

JERATH & CO

CHARTERED ACCOUNTANTS
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Independent Auditor's Report on the year's Audited Standalone Financial Results of the company pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended

TO THE BOARD OF DIRECTORS OF ANYA POLYTECH & FERTILIZERS LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying Standalone Financial Results of **ANYA POLYTECH & FERTILIZERS LIMITED** (the "Company"), for the year ended March 31, 2026, 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, these Standalone Financial Results:

1. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
2. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended March 31, 2026.

Basis of 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 Standards are further described in the Auditor's Responsibility for the Audit of the Standalone 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 Standalone Financial Results 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

Board of Director's Responsibilities Standalone Financial Results

The Company's Board of Directors are responsible for the preparation and presentation of these Standalone Financial Results that give a true and fair view of the net profit and other

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comprehensive income and other financial information in accordance with the accounting principles generally accepted in India including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended 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 design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone 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 Financial Results, 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 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 are also responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the Statement is 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 based on the Statement.

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

- Identify and assess the risks of material misstatement of the Statement, 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 on whether the

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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 made by the Board of Directors.
- Conclude on the appropriateness of the 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 Company's ability to continue as a going concern. 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 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 Statement, including the disclosures, and whether the Statement represents 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 Statement includes the results for the year ended 31st March, 2026 being the audited figures in respect of the full financial year ended 31st March, 2026 and the unaudited year figures up to the half year of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For Jerath & Co

Chartered Accountants

Firm Registration No. 08407N



CA Navneet Jerath

Proprietor

Membership No. 085790

Dated- 4th June 2026

UDIN-26085790EUPNMP3432

Place-Noida

		(Amount Rs. in Lakhs)	
Particulars	AMOUNT AS ON 31.03.2026	AMOUNT AS ON 31.03.2025	
I ASSETS			
1 Non-current assets			
a) Property, Plant and Equipment	4398.48	3505.08	
b) Capital work-in-progress	339.94	320.38	
c) Investment Property			
d) Goodwill			
e) Intangible Assets under Development			
f) Financial Assets			
i) Investments	1794.41	1734.41	
ii) Trade receivables			
iii) Loans			
iv) Others (to be specified)	3026.42	4043.26	
g) Deferred Tax Assets (net)	97.84	88.97	
h) Other non-current assets			
Total Non-Current Assets	9657.09	9692.09	
2 Current assets			
a) Inventories	2651.73	2145.33	
b) Financial Assets			
i) Investments			
ii) Trade receivables	2453.80	2078.94	
iii) Cash and cash equivalents	215.43	190.64	
iv) Loans & Advances	548.96	827.01	
c) Other current assets	1886.35	722.58	
Total Current Assets	7756.27	5964.50	
Total Assets	17413.36	15656.60	
II EQUITY AND LIABILITIES			
Equity			
a) Equity Share Capital	2400.00	2400.00	
b) Other Equity	6731.83	6181.72	
Total Equity	9131.83	8581.72	
LIABILITIES			
A Non-current liabilities			
a) Financial Liabilities			
(i) Borrowings	2047.97	1578.17	
(ii) Lease Liabilities			
(iii) Trade Payables			
(A) total outstanding dues of Micro enterprises and small enterprises; and			
(B) total outstanding dues of creditors than micro enterprises and small enterprises.			
(iii) Other financial liabilities			
b) Provisions	69.68	76.82	
Total Non-current Liabilities	2117.65	1654.99	
B Current liabilities			
a) Financial Liabilities			
(i) Borrowings	4079.56	3852.01	
(ii) Lease Liabilities	1341.63	941.52	
(iii) Trade payables	180.40	212.67	
(A) total outstanding dues of Micro enterprises and small enterprises; and			
(B) total outstanding dues of creditors than micro enterprises and small enterprises.			
(iii) Other financial liabilities	1161.23	728.83	
b) Other Current Liabilities			
c) Provisions	270.51	177.35	
d) Current Tax Liabilities (Net)	472.18	449.00	
Total current liabilities	6163.88	5419.89	
Total Equity and Liabilities	17413.36	15656.60	
Notes forming part of Financial Statements			

AUDITOR'S REPORT
 In terms of our report of even date
 For Jerath & Co
 Chartered Accountants
 ERN 08407N

CA Navneet Jerath
 M.No. 085790
 Date: 04.06.2026
 Place: Noida
 UDIN-26085790EUPNMP3432



For & on behalf of the Board of Directors of
 ANYA POLYTECH & FERTILIZERS LTD.

