other Income	(248.55)	(224.63)
Finance Costs	408.34	535.74
<b>Operating Profit before Working Capital Changes</b>	<b>2,332.89</b>	<b>2,696.41</b>
<u>Adjusted for:</u>		
Non-Current/Current Financial and Other Assets	578.58	1,129.62
Inventories	(2,812.65)	536.21
Non-Current/Current Financial and Other Liabilities/Provisions	(1,722.64)	(968.78)
	<b>(3,956.71)</b>	<b>697.05</b>
<b>Cash Generated from Operations</b>	<b>(1,623.82)</b>	<b>3,393.46</b>
Direct taxes (paid) /Refund (net of tax paid)	(247.64)	(350.44)
<b>Net Cash Flow from Operating Activities (A)</b>	<b>(1,871.46)</b>	<b>3,043.02</b>
<b>B Cash Flow from Investing Activities</b>		
Purchase of Fixed Assets	(479.37)	(419.07)
Interest Income	248.55	224.63
<b>Net Cash Flow from/ (Used in) Investing Activities (B)</b>	<b>(230.82)</b>	<b>(194.44)</b>
<b>C Cash Flow from Financing Activities</b>		
Proceeds/(Repayment) from Long Term Borrowings (Net)	(172.50)	(147.12)
Proceeds/(Repayment) from Short Term Borrowings	(489.75)	1,183.41
Dividend and Distribution Tax Paid	(220.08)	-
Interest Paid	(408.34)	(535.74)
<b>Net cash flow from / (Used in) Financing activities (C)</b>	<b>(1,290.67)</b>	<b>500.55</b>
<b>Net increase/(decrease) in Cash and Cash equivalents (Total A+B+C)</b>	<b>(3,392.95)</b>	<b>3,349.13</b>
<b>Cash and Cash equivalents - Opening Balance</b>	<b>4,583.83</b>	<b>201.53</b>
<b>- Closing Balance</b>	<b>1,190.88</b>	<b>3,550.66</b>

**Notes :-**

- The above unaudited standalone financial results have been reviewed and recommended by the Audit Committee at their meeting held on November 11, 2021 and approved by the Board of Directors at their meeting held on the same date. The Limited Review, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has been completed by the Statutory Auditors for the quarter and half year ended September 30, 2021 and they have issued an unmodified limited review report on the same.
- The financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- The Company's main business is Chemical manufacturing falls within single business segment and therefore, segment reporting in terms of Ind AS-108 "Operating Segment" is not applicable.
- Previous period figures have been regrouped / rearranged / restated / recaste to be in conformity with the Schedule III of the Companies Act, 2013.

Place : Mumbai  
Date : 11th November, 2021



For Amines and Plasticizers Limited

Hemant Kumar Ruia  
Chairman and 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 half year ended 30<sup>th</sup> September 2021, 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**



**Nikhil Rathod**  
**Partner**  
**Membership Number: 161220**  
**Place: Mumbai**  
**UDIN: 21161220AAAAEY8207**  
**Date: 11<sup>th</sup> November, 2021**



**AMINES & PLASTICIZERS LIMITED**

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**STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2021**

(₹ in lakhs)

