



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

Ref. No.: APFL/NSE/2026-27/08

Date: June 04, 2026

To

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

Symbol: ANYA

Subject: Outcome of Board Meeting held on June 04, 2026 pursuant to Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 30 and Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), and further to the Company's earlier intimations submitted to the Exchange regarding the Board Meeting for consideration of the Audited Financial Results for the half year and financial year ended March 31, 2026, including the subsequent intimation regarding the rescheduling of the said meeting, we wish to inform you that the Board of Directors of Anya Polytech & Fertilizers Limited ("the Company"), at its meeting held today i.e. Thursday, June 04, 2026, at the Corporate Office of the Company, inter alia, considered and approved the following matters:

1. The Standalone and Consolidated Audited Financial Results of the Company for the half year and financial year ended March 31, 2026, along with the Statement of Assets and Liabilities and Cash Flow Statement, pursuant to Regulation 33 of the SEBI Listing Regulations.
2. The Independent Auditor's Report on the Standalone and Consolidated Audited Financial Results of the Company for the half year and financial year ended March 31, 2026, issued pursuant to Regulation 33 of the SEBI Listing Regulations.
3. The Declaration pursuant to Regulation 33(3)(d) of the SEBI Listing Regulations confirming that the Statutory Auditors have issued an Audit Report with an unmodified opinion on the aforesaid Financial Results.

**AAYUSHEE
BHATIA**

Digitally signed by AAYUSHEE
BHATIA
Date: 2026.06.04 19:44:56
+05'30'

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

CIN NO. U01403DL2011PLC225541

An ISO 9001:2015 Certified Company

The said declaration is enclosed herewith as "Annexure – I".

4. The Statement of Utilization of IPO Proceeds for the quarter ended March 31, 2026.
5. Monitoring Agency Report for the quarter ended March 31, 2026, in relation to the IPO of Anya Polytech & Fertilizers Limited.
6. The appointment of M/s Yash Sardana & Associates, Cost Accountants, as the Cost Auditors of the Company for the Financial Year 2026–27.

Further, the details required under Regulation 30 of the SEBI Listing Regulations read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 09, 2015, in respect of the appointment of the Cost Auditors, are enclosed herewith as "Annexure – II".

Please find enclosed herewith:

- Standalone and Consolidated Audited Financial Results for the half year and financial year ended March 31, 2026;
- Independent Auditor's Report issued thereon;
- Declaration pursuant to Regulation 33(3)(d) of the SEBI Listing Regulations regarding unmodified audit opinion (Annexure – I);
- Statement of Utilization of IPO Proceeds for the quarter ended March 31, 2026;
- Monitoring Agency Report for the quarter ended March 31, 2026; and
- Disclosure under Regulation 30 of the SEBI Listing Regulations relating to the appointment of M/s Yash Sardana & Associates, Cost Accountants, as Cost Auditors of the Company for FY 2026–27 (Annexure – II).

Further, in continuation to the intimation submitted by the Company dated March 31, 2026, regarding closure of Trading Window, pursuant to the provisions of the SEBI (Prohibition of Insider Trading) Regulations, 2015, the Trading Window for dealing in the securities of the Company by Designated Persons and their immediate relatives shall reopen after 48 hours from the declaration of the aforesaid Financial Results.

The meeting of the Board of Directors commenced at 02:00 P.M. and concluded at 07:44 P.M.

You are requested to kindly take the above information on record.

Thanking You,

Yours faithfully,

For Anya Polytech & Fertilizers Limited

AAYUSHEE BHATIA Digitally signed by AAYUSHEE BHATIA
Date: 2026.06.04 19:45:22 +05'30'

Aayushee Bhatia
Company Secretary & Compliance Officer
ACS No.: 52545

JERATH & CO

CHARTERED ACCOUNTANTS

navneetjerath@gmail.com

jerathnavneet@mail.ca.in

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L-8, RAJOURI GARDEN

NEW DELHI-110027

Mobile-9811080226

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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, 2026, 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, 2026.

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

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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 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 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 based on 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 I 43(3)(i) of the Act, we are also responsible for expressing our opinion on whether the

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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.
- 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, 2026 being the audited figures in respect of the full financial year ended 31st March, 2026 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 Navneet Jerath

Proprietor

Membership No. 085790

Dated- 4th June 2026

UDIN-26085790EUPNMP3432

Place-Noida

(Amount Rs. In Lakhs)

Particulars	AMOUNT AS ON 31.03.2026	AMOUNT AS ON 31.03.2025
I ASSETS		
1 Non-current assets		
a) Property, Plant and Equipment		
b) Capital work-in-progress	4398.48	3505.08
c) Investment Property	339.94	320.38
d) Goodwill		
e) Intangible Assets under Development		
f) Financial Assets		
i) Investments		
ii) Trade receivables	1794.41	1734.41
iii) Loans		
iv) Others (to be specified)	3026.42	4043.26
g) Deferred Tax Assets (net)		
h) Other non-current assets	97.84	88.97
Total Non-Current Assets	9657.09	9692.09
2 Current assets		
a) Inventories		
b) Financial Assets	2651.73	2145.33
i) Investments		
ii) Trade receivables		
iii) Cash and cash equivalents	2453.80	2078.94
iv) Loans & Advances	215.43	190.64
	548.96	827.01
c) Other current assets	1886.35	722.58
Total Current Assets	7756.27	5064.50
Total Assets	17413.36	15656.60
II EQUITY AND LIABILITIES		
Equity		
a) Equity Share Capital	2400.00	2400.00
b) Other Equity	6731.83	6181.72
Total Equity	9131.83	8581.72
LIABILITIES		
A Non-current liabilities		
a) Financial Liabilities		
(i) Borrowings		
(ii) Lease Liabilities	2047.97	1578.17
(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	69.68	76.82
Total Non-current liabilities	2117.65	1654.99
B Current liabilities		
a) Financial Liabilities		
(i) Borrowings	4079.56	3852.01
(ii) Lease Liabilities		
(iii) Trade payables		
(A) total outstanding dues of Micro enterprises and small enterprises; and	1341.63	941.52
(B) total outstanding dues of creditors than micro enterprises and small enterprises.	180.40	212.67
(iii) Other financial liabilities	1161.23	728.85
b) Other Current Liabilities		
c) Provisions	270.51	177.35
d) Current Tax Liabilities (Net)	472.18	449.00
Total current liabilities	6163.88	5419.89
Total Equity and Liabilities	17413.36	15656.60
Notes forming part of Financial Statements		

AUDITOR'S REPORT

In terms of our report of even date

For Jerath & Co

Chartered Accountants

ERN 08407N



CA Navneet Jerath

M.No. 085790

Date: 04.06.2026

Place: Noida

UDIN-26085790EUPNMP3432



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

Yashpal Singh Yadav
 (Managing Director)
 00859217

Tej Pal Singh
 (Director)
 06898372

Rajit Malhotra
 Chief Financial Officer

CS Aayushee Bhatia
 Company Secretary

Particulars	(Amount Rs. In Lakhs)					
	Half Year Ended 31.03.2026 (Audited)	Half Year Ended 30.09.2025 (Unaudited)	Half Year Ended 31.03.2025 (Audited)	Half Year Ended 30.09.2024 (Unaudited)	Year Ended Amount as on 31.03.2026 (Audited)	Year Ended Amount as on 31.03.2025 (Audited)
Continuing Operations						
Revenue From Operations	6537.00	8156.66	5172.75	6758.44	14693.66	11931.18
Other Income	264.28	149.68	93.30	81.15	413.96	174.45
Total Income (I + II)	6801.28	8306.34	5266.04	6839.59	15107.62	12105.63
Expenses:			.00			
Cost Of Materials Consumed	4580.76	6347.47	3561.50	4453.93	10928.23	8015.43
Purchase of Stock in Trade	282.09	396.80	368.87	601.43	678.89	970.30
Change in Work in Progress and Finished Goods	183.35	-454.64	-241.88	-91.00	-271.29	-332.88
Employee Benefit Expense	250.75	208.38	233.10	135.74	459.14	368.84
Financial Costs	293.14	304.34	296.42	213.91	597.48	510.33
Depreciation And Amortization Expense	271.84	288.34	192.63	238.86	560.18	431.49
Other Expenses	809.77	681.84	846.47	310.59	1491.61	1157.06
Total Expenses (IV)	6671.70	7772.54	5257.11	5863.46	14444.24	11120.57
Profit Before Exceptional And Extraordinary Items And Tax (I - IV)	129.57	533.80	8.93	976.13	663.37	985.06
Exceptional Items						
Profit Before Extraordinary Items And Tax (V - VI)	129.57	533.80	8.93	976.13	663.37	985.06
Extraordinary Items						
Profit before tax (VI - VII)	129.57	533.80	8.93	976.13	663.37	985.06
Tax expense:						
(1) Current tax (Earlier Year)						.00
(2) Current tax	6.29	133.45	31.70	245.66	139.74	277.36
(3) Deferred tax	76.47	-85.35	-43.78	50.07	-8.88	5.29
Profit(Loss) from the period from continuing operations (VIII-IX)	46.81	485.70	21.01	680.40	532.51	701.41
Other Comprehensive Income						
Remeasurements of post-employment benefit obligations -Gratuity	21.52	.00	13.95	3.26	21.52	17.21
Income tax related to items that will not be reclassified to profit or loss						
Profit from continuing operation attributable to owners	68.33	485.70	34.96	683.66	554.03	718.62
Earning per equity share:						
(1) Basic	0.08	0.40	0.73	0.78	0.46	0.73
(2) Diluted	0.08	0.40	0.73	0.78	0.46	0.73