Yashpal Singh Yadav
 (Managing Director)
 00859217

Rajit Malhotra
 Chief Financial Officer

Tej Pal Singh
 (Director)
 06898372

CS Aayushee Bhatia
 Company Secretary

(Amount Rs. In Lakhs)						
Particulars	Half Year Ended 31.03.2026 (Audited)	Half Year Ended 30.09.2025 (Unaudited)	Half Year Ended 31.03.2025 (Audited)	Half Year Ended 30.09.2024 (Unaudited)	Year Ended Amount as on 31.03.2025 (Audited)	Year Ended Amount as on 31.03.2025 (Audited)
I. Continuing Operations						
Revenue From Operations	6537.00	8156.66	5172.75	6758.44	14693.66	11931.18
Other Income	264.28	149.68	93.30	81.15	413.96	174.45
Total Income (I+II)	6801.28	8306.34	5266.04	6839.59	15107.62	12105.63
IV. Expenses:						
Cost Of Materials Consumed	4580.76	6347.47	3561.50	4453.93	10928.23	8015.43
Purchase of Stock in Trade	282.09	396.80	368.87	601.43	678.89	970.30
Change in Work in Progress and Finished Goods	183.35	-454.54	-241.88	-91.00	-271.29	-332.88
Employee Benefit Expense	250.75	208.38	233.10	135.74	459.14	368.84
Financial Costs	293.14	304.34	296.42	213.91	597.48	510.33
Depreciation And Amortization Expense	271.84	288.34	192.63	238.86	560.18	431.49
Other Expenses	809.77	681.84	846.47	310.59	1491.61	1157.06
Total Expenses (IV)	6671.70	7772.54	5257.11	5863.46	14444.24	11120.57
V. Profit Before Exceptional And Extraordinary Items And Tax (I - IV)	129.57	533.80	8.93	976.13	663.37	985.06
VI. Exceptional Items						
VII. Profit Before Extraordinary Items And Tax (V - VI)	129.57	533.80	8.93	976.13	663.37	985.06
VIII. Extraordinary Items						
IX. Profit before tax (VI - VII)	129.57	533.80	8.93	976.13	663.37	985.06
Tax expense:						
(1) Current tax (Earlier Year)	6.29	133.45	31.70	245.66	139.74	.00
(2) Current tax	76.47	-85.35	-43.78	50.07	-8.88	5.29
XI. Profit/(Loss) from the period from continuing operations (VIII-IX)	46.81	485.70	21.01	680.40	532.51	701.41
Other Comprehensive Income	21.52	.00	13.95	3.26	21.52	17.21
Remeasurements of post-employment benefit obligations -Gratuity						
Income tax related to items that will not be reclassified to profit or loss						
Profit from continuing operation attributable to owners	68.33	485.70	34.96	683.66	554.03	718.62
Earning per equity share:						
(1) Basic	0.08	0.40	0.73	0.78	0.46	0.73
(2) Diluted	0.08	0.40	0.73	0.78	0.46	0.73

See Accompanying Notes to the financial statements and Significant Accounting Policies

AUDITOR'S REPORT

In terms of our report of even date
 As per our Audit Report of even date attached
 For Jerath & Co
 Chartered Accountants
 PRN 08407N

CA Navneet Jerath
 M.No. 085790
 Date: 04.05.2026
 Place: Noida
 UDIN-26085790EUPNMF3432



For & on behalf of the Board of Directors of
 ANYA POLYTECH & FERTILIZERS LTD.

Yashpal Singh Yadav
 (Managing Director)
 00859217

Tej Pal Singh
 (Director)
 06898372

Rajit Malhotra
 Chief Financial Officer

CS Aayush Bhatia
 Company Secretary

ANYA POLYTECH & FERTILIZERS LTD. (Previously Known as Anya Polytech & Fertilizers Pvt Ltd)
REGD OFFICE: S-2,Level Upper Ground Floor Block-E,International Trade Tower Nehru Place New Delhi 110019
CIN-U01403DL2011PTC225541 (PAN-AAKCA1442K)
CASH FLOW STATEMENT

(Amount Rs. in Lakhs)

