

**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' Building, Shivsagar Estate, 6th Floor, Dr. Annie Besant Road, Worli, Mumbai - 400 018

CIN : L24229AS1973PLC001446, email id: info@amines.com, website: https://www.amines.com, Cont. No. 022-24935282, Fax No. 022-24938162

**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2019**

(₹ in Lakhs)

Sr. No.	Particulars	Standalone					
		Quarter ended			Half Year ended		Year ended
		30-Sep-2019	30-Jun-2019	30-Sep-2018	30-Sep-2019	30-Sep-2018	31-Mar-2019
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	<b>Income</b>						
a	Revenue from Operations	9,753.85	10,749.72	11,342.84	20,503.57	21,229.47	45,506.29
b	Other Income	100.57	83.01	56.45	183.58	171.03	342.45
	<b>Total Revenue (a+b)</b>	<b>9,854.42</b>	<b>10,832.73</b>	<b>11,399.29</b>	<b>20,687.15</b>	<b>21,400.50</b>	<b>45,848.74</b>
II.	<b>Expenses</b>						
	Cost of Materials Consumed	6,305.64	7,816.53	8,168.01	14,122.17	15,611.69	32,711.47
	Purchase of Stock -in -Trade	352.26	163.36	14.78	515.62	47.01	134.63
	Changes in Inventories of Finished Goods, Stock -in- Trade and Work -in- Progress	(192.09)	(214.06)	(102.77)	(406.15)	(244.94)	(163.97)
	Employee Benefits Expenses	361.26	364.34	325.06	725.60	624.33	1,183.23
	Finance Costs	231.50	257.31	192.83	488.81	373.99	799.49
	Depreciation and Amortisation Expense	71.88	72.37	72.42	144.25	142.67	268.83
	Other Expenses	1,908.16	1,663.08	2,206.04	3,571.24	3,768.47	8,252.06
	<b>Total Expenses</b>	<b>9,038.61</b>	<b>10,122.93</b>	<b>10,876.37</b>	<b>19,161.54</b>	<b>20,323.22</b>	<b>43,185.74</b>
III.	<b>Profit before Exceptional Items and Tax (I-II)</b>	<b>815.81</b>	<b>709.80</b>	<b>522.92</b>	<b>1,525.61</b>	<b>1,077.28</b>	<b>2,663.00</b>
IV.	Exceptional Items	-	-	-	-	-	-
V.	<b>Profit before Tax (III-IV)</b>	<b>815.81</b>	<b>709.80</b>	<b>522.92</b>	<b>1,525.61</b>	<b>1,077.28</b>	<b>2,663.00</b>
VI.	<b>Tax Expense</b>						
	Current Tax	185.41	205.20	172.00	390.61	352.50	868.00
	Deferred Tax	(82.80)	(114.71)	(0.47)	(197.51)	6.74	67.01
	<b>Total Tax Expenses</b>	<b>102.61</b>	<b>90.49</b>	<b>171.53</b>	<b>193.10</b>	<b>359.24</b>	<b>935.01</b>
VII.	<b>Profit for the Period (V-VI)</b>	<b>713.20</b>	<b>619.31</b>	<b>351.39</b>	<b>1,332.51</b>	<b>718.04</b>	<b>1,727.99</b>
VIII.	<b>Other comprehensive income</b>						
a	Items that will not be reclassified to profit or loss	(5.12)	(2.42)	(3.54)	(7.54)	(7.05)	(13.71)
b	Items that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Other Comprehensive Income (Net of Income Tax)</b>	<b>(5.12)</b>	<b>(2.42)</b>	<b>(3.54)</b>	<b>(7.54)</b>	<b>(7.05)</b>	<b>(13.71)</b>
IX.	<b>Total comprehensive income for the period (VII+VIII)</b>	<b>708.08</b>	<b>616.89</b>	<b>347.85</b>	<b>1,324.97</b>	<b>710.99</b>	<b>1,714.28</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>7,703.97</b>
XII.	<b>Earning per equity share of ₹ 2 each (EPS) (not annualised)</b>						
	Basic / Diluted EPS	<b>1.30</b>	<b>1.13</b>	<b>0.64</b>	<b>2.42</b>	<b>1.31</b>	<b>3.14</b>



