JERATH & CO
CHARTERED ACCOUNTANTS
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L-8, RAJOURI GARDEN
NEW DELHI-110027
Mobile-9811080226
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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

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

(Amount Rs. In Lakhs)

	Particulars	Note No.	AMOUNT AS ON 30.09.2025	AMOUNT AS ON 30.09.2024	AMOUNT AS ON 31.03.2025	AMOUNT AS ON 31.03.2024
			(Unaudited)	(Unaudited)	(Audited)	(Audited)
I	**ASSETS**					
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	3703.20	1658.55	4043.26	1604.05
	iv) Others (to be specified)					
g)	Deffered Tax Assets (net)	17	174.31	45.19	88.97	95.25
h)	Other non-current assets					
	Total Non-Current Assets		9805.59	5913.55	9692.09	5659.09
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	108.60	132.25	190.64	129.92
	iv) Bank balances other than (iii) above			16.74		
	v) Loans & Advances	21	1002.50	671.73	827.01	277.23
c)	Other current assets	22	1257.69	1122.89	721.06	872.64
	Total Current Assets		7070.10	5551.17	5962.98	4189.07
	Total Assets		16875.69	11468.02	15655.08	9848.16
II	**EQUITY AND LIABILITIES**					
	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
	Total Equity		9067.30	4598.69	8581.72	3918.84
	LIABILITIES					
A	Non-current liabilities					
a)	Financial Liabilities					
	(i) Borrowings	25	1850.17	4953.94	1578.17	4048.72
	(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	26	76.82	83.47	76.82	77.92
	Total Non-current liabilities		1927.00	5037.41	1654.99	4126.65
B	**Current liabilities**					
a)	Financial Liabilities					
	(i) Borrowings	27	3898.23	221.96	3852.01	172.73
	(ia) Lease Liabilities					
	(ii) Trade payables	28	1320.69	1084.65	941.52	1312.63
	(A) total outstnding 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)					
	Total current liabilities		5881.39	1831.93	5118.37	1802.67
	Total Equity and Liabilities		16875.69	11468.02	15655.08	9848.16

For Jerath & Co
Chartered Accountants
FRN 08407N

CA Navneet Jerath
M.No. 085790
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

ANYA POLYTECH & FERTILIZERS LIMITED

Tej Pal Singh
(Director)
06898372

ANYA POLYTECH & FERTILIZERS LTD. (Previously Known as Anya Polytech & Ferilizers Pvt Ltd)
FEGD 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 30.09.2025 (Unaudited)	AMOUNT AS ON 30.09.2024 (Unaudited)	AMOUNT AS ON 31.03.2025 (Audited)	AMOUNT AS ON 31.03.2024 (Audited)
	Continuing Operations				
I.	Revenue From Operations	8156.66	6758.44	11931.18	11584.26
II.	Other Income	149.68	81.15	174.45	174.80
III.	**Total Income (I +II)**	8306.34	6839.59	12105.63	11759.06
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
	Total Expenses (IV)	7772.54	5863.46	11120.57	10655.69
V.	**Profit Before Exceptional And Extraordinary Items And Tax (I - IV)**	533.80	976.13	985.06	1103.37
VI.	Exceptional Items				
VII.	**Profit Before Extraordinary Items And Tax (V - VI)**	533.80	976.13	985.06	1103.37
VIII.	Extraordinary Items				
IX.	**Profit before tax (VI - VII)**	533.80	976.13	985.06	1103.37
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
FRN 08407N

CA Navneet Jerath
M.No. 085790
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 LIMITED

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 CASH FLOW STATEMENT

(Amount Rs. In Lakhs)

	Particulars	As on 30.09.2025 Half- Yearly Unaudited Amount (in Rs)	As on 30.09.2024 Half- Yearly Unaudited Amount (in Rs)	FY- 2024-25 Yearly Audited Amount (in Rs)	FY- 2023-24 Yearly Audited Amount (in Rs)
A	**Cash flows from operating activities**				
	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	281.98
	MAT Credit			.00	73.86
	Gratuity Interest Cost		2.86	5.71	7.82
	Gratuity Current Service Cost		5.99	10.36	11.95
	Net Profit before Working Capital Changes	946.15	1372.61	1802.72	1654.10
	Decrease/(Increase) in Current Assets				
	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	151.58	158.80
	Decrease/(Increase) in Other Bank Balance		17.82		
	Decrease/(Increase) in Loans & Advances	-175.49	-394.50	-549.78	-257.23
	Increase/(Decrease) in Current Liablity				
	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	238.89	146.59
		173.79	-17.54	25.98	977.88
	Less Income Tax Paid	-133.45	-245.66	-277.36	-211.78
	Net Cash Flow from Operating Activity	**40.34**	**-263.21**	**-251.39**	**766.10**
B	**Cash flows from Investing activities**				
	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
	Net Cash flows from Investing activities	**-136.27**	**-440.38**	**-4334.48**	**-51.58**
C	**Cash flows from Financing activities**				
	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
	Net Cash flows from Financing activitics	**13.89**	**740.47**	**4646.59**	**-619.18**
	Net increase in cash and cash equivalents	-82.04	36.88	60.72	95.35
	Cash and cash equivalents at the beginning of the year	**190.64**	**95.37**	129.92	34.58
	Cash and cash equivalents at year end	108.60	132.25	190.64	129.92

For Jerath & Co
Chartered Accountants
FRN 08407N

CA Navneet Jerath
M.No. 085790
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 LIMITED

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

(Amount Rs. In Lakhs)