See Accompanying Notes to the financial statements and Significant Accounting Policies

AUDITORS 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



M.No. 085790

Date: 04.06.2026

Place: Noida

UDIN-26085790EUPNMF3432

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

Yashpal Singh Yadav
 (Managing Director)
 00859217

Tej Pal Singh
 (Director)
 06898372

Rajit Malhotra
 Chief Financial Officer

CS Aayushee Bhatia
 Company Secretary



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

(Amount Rs. in Lakhs)

Particulars	FY- 2025-26 Amount (in Rs)	FY- 2024-25 Amount (in Rs)
A Cash flows from operating activities		
Net Profit before Tax	663.37	985.06
Adjustments		
Non Operating Interest Income	-168.87	-136.54
Profit on Sale of Machinery	-30.65	.00
Finance Cost	597.48	510.33
Capital Subsidy Amortised	-3.69	-3.69
Depreciation	560.18	431.49
Gratuity Interest Cost	5.43	5.71
Gratuity Current Service Cost	9.00	10.36
Net Profit before Working Capital Changes	1632.25	1802.72
Decrease/(Increase) in Current Assets		
Decrease/(Increase) in Trade Receivables	-374.86	-746.83
Decrease/(Increase) in Inventories	-506.40	-568.17
Decrease/(Increase) in Other Current Assets	-313.78	151.58
Decrease/(Increase) in Loans & Advances	278.05	-549.78
Increase/(Decrease) in Current Liability		
Increase/(Decrease) in Trade payables	400.11	-371.11
Increase/(Decrease) in Other Current Liabilities	93.17	48.66
Increase/(Decrease) in Provisions	23.13	258.89
Less Income Tax Paid	1231.67	25.98
	-139.74	-277.36
Net Cash Flow from Operating Activity	1091.93	-251.39
B Cash flows from Investing activities		
Purchase of Property Plant & Equipment	-2191.22	-669.23
Sale of Property Plant & Equipment	768.08	158.19
Non Operating Interest Income	168.87	136.54
Investment in CWIP	-19.57	-320.38
Investment in Subsidiary	-60.00	-1200.40
Investment in Loans	166.84	-2439.21
Net Cash flows from Investing activities	-1167.01	-4334.48
C Cash flows from Financing activities		
Proceeds/(Repayment) of Borrowings	697.35	1208.73
Increase/ (Decrease) in Share Capital	.00	640.00
Increase in Security Premium Reserve	.00	3308.19
Finance Cost	-597.48	-510.33
Net Cash flows from Financing activities	99.87	4646.59
Net increase in cash and cash equivalents	24.79	60.72
Cash and cash equivalents at the beginning of the year	190.64	129.92
Cash and cash equivalents at year end	215.43	190.64

See Accompanying Notes to the financial statements and Significant Accounting Policies

AUDITORS 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: 04.06.2026

UDIN-26085790EUPNMP3432



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

Yashpal Singh Yadav
Yashpal Singh Yadav
 (Managing Director)
 00859217

Tej Pal Singh
Tej Pal Singh
 (Director)
 06898372

Rajit Malhotra
Rajit Malhotra
 Chief Financial Officer

CS Aayushee Bhatia
CS Aayushee Bhatia
 Company Secretary

Standalone Segment Wise Revenue, Results , Assets & Liabilities

(Amount Rs. In Lakhs)

	Polymer Division	Fertilizer Division	Finance Cost	Unallocable	Half Year Total 30.09.2025
Segment Revenue	3412.40	5049.74			8462.13
Segment Results	204.84	633.30	304.34		533.80
Segment Assets					
Fixed Assets	2736.42	1397.24			
Non Current Assets/ Current Assets	4810.24	7757.47			
Unallocable				174.31	
Sub Total	7546.66	9154.71		174.31	16875.69
Segment Liability					
Non Current Liabilities/ Current Liabilities	2657.56	4936.99			
Unallocable				213.84	
Sub Total	2657.56	4936.99		213.84	7808.39

	Polymer Division	Fertilizer Division	Finance Cost	Unallocable	Half Year Total 31.03.2026
Segment Revenue	3740.98	2904.51			6645.49
Segment Results	267.13	155.59	293.14		129.57
Segment Assets					
Fixed Assets	-323.02	927.78			
Non Current Assets/ Current Assets	-1046.34	-738.69			
Unallocable				1717.94	
Sub Total	-1369.36	189.09		1717.94	537.67
Segment Liability					
Non Current Liabilities/ Current Liabilities	-800.93	1015.73			
Unallocable				258.34	
Sub Total	-800.93	1015.73		258.34	473.14

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Standalone Segment Wise Revenue, Results , Assets & Liabilities for the Year Ended 31.03.2026

(Amount Rs. In Lakhs)

	Polymer Division	Fertilizer Division	Finance Cost	Unallocable	Year Ended Total
Segment Revenue	7153.37	7954.25			15107.62
Segment Results	471.97	788.89	597.48		663.37
Segment Assets					
Fixed Assets	2413.40	2325.02			
Non Current Assets/ Current Assets	3763.91	7018.78			
Unallocable				1892.25	
Sub Total	6177.31	9343.80		1892.25	17413.36
Segment Liability					
Non Current Liabilities/ Current Liabilities	1856.63	5952.72			
Unallocable				472.18	
Sub Total	1856.63	5952.72		472.18	8281.53

For Jerath & Co
Chartered Accountants
FRN 08407N



CA Navneet Jerath
M.No. 085790
Place: New Delhi
Date: 04.06.2026
UDIN-26085790EUPNMP3432

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



Yashpal Singh Yadav
Yashpal Singh Yadav
(Managing Director)
00859217

Rajit Malhotra
Rajit Malhotra
Chief Financial Officer

Tej Pal Singh

Tej Pal Singh
(Director)
06898372

Aayushee Bhatia
CS Aayushee Bhatia
Company Secretary

Notes:

1. The Standalone and consolidated financial results of the company for the half year ended 30.09.2025 extracted from un-audited accounts and for the year ended March 31, 2026 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 4th June 2026. 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 half year ended March 31, 2026 and March 31, 2025 represents the balancing figures between the audited figures in respect of full financial year and for the half year ended 30.9.2025.
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 30.9.2025 and the year ended March 31, 2026 are also available on the company website and on the website of the NSE Limited.

For Jerath & Co.
Chartered Accountants
FRN 08407N



CA Navneet Jerath
M. No. 085790
Date: 04.06.2026
Place: Noida



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

Yashpal Singh Yadav
Managing Director

Rajit Malhotra
CFO

Tejpal Singh
Director

CS Aayushee Bhatia

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CHARTERED ACCOUNTANTS

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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** (hereinafter referred to as the "Holding Company"), and its Subsidiaries (Holding Company and its Subsidiaries together referred to as the 'Group') consisting of (i) Anya Polytech and Fertilisers Ltd (Holding company); (ii) Arawali Phosphates Limited (subsidiary); (iii) Polyfirm Packaging Ltd (subsidiary); and (iv) Yara Green Energy Private Limited (subsidiary) for the year ended March 31, 2026, being submitted by the company pursuant to the requirement of Regulation 33 and Regulation 52(4) read with Regulation 33 of the Securities and Exchange Board of India (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, and based on the consideration of reports of the other auditors on separate/ consolidated audited financial statements / financial information of such subsidiaries and joint ventures referred to in para (a) of the "Other Matters" paragraph below, the Consolidated Financial Results:

1. Include the annual financial results of the entities mentioned above.
2. Are presented in accordance with the requirements of Regulation 33 and regulation 52(4) read with regulation 63 of the Listing Regulations in this regard; and
3. 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, 2026.