Particulars	FY- 2025-26 Amount (in Rs)	FY- 2024-25 Amount (in Rs)
A Cash flows from operating activities		
Net Profit before Tax	663.37	985.06
Adjustments		
Non Operating Interest Income	-168.87	-136.54
Profit on Sale of Machinery	-30.65	.00
Finance Cost	597.48	510.33
Capital Subsidy Amortised	-3.69	-3.69
Depreciation	560.18	431.49
Gratuity Interest Cost	5.43	5.71
Gratuity Current Service Cost	9.00	10.36
Net Profit before Working Capital Changes	1632.25	1802.72
Decrease/(Increase) in Current Assets		
Decrease/(Increase) in Trade Receivables	-374.86	-746.83
Decrease/(Increase) in Inventories	-506.40	-568.17
Decrease/(Increase) in Other Current Assets	-313.78	151.58
Decrease/(Increase) in Loans & Advances	278.05	-549.78
Increase/(Decrease) in Current Liability		
Increase/(Decrease) in Trade payables	400.11	-371.11
Increase/(Decrease) in Other Current Liabilities	93.17	48.66
Increase/(Decrease) in Provisions	23.13	258.89
Less Income Tax Paid	1231.67	25.98
	-139.74	-277.36
Net Cash Flow from Operating Activity	1091.93	-251.39
B Cash flows from Investing activities		
Purchase of Property Plant & Equipment	-2191.22	-669.23
Sale of Property Plant & Equipment	768.08	158.19
Non Operating Interest Income	168.87	136.54
Investment in CWIP	-19.57	-320.38
Investment in Subsidiary	-60.00	-1200.40
Investment in Loans	166.84	-2439.21
Net Cash flows from Investing activities	-1167.01	-4334.48
C Cash flows from Financing activities		
Proceeds/(Repayment) of Borrowings	697.35	1208.73
Increase/ (Decrease) in Share Capital	.00	640.00
Increase in Security Premium Reserve	.00	3308.19
Finance Cost	-597.48	-510.33
Net Cash flows from Financing activities	90.87	4616.59
Net increase in cash and cash equivalents	24.79	60.72
Cash and cash equivalents at the beginning of the year	190.64	129.92
Cash and cash equivalents at year end	215.43	190.64

See Accompanying Notes to the financial statements and Significant Accounting Policies

AUDITORS REPORT

In terms of our report of even date

As per our Audit Report of even date attached

For Jerath & Co

Chartered Accountants

FIR 08407N



CA Jyoti Jerath

M.No. 085790

Place: New Delhi

Date: 04.06.2026

UDIN-26085790EUPNMF3432



For & on behalf of the Board of Directors of
ANYA POLYTECH & FERTILIZERS LTD.

Yashpal Singh Yadav
(Managing Director)
00859217

Tej Pal Singh
(Director)
06898372

Rajit Malhotra
Chief Financial Officer

CS Aayushee Bhatia
Company Secretary

Standalone Segment Wise Revenue, Results , Assets & Liabilities

(Amount Rs. In Lakhs)

		Polymer Division	Fertilizer Division	Finance Cost	Unallocable	Half Year Total 30.09.2025
Segment Revenue		3412.40	5049.74			8462.13
Segment Results		204.84	633.30	304.34		533.80
Segment Assets						
Fixed Assets		2736.42	1397.24			
Non CurrentAssets/ Current Assets		4810.24	7757.47			
Unallocable					174.31	
Sub Total		7546.66	9154.71		174.31	16875.69
Segment Liability						
Non Current Liabilities/ Current Liabilities		2657.56	4936.99			
Unallocable					213.84	
Sub Total		2657.56	4936.99		213.84	7808.39

		Polymer Division	Fertilizer Division	Finance Cost	Unallocable	Half Year Total 31.03.2026
Segment Revenue		3740.98	2904.51			6645.49
Segment Results		267.13	155.59	293.14		129.57
Segment Assets						
Fixed Assets		-323.02	927.78			
Non CurrentAssets/ Current Assets		-1046.34	-738.69			
Unallocable					1717.94	
Sub Total		-1369.36	189.09		1717.94	537.67
Segment Liability						
Non Current Liabilities/ Current Liabilities		-800.93	1015.73			
Unallocable					258.34	
Sub Total		-800.93	1015.73		258.34	473.14

Analydy



Standalone Segment Wise Revenue, Results , Assets & Liabilities for the Year Ended 31.03.2026

(Amount Rs. In Lakhs)

		Polymer Division	Fertilizer Division	Finance Cost	Unallocable	Year Total	Ended
Segment Revenue		7153.37	7954.25			15107.62	
Segment Results		471.97	788.89	597.48		663.37	
Segment Assets							
Fixed Assets		2413.40	2325.02				
Non Current Assets/ Current Assets		3763.91	7018.78				
Unallocable					1892.25		
Sub Total		6177.31	9343.80		1892.25	17413.36	
Segment Liability							
Non Current Liabilities/ Current Liabilities		1856.63	5952.72				
Unallocable					472.18		
Sub Total		1856.63	5952.72		472.18	8281.53	

For Jerath & Co
Chartered Accountants
FRN 08407N



CA Navneet Jerath
M.No. 085790
Place: New Delhi
Date: 04.06.2026
UDIN-26085790EUPNMP3432



For & on behalf of the Board of Directors of
ANYA POLYTECH & FERTILIZERS LTD.

