



STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

Rs. in Crores
(Except per share data)

| Sr. No. | Particulars | Quarter ended | | | Nine months ended | | Year ended |
|---------|---|---------------|---------------|---------------|-------------------|-----------------|-----------------|
| | | Dec 31, 2024 | Sept 30, 2024 | Dec 31, 2023 | Dec 31, 2024 | Dec 31, 2023 | March 31, 2024 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| I. | Revenue from Operations | 371.20 | 414.89 | 322.05 | 1,185.77 | 1,083.99 | 1,440.61 |
| II. | Other Income | 6.60 | 9.16 | 4.62 | 20.48 | 12.45 | 15.05 |
| III. | Total Revenue (I+II) | 377.80 | 424.05 | 326.67 | 1,206.25 | 1,096.44 | 1,455.66 |
| IV. | Expenses | | | | | | |
| | Cost of Materials Consumed | 191.30 | 216.14 | 169.37 | 617.61 | 575.99 | 775.15 |
| | Changes in Inventories of Finished Goods and Work-in-Progress | 0.33 | 10.39 | (0.67) | 12.24 | 10.50 | (7.59) |
| | Employee Benefit Costs | 26.09 | 26.75 | 23.26 | 78.73 | 71.49 | 95.15 |
| | Finance Costs | 0.85 | 0.35 | 1.12 | 1.40 | 3.68 | 4.40 |
| | Depreciation and Amortisation Expense | 17.93 | 18.01 | 16.78 | 53.62 | 41.49 | 58.92 |
| | Other Expenses | 82.25 | 88.08 | 70.48 | 253.36 | 244.14 | 327.16 |
| | Total Expenses (IV) | 318.75 | 359.72 | 280.34 | 1,016.96 | 947.29 | 1,253.19 |
| V. | Profit before Exceptional Items and Tax (III-IV) | 59.05 | 64.33 | 46.33 | 189.29 | 149.15 | 202.47 |
| VI. | Exceptional Items | - | - | - | - | - | - |
| VII. | Profit for the period / year before Tax (V+VI) | 59.05 | 64.33 | 46.33 | 189.29 | 149.15 | 202.47 |
| VIII. | Tax Expense : | | | | | | |
| | Current Tax | 11.72 | 12.92 | 6.62 | 37.90 | 25.32 | 35.30 |
| | Deferred Tax | 3.62 | 3.95 | 6.21 | 11.34 | 13.32 | 18.23 |
| | Tax adjustments of earlier period | (0.05) | - | 0.07 | (0.05) | 0.07 | 0.07 |
| | Total Tax Expenses | 15.29 | 16.87 | 12.90 | 49.19 | 38.71 | 53.60 |
| IX. | Profit for the period / year after Tax (VII-VIII) | 43.76 | 47.46 | 33.43 | 140.10 | 110.44 | 148.87 |
| X. | Other Comprehensive Income/ (Expense) | | | | | | |
| | a) Items that will not be reclassified to Statement of Profit and Loss | | | | | | |
| | - Remeasurement gain/(losses) on defined benefit plans | (0.90) | (1.32) | (0.77) | (2.71) | (2.32) | (1.97) |
| | b) Income tax relating to items that will not be reclassified to Statement of Profit and Loss | 0.23 | 0.33 | 0.19 | 0.68 | 0.58 | 0.50 |
| | c) Items that may be reclassified to Statement of Profit and Loss | | | | | | |
| | - Deferred gains/(losses) on cash flow hedge reserves | 0.38 | (0.02) | 0.14 | 0.37 | 0.28 | 0.01 |
| | d) Income tax relating to items that may be reclassified to Statement of Profit and Loss | (0.10) | 0.01 | (0.04) | (0.09) | (0.07) | - |
| | Other Comprehensive Income / (Expense) for the period/year (Net of Tax) | (0.39) | (1.00) | (0.48) | (1.75) | (1.53) | (1.46) |
| XI. | Total Comprehensive Income for the period / year (IX+X) | 43.37 | 46.46 | 32.95 | 138.35 | 108.91 | 147.41 |
| XII. | Paid up Share Capital | 10.23 | 10.23 | 10.22 | 10.23 | 10.22 | 10.22 |
| XIII. | Face Value of Share (Rs) | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| XIV. | Earnings Per Equity Share (Not annualised) | | | | | | |
| | Basic (Rs) | 8.56 | 9.28 | 6.54 | 27.40 | 21.61 | 29.13 |
| | Diluted (Rs) | 8.55 | 9.27 | 6.53 | 27.37 | 21.58 | 29.09 |

Notes:

- 1 The unaudited financial results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards ('Ind AS') 34, 'Interim Financial Reporting', as prescribed under section 133 of the Companies Act, 2013 ('the Act') and other accounting principles generally accepted in India, and are in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
- 2 The above unaudited financial results have been reviewed and recommended by the Audit Committee at their meeting held on January 24, 2025, and approved by the Board of Directors at their meeting held on the same date.
- 3 The Limited Review, as required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has been carried out by the Statutory Auditors for the quarter and nine months ended December 31, 2024, and they have issued an unmodified limited review report on the same.
- 4 The Company's business activity falls within a single operating segment, i.e. "Specialty Chemicals", as per the Indian Accounting Standard (IND AS) 108 - Operating Segment.

FOR ALKYL AMINES CHEMICALS LTD.**YOGESH M.KOTHARI****CHAIRMAN & MANAGING DIRECTOR****Place : Mumbai****Date : January 24, 2025**