

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 SEPTEMBER 30,2024

Particulars	Note No.	AMOUNT AS ON 30.09.2024 (Unaudited)	AMOUNT AS ON 31.03.2024 (Audited)	AMOUNT AS ON 31.03.2023 (Audited)
I ASSETS				
1 Non-current assets				
a) Property,Plant and Equipment	1A	35,26,04,268	34,25,77,637	27,26,45,168
b) Capital work-in-progress	1B		-	8,97,90,931
c) Investment Property				
d) Goodwill				
e) Intangible Assets under Development				
f) Financial Assets				
i) Investments	2	5,34,41,210	5,34,01,220	2,33,41,220
ii) Trade receivables	7	1,49,35,805		
iii) Loans	3	16,58,55,369	14,96,38,069	15,28,41,060
iv) Others (to be specified)				
g) Deferred Tax Assets (net)	4	45,18,709	95,25,228	2,32,09,235
h) Other non-current assets				
Total Non-Current Assets		59,13,55,362	55,51,42,155	56,18,27,615
2 Current assets				
a) Inventories	5	16,76,47,188	15,77,16,221	11,94,50,360
b) Financial Assets				
i) Investments				
ii) Trade receivables	6	19,34,39,386	13,32,10,639	6,39,55,559
iii) Cash and cash equivalents	7	1,32,24,564	95,36,605	23,06,848
iv) Bank balances other than (iii) above	8	16,73,500	34,55,800	11,50,955
v) Loans	9	6,71,73,330	2,77,23,330	19,99,997
c) Other current assets	10	11,22,89,097	9,82,57,877	9,90,54,098
Total Current Assets		55,54,47,064	42,99,00,472	28,79,17,817
Total Assets		1,14,68,02,426	98,50,42,627	84,97,45,432
II EQUITY AND LIABILITIES				
Equity				
a) Equity Share Capital	11	17,60,00,000	17,60,00,000	32,00,00,000
b) Other Equity	12	28,38,68,535	21,58,83,608	-4,62,03,639
Total Equity		45,98,68,535	39,18,83,608	27,37,96,361
LIABILITIES				
A Non-current liabilities				
a) Financial Liabilities				
(i) Borrowings	13	49,53,93,782	40,48,79,005	41,58,67,638
(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	14	83,47,437	77,92,192	1,04,39,086
Total Non-current liabilities		50,37,41,219	41,26,71,197	42,63,06,724
B Current liabilities				
a) Financial Liabilities				
(i) Borrowings	15	2,21,95,606.00	1,72,72,974	3,61,29,224
(ii) Lease Liabilities				
(iii) Trade payables	16	10,84,64,614	13,12,63,483	10,13,90,093
(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) Other Current Liabilities	17	89,48,334	1,29,36,663	77,26,460
c) Provisions	18	4,35,84,118	1,90,14,702	43,96,570
d) Current Tax Liabilities (Net)				
Total current liabilities		18,31,92,672	18,04,87,822	14,96,42,347
Total Equity and Liabilities		1,14,68,02,426	98,50,42,627	84,97,45,431

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 008407N



CA Navneet Jerath

M.No. 085790

Place: New Delhi

Date: 22-01-2025

UDIN: 25085790BMIEIW2929

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

YASHPA Digitally signed
by YASHPAL
L SINGH SINGH YADAV
YADAV Date: 2025.01.22
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Yashpal Singh Yadav
(Managing Director)
00859217

TEJPAL Digitally signed
by TEJPAL SINGH
SINGH Date: 2025.01.22
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Tej Pal Singh
(Director)
06898372

ANYA POLYTECH & FERTILIZERS LTD. (Previously Known as Anya Polytech & Ferilizers 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 SEPTEMBER 30, 2024

