

## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

Rs. in Crores  
(Except per share data)

Sr. No.	Particulars	Quarter ended			Half Year ended		Year ended
		Sept 30, 2024	June 30, 2024	Sept 30, 2023	Sept 30, 2024	Sept 30, 2023	March 31, 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Revenue from Operations	414.89	399.69	352.15	814.58	761.94	1,440.61
II.	Other Income	9.16	4.72	2.35	13.88	7.83	15.05
III.	<b>Total Revenue (I+II)</b>	<b>424.05</b>	<b>404.41</b>	<b>354.50</b>	<b>828.46</b>	<b>769.77</b>	<b>1,455.66</b>
IV.	<b>Expenses</b>						
	Cost of Materials Consumed	216.14	210.17	193.42	426.31	406.62	775.15
	Changes in Inventories of Finished Goods and Work-in-Progress	10.39	1.52	(2.19)	11.91	11.17	(7.59)
	Employee Benefit Costs	26.75	25.89	23.12	52.64	48.23	95.15
	Finance Costs	0.35	0.21	1.67	0.56	2.56	4.40
	Depreciation and Amortisation Expense	18.01	17.68	12.53	35.69	24.71	58.92
	Other Expenses	88.08	83.03	89.52	171.11	173.66	327.16
	<b>Total Expenses (IV)</b>	<b>359.72</b>	<b>338.50</b>	<b>318.07</b>	<b>698.22</b>	<b>666.95</b>	<b>1,253.19</b>
V.	<b>Profit before Exceptional Items and Tax (III-IV)</b>	<b>64.33</b>	<b>65.91</b>	<b>36.43</b>	<b>130.24</b>	<b>102.82</b>	<b>202.47</b>
VI.	<b>Exceptional Items</b>	-	-	-	-	-	-
VII.	<b>Profit for the period / year before Tax</b>	<b>64.33</b>	<b>65.91</b>	<b>36.43</b>	<b>130.24</b>	<b>102.82</b>	<b>202.47</b>
VIII.	<b>Tax Expense :</b>						
	Current Tax	12.92	13.26	4.02	26.18	18.70	35.30
	Deferred Tax	3.95	3.78	5.17	7.73	7.11	18.23
	Tax adjustments of earlier period	-	-	-	-	-	0.07
	<b>Total Tax Expenses</b>	<b>16.87</b>	<b>17.04</b>	<b>9.19</b>	<b>33.91</b>	<b>25.81</b>	<b>53.60</b>
IX.	<b>Profit for the period / year after Tax (VII-VIII)</b>	<b>47.46</b>	<b>48.87</b>	<b>27.24</b>	<b>96.33</b>	<b>77.01</b>	<b>148.87</b>
X.	<b>Other Comprehensive Income/ (Expense)</b>						
	a) Items that will not be reclassified to Statement of Profit and Loss						
	- Remeasurement gain/(losses) on defined benefit plans	(1.32)	(0.49)	(0.98)	(1.81)	(1.55)	(1.97)
	b) Income tax relating to items that will not be reclassified to Statement of Profit and Loss	0.33	0.12	0.25	0.45	0.39	0.50
	c) Items that may be reclassified to Statement of Profit and Loss						
	- Deferred gains/(losses) on cash flow hedge reserves	(0.02)	0.01	0.13	(0.01)	0.14	0.01
	d) Income tax relating to items that may be reclassified to Statement of Profit and Loss	0.01	-	(0.03)	0.01	(0.03)	-
	<b>Other Comprehensive Income / (Expense) for the period/year (Net of Tax)</b>	<b>(1.00)</b>	<b>(0.36)</b>	<b>(0.63)</b>	<b>(1.36)</b>	<b>(1.05)</b>	<b>(1.46)</b>
XI.	<b>Total Comprehensive Income for the period / year (IX+X)</b>	<b>46.46</b>	<b>48.51</b>	<b>26.61</b>	<b>94.97</b>	<b>75.96</b>	<b>147.41</b>
XII.	<b>Paid up Share Capital</b>	<b>10.23</b>	<b>10.23</b>	<b>10.22</b>	<b>10.23</b>	<b>10.22</b>	<b>10.22</b>
XIII.	<b>Face Value of Share (Rs)</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
XIV.	<b>Earnings Per Equity Share (Not annualised for the quarter's)</b>						
	Basic (Rs)	9.28	9.56	5.33	18.84	15.07	29.13
	Diluted (Rs)	9.27	9.55	5.32	18.82	15.05	29.09



Notes:

1. STATEMENT OF UNAUDITED ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2024

Rs. in Crores

Particulars	As At 30th September 2024	As At 31st March 2024
<b>ASSETS</b>		
<b>Non-Current assets</b>		
(a) Property, Plant and Equipment	1,031.87	1,055.62
(b) Right of Use Assets	29.37	29.87
(c) Capital Work-In-Progress	32.94	35.57
(d) Intangible Assets	3.25	3.74
(e) Financial Assets		
(i) Loans	0.17	0.21
(ii) Other Financial Assets	4.22	4.29
(f) Tax Asset (Net)	6.04	6.04
(g) Other Non-Current Assets	48.47	4.93
	<b>1,156.33</b>	<b>1,140.27</b>
<b>Current assets</b>		
(a) Inventories	162.09	171.97
(b) Financial Assets		
(i) Trade Receivables	234.52	221.73
(ii) Cash and Cash Equivalents	103.84	30.37
(iii) Bank Balances other than above	30.27	1.00
(iv) Loans	0.10	0.10
(v) Other Financial Assets	1.79	0.79
(c) Other Current Assets	16.07	17.39
	<b>548.68</b>	<b>443.35</b>
<b>TOTAL ASSETS</b>	<b>1,705.01</b>	<b>1,583.62</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share Capital	10.24	10.23
(b) Other Equity	1,301.72	1,256.91
	<b>1,311.96</b>	<b>1,267.14</b>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
(a) Financial Liabilities		
Lease Liabilities	1.74	1.92
(b) Provisions	11.52	10.69
(c) Deferred Tax Liabilities (Net)	80.97	73.70
(d) Government Grant	39.76	0.69
(e) Tax Liabilities (Net)	1.40	2.05
	<b>135.39</b>	<b>89.05</b>
<b>Current liabilities</b>		
(a) Financial Liabilities		
(i) Short Term Borrowings	-	0.64
(ii) Lease Liability	0.49	0.61
(iii) Trade Payables - Total outstanding dues of-		
Micro Enterprises and Small Enterprises	15.13	26.93
Other than Micro Enterprises and Small Enterprises	189.28	144.97
(iv) Other Financial Liabilities	34.93	40.11
(b) Provisions	3.20	3.67
(c) Government Grant	2.45	0.21
(d) Other Current Liabilities	12.18	10.29
	<b>257.66</b>	<b>227.43</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>1,705.01</b>	<b>1,583.62</b>



