

## JERATH & CO

CHARTERED ACCOUNTANTS

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L-8, RAJOURI GARDEN

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### **Independent Auditor's Limited Review Report on Standalone Unaudited Financial Results of Anya Polytech and Fertilisers Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Six Months ended September, 2025.**

#### **To the Board of Directors of Anya Polytech and Fertilisers Limited.**

1. We have reviewed the unaudited standalone financial results of **Anya Polytech and Fertilisers Limited** (the "**Company**") for the Six months ended September 30, 2025, which are included in the accompanying 'Statement of unaudited standalone financial results for the six months ended on September 30, 2025 (the "**Statement**"). The Financial Statements have been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "**Listing Regulations, 2015**"), which has been initialled by us for identification purposes. The Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.
2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement.
3. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies and has not disclosed the information required to be disclosed in terms of

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Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Jerath and Co

Chartered Accountants

Firm's Registration Number: 008407N



CA Navneet Jerath

Proprietor

MEMBERSHIP No. 085790

UDIN: 25085790BMIEPK8317

Date: 14.11.2025

Place: New Delhi

(Amount Rs. in Lakhs)

| Particulars                                                                           | Note No. | AMOUNT AS ON 30.09.2025 (Half Yearly) (Unaudited) | AMOUNT AS ON 30.09.2024 (Half Yearly) (Unaudited) | AMOUNT AS ON 31.03.2025 (Yearly) (Audited) | AMOUNT AS ON 31.03.2024 (Yearly) (Audited) |
|---------------------------------------------------------------------------------------|----------|---------------------------------------------------|---------------------------------------------------|--------------------------------------------|--------------------------------------------|
| <b>I ASSETS</b>                                                                       |          |                                                   |                                                   |                                            |                                            |
| 1 Non-current assets                                                                  |          |                                                   |                                                   |                                            |                                            |
| a) Property, Plant and Equipment                                                      | 14A      | 3813.28                                           | 3526.04                                           | 3505.08                                    | 3425.78                                    |
| b) Capital work-in-progress                                                           | 14B      | 320.38                                            |                                                   | 320.38                                     | .00                                        |
| c) Investment Property                                                                |          |                                                   |                                                   |                                            |                                            |
| d) Goodwill                                                                           |          |                                                   |                                                   |                                            |                                            |
| e) Intangible Assets under Development                                                |          |                                                   |                                                   |                                            |                                            |
| f) Financial Assets                                                                   |          |                                                   |                                                   |                                            |                                            |
| i) Investments                                                                        | 15       | 1794.41                                           | 534.41                                            | 1734.41                                    | 534.01                                     |
| ii) Trade receivables                                                                 |          |                                                   | 149.36                                            |                                            |                                            |
| iii) Loans                                                                            | 16       | 3763.20                                           | 1658.55                                           | 4043.26                                    | 1604.05                                    |
| iv) Others (to be specified)                                                          |          |                                                   |                                                   |                                            |                                            |
| g) Deferred Tax Assets (net)                                                          | 17       | 174.31                                            | 45.19                                             | 88.97                                      | 95.25                                      |
| h) Other non-current assets                                                           |          |                                                   |                                                   |                                            |                                            |
| <b>Total Non-Current Assets</b>                                                       |          | <b>9805.59</b>                                    | <b>5913.55</b>                                    | <b>9692.09</b>                             | <b>5659.09</b>                             |
| 2 Current assets                                                                      |          |                                                   |                                                   |                                            |                                            |
| a) Inventories                                                                        | 18       | 2548.48                                           | 1676.47                                           | 2145.33                                    | 1577.16                                    |
| b) Financial Assets                                                                   |          |                                                   |                                                   |                                            |                                            |
| i) Investments                                                                        |          |                                                   |                                                   |                                            |                                            |
| ii) Trade receivables                                                                 | 19       | 2152.83                                           | 1934.39                                           | 2078.94                                    | 1332.11                                    |
| iii) Cash and cash equivalents                                                        | 20       | 108.69                                            | 132.25                                            | 190.64                                     | 129.92                                     |
| iv) Bank balances other than (iii) above                                              |          |                                                   | 16.74                                             |                                            |                                            |
| v) Loans & Advances                                                                   | 21       | 1062.50                                           | 671.73                                            | 827.01                                     | 277.23                                     |
| c) Other current assets                                                               | 22       | 1257.69                                           | 1122.89                                           | 721.06                                     | 872.64                                     |
| <b>Total Current Assets</b>                                                           |          | <b>7070.10</b>                                    | <b>5554.47</b>                                    | <b>5962.98</b>                             | <b>4189.07</b>                             |
| <b>Total Assets</b>                                                                   |          | <b>16875.69</b>                                   | <b>11468.02</b>                                   | <b>15655.08</b>                            | <b>9848.16</b>                             |
| <b>II EQUITY AND LIABILITIES</b>                                                      |          |                                                   |                                                   |                                            |                                            |
| Equity                                                                                |          |                                                   |                                                   |                                            |                                            |
| a) Equity Share Capital                                                               | 23       | 2400.00                                           | 1760.00                                           | 2400.00                                    | 1760.00                                    |
| b) Other Equity                                                                       | 24       | 6667.30                                           | 2838.69                                           | 6181.72                                    | 2158.84                                    |
| <b>Total Equity</b>                                                                   |          | <b>9067.30</b>                                    | <b>4598.69</b>                                    | <b>8581.72</b>                             | <b>3918.84</b>                             |
| <b>LIABILITIES</b>                                                                    |          |                                                   |                                                   |                                            |                                            |
| A Non-current liabilities                                                             |          |                                                   |                                                   |                                            |                                            |
| a) Financial Liabilities                                                              |          |                                                   |                                                   |                                            |                                            |
| i) Borrowings                                                                         | 25       | 1850.17                                           | 4953.94                                           | 1578.17                                    | 4048.72                                    |
| 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                                                                         | 26       | 76.82                                             | 83.47                                             | 76.82                                      | 77.92                                      |
| <b>Total Non-current liabilities</b>                                                  |          | <b>1927.00</b>                                    | <b>5037.41</b>                                    | <b>1654.99</b>                             | <b>4126.65</b>                             |
| B Current liabilities                                                                 |          |                                                   |                                                   |                                            |                                            |
| a) Financial Liabilities                                                              |          |                                                   |                                                   |                                            |                                            |
| i) Borrowings                                                                         | 27       | 3898.23                                           | 221.96                                            | 3852.01                                    | 172.73                                     |
| ii) Lease Liabilities                                                                 |          |                                                   |                                                   |                                            |                                            |
| iii) Trade payables                                                                   | 28       | 1330.60                                           | 1084.65                                           | 941.52                                     | 1312.63                                    |
| (A) total outstanding dues of Micro enterprises and small enterprises; and            |          | 287.67                                            |                                                   | 212.67                                     | 517.35                                     |
| (B) total outstanding dues of creditors than micro enterprises and small enterprises. |          | 1033.02                                           |                                                   | 728.85                                     | 795.29                                     |
| (iii) Other financial liabilities                                                     |          |                                                   |                                                   |                                            |                                            |
| b) Other Current Liabilities                                                          | 29       | 525.45                                            | 89.48                                             | 175.83                                     | 127.16                                     |
| c) Provisions                                                                         | 30       | 137.01                                            | 435.84                                            | 449.00                                     | 190.15                                     |
| d) Current Tax Liabilities (Net)                                                      |          |                                                   |                                                   |                                            |                                            |
| <b>Total current liabilities</b>                                                      |          | <b>5881.39</b>                                    | <b>1831.93</b>                                    | <b>5418.37</b>                             | <b>1802.67</b>                             |
| <b>Total Equity and Liabilities</b>                                                   |          | <b>16875.69</b>                                   | <b>11468.02</b>                                   | <b>15655.08</b>                            | <b>9848.16</b>                             |

