



AMINES & PLASTICIZERS LIMITED

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

Date: November 11, 2022

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

Dear Sir / Madam,

Sub: Intimation about outcome of the Board Meeting held today i.e on November 11, 2022
Security Code: 506248.

This is to inform you that the Board of Directors of the Company at its Meeting held today i.e. 11th November, 2022 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 30th September, 2022 and the Statements of Assets and Liabilities as on 30th September, 2022.

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

- Unaudited Standalone and Consolidated Financial Results for the Quarter and the Half year ended 30th September, 2022 and Statement of Assets and Liabilities as on 30th September, 2022 alongwith Cash Flow Statement for the Half year ended on 30th September, 2022;
- Limited Review Report from M/s S A R A & Associates, Chartered Accountants, Statutory Auditors of the Company for the said period.

The Meeting of the Board of Directors commenced at 4.00 P.M. and concluded at 5.55 P.M.

Thanking you,

Yours sincerely,

For Amines & Plasticizers Limited


Ajay Puranik
President (Legal) & Company Secretary.
FCS 4288



Encl : As above

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 : 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, 2022

(₹ In lakhs)

Sr. No.	Particulars	Standalone					
		Quarter ended			Half Year ended		Year ended
		30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Income						
a	Revenue from Operations	13,134.28	13,839.89	13,316.71	26,974.17	26,764.90	56,288.91
b	Other Income	18.09	57.53	155.94	75.62	284.99	519.40
	Total Income (a+b)	13,152.37	13,897.42	13,472.65	27,049.79	27,049.89	56,808.31
II.	Expenses						
	Cost of Materials Consumed	9,646.47	10,909.13	9,687.19	20,555.60	18,991.11	41,545.71
	Purchase of Stock -in -Trade	120.13	57.07	112.85	177.20	388.23	548.32
	Changes in Inventories of Finished Goods, Stock -in- Trade and Work -in- Progress	37.19	(1,334.97)	(424.17)	(1,297.78)	(392.25)	(1,750.02)
	Employee Benefits Expenses	465.80	446.83	397.04	912.63	813.83	1,710.41
	Finance Costs	255.04	257.87	215.88	512.91	408.34	878.35
	Depreciation and Amortisation Expense	120.89	120.51	104.17	241.40	209.47	439.37
	Other Expenses	1,998.05	2,686.08	2,450.65	4,684.13	4,667.55	10,230.15
	Total Expenses	12,643.57	13,142.52	12,543.61	25,786.09	25,086.28	53,602.29
III.	Profit before Tax (I-II)	508.80	754.90	929.04	1,263.70	1,963.61	3,206.02
IV.	Tax Expense						
	Current Tax	117.36	179.85	204.80	297.21	462.00	759.50
	Deferred Tax	15.36	12.60	31.85	27.96	37.50	71.83
	Total Tax Expenses	132.72	192.45	236.65	325.17	499.50	831.33
V.	Profit for the Period (III-IV)	376.08	562.45	692.39	938.53	1,464.11	2,374.69
VI.	Other comprehensive Income						
a	Items that will not be reclassified to profit or loss	(3.75)	(3.75)	(2.53)	(7.50)	(5.20)	(13.50)
b	Items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income	(3.75)	(3.75)	(2.53)	(7.50)	(5.20)	(13.50)
	Less: Tax on OCI	-	-	-	-	-	-
	Total Other Comprehensive Income (Net of Income Tax)	(3.75)	(3.75)	(2.53)	(7.50)	(5.20)	(13.50)
VII.	Total comprehensive income for the period (V+VI)	372.33	558.70	689.86	931.03	1,458.91	2,361.19
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	1,100.40
IX.	Other Equity (Reserve and Surplus)	-	-	-	-	-	15,167.97
X.	Earning per equity share of ₹ 2 each (EPS) (not annualised)						
	Basic / Diluted EPS	0.68	1.02	1.26	1.71	2.66	4.32



