



AMINES & PLASTICIZERS LIMITED

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

May 28, 2026

BSE Limited Phiroze Jeejeebhoy Towers Dalal Street, Fort, Mumbai - 400001. Security code: 506248	National Stock Exchange of India Limited Exchange Plaza, Bandra-Kurla Complex, Bandra East, Mumbai- 400051. Symbol: AMNPLST
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Dear Sir/Madam,

Sub: Outcome of the Board Meeting held today, viz., Thursday, May 28, 2026.

In continuation to our intimation dated May 15, 2026 and pursuant to Regulations 30, 33 read with Para A of Part A of Schedule III and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("Listing Regulations"), we wish to inform you that the Board of Directors of Amines and Plasticizers Ltd. ("the Company") at its meeting held today viz. Thursday, May 28, 2026, *inter alia* :

1. Considered and approved the Audited (Standalone and Consolidated) Financial Statements for the financial year ended March 31, 2026 and the Audited (Standalone and Consolidated) Financial Results for the Quarter and Year ended March 31, 2026, as recommended by the Audit Committee;
2. Recommended Final Dividend of Rs. 0.50/- per Equity Share having Face Value of Rs. 2/- each (25%) for the Financial Year ended March 31, 2026, for approval of Shareholders at the ensuing 51st Annual General Meeting of the Company.

Pursuant to Regulation 33(3)(d) of the Listing Regulations, the Company hereby confirms and declares that the M/s. S A R A & Associates, Chartered Accountants, (Firm Registration. No.: 120927W) Statutory Auditors of the Company have issued the Audit Report(s) with an unmodified opinion in respect of the Audited (Standalone & Consolidated) Financial Results of the Company for the Quarter and Year ended March 31, 2026.

Accordingly, pursuant to Regulation 33 and other applicable provisions of the Listing Regulations, we attach the following:

- i. Audited (Standalone and Consolidated) Financial Results for the Quarter and Year ended March 31, 2026; and
- ii. Auditors' Reports with unmodified opinions on the aforesaid Audited (Standalone and Consolidated) Financial Results.

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 : T-11, 3RD FLOOR, GRAND PLAZA, PALTAN BAZAR, G. S. ROAD, GUWAHATI - 781008, ASSAM.



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3. Re-appointed M/s. N. J. Mahtani & Co., Chartered Accountants (FRN:124930W) as Internal Auditor of the Company for the Financial Year 2026-27.
4. Re-appointed M/s. A. G. Anikhindi & Co., Cost Accountants (FRN: 100049) as Cost Auditor of the Company for the Financial Year 2026-27, subject to ratification of remuneration by the Shareholders at the ensuing 51st Annual General Meeting of the Company.

The detailed information with respect to the re-appointment of Internal Auditor and Cost Auditor of the Company, in accordance with the Regulation 30 read with Para A of Part A of Schedule III of Listing Regulations and SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 shall be provided separately.

The meeting of the Board of Directors of the Company commenced at 5:30 P.M. (IST) and concluded at 6:35 P.M. (IST).

We shall inform you in due course:

- i. The date on which the Company will hold its 51st Annual General Meeting for the financial year ended March 31, 2026
- ii. The Record Date for the purpose of determining the Members eligible to receive Final Dividend for the financial year ended March 31, 2026. Please note that payment of Final Dividend is subject to approval of Shareholders at the ensuing 51st Annual General Meeting of the Company.

The said Audited Financial Results are also being made available at the website of the Company and can be accessed at <https://www.amines.com/financial-result.html>

You are requested to take the aforesaid information on record.

Thanking you,
Yours faithfully,

For Amines & Plasticizers Limited

Omkar Mhamunkar
Company Secretary & Compliance Officer
ICSI Membership No.: ACS 26645

Encl: As above



Independent Auditor's Report on Audit of Quarterly and Annual Standalone Financial Results of Amines and Plasticizers Limited ("the Company") pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 (as amended)

To
The Board of Directors of
Amines and Plasticizers Limited
Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of quarterly and annual standalone financial results of **Amines and Plasticizers Limited** ("the Company") for the quarter ended March 31, 2026 and for the year ended March 31, 2026 ("the Statement"), 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) ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of Regulations 33 of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the Profit and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2026 and for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit for the Standalone Annual Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the standalone annual financial results.