Sr. No.	Particulars	Quarter ended			Half Year ended		Year ended
		30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	31-Mar-21
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	<b>Income</b>						
a	Revenue from Operations	13,316.75	13,459.19	11,179.29	26,775.94	18,761.44	44,189.61
b	Other Income	155.94	129.05	131.09	284.99	225.68	486.51
	<b>Total Revenue (a+b)</b>	<b>13,472.69</b>	<b>13,588.24</b>	<b>11,310.38</b>	<b>27,060.93</b>	<b>18,987.12</b>	<b>44,676.12</b>
II.	<b>Expenses</b>						
	Cost of Materials Consumed	9,378.22	9,303.92	7,295.83	18,682.14	10,925.72	27,208.54
	Purchase of Stock -in -Trade	559.46	275.38	25.36	834.84	49.60	450.06
	Changes in Inventories of Finished Goods, Stock -in- Trade and Work -in- Progress	(575.12)	31.92	(392.31)	(543.20)	509.00	698.01
	Employee Benefits Expenses	397.04	416.79	352.17	813.83	706.81	1,530.17
	Finance Costs	216.31	192.93	253.92	409.24	536.60	961.23
	Depreciation and Amortisation Expense	104.17	105.30	104.95	209.47	209.40	410.94
	Other Expenses	2,457.18	2,219.88	2,519.42	4,686.06	3,880.09	9,022.73
	<b>Total Expenses</b>	<b>12,537.26</b>	<b>12,546.12</b>	<b>10,159.34</b>	<b>25,092.38</b>	<b>16,817.22</b>	<b>40,281.68</b>
III.	<b>Profit before Exceptional Items and Tax (I-II)</b>	<b>935.43</b>	<b>1,042.12</b>	<b>1,151.04</b>	<b>1,968.55</b>	<b>2,169.90</b>	<b>4,394.44</b>
IV.	Exceptional Items	-	-	-	-	-	-
V.	<b>Profit before Tax (III-IV)</b>	<b>935.43</b>	<b>1,042.12</b>	<b>1,151.04</b>	<b>1,968.55</b>	<b>2,169.90</b>	<b>4,394.44</b>
VI.	<b>Tax Expense</b>						
	Current Tax	204.80	257.20	279.00	462.00	526.50	1,075.90
	Deferred Tax	31.85	5.65	8.71	37.50	18.52	59.16
	<b>Total Tax Expenses</b>	<b>236.65</b>	<b>262.85</b>	<b>287.71</b>	<b>499.50</b>	<b>545.02</b>	<b>1,135.06</b>
VII.	<b>Profit for the Period (V-VI)</b>	<b>698.78</b>	<b>779.27</b>	<b>863.33</b>	<b>1,469.05</b>	<b>1,624.88</b>	<b>3,259.38</b>
VIII.	<b>Other comprehensive Income</b>						
a	Items that will not be reclassified to profit or loss	(2.53)	(2.67)	(10.09)	(5.20)	(20.50)	12.79
b	Items that will be reclassified to profit or loss	3.33	(0.67)	(0.89)	2.66	(0.89)	(1.28)
	<b>Total Other Comprehensive Income</b>	<b>0.80</b>	<b>(3.34)</b>	<b>(10.98)</b>	<b>(2.54)</b>	<b>(21.39)</b>	<b>11.51</b>
	<b>Less: Tax on OCI</b>						<b>3.22</b>
	<b>Other Comprehensive Income (Net of Income Tax)</b>	<b>0.80</b>	<b>(3.34)</b>	<b>(10.98)</b>	<b>(2.54)</b>	<b>(21.39)</b>	<b>8.29</b>
IX.	<b>Total comprehensive income for the period (VII+VIII)</b>	<b>699.58</b>	<b>775.93</b>	<b>852.35</b>	<b>1,466.51</b>	<b>1,603.49</b>	<b>3,267.67</b>
X.	<b>Paid-up equity share capital (face value ₹ 2/- each)</b>	<b>1,100.40</b>	<b>1,100.40</b>	<b>1,100.40</b>	<b>1,100.40</b>	<b>1,100.40</b>	<b>1,100.40</b>
XI.	<b>Other Equity (Reserve and Surplus)</b>	-	-	-	-	-	<b>12,975.34</b>
XII.	<b>Earning per equity share of ₹ 2 each (EPS) (not annualised)</b>						
	Basic / Diluted EPS	1.27	1.42	1.57	2.67	2.95	5.92



**AMINES & PLASTICIZERS LIMITED**

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**CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2021**

(₹ in lakhs)

Particulars	As at 30th Sept, 2021	As at 30th Sept, 2020
	Unaudited	Unaudited
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
a) Property, Plant and Equipment	8,410.51	7,339.59
b) Capital Work-in-Progress	291.69	653.51
c) Other Intangible Assets	2.68	1.75
d) Financial Assets		
i) Investments	0.02	0.02
ii) Loans	59.73	60.69
iii) Other Non-Current Financial Assets	174.59	347.80
<b>Total Non-Current Assets</b>	<b>8,939.22</b>	<b>8,403.36</b>
<b>Current Assets</b>		
a) Inventories	8,346.94	5,402.99
b) Financial Assets		
i) Trade Receivables	8,545.28	5,796.92
ii) Cash and cash equivalents	1,222.62	3,574.93
iii) Bank Balances other than (ii) mentioned above	259.21	171.81
iv) Loans	4.62	36.58
v) Other Financial Assets	139.89	52.27
c) Other Current Assets	2,183.23	1,597.41
<b>Total Current Assets</b>	<b>20,701.79</b>	<b>16,632.91</b>
<b>TOTAL ASSETS</b>	<b>29,641.01</b>	<b>25,036.27</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
a) Equity Share Capital	1,100.40	1,100.40
b) Other Equity	14,221.76	11,312.52
<b>Total Equity</b>	<b>15,322.16</b>	<b>12,412.92</b>
<b>Liabilities</b>		
<b>Non-Current Liabilities</b>		
a) Financial Liabilities		
i) Borrowings	2,574.95	2,746.59
b) Provisions	53.67	56.30
c) Deferred Tax Liabilities (Net)	638.46	560.32
<b>Total Non-Current Liabilities</b>	<b>3,267.08</b>	<b>3,363.21</b>
<b>Current Liabilities</b>		
a) Financial Liabilities		
i) Borrowings	3,831.39	3,782.59
ii) Trade Payables		
- Due to micro, small and medium enterprises	59.88	42.75
- Due to creditors other than micro, small and medium enterprises	6,265.54	4,326.39
iii) Other Financial Liabilities	476.56	498.79
b) Provisions	38.50	54.58
c) Current Tax Liabilities (net)	328.51	285.75
d) Other Current Liabilities	51.39	269.29
<b>Total Current Liabilities</b>	<b>11,051.77</b>	<b>9,260.14</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>29,641.01</b>	<b>25,036.27</b>