Basis for 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 Group companies/ subsidiaries in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together

JERATH & CO

CHARTERED ACCOUNTANTS

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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 obtained by us along with consideration of reports of other auditors referred to in paragraph (a) of the “Other Matters” paragraph below is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.

Managements and Board of Director’s Responsibilities for the Consolidated Annual Financial Results

These consolidated financial results have been prepared based on the consolidated financial statements.

The Holding Company’s Management and the Board of Directors are responsible for the preparation and presentation of these Consolidated Annual Financial Results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement of principles laid down in Indian Accounting Standards prescribed under section 133 of the Act read with the relevant rules issued thereunder and other accounting principles in compliance with Regulation 33 and Regulation 52(4) read with Regulation 63 of the Listing Regulations. The respective Management and Board of Directors of subsidiary companies are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Management and the Board of Directors of the Holding Company, as aforesaid.

In preparing the consolidated annual financial results, the respective Management and the Board of Directors of the companies included in the Group and the respective Management and Board of Directors of its subsidiary companies are responsible for assessing the ability of each company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

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The respective Board of Directors of the companies included in the Group and the respective Management and Board of Directors is responsible for overseeing the financial reporting process of each company.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated annual financial results are 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 based on these consolidated annual financial results.

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 consolidated annual financial results, 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 through a separate report on the complete set of financial statements 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 in the consolidated annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management's and 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 appropriateness of this assumption. 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 consolidated annual financial results or if such disclosures are inadequate, to modify our opinion.

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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 Group and its associate and joint ventures to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated annual financial results, including the disclosures, and whether the consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial statements/financial information of the entities within the Group to express an opinion on the consolidated annual financial results. We are responsible for the direction, supervision and performance of the audit of financial statements/financial information of such entities included in the consolidated annual financial results of which we are the independent auditors. For the other entities included in the consolidated annual financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in paragraph (a) of the Other Matters paragraph in this audit report.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated annual financial results of which we are the independent auditors 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.

We also performed procedures in accordance with the circular No CIR/CFD/CMD1/44/2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Other Matters

- a) The consolidated annual financial results include the audited financial results of the 3 subsidiaries, whose financial statements/ financial information as considered in the consolidated annual financial results, whose financial information have been audited by their independent auditors. The independent auditor's reports on financial statements/financial information of these entities have been furnished to us by the management.

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- b) Our opinion on the consolidated annual financial results, in so far as it relates to the amounts and disclosures included in respect of above subsidiaries and a joint venture is based solely on the reports of such auditors and the procedures performed by us are as stated in paragraph above.

For Jerath & Co
Chartered Accountants
Firm Registration No. 08407N



CA Navneet Jerath

Proprietor

Membership No. 085790

Dated- 30th May 2026

UDIN-26085790BBZEGN2331

Place-Noida

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	As at	As at
		31 March 2026	31 March 2025
		(Audited)	(Audited)
I	ASSETS		
1	Non-current assets		
a)	Property,Plant and Equipment	5441.82	4371.51
b)	Capital work-in-progress	575.97	360.07
c)	Investment Property		
d)	Goodwill	273.10	273.10
e)	<u>Financial Assets</u>		
i)	Investments		
ii)	Trade receivables		.00
iii)	Loans	722.61	598.50
iv)	Others (to be specified)		
f)	Deferred Tax Assets (net)	135.60	147.60
g)	Other non-current assets	61.89	458.99
	Total Non-Current Assets	7210.99	6209.77
2	Current assets		
a)	Inventories	4924.60	4182.41
b)	<u>Financial Assets</u>		
i)	Investments		
ii)	Trade receivables	3661.19	3186.23
iii)	Cash and cash equivalents	291.09	828.82
iv)	Bank balances other than (iii) above	1167.32	1330.00
v)	Other Financial Asset	2158.14	2124.31
c)	Other current assets	1337.66	982.09
	Total Current Assets	13540.01	12633.86
	Total Assets	20751.00	18843.63
II	EQUITY AND LIABILITIES		
	Equity		
a)	Equity Share Capital	2400.00	2400.00
b)	Other Equity	7247.97	6444.76
	Total Equity	9647.97	8844.76
c)	Non Controlling Interest	261.58	239.49
	LIABILITIES		
A	Non-current liabilities		
a)	<u>Financial Liabilities</u>		
(i)	Borrowings	2746.71	3589.55
(ii)	Trade Payables		
(A)	total outstanding dues of Micro enterprises and small		-
(B)	total outstanding dues of creditors than micro		-
(iii)	Other financial liabilities		
b)	Provisions	69.68	76.82
c)	Deferred tax liabilities (Net)	24.35	27.02
d)	Current Tax Liabilities		-
	Total Non-current liabilities	2840.73	3693.39



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B	Current liabilities		
a)	Financial Liabilities		
	(i) Borrowings	5489.15	4263.38
	(ii) Trade payables		
	(A) total outstanding dues of Micro enterprises and small enterprises; and	22.89	254.06
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	1507.99	842.22
	(iii) Other financial liabilities		
b)	Other Current Liabilities	438.25	218.93
c)	Provisions	542.43	487.39
d)	Current Tax Liabilities (Net)		
	Total current liabilities	8000.72	6065.99
	Total Equity and Liabilities	20751.00	18843.63

See Accompanying Notes to the financial statements and Significant Accounting Policies

For Jerath & Co
Chartered Accountants
FRN 008407N



CA Gurneet Jerath

M.No. 085790

Place: Noida

Date: 04.06.2026

UDIN- 26085790BBZEGN2331




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


Yashpal Singh Yadav
(Managing Director)
00859217


Tej Pal Singh
(Director)
06898372


Rajit Malhotra
Chief Financial Officer


CS Aayushee Bhatia
Company Secretary

Particulars	For the Half year ended 31 March 2026		For the Half year ended 30 September 2025		For the Year ended 31 March 2025		For the Half year ended 30 September 2024		For the year ended 31 March 2025		For the year ended 31 March 2025	
	(Audited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)	(Audited)	(Audited)	(Audited)
Continuing Operations												
Revenue From Operations	7971.54	9843.57	6053.99	6053.99	17815.11	13661.00	17815.11	13661.00	17815.11	13661.00	13661.00	
Other Income	589.48	126.76	106.58	106.58	716.24	166.26	716.24	166.26	716.24	166.26	166.26	
Total Income (I +II)	8561.02	9970.33	6160.58	6160.58	18531.35	13827.26	18531.35	13827.26	18531.35	13827.26	13827.26	
Expenses:												
Cost Of Materials Consumed	6038.86	7375.13	4034.44	4034.44	13413.99	8882.49	13413.99	8882.49	13413.99	8882.49	8882.49	
Purchase of Stock in Trade	282.00	396.80	368.87	368.87	601.43	970.30	601.43	970.30	601.43	970.30	970.30	
Change in Inventory of Finished Goods	-322.11	-510.27	-475.69	-475.69	-117.20	-592.89	-117.20	-592.89	-117.20	-592.89	-592.89	
Employee Benefit Expense	345.13	295.19	273.74	273.74	640.33	437.42	640.33	437.42	640.33	437.42	437.42	
Financial Costs	403.00	329.51	449.24	449.24	732.51	684.40	732.51	684.40	732.51	684.40	684.40	
Depreciation And Amortization Expense	313.33	303.93	255.47	255.47	448.96	504.43	448.96	504.43	448.96	504.43	504.43	
Other Expenses	1154.60	1074.08	1247.14	1247.14	2228.68	1789.35	2228.68	1789.35	2228.68	1789.35	1789.35	
Total Expenses (IV)	8214.90	9264.37	6155.21	6155.21	17479.27	12675.50	17479.27	12675.50	17479.27	12675.50	12675.50	
Profit Before Exceptional And Extraordinary Items And Tax (I - IV)	346.12	705.96	5.37	5.37	1052.08	1171.76	1052.08	1171.76	1052.08	1171.76	1171.76	
Exceptional Items	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	
Profit Before Extraordinary Items And Tax (V - VI)	346.12	705.96	5.37	5.37	1052.08	1171.76	1052.08	1171.76	1052.08	1171.76	1171.76	
Extraordinary Items	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	
Profit before tax (VI - VII)	346.12	705.96	5.37	5.37	1052.08	1171.76	1052.08	1171.76	1052.08	1171.76	1171.76	
Tax expense:												
(1) Current tax	14.52	160.54	21.97	21.97	175.06	310.31	175.06	310.31	175.06	310.31	310.31	
(2) Earlier Year Tax	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	
(3) Deferred tax	94.68	-85.35	-25.26	-25.26	9.33	26.80	9.33	26.80	9.33	26.80	26.80	
(4) MAT Credit	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	
Profit/(Loss) from the period from continuing operations (VIII-IX)	236.92	630.77	8.65	8.65	867.69	834.65	867.69	834.65	867.69	834.65	834.65	
Profit/(Loss) from discontinuing operations	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	
Tax expense of discontinuing operations	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	
Profit/(Loss) from Discontinuing operations (After Tax) (X - XII)	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	
Profit/(Loss) for the period (IX + XIII)	236.92	630.77	8.65	8.65	867.69	834.65	867.69	834.65	867.69	834.65	834.65	
Profit/(Loss) for the year/ Period attributable to:												
Owners of the parents	226.13	614.33	16.26	16.26	803.07	819.33	803.07	819.33	803.07	819.33	819.33	
Non Controlling interest	10.79	16.44	-7.60	-7.60	22.93	15.32	22.93	15.32	22.93	15.32	15.32	
Other Comprehensive Income												
Remeasurements of post-employment benefit obligations - Gratuity	21.52	.00	13.95	.00	21.52	17.21	21.52	17.21	21.52	17.21	17.21	
Income tax related to items that will not be reclassified to profit or loss	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	
Total Comprehensive Income for the Year/ Period	258.44	630.77	22.61	22.61	829.25	851.86	829.25	851.86	829.25	851.86	851.86	
Profit/(Loss) for the year/ Period attributable to:												
Owners of the parents	247.65	614.33	30.21	30.21	806.33	836.54	806.33	836.54	806.33	836.54	836.54	
Non Controlling interest	10.79	16.44	-7.60	-7.60	22.93	15.32	22.93	15.32	22.93	15.32	15.32	
Earning per equity share:												
(1) Basic	0.38	1.02	0.03	0.03	1.34	0.87	1.34	0.87	1.34	0.87	0.87	
(2) Diluted	0.38	1.02	0.03	0.03	1.34	0.87	1.34	0.87	1.34	0.87	0.87	

