## AMINES & PLASTICIZERS LIMITED

Reg. Office Add: POAL ENCLAVE, C/o. PRANATI BUILDERS PVT. LTD., PRINCIPAL J.B.ROAD, CHENIKUTHI, GUWAHATI - 781 003, ASSAM CIN : 124229A51973PLC001446 email id: amines@vsnl.com, website: htpp//www.amines.com

STATEMENT OF AUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2019

Sr.	Particulars		Standalone					Consolidated	
No.			Quarter ended			Year ended		Year ended	
			31-Mar-19	31-Dec-18	31-Mar-18	31-Mar-19	31-Mar-18	31-Mar-19	31-Mar-18
			Audited	Unaudited	Audited	Audited	Audited	Audited	Audited
1.		Income				Sector Sector Sector		Contractor Accession	
	а	Revenue from Operations	13,125.87	11,150.95	8,240.71	45,506.29	33,429.38	45,506.29	33,429.38
	b	Other Income	76.70	94.72	132.07	342.45	501.26	261.19	428.81
		Total Revenue (a+b)	13,202.57	11,245.67	8,372.78	45,848.74	33,930.64	45,767.48	33,858.19
II.		Expenses							
		Cost of Materials Consumed	8,587.55	8,512.23	5,947.31	32,711.47	22,401.87	32,711.47	22,401.87
		Purchase of Stock -in -Trade	40.83	46.79	59.57	134.63	146.05	134.63	146.05
		Excise Duty Expenses		1.00		8	790.60	14	790.60
		Changes in Inventories of Finished Goods,	612,44	(531.47)	(346.68)	(163.97)	(206.51)	(163.97)	(206.51
		Stock -in- Trade and Work -in- Progress							
		Employee Benefits Expenses	242.98	315.92	398.39	1,183.23	1,186.77	1,183.23	1,186.77
		Finance Costs	216.37	209.13	162.91	799.49	717.89	800.20	717.89
- 1		Depreciation and Amortisation Expense	53.03	73.13	59.10	268.83	255.00	268.83	255.00
		Other Expenses	2,441.66	2,041.93	1,556.75	8,252.06	6,268.64	8,254.91	6,268.63
-		Total Expenses	12,194.86	10,667.66	7,837.35	43,185.74	31,560.31	43,189.30	31,560.31
-		Total Expenses	12,134.00	10,007.00	7,037.33	45,105.74	51,500.51	45,105.50	51,500.51
ш.		Profit before Exceptional Items and Tax (I-II)	1,007.71	578.01	535.43	2,663.00	2,370.33	2,578.18	2,297.88
IV.		Exceptional Items	5			2		18	
v.		Profit before Tax (III-IV)	1,007.71	578.01	535.43	2,663.00	2,370.33	2,578.18	2,297.88
VI.		Tax Expense							
		Current Tax	340.70	174.80	150.80	868.00	755.35	868.00	755.35
		Deferred Tax	26.55	33.72	20.41	67.01	66.85	67.01	66.85
		Total Tax Expenses	367.25	208.52	171.21	935.01	822.20	935.01	822.20
VII.		Profit for the Period (V-VI)	640.46	369.49	364.22	1,727.99	1,548.13	1,643.17	1,475.68
			040.40	303.43	304.22	1,121.33	1,546.15	1,043.17	1,473.00
/111.		Other comprehensive Income							
	а	Items that will not be reclassified to profit or loss							
		Remeasurement of post employment benefit	(3.21)	(3.45)	(19.84)	(13.71)	(20.62)	(13.71)	(20.62
		obligations through Other Comprehensive Income (OCI)							
	b	Items that will be reclassified to profit or loss							
		Exchange Differences in translating the financial statements of	-	121		2		(1.12)	
		foreign operations							
IX.		Total comprehansive income for the period (VII+VIII)	637.25	366.04	344.38	1,714.28	1,527.51	1,628.34	1,455.06
х.		Paid-up equity share capital (face value Rs. 2/- each)	1,100.40	1,100.40	1,100.40	1,100.40	1,100.40	1,100.40	1,100.40
xı.		Other Equity (Reserves and Surplus)				7,703.97	6,203.75	7,094.38	5,704.37
xII.		Earning per equity share of Rs. 2 each (EPS) (not annualised) Basic / Diluted EPS	1.16	0.67	0.66	3.14	2.81	2.99	2.68

For Amines & Plasticizers Ltd.