For Jeroth & Co  
 Chartered Accountants  
 FRN 128478  
 CA Jeroth & Co  
 Rajiv Dey  
 New Delhi  
 CA Rajiv Dey  
 M.No. 089790  
 Place: New Delhi  
 Date: 14.11.2025  
 UDIN: 25085790BMIEPK8317

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

Yashpal Singh Yadav  
 (Managing Director)  
 00159217

Tej Pal Singh  
 (Director)  
 06898372



**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)**  
**STANDALONE PROFIT & LOSS**

(Amount Rs. In Lakhs)

|       | Particulars                                                                 | AMOUNT AS ON   | AMOUNT AS ON   | AMOUNT AS ON    | AMOUNT AS ON    |
|-------|-----------------------------------------------------------------------------|----------------|----------------|-----------------|-----------------|
|       |                                                                             | 30.09.2025     | 30.09.2024     | 31.03.2025      | 31.03.2024      |
|       |                                                                             | (Half Yearly)  | (Half Yearly)  | (Yearly)        | (Yearly)        |
|       |                                                                             | (Unaudited)    | (Unaudited)    | (Audited)       | (Audited)       |
|       | <b>Continuing Operations</b>                                                |                |                |                 |                 |
| I.    | Revenue From Operations                                                     | 8156.66        | 6758.44        | 11931.18        | 11584.26        |
| II.   | Other Income                                                                | 149.68         | 81.15          | 174.45          | 174.80          |
| III.  | <b>Total Income (I + II)</b>                                                | <b>8306.34</b> | <b>6839.59</b> | <b>12105.63</b> | <b>11759.06</b> |
| IV.   | Expenses:                                                                   |                |                |                 |                 |
|       | Cost Of Materials Consumed                                                  | 6347.47        | 4453.93        | 8015.43         | 8470.23         |
|       | Purchase of Stock in Trade                                                  | 396.80         | 601.43         | 970.30          | 394.15          |
|       | Change in Work in Progress and Finished Goods                               | -454.64        | -91.00         | -332.88         | -267.59         |
|       | Employee Benefit Expense                                                    | 208.38         | 135.74         | 368.84          | 393.55          |
|       | Financial Costs                                                             | 304.34         | 213.91         | 510.33          | 320.66          |
|       | Depreciation                                                                | 288.34         | 238.86         | 431.49          | 284.98          |
|       | Other Expenses                                                              | 681.84         | 310.59         | 1157.06         | 1059.70         |
|       | <b>Total Expenses (IV)</b>                                                  | <b>7772.54</b> | <b>5863.46</b> | <b>11120.57</b> | <b>10655.69</b> |
| V.    | <b>Profit Before Exceptional And Extraordinary Items And Tax (I - IV)</b>   | <b>533.80</b>  | <b>976.13</b>  | <b>985.06</b>   | <b>1103.37</b>  |
| VI.   | Exceptional Items                                                           |                |                |                 |                 |
| VII.  | <b>Profit Before Extraordinary Items And Tax (V - VI)</b>                   | <b>533.80</b>  | <b>976.13</b>  | <b>985.06</b>   | <b>1103.37</b>  |
| VIII. | Extraordinary Items                                                         |                |                |                 |                 |
| IX.   | <b>Profit before tax (VI - VII)</b>                                         | <b>533.80</b>  | <b>976.13</b>  | <b>985.06</b>   | <b>1103.37</b>  |
| X.    | Tax expense:                                                                |                |                |                 |                 |
|       | (1) Current tax (Earlier Year)                                              |                |                |                 | -4.11           |
|       | (2) Current tax                                                             | 133.45         | 245.66         | 277.36          | 215.88          |
|       | (3) Deferred tax                                                            | -85.35         | 50.07          | 6.29            | 136.84          |
|       | (4) MAT Credit                                                              |                |                |                 | .00             |
| XI.   | Profit(Loss) from the period from continuing operations (VIII-IX)           | 485.70         | 680.40         | 701.41          | 754.75          |
|       | Other Comprehensive Income                                                  |                |                |                 |                 |
|       | Remeasurements of post-employment benefit obligations -Gratuity             | .00            | 3.26           | 17.21           | 46.65           |
|       | Income tax related to items that will not be reclassified to profit or loss |                |                |                 |                 |
|       | Profit from continuing operation attributable to owners                     | 485.70         | 683.66         | 718.62          | 801.40          |
| XII.  | Earning per equity share:                                                   |                |                |                 |                 |
|       | (1) Basic                                                                   | 0.40           | 0.78           | 0.73            | 0.86            |
|       | (2) Diluted                                                                 | 0.40           | 0.78           | 0.73            | 0.86            |