Yashpal Singh Yadav
(Managing Director)
00859217

Rajit Malhotra
Chief Financial Officer

Tej Pal Singh
(Director)
06898372

CS Aayushee Bhatia
Company Secretary

Notes:

1. The Standalone and consolidated financial results of the company for the half year ended 30.09.2025 extracted from un-audited accounts and for the year ended March 31, 2026 extracted from the audited financial statements, have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 4th June 2026. The Statutory Auditors of the company have issued Audit report with some observations which have been responded by the directors in their Director's report on the above financial results.
2. The above financial results have been prepared in accordance with the recognition and measurement principles of accounting standards generally accepted in India, including the Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013 read with relevant rules notified thereunder and in compliance with Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
3. For Standalone and Consolidated Financial Figures for the half year ended March 31, 2026 and March 31, 2025 represents the balancing figures between the audited figures in respect of full financial year and for the half year ended 30.9.2025.
4. The Segment wise information as stated above has been furnished for each of the reportable primary segments as identified in accordance with the Ind AS-108 under the companies (Indian Accounting Standard) Rules, 2015 read with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
5. The definitions of the business segment and the activities encompassed therein are in follows:
(a) Manufacture of HDPE/PP bags and Zinc for Fertilizers;
(b) Trading of Chemical for Fertilizers, cattle feeds and agriculture produce
6. The MD & CFO certificate in respect of the above results in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) regulation, 2015 has been placed before the Board.
7. Previous year figures has been restated, regrouped and rearranged wherever required to confirm to the current year's presentation.
8. The audited result of the company for the half year ended 30.9.2025 and the year ended March 31, 2026 are also available on the company website and on the website of the NSE Limited.

For Jerath & Co.
Chartered Accountants
FRN 08407N

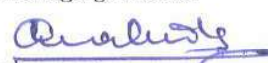


CA Navneet Jerath
M. No. 085790
Date: 04.06.2026
Place: Noida

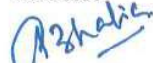


For & on behalf of the Board of Directors of
Anya Polytech & Fertilizers Limited

Yashpal Singh Yadav
Managing Director


Rajit Malhotra
CFO



Tejpal Singh
Director

CS Aayushee Bhatia

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Independent Auditor's Report on Half yearly and year to date Audited Consolidated Financial Results of the company pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended

TO THE BOARD OF DIRECTORS OF ANYA POLYTECH & FERTILIZERS LIMITED

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying Consolidated Financial Results of **ANYA POLYTECH & FERTILIZERS LIMITED** (hereinafter referred to as the "Holding Company"), and its Subsidiaries (Holding Company and its Subsidiaries together referred to as the 'Group') consisting of (i) Anya Polytech and Fertilisers Ltd (Holding company); (ii) Arawali Phosphates Limited (subsidiary); (iii) Polyfirm Packaging Ltd (subsidiary); and (iv) Yara Green Energy Private Limited (subsidiary) for the year ended March 31, 2026, being submitted by the company pursuant to the requirement of Regulation 33 and Regulation 52(4) read with Regulation 33 of the Securities and Exchange Board of India (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 reports of the other auditors on separate/ consolidated audited financial statements / financial information of such subsidiaries and joint ventures referred to in para (a) of the "Other Matters" paragraph below, the Consolidated Financial Results:

1. Include the annual financial results of the entities mentioned above.
2. Are presented in accordance with the requirements of Regulation 33 and regulation 52(4) read with regulation 63 of the Listing Regulations in this regard; and
3. Give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information 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 Standards are further described in the 'Auditor's Responsibility for the Audit of the Consolidated Financial Results' section of our report. We are independent of the Group companies/ subsidiaries in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together

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with the ethical requirements that are relevant to our audit of the Consolidated Financial Results 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 along with consideration of reports of other auditors referred to in paragraph (a) of the “Other Matters” paragraph below is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.

Managements and Board of Director’s Responsibilities for the Consolidated Annual Financial Results

These consolidated financial results have been prepared based on the consolidated 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 net profit/loss and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement of principles laid down in Indian Accounting Standards prescribed under section 133 of the Act read with the relevant rules issued thereunder and other accounting principles in compliance with Regulation 33 and Regulation 52(4) read with Regulation 63 of the Listing Regulations. The respective Management and Board of Directors of subsidiary companies are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable; 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 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 and the Board of Directors of the companies included in the Group and the respective Management and Board of Directors of its subsidiary companies are responsible for assessing the ability of each company 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.

