ALKYL

Alkyl Amines Chemicals Limited

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Responsible Care®
OUR COMMITMENT TO SUSTAINABILITY

STATEMENT OF AUDITED FINANCIAL RESULTS

Rs. in Crores
(Except per share data)

Sr. No.	Particulars	Quarter ended			Year ended	Year ended
		March 31, 2026	Dec 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
		Audited	Unaudited	Audited	Audited	Audited
I.	Revenue from Operations	**386.91**	354.00	386.05	**1,535.85**	1,571.82
II.	Other Income	**8.27**	8.01	9.32	**31.66**	29.80
III.	**Total Revenue (I+II)**	**395.18**	362.01	395.37	**1,567.51**	1,601.62
IV.	**Expenses**					
	Cost of Materials Consumed	**186.22**	194.72	216.77	**790.88**	834.38
	Changes in Inventories of Finished Goods and Work-in-Progress	**23.37**	(10.22)	(7.84)	**28.42**	4.40
	Employee Benefit Costs	**28.88**	26.76	24.82	**110.15**	103.55
	Finance Costs	**0.29**	0.24	0.17	**1.17**	1.01
	Depreciation and Amortisation Expense	**17.89**	17.69	17.61	**71.66**	71.23
	Other Expenses	**77.75**	75.58	84.49	**321.76**	338.41
	Total Expenses (IV)	**334.40**	304.77	336.02	**1,324.04**	1,352.98
V.	**Profit before Exceptional Items and Tax (III-IV)**	**60.78**	57.24	59.35	**243.47**	248.64
VI.	**Exceptional Items**	**-**	-	-	**-**	-
VII.	**Profit for the period / year before Tax (V+VI)**	**60.78**	57.24	59.35	**243.47**	248.64
VIII.	**Tax Expense :**					
	Current Tax	**13.31**	11.61	9.90	**52.95**	47.81
	Deferred Tax	**2.10**	3.21	3.43	**10.36**	14.77
	Tax adjustments of earlier period	**-**	0.16	-	**0.16**	(0.05)
	Total Tax Expenses	**15.41**	14.98	13.33	**63.47**	62.53
IX.	**Profit for the period / year after Tax (VII-VIII)**	**45.37**	42.26	46.02	**180.00**	186.11
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	**1.94**	(0.05)	1.24	**(0.60)**	(1.46)
	b) Income tax relating to items that will not be reclassified to Statement of Profit and Loss	**(0.49)**	0.01	(0.31)	**0.15**	0.37
	c) Items that may be reclassified to Statement of Profit and Loss - Deferred gains/(losses) on cash flow hedge reserves	**0.44**	0.00	(0.74)	**0.44**	(0.37)
	d) Income tax relating to items that may be reclassified to Statement of Profit and Loss	**(0.11)**	(0.00)	0.19	**(0.11)**	0.09
	Other Comprehensive Income / (Expense) for the period/year (Net of Tax)	**1.78**	(0.04)	0.38	**(0.12)**	(1.37)
XI.	**Total Comprehensive Income for the period / year (IX+X)**	**47.15**	42.22	46.40	**179.88**	184.74
XII.	**Paid up Share Capital**	**10.23**	10.23	10.23	**10.23**	10.23
XIII.	**Face Value of Share (Rs)**	**2.00**	2.00	2.00	**2.00**	2.00
XIV	**Earnings Per Equity Share (Not annualised)**					
	Basic (Rs)	**8.87**	8.26	9.00	**35.20**	36.40
	Diluted (Rs)	**8.86**	8.25	8.99	**35.15**	36.35

ALKYL AMINES CHEMICALS LIMITED NAVI MUMBAI

N. M. RAIJI & CO. MUMBAI CHARTERED ACCOUNTANTS

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Notes:

1. **STATEMENT OF ASSETS AND LIABILITIES**

Rs. in Crores

Particulars	As At March 31, 2026	As At March 31, 2025
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	**984.31**	1,012.50
(b) Right of Use Assets	**27.91**	28.88
(c) Capital Work-In-Progress	**130.48**	51.91
(d) Intangible Assets	**2.91**	3.12
(e) Financial Assets		
(i) Loans	**0.06**	0.11
(ii) Other Financial Assets	**28.05**	3.98
(f) Tax Asset (Net)	**2.10**	7.36
(g) Other Non-Current Assets	**46.84**	50.88
	1,222.66	1,158.74
Current Assets		
(a) Inventories	**122.13**	164.78
(b) Financial Assets		
(i) Investments	**50.59**	-
(ii) Trade Receivables	**230.50**	230.65
(iii) Cash and Cash Equivalents	**94.15**	48.78
(iv) Bank Balances other than above	**107.55**	155.28
(v) Loans	**0.05**	0.08
(vi) Other Financial Assets	**3.29**	3.48
(c) Other Current Assets	**64.49**	27.06
	672.75	630.11
TOTAL ASSETS	**1,895.41**	1,788.85
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	**10.24**	10.24
(b) Other Equity	**1,523.13**	1,392.25
	1,533.37	1,402.49
LIABILITIES		
Non-Current Liabilities		
(a) Financial Liabilities		
Lease Liabilities	**0.39**	1.19
(b) Provisions	**14.11**	11.66
(c) Deferred Tax Liabilities (Net)	**98.32**	88.00
(d) Government Grant	**32.40**	39.55
(e) Tax Liabilities (Net)	**0.97**	0.81
	146.19	141.21
Current Liabilities		
(a) Financial Liabilities		
(i) Short Term Borrowings	**-**	3.60
(ii) Lease Liability	**0.80**	0.73
(iii) Trade Payables - Total outstanding dues of-		
a) Micro Enterprises and Small Enterprises	**15.50**	14.27
b) Other than Micro Enterprises and Small Enterprises	**135.70**	162.96
(iv) Other Financial Liabilities	**44.47**	44.65
(b) Provisions	**2.28**	3.62
(c) Government Grant	**5.22**	4.82
(d) Other Current Liabilities	**11.88**	10.50
	215.85	245.15
TOTAL EQUITY AND LIABILITIES	**1,895.41**	1,788.85

