

**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.	<b>Total Revenue (I+II)</b>	<b>11,399.29</b>	<b>10,001.21</b>	<b>8,113.43</b>	<b>21,400.50</b>	<b>17,213.20</b>	<b>33,820.93</b>
IV.	<b>Expenses</b>						
	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
	<b>Total Expenses</b>	<b>10,876.37</b>	<b>9,446.85</b>	<b>7,389.86</b>	<b>20,323.22</b>	<b>15,959.87</b>	<b>31,450.60</b>
V	<b>Profit before Exceptional Items and Tax (III-IV)</b>	<b>522.92</b>	<b>554.36</b>	<b>723.57</b>	<b>1,077.28</b>	<b>1,253.33</b>	<b>2,370.33</b>
VI.	Exceptional Items	-	-	-	-	-	-
VII.	<b>Profit before Tax (V-VI)</b>	<b>522.92</b>	<b>554.36</b>	<b>723.57</b>	<b>1,077.28</b>	<b>1,253.33</b>	<b>2,370.33</b>
VIII.	<b>Tax Expense</b>						
	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
	<b>Total Tax Expenses</b>	<b>171.53</b>	<b>187.71</b>	<b>262.50</b>	<b>359.24</b>	<b>442.64</b>	<b>822.20</b>
IX.	<b>Profit for the period (VII-VIII)</b>	<b>351.39</b>	<b>366.65</b>	<b>461.07</b>	<b>718.04</b>	<b>810.69</b>	<b>1,548.13</b>
X.	<b>Other Comprehensive Income</b>						
	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)
	<b>Other Comprehensive Income</b>	<b>(3.54)</b>	<b>(3.51)</b>	<b>(0.26)</b>	<b>(7.05)</b>	<b>(0.52)</b>	<b>(20.62)</b>
XI.	<b>Total Comprehensive Income for the period (IX+X)</b>	<b>347.85</b>	<b>363.14</b>	<b>460.81</b>	<b>710.99</b>	<b>810.17</b>	<b>1,527.51</b>
XII.	<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>
XIII.	<b>Other Equity (Reserve and Surplus)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,203.75</b>
XIV.	<b>Earning per equity share of ₹ 2 each (EPS) (not annualised)</b>						
	Basic / Diluted EPS	0.64	0.67	0.84	1.31	1.47	2.81



## Standalone Statement of Assets and Liabilities

(₹ in lakhs)

Particulars	(₹ in lakhs)	
	As at 30th September, 2018	As at 31st March, 2018
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
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
<b>Total Non-Current Assets</b>	<b>5,858.15</b>	<b>5,481.37</b>
<b>Current Assets</b>		
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
<b>Total Current Assets</b>	<b>15,029.28</b>	<b>13,027.00</b>
<b>TOTAL ASSETS</b>	<b>20,887.43</b>	<b>18,508.37</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
a) Equity Share Capital	1,100.40	1,100.40
b) Other Equity	6,749.69	6,203.75
<b>Total Equity</b>	<b>7,850.09</b>	<b>7,304.15</b>
<b>Liabilities</b>		
<b>Non-Current Liabilities</b>		
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		
<b>Total Non-Current Liabilities</b>	<b>2,024.52</b>	<b>2,014.59</b>
<b>Current Liabilities</b>		
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
<b>Total Current Liabilities</b>	<b>11,012.82</b>	<b>9,189.63</b>
<b>TOTAL LIABILITIES</b>	<b>20,887.43</b>	<b>18,508.37</b>



**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 30<sup>th</sup> September 2018 and the year to date results for the period from 1<sup>st</sup> April 2018 to 30<sup>th</sup> 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 13<sup>th</sup> 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 30<sup>th</sup> November 2015 and CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> 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: 13<sup>th</sup> November 2018