**2 UNAUDITED CASH FLOW STATEMENT FOR THE PERIOD ENDED SEPTEMBER 30, 2024**

Rs. in Crores

Particulars	For the period ended 30th September 2024	For the period ended 30th September 2023
<b>Cash Flow from Operating Activities</b>		
Profit before tax from continuing operations	130.24	102.82
<b>Adjustments for :</b>		
Depreciation and amortization expenses	35.70	24.71
Profit on sale/discard of property, plant and equipment (Net of loss)	(0.22)	-
Loss on sale/discard of property, plant and equipment (Net of profit)	-	0.04
Assets written off	0.35	-
Unrealized Loss/(Gain) on Foreign Exchange	0.17	1.56
Finance cost	0.56	2.56
Interest Income	(2.49)	(0.15)
Balances written off	0.02	0.46
Amount written back	(0.29)	(0.50)
Government Grant Income	(4.34)	(0.11)
Expenses on Employee Stock Options	0.34	0.53
<b>Operating Profit before Working Capital Changes</b>	<b>160.04</b>	<b>131.92</b>
<b>Adjustments for:</b>		
(Increase) / Decrease in Other Current & Non-Current Financial Assets	(0.03)	(0.41)
(Increase) / Decrease in Other Current & Non-Current Assets	4.61	11.88
(Increase) / Decrease in Inventories	9.88	31.17
(Increase) / Decrease in Trade Receivables	(13.01)	38.14
Increase / (Decrease) in Trade Payables	32.52	(39.85)
Increase / (Decrease) in Other Current Financial Liabilities	(4.37)	(18.67)
Increase / (Decrease) in Other Current Liabilities	2.18	(4.41)
Increase / (Decrease) in Provisions	(1.44)	(1.31)
	<b>190.38</b>	<b>148.46</b>
Income taxes paid (Net)	(26.83)	(15.14)
<b>Net Cash Flow from Operating Activities</b>	<b>163.55</b>	<b>133.32</b>
<b>Cash Flow from Investing Activities</b>		
Purchase of Property, Plant and Equipment & Intangible assets (Incl. capital work-in-progress, capital advances and capital creditors)	(11.26)	(87.57)
Proceeds from sale/ disposal of property, plant and equipment	0.62	0.08
Interest received	1.50	0.16
(Increase)/ Decrease in Margin Money & Fixed Deposits (having the original maturity of more than 3 months)	(28.93)	-
<b>Net Cash generated from/ (used in) Investing Activities</b>	<b>(38.07)</b>	<b>(87.33)</b>
<b>Cash Flow from Financing Activities</b>		
Finance cost paid	(0.46)	(1.94)
Repayment of Borrowings	(0.64)	(118.67)
Proceeds from Borrowings	-	122.47
Issue of Equity Shares	0.00	0.00
Premium on issue of Equity Shares	0.62	0.75
Dividend Paid	(51.13)	(51.12)
Repayment of lease liability	(0.40)	(0.35)
<b>Net Cash generated from/ (used in) Financing Activities</b>	<b>(52.01)</b>	<b>(48.86)</b>
<b>Net Increase / (Decrease) in Cash and Cash Equivalents</b>	<b>73.47</b>	<b>(2.87)</b>
Cash and Cash Equivalents at the beginning of the period	30.37	17.18
<b>Cash and Cash Equivalents at the end of the period</b>	<b>103.84</b>	<b>14.31</b>
<b>Components of Cash and Cash Equivalents :</b>		
Cash on Hand	0.01	0.01
<b>Balances with Bank</b>		
Current Accounts	8.99	9.50
EEFC Accounts	2.04	-
Fixed Deposit Accounts (with original maturity of less than 3 months)	92.80	4.80
	<b>103.84</b>	<b>14.31</b>

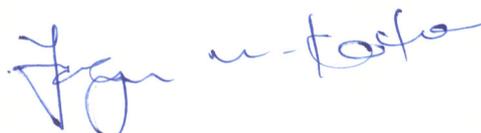





Notes:

- 3 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).
- 4 The above unaudited financial results have been reviewed and recommended by the Audit Committee at their meeting held on November 5, 2024, and approved by the Board of Directors at their meeting held on the same date.
- 5 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 half year ended September 30, 2024, and they have issued an unmodified limited review report on the same.
- 6 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.
- 7 Figures for the previous periods / year have been regrouped and reclassified, wherever necessary.

FOR ALKYL AMINES CHEMICALS LTD.



YOGESH M.KOTHARI

CHAIRMAN & MANAGING DIRECTOR

Place : Mumbai

Date : November 5, 2024