Summary of Significant accounting policies followed by the company
 The accompanying notes are an integral part of the financial statements
 As per our Audit Report of even date attached



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

Yashpal Singh Yadav
 (Managing Director)
 00859217

Tej Pal Singh
 (Director)
 06898372

Rajit Malhotra
 Chief Financial Officer

CS Aayushree Bhatia
 Company Secretary

Chartered Accountants

FEEN 008407N

CA Navneet Jerath

M.No. 085790

Place: New Delhi

Date: 04.06.2026

UDIN: 26085790BEBZONZ331

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 Cash Flows

(Amount in Lacs)

Particulars	For the year ended	For the year ended
	31 March 2026	31 March 2025
	(Audited)	(Audited)
A Cash flows from operating activities		
Net Profit before Tax	1052.08	1171.76
<u>Adjustments</u>		
Non Operating Interest Income	-712.55	-162.57
Finance Cost	732.51	684.40
Profit on Sale of Machinery	-30.65	
Capital Subsidy Amortised	-3.69	-3.69
Depreciation	617.26	504.43
Gratuity Interest Cost	5.43	5.71
Gratuity Current Service Cost	9.00	10.36
Net Profit before Working Capital Changes	1669.38	2210.40
Decrease/(Increase) in Current Assets		
Decrease/(Increase) in Inventory	-742.19	-1320.83
Decrease/(Increase) in Trade Receivables	-474.96	-1284.77
Decrease/(Increase) in Other bank Balance	162.68	-1295.44
Decrease/(Increase) in Financial Assets	-33.84	-1813.16
Decrease/(Increase) in Current Assets	-355.57	-808.50
Investment in Other Non Current Assets	397.10	-433.00
Increase/(Decrease) in Current Liability		
Increase/(Decrease) in Trade Payables	434.60	-348.33
Increase/(Decrease) in Other Current Liability	219.32	-24.67
Increase/(Decrease) in Provisions	55.04	291.81
	1331.56	-4826.49
Less Income Tax Paid	-175.11	-310.31
Net Cash Flow from Operating Activity	1156.45	-5136.80
B Cash flows from Investing activities		
Purchase of Property Plant & Equipment	-2425.22	-794.72
Purchase of Goodwill	.00	-120.00
Sale of Property Plant & Equipment	768.08	193.77
Non Operating Interest Income	712.55	162.57
Consolidation Adjustment	-46.33	-453.35
(Investment)/ Reduction in CWIP	-215.90	-253.77
Received /(Investment) in Loans	-124.11	897.88
Net Cash flows from Investing activities	-1330.93	-367.62



Anand

P. Singh

C	Cash flows from Financing activities		
	Increase /(Repayment) of Borrowings	382.93	2935.28
	Increase/ (Decrease) in Security Premium	.00	3308.19
	Increase/ (Decrease) in Share Capital	.00	640.00
	Increase/ (Decrease) in NCI	-13.67	-.40
	Finance Cost	-732.51	-684.40
	Net Cash flows from Financing activities	-363.25	6198.67
	Net increase in cash and cash equivalents	-537.72	694.25
	Cash and cash equivalents at the beginning of the year	828.82	134.56
	Cash and cash equivalents at year end	291.09	828.82

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
ERN 08407N



CA Navneet Jerath
M.No. 085790
Place: New Delhi
Date: 04.06.2026
UDIN- 26085790BBZEGN2331



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

Yashpal Singh Yadav
Yashpal Singh Yadav
(Managing Director)
00859217

Tej Pal Singh
Tej Pal Singh
(Director)
06898372

Rajit Malhotra
Rajit Malhotra
Chief Financial Officer

CS Aayushee Bhatia
CS Aayushee Bhatia
Company Secretary

Anya Polytech & Fertilizers Limited (CIN: U01403DI2011PIC225541)

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

Consolidated Segment Wise Revenue, Results , Assets & Liabilities

(Amount in Lacs)

Sr.	Particulars	Half Year Ended 31.03.2026	Half Year Ended 30.09.2025	Year Ended 31.03.2026
1	Segment Revenue			
	Polymer Division	4850.29	3682.20	8532.50
	Fertilizers Division	2669.25	4867.91	7537.16
	SSP	919.29	1378.25	2297.55
	Green Energy	122.18	41.97	164.15
	Total	8561.02	9970.33	18531.35
2	Segment Results			
	Polymer Division	402.25	269.33	671.58
	Fertilizers Division	103.67	633.30	736.97
	SSP	98.28	126.99	225.27
	Green Energy	120.14	30.63	150.76
	Sub- Total	724.33	1060.25	1784.58
	Less: Finance Cost	378.21	354.29	732.51
	Total Profit Before Tax	346.12	705.96	1052.08
3	Segment Assets			
	Polymer Division	203.33	8551.88	8755.21
	Fertilizers Division	333.96	4915.21	5249.17
	SSP	-234.73	4069.86	3835.12
	Green Energy	1027.73	1610.66	2638.39
	Unallocable Assets	-232.95	506.05	273.10
	Total	1097.34	19653.66	20751.00
4	Segment Liabilities			
	Polymer Division	-1212.74	3522.96	2310.23
	Fertilizers Division	-1276.74	4936.99	3660.25
	SSP	1574.38	1316.94	2891.32
	Green Energy	1475.11	8.01	1483.13
	Unallocable Liabilities	282.69	213.84	496.53
	Total	842.70	9998.75	10841.45

For Jerath & Co
Chartered Accountants
FRN-008407N



CA Navneet Jerath
M.No. 085790
Place: Noida
UDIN- 26085790BBZEGN2331


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


Yashpal Singh Yadav
(Managing Director)
00859217


Rajit Malhotra
Chief Financial Officer




Tej Pal Singh
(Director)
06898372


CS Aayushee Bhatia
Company Secretary

Notes:

1. The Standalone and consolidated financial results of the company for the half year ended 30.09.2025 extracted from un-audited accounts and for the year ended March 31, 2026 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 4th June 2026. 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 half year ended March 31, 2026 and March 31, 2025 represents the balancing figures between the audited figures in respect of full financial year and for the half year ended 30.9.2025.
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 30.9.2025 and the year ended March 31, 2026 are also available on the company website and on the website of the NSE Limited.

