

JERATH & CO

CHARTERED ACCOUNTANTS
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L-8, RAJOURI GARDEN
NEW DELHI-110027
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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, 2025, 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, 2025.

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 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

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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 as a whole 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 on the basis of 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 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.

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- 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, 2025 being the audited figures in respect of the full financial year ended 31st March, 2025 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 Nayneet Jerath

Proprietor

Membership No. 085790

Dated- 30th May 2025

UDIN- 25085790BMIEKO8684

Place-Noida



Anya Polytech & Fertilizers Limited

Corp. Off.: B-243, Sector 26, Noida-201301, India

Tel. No.: 0120-4159498

Email: contact@apfl.in

website: www.apfl.in

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 BALANCE SHEET AS AT MARCH 31, 2025

		(Amount Rs. In Lakhs)		
Particulars	Note No.	AMOUNT AS ON 31.03.2025 (Audited)	AMOUNT AS ON 30.09.2024 (Unaudited)	AMOUNT AS ON 31.03.2024 (Audited)
I ASSETS				
1 Non-current assets				
a) Property, Plant and Equipment	1A	3505.08	3526.04	3425.78
b) Capital work-in-progress	1B	320.38		.00
c) Investment Property				
d) Goodwill				
e) Intangible Assets under Development				
f) Financial Assets				
i) Investments	2	1734.41	534.41	534.01
ii) Trade receivables			149.36	
iii) Loans	3	4043.26	1658.55	1604.05
iv) Others (to be specified)				
g) Deferred Tax Assets (net)	4	88.97	45.19	95.25
h) Other non-current assets				
Total Non-Current Assets		9692.09	5913.55	5659.09
2 Current assets				
a) Inventories	5	2145.33	1676.47	1577.16
b) Financial Assets				
i) Investments	6	2078.94	1934.39	1332.11
ii) Trade receivables	7	190.64	132.25	129.92
iii) Cash and cash equivalents	9	827.01	671.73	277.23
iv) Loans & Advances				
c) Other current assets	10	721.06	1122.89	872.64
Total Current Assets		5962.98	5554.47	4189.07
Total Assets		15655.08	11468.02	9848.16
II EQUITY AND LIABILITIES				
Equity				
a) Equity Share Capital	11	2400.00	1760.00	1760.00
b) Other Equity	12	6181.72	2838.69	2158.84
Total Equity		8581.72	4598.69	3918.84
LIABILITIES				
A Non-current liabilities				
a) Financial Liabilities				
(i) Borrowings	13	1578.17	4953.94	4048.72
(ii) Lease Liabilities				
(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	14	76.82	83.47	77.92
Total Non-current Liabilities		1654.99	5037.41	4126.65
B Current liabilities				
a) Financial Liabilities				
(i) Borrowings	15	3852.01	221.96	172.73
(ia) Lease Liabilities				
(ii) Trade payables	16	212.67	1084.65	1312.63
(A) total outstanding dues of Micro enterprises and small enterprises; and		728.85		
(B) total outstanding dues of creditors than micro enterprises and small enterprises.				
(iii) Other financial liabilities				
b) Other Current Liabilities	17	175.83	89.48	127.16
c) Provisions	18	449.00	435.84	190.15
d) Current Tax Liabilities (Net)				
Total current liabilities		5418.37	1831.93	1802.67
Total Equity and Liabilities		15655.08	11468.02	9848.16

Notes 1-39 part of the integral financial statement.

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

FRN 06407N

CA. Naveen Datta
M.No. 085490
UDIN: 25085790BMEKN7Q32

Date: 30.05.2025

Place: Noida

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

Yashpal Singh Yadav
(Managing Director)
00859217

Anurag Agarwal
Chief Financial Officer

Tej Pal Singh
(Director)
06898372

CS Aayushee Bhatia
Company Secretary

Regd. Office : S-2 Level, Block - E, International Trade Tower, Nehru Place, New Delhi - 110019