Management's and Board of Directors' Responsibilities for the Standalone Annual Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole, are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



- Identify and assess the risks of material misstatement of the standalone annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (1) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Other Matter

The standalone annual financial results include the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of full financial year ended March 31, 2026 and the published unaudited year -to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us.

Our opinion on the standalone financial results is not modified in respect of above matter.

For S A R A & Associates
Chartered Accountants
Firm Registration No. 120927W



Manoj Agarwal

Manoj Agarwal
Partner
Membership Number: 119509
UDIN: 261195099NFXWH6188

Place: Mumbai
Date: May 28, 2026

AMINES & PLASTICIZERS LIMITED

Reg. Office Add: T-11, Third Floor, Grand Plaza, Paltan Bazar, G.S.Road, Guwahati – 781008, 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:cs@amines.com; website: http://www.amines.com

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

(₹ in lakhs except EPS)

Sr. No.	Particulars	Standalone				
		Quarter ended			Year ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		Audited	Unaudited	Audited	Audited	Audited
I.	Income					
	Revenue from Operations	15,509.66	14,242.62	16,393.90	57,065.51	65,583.76
	Other Income	24.70	30.48	3.51	72.66	76.11
	Total Income	15,534.36	14,273.10	16,397.41	57,138.17	65,659.87
II.	Expenses					
	Cost of Materials Consumed	8,620.07	9,531.54	11,086.60	36,883.35	43,056.65
	Purchase of Stock -in -Trade	1,198.50	260.03	152.93	1,481.30	1,573.60
	Changes in Inventories of Finished Goods, Stock -in- Trade and Work -in- Progress	345.29	(316.38)	(419.99)	(203.34)	38.29
	Power, Fuel and Water	996.16	1,082.75	1,190.96	4,268.45	4,541.29
	Employee Benefits Expenses	626.76	589.20	613.22	2,415.11	2,187.88
	Finance Costs	168.05	87.28	259.00	544.22	979.87
	Depreciation and Amortisation Expense	141.02	142.17	141.30	566.16	554.75
	Other Expenses	1,376.80	1,840.45	1,638.52	6,251.46	7,349.17
	Total Expenses	13,472.65	13,217.04	14,662.54	52,206.71	60,281.50
III.	Profit before Tax (I-II)	2,061.71	1,056.06	1,734.87	4,931.46	5,378.37
IV.	Tax Expense					
	Current Tax	530.00	280.00	435.30	1,275.00	1,357.70
	Deferred Tax	(4.72)	16.74	0.69	8.47	31.52
	Total Tax Expenses	525.28	296.74	435.99	1,283.47	1,389.22
V.	Profit for the Period (III-IV)	1,536.43	759.32	1,298.88	3,647.99	3,989.15
VI.	Other comprehensive Income					
	Items that will not be reclassified to profit or loss	(0.71)	(6.72)	(21.64)	(20.87)	(26.89)
	Total Other Comprehensive Income	(0.71)	(6.72)	(21.64)	(20.87)	(26.89)
	Less: Tax on OCI	-	-	-	-	-
	Other Comprehensive Income (Net of Income Tax)	(0.71)	(6.72)	(21.64)	(20.87)	(26.89)
VII.	Total Comprehensive Income for the period (V+VI)	1,535.72	752.60	1,277.24	3,627.12	3,962.26
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
IX.	Other Equity (Reserve and Surplus)	-	-	-	27,713.87	24,365.10
X.	Earning per equity share of ₹ 2 each (EPS) (not annualised)					
	Basic / Diluted EPS	2.79	1.38	2.36	6.63	7.25



For Amines and Plasticizers Limited

Yashvardhan Ruia

**Yashvardhan Ruia
Executive Director
DIN : 00364888**

AMINES & PLASTICIZERS LIMITED

Reg. Office Add: T-11, Third Floor, Grand Plaza, Paltan Bazar, G.S.Road, Guwahati – 781008, 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:cs@amines.com; website: http://www.amines.com

STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2026

(₹ in lakhs)