For Jerath & Co.
Chartered Accountants
FRN 08407N


CA Navneet Jerath
M. No. 085790
Date: 04.06.2026
Place: Noida



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


Yashpal Singh Yadav
Managing Director


Rajit Malhotra
CFO


Tejpal Singh
Director


CS Aayushee Bhatia



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

Annexure - I

Ref. No.: APFL/NSE/2026-27/09

Date: June 04, 2026

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

Symbol: ANYA

Subject: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in respect of Audit Reports with Unmodified Opinion on the Audited Financial Results for the Financial Year ended March 31, 2026

Dear Sir/Madam,

Pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that M/s Jerath & Co., Chartered Accountants (FRN: 08407N), Statutory Auditors of the Company, have issued Audit Reports with Unmodified Opinion on the Standalone and Consolidated Audited Financial Results of the Company for the half year and financial year ended March 31, 2026.

The aforesaid declaration is being submitted in compliance with the provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

You are requested to kindly take the above information on record.

Thanking You,

Yours faithfully,

For Anya Polytech & Fertilizers Limited

AAYUSHEE

BHATIA

Aayushee Bhatia

Company Secretary & Compliance Officer

ACS No.: 52545

Digitally signed by
AAYUSHEE BHATIA
Date: 2026.06.04 19:46:34
+05'30'

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

CIN NO. U01403DL2011PLC225541

An ISO 9001:2015 Certified Company

JERATH & CO

CHARTERED ACCOUNTANTS
navneetjerath@gmail.com
www.cajerath.co



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NEW DELHI - 110 0 27
Tel: 41444315, 9811080277
Mobile: 98 110 80 226

Care Ratings Limited

Godrej Coliseum, 4th Floor
Somaiya Hospital Road
Off Eastern Express Highway
Sion (East) Mumbai - 400 022

Subject: **Certification Relating to The Utilization of the half year ended March 31, 2026 relating to The Initial Public Offering (IPO) of Anya Polytech & Fertilisers Limited**

Dear Sir

We have been requested by **Anya Polytech & Fertilisers Limited** CINU01403DL3011PLC225541 (Herein referred to as the Company) for Certification relating to the utilization of the issuance relating to the IPO of the Company for the half year ended March 31, 2026.

The accompanying statement of utilization of funds related to IPO as given in Annexure A (The statement) is certified by Management and is initialled by us is attached herewith.

Management's Responsibility

1. The management of the Company is responsible for preparation and maintenance of all accounting and other relevant supporting record and documents this responsibility includes the design implementation and maintenance of internal control relevant to the preparation of the statement and applying an appropriate basis of preparation and making estimates that are reasonable in the circumstances.
2. The management is also responsible for ensuring adherence that the details in the statement are correct.

Our Responsibility

3. It is our responsibility to obtain reasonable assurance and certify that the company has utilized the issuance proceeds only for the Objects of the Issue as disclosed in the offer document pertaining to its IPO.
4. We have verified the details of the utilization of the issuance proceeds as per "Annexure A" of this certificate based on the unaudited books of accounts bank statement and relevant records provided by the company
5. It is our responsibility to provide reasonable assurance that the amounts in the statement that from part of the of utilization of issuance proceeds has been correctly extracted from the books of accounts and the utilization



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of issuance proceeds of the Fresh Issue is in line with the chapter titled "Objects of the Issue" and there is no deviation other than mentioned in Annexure A, if any.

6. We have conducted our examination in accordance with the Guidance Notes on Reports or Certificates for special purposes issued by the Institute of Chartered Accountants of India.
7. We have complied with the relevant applicable requirements of the standard on Quality Control (SQC)1, Quality Control For Firms that Firms that Performs Audits and Reviews of Historical Financial Information, and other Assurance and Related Services Engagements.
8. We declare that we do not have any direct / indirect interest in or relationship with the issuer/promoters/directors/management and confirm that we do not perceive any conflict of interest in such relationship /interest while monitoring and reporting the utilization of issue proceeds by the issuer.

Conclusion

9. Based on the unaudited books of accounts bank statement and relevant record information and explanations provide to us and representation from the management of the Company we certify the utilization of the issuance proceeds accompanied in 'Annexure A" is true and correct

Restriction on use

This certificate is addressed to and provided to the company solely for submission to Care Rating Limited (Monitoring Agency) regarding the utilization of issuance proceeds and should not be used by any other person or for any other purpose. Accordingly, we do not accept assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

For Jerath & Co.

Chartered Accountants

FRN - 008407N



CA Navneet Jerath

Proprietor

Membership No. 085790

Place : New Delhi

Dated : 11th May 2026

UDIN : 26085790ROTZBK9898

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Annexure - A

Total shares issued and subscribed as a Part of the fresh issue of IPO: 3,20,00,000 shares

Particulars	Amount (Rs. in crore)
Total Proceeds received from IPO (Gross)	44.80

Details of the Objects and IPO Issue Expenses:

Particulars	Amount which will be utilised from gross proceeds as per Prospectus (Rs. crore)	Amount utilised (Rs. In crores)	Deviation if any	Reasons for deviation
To meet Capital Expenditure towards purchase of Plant & Machinery and working capital requirement in Anya Polytech & Fertilizers Limited	12.69	12.69	No	Un utilised capex amount was transferred in Working Capital
Purchase of Plant & Machineries	7.69	5.73	Yes	
Working Capital Requirement	5.00	6.96	Yes	
Setting-up new project ("Proposed Project") in Yara Green Energy Private Limited, subsidiary Company, along with working capital requirement	10.80	0.00	Yes	
Proposed Project	9.05	0.00	Yes	
Working Capital Requirement	1.75	0.00	Yes	
To meet Working Capital & Capital Expenditure in Arawali Phosphate Limited, subsidiary Company	8.50	8.50	No	Unutilised capex amount was transferred in Working Capital

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Purchase of Plant & Machineries	3.20	2.84	Yes	
Working Capital Requirement	5.30	5.66	Yes	
General Corporate Purposes (GCP)	8.07	8.07	No	
IPO issue expenses	4.74	4.74	No	
Total	44.80	34.00	Yes	

The details of objects to be monitored as furnished in the Prospectus of the company is as follows

Particulars	Original cost as per Prospectus (Rs. in crore)	Revised Cost (Rs. in crore)
To meet Capital Expenditure towards purchase of Plant & Machinery and working capital requirement in Anya Polytech & Fertilizers Limited	12.69	No Change
Setting-up new project ("Proposed Project") in Yara Green Energy Private Limited, subsidiary Company, along with working capital requirement	10.80	No Change
To meet Working Capital & Capital Expenditure in Arawali Phosphate Limited, subsidiary Company	8.50	No Change
General Corporate Purposes (GCP)	8.07	No Change
IPO issue expenses	4.74	No Change

Statements of Utilization of Issuance Proceeds

Sr. No	Item Head	Amount as proposed in the prospectus (Rs. crore)	Amount utilised in (Rs. crore)		
			As on September 30, 2025	During October 01, 2025- March 31, 2026	As on March 31, 2026
1	To meet Capital Expenditure towards purchase of Plant & Machinery and working capital requirement in Anya Polytech & Fertilizers Limited	12.69	12.69	0.00	12.69

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Sr. No	Item Head	Amount as proposed in the prospectus (Rs. crore)	Amount utilised in (Rs. crore)		
			As on September 30, 2025	During October 01, 2025- March 31, 2026	As on March 31, 2026
a.	Purchase of Plant & Machineries	7.69	5.35	0.38	5.73
b.	Working Capital Requirement	5.00	7.34	-0.38	6.96
2	Setting-up new project ("Proposed Project") in Yara Green Energy Private Limited, subsidiary Company, along with working capital requirement	10.80	0.00	0.00	0.00
a.	Proposed Project	9.05	0.00	0.00	0.00
b.	Working Capital Requirement	1.75	0.00	0.00	0.00
3	To meet Working Capital & Capital Expenditure in Arawali Phosphate Limited, subsidiary Company	8.50	8.50	0.00	8.50
a.	Purchase of Plant & Machineries	3.20	1.52	1.32	2.84
b.	Working Capital Requirement	5.30	6.98	-1.32	5.66
5	General Corporate Purposes (GCP)	8.07	8.07	0.00	8.07
6	IPO issue expenses	4.74	4.74	0.00	4.74
	Total	44.80	34.00	0.00	34.00

Including GST

The details of utilization as required by Monitoring Agency are as follows:

Particulars	Remarks
Whether all utilization is as per the disclosures in the Offer Document?	No
Whether shareholder approval has been obtained in case of material deviations from expenditures disclosed in the Offer Document?	No



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Whether the means of finance for the disclosed objects of the issue has changed?	No
Is there any major deviation observed over the earlier monitoring agency reports?	Yes
Whether all Government/statutory approvals related to the objects have been obtained?	Not all approvals have been received
Whether all arrangements pertaining to technical assistance/collaboration are in operation?	NA
Are there any favourable/unfavourable events improving the viability of these objects?	Yes
Is there any other relevant information that may materially affect the decision making of the investors?	Yes