		Polymer Division	Fertilizer Division	Finance Cost	Unallocable	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 CurrentAssets/ Current Assets		4810.24	7757.47			
Unallocable					174.31	
Sub Total		7546.66	9154.71		174.31	**16875.69**
Segment Liability						
Non Current Liablities/ Current Liabilities		2657.56	4936.99			
Unallocable					213.84	
Sub Total		2657.56	4936.99		213.84	**7808.39**

ANYA POLYTECH & FERTILIZERS LIMITED

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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

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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-U01403DL2011PTC225541 (PAN-AAKCA1442K)

Consolidated Statement of Assets and Liabilities

(Amount in Lacs)

	Particulars	Note No.	As at 30 September 2025 (Unaudited)	As at 30 September 2024 (Unaudited)	As at 31 March 2025 (Audited)	As at 31 March 2024 (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)	Deffered 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 outstnding 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**

ANYA POLYTECH & FERTILIZERS LIMITED

B	**Current liabilities**					
a)	Financial Liabilities					
	(i) Borrowings	14	4297.16	221.96	4263.38	172.73
	(ii) Trade payables (A) total outstnding 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)					
	Total current liabilities		**7388.10**	**1982.67**	**6065.99**	**2056.56**
	Total Equity and Liabilities		**19626.64**	**12800.21**	**18843.63**	**11132.70**

For Jerath & Co
Chartered Accountants
FRN 08407N

CA Navneet Jerath
M.No. 085790
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: U01403DI2011PIC225541)

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

(Amount in Lacs)

	Particulars	Note No	For the year ended 30 September 2025	For the year ended 30 September 2024	For the year ended 31 March 2025	For the year ended 31 March 2024
			(Unaudited)	(Unaudited)	(Audited)	(Audited)
	Continuing Operations					
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
III.	**Total Income (I +II)**		**9970.33**	**7686.68**	**13847.26**	**12520.57**
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
	Total Expenses (IV)		9264.37	6520.29	12675.50	11315.94
V.	Profit Before Exceptional And Extraordinary Items And Tax (I - IV)		705.96	1166.39	1171.76	1204.63
VI.	Exceptional Items		-	.00	.00	-
VII.	Profit Before Extraordinary Items And Tax (V - VI)		705.96	1166.39	1171.76	1204.63
VIII.	Extraordinary Items		-	.00	.00	-
IX.	**Profit before tax (VI - VII)**		**705.96**	**1166.39**	**1171.76**	**1204.63**
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					
XI	**Profit(Loss) from the perid from continuing operations (VIII-IX)**		**630.77**	**825.99**	**834.65**	**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)**		**630.77**	**825.99**	**834.65**	**846.02**
	Profit/(Loss) for the year/ Period attributable to:					
	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**
	Other Comprehensive Income					
	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
	Total Comprehensive Income for the Year/ Period		**630.77**	**829.25**	**851.86**	**892.67**
	Profit/(Loss) for the year/ Period attributable to:					
	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
XVI	**Earning per equity share:**					
	(1) Basic		0.52	0.92	0.87	0.92
	(2) Diluted		0.52	0.92	0.87	0.92

For Jerath & Co
Chartered Accountants
FRN 08407N

CA Navneet Jerath
M.No. 085790
Place: New Delhi
Date: 14.11.2025
UDIN : 25085790BMIEPL3504

ANYA POLYTECH & FERTILIZERS LIMITED

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: U01403Dl2011PlC225541)

REGD OFFICE: S-2,Level Upper Ground Floor Block-E,International Trade Tower Nehru Place New Delhi-110019
CIN-U01403DL2011PTC225541 (PAN-AAKCA1442K)
Consolidated Statement of Cash Flows

(Amount in Lacs)

	Particulars	For the year ended 30 September 2025	For the year ended 30 September 2024	For the year ended 31 March 2025	For the year ended 31 March 2024
		(Unaudited)	(Unaudited)	(Audited)	(Audited)
A	**Cash flows from operating activities**				
	Net Profit before Tax	705.96	1166.39	1171.76	1204.63
	Adjustments				
	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
	Net Profit before Working Capital Changes	**1181.98**	**1599.68**	**2210.40**	**1865.46**
	Decrease/(Increase) in Current Assets				-1440.38
	Decrease/(Increase) in Inventory	-764.38	-66.31	-1320.83	
	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
	Increase/(Decrease) in Current Liablity				-1235.88
	Increase/(Decrease) in Trade Payables	1171.09	-276.54	-348.33	
	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	
		2406.00	79.47	**-4826.49**	**-805.53**
	Less Income Tax Paid	-160.54	-288.33	-310.31	-198.50
	Net Cash Flow from Operating Activity	**2245.47**	**-208.88**	**-5136.80**	**-1004.03**
B	**Cash flows from Investing activities**				
	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
	Net Cash flows from Investing activities	**-1421.44**	**-401.28**	**-367.62**	**94.02**
C	**Cash flows from Financing activities**				
	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
	Net Cash flows from Financing activities	**-1438.47**	**724.48**	**6198.67**	**952.23**
	Net increase in cash and cash equivalents	**-614.44**	**114.33**	**694.25**	**42.22**
	Cash and cash equivalents at the beginning of the year	**828.82**	**134.56**	**134.56**	**92.34**
	Cash and cash equivalents at year end	**214.38**	**248.89**	**828.82**	**134.56**

See Accompanying Notes to the financial statements and Significant Accounting Policies

For Jerath & Co
Chartered Accountants
FRN 08407N

CA Navneet Jerath
M.No. 085790
Place: New Delhi
Date: 14.11.2025

ANYA POLYTECH & FERTILIZERS LIMITED

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

Yashpal Singh Yadav	**Tej Pal Singh**
(Managing Director)	**(Director)**
00859217	**06898372**

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

(Amount in Lacs)

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

ANYA POLYTECH & FERTILIZERS LIMITED