Sr. No.	Particulars	As at 31st March, 2026	As at 31st March, 2025
		Audited	Audited
	ASSETS		
	Non-Current Assets		
	a) Property, Plant and Equipment	7,476.84	7,944.03
	b) Capital Work-in-Progress	8.89	38.39
	c) Other Intangible Assets	26.58	2.73
	d) Ot Right of use - Lease	97.98	100.63
	e) Financial Assets		
	i) Investments	173.28	128.30
	ii) Loans	-	48.81
	iii) Other Non-Current Financial Assets	136.16	133.20
	f) Other Non Current Assets	150.68	86.36
	Total Non-Current Assets	8,070.41	8,482.45
	Current Assets		
	a) Inventories	8,304.34	8,524.27
	b) Financial Assets		
	i) Trade Receivables	13,466.01	12,442.48
	ii) Cash and cash equivalents	3,927.19	3,414.99
	iii) Bank Balances other than (ii) mentioned above	376.64	387.23
	iv) Other Financial Assets	41.19	43.49
	c) Other Current Assets	6,557.96	6,661.06
	Total Current Assets	32,673.33	31,473.52
	TOTAL ASSETS	40,743.74	39,955.97
	EQUITY AND LIABILITIES		
	Equity		
	a) Equity Share Capital	1,100.40	1,100.40
	b) Other Equity	27,713.87	24,365.10
	Total Equity	28,814.27	25,465.50
	Liabilities		
	Non-Current Liabilities		
	a) Financial Liabilities		
	i) Borrowings	1,156.19	1,131.79
	b) Provisions	72.09	77.33
	c) Deferred Tax Liabilities (Net)	815.43	806.96
	Total Non-Current Liabilities	2,043.71	2,016.08
	Current Liabilities		
	a) Financial Liabilities		
	i) Borrowings	1,565.19	6,588.16
	ii) Trade Payables		
	- Due to micro, small and medium enterprises	126.66	92.00
	- Due to creditors other than micro, small and medium enterprises	5,996.52	5,241.50
	iii) Other Financial Liabilities	123.02	129.28
	b) Provisions	135.78	119.69
	c) Current Tax Liabilities (net)	313.31	219.63
	d) Other Current Liabilities	1,625.28	84.13
	Total Current Liabilities	9,885.76	12,474.39
	TOTAL EQUITY AND LIABILITIES	40,743.74	39,955.97



For Amines and Plasticizers Limited

Yashvardhan Ruia

**Yashvardhan Ruia
Executive Director
DIN : 00364888**

AMINES & PLASTICIZERS LIMITED

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STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

(₹ in lakhs)

Sr. No.	Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025
		Audited	Audited
A	Cash Flow from Operating Activities		
	Net Profit before Tax	4,931.46	5,378.37
	<u>Adjustments for:</u>		
	Depreciation and Amortisation Expenses	566.16	554.75
	Loss /(Profit) on Sale of PPE Net	(2.03)	(5.68)
	Interest and Other Income	(61.24)	(66.10)
	Interest and Other Finance Costs	544.22	979.87
	Operating Profit before Working Capital Changes	5,978.57	6,841.21
	Adjusted for:		
	Non-Current/Current Financial and Other Assets	(974.83)	(1,869.43)
	Decrease /(Increase) in Inventories	219.93	397.65
	Non-Current/Current Financial and Other Liabilities/Provisions	2,314.55	(1,611.88)
	Cash Generated from Operations	1,559.65	(3,083.66)
	Direct taxes (paid) /Refund (net of tax paid)	7,538.22	3,757.55
	Net Cash Flow from Operating Activities (A)	(1,184.57)	(1,352.08)
		6,353.65	2,405.47
B	Cash Flow from Investing Activities		
	Purchase of Property, Plant and Equipment	(91.20)	(350.19)
	Interest and Other Income	61.24	66.10
	Sale / (Purchases) of Investments	(44.98)	-
	Receipts from repayment of advances & loans by Subsidiary	48.81	-
	Proceeds from Sale of Property, Plant and Equipment	2.56	15.99
	Net Cash Flow from/ (Used in) Investing Activities (B)	(23.57)	(268.10)
C	Cash Flow from Financing Activities		
	Proceeds/(Repayment) of Long Term Borrowings (Net)	24.40	(1,068.50)
	Proceeds/(Repayment) of Short Term Borrowings	(5,022.97)	288.47
	Dividend Paid	(275.10)	(275.10)
	Interest and Other Finance Costs	(544.22)	(979.87)
	Net cash flow from / (Used in) Financing activities (C)	(5,817.88)	(2,035.00)
	Net increase/(decrease) in Cash and Cash equivalents (Total A+B+C)	512.20	102.37
	Cash and Cash equivalents - Opening Balance	3,414.99	3,312.62
	- Closing Balance	3,927.19	3,414.99