Chairman & Managing Director

Con	solidated Segment wise Revenue, Results and Capital Employed under Regulation 33 of Listing Regulations		(Rs. In Lakhs)	
		Consolidated		
		Yea	ended	
	Particulars	31-Mar-19	31-Mar-18	
_		Audited	Audited	
1	Segment revenue			
	a Chemicals	45,506.29	33,429.38	
_	b Software		-	
	Total	45,506.29	33,429.38	
	Less: Inter Segment Revenue	(#)		
	Net Income from Operation	45,506.29	33,429.38	
2	Segment Results (Profit/(Loss) before Tax and Interest)			
	a Chemicals	3,378.38	3,015.77	
	b Software	10000000	-	
	Total	3,378.38	3,015.77	
	Less: Inter Segment Results (Profit/Loss)			
	Less: Interest Expense	800.20	717.89	
	Total Profit before Tax	2,578.18	2,297.88	
3	Segment Capital Employed (Segment Assets - Segment Liabilities)			
	a Chemicals	15,528.53	12,055.91	
_	b Software	1,589.95	1,387.20	
	Total	17,118.48	13,443.11	

Notes :-

- 1 The above audited financial results have been reviewed by the Audit Committee and the same is approved by the Board of Directors at its meeting held on May 27, 2019.
- 2 The audited 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.
- <sup>3</sup> The Company has adopted Ind AS 115 'Revenue from Contracts with Customers' with effect from April 1, 2018 and did not have any significant impact on retained earnings as at April 1, 2018. Also the application of Ind AS 115 did not have any significant impact on the recognition and measurement of revenue and related items in the financial results for the quarter and year ended March 31, 2019.
- 4 The Board of Directors at their Meeting held today i.e May, 27, 2019 has recommended a Dividend of 15% (30 paise per share of Face Value of Rs. 2/- each) for the year ended March 31, 2019.
- 5 The figures for the quarter ended 31st March, 2019 and the corresponding previous quarter ended 31st March, 2018 are the balancing figures between the audited figures in respect of the full financial year and the published year to dated figures up to the end of third quarter of the relevant financial year.
- 6 The Company's main business is Chemical manufacturing falls within a single business segment and therefore, segment reporting in terms Ind AS-108 "Operating Segments" is not applicable.
- 7 During the year, the Company has invested in shares of its Wholly Owned Subsidiary Amines and Plasticizers FZE to the tune of Rs. 19.08 Lakhs
- 8 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 aforsaid restructuring of indirect taxes, revenue from operation for the year ended March 31, 2018 are not comparable with the current year ended March 31, 2019. The following additional information is being provided to facilitate such understanding.

Particulars		Year ended				
	Standa	Standalone		Consolidated		
	31-Mar-19	31-Mar-18	31-Mar-19	31-Mar-18		
Revenue from operations	45,506.29	33,429.38	45,506.29	33,429.38		
Less: Excise duty	-	790.60	-	790.60		
Revenue from operations excluding excise duty	45,506.29	32,638.78	45,506.29	32,638.78		

9 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 Ltd.