The Details of the unutilized proceeds are as given below:

S.N	Type of instrument and name of the entity invested in	Amount invested (Rs. in crore)	Maturity date	Earning (Rs. in crore)	Return on investment	Market value as at the end of March 31, 2026 (Rs. in crore)
1	Yara Green Energy Private Limited					
a.	Fixed Deposit in Bank of India -3458	8.29	09/01/2027	-	7.25%	-
b.	Fixed Deposit in Bank of India -4527	2.50	19/03/2027	-	7.30%	-
c.	Fixed Deposit in Bank of India -4528	0.01	19/03/2027	-	7.30%	-
	Total	10.80				

*Fixed Deposits in Bank of India were auto renewed for a further period of 1 year



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Delay in implementation of the objects, if any



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Object(s)	Completion Date		Delay (no of days/months)
	As per the Prospectus	Actual date of completion	
To meet Capital Expenditure towards purchase of Plant & Machinery and working capital requirement in Anya Polytech & Fertilizers Limited			
Purchase of Plant & Machinerics	FY25	Ongoing	Delay (Exact number of days of delay, not ascertainable)
Working Capital Requirement	FY26	Completed	-
Setting-up new project ("Proposed Project") in Yara Green Energy Private Ltd, subsidiary Company, along with working capital requirement			
Proposed Project	FY25	Ongoing	Delay (Exact number of days of delay, not ascertainable)
Working Capital Requirement	FY26	Ongoing	Delay (Exact number of days of delay, not ascertainable)
To meet Working Capital & Capital Expenditure in Arawali Phosphate Limited, subsidiary Company			
Purchase of Plant & Machinerics	FY25	Ongoing	Delay (Exact number of days of delay, not ascertainable)

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Working Capital Requirement	FY26	Completed	-
General Corporate Purposes (GCP)	FY25	Completed	-

Place : New Delhi
Dated : 11th May 2026
UDIN : 26085790ROTZBK9898

For Jerath & Co
Chartered Accountants
FRN - 008407N



CA Navneet Jerath
Proprietor
Membership No. 085790

No. CARE/KRO/GEN/2026-27/1036

The Board of Directors

Anya Polytech & Fertilisers Limited

S-2, Level, Upper Ground Floor, Block-E

International Trade Tower, Nehru Place

New Delhi-110019

India

May 14, 2026

Dear Sir/Ma'am,

Monitoring Agency Report for the half year ended March 31, 2026 - in relation to the IPO of Anya Polytech & Fertilisers Limited ("the Company")

We write in our capacity of Monitoring Agency for the IPO Issue for the amount aggregating to Rs. 44.80 crore of the Company and refer to our duties cast under 262 of the Securities & Exchange Board of India (Issue of Capital & Disclosure Requirements) Regulations.

In this connection, we are enclosing the Monitoring Agency Report for the half year ended March 31, 2026 as per aforesaid SEBI Regulations and Monitoring Agency Agreement dated December 03, 2024.

Request you to kindly take the same on records.

Thanking you,

Yours faithfully,

Punit Singhania

Punit Singhania

Associate Director

Punit.singhania@careedge.in

Report of the Monitoring Agency

Name of the issuer: Anya Polytech & Fertilisers Limited

For half year ended: March 31, 2026

Name of the Monitoring Agency: CARE Ratings Limited

(a) Deviation from the objects: Yes

(b) Range of Deviation: 50-75% in the stated object of working capital in Anya Polytech & Fertilisers Limited (APFL) and 25-50% in the stated object of working capital in Arawali Phosphate Limited (APL).

Declaration:

We declare that this report provides an objective view of the utilization of the issue proceeds in relation to the objects of the issue based on the information provided by the Issuer and information obtained from sources believed by it to be accurate and reliable. The MA does not perform an audit and undertakes no independent verification of any information/ certifications/ statements it receives. This Report is not intended to create any legally binding obligations on the MA which accepts no responsibility, whatsoever, for loss or damage from the use of the said information. The views and opinions expressed herein do not constitute the opinion of MA to deal in any security of the Issuer in any manner whatsoever. Nothing mentioned in this report is intended to or should be construed as creating a fiduciary relationship between the MA and any issuer or between the agency and any user of this report. The MA and its affiliates also do not act as an expert as defined under Section 2(38) of the Companies Act, 2013.

The MA or its affiliates may have credit rating or other commercial transactions with the entity to which the report pertains and may receive separate compensation for its ratings and certain credit related analyses. We confirm that there is no conflict of interest in such relationship/interest while monitoring and reporting the utilization of the issue proceeds by the issuer, or while undertaking credit rating or other commercial transactions with the entity.

We have submitted the report herewith in line with the format prescribed by SEBI, capturing our comments, where applicable. There are certain sections of the report under the title "Comments of the Board of Directors", that shall be captured by the Issuer's Management / Audit Committee of the Board of Directors subsequent to the MA submitting their report to the issuer and before dissemination of the report through stock exchanges. These sections have not been reviewed by the MA, and the MA takes no responsibility for such comments of the issuer's Management/Board.



Signature:

Name of the Authorized Signatory: Punit Singhania

Designation of Authorized person/Signing Authority: Associate Director

1) Issuer Details:

Name of the issuer : Anya Polytech & Fertilisers Limited
 Name of the promoter : Yashpal Singh Yadav
 Industry/sector to which it belongs : Manufacturing

2) Issue Details

Issue Period : December 26, 2024 to December 30, 2024
 Type of issue (public/rights) : Initial Public Offering (IPO)
 Type of specified securities : Equity shares
 IPO Grading, if any : Not applicable
 Issue size (in crore) : Rs. 44.80 crore (CARE Ratings Limited is monitoring the gross proceeds pertaining to fresh issue under IPO)

3) Details of the arrangement made to ensure the monitoring of issue proceeds:

Particulars	Reply	Source of information / certifications considered by Monitoring Agency for preparation of report	Comments of the Monitoring Agency	Comments of the Board of Directors
Whether all utilization is as per the disclosures in the Offer Document?	No	Management Certificate [^] and Chartered Accountant's certificate*, prospectus, bank statements	Utilization is not as per the prospectus as the funds utilised for working capital exceeded by 69% and by 28% of stated object of meeting working capital requirement in APFL and APL respectively. Hence, there is material deviation. Further, there is under-utilization of funds for purchase of plant and machinery in both APFL and APL. Moreover, the capital expenditure in APFL and APL was met by routing the IPO proceeds through cash credit account and multiple current accounts resulting in comingling of funds.	No comments received
Whether shareholder approval has been obtained in case of material deviations# from expenditures disclosed in the Offer Document?	No	Management Certificate [^] , Chartered Accountant's certificate* and prospectus	The variation in objects is required to be authorized by shareholders by way of special resolution as per Section 13(8) and Section 27 of the Companies Act, 2013 as mentioned in Prospectus. However, the company has not shared the shareholder's resolution for the same.	No comments received
Whether the means of finance for the disclosed objects of the	No	Management Certificate [^] , Chartered	-	No comments

Particulars	Reply	Source of information / certifications considered by Monitoring Agency for preparation of report	Comments of the Monitoring Agency	Comments of the Board of Directors
issue have changed?		Accountant's certificate* and prospectus		received
Is there any major deviation observed over the earlier monitoring agency reports?	No#	Management Certificate^, Chartered Accountant's certificate* and Bank statements	In the earlier report, funds utilised for working capital in APFL exceeded by Rs 3.75 crore due to transfer of IPO proceeds to multiple cash credit/current accounts. However, excess utilisation has reduced to Rs 3.47 crore in H2FY26 due to payment of Rs 0.28 crore to capex vendors from the aforesaid CC/current accounts. Similarly, funds utilised for working capital in APL exceeded by Rs 1.80 crore in the earlier report due to transfer of IPO proceeds to multiple cash credit/current accounts. However, excess utilisation has reduced to Rs 1.47 crore in H2FY26 due to payment of Rs 0.32 crore to capex vendors from the aforesaid CC/current accounts.#	No comments received
Whether all Government/statutory approvals related to the object(s) have been obtained?	No	Management Certificate^, Chartered Accountant's certificate* and management confirmation	In case of Yara Green Energy Private Limited, company has received Consent to establish, however other government approvals for proposed project are yet to be received. Client has not shared list of pending approvals.	No comments received
Whether all arrangements pertaining to technical assistance/collaboration are in operation?	Not applicable	Not applicable	Not applicable	No comments received
Are there any favorable/unfavorable events affecting the viability of these object(s)?	Yes	Management Certificate^ and Chartered Accountant's certificate*, bank statements	There is shortfall in capital expenditure in APFL and APL which may lead to non-completion of the project affecting the viability of the object.	No comments received
Is there any other relevant information that may materially affect the decision making of the investors?	Yes	Management Certificate^ and Chartered Accountant's certificate*, bank statements	There is shortfall in capital expenditure in APFL and APL which may lead to non-completion of the project affecting the viability of the object.	No comments received

*As per Chartered Accountant certificate of Jerath & Co dated May 11, 2026

PG

^Management certificate dated May 11, 2026

#Although as per Chartered Accountant certificate and Management certificate dated May 11, 2026, the reply to this point is mentioned as Yes. However, reason for mentioning No in our report has been mentioned above.

