

General information about company	
Scrip code	506947
NSE Symbol	NA
MSEI Symbol	NA
ISIN*	INE334N01018
Name of company	ADVANCE PETROCHEMICALS LIMITED
Type of company	
Class of security	Equity
Date of start of financial year	01-04-2023
Date of end of financial year	31-03-2024
Date of board meeting when results were approved	24-05-2024
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	16-05-2024
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Audited
Segment Reporting	Single segment
Description of single segment	MANUFACTURING OF CHEMICALS
Start date and time of board meeting	24-05-2024 17:30
End date and time of board meeting	24-05-2024 18:00
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-01-2024	01-04-2023
B	Date of end of reporting period	31-03-2024	31-03-2024
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	1098.59	3518.71
	Other income	3.46	5.97
	Total income	1102.05	3524.68
2	Expenses		
(a)	Cost of materials consumed	896.08	2650.75
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-56.75	-121.89
(d)	Employee benefit expense	57.29	230.3
(e)	Finance costs	22.79	87.87
(f)	Depreciation, depletion and amortisation expense	10.16	69.51
(f)	Other Expenses		
1	Other Expenses	141.5	576.85
10			
	Total other expenses	141.5	576.85
	Total expenses	1071.07	3493.39

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3	Total profit before exceptional items and tax	30.98	31.29
4	Exceptional items	0	0
5	Total profit before tax	30.98	31.29
7	Tax expense		
8	Current tax	3.81	5.71
9	Deferred tax	3.98	3.98
10	Total tax expenses	7.79	9.69
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
14	Net Profit Loss for the period from continuing operations	23.19	21.6
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
17	Net profit (loss) from discontinued operation after tax	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
21	Total profit (loss) for period	23.19	21.6
22	Other comprehensive income net of taxes	0	0

Financial Results – Ind-AS			
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23	Total Comprehensive Income for the period	23.19	21.6
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
26	Details of equity share capital		
	Paid-up equity share capital	90	90
	Face value of equity share capital	10	10
27	Details of debt securities		
28	Reserves excluding revaluation reserve		273.86
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	2.58	2.4
	Diluted earnings (loss) per share from continuing operations	2.58	2.4
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	2.58	2.4
	Diluted earnings (loss) per share from continuing and discontinued operations	2.58	2.4
30	Debt equity ratio	0	0
31	Debt service coverage ratio	0	0
32	Interest service coverage ratio	0	0
33	Disclosure of notes on financial results		

Statement of Asset and Liabilities	
Particulars	Current year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2023
Date of end of reporting period	31-03-2024
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
Assets	
1	Non-current assets
Property, plant and equipment	576.14
Capital work-in-progress	0
Investment property	0
Goodwill	0
Other intangible assets	0.06
Intangible assets under development	0
Biological assets other than bearer plants	0
Investments accounted for using equity method	0
Non-current financial assets	
Non-current investments	35.96
Trade receivables, non-current	0
Loans, non-current	0
Other non-current financial assets	0
Total non-current financial assets	35.96
Deferred tax assets (net)	0
Other non-current assets	22.48
Total non-current assets	634.64
2	Current assets
Inventories	618.54
Current financial asset	
Current investments	0
Trade receivables, current	902.22
Cash and cash equivalents	64.4
Bank balance other than cash and cash equivalents	0
Loans, current	0
Other current financial assets	3.1
Total current financial assets	969.72
Current tax assets (net)	0
Other current assets	43.51
Total current assets	1631.77

Statement of Asset and Liabilities	
Particulars	Current year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2023
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Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
3 Non-current assets classified as held for sale	0
4 Regulatory deferral account debit balances and related deferred tax Assets	0
Total assets	2266.41
Equity and liabilities	
Equity	
Equity attributable to owners of parent	
Equity share capital	90
Other equity	283.51
Total equity attributable to owners of parent	373.51
Non controlling interest	
Total equity	373.51
Liabilities	
Non-current liabilities	
Non-current financial liabilities	
Borrowings, non-current	298.37
Trade payables, non-current	0
Other non-current financial liabilities	0
Total non-current financial liabilities	298.37
Provisions, non-current	0
Deferred tax liabilities (net)	35.72
Deferred government grants, Non-current	0
Other non-current liabilities	0
Total non-current liabilities	334.09
Current liabilities	
Current financial liabilities	
Borrowings, current	599.11
Trade payables, current	913.58
Other current financial liabilities	16.47
Total current financial liabilities	1529.16
Other current liabilities	8.77
Provisions, current	20.88
Current tax liabilities (Net)	0
Deferred government grants, Current	0
Total current liabilities	1558.81
3 Liabilities directly associated with assets in disposal group classified as held for sale	0
4 Regulatory deferral account credit balances and related deferred tax liability	0
Total liabilities	1892.9
Total equity and liabilities	2266.41
Disclosure of notes on assets and liabilities	