Place : Mumbai Date : 27th May, 2019

Chairman & Managing Director

## AUDITED STANDALONE AND CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS ON DATE MARCH 31,2019

March, 2018   March, 2018   March, 2018   March, 2018   March, 2019		STAND	(Rs. In Lakhs) CONSOLIDATED		
Area (131)   Area (1	Particulars	056 118880	50 20.07530		
ASSETS   Non-Current Assets   4.332.56   3.987.61   4.324.28   3.97     Property Plant and Equipment   4.332.64   3.987.61   4.324.28   3.97     Intangible Assets   1.060.23   89.87.61   4.324.28   3.97     Intangible Assets   1.060.23   89.87.61   4.324.28   3.97     Intangible Assets   1.060.23   89.87.61   4.324.28   3.97     Intangible Assets   1.060.23   89.87.1   4.050.55   5.07   2     Intangible Assets   450.71   4050.55   55.97   2   5   5.97   2   5   5   9.97   2   5   5.97   2   5   5   5.97   2   5   5   5   9.97   2   5   5   5   9.97   2   5   5   9.97   2   5   5   5   9.97   2   5   9.97   2   5   9.97   2   5   5   9.97   2   5   5   5   5					As at 31
Non-Current Assets   oper View Non-Norgerss   oper View Non-Norgers   oper View Non-Norgers   oper View Norgers	A # FEWE	March, 2019	March, 2018	March, 2019	March, 201
property Plant and Equipment.   4.332 8, 39, 397.61   4.324.28   3.937.61   4.325.63   3.937.61   4.325.63   3.937.61   4.325.63   3.937.61   4.325.63   3.937.61   4.337.62   2.61.3   1.00.10.00					
Capital Work-in-Progress   1,060,23   89.23   1,060,23   49.53   7,08   4.95     Intangible Assets under development   -   1,256.30   1,00     Intangible Assets under development   -   -   1,256.30   1,00     Wort-In-recurrent taxasets (net)   -		4 777 06	2 007 61	4 224 28	2 0 7 9 0
Intrangle Assets   4.95   7.08   4.95   1,256.30   1,00     Financial assets   25.08   6.00   0.02   1     Investments   25.08   6.00   0.02   1     Other financial assets   495.071   495.057   495.057   59.97   5     Other financial assets   1,109.33   986.41   1,109.33   986.41   1,109.33   986.41   1,109.33   986.41   1,109.33   986.41   1,109.33   986.41   1,109.33   986.41   1,109.33   986.41   1,109.33   986.41   1,109.33   986.41   1,109.33   986.41   1,109.33   986.41   1,109.33   986.41   1,309.30   7.669.31   4,399.60   7.669.31   4,395.60   7.669.31   4,395.61   7.669.31   4,395.61   7.669.31   4,395.61   7.669.31   4,395.61   7.669.31   4,395.61   7.693.31   4,365.67.28   5.829.61   5.829.61   5.829.61   5.829.61   5.829.61   5.829.61   5.829.61   5.829.61   5.829.61   5.829.61   6.820.7		- 1220 Col. (2020)	0.000 P.	25/16/28/28/28/26/26	3,978.9
intangible Assets under development   1,256,30   1,00     investments   25.08   6.00   0.02     ions   1,109.33   986.41   1,09.33   986.41     Other financial assets   1,00.33   986.41   1,00.33   986.41     ionantial assets   5,667.28   5,829.61   6,609.31   4,399.80   7,669.31   4,399.80   7,669.31   4,399.80   7,669.31   4,399.80   7,669.31   4,399.80   7,669.31   4,399.80   7,669.31   4,399.80   7,669.31   4,399.80   7,669.31   4,399.80   7,669.31   4,399.80   7,669.31   4,399.80   7,669.31   4,399.80   7,669.31   4,390.80   7,649.35   5,83.100   224.70   620.70   620.70   620.70   620.70   620.70   620.70   620.70   620.70   620.87   620.8					89.2
Financial assets   2.5.8   6.00   0.02     Investments   2.5.8   6.00   0.02     Loars   495.71   495.05   59.97   5     Other financial assets   1.109.33   986.41   1,109.33   986     Other non-current tax assets (net)   1.109.33   986.41   1,109.33   986     Corrent assets   1.109.33   986.41   1,109.33   986.41   1,00.31   4,395.00   7,669.31   4,395.00   7,669.31   4,395.00   7,669.31   4,395.00   7,669.31   4,395.01   7,669.31   4,395.01   7,669.31   4,395.01   7,669.31   4,395.01   7,669.31   4,395.01   7,669.31   4,395.01   7,669.31   4,395.01   7,669.31   4,395.01   7,669.31   4,395.01   7,669.31   4,395.01   7,669.31   4,395.01   7,669.31   4,395.01   7,669.31   4,395.01   7,669.31   4,395.01   7,669.31   4,395.01   7,669.31   4,305.01   7,669.31   4,305.01   7,669.31   4,305.01   7,693.31   5,267.02   5,267		2333			7.0