For Jerath & Co  
Chartered Accountants  
Firm No. 08487N  
Rajouri Garden  
New Delhi-110028  
M.No. 0985790  
Place: New Delhi  
Date: 14.11.2025  
UDIN: 25085790BMIEPK8317

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

Yashpal Singh Yadav  
(Managing Director)  
00859217

Tej Pal Singh  
(Director)  
06898372

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

(Amount Rs. In Lakhs)

| Particulars                                                   | As on 30.09.2025<br>Half- Yearly<br>Unaudited<br>Amount (in Rs) | As on 30.09.2024<br>Half- Yearly<br>Unaudited<br>Amount (in Rs) | FY- 2024-25<br>Yearly<br>Audited<br>Amount (in Rs) | FY- 2023-24<br>Yearly<br>Audited<br>Amount (in Rs) |
|---------------------------------------------------------------|-----------------------------------------------------------------|-----------------------------------------------------------------|----------------------------------------------------|----------------------------------------------------|
| <b>A Cash flows from operating activities</b>                 |                                                                 |                                                                 |                                                    |                                                    |
| Net Profit before Tax                                         | 533.80                                                          | 976.13                                                          | 985.06                                             | 1103.37                                            |
| Adjustments                                                   |                                                                 |                                                                 |                                                    |                                                    |
| Non Operating Interest Income                                 | -149.68                                                         | -61.44                                                          | -136.54                                            | -130.09                                            |
| Profit on Sale of Machinery                                   | -30.65                                                          |                                                                 |                                                    |                                                    |
| Finance Cost                                                  | 304.34                                                          | 213.91                                                          | 510.33                                             | 320.66                                             |
| Capital Subsidy Amortised                                     |                                                                 | -3.69                                                           | -3.69                                              | -18.46                                             |
| Depreciation                                                  | 288.34                                                          | 238.86                                                          | 431.49                                             | 284.98                                             |
| MAT Credit                                                    |                                                                 |                                                                 | .00                                                | 73.86                                              |
| Gratuity Interest Cost                                        |                                                                 | 2.86                                                            | 5.71                                               | 7.82                                               |
| Gratuity Current Service Cost                                 |                                                                 | 5.99                                                            | 10.36                                              | 11.95                                              |
| <b>Net Profit before Working Capital Changes</b>              | <b>946.15</b>                                                   | <b>1372.61</b>                                                  | <b>1802.72</b>                                     | <b>1654.10</b>                                     |
| <b>Decrease/(Increase) in Current Assets</b>                  |                                                                 |                                                                 |                                                    |                                                    |
| Decrease/(Increase) in Trade Receivables                      | -73.89                                                          | -99.31                                                          | -746.83                                            | -692.55                                            |
| Decrease/(Increase) in Inventories                            | -403.15                                                         | -751.65                                                         | -568.17                                            | -382.66                                            |
| Decrease/(Increase) in Other Current Assets                   | 536.64                                                          | -140.31                                                         | 131.58                                             | 138.80                                             |
| Decrease/(Increase) in Other Bank Balance                     |                                                                 | 17.82                                                           |                                                    |                                                    |
| Decrease/(Increase) in Loans & Advances                       | -175.49                                                         | -394.50                                                         | -549.78                                            | -257.23                                            |
| <b>Increase/(Decrease) in Current Liability</b>               |                                                                 |                                                                 |                                                    |                                                    |
| Increase/(Decrease) in Trade payables                         | 379.17                                                          | -227.99                                                         | -371.11                                            | 298.73                                             |
| Increase/(Decrease) in Other Current Liabilities              | 349.62                                                          | -39.88                                                          | 48.66                                              | 52.10                                              |
| Increase/(Decrease) in Provisions                             | -311.99                                                         | 245.66                                                          | 258.89                                             | 146.59                                             |
| Less Income Tax Paid                                          | 173.79                                                          | -17.54                                                          | 25.98                                              | 977.88                                             |
|                                                               | -133.45                                                         | -245.66                                                         | -277.36                                            | -211.78                                            |
| <b>Net Cash Flow from Operating Activity</b>                  | <b>40.34</b>                                                    | <b>-263.21</b>                                                  | <b>-251.39</b>                                     | <b>766.10</b>                                      |
| <b>B Cash flows from Investing activities</b>                 |                                                                 |                                                                 |                                                    |                                                    |
| Purchase of Property Plant & Equipment                        | -1330.27                                                        | -497.44                                                         | -669.23                                            | -1935.66                                           |
| Sale of Property Plant & Equipment                            | 733.62                                                          | 158.19                                                          | 158.19                                             | 1275.43                                            |
| Profit on Sale of Machinery                                   | 30.65                                                           |                                                                 |                                                    |                                                    |
| Non Operating Interest Income                                 | 149.68                                                          | 61.44                                                           | 136.54                                             | 130.09                                             |
| Investment in CWIP                                            | .00                                                             |                                                                 | -320.38                                            | 897.91                                             |
| Investment in Subsidiary                                      | -60.00                                                          | -40                                                             | -1200.40                                           | -300.60                                            |
| Investment in Loans                                           | 340.06                                                          | -162.17                                                         | -2439.21                                           | -118.75                                            |
| <b>Net Cash flows from Investing activities</b>               | <b>-136.27</b>                                                  | <b>-440.38</b>                                                  | <b>-4334.48</b>                                    | <b>-51.58</b>                                      |
| <b>C Cash flows from Financing activities</b>                 |                                                                 |                                                                 |                                                    |                                                    |
| Proceeds/(Repayment) of Borrowings                            | 318.23                                                          | 954.37                                                          | 1208.73                                            | -298.51                                            |
| Increase/ (Decrease) in Share Capital                         | .00                                                             | .00                                                             | 640.00                                             | -1440.00                                           |
| Increase in Security Premium Reserve                          |                                                                 | .00                                                             | 3308.19                                            | .00                                                |
| Increase in Capital reduction                                 |                                                                 |                                                                 | .00                                                | 1440.00                                            |
| Finance Cost                                                  | -304.34                                                         | -213.91                                                         | -510.33                                            | -320.66                                            |
| <b>Net Cash flows from Financing activities</b>               | <b>13.89</b>                                                    | <b>740.47</b>                                                   | <b>4646.59</b>                                     | <b>-619.18</b>                                     |
| <b>Net increase in cash and cash equivalents</b>              | <b>-82.04</b>                                                   | <b>36.88</b>                                                    | <b>60.72</b>                                       | <b>95.35</b>                                       |
| <b>Cash and cash equivalents at the beginning of the year</b> | <b>190.64</b>                                                   | <b>95.37</b>                                                    | <b>129.92</b>                                      | <b>34.58</b>                                       |
| <b>Cash and cash equivalents at year end</b>                  | <b>108.60</b>                                                   | <b>132.25</b>                                                   | <b>190.64</b>                                      | <b>129.92</b>                                      |