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The respective Board of Directors of the companies included in the Group and the respective Management and Board of Directors is responsible for overseeing the financial reporting process of each company.

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

Our objectives are to obtain reasonable assurance about whether the consolidated annual financial results 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 based on these consolidated annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism 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's 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.

JERATH & CO

CHARTERED ACCOUNTANTS

navneetjerath@gmail.com

jerathnavneet@mail.ca.in

www.cajerath.co



L-8, RAJOURI GARDEN

NEW DELHI-110027

Mobile-9811080226

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+91-9811080277

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 and its associate and joint ventures 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 statements/financial information of the entities within the Group to express an opinion on the consolidated annual financial results. We are responsible for the direction, supervision and performance of the audit of financial statements/financial information of such entities included in the consolidated annual financial results of which we are the independent auditors. For the other entities included in the consolidated annual financial results, which have been audited by 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. Our responsibilities in this regard are further described in paragraph (a) of the Other Matters paragraph in this audit report.

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 Matters

- a) The consolidated annual financial results include the audited financial results of the 3 subsidiaries, whose financial statements/ financial information as considered in the consolidated annual financial results, whose financial information have been audited by their independent auditors. The independent auditor's reports on financial statements/financial information of these entities have been furnished to us by the management.

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- b) Our opinion on the consolidated annual financial results, in so far as it relates to the amounts and disclosures included in respect of above subsidiaries and a joint venture is based solely on the reports of such auditors and the procedures performed by us are as stated in paragraph above.

For Jerath & Co

Chartered Accountants

Firm Registration No. 08407N



CA Navneet Jerath

Proprietor

Membership No. 085790

Dated- 30th May 2026

UDIN-26085790BBZEGN2331

Place-Noida

Anya Polytech & Fertilizers Limited (CIN: U01403DL2011PTC225541)

REGD OFFICE: S-2,Level Upper Ground Floor Block-E,International Trade Tower Nehru Place New Delhi-110019

CIN-U01403DL2011PTC225541 (PAN-AAKCA1442K)

Consolidated Statement of Assets and Liabilities

		(Amount in Lacs)	
	Particulars	As at 31 March 2026 (Audited)	As at 31 March 2025 (Audited)
I	ASSETS		
1	Non-current assets		
a)	Property, Plant and Equipment	5441.82	4371.51
b)	Capital work-in-progress	575.97	360.07
c)	Investment Property		
d)	Goodwill	273.10	273.10
e)	<u>Financial Assets</u>		
i)	Investments		
ii)	Trade receivables		.00
iii)	Loans	722.61	598.50
iv)	Others (to be specified)		
f)	Deferred Tax Assets (net)	135.60	147.60
g)	Other non-current assets	61.89	458.99
	Total Non-Current Assets	7210.99	6209.77
2	Current assets		
a)	Inventories	4924.60	4182.41
b)	Financial Assets		
i)	Investments		
ii)	Trade receivables	3661.19	3186.23
iii)	Cash and cash equivalents	291.09	828.82
iv)	Bank balances other than (iii) above	1167.32	1330.00
v)	Other Financial Asset	2158.14	2124.31
c)	Other current assets	1337.66	982.09
	Total Current Assets	13540.01	12633.86
	Total Assets	20751.00	18843.63
II	EQUITY AND LIABILITIES		
	Equity		
a)	Equity Share Capital	2400.00	2400.00
b)	Other Equity	7247.97	6444.76
	Total Equity	9647.97	8844.76
c)	Non Controlling Interest	261.58	239.49
	LIABILITIES		
A	Non-current liabilities		
a)	Financial Liabilities		
(i)	Borrowings	2746.71	3589.55
(ii)	Trade Payables		
(A)	total outstanding dues of Micro enterprises and small		-
(B)	total outstanding dues of creditors than micro		-
(iii)	Other financial liabilities		
b)	Provisions	69.68	76.82
c)	Deferred tax liabilities (Net)	24.35	27.02
d)	Current Tax Liabilities		-
	Total Non-current liabilities	2840.73	3693.39



Analyst

Asst. Mgr.