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**STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2019**

(₹ in Lakhs)

Particulars	As at 30th	As at 31st
	Sept, 2019	March, 2019
	Unaudited	Audited
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
a) Property, Plant and Equipment	4,259.72	4,332.96
b) Capital Work-in-Progress	1,978.75	1,060.23
c) Other Intangible Assets	3.88	4.95
d) Intangible Assets under development	-	-
e) Financial Assets		
i) Investments	25.08	25.08
ii) Loans	389.76	450.71
iii) Other Non-Current Financial Assets	1,160.28	1,109.33
<b>Total Non-Current Assets</b>	<b>7,817.47</b>	<b>6,983.26</b>
<b>Current Assets</b>		
a) Inventories	6,168.00	5,667.28
b) Financial Assets		
i) Trade Receivables	4,752.28	7,669.31
ii) Cash and cash equivalents	1,343.21	1,012.11
iii) Bank Balances other than (ii) mentioned above	296.29	295.12
iv) Loans	17.05	26.18
v) Other Financial Assets	415.73	345.95
c) Other Current Assets	2,259.40	2,363.25
<b>Total Current Assets</b>	<b>15,251.96</b>	<b>17,379.20</b>
<b>TOTAL ASSETS</b>	<b>23,069.43</b>	<b>24,362.46</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
a) Equity Share Capital	1,100.40	1,100.40
b) Other Equity	8,829.95	7,703.97
<b>Total Equity</b>	<b>9,930.35</b>	<b>8,804.37</b>
<b>Liabilities</b>		
<b>Non-Current Liabilities</b>		
a) Financial Liabilities		
i) Borrowings	3,005.94	2,083.28
b) Provisions	46.46	41.46
c) Deferred Tax Liabilities (Net)	486.81	684.32
<b>Total Non-Current Liabilities</b>	<b>3,539.21</b>	<b>2,809.06</b>
<b>Current Liabilities</b>		
a) Financial Liabilities		
i) Borrowings	4,955.17	4,332.41
ii) Trade Payables		
- Due to micro, small and medium enterprises	93.87	270.30
- Due to creditors other than micro, small and medium enterprises	3,869.53	6,967.03
iii) Other Financial Liabilities	473.49	461.48
b) Provisions	29.07	14.19
c) Current Tax Liabilities (net)	65.18	150.70
d) Other Current Liabilities	113.56	552.92
<b>Total Current Liabilities</b>	<b>9,599.87</b>	<b>12,749.03</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>23,069.43</b>	<b>24,362.46</b>



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**UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2019**

(₹ in Lakhs)