For Jerath & Co  
Chartered Accountants  
FNN 08307N

Ch. Vande Vargh  
M.No. 085090  
Place: New Delhi  
Date: 14.11.2024  
UDIN: 25085790BMIEPK8317

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

Yashpal Singh Yadav  
(Managing Director)  
00859217

Tej Pal Singh  
(Director)  
06898372

Standalone Segment Wise Revenue, Results , Assets & Liabilities for the Half Yearly 30-09-2025

(Amount Rs. In Lakhs)

|                                                 | Polymer Division | Fertilizer Division | Finance Cost | Unallocated | Total    |
|-------------------------------------------------|------------------|---------------------|--------------|-------------|----------|
| Segment Revenue                                 | 3256.60          | 5049.74             |              |             | 8306.34  |
| Segment Results                                 | 204.84           | 633.30              | 304.34       |             | 533.80   |
| Segment Assets                                  |                  |                     |              |             |          |
| Fixed Assets                                    | 2736.42          | 1397.24             |              |             |          |
| Non Current Assets/<br>Current Assets           | 4810.24          | 7757.47             |              |             |          |
| Unallocable                                     |                  |                     |              | 174.31      |          |
| Sub Total                                       | 7546.66          | 9154.71             |              | 174.31      | 16875.69 |
| Segment Liability                               |                  |                     |              |             |          |
| Non Current Liabilities/<br>Current Liabilities | 2657.56          | 4936.99             |              |             |          |
| Unallocable                                     |                  |                     |              | 213.84      |          |
| Sub Total                                       | 2657.56          | 4936.99             |              | 213.84      | 7808.39  |

For Jerath & Co  
Chartered Accountants  
FBN 08467N



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



Yashpal Singh Yadav  
(Managing Director)  
00859217

Tej Pal Singh  
(Director)  
06898372

## JERATH & CO

CHARTERED ACCOUNTANTS

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### **Independent Auditor's Limited Review Report on Consolidated Unaudited Financial Results of Anya Polytech and Fertilisers Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Six Months ended September, 2025.**

#### **To the Board of Directors of Anya Polytech and Fertilisers Limited.**

5. We have reviewed the unaudited Consolidated financial results of **Anya Polytech and Fertilisers Limited** (the "**Company**") with its subsidiaries for the six months ended September 30, 2025, which are included in the accompanying 'Statement of unaudited consolidated financial results for the six months ended on September 30, 2025 (the "**Statement**"). The Financial Statements have been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "**Listing Regulations, 2015**"), which has been initialled by us for identification purposes. The Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.
6. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement.
7. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
8. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies and has not disclosed the information required to be disclosed in terms of

## JERATH & CO

CHARTERED ACCOUNTANTS

[navneetjerath@gmail.com](mailto:navneetjerath@gmail.com)

[jerathnavneet@mail.ca.in](mailto:jerathnavneet@mail.ca.in)

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L-8, RAJOURI GARDEN

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Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Jerath and Co

