



AMINES & PLASTICIZERS LIMITED

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

Date: 13th November, 2018

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

Dear Sirs,

Sub: Intimation about outcome of the Board Meeting held on November 13, 2018
Security Code: 506248.

This is to inform you that the Board of Directors of the Company at its Meeting held today i.e. 13.11.2018 at Mumbai, inter alia has considered and approved the Standalone Un-audited Provisional Financial Results for the quarter and the half year ended on 30th September, 2018.

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

- Unaudited Standalone Financial Results for the Quarter and the Half year ended 30th September, 2018.
- Limited Review Report from M/s B D G & Associates, Chartered Accountants, Statutory Auditors of the Company for the said period.

The Board Meeting concluded at 5.25 pm today.

Thanking you,

Yours sincerely,
For **AMINES & PLASTICIZERS LIMITED**


AJAY PURANIK
President (Legal) & Company Secretary.



Encl : As above

AMINES & PLASTICIZERS LIMITED

Reg. Office Add: POAL ENCLAVE, C/o. PRANATI BUILDERS PVT. LTD., PRINCIPAL J.B.ROAD, CHENIKUTHI, GUWAHATI - 781 003, ASSAM
CIN : L24229AS1973PLC001446 email id: amines@vsnl.com, website: www.amines.com

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2018

₹ In Lakhs
(Except per share data)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-18	30-Jun-18	30-Sep-17	30-Sep-18	30-Sep-17	31-Mar-18
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Revenue from Operations	11,342.84	9,886.63	7,989.33	21,229.47	16,972.06	33,319.67
II.	Other Income	56.45	114.58	124.10	171.03	241.14	501.26
III.	Total Revenue (I+II)	11,399.29	10,001.21	8,113.43	21,400.50	17,213.20	33,820.93
IV.	Expenses						
	Cost of Materials Consumed	8,168.01	7,443.68	5,429.60	15,611.69	10,804.20	22,401.87
	Purchase of Stock -in -Trade	14.78	32.23	34.11	47.01	70.90	173.08
	Excise Duty Expenses	-	-	-	-	790.60	790.60
	Changes in Inventories of Finished Goods, Stock -in- Trade and Work -in- Progress	(102.77)	(142.17)	(40.59)	(244.94)	133.43	(233.53)
	Employee Benefits Expenses	325.06	299.27	303.82	624.33	585.12	1,186.77
	Finance Costs	192.83	181.16	159.64	373.99	386.05	717.89
	Depreciation and Amortisation Expense	72.42	70.25	64.77	142.67	129.61	255.00
	Other Expenses	2,206.04	1,562.43	1,438.51	3,768.47	3,059.96	6,158.92
	Total Expenses	10,876.37	9,446.85	7,389.86	20,323.22	15,959.87	31,450.60
V	Profit before Exceptional Items and Tax (III-IV)	522.92	554.36	723.57	1,077.28	1,253.33	2,370.33
VI.	Exceptional Items	-	-	-	-	-	-
VII.	Profit before Tax (V-VI)	522.92	554.36	723.57	1,077.28	1,253.33	2,370.33
VIII.	Tax Expense						
	Current Tax	172.00	180.50	234.71	352.50	414.05	755.35
	Deferred Tax	(0.47)	7.21	27.79	6.74	28.59	66.85
	Total Tax Expenses	171.53	187.71	262.50	359.24	442.64	822.20
IX.	Profit for the period (VII-VIII)	351.39	366.65	461.07	718.04	810.69	1,548.13
X.	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss						
	Remeasurement of post employment benefit obligations through Other Comprehensive Income (OCI)	(3.54)	(3.51)	(0.26)	(7.05)	(0.52)	(20.62)
	Other Comprehensive Income	(3.54)	(3.51)	(0.26)	(7.05)	(0.52)	(20.62)
XI.	Total Comprehensive Income for the period (IX+X)	347.85	363.14	460.81	710.99	810.17	1,527.51
XII.	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
XIII.	Other Equity (Reserve and Surplus)	-	-	-	-	-	6,203.75
XIV.	Earning per equity share of ₹ 2 each (EPS) (not annualised)						
	Basic / Diluted EPS	0.64	0.67	0.84	1.31	1.47	2.81



Standalone Statement of Assets and Liabilities

(₹ in lakhs)