#Where material deviation may be defined to mean:

- a) Deviation in the objects or purposes for which the funds have been raised
- b) Deviation in the amount of funds actually utilized by more than 10% of the amount projected in the offer documents.

4) Details of objects to be monitored:

(i) Cost of objects –

Sr. No	Item Head	Source of information / certifications considered by Monitoring Agency for preparation of report	Original cost (as per the Offer Document) in Rs. Crore	Revised Cost in Rs. Crore	Comments of the Monitoring Agency	Comments of the Board of Directors		
						Reason for cost revision	Proposed financing option	Particulars of -firm arrangements made
1	To meet Capital Expenditure towards purchase of Plant & Machinery and working capital requirement in Anya Polytech & Fertilizers Limited	Prospectus	12.69	Not applicable	Nil	Not applicable	Not applicable	Not applicable
a.	<i>Purchase of plant and machineries</i>	Prospectus	<i>7.69</i>	Not applicable	Nil	Not applicable	Not applicable	Not applicable
b.	<i>Working capital requirement</i>	Prospectus	<i>5.00</i>	Not applicable	Nil	Not applicable	Not applicable	Not applicable
2.	Setting-up new project ("Proposed Project") in Yara Green Energy Private Limited, subsidiary Company, along with working capital requirement	Prospectus	10.80	Not applicable	Nil	Not applicable	Not applicable	Not applicable
a.	<i>Proposed project</i>	Prospectus	<i>9.05</i>	Not applicable	Nil	Not applicable	Not applicable	Not applicable
b.	<i>Working capital requirement</i>	Prospectus	<i>1.75</i>	Not applicable	Nil	Not applicable	Not applicable	Not applicable
3	To meet Working Capital & Capital Expenditure in Arawali	Prospectus	8.50	Not applicable	Nil	Not applicable	Not applicable	Not applicable

PC

Sr. No	Item Head	Source of information / certifications considered by Monitoring Agency for preparation of report	Original cost (as per the Offer Document) in Rs. Crore	Revised Cost in Rs. Crore	Comments of the Monitoring Agency	Comments of the Board of Directors		
						Reason for cost revision	Proposed financing option	Particulars of -firm arrangements made
	Phosphate Limited, subsidiary Company							
a.	<i>Purchase of plant and machineries</i>	Prospectus	3.20	Not applicable	Nil	Not applicable	Not applicable	Not applicable
b.	<i>Working capital requirement</i>	Prospectus	5.30	Not applicable	Nil	Not applicable	Not applicable	Not applicable
4.	General corporate purposes	Prospectus	8.07	Not applicable	Nil	Not applicable	Not applicable	Not applicable
5	IPO issue expense	Prospectus	4.74	Not applicable	Nil	Not applicable	Not applicable	Not applicable
Total			44.80					

(ii) Progress in the objects –

Sr. No	Item Head	Source of information / certifications considered by Monitoring Agency for preparation of report	Amount as proposed in the Offer Document in Rs. Crore	Amount utilised in Rs. Crore			Total unutilised amount in Rs. crore	Comments of the Monitoring Agency	Comments of the Board of Directors	
				As at September 30, 2025 Rs. crore	During Oct'25-Mar'26 Rs. crore	As at Mar 31, 2026 Rs. Crore			Reasons for idle funds	Proposed course of action
1.	To meet Capital Expenditure towards purchase of Plant & Machinery and working capital requirement in Anya Polytech & Fertilizers Limited	Chartered Accountant's certificate and Management certificate and bank statements	12.69	12.69	0.00	12.69	0.00		No comments received	No comments received
a.	Purchase of plant and machineries	Chartered Accountant's certificate and Management	7.69	3.94	0.28	4.22	3.47	As per Chartered Accountant's certificate and management certificate, Rs 0.38 crore has been utilised during	No comments received	No comments received

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Sr. No	Item Head	Source of information / certifications considered by Monitoring Agency for preparation of report	Amount as proposed in the Offer Document in Rs. Crore	Amount utilised in Rs. Crore			Total unutilised amount in Rs. crore	Comments of the Monitoring Agency	Comments of the Board of Directors	
				As at September 30, 2025 Rs. crore	During Oct'25-Mar'26 Rs. crore	As at Mar 31, 2026 Rs. Crore			Reasons for idle funds	Proposed course of action
		certificate and bank statements						H2FY26 which includes expenditure of Rs 0.10 crore towards purchase of old machines. As per prospectus, no second hand or used equipment is proposed to be purchased out of net proceeds. Accordingly, we have considered Rs 0.28 crore as utilised amount during H2FY26. Further, the capital expenditure was met by routing the IPO proceeds through cash credit account and multiple current accounts resulting in comingling of funds.		
b.	Working requirements capital	Chartered Accountant's certificate and Management certificate and bank statements	5.00	8.75	(0.28)	8.47	(3.47)	As per earlier report, the WC utilisation exceeded by 75%. However, in the current report, capex of Rs 0.28 crore was utilised from the CC/current accounts. Therefore, excess funds utilised for working capital reduced to 69%.	No comments received	No comments received
2.	Setting-up new project ("Proposed Project") in Yara Green Energy	Chartered Accountant's certificate and Management	10.80	0.00	0.00	0.00	10.80	No utilization during H2FY26.	No comments received	No comments received

PS

Sr. No	Item Head	Source of information / certifications considered by Monitoring Agency for preparation of report	Amount as proposed in the Offer Document in Rs. Crore	Amount utilised in Rs. Crore			Total unutilised amount in Rs. crore	Comments of the Monitoring Agency	Comments of the Board of Directors	
				As at September 30, 2025 Rs. crore	During Oct'25-Mar'26 Rs. crore	As at Mar 31, 2026 Rs. Crore			Reasons for idle funds	Proposed course of action
	Private Limited, subsidiary Company, along with working capital requirement	certificate and bank statements								
a.	Proposed project	Chartered Accountant's certificate and Management certificate and bank statements	9.05	0.00	0.00	0.00	9.05	No comments received	No comments received	
b.	Working capital requirements	Chartered Accountant's certificate and Management certificate and bank statements	1.75	0.00	0.00	0.00	1.75	No comments received	No comments received	
3.	To meet Working Capital & Capital Expenditure in Arawali Phosphate Limited, subsidiary Company	Chartered Accountant's certificate and Management certificate and bank statements	8.50	8.50	0.00	8.50	0.00	No comments received	No comments received	
a.	<i>Purchase of plant and machineries</i>	Chartered Accountant's certificate and Management certificate and bank statements	3.20	1.40	0.32	1.73	1.47	As per Chartered Accountant's certificate and management certificate, Rs 1.32 crore has been utilised during H2FY26 which includes of Rs 1.00 crore towards purchase of plant and machinery not funded through IPO proceeds.	No comments received	No comments received

Sr. No	Item Head	Source of information / certifications considered by Monitoring Agency for preparation of report	Amount as proposed in the Offer Document in Rs. Crore	Amount utilised in Rs. Crore			Total unutilised amount in Rs. crore	Comments of the Monitoring Agency	Comments of the Board of Directors	
				As at September 30, 2025 Rs. crore	During Oct'25-Mar'26 Rs. crore	As at Mar 31, 2026 Rs. Crore			Reasons for idle funds	Proposed course of action
								Accordingly, we have considered Rs 0.32 crore as utilised amount. Further, the capital expenditure was met by routing the IPO proceeds through cash credit account and current account resulting in comingling of funds.		
b.	Working capital requirement	Chartered Accountant's certificate and Management certificate and bank statements	5.30	7.10	(0.32)	6.77	(1.47)	As per earlier report, the WC utilisation exceeded by 34%. However, in the current report, capex of Rs 0.32 crore was utilised from the CC/current accounts. Therefore, excess funds utilised for working capital reduced to 28%.	No comments received	No comments received
4.	General corporate purposes	Chartered Accountant's certificate and Management certificate and bank statements	8.07	8.07	0.00	8.07	0.00	No utilization during H2FY26.	No comments received	No comments received
5.	IPO issue related expense	Chartered Accountant's certificate and Management certificate and escrow statement	4.74	4.74	0.00	4.74	0.00	No utilization during H2FY26.	No comments received	No comments received
Total			44.80	34.00	0.00	34.00	10.80			