Chartered Accountants

Firm's Registration Number: 008407N



CA Navneet Jerath

Proprietor

Membership No. 085790BMIEPL3504

UDIN: 25085790

Date: 14.11.2025

Place: New Delhi

Anya Polytech & Fertilizers Limited (CIN: U01403DI2011PIC225541)

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

CIN-U01403DI2011PTC225541 (PAN-AAKCA1442K)

Consolidated Statement of Assets and Liabilities

|       |                                                       |          | (Amount in Lacs )            |                              |                        |                        |
|-------|-------------------------------------------------------|----------|------------------------------|------------------------------|------------------------|------------------------|
|       | Particulars                                           | Note No. | As at<br>30 September 2023   | As at<br>30 September 2024   | As at<br>31 March 2025 | As at<br>31 March 2024 |
|       |                                                       |          | (Half Yearly)<br>(Unaudited) | (Half Yearly)<br>(Unaudited) | (Yearly)<br>(Audited)  | (Yearly)<br>(Audited)  |
| I     | ASSETS                                                |          |                              |                              |                        |                        |
| 1     | Non-current assets                                    |          |                              |                              |                        |                        |
| a)    | Property,Plant and Equipment                          | 1        | 4725.27                      | 4052.09                      | 4371.51                | 3845.28                |
| b)    | Capital work-in-progress                              | 1A       | 438.62                       | .00                          | 360.07                 | 106.30                 |
| c)    | Investment Property                                   |          |                              |                              |                        |                        |
| d)    | Goodwill                                              | 2        | 273.10                       | 153.10                       | 273.10                 | 153.10                 |
| e)    | Financial Assets                                      |          |                              |                              |                        |                        |
| i)    | Investments                                           |          |                              |                              |                        |                        |
| ii)   | Trade receivables                                     |          |                              | 149.36                       | .00                    | .00                    |
| iii)  | Loans                                                 | 3        | 1838.20                      | 575.18                       | 598.50                 | 1496.38                |
| iv)   | Others (to be specified)                              |          |                              |                              |                        |                        |
| f)    | Deferred Tax Assets (net)                             | 3B       | 205.93                       | 36.69                        | 147.60                 | 88.75                  |
| g)    | Other non-current assets                              | 3C       | 61.79                        | 25.79                        | 458.99                 | 25.99                  |
|       | Total Non-Current Assets                              |          | 7542.91                      | 4992.21                      | 6209.77                | 5715.80                |
| 2     | Current assets                                        |          |                              |                              |                        |                        |
| a)    | Inventories                                           | 4        | 4946.79                      | 2927.89                      | 4182.41                | 2861.58                |
| b)    | Financial Assets                                      |          |                              |                              |                        |                        |
| i)    | Investments                                           |          |                              |                              |                        |                        |
| ii)   | Trade receivables                                     | 5        | 3714.41                      | 2714.69                      | 3186.23                | 1901.46                |
| iii)  | Cash and cash equivalents                             | 6        | 214.38                       | 248.89                       | 828.82                 | 134.56                 |
| iv)   | Bank balances other than (iii) above                  | 7        | .00                          | 16.74                        | 1330.00                | 34.56                  |
| v)    | Loans                                                 |          | 426.67                       |                              |                        |                        |
| v)    | Other Financial Asset                                 | 8        | 1132.54                      | 697.13                       | 2124.31                | 311.15                 |
| c)    | Other current assets                                  | 9        | 1648.93                      | 1202.66                      | 982.09                 | 173.59                 |
|       | Total Current Assets                                  |          | 12083.73                     | 7808.01                      | 12633.86               | 5416.90                |
|       | Total Assets                                          |          | 19626.64                     | 12800.21                     | 18843.63               | 11132.70               |
| II    | EQUITY AND LIABILITIES                                |          |                              |                              |                        |                        |
|       | Equity                                                |          |                              |                              |                        |                        |
| a)    | Equity Share Capital                                  | 10       | 2400.00                      | 1760.00                      | 2400.00                | 1760.00                |
| b)    | Other Equity                                          | 10.1     | 7058.98                      | 3089.47                      | 6444.76                | 2286.95                |
|       | Total Equity                                          |          | 9458.98                      | 4849.47                      | 8844.76                | 4046.95                |
| c)    | Non Controlling Interest                              | 10.1     | 195.93                       | 228.87                       | 239.49                 | 206.34                 |
|       | LIABILITIES                                           |          |                              |                              |                        |                        |
| A     | Non-current liabilities                               |          |                              |                              |                        |                        |
| a)    | Financial Liabilities                                 |          |                              |                              |                        |                        |
| (i)   | Borrowings                                            | 11       | 2506.81                      | 5655.73                      | 3589.55                | 4744.92                |
| (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                                            | 12       | 76.82                        | 83.47                        | 76.82                  | 77.92                  |
| c)    | Deferred tax Liabilities (Net)                        | 13       |                              |                              | 27.02                  | -                      |
| d)    | Current Tax Liabilities                               |          |                              |                              | -                      | -                      |
|       | Total Non-current liabilities                         |          | 2779.56                      | 5968.08                      | 3932.88                | 5029.19                |



