JERATH & CO

CHARTERED ACCOUNTANTS
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L-8, RAJOURI GARDEN
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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 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 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 unce liainty 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

JERATH & CO
CA
FRN 08407N
New Delhi
Chartered Accountants

CA Navneet Jerath
Proprietor
Membership No. 085790
Dated- 4th June 2026
UDIN-26085790EUPNMP3432
Place-Noida

ANYA POLYTECH & FERTILIZERS LTD. (Previously Known as Anya Polytech & Ferlilizers 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 AUDITED STATEMENT OF ASSETS AND LIABILITIES

(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	4398.48	3505.08
b)	Capital work-in-progress	339.94	320.38
c)	Investment Property		
d)	Goodwill		
e)	Intangible Assets under Development		
f)	Financial Assets		
	i) Investments	1794.41	1734.41
	ii) Trade receivables		
	iii) Loans	3026.42	4043.26
	iv) Others (to be specified)		
g)	Deffered Tax Assets (net)	97.84	88.97
h)	Other non-current assets		
	Total Non-Current Assets	9657.09	9692.09
2	**Current assets**		
a)	Inventories	2651.73	2145.33
b)	Financial Assets		
	i) Investments		
	ii) Trade receivables	2453.80	2078.94
	iii) Cash and cash equivalents	215.43	190.64
	iv) Loans & Advances	548.96	827.01
c)	Other current assets	1886.35	722.58
	Total Current Assets	7756.27	5964.50
	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	2047.97	1578.17
	(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	69.68	76.82
	Total Non-current liabilities	2117.65	1654.99
B	**Current liabilities**		
a)	Financial Liabilities		
	(i) Borrowings	4079.56	3852 01
	(ia) Lease Liabilities		
	(ii) Trade payables	*1341.63*	*941.52*
	(A) total outstanding dues of Micro enterprises and small enterprises; and	180.40	212.67
	(B) total outstanding dues of creditors than micro enterprises and small enterprises.	1161.23	728.85
	(iii) Other financial liabilities		
b)	Other Current Liabilities	270.51	177.35
c)	Provisions	472.18	449.00
d)	Current Tax Liabilities (Net)		
	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
FRN 08407N

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

ANYA POLYTECH & FERTILIZERS LIMITED

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 & 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 AUDITED FINANCIAL RESULTS

(Amount Rs. In Lakhs)

	Particulars	Half Year Ended 31.03.2026	Half Year Ended 30.09.2025	Half Year Ended 31.03.2025	Half Year Ended 30.09.2024	Year Ended Amount as on 31.03.2026	Year Ended Amount as on 31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Audited)
	Continuing Operations						
I.	Revenue From Operations	6537.00	8156.66	5172.75	6758.44	14693.66	11931.18
II.	Other Income	264.28	149.68	93.30	81.15	413.96	174.45
III.	**Total Income (I +II)**	6801.28	8306.34	5266.04	6839.59	15107.62	12105.63
IV	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
V.	**Profit Before Exceptional And Extraordinary Items And Tax (I - IV)**	129.57	533.80	8.93	976.13	663.37	985.06
VI.	Exceptional Items						
VII.	**Profit Before Extraordinary Items And Tax (V - VI)**	129.57	533.80	8.93	976.13	663.37	985.06
VIII.	Extraordinary Items						
IX.	**Profit before tax (VI - VII)**	129.57	533.80	8.93	976.13	663.37	985.06
X.	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	6.29
XI	Profit(Loss) from the perid 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
XII	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

AUDITOR'S REPORT
In terms of our report of even date
As per our Audit Report of even date attached
For Jerath & Co
Chartered Accountants
FRN 08407N

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

ANYA POLYTECH & FERTILIZERS LIMITED

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 & 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)
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 Liablity		
	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
		1231.67	25.98
	Less Income Tax Paid	-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 Subsidary	-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

AUDITOR'S REPORT
In terms of our report of even date
As per our Audit Report of even date attached
For Jerath & Co
Chartered Accountants
FRN 08407N

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

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

Yashpal Singh Yadav	**Tej Pal Singh**
(Managing Director)	**(Director)**
00859217	**06898372**
Rajit Malhotra	**CS Aayushee Bhatia**
Chief Financial Officer	**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 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**

		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 CurrentAssets/ Current Assets		-1046.34	-738.69			
Unallocable					1717.94	
Sub Total		-1369.36	189.09		1717.94	**537.67**
Segment Liability						
Non Current Liablities/ Current Liabilities		-800.93	1015.73			
Unallocable					258.34	
Sub Total		-800.93	1015.73		258.34	**473.14**

ANYA POLYTECH & FERTILIZERS LIMITED

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 CurrentAssets/ Current Assets		3763.91	7018.78			
Unallocable					1892.25	
Sub Total		6177.31	9343.80		1892.25	**17413.36**
Segment Liability						
Non Current Liablities/ 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.

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

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

ANYA POLYTECH & FERTILIZERS LIMITED

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

Yashpal Singh Yadav
Managing Director

Tejpal Singh
Director

Rajit Malhotra
CFO

CS Aayushee Bhatia