**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  
 CIN : L24229AS1973PLC001446 email id:info@amines.com; website: http://www.amines.com

**UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2021**

(₹ in lakhs)

Particulars	For the half year ended 30th Sept., 2021	For the half year ended 30th Sept., 2020
	Unaudited	Unaudited
<b>A Cash Flow from Operating Activities</b>		
Net Profit before Tax and Extraordinary Items	1,968.55	2,169.90
<u>Adjustments for:</u>		
Depreciation and Amortisation Expenses	209.47	209.40
Interest and other Income	(248.55)	(224.63)
Finance Costs	409.24	536.60
<b>Operating Profit before Working Capital Changes</b>	<b>2,338.71</b>	<b>2,691.27</b>
<u>Adjusted for:</u>		
Non-Current/Current Financial and Other Assets	736.93	1,138.48
Inventories	(2,963.60)	536.21
Non-Current/Current Financial and Other Liabilities/Provisions	(1,714.11)	(969.79)
	<b>(3,940.78)</b>	<b>704.90</b>
<b>Cash Generated from Operations</b>	<b>(1,602.07)</b>	<b>3,396.17</b>
Direct taxes (paid) /Refund (net of tax paid)	(247.64)	(350.44)
<b>Net Cash Flow from Operating Activities (A)</b>	<b>(1,849.71)</b>	<b>3,045.73</b>
<b>B Cash Flow from Investing Activities</b>		
Purchase of Fixed Assets	(479.37)	(419.07)
Interest Income	248.55	224.63
<b>Net Cash Flow from/ (Used in) Investing Activities (B)</b>	<b>(230.82)</b>	<b>(194.44)</b>
<b>C Cash Flow from Financing Activities</b>		
Proceeds/(Repayment) from Long Term Borrowings (Net)	(172.50)	(147.12)
Proceeds/(Repayment) from Short Term Borrowings	(489.75)	1,183.40
Dividend and Distribution Tax Paid	(220.08)	-
Interest Paid	(409.24)	(536.60)
<b>Net cash flow from / (Used in) Financing activities (C)</b>	<b>(1,291.57)</b>	<b>499.68</b>
<b>Net increase/(decrease) in Cash and Cash equivalents (Total A+B+C)</b>	<b>(3,372.10)</b>	<b>3,350.97</b>
<b>Cash and Cash equivalents - Opening Balance</b>	<b>4,594.72</b>	<b>223.96</b>
<b>- Closing Balance</b>	<b>1,222.62</b>	<b>3,574.93</b>

\* Includes Margin Money in the form of Term Deposits with the Bank for LC /BG and Unclaimed Dividend.

**Notes :-**

- The above unaudited consolidated financial results have been reviewed and recommended by the Audit Committee at their meeting held on November 11, 2021 and approved by the Board of Directors at their meeting held on the same date. The Limited Review, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has been completed by the Statutory Auditors for the quarter and half year ended September 30, 2021 and they have issued an unmodified limited review report on the same.
- The financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- The Company's main business is Chemical manufacturing falls within a single business segment and therefore, segment reporting in terms of Ind AS-108 "Operating Segments" is not applicable.
- Previous period figures have been regrouped / rearranged / restated / recaste to be in conformity with the Schedule III of the Companies Act, 2013.

Place : Mumbai  
Date : 11th November, 2021



For Amines and Plasticizers Limited



Hemant Kumar Ruia  
Chairman and Managing Director  
DIN : 00029410

**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 subsidiary (the Holding Company and its subsidiary together referred to as 'the Group') for the quarter and half year ended 30<sup>th</sup> September 2021, 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.
- 4) 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.
- 5) 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.



6) The statement includes the unaudited financial results/information of following entities:

i) Amines & Plasticizers FZ LLC (Wholly Owned Subsidiary Company).

7) 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. 312.05 Lakhs, total net profit after tax of Rs. 0.42 Lakhs and total comprehensive loss of Rs 1.13 Lakhs for the quarter ended 30<sup>th</sup> September 2021 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**



**Nikhil Rathod**  
**Partner**  
**Membership No. 161220**  
**Place: Mumbai**  
**UDIN: 21161220AAAAEZ8199**  
**Date: 11<sup>th</sup> November, 2021**