| <b>B</b> | <b>Current liabilities</b>                                                                  |    |                 |                 |                 |                 |
|----------|---------------------------------------------------------------------------------------------|----|-----------------|-----------------|-----------------|-----------------|
| a)       | Financial Liabilities                                                                       |    |                 |                 |                 |                 |
|          | (i) Borrowings                                                                              | 14 | 4297.16         | 221.96          | 4263.38         | 172.73          |
|          | (ii) Trade payables                                                                         |    |                 |                 |                 |                 |
|          | (A) total outstanding dues of Micro enterprises and small enterprises; and                  | 15 | 287.67          |                 | 254.06          | 37.46           |
|          | (B) total outstanding dues of creditors other than micro enterprises and small enterprises. | 15 | 1979.70         | 1168.07         | 842.22          | 1407.15         |
|          | (iii) Other financial liabilities                                                           |    | .25             |                 |                 |                 |
| b)       | Other Current Liabilities                                                                   | 16 | 620.83          | 108.66          | 218.93          | 243.60          |
| c)       | Provisions                                                                                  | 17 | 202.49          | 483.98          | 487.39          | 195.62          |
| d)       | Current Tax Liabilities (Net)                                                               |    |                 |                 |                 |                 |
|          | <b>Total current liabilities</b>                                                            |    | <b>7388.10</b>  | <b>1982.67</b>  | <b>6065.99</b>  | <b>2056.56</b>  |
|          | <b>Total Equity and Liabilities</b>                                                         |    | <b>19626.64</b> | <b>12800.21</b> | <b>18843.63</b> | <b>11132.70</b> |

For Jerath & Co

Chartered Accountants

ERN 08407N

L-8,  
Rajouri Garden  
New Delhi-110028  
CA Navneet Jerath  
M. No. 085720  
Place New Delhi

Date: 14.11.2025

UDIN : 25085790BMIEPL3504



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

Yashpal Singh Yadav  
(Managing Director)  
00859217

Tej Pal Singh  
(Director)  
06898372

Anya Polytech & Fertilizers Limited (CIN: U01403DI2011PTC225541)

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

CIN-U01403DL2011PTC225541 (PAN-AARCA1442K)

Consolidated Statement of Profit and Loss

(Amount in Lacs)

| Particulars                                                                  | Note No. | For the half year ended 30 September 2025 | For the half year ended 30 September 2024 | For the year ended 31 March 2025 | For the year ended 31 March 2024 |
|------------------------------------------------------------------------------|----------|-------------------------------------------|-------------------------------------------|----------------------------------|----------------------------------|
|                                                                              |          | (Unaudited)                               | (Unaudited)                               | (Audited)                        | (Audited)                        |
| <b>Continuing Operations</b>                                                 |          |                                           |                                           |                                  |                                  |
| I. Revenue From Operations                                                   | 18       | 9843.57                                   | 7627.00                                   | 13681.00                         | 12341.77                         |
| II. Other Income                                                             | 19       | 126.76                                    | 59.68                                     | 166.26                           | 178.79                           |
| <b>Total Income (I + II)</b>                                                 |          | <b>9970.33</b>                            | <b>7686.68</b>                            | <b>13847.26</b>                  | <b>12520.57</b>                  |
| IV. Expenses:                                                                |          |                                           |                                           |                                  |                                  |
| Cost Of Materials Consumed                                                   | 20       | 7375.13                                   | 4848.05                                   | 8882.49                          | 9352.32                          |
| Purchase of Stock in Trade                                                   | 21       | 396.80                                    | 601.43                                    | 970.30                           | 394.15                           |
| Change in Inventory of Finished Goods                                        | 22       | -510.27                                   | -117.20                                   | -592.89                          | -335.26                          |
| Employee Benefit Expense                                                     | 23       | 295.19                                    | 161.68                                    | 437.42                           | 358.21                           |
| Financial Costs                                                              | 24       | 329.51                                    | 235.16                                    | 684.40                           | 360.74                           |
| Depreciation And Amortization Expense                                        | 1        | 303.93                                    | 248.96                                    | 504.43                           | 302.32                           |
| Other Expenses                                                               | 25       | 1074.08                                   | 542.21                                    | 1789.35                          | 883.45                           |
| <b>Total Expenses (IV)</b>                                                   |          | <b>9264.37</b>                            | <b>6520.29</b>                            | <b>12675.50</b>                  | <b>11315.94</b>                  |
| V. Profit Before Exceptional And Extraordinary Items And Tax (I - IV)        |          | 705.96                                    | 1166.39                                   | 1171.76                          | 1204.63                          |
| VI. Exceptional Items                                                        |          | -                                         | .00                                       | .00                              | .00                              |
| VII. Profit Before Extraordinary Items And Tax (V - VI)                      |          | 705.96                                    | 1166.39                                   | 1171.76                          | 1204.63                          |
| VIII. Extraordinary Items                                                    |          | -                                         | .00                                       | .00                              | .00                              |
| <b>IX. Profit before tax (VI - VII)</b>                                      |          | <b>705.96</b>                             | <b>1166.39</b>                            | <b>1171.76</b>                   | <b>1204.63</b>                   |
| X. Tax expense:                                                              |          |                                           |                                           |                                  |                                  |
| (1) Current tax                                                              |          | 160.54                                    | -288.33                                   | -310.31                          | -221.35                          |
| (2) Earlier Year Tax                                                         |          | -                                         | .00                                       | .00                              | 22.86                            |
| (3) Deferred tax                                                             |          | -85.35                                    | -52.06                                    | -26.80                           | -160.12                          |
| (4) MAT Credit                                                               |          | -                                         | -                                         | -                                | -                                |
| <b>XI Profit/(Loss) from the period from continuing operations (VIII-IX)</b> |          | <b>630.77</b>                             | <b>825.99</b>                             | <b>834.65</b>                    | <b>846.02</b>                    |
| XII Profit/(Loss) from discontinuing operations                              |          | -                                         | -                                         | .00                              | .00                              |
| XIII Tax expense of discontinuing operations                                 |          | -                                         | -                                         | .00                              | .00                              |
| XIV Profit/(Loss) from Discontinuing operations (After Tax) (X - XII)        |          | -                                         | -                                         | .00                              | .00                              |
| <b>XV Profit/(Loss) for the period (X + XIII)</b>                            |          | <b>630.77</b>                             | <b>825.99</b>                             | <b>834.65</b>                    | <b>846.02</b>                    |
| <b>Profit/(Loss) for the year/ Period attributable to:</b>                   |          |                                           |                                           |                                  |                                  |
| Owners of the parents                                                        | 10.1     | 614.33                                    | 806.33                                    | 819.33                           | 802.66                           |
| Non Controlling interest                                                     | 10.1     | 16.44                                     | 22.93                                     | 15.32                            | 43.36                            |
| <b>Other Comprehensive Income</b>                                            |          |                                           |                                           |                                  |                                  |
| Remeasurements of post-employment benefit obligations - Gratuity             |          | -                                         | 3.26                                      | 17.21                            | 46.65                            |
| Income tax related to items that will not be reclassified to profit or loss  |          | -                                         | -                                         | .00                              | .00                              |
| <b>Total Comprehensive Income for the Year/ Period</b>                       |          | <b>630.77</b>                             | <b>829.25</b>                             | <b>851.86</b>                    | <b>892.67</b>                    |
| <b>Profit/(Loss) for the year/ Period attributable to:</b>                   |          |                                           |                                           |                                  |                                  |
| Owners of the parents                                                        | 10.1     | 614.33                                    | 806.33                                    | 836.54                           | 849.31                           |
| Non Controlling interest                                                     | 10.1     | 16.44                                     | 22.93                                     | 15.32                            | 43.36                            |
| <b>XVI Earning per equity share:</b>                                         |          |                                           |                                           |                                  |                                  |
| (1) Basic                                                                    |          | 0.52                                      | 0.92                                      | 0.87                             | 0.92                             |
| (2) Diluted                                                                  |          | 0.52                                      | 0.92                                      | 0.87                             | 0.92                             |