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results		
Particulars	3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-01-2024	01-04-2023
Date of end of reporting period	31-03-2024	31-03-2024
Whether accounts are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
1 Segment Revenue (Income)		
(net sale/income from each segment should be disclosed)		
Total Segment Revenue		
Less: Inter segment revenue		
Revenue from operations		
2 Segment Result		
Profit (+) / Loss (-) before tax and interest from each segment		
Total Profit before tax		
i. Finance cost		
ii. Other Unallocable Expenditure net off Unallocable income		
Profit before tax		
3 (Segment Asset - Segment Liabilities)		
Segment Asset		
Total Segment Asset		
Un-allocable Assets		
Net Segment Asset		
4 Segment Liabilities		
Segment Liabilities		
Total Segment Liabilities		
Un-allocable Liabilities		
Net Segment Liabilities		
Disclosure of notes on segments		

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2023
B	Date of end of reporting period	31-03-2024
C	Whether results are audited or unaudited	Audited
D	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	31.29
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	87.87
	Adjustments for decrease (increase) in inventories	-97.59
	Adjustments for decrease (increase) in trade receivables, current	-537.29
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-9.48
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	1.35
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	519.6
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-0.87
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	69.51
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	-35.76
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	1.27
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	3.64
	Adjustments for interest income	0.03
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	83.88
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0.01
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	78.83
	Net cash flows from (used in) operations	110.12
	Dividends received	0
	Interest paid	0

Interest received	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) operating activities	110.12
Cash flows from used in investing activities	
Cash flows from losing control of subsidiaries or other businesses	0
Cash flows used in obtaining control of subsidiaries or other businesses	0
Other cash receipts from sales of equity or debt instruments of other entities	0
Other cash payments to acquire equity or debt instruments of other entities	0
Other cash receipts from sales of interests in joint ventures	0
Other cash payments to acquire interests in joint ventures	0
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
Proceeds from sales of property, plant and equipment	0
Purchase of property, plant and equipment	102.71
Proceeds from sales of investment property	0
Purchase of investment property	0
Proceeds from sales of intangible assets	0
Purchase of intangible assets	0
Proceeds from sales of intangible assets under development	0
Purchase of intangible assets under development	0
Proceeds from sales of goodwill	0
Purchase of goodwill	0
Proceeds from biological assets other than bearer plants	0
Purchase of biological assets other than bearer plants	0
Proceeds from government grants	0
Proceeds from sales of other long-term assets	0
Purchase of other long-term assets	0
Cash advances and loans made to other parties	0
Cash receipts from repayment of advances and loans made to other parties	0
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
Dividends received	0.03
Interest received	3.64
Income taxes paid (refund)	0
Other inflows (outflows) of cash	-2
Net cash flows from (used in) investing activities	-101.04
Cash flows from used in financing activities	
Proceeds from changes in ownership interests in subsidiaries	0
Payments from changes in ownership interests in subsidiaries	0
Proceeds from issuing shares	0
Proceeds from issuing other equity instruments	0
Payments to acquire or redeem entity's shares	0
Payments of other equity instruments	0
Proceeds from exercise of stock options	0
Proceeds from issuing debentures notes bonds etc	0

	Proceeds from borrowings	95.73
	Repayments of borrowings	0
	Payments of finance lease liabilities	0
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	87.87
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	7.86
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	16.94
	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	16.94
	Cash and cash equivalents cash flow statement at beginning of period	47.46
	Cash and cash equivalents cash flow statement at end of period	64.4