Investments   25.08   6.00   0.02     Uber financial assets   495.05   59.97   9     Other financial assets   1405.05   59.97   9     Deferred tax assets (net)   986.44   1,109.33   986.44   1,109.33   98     Current tassets   1,109.33   986.45   5,667.28   5,867.28   5,867.28     Inventories   5,667.28   5,867.28   5,867.28   5,867.28   5,867.28     Trade Receivables   7,669.31   4,399.60   7,669.31   4,399.60   7,669.31   4,399.60     Cash and cash equivalents   1,012.11   479.25   1,000.97   44     Bank balances other than cash and cash equivalents   1,012.11   479.25   1,000.97   44     Bank balances other than cash add cash equivalents   29.512   251.76   29.512   22.51     Loans   0ther financial assets   1,010.40   2,64.72   1,80     Cother Current Assets   235.35   1,748.92   2,422.26   1,80     Cother Current Assets   1,00.40   1,100.40 </td <td></td> <td>1 T</td> <td></td> <td>1,256.30</td> <td>1,060.1</td>		1 T		1,256.30	1,060.1
Loars   450.71   405.05   59.97   5     Other financial assets   1,109.33   986.44   1,109.33   986.44   1,109.33   986.45   1,109.33   986.45   1,109.33   986.45   1,109.33   986.45   1,109.33   986.45   1,109.33   986.45   1,109.33   986.45   1,109.33   986.45   1,109.33   986.45   1,109.33   986.45   1,109.33   986.45   1,109.33   986.45   1,109.33   986.45   1,109.33   986.45   1,109.33   986.45   1,109.33   986.45   1,109.33   986.45   1,109.33   986.45   1,109.33   986.45   1,203.33   1,233.25   1,243.25   1,243.27		25.00	6.00	0.07	
Other financial assets   In 109 33   986.41   1,109,33   986.41   1,209,33   986.41   1,209,33   1,209,33   1,209,33   1,209,33   1,209,33   4,339,60   7,669,31   4,339,60   7,669,31   4,332   1,209,93   1,209,93   1,209,93   1,209,93   1,209,93   1,209,93   1,209,93   1,209,93   1,209,93   1,209,93   1,209,93   1,209,93   1,209,93   1,200,40   1,200,40   1,100,40   1,100,40   1,100,40   1,100,40   1,100,40   1,100,40   1,100,40   1,2					0.0
Non-current tax assets (net)   Image: Second Sec		450.71	405.05	59.97	51.8
Deferent ax assets (net)   1,109.33   986.41   1,109.33   986.41   1,109.33   986.41   1,109.33   986.41   1,109.33   986.41   1,109.33   986.41   1,109.33   986.41   1,109.33   986.41   1,109.33   986.41   1,109.33   986.41   1,109.33   986.41   1,109.33   986.41   1,109.33   986.41   1,109.33   986.41   5,667.28   5,857.85   5,867.28   5,857.85   5,857.85   5,857.85   5,857.85   5,857.85   5,857.85   5,857.85   5,857.85   5,857.85   5,857.85   5,857.85   5,857.85   5,857.87   5,969.85   5,477.8					-
Other non-current assets   1,109.33   986.41   1,109.33   986.41   1,109.33   986.41     Current assets   5,667.28   5,877.28   5,877.28 <td></td> <td></td> <td></td> <td></td> <td></td>					
Current assets   Financial assets <td></td> <td>C.00072</td> <td>1000000</td> <td>0.00000</td> <td>222.2</td>		C.00072	1000000	0.00000	222.2
Inventories 5,667.28 5,87.28 5,87.28 5,87.28 5,87.28 5,87.28 5,87.28 5,87.28 5,87.28 5,87.28 5,87.28 5,87.28 5,87.28 5,87.28 5,87.28 </td <td>Other non-current assets</td> <td>1,109.33</td> <td>986.41</td> <td>1,109.33</td> <td>986.43</td>	Other non-current assets	1,109.33	986.41	1,109.33	986.43
Financial assets   7,669.31   4,399.60   7,669.31   4,309.60   7,669.31   4,309.60   7,669.31   4,309.60   7,669.31   4,309.60   7,669.31   4,309.60   7,669.31   4,309.60   7,669.31   4,309.60   7,669.31   4,309.60   7,669.31   4,309.60   7,669.31   4,309.60   7,669.31   4,309.60   7,669.31   4,302.60   3,100.60   7,669.31   6,80.32   7,60.37   7,094.38   5,70   3,006   1,100.40   1,100.40   1,100.40   1,100.40					
Trade Receivables 7,669.31 4,399.60 7,669.31 4,392.5   Cash and cash equivalents 1,012.11 479.25 1,040.97 44   Bank balances other than cash and cash equivalents 251.16 2251.76 2252.22 22   mentioned above 261.8 7.82 225.17 6 245.18 7.82 242.26 1.8   Other financial assets 26.18 7.82 2.42.26 1.8 7.89.2 2.42.26 1.8   Other Current Assets 2,363.25 1,748.92 2,422.26 1.8 7.7 1.90.40 1.100.40 1.1	Inventories	5,667.28	5,829.61	5,667.28	5,829.6
Cash and cash equivalents   1,012.11   479.25   1,040.97   442     Bank balances other than cash and cash equivalents   295.12   251.76   190.17   251.76   190.17   251.76   190.17   251.76   190.17   190.17   251.76   190.17   251.76   190.17   251.76   190.17   251.76   190.17   190.17   100.10   1,100.40   1,100.40   1,100.40   1,100.40   1,100.40 <td>Financial assets</td> <td></td> <td></td> <td></td> <td></td>	Financial assets				