	Particulars	Note No.	AMOUNT AS ON 30.09.2024	AMOUNT AS ON 31.03.2024
	Continuing Operations			
I.	Revenue From Operations		6758.44	11584.26
II.	Other Income		81.15	175.02
III.	Total Income (I +II)		6839.59	11759.27
IV.	Expenses:			
	Cost Of Materials Consumed		4453.93	8796.31
	Purchase of Stock in Trade		601.43	394.15
	Change in Inventory of WIP, Finished Goods		-91.00	
	Employee Benefit Expense		135.74	302.32
	Financial Costs		213.91	322.58
	Depreciation And Amortization Expense		238.86	284.98
	Other Expenses		310.59	555.56
	Total Expenses (IV)		5863.46	10655.91
V.	Profit Before Exceptional And Extraordinary Items And Tax (I - IV)		976.13	1103.37
VI.	Exceptional Items			
VII.	Profit Before Extraordinary Items And Tax (V - VI)		976.13	1103.37
VIII.	Extraordinary Items			
IX.	Profit before tax (VI - VII)		976.13	1103.37
X.	Tax expense:			
	(1) Current tax (Earlier Year)		.00	-4.11
	(2) Current tax		245.66	215.88
	(3) Deferred tax		50.07	136.84
	(4) MAT Credit		.00	.00
XI.	Profit(Loss) from the perid from continuing operations (VIII-IX)		680.40	754.75
	Other Comprehensive Income			
	Remeasurements of post-employment benefit obligations -Gratuity		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		683.66	801.40
XII.	Earning per equity share:			
	(1) Basic			
	(2) Diluted			

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
Firm No. 085790



- CA Navneet Jerath
M.No. 085790
Place: New Delhi
Date: 22-01-2025
Place: New Delhi
UDIN: 25085790BMIEIW2929

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

Yashpal Singh Yadav
(Managing Director)
00859217

Tej Pal Singh
(Director)
06898372

YASHPAL SINGH YADAV
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TEJPAL SINGH
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 Date: 2025.01.22 15:47:31 +05'30'

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 PERIOD SEPTEMBER 30,2024

	Particulars	01.04.2024-30.09.2024 Amount (in Rs)	01.04.2023-31.03.2024 Amount (in Rs)
A	Cash flows from operating activities		
	Net Profit before Tax	9,76,12,557	11,03,36,556
	<u>Adjustments</u>		
	Non Operating Interest Income	-61,43,764	-1,30,31,003
	Finance Cost	2,13,90,723	3,22,58,492
	Capital Subsidy Amortised	-3,69,180	-18,45,900
	Depreciation	2,38,86,292	2,84,97,720
	MAT Credit	-	73,86,337
	Gratuity Interest Cost	2,85,731	7,82,148
	Gratuity Current Service Cost	5,98,654	11,95,475
	Net Profit before Working Capital Changes	13,72,61,013	16,55,79,825
	<u>Decrease/(Increase) in Current Assets</u>		-13,47,52,899
	Decrease/(Increase) in Inventory	-99,30,966	
	Decrease/(Increase) in Trade Receivables	-6,02,28,747	
	Decrease/(Increase) in Trade Receivables (Non Current)	-1,49,35,805	
	Decrease/(Increase) in Other Bank Balance	17,82,300	
	Decrease/(Increase) in Current Loans	-3,94,50,000	
	Decrease/(Increase) in Other Current Assets	-1,40,31,219	
	<u>Increase/(Decrease) in Current Liability</u>		3,08,85,919
	Increase/(Decrease) in Trade Payables	-2,27,98,869	
	Increase/(Decrease) in Other Current Liability	-39,88,329	
	Increase/(Decrease) in Provisions	2,45,66,152	
	Less Income Tax Paid	-17,54,471	6,17,12,845
		-2,45,66,152	-2,11,77,674
	Net Cash Flow from Operating Activity	-2,63,20,623	4,05,35,171
B	Cash flows from Investing activities		
	Purchase of Property Plant & Equipment	-4,97,43,806.16	-19,35,65,969
	Sale of Property Plant & Equipment	1,58,19,228.22	12,75,42,755
	Non Operating Interest Income	61,43,764	1,30,31,003
	Investment in CWIP	-	8,97,90,931
	Investment in Subsidiary	-39,990	-3,00,60,000
	Investment in Loans	-1,62,17,300	32,02,991
	Net Cash flows from Investing activities	-4,40,38,104	99,41,710
C	Cash flows from Financing activities		
	Repayment of Borrowings	9,54,37,409	-1,09,88,633
	Increase / (Decrease) in Share Capital	-	-14,40,00,000
	Increase in Capital reduction	-	14,40,00,000
	Finance Cost	-2,13,90,723	-3,22,58,492
	Net Cash flows from Financing activities	7,40,46,687	-4,32,47,125
	Net increase in cash and cash equivalents	36,87,960	72,29,756
	Cash and cash equivalents at the beginning of the year	95,36,604	23,06,848
	Cash and cash equivalents at year end	1,32,24,563	95,36,604