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

STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2022

(₹ in lakhs)

Particulars	As at 30th	As at 30th
	Sept, 2022	Sept, 2021
	Unaudited	Unaudited
ASSETS		
Non-Current Assets		
a) Property, Plant and Equipment	8,063.50	8,300.61
b) Capital Work-in-Progress	488.68	291.69
c) Other Intangible Assets	2.73	2.68
d) Right of use - Lease	107.25	109.90
e) Financial Assets		
i) Investments	128.30	19.10
ii) Loans	48.81	57.27
iii) Other Non-Current Financial Assets	125.02	58.04
f) Other Non Current Assets	105.51	174.59
Total Non-Current Assets	9,069.80	9,013.88
Current Assets		
a) Inventories	10,275.67	8,195.99
b) Financial Assets		
i) Trade Receivables	6,548.58	8,545.28
ii) Cash and cash equivalents	400.38	1,190.88
iii) Bank Balances other than (ii) mentioned above	251.60	247.07
iv) Loans	-	4.62
v) Other Financial Assets	38.21	139.89
c) Other Current Assets	4,110.32	2,338.06
Total Current Assets	21,624.76	20,661.79
TOTAL ASSETS	30,694.56	29,675.67
EQUITY AND LIABILITIES		
Equity		
a) Equity Share Capital	1,100.40	1,100.40
b) Other Equity	15,878.92	14,266.01
Total Equity	16,979.32	15,366.41
Liabilities		
Non-Current Liabilities		
a) Financial Liabilities		
i) Borrowings	2,394.36	2,574.95
b) Provisions	53.57	53.67
c) Deferred Tax Liabilities (Net)	700.76	638.46
Total Non-Current Liabilities	3,148.69	3,267.08
Current Liabilities		
a) Financial Liabilities		
i) Borrowings	5,738.35	3,831.39
ii) Trade Payables		
- Due to micro, small and medium enterprises	34.49	59.88
- Due to creditors other than micro, small and medium enterprises	3,586.09	6,255.95
iii) Other Financial Liabilities	396.31	476.56
b) Provisions	35.45	38.50
c) Current Tax Liabilities (net)	221.88	328.51
d) Other Current Liabilities	553.98	51.39
Total Current Liabilities	10,566.55	11,042.18
TOTAL EQUITY AND LIABILITIES	30,694.56	29,675.67



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UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2022

(₹ in lakhs)

Particulars	For the half year ended 30th Sept., 2022	For the half year ended 30th Sept., 2021
	Unaudited	Unaudited
A Cash Flow from Operating Activities		
Net Profit before Tax and Extraordinary Items	1,263.70	1,963.63
<u>Adjustments for:</u>		
Depreciation and Amortisation Expenses	241.40	209.47
Loss on Sale of Fixed assets	(1.07)	-
Interest and other Income	(70.58)	(248.55)
Finance Costs	512.91	408.34
Operating Profit before Working Capital Changes	1,946.36	2,332.89
<u>Adjusted for:</u>		
Non-Current/Current Financial and Other Assets	2,208.63	578.58
Inventories	(1,623.37)	(2,812.65)
Non-Current/Current Financial and Other Liabilities/Provisions	(2,134.47)	(1,722.64)
	(1,549.21)	(3,956.71)
Cash Generated from Operations	397.15	(1,623.82)
Direct taxes (paid) /Refund (net of tax paid)	(158.66)	(247.64)
Net Cash Flow from Operating Activities (A)	238.49	(1,871.46)
B Cash Flow from Investing Activities		
Purchase of Fixed Assets	(181.40)	(479.37)
Interest & Other Income	70.58	248.55
Sale / (Purchases) of Investments	(109.20)	-
Sale of Fixed Assets	1.40	-
Net Cash Flow from/ (Used In) Investing Activities (B)	(218.62)	(230.82)
C Cash Flow from Financing Activities		
Proceeds/(Repayment) from Long Term Borrowings (Net)	(157.66)	(172.50)
Proceeds/(Repayment) from Short Term Borrowings	1,082.29	(489.75)
Dividend Paid	(220.08)	(220.08)
Interest Paid	(512.91)	(408.34)
Net cash flow from / (Used in) Financing activities (C)	191.64	(1,290.67)
Net Increase/(decrease) in Cash and Cash equivalents (Total A+B+C)	211.51	(3,392.95)
Cash and Cash equivalents - Opening Balance	188.87	4,583.83
- Closing Balance	400.38	1,190.88