CIN NO. U01403DL2011PLC225541

An ISO 9001:2015 Certified Company



Anya Polytech & Fertilizers Limited

Corp. Off.: B-243, Sector 26, Noida-201301, India

Tel. No.: 0120-4159498

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website: www.apfl.in

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)
STATEMENT OF PROFIT & LOSS FOR THE PERIOD ENDED ON MARCH 31, 2025

		(Amount Rs. In Lakhs)			
	Particulars	Note No.	AMOUNT AS ON 31.03.2025	AMOUNT AS ON 30.09.2025	AMOUNT AS ON 31.03.2024
			(Audited)	(Unaudited)	(Audited)
	Continuing Operations				
I.	Revenue From Operations		11931.18	6758.44	11584.26
II.	Other Income		174.45	81.15	174.80
III.	Total Income (I +II)		12105.63	6839.59	11759.06
IV.	Expenses:				
	Cost Of Materials Consumed		8015.43	4453.93	8470.23
	Purchase of Stock in Trade		970.30	601.43	394.15
	Change in Work in Progress and Finished Goods		-332.88	-91.00	-267.59
	Employee Benefit Expense		368.84	135.74	393.55
	Financial Costs		510.33	213.91	320.66
	Depreciation And Amortization Expense		431.49	238.86	284.98
	Other Expenses		1157.06	310.59	1059.70
	Total Expenses (IV)		11120.57	5863.46	10655.69
V.	Profit Before Exceptional And Extraordinary Items And Tax (I - IV)		985.06	976.13	1103.37
VI.	Exceptional Items				
VII.	Profit Before Extraordinary Items And Tax (V - VI)		985.06	976.13	1103.37
VIII.	Extraordinary Items				
IX.	Profit before tax (VI - VII)		985.06	976.13	1103.37
X.	Tax expense:				
	(1) Current tax (Earlier Year)			.00	-4.11
	(2) Current tax		277.36	245.66	215.88
	(3) Deferred tax		6.29	50.07	136.84
	(4) MAT Credit			.00	.00
XI.	Profit(Loss) from the perid from continuing operations (VIII-IX)		701.41	680.40	754.75
	Other Comprehensive Income				
	Remeasurements of post-employment benefit obligations - Gratuity		17.21	3.26	46.65
	Income tax related to items that will not be reclassified to profit or loss				
	Profit from continuing operation attributable to owners		718.62	683.66	801.40
XII.	Earning per equity share:				
	(1) Basic		0.73	0.78	2.36
	(2) Diluted		0.73	0.78	2.36

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

FRN 08407N

CA Navneet Jerath

M.No. 085790

UDIN: 25085790BMIEKN7032

Date: 30.05.2025

Place: Noida

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

Yashpal Singh Yadav
 (Managing Director)
 00859217

Anurag Agarwal
 Chief Financial Officer

Tej Pal Singh
 (Director)
 06898372

CS Aayushee Bhatia
 Company Secretary

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ANYA Group of Companies

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 FOR THE YEAR ENDED 31.03.2025

Particulars	FY- 2024-25 Amount (in Rs) (Audited)	FY- 2023-24 Amount (in Rs) (Audited)
A Cash flows from operating activities		
Net Profit before Tax	985.06	1103.37
Adjustments		
Non Operating Interest Income	-136.54	-130.09
Finance Cost	510.33	320.66
Capital Subsidy Amortised	-3.69	-18.46
Depreciation	431.49	284.98
MAT Credit	.00	73.86
Gratuity Interest Cost	5.71	7.82
Gratuity Current Service Cost	10.36	11.95
Net Profit before Working Capital Changes	1802.72	1654.10
Decrease/(Increase) in Current Assets		
Decrease/(Increase) in Trade Receivables	-746.83	-692.55
Decrease/(Increase) in Inventories	-568.17	-382.66
Decrease/(Increase) in Other Current Assets	151.58	158.80
Decrease/(Increase) in Loans & Advances	-549.78	-257.23
Increase/(Decrease) in Current Liability		
Increase/(Decrease) in Trade payables	-371.11	298.73
Increase/(Decrease) in Other Current Liabilities	48.66	52.10
Increase/(Decrease) in Provisions	258.89	146.59
Less Income Tax Paid	25.98	977.88
	-277.36	-211.78
Net Cash Flow from Operating Activity	-251.39	766.10
B Cash flows from Investing activities		
Purchase of Property Plant & Equipment	-669.23	-1935.66
Sale of Property Plant & Equipment	158.19	1275.43
Non Operating Interest Income	136.54	130.09
Investment in CWIP	-320.38	897.91
Investment in Subsidiary	-1200.40	-300.60
Investment in Loans	-2439.21	-118.75
Net Cash flows from Investing activities	-4334.48	-51.58
C Cash flows from Financing activities		
Proceeds/(Repayment) of Borrowings	1208.73	-298.51
Increase/ (Decrease) in Share Capital	640.00	-1440.00
Increase in Security Premium Reserve	3308.19	.00
Increase in Capital reduction	.00	1440.00
Finance Cost	-510.33	-320.66
Net Cash flows from Financing activities	4646.59	-619.18
Net increase in cash and cash equivalents	60.72	95.35
Cash and cash equivalents at the beginning of the year	129.92	34.58
Cash and cash equivalents at year end	190.64	129.92