ALKYL AMINES CHEMICALS LIMITED NAVI MUMBAI

N. M. RAIJI & CO. MUMBAI CHARTERED ACCOUNTANTS

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2 STATEMENT OF CASH FLOWS

Rs. in Crores

Particulars	For the year ended March 31,2026	For the year ended March 31,2025
Cash flows from Operating Activities		
Profit before tax from continuing operations	**243.47**	248.64
Adjustments for :		
Depreciation and amortization expenses	**71.66**	71.24
Profit on sale/discard of property, plant and equipment (Net of loss)	**0.14**	(0.35)
Assets written off	**-**	0.62
Unrealized Loss on Foreign Exchange	**0.68**	0.55
Finance cost	**1.17**	1.01
Interest Income	**(15.78)**	(8.22)
Balances written off	**0.47**	0.04
Fair Value (Gain) on Investment	**(0.59)**	-
Amount written back	**(1.65)**	(0.56)
Government Grant Income	**(1.49)**	(5.76)
Expenses on Employee Stock Options	**1.58**	0.65
Operating Profit before Working Capital Changes	**299.66**	307.86
Adjustments for:		
(Increase) / Decrease in Other Current & Non-Current Financial Assets	**0.06**	(0.05)
(Increase) in Other Current & Non-Current Assets	**(34.18)**	(3.59)
Decrease in Inventories	**42.65**	7.18
(Iincrease) in Trade Receivables	**(0.32)**	(9.44)
Increase / (Decrease) in Trade Payables	**(25.68)**	4.96
Increase in Other Current Financial Liabilities	**0.52**	6.26
Increase in Other Current Liabilities	**3.04**	0.77
Increase / (Decrease) in Provisions	**0.50**	(0.54)
	286.25	313.41
Income taxes paid (Net)	**(47.70)**	(50.31)
Net Cash flows from Operating Activities	**238.55**	263.10
Cash flows from Investing Activities		
Purchase of Property, Plant and Equipment & Intangible assets (Incl. capital work-in-progress, capital advances and capital creditors)	**(128.41)**	(47.69)
Proceeds from sale/ disposal of property, plant and equipment	**0.49**	0.81
Interest received	**14.48**	5.05
(Increase)/ Decrease in Margin Money & Fixed Deposits (having the original maturity of more than 3 months)	**23.90**	(153.71)
Receipt of Government Grant	**2.45**	-
Investment in Mutual Fund	**(50.00)**	-
Net Cash generated (used in) Investing Activities	**(137.09)**	(195.54)
Cash flows from Financing Activities		
Finance cost paid	**(1.04)**	(0.82)
Repayment of Borrowings	**(3.60)**	-
Proceeds from Borrowings	**-**	2.97
Issue of Equity Shares	**0.01**	0.01
Premium on issue of Equity Shares	**0.56**	0.61
Dividend Paid	**(51.15)**	(51.13)
Lease Rent payments	**(0.87)**	(0.79)
Net Cash generated (used in) Financing Activities	**(56.09)**	(49.15)
Net Increase in Cash and Cash Equivalents	**45.37**	18.41
Cash and Cash Equivalents at the beginning of the year	**48.78**	30.37
Cash and Cash Equivalents at the end of the year	**94.15**	48.78
Components of Cash and Cash Equivalents :		
Cash on Hand	**0.01**	0.01
Balances with Bank		
Current Accounts	**10.77**	2.73
EEFC Accounts	**4.97**	12.44
Fixed Deposit Accounts (with original maturity of less than 3 months)	**78.40**	33.60
	94.15	48.78

N. A. RAIJI & CO. MUMBAI CHARTERED ACCOUNTANTS

ALKYL AMINES CHEMICALS LIMITED NAVI MUMBAI

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Notes:

3 The above audited financial results for the quarter and year ended March 31, 2026, have been reviewed and recommended by the Audit Committee at their meeting held on May 05, 2026, and approved by the Board of Directors at their meeting held on the same date.

4 The Board of Directors have, subject to approval of the shareholders, recommended a Final Dividend of Rs.10 per equity share of Rs 2/- each (i.e.500 %).

5 The audited financial statements have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendment rules thereafter, and presented in accordance with the requirement of SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

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 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. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has restructured the compensation of its employees with effect from March 1, 2026, and assessed the impact of the changes, consistent with the Labour Codes, draft rules, FAQs, guidance provided by the Institute of Chartered Accountants and legal opinion. 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 ended December 31,2025 and year ended March 31, 2026.
The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.

8 The Company does not have any subsidiary/associates/joint venture entity for the financial year ended March 31, 2026, and March 31, 2025, Accordingly, the financial results reported are standalone.

9 The figures for the quarter ended March 31, 2026, and March 31, 2025, as reported in these financial results, are balancing figures between the audited figures in respect of the financial year and the published year to date figures up to the end of the third quarter of the relevant financial year. Also, the figures up to the end of the third quarter had only been subjected to a limited review.

10 Figures for the previous periods / year have been regrouped and reclassified, wherever necessary.

N. M. RAIJI & CO. MUMBAI CHARTERED ACCOUNTANTS

FOR ALKYL AMINES CHEMICALS LTD.

ALKYL AMINES CHEMICALS LIMITED NAVI MUMBAI

Place : Mumbai
Date : May 05, 2026

YOGESH M.KOTHARI
CHAIRMAN & MANAGING DIRECTOR