Particulars	For the half year ended 30th Sept., 2019	For the half year ended 30th Sept., 2018
	Unaudited	Unaudited
	<b>A Cash Flow from Operating Activities</b>	
Net Profit before Tax and Extraordinary Items	1,525.61	1,077.28
<u>Adjustments for:</u>		
Depreciation and Amortisation Expenses	144.25	142.67
Loss on Sale of Fixed Assets	-	18.47
Interest Income	(181.33)	(165.37)
Finance Costs	488.81	373.99
<b>Operating Profit before Working Capital Changes</b>	<b>1,977.34</b>	<b>1,447.04</b>
<u>Adjusted for:</u>		
Non-Current/Current Financial and Other Assets	2,969.06	(2,116.46)
Inventories	(500.72)	2.11
Non-Current/Current Financial and Other Liabilities/Provisions	(3,688.94)	900.13
	<b>(1,220.60)</b>	<b>(1,214.22)</b>
<b>Cash Generated from Operations</b>	<b>756.74</b>	<b>232.81</b>
Direct taxes (paid) /Refund (net of tax paid)	(476.13)	(327.77)
<b>Net Cash Flow from Operating Activities (A)</b>	<b>280.61</b>	<b>(94.96)</b>
<b>B Cash Flow from Investing Activities</b>		
Purchase of Fixed Assets	(988.46)	(451.89)
Interest Income	181.33	165.37
Sale of Fixed Assets	-	7.24
<b>Net Cash Flow from/ (Used in) Investing Activities (B)</b>	<b>(807.13)</b>	<b>(279.28)</b>
<b>C Cash Flow from Financing Activities</b>		
Proceeds/(Repayment) from Long Term Borrowings (Net)	922.66	3.25
Proceeds/(Repayment) from Short Term Borrowings	622.76	890.62
Dividend and Distribution Tax Paid	(198.99)	(165.06)
Interest Paid	(488.81)	(373.37)
<b>Net cash flow from / (Used in) Financing activities (C)</b>	<b>857.62</b>	<b>355.44</b>
<b>Net increase/(decrease) in Cash and Cash equivalents (Total A+B+C)</b>	<b>331.10</b>	<b>(18.80)</b>
<b>Cash and Cash equivalents - Opening Balance</b>	<b>1,012.11</b>	<b>479.25</b>
<b>- Closing Balance</b>	<b>1,343.21</b>	<b>460.45</b>

**Notes :-**

- The above unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 13, 2019.
- The unaudited 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 has adopted Ind AS 116 "Leases" with effect from April 1, 2019 using the "Modified prospective approach". The adoption of the said Ind AS did not have any impact on the retained earnings as at April 1, 2019 and there was no material impact on financial results for the period ended on September 30, 2019.
- The Company's main business 'Chemical manufacturing' falls within a single business segment and therefore, segment reporting in terms Ind AS-108 "Operating Segments" is not applicable.
- The Company has decided to exercise the option permitted under section permitted 115BAA of the Income Tax Act, 1961 as introduced by the Taxation Laws (Amendment) Ordinance, 2019 from the current financial year. Accordingly, the provision for income tax and deferred tax balances have been recorded/remeasured using the new tax rate and the resultant impact is recognized in the current period statement of profit and loss. Pursuant to the selection of this option, the Company has reversed deferred tax liabilities amounting to Rs. 197.51 lakhs due to reduction in corporate tax rate.
- Previous period figures have been regrouped / rearranged / restated / recasted to be in conformity with the Schedule III of the Companies Act, 2013.

Place : Mumbai

Date : 13th November, 2019

**For Amines & Plasticizers Ltd.**

Chairman & Managing Director



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**STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2019**

(₹ in Lakhs)