For Jyoti & Co  
Chartered Accountants  
FRN 08407N

CA Navneet Jyoti  
M No: 985790  
Place: New Delhi  
Date: 14.11.2025  
UDIN : 25085790BMIEPL3504

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

Yashpal Singh Yadav  
(Managing Director)  
00859217

Tej Pal Singh  
(Director)  
06898372

(Amount in Lacs)

| Particulars                                                   | For the half year ended 30 September 2025 | For the half year ended 30 September 2024 | For the year ended 31 March 2025 | For the year ended 31 March 2024 |
|---------------------------------------------------------------|-------------------------------------------|-------------------------------------------|----------------------------------|----------------------------------|
|                                                               | (Unaudited)                               | (Unaudited)                               | (Audited)                        | (Audited)                        |
| <b>A Cash flows from operating activities</b>                 |                                           |                                           |                                  |                                  |
| Net Profit before Tax                                         | 705.96                                    | 1166.39                                   | 1171.76                          | 1204.63                          |
| <b>Adjustments</b>                                            |                                           |                                           |                                  |                                  |
| Non Operating Interest Income                                 | -126.76                                   | -55.99                                    | -162.57                          | -77.41                           |
| Finance Cost                                                  | 329.51                                    | 235.16                                    | 684.40                           | 360.74                           |
| Capital Subsidy Amortised                                     | .00                                       | -3.69                                     | -3.69                            | -18.46                           |
| Profit on sale of Plant & Machinery                           | -30.65                                    |                                           |                                  |                                  |
| Depreciation                                                  | 303.93                                    | 248.96                                    | 504.43                           | 302.32                           |
| MAT Credit                                                    | .00                                       |                                           |                                  | 73.86                            |
| Gratuity Interest Cost                                        | .00                                       | 2.86                                      | 5.71                             | 7.82                             |
| Gratuity Current Service Cost                                 | .00                                       | 5.99                                      | 10.36                            | 11.95                            |
| <b>Net Profit before Working Capital Changes</b>              | <b>1181.93</b>                            | <b>1599.68</b>                            | <b>2210.40</b>                   | <b>1865.46</b>                   |
| <b>Decrease/(Increase) in Current Assets</b>                  |                                           |                                           |                                  |                                  |
| Decrease/(Increase) in Inventory                              | -764.38                                   | -66.31                                    | -1320.83                         | -1440.38                         |
| Decrease/(Increase) in Trade Receivables                      | -528.18                                   | -813.23                                   | -1284.77                         |                                  |
| Decrease/(Increase) in Trade Receivables (Non Current)        |                                           | -149.36                                   | .00                              |                                  |
| Decrease/(Increase) in Other bank Balance                     | 1330.00                                   | 17.82                                     | -1295.44                         |                                  |
| Decrease/(Increase) in Financial Assets                       | 991.77                                    | -385.98                                   | -1813.16                         |                                  |
| Decrease/(Increase) in Current Assets                         | -666.84                                   |                                           | -808.50                          |                                  |
| Decrease/(Increase) in Loans                                  | -426.67                                   |                                           |                                  |                                  |
| Investment in Other Non Current Assets                        |                                           |                                           | -433.00                          | 5.27                             |
| <b>Increase/(Decrease) in Current Liability</b>               |                                           |                                           |                                  |                                  |
| Increase/(Decrease) in Trade Payables                         | 1171.09                                   | -276.54                                   | -348.33                          | -1235.88                         |
| Increase/(Decrease) in Other Current Liability                | 401.90                                    | -134.94                                   | -24.67                           |                                  |
| Increase/(Decrease) in Other Financial Liability              | .25                                       |                                           |                                  |                                  |
| Increase/(Decrease) in Provisions                             | -284.90                                   | 288.33                                    | 291.81                           |                                  |
| Less Income Tax Paid                                          | 2406.00                                   | 79.47                                     | -4826.49                         | -805.53                          |
|                                                               | -160.54                                   | -288.33                                   | -310.31                          | -198.50                          |
| <b>Net Cash Flow from Operating Activity</b>                  | <b>2245.47</b>                            | <b>-208.88</b>                            | <b>-5136.80</b>                  | <b>-1004.03</b>                  |
| <b>B Cash flows from Investing activities</b>                 |                                           |                                           |                                  |                                  |
| Purchase of Property Plant & Equipment                        | 1564.26                                   | -614.08                                   | -794.72                          | -1965.50                         |
| Purchase of Goodwill                                          |                                           |                                           | -120.00                          |                                  |
| Sale of Property Plant & Equipment                            | 906.46                                    | 158.19                                    | 193.77                           | 1276.95                          |
| Profit on sale of Plant & Machinery                           | 30.65                                     |                                           |                                  |                                  |
| Non Operating Interest Income                                 | 126.76                                    | 55.99                                     | 162.57                           | 77.41                            |
| Investment in Other Non Current Assets                        | 397.20                                    | 0.2                                       |                                  |                                  |
| Investment in FDR                                             |                                           |                                           | .00                              |                                  |
| Consolidation Adjustment                                      |                                           | 0                                         | -453.35                          |                                  |
| (Investment)/ Reduction in CWIP                               | -78.55                                    | 106.3                                     | -253.77                          | 820.18                           |
| Received/(Investment) in Loans                                | -1239.70                                  | -107.87                                   | 897.88                           | -115.02                          |
| <b>Net Cash flows from Investing activities</b>               | <b>-1421.44</b>                           | <b>-401.28</b>                            | <b>-367.62</b>                   | <b>94.02</b>                     |
| <b>C Cash flows from Financing activities</b>                 |                                           |                                           |                                  |                                  |
| Increase/(Repayment) of Borrowings                            | -1048.96                                  | 960.04                                    | 2935.28                          | 1312.57                          |
| Increase/(Decrease) in Security Premium                       |                                           |                                           | 3308.19                          | -1440.00                         |
| Increase/(Decrease) in Share Capital                          |                                           | 0                                         | 640.00                           |                                  |
| Increase/(Decrease) in NCI                                    | -60.00                                    | -0.4                                      | -40                              | .40                              |
| Increase in Capital Reserve/(reduction)                       |                                           | 0                                         | .00                              | 1440.00                          |
| Finance Cost                                                  | -329.51                                   | -235.16                                   | -684.40                          | -360.74                          |
| <b>Net Cash flows from Financing activities</b>               | <b>-1438.47</b>                           | <b>724.48</b>                             | <b>6198.67</b>                   | <b>952.23</b>                    |
| <b>Net increase in cash and cash equivalents</b>              | <b>-614.44</b>                            | <b>114.33</b>                             | <b>694.25</b>                    | <b>42.22</b>                     |
| <b>Cash and cash equivalents at the beginning of the year</b> | <b>828.82</b>                             | <b>134.56</b>                             | <b>134.56</b>                    | <b>92.34</b>                     |
| <b>Cash and cash equivalents at year end</b>                  | <b>214.38</b>                             | <b>248.89</b>                             | <b>828.82</b>                    | <b>134.56</b>                    |