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: New Delhi

Date: 22-01-2025

Place: New Delhi

UDIN: 25085790BMIEIW2929

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

YASHPAL SINGH YADAV
 Digitally signed by YASHPAL SINGH YADAV
 Date: 2025.01.22 15:53:16 +05'30'

Yashpal Singh Yadav
 (Managing Director)
 00859217

TEJPAL SINGH
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 Date: 2025.01.22 15:56:44 +05'30'

Tej Pal Singh
 (Director)
 06898372

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

Yashpal Singh Yadav
(Managing Director)
00859217

TEJPAL
SINGH

Tej Pal Singh
(Director)
06898372

For Jerath & Co
Chartered Accountants
FIR No. 407N



CA Navneet Jerath
M.No. 085790
Place: New Delhi
Date: 22-01-2025
UDIN-25085790BMIEIX5276

Anya Polytech & Fertilizers Limited

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

CIN-U01403DL2011PTC225541 (PAN-AAKCA1442K)

Consolidated Statement of Profit and Loss for half year ended 30.09.2024

(Amount in Lacs)

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

 YASHPAL
SINGH
YADAV

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YASHPAL SINGH
YADAV
Date: 2025.09.22
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 Yashpal Singh Yadav
(Managing Director)
00859217

 TEJPAL
SINGH

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TEJPAL SINGH
Date: 2025.09.22
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 Tej Pal Singh
(Director)
06898372

As per our Audit Report of even date attached

For Jerath & Co

Chartered Accountants

ERN 008407N



CA Navneet Jerath

M.No. 085790

Place: New Delhi

Date: 22-01-2025

UDIN-25085790BMIEIX5276

Anya Polytech & Fertilizers Limited

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

CIN-U01403DL2011PTC225541 (PAN-AAKCA1442K)

Consolidated Statement of Cash Flows

(Amount in Lacs)

	Particulars	For the period ended 30 September 2024	For the year ended 31 March 2024
A	Cash flows from operating activities		
	Net Profit before Tax	1166.39	1204.63
	<u>Adjustments</u>		
	Non Operating Interest Income	-55.99	-77.41
	Finance Cost	235.16	360.74
	Capital Subsidy Amortised	-3.69	-18.46
	Depreciation	248.96	302.32
	MAT Credit		73.86
	Gratuity Interest Cost	2.86	7.82
	Gratuity Current Service Cost	5.99	11.95
	Net Profit before Working Capital Changes	1599.67	1865.46
	Decrease/(Increase) in Current Assets	-1397.06	-1440.38
	Increase/(Decrease) in Current Liability	-123.15	-1235.88
		79.46	-810.80
	Less Income Tax Paid	-288.33	-198.50
	Net Cash Flow from Operating Activity	-208.88	-1009.30
B	Cash flows from Investing activities		
	Purchase of Property Plant & Equipment	-614.08	-1965.50
	Purchase of Goodwill		-
	Sale of Property Plant & Equipment	158.19	1276.95
	Non Operating Interest Income	55.99	77.41
	Investment in Other Non Current Assets	.20	5.27
	Investment in FDR	.00	
	Consolidation Adjustment		
	(Investment)/ Reduction in CWIP	106.30	820.18
	Investment in Loans	-107.87	-115.02
	Net Cash flows from Investing activities	-401.28	99.29
C	Cash flows from Financing activities		
	Increase /(Repayment) of Borrowings	960.04	1312.57
	Increase/ (Decrease) in Share Capital	.00	-1440.00
	Increase/ (Decrease) in NCI	-40	.40
	Increase in Capital Reserve / (reduction)	.00	1440.00
	Finance Cost	-235.16	-360.74
	Net Cash flows from Financing activities	724.48	952.23
	Net increase in cash and cash equivalents	114.33	42.22
	Cash and cash equivalents at the beginning of the year	134.56	92.34
	Cash and cash equivalents at year end	248.89	134.56

See Accompanying Notes to the financial statements and Significant Accounting Policies

As per our Audit Report of even date attached

For Jerath & Co

Chartered Accountants

FRN 08407N



CA Navneet Jerath

M.No. 085790

Place: New Delhi

Date: 22-01-2025

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For & on behalf of the Board of Directors of

Anya Polytech & Fertilizers Limited

YASHPAL Digitally signed by
SINGH YADAV Date: 2025.01.22 16:05:49
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Yashpal Singh Yadav
(Managing Director)

00859217

TEJPAL Digitally signed by
SINGH Date: 2025.01.22
15:58:01 +05'30'

Tej Pal Singh
(Director)

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