For Amines and Plasticizers Limited

Yashvardhan Ruia

Yashvardhan Ruia
Executive Director
DIN : 00364888

Notes :-

- 1 The above audited standalone financial results have been reviewed and recommended by the Audit Committee at their meeting held on May 28, 2026 and approved by the Board of Directors at their meeting held on the same date. The statutory auditors of the Company have audited the financial results for the quarter and year ended in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 and have issued their reports with unmodified opinion on the audited Standalone Financial Results.
- 2 The Board of Directors of the Company have Recommended Final Dividend of Rs. 0.50 per Equity Share having Face Value of Rs. 2/- each (25%) for the Financial Year ended March 31, 2026, for approval of Shareholders at the ensuing 51st Annual General Meeting of the Company.
- 3 The financial results have been prepared in accordance with the Companies Indian Accounting Standards (Ind AS), prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- 4 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.
- 5 As on March 31, 2026, the Company has 1 (one) direct overseas non-material subsidiary, namely, Amines & Plasticizers FZ LLC.
- 6 On November 21, 2025, the Government of India notified the four Labour Codes, the Code on Wages 2019, the Industrial Relations Code, 2020, the Code on Social Security 2020 and the Occupational Safety, Health, and Working Conditions Code, 2020 - Consolidating 29 existing labour laws ('New Labour Codes'). The Ministry of Labour & Employment has published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. the Company has assessed and disclosed the incremental impact of these changes on the basis of best information available, consistent with the guidance provided by the Institute of chartered Accountants of India. The financial impact of the change based on the actuarial valuation carried out is not material and has been recognised in the financial results of the Company for the quarter & year ended March 31, 2026.

The impact if any, arising from the remaining rules and State-level regulations will be assessed and recognised as and when the same become applicable.

- 7 The figures for the quarter ended March 31, 2026 are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the unaudited published year to dated figures upto the end of third quarter of the relevant financial year.
- 8 Previous period figures have been regrouped / rearranged / restated / recaste to be in conformity with the Schedule III of the Companies Act, 2013.
- 9 The above standalone financial results are available on Company's website (URL: www.amines.com) and also on the website of the BSE Limited (URL: www.bseindia.com) & The National Stock Exchange of India Limited website (URL: www.nseindia.com)

Place : Mumbai
Date : May 28, 2026



For Amines and Plasticizers Limited

Yashvardhan Ruia

**Yashvardhan Ruia
Executive Director
DIN : 00364888**

Independent Auditor's Report on Audit of Quarterly and Annual Consolidated Financial Results of Amines and Plasticizers Limited ("the Parent") pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 (as amended)

To

The Board of Directors of
Amines and Plasticizers Limited
Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying statement of quarterly and annual consolidated financial results of **Amines and Plasticizers Limited** ("Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the quarter ended March 31, 2026 and for the year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended) ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the report of the other auditors on separate audited financial statements/ financial information of the subsidiary, the Statement:

- i. Includes the results of the following entities;
Foreign Subsidiaries (audited by another auditors): - Amines and Plasticizers FZ LLC (Wholly Owned Subsidiary Company).
- ii. are presented in accordance with the requirements of regulations 33 of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net Profit and other comprehensive income and other financial information of the Group for the quarter ended March 31, 2026 and for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.



Management's and Board of Directors' Responsibilities for the Consolidated Annual Financial Results

These consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements.

The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the consolidated net profit/ loss and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the entities included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each entity and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated annual financial results by the Management and the Board of Directors of the Holding Company, as aforesaid.

In preparing the consolidated annual financial results, the respective Management & Board of Directors of the entities included in the Group are responsible for assessing the ability of each entity to continue as a going concern disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the entities included in the Group is responsible for overseeing the financial reporting process of the entity.

Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated annual financial results, including the disclosures, and whether the consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/ financial information/ financial statements of the entities within the Group, and its associates and joint ventures, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement, of which we are the independent auditors. For the other entities included in the Statement, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated annual financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular No CIR/CFD/CMD1/44/2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.



Other Matter

The accompanying Statement includes the audited financial results and other financial information, in respect of a foreign subsidiary, whose financial results include total assets of ₹ 2981.92 lakhs as at March 31, 2026, total revenue of ₹ 4.5 lakhs and ₹ 357.34 lakhs for the quarter and year ended March 31, 2026 respectively, total Profit/(Loss) after tax of ₹ (5.20) lakhs and ₹ 2.97 lakhs for the quarter and year ended March 31, 2026 respectively, total comprehensive Income of ₹ 18.35 lakhs and ₹ 27.36 lakhs for the quarter and year ended March 31, 2026, and net cash inflow of ₹ 236.39 lakhs for the year ended March 31, 2026, as considered in the statement which have been audited by another auditor. The Independent auditor's report on the financial results of the subsidiary has been furnished to us by the Management and our opinion on the Statement in so far as it relates to the amounts and disclosures included in respect of the subsidiary is based solely on the report of another auditor and the procedures performed by us as stated in paragraph above.

Our opinion is not modified in respect of this matter with respect to our reliance on the work done by and the reports of the other auditors/ Independent firm of Chartered Accountants.

The Statement includes the consolidated financial results for the quarter ended March 31, 2026 being the balancing figure between the audited consolidated figures in respect of full financial year ended March 31, 2026 and the published unaudited year -to-date consolidated figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us.

For S A R A & Associates
Chartered Accountants
Firm Registration No. 120927W

Manoj Agarwal

Manoj Agarwal
Partner
Membership Number: 119509
UDIN: 26 119509 2UAAXY6925



Place: Mumbai
Date: May 28, 2026

AMINES & PLASTICIZERS LIMITED

Reg. Office Add: T-11, Third Floor, Grand Plaza, Paltan Bazar, G.S.Road, Guwahati – 781008, 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:cs@amines.com; website: http://www.amines.com

STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

(₹ in lakhs except EPS)

Sr. No.	Particulars	Quarter ended			Year ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		Audited	Unaudited	Audited	Audited	Audited
I.	Income					
	Revenue from Operations	15,514.08	14,246.39	16,580.79	57,103.37	66,072.75
	Other Income	24.78	30.57	18.20	71.61	123.48
	Total Income	15,538.86	14,276.96	16,598.99	57,174.98	66,196.23
II.	Expenses					
	Cost of Materials Consumed	8,620.07	9,531.54	11,086.59	36,883.35	42,538.59
	Purchase of Stock -in -Trade	1,198.50	260.03	156.90	1,481.30	2,066.20
	Changes in Inventories of Finished Goods, Stock -in- Trade and Work -in- Progress	345.29	(316.38)	(419.99)	(203.34)	38.29
	Power, Fuel and Water	996.16	1,082.75	1,190.96	4,268.45	4,541.29
	Employee Benefits Expenses	626.76	589.20	613.22	2,415.11	2,187.88
	Finance Costs	168.36	87.69	257.03	545.81	981.54
	Depreciation and Amortisation Expense	141.02	142.17	141.30	566.16	554.75
	Other Expenses	1,382.19	1,845.11	1,856.36	6,281.50	7,798.32
	Total Expenses	13,478.35	13,222.11	14,882.37	52,238.34	60,706.86
III.	Profit before Exceptional Items and Tax (I-II)	2,060.51	1,054.85	1,716.62	4,936.64	5,489.37
IV.	Tax Expense					
	Current Tax	530.00	280.00	435.30	1,275.00	1,357.70
	Deferred Tax	(4.72)	16.74	0.69	8.47	31.52
	Total Tax Expenses	525.28	296.74	435.99	1,283.47	1,389.22
V.	Profit for the Period (IV-III)	1,535.23	758.11	1,280.63	3,653.17	4,100.15
VI.	Other comprehensive Income					
	Items that will not be reclassified to profit or loss	(0.71)	(6.72)	(21.64)	(20.87)	(26.89)
	Items that will be reclassified to profit or loss	63.91	(48.70)	65.30	5.19	68.20
	Total Other Comprehensive Income	63.20	(55.42)	43.66	(15.68)	41.31
	Less: Tax on OCI	-	-	-	-	-
	Other Comprehensive Income (Net of Income Tax)	63.20	(55.42)	43.66	(15.68)	41.31
VII.	Total Comprehensive income for the period (V+VI)	1,598.43	702.69	1,324.29	3,637.49	4,141.46
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
IX.	Other Equity (Reserve and Surplus)	-	-	-	28,125.28	24,766.14
X.	Earning per equity share of ₹ 2 each (EPS) (not annualised)					
	Basic / Diluted EPS	2.79	1.38	2.33	6.64	7.45



