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

May 30, 2025

To,
The Manager – Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra-Kurla Complex,
Bandra (East), Mumbai – 400051

Subject: Outcome of the Board Meeting held on 30th' May, 2025

Ref: - Anya Polytech & Fertilizers Limited (Symbol/ISIN: ANYA/ INE0SI601032)

Dear Sir/Madam,

This is further to our letter dated May 23, 2025, intimating the date of the Board Meeting for consideration of the Audited Standalone and Consolidated Financial Results for the quarter and financial year ended March 31, 2025.

Pursuant to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we wish to inform you that the Board of Directors at its meeting held today has inter alia approved the following:

1. Audited Annual Financial Statements of the Company for the financial year ended March 31, 2025;
2. Audited Standalone and Consolidated Financial Results of the Company, along with the Statement of Assets and Liabilities, for the half year and year ended March 31, 2025;
3. Statement of Utilization of IPO Proceeds for the quarter ended March 31, 2025; and
4. Monitoring Agency Report for the quarter ended March 31, 2025, in relation to the IPO of Anya Polytech & Fertilizers Limited.

Please find enclosed the following documents:

- Audited Standalone and Consolidated Financial Results for the financial year ended March 31, 2025;
- Certificate from M/s Jerath & Co., Chartered Accountants, on the Utilization of IPO Proceeds for the quarter ended March 31, 2025; and
- Monitoring Agency Report for the quarter ended March 31, 2025.

Aayushee Bhatia
Digitally signed by Aayushee Bhatia
Date: 2025.05.30 21:50:02 +05'30'

However, Company had not received the Audit Report on the aforementioned financial results from M/s Jerath & Co., Chartered Accountants (Firm Registration No. 008407N) till the time of the Board Meeting, since it is not yet finalised by the auditor.

The same is informed to the management and discuss in the board meeting as well and M/s Jerath & Co., Chartered Accountants assured the board and management that they will submit the Audited report at the earliest.

On the basis of the submission of Statutory Auditor at the Board Meeting, the Company will submit the report to the NSE once it is received.

The Board Meeting commenced at 04:30 P.M. (IST) and concluded at 09:35 P.M. (IST).

Yours faithfully,
For **Anya Polytech & Fertilizers Limited**

Aayushee Bhatia Digitally signed by Aayushee Bhatia
Date: 2025.05.30 21:50:39 +05'30'

Aayushee Bhatia
Company Secretary and Compliance Officer

Anya Polytech & Fertilizers Limited

Corp. Off.: B-243, Sector 26, Noida-201301, India
Tel. No.: 0120-4159498
Email: contact@apfl.in
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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)
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)	Deffered 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				
	ii) Trade receivables	6	2078.94	1934.39	1332.11
	iii) Cash and cash equivalents	7	190.64	132.25	129.92
	iv) Loans & Advances	9	827.01	671.73	277.23
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	4048.73
	(i) Lease Liabilities				
	(ii) 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	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			1312.63
	(A) total outstnding dues of Micro enterprises and small enterprises; and		212.67		
	(B) total outstanding dues of creditors than micro enterprises and small enterprises.		728.85	1084.65	
	(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 008407N

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

Tej Pal Singh
(Director)
06898372

Anurag Agarwal
Chief Financial Officer

CS Aayushee Bhatia
Company Secretary

Anya Polytech & Fertilizers Limited

Corp. Off.: B-243, Sector 26, Noida-201301, India
Tel. No.: 0120-4159498
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ANYA Group of Companies

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 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

Tej Pal Singh
(Director)
06898372

Anurag Agarwal
Chief Financial Officer

CS Aayushee Bhatia
Company Secretary

JERATH & CO. FRN: 008407N New Delhi Chartered Accountants

ANYA POLYTECH & FERTILIZERS LIMITED

Anya Polytech & Fertilizers Limited
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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 Liablity		
	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
		25.98	977.88
	Less Income Tax Paid	-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 Subsidary	-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

Tej Pal Singh
(Director)
06898372

Anurag Agarwal
Chief Financial Officer

CS Aayushee Bhatia
Company Secretary

ANYA POLYTECH & FERTILIZERS LIMITED

Anya Polytech & Fertilizers Limited
Corp. Off.: B-243, Sector 26, Noida-201301, India
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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**

ANYA POLYTECH & FERTILIZERS LIMITED

Anya Polytech & Fertilizers Limited
Corp. Off.: B-243, Sector 26, Noida-201301, India
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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

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 Limited (CIN: U01403DI2011PIC225541)
Consolidated Statement of Assets and Liabilities

(Amount in Lacs)

	Particulars	Note No.	As at 31 March 2025	As at 30 September 2024	As at 31 March 2024
			(Audited)	(Unaudited)	(Audited)
I	**ASSETS**				
1	**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)	Deffered 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 outstnding 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 outstnding dues of Micro enterprises and small enterprises; and	13	254.06	00	37.46
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	13	842.22	1168.07	1407.15
	(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

For Jerath & Co
Chartered Accountants
FRN 008407N

CA Navneet Jerath
M.No. 085790
Place: NOIDA
Date: 30.05.2025
UDIN-25085790BMIEK08689

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

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 Limited (CIN: U01403DL2011PLC225541)

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-25085790BMIEK08689

Yashpal Singh Yadav
(Managing Director)
00859217

Tej Pal Singh
(Director)
06898372

Anurag Agarwal
Chief Financial Officer

CS Ayushee Bhatia
Company Secretary

ANYA POLYTECH & FERTILIZERS LIMITED

UDIN-25085790BMIEK08689

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 Limited (CIN: U01403Dl2011PlC225541)
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
	Adjustments		
	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**
	Decrease/(Increase) in Current Assets		-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
	Increase/(Decrease) in Current Liablity		-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
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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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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