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
FRN 08407N

CA Navneet Jerath
M.No. 085790
UDIN: 25085790BMIEKN7032
Date: 30.05.2025
Place: Noida



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

Yashpal Singh Yadav
(Managing Director)
00859217

Ashurag Agarwal
Chief Financial Officer

Tej Pal Singh
(Director)
06898372

CS Aayushee Bhatia
Company Secretary

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Standalone Segment Wise Revenue, Results , Assets & Liabilities for the Half Yearly & Year Ended 31-03-2025

Sr.	Particulars	31.03.2025	30.09.2024
1	Segment Revenue		
	Polymer Division	469188473	230741080.7
	Fertilizers Division	723930022	445102540.9
	Total	1193118495	675843621.6
2	Segment Results		
	Polymer Division	14680836	21289226
	Fertilizers Division	134858013	97714053.95
	Sub- Total	149538849	119003279.9
	Less: Finance Cost	51032800	21390722.68
	Total Profit Before Tax	98506049	97612557.27
3	Segment Assets		
	Polymer Division	576161727	349752291.6
	Fertilizers Division	895116778	792531425
	Unallocable Assets	94229077	4518708.947
	Total	1565507582	1146802426
4	Segment Liabilities		
	Polymer Division	190080581	155037443
	Fertilizers Division	489632397	531896448.5
	Unallocable Liabilities	27622978	
	Total	707335956	686933891.5



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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** (the "Company"), for the year ended March 31, 2025, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosures 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 Consolidated Financial Results:

3. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
4. 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, 2025.

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 Consolidated 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 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

Board of Director's Responsibilities Consolidated Financial Results

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

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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 Consolidated Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated 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 Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole 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 on the basis of 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 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

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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 half year ended 31st March, 2025 being the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2025 and the published unaudited year-to-date 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- 30th May 2025

UDIN- 25085790BMIEKO8684

Place-Noida



Anya Polytech & Fertilizers Limited

Corp. Off.: B-243, Sector 26, Noida-201301, India

Tel. No.: 0120-4159498

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website: www.apfl.in

Anya Polytech & Fertilizers Limited (CIN: U01403DL2011PIC225541)
Consolidated Statement of Assets and Liabilities