For Amines and Plasticizers Limited

Yashvardhan Ruia

Yashvardhan Ruia
 Executive Director
 DIN : 00364888

AMINES & PLASTICIZERS LIMITED

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CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2026

(₹ in lakhs)

Sr. No.	Particulars	As at 31st March, 2026	As at 31st March, 2025
		Audited	Audited
	ASSETS		
	Non-Current Assets		
	a) Property, Plant and Equipment	7,476.84	7,944.03
	b) Capital Work-in-Progress	8.89	38.39
	c) Other Intangible Assets	26.58	2.73
	d) Ot Right of use - Lease	97.98	100.63
	e) Financial Assets		
	i) Investments	154.20	109.22
	ii) Loans	-	-
	iii) Other Non-Current Financial Assets	140.37	137.01
	f) Other Non Current Assets	150.68	86.36
	Total Non-Current Assets	8,055.54	8,418.37
	Current Assets		
	a) Inventories	8,304.34	8,524.27
	b) Financial Assets		
	i) Trade Receivables	13,923.66	13,428.71
	ii) Cash and cash equivalents	4,920.88	4,172.29
	iii) Bank Balances other than (ii) mentioned above	393.70	402.29
	iv) Other Financial Assets	41.19	38.25
	c) Other Current Assets	6,570.87	6,662.72
	Total Current Assets	34,154.64	33,228.53
	TOTAL ASSETS	42,210.18	41,646.90
	EQUITY AND LIABILITIES		
	Equity		
	a) Equity Share Capital	1,100.40	1,100.40
	b) Other Equity	28,125.28	24,766.14
	Total Equity	29,225.68	25,866.54
	Liabilities		
	Non-Current Liabilities		
	a) Financial Liabilities		
	i) Borrowings	1,156.19	1,131.79
	b) Provisions	72.09	77.33
	c) Deferred Tax Liabilities (Net)	815.43	806.96
	Total Non-Current Liabilities	2,043.71	2,016.08
	Current Liabilities		
	a) Financial Liabilities		
	i) Borrowings	1,565.19	6,588.16
	ii) Trade Payables		
	- Due to micro, small and medium enterprises	126.66	92.00
	- Due to creditors other than micro, small and medium enterprises	6,123.45	5,544.38
	iii) Other Financial Liabilities	123.02	131.61
	b) Provisions	135.78	119.69
	c) Current Tax Liabilities (net)	313.31	219.63
	d) Other Current Liabilities	2,553.38	1,068.81
	Total Current Liabilities	10,940.79	13,764.28
	TOTAL EQUITY AND LIABILITIES	42,210.18	41,646.90



For Amines and Plasticizers Limited

Yashvardhan Ruia
Yashvardhan Ruia
Executive Director
DIN : 00364888

AMINES & PLASTICIZERS LIMITED

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CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

(₹ in lakhs)