Sr. No.	Particulars	Quarter ended			Half Year ended		Year ended
		30-Sep-2019	30-Jun-2019	30-Sep-2018	30-Sep-2019	30-Sep-2018	31-Mar-2019
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	<b>Income</b>						
a	Revenue from Operations	9,753.85	10,749.72	11,342.84	20,503.57	21,229.47	45,506.29
b	Other Income	77.46	60.29	36.02	137.75	130.40	261.19
	<b>Total Revenue (a+b)</b>	<b>9,831.31</b>	<b>10,810.01</b>	<b>11,378.86</b>	<b>20,641.32</b>	<b>21,359.87</b>	<b>45,767.48</b>
II.	<b>Expenses</b>						
	Cost of Materials Consumed	6,305.64	7,816.53	8,168.01	14,122.17	15,611.69	32,711.47
	Purchase of Stock -in -Trade	352.26	163.36	14.78	515.62	47.01	134.63
	Changes in Inventories of Finished Goods, Stock -in- Trade and Work -in- Progress	(192.09)	(214.06)	(102.77)	(406.15)	(244.94)	(163.97)
	Employee Benefits Expenses	361.26	364.34	325.06	725.60	624.33	1,183.23
	Finance Costs	231.90	257.75	192.83	489.65	373.99	800.20
	Depreciation and Amortisation Expense	71.88	72.37	72.42	144.25	142.67	268.83
	Other Expenses	1,912.01	1,665.42	2,206.04	3,577.43	3,768.47	8,254.91
	<b>Total Expenses</b>	<b>9,042.86</b>	<b>10,125.71</b>	<b>10,876.37</b>	<b>19,168.57</b>	<b>20,323.22</b>	<b>43,189.30</b>
III.	<b>Profit before Exceptional Items and Tax (I-II)</b>	<b>788.45</b>	<b>684.30</b>	<b>502.49</b>	<b>1,472.75</b>	<b>1,036.65</b>	<b>2,578.18</b>
IV.	Exceptional Items	-	-	-	-	-	-
V.	<b>Profit before Tax (III-IV)</b>	<b>788.45</b>	<b>684.30</b>	<b>502.49</b>	<b>1,472.75</b>	<b>1,036.65</b>	<b>2,578.18</b>
VI.	<b>Tax Expense</b>						
	Current Tax	185.41	205.20	172.00	390.61	352.50	868.00
	Deferred Tax	(82.80)	(114.71)	(0.47)	(197.51)	6.74	67.01
	<b>Total Tax Expenses</b>	<b>102.61</b>	<b>90.49</b>	<b>171.53</b>	<b>193.10</b>	<b>359.24</b>	<b>935.01</b>
VII.	<b>Profit for the Period (V-VI)</b>	<b>685.84</b>	<b>593.81</b>	<b>330.96</b>	<b>1,279.65</b>	<b>677.41</b>	<b>1,643.17</b>
VIII.	<b>Other comprehensive Income</b>						
a	Items that will not be reclassified to profit or loss	(5.12)	(2.42)	(3.54)	(7.54)	(7.05)	(13.71)
b	Items that will be reclassified to profit or loss	1.08	(1.41)	-	(0.33)	-	(1.12)
	<b>Other Comprehensive Income (Net of Income Tax)</b>	<b>(4.04)</b>	<b>(3.83)</b>	<b>(3.54)</b>	<b>(7.87)</b>	<b>(7.05)</b>	<b>(14.83)</b>
IX.	<b>Total comprehensive income for the period (VII+VIII)</b>	<b>681.80</b>	<b>589.98</b>	<b>327.42</b>	<b>1,271.78</b>	<b>670.36</b>	<b>1,628.34</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>7,094.38</b>
XII.	<b>Earning per equity share of ₹2 each (EPS) (not annualised)</b>						
	Basic / Diluted EPS	1.25	1.08	0.60	2.33	1.23	2.99

**Consolidated Segment wise Revenue, Results and Capital Employed under Regulation 33 of Listing Regulations**

(₹ in Lakhs)

	Particulars	Quarter ended			Half Year ended		Year ended
		30-Sep-2019	30-Jun-2019	30-Sep-2018	30-Sep-2019	30-Sep-2018	31-Mar-2019
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>Segment revenue</b>						
a	Chemicals	9,753.85	10,749.72	11,342.84	20,503.57	21,229.47	45,506.29
b	Software	-	-	-	-	-	-
	<b>Total</b>	<b>9,753.85</b>	<b>10,749.72</b>	<b>11,342.84</b>	<b>20,503.57</b>	<b>21,229.47</b>	<b>45,506.29</b>
	Less: Inter Segment Revenue	-	-	-	-	-	-
	<b>Net Income from Operation</b>	<b>9,753.85</b>	<b>10,749.72</b>	<b>11,342.84</b>	<b>20,503.57</b>	<b>21,229.47</b>	<b>45,506.29</b>
2	<b>Segment Results [Profit/(Loss) before Tax and Interest]</b>						
a	Chemicals	1,020.35	942.05	695.32	1,962.40	1,410.64	3,378.38
b	Software	-	-	-	-	-	-
	<b>Total</b>	<b>1,020.35</b>	<b>942.05</b>	<b>695.32</b>	<b>1,962.40</b>	<b>1,410.64</b>	<b>3,378.38</b>
	Less: Inter Segment Results (Profit/ Loss)	-	-	-	-	-	-
	Less: Interest Expense	231.90	257.75	192.83	489.65	373.99	800.20
	<b>Total Profit before Tax</b>	<b>788.45</b>	<b>684.30</b>	<b>502.49</b>	<b>1,472.75</b>	<b>1,036.65</b>	<b>2,578.18</b>
3	<b>Segment Capital Employed (Segment Assets - Segment Liabilities)</b>						
a	Chemicals	17,704.67	18,053.21	13,253.92	17,704.67	13,253.92	15,528.53
b	Software	1,681.83	1,650.20	1,482.70	1,681.83	1,482.70	1,589.95
	<b>Total</b>	<b>19,386.50</b>	<b>19,703.41</b>	<b>14,736.62</b>	<b>19,386.50</b>	<b>14,736.62</b>	<b>17,118.48</b>