(Amount in Lacs)					
	Particulars	Note No.	As at 31 March 2025 (Audited)	As at 30 September 2024 (Unaudited)	As at 31 March 2024 (Audited)
I	ASSETS				
I	Non-current assets				
a)	Property,Plant and Equipment	1	4371.51	4052.09	3845.28
b)	Capital work-in-progress		360.07	00	106.30
c)	Investment Property				
d)	Goodwill	1.a	273.10	153.10	153.10
e)	Financial Assets				
i)	Investments				
ii)	Trade receivables	2	00	149.36	00
iii)	Loans	3A	598.50	575.18	1496.38
iv)	Others (to be specified)				
f)	Deferred Tax Assets (net)	3B	147.60	36.69	88.75
g)	Other non-current assets	3C	458.99	25.79	25.99
	Total Non-Current Assets		6209.77	4992.21	5715.80
2	Current assets				
a)	Inventories	4	4182.41	2927.89	2861.58
b)	Financial Assets				
i)	Investments				
ii)	Trade receivables	2	3186.23	2714.69	1901.46
iii)	Cash and cash equivalents	6	828.82	248.89	134.56
iv)	Bank balances other than (iii) above	7	1330.00	16.74	34.56
v)	Other Financial Asset	8	2124.31	697.13	311.15
c)	Other current assets	9	982.09	1202.66	173.59
	Total Current Assets		12633.86	7808.01	5416.90
	Total Assets		18843.63	12800.21	11132.70
II	EQUITY AND LIABILITIES				
	Equity				
a)	Equity Share Capital	9	2400.00	1760.00	1760.00
b)	Other Equity	9.1	6444.76	3089.47	2286.95
	Total Equity		8844.76	4849.47	4046.95
c)	Non Controlling Interest	9.1	239.49	228.87	206.34
	LIABILITIES				
A	Non-current liabilities				
a)	Financial Liabilities				
(i)	Borrowings	10	3589.55	5655.73	4744.92
(ii)	Trade Payables				
(A)	total outstanding dues of Micro enterprises and small enterprises;		-	-	-
(B)	total outstanding dues of creditors than micro enterprises and small		-	-	-
(iii)	Other financial liabilities				
b)	Provisions	11	76.82	83.47	77.92
c)	Deferred tax liabilities (Net)		27.02	-	-
d)	Current Tax Liabilities		-	-	-
	Total Non-current liabilities		3693.39	5739.21	4822.85
B	Current liabilities				
a)	Financial Liabilities				
(i)	Borrowings	12	4263.38	221.96	172.73
(ii)	Trade payables				
(A)	total outstanding dues of Micro enterprises and small enterprises;	13	254.06	00	37.46
and					
(B)	total outstanding dues of creditors other than micro enterprises and	13	842.22	1168.07	1407.15
small enterprises					
(iii)	Other financial liabilities		-	-	-
b)	Other Current Liabilities	14	218.93	108.66	243.60
c)	Provisions	15	487.39	483.98	195.62
d)	Current Tax Liabilities (Net)				
	Total current liabilities		6065.99	1982.67	2056.56
	Total Equity and Liabilities		18843.63	12800.21	11132.70

See Accompanying Notes to the financial statements and Significant Accounting Policies

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

Yashpal Singh Yadav
(Managing Director)
00859217

Anurag Agarwal
Chief Financial Officer

Tej Pal Singh
(Director)
06898372

CS Ayushee Bhatia
Company Secretary

For Jorath & Co
Chartered Accountants
FRN 008407N

C/A Navneet Jorath
M.No. 085790
Place: NOIDA

Date: 30.05.2025

UDIN:25085790BMTEK08689

Regd. Office : S-2 Level, Block - E, International Trade Tower, Nehru Place, New Delhi - 110019

CIN NO. U01403DL2011PLC225541

An ISO 9001:2015 Certified Company



Anya Polytech & Fertilizers Limited

Corp. Off.: B-243, Sector 26, Noida-201301, India

Tel. No.: 0120-4159498

Email: contact@apfl.in

website: www.apfl.in

Notes:

1. The Standalone and consolidated financial results of the company for the half year ended 30.09.2024 extracted from un-audited accounts and for the year ended March 31, 2025 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 May 30, 2025. 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 quarters ended March 31, 2025 and March 31, 2024 represents the balancing figures between the audited figures in respect of full financial year and for the half year ended 30.9.2024.
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 30.9.2024 and the year ended March 31, 2025 are also available on the company website and on the website of the NSE Limited.