Notes :-

- The above unaudited standalone financial results have been reviewed and recommended by the Audit Committee at their meeting held on November 11, 2022 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, 2022 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 term 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.
- 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 : 11th November, 2022

For Amines and Plasticizers Limited



Hemant Kumar Ruiz
 Chairman & Managing Director
 DIN : 00029411



S A R A & A S S O C I A T E S

C H A R T E R E D A C C O U N T A N T S

202, MAY Building, 297/299/301, Princess Street, Near Marine Lines Flyover Bridge, Marine Lines, Mumbai -400 002. Tel. No.: 49227200 • Fax :2209 1106 • E-mail• info@sara-india.com

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 and half year ended 30th September 2022 (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.

- 5) The standalone financial statements of the Company for the year ended 31st March,2022 have been audited by the predecessor auditors, whose report dated 23th May, 2022 had expressed an unmodified opinion. The financial information of the Company for the corresponding quarter and half year ended 30th September, 2021 have been reviewed by the predecessor auditors whose report dated 11th November, 2021 had expressed an unmodified opinion.

Our conclusion is not modified in respect of this matter.

For S A R A & ASSOCIATES
Chartered Accountants
Firm Registration No. 0120927W



Manoj Agarwal
Partner
Membership Number: 119509
Place: Mumbai
Date: 11-11-2022
UDIN: 22119509BCUIXO4354

AMINES & PLASTICIZERS LIMITED

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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2022

(₹ in lakhs)

Sr. No.	Particulars	Consolidated					Year ended 31-Mar-22 Audited
		Quarter ended			Half Year ended		
		30-Sep-22 Unaudited	30-Jun-22 Unaudited	30-Sep-21 Unaudited	30-Sep-22 Unaudited	30-Sep-21 Unaudited	
I.	Income						
a	Revenue from Operations	13,139.34	13,839.56	13,316.75	26,978.90	26,775.94	56,317.41
b	Other Income	16.79	56.32	155.94	73.11	284.99	519.47
	Total Income (a+b)	13,156.13	13,895.88	13,472.69	27,052.01	27,060.93	56,836.88
II.	Expenses						
	Cost of Materials Consumed	8,415.72	10,843.90	9,378.22	19,259.62	18,682.14	40,342.68
	Purchase of Stock -in -Trade	1,341.65	57.07	559.46	1,398.72	834.84	1,712.73
	Changes in Inventories of Finished Goods, Stock -in- Trade and Work -in- Progress	37.19	(1,334.97)	(575.12)	(1,297.78)	(543.20)	(1,750.02)
	Employee Benefits Expenses	465.80	446.83	397.04	912.63	813.83	1,710.41
	Finance Costs	255.40	259.38	216.31	514.78	409.24	880.19
	Depreciation and Amortisation Expense	120.89	120.51	104.17	241.40	209.47	439.37
	Other Expenses	2,025.76	2,742.05	2,466.18	4,767.81	4,686.06	10,284.45
	Total Expenses	12,662.41	13,134.77	12,546.26	25,797.18	25,092.38	53,619.81
III.	Profit before Tax (I-II)	493.72	761.11	926.43	1,254.83	1,968.55	3,217.07
IV.	Tax Expense						
	Current Tax	117.36	179.85	204.80	297.21	462.00	759.50
	Deferred Tax	15.36	12.60	31.85	27.96	37.50	71.83
	Total Tax Expenses	132.72	192.45	236.65	325.17	499.50	831.33
V.	Profit for the Period (III-IV)	361.00	568.66	689.78	929.66	1,469.05	2,385.74
VI.	Other comprehensive Income						
a	Items that will not be reclassified to profit or loss	(3.75)	(3.75)	(2.53)	(7.50)	(5.20)	(13.50)
b	Items that will be reclassified to profit or loss	14.75	(1.26)	3.33	13.49	2.66	(1.06)
	Total Other Comprehensive Income	11.00	(5.01)	0.80	5.99	(2.54)	(14.56)
	Less: Tax on OCI	-	-	-	-	-	-
	Total Other Comprehensive Income (Net of Income Tax)	11.00	(5.01)	0.80	5.99	(2.54)	(14.56)
VII.	Total Comprehensive Income for the period (V+VI)	372.00	563.65	690.58	935.65	1,466.51	2,371.18
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	1,100.40
IX.	Other Equity (Reserve and Surplus)	-	-	-	-	-	15,126.14
X.	Earning per equity share of ₹ 2 each (EPS) (not annualised)						
	Basic / Diluted EPS	0.66	1.03	1.25	1.69	2.67	4.34