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('₹ in Lakhs)

Particulars	As at 30th	As at 31st
	Sept, 2019	March, 2019
	Unaudited	Audited
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
a) Property, Plant and Equipment	4,259.72	4,324.28
b) Capital Work-in-Progress	1,978.75	1,060.23
c) Other Intangible Assets	3.88	4.95
d) Intangible Assets under development	1,330.22	1,256.30
e) Financial Assets		
i) Investments	0.02	0.02
ii) Loans	64.11	59.97
iii) Other Non-Current Financial Assets	1,160.28	1,109.33
<b>Total Non-Current Assets</b>	<b>8,796.98</b>	<b>7,815.08</b>
<b>Current Assets</b>		
a) Inventories	6,168.00	5,667.28
b) Financial Assets		
i) Trade Receivables	4,752.28	7,669.31
ii) Cash and cash equivalents	1,367.85	1,040.97
iii) Bank Balances other than (ii) mentioned above	296.29	295.12
iv) Loans	17.05	26.18
v) Other Financial Assets	48.30	264.70
c) Other Current Assets	2,322.73	2,422.26
<b>Total Current Assets</b>	<b>14,972.50</b>	<b>17,385.82</b>
<b>TOTAL ASSETS</b>	<b>23,769.48</b>	<b>25,200.90</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
a) Equity Share Capital	1,100.40	1,100.40
b) Other Equity	8,166.86	7,094.39
<b>Total Equity</b>	<b>9,267.26</b>	<b>8,194.79</b>
Non Controlling Interest	42.02	42.02
<b>Liabilities</b>		
<b>Non-Current Liabilities</b>		
a) Financial Liabilities		
i) Borrowings	4,321.69	3,234.03
b) Provisions	46.46	41.46
c) Deferred Tax Liabilities (Net)	486.81	684.32
<b>Total Non-Current Liabilities</b>	<b>4,854.96</b>	<b>3,959.81</b>
<b>Current Liabilities</b>		
a) Financial Liabilities		
i) Borrowings	4,955.17	4,332.41
ii) Trade Payables		
- Due to micro, small and medium enterprises	93.87	270.30
- Due to creditors other than micro, small and medium enterprises	3,871.81	6,969.45
iii) Other Financial Liabilities	476.58	714.32
b) Provisions	29.07	14.19
c) Current Tax Liabilities (net)	65.18	150.70
d) Other Current Liabilities	113.56	552.91
<b>Total Current Liabilities</b>	<b>9,605.24</b>	<b>13,004.28</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>23,769.48</b>	<b>25,200.90</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' Building, Shivsagar Estate, 6th Floor, Dr. Annie Besant Road, Worli, Mumbai - 400 018

CIN : L24229AS1973PLC001446, email id: info@amines.com, website: https://www.amines.com, Cont. No. 022-24935282, Fax No. 022-24938162

**UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2019**

(₹ in Lakhs)