Sr. No.	Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025
		Audited	Audited
A	Cash Flow from Operating Activities		
	Net Profit before Tax and Extraordinary Items	4,936.64	5,489.37
	<u>Adjustments for:</u>		
	Depreciation and Amortisation Expenses	566.16	554.75
	Loss /(Profit) on Sale of PPE Net	(2.03)	(5.68)
	Interest and other Income	(60.19)	(61.31)
	Interest & Other Finance Costs	545.81	981.54
	Operating Profit before Working Capital Changes	5,986.39	6,958.67
	<u>Adjusted for:</u>		
	Non-Current/Current Financial and Other Assets	(465.14)	(2,714.37)
	Decrease /(Increase) in Inventories	219.93	397.65
	Non-Current/Current Financial and Other Liabilities/Provisions	2,084.88	(375.94)
	Cash Generated from Operations	1,839.67	(2,692.66)
	Direct taxes (paid) /Refund (net of tax paid)	(1,184.57)	4,266.01
	Net Cash Flow from Operating Activities (A)	6,641.49	2,913.93
B	Cash Flow from Investing Activities		
	Purchase of Property, Plant and Equipment	(91.20)	(350.19)
	Interest & Other Income	60.19	61.31
	Sale / (Purchases) of Investments	(44.98)	-
	Proceeds from Sale of Property, Plant and Equipment	2.56	15.99
	Net Cash Flow from/ (Used in) Investing Activities (B)	(73.43)	(272.89)
C	Cash Flow from Financing Activities		
	Proceeds/(Repayment) from Long Term Borrowings (Net)	24.40	(1,068.50)
	Proceeds/(Repayment) from Short Term Borrowings	(5,022.97)	288.47
	Dividend Paid	(275.10)	(275.10)
	Interest & Other Finance Costs	(545.81)	(981.54)
	Net cash flow from / (Used in) Financing activities (C)	(5,819.47)	(2,036.67)
	Net increase/(decrease) in Cash and Cash equivalents (Total A+B+C)	748.59	604.37
	Cash and Cash equivalents - Opening Balance	4,172.29	3,567.92
	Cash and Cash equivalents - Closing Balance	4,920.88	4,172.29



For Amines and Plasticizers Limited

Yashvardhan Ruia

Yashvardhan Ruia
Executive Director
DIN : 00364888

Notes :-

- 1 The above audited consolidated financial results of Amines & Plasticizers Limited (Holding Company) and its subsidiary (together referred to as "Group") have been reviewed and recommended by the Audit Committee at their meeting held on May 28, 2026 and approved by the Board of Directors at their meeting held on the same date. The statutory auditors of the Company have audited the financial results for the quarter and year ended in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 and have issued their reports with unmodified opinion on the audited Consolidated Financial Results.
- 2 The Board of Directors of the Holding Company have Recommended Final Dividend of Rs. 0.50 per Equity Share having Face Value of Rs. 2/- each (25%) for the Financial Year ended March 31, 2026, for approval of Shareholders at the ensuing 51st Annual General Meeting of the Company.
- 3 The financial results have been prepared in accordance with the Companies Indian Accounting Standards (Ind AS), prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- 4 The Group main business is Chemical manufacturing falls within single business segment and therefore, segment reporting in term Ind AS-108 "Operating Segment" is not applicable.
- 5 As on March 31, 2026, the group has 1 (one) direct overseas non-material subsidiary, namely, Amines & Plasticizers FZ LLC. The audited financial results of the overseas non material wholly owned subsidiary has been consolidated on the basis of audited financial statements of the another auditor.
- 6 On November 21, 2025, the Government of India notified the four Labour Codes, the Code on Wages 2019, the Industrial Relations Code, 2020, the Code on Social Security 2020 and the Occupational Safety, Health, and Working Conditions Code, 2020 - Consolidating 29 existing labour laws ('New Labour Codes'). The Ministry of Labour & Employment has published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. the Holding Company has assessed and disclosed the incremental impact of these changes on the basis of best information available, consistent with the guidance provided by the Institute of chartered Accountants of India.

The financial impact of the change based on the actuarial valuation carried out is not material and has been recognised in the financial results of the Company for the quarter & year ended March 31, 2026.

The impact if any, arising from the remaining rules and State-level regulations will be assessed and recognised as and when the same become applicable.
- 7 The figures for the quarter ended March 31, 2026 are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the unaudited published year to dated figures upto the end of third quarter of the relevant financial year.
- 8 Previous period figures have been regrouped / rearranged / restated / recaste to be in conformity with the Schedule III of the Companies Act, 2013.
- 9 The above consolidated financial results are available on Company's website (URL: www.amines.com) and also on the website of the BSE Limited (URL: www.bseindia.com) & The National Stock Exchange of India Limited website (URL: www.nseindia.com)

Place : Mumbai
Date : May 28, 2026



For Amines and Plasticizers Limited

Yashvardhan Ruia

**Yashvardhan Ruia
Executive Director
DIN : 00364888**