Date: 30.05.2025

Place: Noida





Anya Polytech & Fertilizers Limited

Corp. Off.: B-243, Sector 26, Noida-201301, India

Tel. No.: 0120-4159498

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Anya Polytech & Fertilizers Limited (CIN: U01403DI2011PIC225541)

Consolidated Statement of Profit and Loss

(Amount in Lacs)

	Particulars	Note No.	For the period ended 31 March 2025 (Audited)	For the period ended 30 September 2024 (Unaudited)	For the year ended 31 March 2024 (Audited)
	Continuing Operations				
I.	Revenue From Operations	16	13681.00	7627.00	12341.77
II.	Other Income	17	166.26	59.68	178.79
III.	Total Income (I +II)		13847.26	7686.68	12520.57
IV.	Expenses:				
	Cost Of Materials Consumed	18	8882.49	4848.05	9352.32
	Purchase of Stock in Trade	19	970.30	601.43	394.15
	Change in Inventory of Finished Goods	20	-592.89	-117.20	-335.26
	Employee Benefit Expense	21	437.42	161.68	358.21
	Financial Costs	22	684.40	235.16	360.74
	Depreciation And Amortization Expense	1	504.43	248.96	302.32
	Other Expenses	23	1789.35	542.21	883.45
	Total Expenses (IV)		12675.50	6520.29	11315.94
V.	Profit Before Exceptional And Extraordinary Items And Tax (I - IV)		1171.76	1166.39	1204.63
VI.	Exceptional Items		.00	-	-
VII.	Profit Before Extraordinary Items And Tax (V - VI)		1171.76	1166.39	1204.63
VIII.	Extraordinary Items		.00	-	-
IX.	Profit before tax (VI - VII)		1171.76	1166.39	1204.63
X.	Tax expense:				
	(1) Current tax		-310.31	-288.33	-221.35
	(2) Earlier Year Tax		.00	.00	22.86
	(3) Deferred tax		-26.80	-52.06	-160.12
	(4) MAT Credit				
XI.	Profit(Loss) from the perid from continuing operations (VIII- IX)		834.65	825.99	846.02
XII.	Profit/(Loss) from discontinuing operations		.00	.00	.00
XIII.	Tax expense of discounting operations		.00	.00	.00
XIV.	Profit/(Loss) from Discontinuing operations (After Tax) (X - XII)		.00	.00	.00
XV.	Profit/(Loss) for the period (X + XIII)		834.65	825.99	846.02
	Profit/(Loss) for the year/ Period attributable to:				
	Owners of the parents	9	819.33	803.07	802.66
	Non Controlling interest	9	15.32	22.93	43.36
	Other Comprehensive Income				
	Remeasurements of post-employment benefit obligations -Gratuity		17.21	3.26	46.65
	Income tax related to items that will not be reclassified to profit or loss		.00	.00	.00
	Total Comprehensive Income for the Year/ Period		851.86	829.25	892.67
	Profit/(Loss) for the year/ Period attributable to:				
	Owners of the parents	9	836.54	806.33	849.31
	Non Controlling interest	9	15.32	22.93	43.36
XVI.	Earning per equity share:				
	(1) Basic		0.93	0.91	0.91
	(2) Diluted		0.93	0.91	0.91

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 Jerath & Co
Chartered Accountants
FRN 008407N
CA Navneet Jerath
M.No. 085790
Place: NOIDA
Date: 30.05.2025
UDIN-25085790BMT1EK08689



Yashpal Singh Yadav
(Managing Director)
00859217
Anurag Agarwal
Chief Financial Officer

Tej Pal Singh
(Director)
06898372
CS Ayushee Bhatia
Company Secretary

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CIN NO. U01403DL2011PLC225541

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Anya Polytech & Fertilizers Limited (CIN: U01403DI2011PIC225541)

Consolidated Statement of Cash Flows

(Amount in Lacs)