Particulars	For the half year ended 30th Sept., 2019	For the half year ended 30th Sept., 2018
	Unaudited	Unaudited
<b>A Cash Flow from Operating Activities</b>		
Net Profit before Tax and Extraordinary Items	1,472.76	1,036.65
<u>Adjustments for:</u>		
Depreciation and Amortisation Expenses	144.25	142.67
Loss on Sale of Fixed assets	-	18.47
Interest Income	(135.50)	(124.74)
Finance Costs	489.65	373.99
<b>Operating Profit before Working Capital Changes</b>	<b>1,971.16</b>	<b>1,447.04</b>
Adjusted for:		
Non-Current/Current Financial and Other Assets	3,185.83	(2,076.93)
Inventories	(500.72)	2.11
Non-Current/Current Financial and Other Liabilities/Provisions	(3,948.17)	884.78
<b>Cash Generated from Operations</b>	<b>(1,263.06)</b>	<b>(1,190.04)</b>
Direct taxes (paid) /Refund (net of tax paid)	708.10	256.99
<b>Net Cash Flow from Operating Activities</b> (A)	<b>231.97</b>	<b>(70.78)</b>
<b>B Cash Flow from Investing Activities</b>		
Purchase of Fixed Assets	(1,062.38)	(534.68)
Interest Income	135.50	124.74
Sale of Fixed Assets	-	7.24
<b>Net Cash Flow from/ (Used in) Investing Activities</b> (B)	<b>(926.88)</b>	<b>(402.70)</b>
<b>C Cash Flow from Financing Activities</b>		
Proceeds/(Repayment) from Long Term Borrowings (Net)	1,087.66	98.75
Proceeds/(Repayment) from Short Term Borrowings	622.76	890.62
Dividend and Distribution Tax Paid	(198.99)	(165.06)
Interest Paid	(489.65)	(373.64)
<b>Net cash flow from / (Used in) Financing activities</b> (C)	<b>1,021.79</b>	<b>450.67</b>
<b>Net increase/(decrease) in Cash and Cash equivalents (Total A+B+C)</b>	<b>326.88</b>	<b>(22.81)</b>
Cash and Cash equivalents - Opening Balance	1,040.97	483.92
- Closing Balance	1,367.85	461.11

**Notes :-**

- The above unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 13, 2019.
- The unaudited 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 has adopted Ind AS 116 "Leases" with effect from April 1, 2019 using the "Modified prospective approach". The adoption of the said Ind AS did not have any impact on the retained earnings as at April 1, 2019 and there was no material impact on financial results for the period ended on September 30, 2019.
- The Company has decided to exercise the option permitted under section permitted 115BAA of the Income Tax Act, 1961 as introduced by the Taxation Laws (Amendment) Ordinance, 2019 from the current financial year. Accordingly, the provision for income tax and deferred tax balances have been recorded/remeasured using the new tax rate and the resultant impact is recognized in the current period statement of profit and loss. Pursuant to the selection of this option, the Company has reversed deferred tax liabilities amounting to Rs. 197.51 Lakhs due to reduction in corporate tax rate.
- 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 : 13th November, 2019

**For Amines & Plasticizers Ltd.**

**Chairman & Managing Director**



**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, as amended**

**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 ended 30 September 2019, and the year to date results for the period 01 April 2019 to 30 September 2019, being submitted by the Company pursuant to the requirements of Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
- 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 provides 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**  
**Date: 13-11-2019**  
**UDIN: 19161220AAAACO2686**



**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 subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group') for the quarter ended 30 September 2019 and the consolidated year to date results for the period 1 April 2019 to 30 September 2019, 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), including relevant circulars issued by the SEBI from time to time.
- 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.

We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.

- 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.



- 5) The statement includes the unaudited financial results/information of following entities:
- APL Infotech Limited (Subsidiary Company)
  - Amines & Plasticizers FZE (Wholly Owned Subsidiary Company).
- 6) 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. Nil, total net loss after tax of Rs. 7.02 Lacs and total comprehensive loss of Rs 7.24 Lacs for the period ended 30th September 2019 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**  
**Firm Registration No. 119739W**



**Nikhil Rathod**  
**Partner**  
**Membership Number: 161220**  
**Place: Mumbai**  
**Date: 13-11-2019**  
**UDIN: 19161220AAAACP7368**