(iii) Deployment of unutilized proceeds:

Sr. No.	Type of instrument and name of the entity invested in	Amount invested	Maturity date	Earning	Return on Investment (%)	Market Value as at the end of March 31, 2026
1.	Yara Green Energy Private Limited	10.80				
a.	<i>Fixed deposit in Bank of India</i>	<i>2.50</i>	<i>19/03/2027</i>	-	<i>7.30%</i>	-
b.	<i>Fixed deposit in Bank of India</i>	<i>8.29</i>	<i>09/01/2027</i>	-	<i>7.25%</i>	-
c.	<i>Fixed deposit in Bank of India</i>	<i>0.01</i>	<i>19/03/2027</i>	-	<i>7.30%</i>	-
	Total	10.80				

(iv) Delay in implementation of the object(s) –

Objects	Completion Date		Delay (no. of days/ months)	Comments of the Board of Directors	
	As per the offer document	Actual		Reason of delay	Proposed course of action
To meet Capital Expenditure towards purchase of Plant & Machinery and working capital requirement in Anya Polytech & Fertilizers Limited				No comments received	No comments received
Purchase of Plant & Machinerries	FY25	Ongoing	Delay (exact number of days of delay not ascertainable)	No comments received	No comments received
Working Capital Requirement	FY26	Q4FY25	No delay	No comments received	No comments received
Setting-up new project ("Proposed Project") in Yara Green Energy Private Limited, subsidiary Company, along with working capital requirement				No comments received	No comments received
Proposed Project	FY25	Ongoing	Delay (exact number of days of delay not ascertainable)	No comments received	No comments received
Working Capital Requirement	FY26	Ongoing	Delay (exact number of days of delay not ascertainable)	No comments received	No comments received

PG

Objects	Completion Date		Delay (no. of days/ months)	Comments of the Board of Directors	
	As per the offer document	Actual		Reason of delay	Proposed course of action
To meet Working Capital & Capital Expenditure in Arawali Phosphate Limited, subsidiary Company				No comments received	No comments received
Purchase of Plant & Machinerics	FY25	Ongoing	Delay (exact number of days of delay not ascertainable)	No comments received	No comments received
Working Capital Requirement	FY26	Q4FY25	No delay	No comments received	No comments received
General Corporate Purposes	FY25	Q4FY25	No delay	No comments received	No comments received

5) Details of utilization of proceeds stated as General Corporate Purpose (GCP) amount in the offer document:

Sr. No	Item Head^	Amount in Rs. Crore	Source of information / certifications considered by Monitoring Agency for preparation of report	Comments of Monitoring Agency	Comments of the Board of Directors
Nil*					

**Company has not utilized any amount towards general corporate purpose (GCP) during H2FY26.*

^ Section from the offer document related to GCP:

4. GENERAL CORPORATE PURPOSE:

Our management, will have flexibility in utilizing the balance Net Proceeds, aggregating to ₹ 806.69 lakhs towards general corporate purposes, subject to such utilisation not exceeding 25% of the aggregate of the gross proceeds from the Issue, in accordance with Regulation 230(2) of the SEBI ICDR Regulations, including but not restricted to, the following:

- acquisition/hiring of land/property for building up corporate house,
- to enter into strategic alliances with other body corporates for expansion of our business in abroad or in India.
- funding growth opportunities;
- servicing our repayment obligations (principal and interest) under our existing & future financing arrangements;
- capital expenditure, including towards expansion/development/refurbishment/renovation of our assets;
- additional working capital;
- meeting expenses incurred by our Company in the ordinary course of business or other uses or contingencies; and/or
- strategic initiatives and
- On-going general corporate exigencies or any other purposes as approved by the Board subject to compliance with the necessary regulatory provisions.

The quantum of utilization of funds towards each of the above purposes will be determined by our Board of Directors based on the permissible amount actually available under the head “*General Corporate Purposes*” and the business requirements of our Company, from time to time.

In addition to the above, our Company may utilize the Net Proceeds towards other expenditure (in the ordinary course of business) considered expedient and approved periodically by the Board. Our management, in response to the competitive and dynamic nature of the industry, will have the discretion to revise its business plan from time to time and consequently our funding requirement and deployment of funds may also change. This may also include rescheduling the proposed utilization of Net Proceeds and increasing or decreasing expenditure for a particular Object i.e., the utilization of Net Proceeds.

Disclaimers to MA report:

- a) This Report is prepared by CARE Ratings Ltd (hereinafter referred to as "**Monitoring Agency/MA**"). The MA has taken utmost care to ensure accuracy and objectivity while developing this Report based on the information provided by the Issuer and information obtained from sources believed by it to be accurate and reliable. The views and opinions expressed herein do not constitute the opinion of MA to deal in any security of the Issuer in any manner whatsoever.
- b) This Report has to be seen in its entirety; the selective review of portions of the Report may lead to inaccurate assessments. For the purpose of this Report, MA has relied upon the information provided by the management /officials/ consultants of the Issuer and third-party sources like statutory auditor appointed by the Issuer believed by it to be accurate and reliable.
- c) Nothing contained in this Report is capable or intended to create any legally binding obligations on the MA which accepts no responsibility, whatsoever, for loss or damage from the use of the said information. The MA is also not responsible for any errors in transmission and specifically states that it, or its directors, employees do not have any financial liabilities whatsoever to the users of this Report.
- d) The MA and its affiliates do not act as a fiduciary. The MA and its affiliates also do not act as an expert to the extent defined under Section 2(38) of the Companies Act, 2013. While the MA has obtained information from sources it believes to be reliable, it does not perform an audit and undertakes no independent verification of any information/ certifications/ statements it receives from statutory auditors, lawyers, chartered engineers or other experts, and relies on in its reports.
- e) The MA or its affiliates may have other commercial transactions with the entity to which the report pertains. As an example, the MA may rate the issuer or any debt instruments / facilities issued or proposed to be issued by the issuer that is subject matter of this report. The MA may receive separate compensation for its ratings and certain credit-related analyses, normally from issuers or underwriters of the instruments, facilities, securities or from obligors.



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

Annexure - II

Ref. No.: APFL/NSE/2026-27/12

Date: June 04, 2026

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

Symbol: ANYA

Subject: Intimation under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - Appointment of Cost Auditor for the Financial Year 2026-27

Dear Sir/Madam,

Pursuant to Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we wish to inform you that the Board of Directors of the Company, at its meeting held on June 04, 2026, upon the recommendation of the Audit Committee, has approved the appointment of **M/s Yash Sardana & Associates, Cost Accountants**, as the Cost Auditors of the Company for conducting the audit of the cost records maintained by the Company for the Financial Year 2026-27.

The details required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 and SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated January 30, 2026 are enclosed herewith as **Annexure - A**.

Kindly take the above information on record.

Thanking You,

Yours faithfully,
For Anya Polytech & Fertilizers Limited

AAYUSHEE

BHATIA

Aayushee Bhatia

Company Secretary & Compliance Officer

ACS No.: 52545

Digitally signed by AAYUSHEE
BHATIA
Date: 2026.06.04 19:47:05 +05'30'

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

CIN NO. U01403DL2011PLC225541

An ISO 9001:2015 Certified Company

Annexure - A

Disclosure pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 and SEBI Master Circular dated January 30, 2026

Disclosure Requirement	Details
Name of Cost Auditor	M/s Yash Sardana & Associates, Cost Accountants
Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	The Board of Directors of the Company, at its meeting held on June 04, 2026, upon the recommendation of the Audit Committee, approved the appointment of M/s Yash Sardana & Associates, Cost Accountants, as the Cost Auditors of the Company for the Financial Year 2026-27.
Date of Appointment/Approval by Board	June 04, 2026
Terms of Appointment	M/s Yash Sardana & Associates, Cost Accountants, has been appointed as the Cost Auditor of the Company for conducting the audit of the cost records maintained by the Company for the Financial Year commencing on April 1, 2026 and ending on March 31, 2027, at a remuneration as may be determined by the Board of Directors.
Brief Profile	M/s Yash Sardana & Associates is a firm of Cost Accountants having expertise in the areas of cost audit, cost compliance, cost management, costing systems, management consultancy and allied professional services.
Disclosure of Relationship between Directors	Not applicable