Bank balances other than cash and cash equivalents mentioned above   295.12   251.76   295.12   251.76   295.12   251.76   295.12   251.76   295.12   251.76   295.12   251.76   295.12   251.76   295.12   251.76   295.12   251.76   251.77   251.76   251.77	Trade Receivables	7,669.31	4,399.60	7,669.31	4,399.6
mentioned above   Instrumentation   Instrument	Cash and cash equivalents	1,012.11	479.25	1,040.97	483.9
Loans   26.18   7.82   26.18     Other financial assets   345.95   310.04   264.70   6     Other Current Assets   2,363.25   1,748.92   2,422.26   1,86     EQUITY AND LIABILITIES   1   24,362.46   18,508.37   25,200.90   19,01     Equity   1   100.40   1,210.40   1,210.40   1,210.40   1,210.40   1,210.40   1,210.40   1,210.40   1,210.40   1,210.40   1,210.40   1,210.40   1,210.40   1,210.40   1,210.40   1,210.40   1,210.40   1,210.40   1,210.40   1,210	Bank balances other than cash and cash equivalents	295.12	251.76	295.12	251.7
Other financial assets   345.95   310.04   264.70   46     Other Current Assets   2,363.25   1,748.92   2,422.26   1,86     EQUITY AND LABILITIES   2   2,363.25   1,00.40   1,101.40   1,101.40   1,101.40	mentioned above				
Other Current Assets   2,363.25   1,748.92   2,422.26   1,86     TOTAL   24,362.46   18,508.37   25,200.90   19,07     EQUITY AND LIABILITIES   2   2,603.25   7,094.38   2,703.97   6,203.75   7,094.38   5,77     Cher Equity   1,100.40	Loans	26.18	7.82	26.18	7.8
Other Current Assets   2,363.25   1,748.92   2,422.26   1,86     TOTAL   24,362.46   18,508.37   25,200.90   19,07     EQUITY AND LIABILITIES   24,362.46   18,508.37   25,200.90   19,07     Equity   1,100.40	Other financial assets				61.5
EQUITY AND LIABILITIES   Image: Constraint of the second secon	Other Current Assets		12,45825 Brite K. (1)	2,422.26	1,803.49
Equity   Image: Capital Capitan Capital Capital Capitan Capital Capital Capital	TOTAL	24,362.46	18,508.37	25,200.90	19,011.4
Equity Share Capital 1,100.40 1,100.40 1,100.40 1,100.40   Other Equity 7,703.97 6,203.75 7,094.38 5,70   Non Controlling Interest - 42.02 42.02 42.02   Liabilities Non-Current Liabilities - 42.02 42.02 42.02   Borrowings 2,083.28 1,360.05 3,234.03 2,30   Provisions 41.46 37.23 41.46 3   Deferred Tax Liabilities 684.32 617.31 684.32 65   Current Liabilities 684.32 617.31 684.32 65   Financial Liabilities 4,332.41 3,096.61 4,332.41 3,09   Current Liabilities 270.30 5,470.85 6,969.45 5,47   Dues of micro, small and medium enterprises 270.30 5,470.85 6,969.45 5,47   Other Financial Liabilities 11.20,70 14.19 41.42 14.19 14.19   Dues of micro, small and medium enterprises 270.30 5,470.85 6,969.45 5,47   Other Financial Liabilities 120.74 714.32	EQUITY AND LIABILITIES				
Other Equity   7,703.97   6,203.75   7,094.38   5,70     Non Controlling interest   -   42.02	Equity				
Non Controlling interest   42.02   42.	Equity Share Capital	1,100.40	1,100.40	1,100.40	1,100.4
Liabilities 2,083.28 1,360.05 3,234.03 2,30   Provisions 41.46 37.23 41.46 37   Deferred Tax Liabilities (Net) 684.32 617.31 684.32 63   Other Long term liabilities 684.32 617.31 684.32 63   Current Liabilities 3,096.61 4,332.41 3,096.61 4,332.41 3,09   Financial Liabilities 270.30 - 2	Other Equity	7,703.97	6,203.75	7,094.38	5,704.3
Non-Current LiabilitiesImage: Second sec	Non Controlling Interest	-0		42.02	42.0
Financial Liabilities 2,083.28 1,360.05 3,234.03 2,363   Provisions 41.46 37.23 41.46 37.23   Deferred Tax Liabilities (Net) 684.32 617.31 684.32 637   Other Long term liabilities 684.32 617.31 684.32 637   Current Liabilities 684.32 617.31 684.32 637   Financial Liabilities 4,332.41 3,096.61 4,332.41 3,096   Provisions 270.30 - 270.30 - 270.30 -   Other Payables 6,967.03 5,470.85 6,969.45 5,44 - -   Other financial liabilities (net) 461.48 132.74 714.32 14   Provisions 14.19 49.20 14.19 - -   Other financial liabilities (net) 150.70 61.15 150.70 -	Liabilities				
Financial Liabilities 2,083.28 1,360.05 3,234.03 2,363   Provisions 41.46 37.23 41.46 37.23   Deferred Tax Liabilities (Net) 684.32 617.31 684.32 637   Other Long term liabilities 684.32 617.31 684.32 637   Current Liabilities 7 41.46 3,096.61 4,332.41 3,096.61 5,470.85 6,969.45 5,470.85 6,969.45 5,470.85 6,969.45 5,470.85 6,969.45 5,470.85 6,969.45 <td< td=""><td>Non-Current Liabilities</td><td></td><td></td><td></td><td></td></td<>	Non-Current Liabilities				