B	Current liabilities		
a)	Financial Liabilities		
	(i) Borrowings	5489.15	4263.38
	(ii) Trade payables		
	(A) total outstanding dues of Micro enterprises and small enterprises; and	22.89	254.06
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	1507.99	842.22
	(iii) Other financial liabilities		
b)	Other Current Liabilities	438.25	218.93
c)	Provisions	542.43	487.39
d)	Current Tax Liabilities (Net)		
	Total current liabilities	8000.72	6065.99
	Total Equity and Liabilities	20751.00	18843.63

See Accompanying Notes to the financial statements and Significant Accounting Policies

For Jerath & Co
Chartered Accountants
FRN.008407N

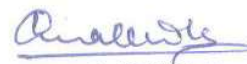


CA Navneet Jerath
M.No. 085790
Place: Noida
Date: 04.06.2026
UDIN- 26085790BBZEGN2331



For & on behalf of the Board of Directors of
Anyapolytech & Fertilizers Limited


Yashpal Singh Yadav
(Managing Director)
00859217


Rajit Malhotra
Chief Financial Officer


Tej Pal Singh
(Director)
06898372


CS Aayushee Bhatia
Company Secretary

Particulars	For the Half ended 31 March 2026		For the Half year ended 30 September 2025		For the Year ended 31 March 2025		For the Half year ended 30 September 2024		For the year ended 31 March 2026		(Amount in Lacs)	
	(Audited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)		
I. Continuing Operations												
Revenue From Operations	7971.54		5843.57	6081.09	7627.00		7627.00		17815.11		13681.00	
Other Income	589.48		126.76	101.58	59.68		59.68		716.24		166.26	
Total Income (I + II)	8561.02		5970.33	6182.67	7686.68		7686.68		18531.35		13847.26	
II. Expenses												
Cost Of Materials Consumed	6038.86		7375.13	4031.44	4848.05		4848.05		13413.99		8882.49	
Purchase of Stock in Trade	282.00		306.80	363.87	601.43		601.43		678.89		970.30	
Change in Inventory of Finished Goods	-322.11		-510.27	-475.69	-117.20		-117.20		-832.38		-592.89	
Employee Benefit Expense	345.13		293.19	273.74	161.68		161.68		640.33		437.42	
Financial Costs	403.00		329.51	449.24	235.16		235.16		732.51		684.40	
Depreciation And Amortization Expense	313.33		303.93	251.47	248.96		248.96		617.26		504.43	
Other Expenses	1154.60		1074.08	1241.14	542.21		542.21		2228.68		1789.35	
Total Expenses (IV)	8214.90		9264.37	6153.21	6520.29		6520.29		17479.27		12875.50	
Profit Before Exceptional And Extraordinary Items And Tax (I - IV)	346.12		705.96	3.37	1166.39		1166.39		1052.08		1171.76	
Exceptional Items				.00	.00		.00		.00		.00	
Profit Before Extraordinary Items And Tax (V - VII)	346.12		705.96	3.37	1166.39		1166.39		1052.08		1171.76	
Extraordinary Items				.00	.00		.00		.00		.00	
IX. Profit before tax (VI - VII)	346.12		705.96	3.37	1166.39		1166.39		1052.08		1171.76	
X. Tax expense:												
(1) Current tax	14.52		160.54	2.97	285.33		285.33		175.06		310.31	
(2) Earlier Year Tax					.00		.00		.00		.00	
(3) Deferred tax	94.68		-85.35	-23.26	52.06		52.06		9.33		26.80	
(4) MAT Credit				.00	.00		.00		.00		.00	
Profit/(Loss) from the period from continuing operations (VIII-IX)	236.92		630.77	8.65	825.99		825.99		867.69		834.65	
Profit/(Loss) from discontinuing operations	.00		.00	.00	.00		.00		.00		.00	
Tax expense of discounting operations	.00		.00	.00	.00		.00		.00		.00	
Profit/(Loss) from Discontinuing operations (After Tax) (X - XII)	.00		.00	.00	.00		.00		.00		.00	
Profit/(Loss) for the period (X + XIII)	236.92		630.77	8.65	825.99		825.99		867.69		834.65	
Profit/(Loss) for the year/ Period attributable to:												
Owners of the parents	226.13		614.33	.00	.00		803.07		840.45		819.33	
Non Controlling interest	10.79		16.44	-7.60	22.93		22.93		27.23		15.32	
Other Comprehensive Income												
Remeasurements of post-employment benefit obligations - Gratuity	21.52			13.95	3.26		3.26		21.52		17.21	
Income tax related to items that will not be reclassified to profit or loss				.00	.00		.00		.00		.00	
Total Comprehensive Income for the Year/ Period	258.44		630.77	22.61	829.25		829.25		889.21		851.86	
Profit/(Loss) for the year/ Period attributable to:												
Owners of the parents	247.65		614.33	.00	.00		806.33		861.98		836.54	
Non Controlling interest	10.79		16.44	-7.60	22.93		22.93		27.23		15.32	
Earning per equity share:												
(1) Basic	0.38		1.02	0.03	1.34		1.34		0.70		0.87	
(2) Diluted	0.38		1.02	0.03	1.34		1.34		0.70		0.87	