AMINES & PLASTICIZERS LIMITED

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CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2022

(₹ in lakhs)

Particulars	As at 30th Sept, 2022	As at 30th Sept, 2021
	Unaudited	Unaudited
ASSETS		
Non-Current Assets		
a) Property, Plant and Equipment	8,063.50	8,300.61
b) Capital Work-in-Progress	488.68	291.69
c) Other Intangible Assets	2.73	2.68
d) Right of use - Lease	107.25	109.90
e) Financial Assets		
i) Investments	109.22	0.02
ii) Loans	-	-
iii) Other Non-Current Financial Assets	128.65	59.73
f) Other Non current Financial Assets	105.51	174.59
Total Non-Current Assets	9,005.54	8,939.22
Current Assets		
a) Inventories	10,275.67	8,346.94
b) Financial Assets		
i) Trade Receivables	6,551.86	8,545.28
ii) Cash and cash equivalents	641.99	1,222.62
iii) Bank Balances other than (ii) mentioned above	265.01	259.21
iv) Loans	-	4.62
v) Other Financial Assets	38.21	139.89
c) Other Current Assets	4,351.77	2,183.23
Total Current Assets	22,124.51	20,701.79
TOTAL ASSETS	31,130.05	29,641.01
EQUITY AND LIABILITIES		
Equity		
a) Equity Share Capital	1,100.40	1,100.40
b) Other Equity	15,841.70	14,221.76
Total Equity	16,942.10	15,322.16
Liabilities		
Non-Current Liabilities		
a) Financial Liabilities		
i) Borrowings	2,394.36	2,574.95
b) Provisions	53.57	53.67
c) Deferred Tax Liabilities (Net)	700.76	638.46
Total Non-Current Liabilities	3,148.69	3,267.08
Current Liabilities		
a) Financial Liabilities		
i) Borrowings	5,738.35	3,831.39
ii) Trade Payables		
- Due to micro, small and medium enterprises	34.49	59.88
- Due to creditors other than micro, small and medium enterprises	3,586.88	6,265.54
iii) Other Financial Liabilities	396.31	476.56
b) Provisions	35.45	38.50
c) Current Tax Liabilities (net)	221.88	328.51
d) Other Current Liabilities	1,025.90	51.39
Total Current Liabilities	11,039.26	11,051.77
TOTAL EQUITY AND LIABILITIES	31,130.05	29,641.01



AMINES & PLASTICIZERS LIMITED

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UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2022

(₹ in lakhs)