Borrowings   2,083.28   1,360.05   3,234.03   2,36     Provisions   41.46   37.23   41.46   37.23     Deferred Tax Liabilities (Net)   684.32   617.31   684.32   637     Other Long term liabilities   684.32   617.31   684.32   637     Current Liabilities   7   4332.41   3,096.61   4,332.41   3,096.61   4,332.41   3,09     Borrowings   4,332.41   3,096.61   4,332.41   3,09   3,09   4,332.41   3,09     Trade Payables   270.30 <td></td> <td></td> <td></td> <td></td> <td></td>					
Provisions 41.46 37.23 41.46 37.23   Deferred Tax Liabilities (Net) 684.32 617.31 684.32 637.23   Other Long term liabilities 684.32 617.31 684.32 637.23   Current Liabilities 7 7 7 7 7   Borrowings 4,332.41 3,096.61 4,332.41 3,09 3 3,09   Trade Payables 270.30 - - 270.30 - 270.30 - 270.30 - 270.30 - 270.30 - 270.30 - 14.19 49.20 14.19 49.20 14.19 49.20 14.19 49.20 14.19 40.20 <td< td=""><td></td><td>2 083 28</td><td>1 360 05</td><td>3 234 03</td><td>2,308.0</td></td<>		2 083 28	1 360 05	3 234 03	2,308.0
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Other Long term liabilitiesImage: Current LiabilitiesImage: Current LiabilitiesFinancial Liabilities4,332.413,096.614,332.413,096.61Borrowings4,332.413,096.614,332.413,096.61Trade Payables270.30-270.30Dues of micro, small and medium enterprises270.30-270.30Other Payables6,967.035,470.856,969.455,470.85Other financial liabilities461.48132.74714.3211Provisions14.1949.2014.1949.20Current tax liabilities (net)150.7061.15150.7010			1.575.012.01	1	617.3
Financial Liabilities   4,332.41   3,096.61   4,332.41   3,096.61   4,332.41   3,096.61   4,332.41   3,096.61   4,332.41   3,096.61   4,332.41   3,096.61   4,332.41   3,096.61   4,332.41   3,096.61   4,332.41   3,096.61   4,332.41   3,096.61   4,332.41   3,096.61   4,332.41   3,096.61   4,332.41   3,096.61   5,470.65   6,410.65   4,410.65   4,410.65   4,410.65		004,52	017.51	004.02	-
Financial Liabilities   4,332.41   3,096.61   4,332.41   3,096.61   4,332.41   3,096.61   4,332.41   3,096.61   4,332.41   3,096.61   4,332.41   3,096.61   4,332.41   3,096.61   4,332.41   3,096.61   4,332.41   3,096.61   4,332.41   3,096.61   4,332.41   3,096.61   4,332.41   3,096.61   4,332.41   3,096.61   5,470.65   4,490.65   4,490.65	Current Liabilities				
Borrowings   4,332.41   3,096.61   4,332.41   3,096.61   4,332.41   3,09     Trade Payables   270.30   -   270.30   -   270.30   -   270.30   -   270.30   -   270.30   -   14.19   -   -   14.19   -					
Trade Payables   270.30   270.30     Dues of micro, small and medium enterprises   270.30   -   270.30     Other Payables   6,967.03   5,470.85   6,969.45   5,47     Other financial liabilities   461.48   132.74   714.32   14     Provisions   14.19   49.20   14.19   4     Current tax liabilities (net)   150.70   61.15   150.70   6			2 005 64	4 222 41	2 000 0
Dues of micro, small and medium enterprises   270.30   -   270.30     Other Payables   6,967.03   5,470.85   6,969.45   5,47     Other financial liabilities   461.48   132.74   714.32   14     Provisions   14.19   49.20   14.19   4     Current tax liabilities (net)   150.70   61.15   150.70   6		4,352.41	5,096.01	4,532.41	3,096.6
Other Payables   6,967.03   5,470.85   6,969.45   5,47     Other financial liabilities   461.48   132.74   714.32   14     Provisions   14.19   49.20   14.19   14     Current tax liabilities (net)   150.70   61.15   150.70   1	가 먹어 있는 것이 같은 것이 것이 같이 있다.	370.30		370.30	1
Other financial liabilities   461.48   132.74   714.32   14     Provisions   14.19   49.20   14.19   4     Current tax liabilities (net)   150.70   61.15   150.70   6		1620 - 2022 - 2016	100000000000000000000000000000000000000		
Provisions   14.19   49.20   14.19   4     Current tax liabilities (net)   150.70   61.15   150.70   6					5,470.8
Current tax liabilities (net) 150.70 61.15 150.70 0			100 100 100 100 100 100 100 100 100 100	1 (CONSTRUCTION OF CONSTRUCTION OF CONSTRUCTUON OF CONSTRUCTUON OF CONSTRUCTUON OF CONSTRUCTUON OF CONSTRUCTUO OF CONSTRUCTUON OF CONS	145.1
					49.2
					61.1 379.0
TOTAL 24,362.46 18,508.37 25,200.90 19,00					19,011.4