Summary of Significant accounting policies followed by the company

The accompanying notes are an integral part of the financial statements

For & on behalf of the Board of Directors of
 Anya Polytech & Fertilizers Limited

As per our Audit Report of even date attached
 For Jemth & Co

Chartered Accountants

100/00407N

CA Navneet Jetha

M.No. 085790

Place: New Delhi

Date: 04.06.2026

UDIN: 26085790B2ZGN2331



Yashpal Singh Yadav
 (Managing Director)
 00859217

Tej Pal Singh
 (Director)
 06898372

CS Anshu Bhatia
 Company Secretary

Anya Polytech & Fertilizers Limited (CIN: U01403DL2011PIC225541)

REGD OFFICE: S-2, Level Upper Ground Floor Block-E, International Trade Tower Nehru Place New Delhi-110019

CIN-U01403DL2011PTC225541 (PAN-AAKCA1442K)

Consolidated Statement of Cash Flows

(Amount in Lacs)

	Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
		(Audited)	(Audited)
A	Cash flows from operating activities		
	Net Profit before Tax	1052.08	1171.76
	<u>Adjustments</u>		
	Non Operating Interest Income	-712.55	-162.57
	Finance Cost	732.51	684.40
	Profit on Sale of Machinery	-30.65	
	Capital Subsidy Amortised	-3.69	-3.69
	Depreciation	617.26	504.43
	Gratuity Interest Cost	5.43	5.71
	Gratuity Current Service Cost	9.00	10.36
	Net Profit before Working Capital Changes	1669.38	2210.40
	<u>Decrease/(Increase) in Current Assets</u>		
	Decrease/(Increase) in Inventory	-742.19	-1320.83
	Decrease/(Increase) in Trade Receivables	-474.96	-1284.77
	Decrease/(Increase) in Other bank Balance	162.68	-1295.44
	Decrease/(Increase) in Financial Assets	-33.84	-1813.16
	Decrease/(Increase) in Current Assets	-355.57	-808.50
	Investment in Other Non Current Assets	397.10	-433.00
	<u>Increase/(Decrease) in Current Liability</u>		
	Increase/(Decrease) in Trade Payables	434.60	-348.33
	Increase/(Decrease) in Other Current Liability	219.32	-24.67
	Increase/(Decrease) in Provisions	55.04	291.81
		1331.56	-4826.49
	Less Income Tax Paid	-175.11	-310.31
	Net Cash Flow from Operating Activity	1156.45	-5136.80
B	Cash flows from Investing activities		
	Purchase of Property Plant & Equipment	2425.22	-794.72
	Purchase of Goodwill	.00	-120.00
	Sale of Property Plant & Equipment	768.08	193.77
	Non Operating Interest Income	712.55	162.57
	Consolidation Adjustment	-46.33	-453.35
	(Investment)/ Reduction in CWIP	-215.90	-253.77
	Received /(Investment) in Loans	-124.11	897.88
	Net Cash flows from Investing activities	-1330.93	-367.62



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C Cash flows from Financing activities		
Increase /(Repayment) of Borrowings	382.93	2935.28
Increase/ (Decrease) in Security Premium	.00	3308.19
Increase/ (Decrease) in Share Capital	.00	640.00
Increase/ (Decrease) in NCI	-13.67	-.40
Finance Cost	-732.51	-684.40
Net Cash flows from Financing activities	-363.25	6198.67
Net increase in cash and cash equivalents	-537.72	694.25
Cash and cash equivalents at the beginning of the year	828.82	134.56
Cash and cash equivalents at year end	291.09	828.82

See Accompanying Notes to the financial statements and Significant Accounting Policies

AUDITOR'S REPORT

In terms of our report of even date

As per our Audit Report of even date attached

For Jerath & Co

Chartered Accountants

ERN 08407N



CA Navneet Jerath

M.No. 085790

Place: New Delhi

Date: 04.06.2026

UDIN- 26085790BBZEGN2331



For & on behalf of the Board of Directors of
Anya Polytech & Fertilizers Limited

Yashpal Singh Yadav
(Managing Director)

00859217

Rajit Malhotra
Chief Financial Officer

Tej Pal Singh
(Director)