Particulars	For the half year ended 30th Sept., 2022	For the half year ended 30th Sept., 2021
	Unaudited	Unaudited
A Cash Flow from Operating Activities		
Net Profit before Tax and Extraordinary Items	1,254.83	1,968.55
<u>Adjustments for:</u>		
Depreciation and Amortisation Expenses	241.40	209.47
Loss on Sale of Fixed assets	(1.07)	-
Interest and other Income	(68.07)	(248.55)
Finance Costs	514.78	409.24
Operating Profit before Working Capital Changes	1,941.87	2,338.71
<u>Adjusted for:</u>		
Non-Current/Current Financial and Other Assets	1,855.58	736.93
Inventories	(1,623.37)	(2,963.60)
Non-Current/Current Financial and Other Liabilities/Provisions	(1,673.25)	(1,714.11)
	(1,441.04)	(3,940.78)
Cash Generated from Operations	500.83	(1,602.07)
Direct taxes (paid) /Refund (net of tax paid)	(158.66)	(247.64)
Net Cash Flow from Operating Activities (A)	342.17	(1,849.71)
B Cash Flow from Investing Activities		
Purchase of Fixed Assets	(181.40)	(479.37)
Interest and Other Income	68.07	248.55
Sale/(Purchase) of Investments	(109.20)	-
Sale of Fixed Assets	1.40	-
Net Cash Flow from/ (Used in) Investing Activities (B)	(221.13)	(230.82)
C Cash Flow from Financing Activities		
Proceeds/(Repayment) from Long Term Borrowings (Net)	(157.66)	(172.50)
Proceeds/(Repayment) from Short Term Borrowings	1,082.29	(489.75)
Dividend Paid	(220.08)	(220.08)
Interest Paid	(514.78)	(409.24)
Net cash flow from / (Used in) Financing activities (C)	189.77	(1,291.57)
Net increase/(decrease) in Cash and Cash equivalents (Total A+B+C)	310.81	(3,372.10)
Cash and Cash equivalents - Opening Balance	331.18	4,594.72
- Closing Balance	641.99	1,222.62

Notes :-

- The above unaudited consolidated financial results have been reviewed and recommended by the Audit Committee at their meeting held on November 11, 2022 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, 2022 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 term Ind AS-108 "Operating Segment" is not applicable.
- The unaudited financial results of the overseas subsidiary has been consolidated on the basis of unreviewed financial statements prepared by the management of the subsidiary.
- 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 : 11th November, 2022



Hemant Kumar Ruia
 Chairman & Managing Director
 DIN : 00029410



S A R A & A S S O C I A T E S

C H A R T E R E D A C C O U N T A N T S

202, MAY Building, 297/299/301, Princess Street, Near Marine Lines Flyover Bridge, Marine Lines, Mumbai -400 002. Tel. No.: 49227200 • Fax :2209 1106 • E-mail• info@sara-india.com

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 and half year ended 30th September 2022 (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.
- 4) The Consolidated financial statements of the Group for the year ended 31st March , 2022 have been audited by the predecessor auditors, whose report dated 23th May, 2022 had expressed an unmodified opinion. The financial information of the Company for the corresponding quarter and half year ended 30th September, 2021 have been reviewed by the predecessor auditors whose report dated 11th November, 2021 had expressed an unmodified opinion.
- 5) Our conclusion is not modified in respect of this matter.

- 6) The Statement includes the results of:
Foreign Subsidiary: - Amines & Plasticizers FZ LLC (Wholly Owned Subsidiary Company).
- 7) Other Matter:
- We did not review the interim financial results and other financial information in respect of one subsidiary, whose interim financial results / information reflect total assets of Rs. 532.98 Lakhs, total income of Rs. 2040.83 Lakhs, total net Profit after tax of Rs. 0.87 Lakhs, and total comprehensive loss of Rs 2.60 Lakhs for the half year ended 30th September, 2022 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.
- 8) 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. 0120927W



Manoj Agarwal
Partner
Membership Number: 119509
Place: Mumbai
Date: 11-11-2022
UDIN: 22119509BCUJNG9504