For Amines & Plasticizers Ltd.

Chairman & Managing Director



Independent Auditor's Report on Standalone Financial Results and Year to Date 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 audited the standalone financial results of Amines & Plasticizers Limited ('the Company') for the year ended 31 March 2019, being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Attention is drawn to Note 5 to the standalone financial results which states that the figures for the guarter ended 31 March 2019 as reported in these standalone financial results, are the balancing figures between audited standalone figures in respect of the full financial year and the published standalone year to date figures up to the end of the third quarter of the financial year. Also, the figures up to the end of the third quarter had only been reviewed and not subjected to audit. These standalone financial results are based on the standalone financial statements for the year ended 31 March 2019 prepared in accordance with the accounting principles generally accepted in India, including Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 ('the Act') and published standalone year to date figures up to the end of the third quarter of the financial year prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, Interim Financial Reporting, specified under Section 133 of the Act, and SEBI Circulars CIR/CFD/FAC/62/2016 dated 5 July 2016, which are the responsibility of the Company's management. Our responsibility is to express an opinion on these standalone financial results based on our audit of the standalone financial statements for the year ended 31 March 2019 and our review of standalone financial results for the nine months period ended 31 December 2018.
- 2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.
- 3. In our opinion and to the best of our information and according to the explanations given to us these standalone financial results as well as the year to date results:
  - i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, in this regard; and



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ii. give a true and fair view of the standalone net profit (including other comprehensive income) and other financial information for the quarter ended 31<sup>st</sup> March, 2019 and the standalone financial result for the year ended 31<sup>st</sup> March, 2019.