Particulars	As at 30th September, 2018	As at 31st March, 2018
ASSETS		
Non-Current Assets		
a) Property, Plant and Equipment	4,050.47	3,987.61
b) Capital Work-in-Progress	310.95	89.23
c) Other Intangible Assets	6.01	7.08
d) Intangible Assets under development		-
e) Financial Assets		
i) Investments	6.00	6.00
ii) Loans	406.78	405.05
iii) Other Non-Current Financial Assets		-
f) Non-Current Tax Assets (net)		-
g) Deferred Tax Assets (net)		-
h) Other Non-Current Assets	1,077.94	986.40
Total Non-Current Assets	5,858.15	5,481.37
Current Assets		
a) Inventories	5,827.50	5,829.61
b) Financial Assets		
i) Trade Receivables	6,419.80	4,399.60
ii) Cash and cash equivalents	460.45	479.25
iii) Bank Balances other than (ii) mentioned above	280.20	251.76
iv) Loans	6.70	7.82
v) Other Financial Assets	322.06	310.04
c) Other Current Assets	1,712.57	1,748.92
Total Current Assets	15,029.28	13,027.00
TOTAL ASSETS	20,887.43	18,508.37
EQUITY AND LIABILITIES		
Equity		
a) Equity Share Capital	1,100.40	1,100.40
b) Other Equity	6,749.69	6,203.75
Total Equity	7,850.09	7,304.15
Liabilities		
Non-Current Liabilities		
a) Financial Liabilities		
i) Borrowings	1,363.30	1,360.05
b) Provisions	37.23	37.23
c) Deferred Tax Liabilities (Net)	623.99	617.31
Other Long term liabilities		
Total Non-Current Liabilities	2,024.52	2,014.59
Current Liabilities		
a) Financial Liabilities		
i) Borrowings	3,987.23	3,096.61
ii) Trade Payables		
Micro, Small and Medium Enterprises	-	-
Others	6,416.32	5,470.85
iii) Other Financial Liabilities	307.86	132.74
b) Provisions	44.49	49.20
c) Current Tax Liabilities (net)	85.88	61.15
d) Other Current Liabilities	171.04	379.08
Total Current Liabilities	11,012.82	9,189.63
TOTAL LIABILITIES	20,887.43	18,508.37



Notes :-

- 1 The above unaudited financial results for the Quarter & Half Year ended September 30, 2018, have been reviewed by the Audit Committee and then approved by the Board at its meeting held on November 13, 2018.
- 2 This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- 3 As per the option under Regulation 33 (3)(b)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), the Company has opted to submit Quarterly & Half Yearly Standalone Financials Results.
- 4 The above results for the quarter ended September 30, 2018 have been reviewed by Statutory Auditors of the Company in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. There are no qualification in the Limited Review Report issued for the Quarter ended 30th September 2018.
- 5 The Company's main business is Chemical manufacturing which falls within a single business segment and therefore, segment reporting in terms Ind AS-108 "Operating Segments" is not applicable.
- 6 Post the applicability of Goods and Service Tax (GST) with effect from July 1, 2017, Revenue from operations is disclosed net of GST and prior to that excise duty on sales were grossed up with sales and disclosed separately as an expense. Accordingly, the revenue from operations and expenses for the six months ended September 30, 2018 are not comparable with the six months ended September 30, 2017 presented in the results.
- 7 Previous period figures have been regrouped / rearranged / restated / recasted wherever necessary and to be in conformity with the Schedule III of the Companies Act, 2013.

For Amines & Plasticizers Limited

By order of the Board
For Amines & Plasticizers Ltd.

Place : Mumbai
Date : 13th November, 2018

Chairman & Managing Director

Hemant Kumar Ruia
Chairman and Managing Director

Independent Auditor's "Limited Review Report" on Unaudited Standalone Financial Results of Amines & Plasticizers Limited for the Quarter & Half Year ended September 30, 2018.

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

1. We have reviewed the accompanying statement of unaudited standalone Ind AS financial results of **Amines & Plasticizers Limited (the 'Company')** for the quarter ended 30th September 2018 and the year to date results for the period from 1st April 2018 to 30th September 2018, (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 ('the Regulation'). The preparation of the Statement 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 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors in its meeting held on 13th November 2018. Our responsibility is to express a conclusion on the Statement based on our review.
2. We conducted our review 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 requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures, applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. 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 applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 and SEBI Circulars CIR/CFD/CMD/15/2015 dated 30th November 2015 and CIR/CFD/FAC/62/2016 dated 5th July 2016, and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in accordance with the requirements 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

ICAI Firm Registration No. 119739W

Ramesh Kumar L Sharma

Partner

Membership No. 047896

Place: Mumbai

Dated: 13th November 2018