Particulars	For the period ended 31 March 2025 (Audited)	For the year ended 31 March 2024 (Audited)
A Cash flows from operating activities		
Net Profit before Tax	1171.76	1204.63
<u>Adjustments</u>		
Non Operating Interest Income	-162.57	-77.41
Finance Cost	684.40	360.74
Capital Subsidy Amortised	-3.69	-18.46
Depreciation	504.43	302.32
MAT Credit		73.86
Gratuity Interest Cost	5.71	7.82
Gratuity Current Service Cost	10.36	11.95
Net Profit before Working Capital Changes	2210.40	1865.46
<u>Decrease/(Increase) in Current Assets</u>		-1440.38
Decrease/(Increase) in Inventory	-1320.83	
Decrease/(Increase) in Trade Receivables	-1284.77	
Decrease/(Increase) in Trade Receivables (Non Current)	.00	
Decrease/(Increase) in Other bank Balance	-1295.44	
Decrease/(Increase) in Financial Assets	-1813.16	
Decrease/(Increase) in Current Assets	-808.50	
Investment in Other Non Current Assets	-433.00	5.27
<u>Increase/(Decrease) in Current Liability</u>		-1235.88
Increase/(Decrease) in Trade Payables	-348.33	
Increase/(Decrease) in Other Current Liability	-24.67	
Increase/(Decrease) in Provisions	291.81	
	-4826.49	-805.53
Less Income Tax Paid	-310.31	-198.50
Net Cash Flow from Operating Activity	-5136.80	-1004.03
B Cash flows from Investing activities		
Purchase of Property Plant & Equipment	-794.72	-1965.50
Purchase of Goodwill	-120.00	-
Sale of Property Plant & Equipment	193.77	1276.95
Non Operating Interest Income	162.57	77.41
Investment in FDR	.00	
Consolidation Adjustment	-453.35	
(Investment)/ Reduction in CWIP	-253.77	820.18
Received /(Investment) in Loans	897.88	-115.02
Net Cash flows from Investing activities	-367.62	94.02



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C Cash flows from Financing activities		
Increase /(Repayment) of Borrowings	2935.28	1312.57
Increase/ (Decrease) in Security Premium	3308.19	-1440.00
Increase/ (Decrease) in Share Capital	640.00	
Increase/ (Decrease) in NCI	-.40	.40
Increase in Capital Reserve / (reduction)	.00	1440.00
Finance Cost	-684.40	-360.74
Net Cash flows from Financing activities	6198.67	952.23
Net increase in cash and cash equivalents	694.25	42.22
Cash and cash equivalents at the beginning of the year	134.56	92.34
Cash and cash equivalents at year end	828.82	134.56

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

FRN 08407N

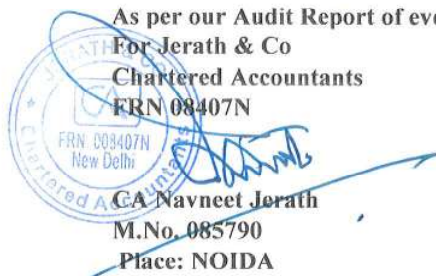
CA Navneet Jerath

M.No. 085790

Place: NOIDA

Date: 30.05.2025

UDIN-25085790BMIEK08689



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

Yashpal Singh Yadav
(Managing Director)
00859217

Tej Pal Singh
(Director)
06898372

Anurag Agarwal
Chief Financial Officer

CS Ayushee Bhatia
Company Secretary

(Signatures of Yashpal Singh Yadav, Tej Pal Singh, Anurag Agarwal, and CS Ayushee Bhatia)



ANYS Group of Companies

Any Polytech & Fertilizers Limited

Corp. Off.: B-243, Sector 26, Noida-201301, India

Tel. No.: 0120-4159498

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Consolidated Segment Wise Revenue, Results , Assets & Liabilities for the Half Yearly & Year Ended 31-03-2025

Sr.	Particulars		31.03.2025	30.09.2024
1	Segment Revenue			
	Polymer Division		4907.35	2307.41
	Fertilizers Division		8773.65	5319.59
	Total		13681.00	7627.00
2	Segment Results			
	Polymer Division		265.18	212.89
	Fertilizers Division		1590.97	1188.66
	Sub- Total		1856.16	1401.55
	Less: Finance Cost		684.40	235.16
	Total Profit Before Tax		1171.76	1166.39
3	Segment Assets			
	Polymer Division		6324.89	3497.52
	Fertilizers Division		11576.45	9112.91
	Unallocable Assets		942.29	189.79
	Total		18843.63	12800.21
4	Segment Liabilities			
	Polymer Division		604.01	1550.37
	Fertilizers Division		8879.14	6171.50
	Unallocable Liabilities		276.23	
	Total		9759.38	7721.88



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Date: 30.05.2025

Place: Noida