See Accompanying Notes to the financial statements and Significant Accounting Policies

M. J. Jeth & Co  
Chartered Accountants

FNN 08407927

New Delhi

FRN: 008407N

Chartered Accountant

CA M. J. Jeth

M.No. 085790

Place: New Delhi

Date: 14.11.2025

For & on behalf of the Board of Directors of  
Anya Polytech & Fertilizers LimitedYashpal Singh Yadav  
(Managing Director)  
00859217Tej Pal Singh  
(Director)  
06898372

Consolidated Segment Wise Revenue, Results , Assets & Liabilities for  
the Half Yearly Ended 30-09-2025

(Amount in Lacs )

| Sr.      | Particulars                       | 30.09.2025      |
|----------|-----------------------------------|-----------------|
| <b>1</b> | <b><u>Segment Revenue</u></b>     |                 |
|          | Polymer Division                  | 3682.20         |
|          | Fertilizers Division              | 4867.91         |
|          | SSP                               | 1378.25         |
|          | Green Energy                      | 41.97           |
|          | <b>Total</b>                      | <b>9970.33</b>  |
| <b>2</b> | <b><u>Segment Results</u></b>     |                 |
|          | Polymer Division                  | 269.33          |
|          | Fertilizers Division              | 633.30          |
|          | SSP                               | 126.99          |
|          | Green Energy                      | 30.63           |
|          | <b>Sub- Total</b>                 | <b>1060.25</b>  |
|          | Less: Finance Cost                | 354.29          |
|          | <b>Total Profit Before Tax</b>    | <b>705.96</b>   |
| <b>3</b> | <b><u>Segment Assets</u></b>      |                 |
|          | Polymer Division                  | 8551.88         |
|          | Fertilizers Division              | 4915.21         |
|          | SSP                               | 4069.86         |
|          | Green Energy                      | 1610.66         |
|          | Unallocable Assets                | 506.05          |
|          | <b>Total</b>                      | <b>19653.66</b> |
| <b>4</b> | <b><u>Segment Liabilities</u></b> |                 |
|          | Polymer Division                  | 3522.96         |
|          | Fertilizers Division              | 4936.99         |
|          | SSP                               | 1316.94         |
|          | Green Energy                      | 8.01            |
|          | Unallocable Liabilities           | 213.84          |
|          | <b>Total</b>                      | <b>9998.75</b>  |