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

Rameshkumar L Sharma Partner Membership No: 047896 Place: Mumbai Date: 27<sup>th</sup> May, 2019





Independent Auditor's Report on Consolidated Year to Date 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 audited the accompanying statement of consolidated Ind AS financial results of Amines & Plasticizers Limited ('the Company'), for the year ended March 31, 2019, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation'), read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 ('the Circular'). The consolidated Ind AS financial results for the year ended March 31,2019 have been prepared on the basis of the audited annual consolidated Ind AS financial statements as at and for the year ended March 31,2019, and the relevant requirements of the Regulation and the Circular, which are the responsibility of the Company's management and have been approved by the Board of Directors of the Company. Our responsibility is to express an opinion on these consolidated Ind AS financial results based on our audit of the annual Consolidated Ind As financial statements as at and for the year ended March 31, 2019 which was prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS), specified under Section133 of the Companies Act 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India; and the relevant requirements of the Regulation and the Circular.
- 2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.



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- 3. In our opinion and to the best of our information and according to the explanations given to us these consolidated financial results as well as the consolidated year to date results:
  - a. Include the results of following entities:
    - i. APL Infotech Limited (Subsidiary Company)
    - ii. Amines & Plasticizers FZE (Wholly Owned Subsidiary Company);
  - b. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July 2016 in this regard; and
  - c. give a true and fair view of the consolidated net profit (other comprehensive income) and other financial information in conformity with the accounting principles generally accepted in India including Ind AS specified under section 133 of the companies act, 2013 for the quarter ended 31<sup>st</sup> March, 2019 and the financial result for the year ended 31<sup>st</sup> March, 2019.
- 4. We did not audited the financial statements of Amines & Plasticizers FZE (Wholly Owned Subsidiary Company), whose financial statements reflect total assets of Rs. 30.18 lacs and negative net assets of Rs. 8.81 lacs as at 31st March, 2019 and total revenues (before eliminating inter company transactions) of Rs. Nil for the year ended 31st March, 2019. The consolidated financial results also include the Group's share of net loss (including other comprehensive income) of Rs.28.08 lacs (before eliminating inter company transactions) for the year ended 31 March 2019, as considered in the consolidated financial results, whose financial statements have not been audited by us. These financial statements have been audited by other auditors whose reports have been furnished to us by the management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, and our report in terms of Regulation 33 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular CIR/CFD/FAC/62/2016 dated 5 July 2016, in so far as it relates to the aforesaid subsidiaries, are based solely on the reports of such other auditors.

Further, subsidiary is located outside India whose financial statements and other financial information has been prepared in accordance with accounting principles generally accepted in Ras Al Khaimah Economic Zone (RAKEZ), United Arab Emirates and which have been audited by another auditor under generally accepted auditing standards applicable in Ras Al Khaimah Economic Zone (RAKEZ), United Arab Emirates. The Holding Company's management has converted the financial statements of such subsidiary located outside India from accounting principles generally accepted in United Arab Emirates to accounting principles generally accepted in United these conversion adjustments made by the Holding Company's management. Our opinion, in so far as it relates to the financial information of such subsidiary located outside India, is based on the report of other auditor and the conversion adjustments prepared by the management of the Holding Company and audited by us.



Our opinion on the consolidated financial results is not modified in respect of the is matter with respect to our reliance on the work done by and the reports of the other auditors.

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

Rameshkumar L Sharma Partner Membership No: 047896 Place: Mumbai Date: 27<sup>th</sup> May, 2019





**AMINES & PLASTICIZERS LIMITED** 

(ISO 9001:2015, ISO 14001:2015, OHSAS 18001:2007 CERTIFIED COMPANY)

Date: May 27, 2019

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

Dear Sirs,

## <u>Sub:</u> <u>Declaration under Regulation 33 (3)(d) of the SEBI (Listing Obligations and</u> <u>Disclosure Requirements) Regulations, 2015 regarding Audit Reports with</u> <u>unmodified opinion.</u>

## Ref: Scrip Code 506248

In compliance with the provisions of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by SEBI circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby confirm and declare that the Statutory Auditors of our Company M/s BDG and Associates, Chartered Accountants (FRN : 119739W) have issued an Audit Report with unmodified opinion on Audited Standalone and Consolidated Financial Results of the Company for the 4<sup>th</sup> Quarter and the year ended 31<sup>st</sup> March, 2019.

We request to kindly take a note of the same.

Yours sincerely For Amines and Plasticizers Limited