06898372

CS Aayushee Bhatia
Company Secretary

Anya Polytech & Fertilizers Limited (CIN: U01403DI2011PIC225541)

REGD OFFICE: S-2, Level Upper Ground Floor Block-E, International Trade Tower Nehru Place New Delhi-110019

Consolidated Segment Wise Revenue, Results , Assets & Liabilities

(Amount in Lacs)

Sr.	Particulars	Half Year Ended 31.03.2026	Half Year Ended 30.09.2025	Year Ended 31.03.2026
1	Segment Revenue			
	Polymer Division	4850.29	3682.20	8532.50
	Fertilizers Division	2669.25	4867.91	7537.16
	SSP	919.29	1378.25	2297.55
	Green Energy	122.18	41.97	164.15
	Total	8561.02	9970.33	18531.35
2	Segment Results			
	Polymer Division	402.25	269.33	671.58
	Fertilizers Division	103.67	633.30	736.97
	SSP	98.28	126.99	225.27
	Green Energy	120.14	30.63	150.76
	Sub- Total	724.33	1060.25	1784.58
	Less: Finance Cost	378.21	354.29	732.51
	Total Profit Before Tax	346.12	705.96	1052.08
3	Segment Assets			
	Polymer Division	203.33	8551.88	8755.21
	Fertilizers Division	333.96	4915.21	5249.17
	SSP	-234.73	4069.86	3835.12
	Green Energy	1027.73	1610.66	2638.39
	Unallocable Assets	-232.95	506.05	273.10
	Total	1097.34	19653.66	20751.00
4	Segment Liabilities			
	Polymer Division	-1212.74	3522.96	2310.23
	Fertilizers Division	-1276.74	4936.99	3660.25
	SSP	1574.38	1316.94	2891.32
	Green Energy	1475.11	8.01	1483.13
	Unallocable Liabilities	282.69	213.84	496.53
	Total	842.70	9998.75	10841.45

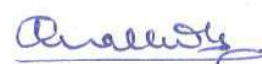
For Jerath & Co
Chartered Accountants
FRN-008407N



CA Navneet Jerath
M.No. 085790
Place: Noida
UDIN- 26085790BBZEGN2331

For & on behalf of the Board of Directors of
Anya Polytech & Fertilizers Limited


Yashpal Singh Yadav
(Managing Director)
00859217


Rajit Malhotra
Chief Financial Officer




Tej Pal Singh
(Director)
06898372


CS Aayushee Bhatia
Company Secretary

Notes:

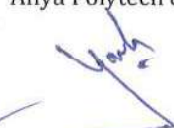
1. The Standalone and consolidated financial results of the company for the half year ended 30.09.2025 extracted from un-audited accounts and for the year ended March 31, 2026 extracted from the audited financial statements, have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 4th June 2026. The Statutory Auditors of the company have issued Audit report with some observations which have been responded by the directors in their Director's report on the above financial results.
2. The above financial results have been prepared in accordance with the recognition and measurement principles of accounting standards generally accepted in India, including the Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013 read with relevant rules notified thereunder and in compliance with Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
3. For Standalone and Consolidated Financial Figures for the half year ended March 31, 2026 and March 31, 2025 represents the balancing figures between the audited figures in respect of full financial year and for the half year ended 30.9.2025.
4. The Segment wise information as stated above has been furnished for each of the reportable primary segments as identified in accordance with the Ind AS-108 under the companies (Indian Accounting Standard) Rules, 2015 read with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
5. The definitions of the business segment and the activities encompassed therein are in follows:
 - (a) Manufacture of HDPE/PP bags and Zinc for Fertilizers;
 - (b) Trading of Chemical for Fertilizers, cattle feeds and agriculture produce
6. The MD & CFO certificate in respect of the above results in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) regulation, 2015 has been placed before the Board.
7. Previous year figures has been restated, regrouped and rearranged wherever required to confirm to the current year's presentation.
8. The audited result of the company for the half year ended 30.9.2025 and the year ended March 31, 2026 are also available on the company website and on the website of the NSE Limited.

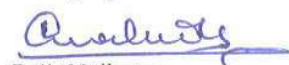
For Jerath & Co.
Chartered Accountants
ERN 08407N

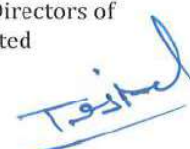

CA Navneet Jerath
M. No. 085790
Date: 04.06.2026
Place: Noida



For & on behalf of the Board of Directors of
Anya Polytech & Fertilizers Limited


Yashpal Singh Yadav
Managing Director


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CFO


Tejpal Singh
Director


CS Nayushee Bhatia