JERATH & CO
CHARTERED ACCOUNTANTS
navneetjerath@gmail.com
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L-8, RAJOURI GARDEN
NEW DELHI-110027
Mobile-9811080226
Office -011-41444315
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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

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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.

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 31 March 2026	As at 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)	Financial Assets		
	i) Investments		
	ii) Trade receivables		.00
	iii) Loans	722.61	598.50
	iv) Others (to be specified)		
f)	Deffered 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)	Financial Assets		
	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)	Financial Liabilities		
	(i) Borrowings	2746.71	3589.55
	(ii) Trade Payables		
	(A) total outstnding dues of Micro enterprises and small		-
	(B) total outstanding dues of creditors than micro		-
	(iii)Other financial liabilities		
b)	Provisions	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**

ANYA POLYTECH & FERTILIZERS LIMITED

B	**Current liabilities**		
a)	Financial Liabilities		
	(i) Borrowings	5489.15	4263.38
	(ii) Trade payables		
	(A) total outstnding 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 & 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

For Jerath & Co
Chartered Accountants
FRN 008407N

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

Anya Polytech & Fertilizers Limited (CIN: U01403DI2011PIC225541)
REGD OFFICE: S-2,Level Upper Ground Floor Block-E,International Trade Tower Nehru Place New Delhi-110019
CIN-U01403DL2011PTC225541 (PAN-AAKCA1442K)
Consolidated Statement of Profit and Loss

(Amount in Lacs)

	Particulars	For the Half 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 2026	For the year ended 31 March 2025
		(Audited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Audited)
	Continuing Operations						
I.	Revenue From Operations	7971.54	9843.57	6053.99	7627.00	17815.11	13681.00
II.	Other Income	589.48	126.76	106.58	59.68	716.24	166.26
III.	**Total Income (I +II)**	8561.02	9970.33	6160.58	7686.68	**18531.35**	**13847.26**
IV	Expenses:						
	Cost Of Materials Consumed	6038.86	7375.13	4034.44	4848.05	13413.99	8882.49
	Purchase of Stock in Trade	282.09	396.80	368.87	601.43	678.89	970.30
	Change in Inventory of Finished Goods	-322.11	-510.27	-475.69	-117.20	-832.38	-592.89
	Employee Benefit Expense	345.13	295.19	275.74	161.68	640.33	437.42
	Financial Costs	403.00	329.51	449.24	235.16	732.51	684.40
	Depreciation And Amortization Expense	313.33	303.93	255.47	248.96	617.26	504.43
	Other Expenses	1154.60	1074.08	1247.14	542.21	2228.68	1789.35
	Total Expenses (IV)	8214.90	9264.37	6155.21	6520.29	**17479.27**	**12675.50**
V.	Profit Before Exceptional And Extraordinary Items And Tax (I - IV)	346.12	705.96	5.37	1166.39	1052.08	1171.76
VI.	Exceptional Items		.00	.00	-	.00	.00
VII.	Profit Before Extraordinary Items And Tax (V - VI)	346.12	705.96	5.37	1166.39	1052.08	1171.76
VIII.	Extraordinary Items			.00	.00	.00	.00
IX.	**Profit before tax (VI - VII)**	**346.12**	**705.96**	5.37	**1166.39**	**1052.08**	**1171.76**
X.	Tax expense:			.00			
	(1) Current tax	14.52	160.54	21.97	288.33	175.06	310.31
	(2) Earlier Year Tax			.00		.00	.00
	(3) Deferred tax	94.68	-85.35	-25.26	52.06	9.33	26.80
	(4) MAT Credit			.00			
				.00			
XI	**Profit(Loss) from the perid from continuing operations (VIII-IX)**	**236.92**	**630.77**	8.65	**825.99**	**867.69**	**834.65**
XII	Profit/(Loss) from discontinuing operations	.00	.00	.00	-	.00	.00
XIII	Tax expense of discounting operations	.00	.00	.00	-	.00	.00
XIV	Profit/(Loss) from Discontinuing operations (After Tax) (X - XII)	.00	.00	.00	-	.00	.00
XV	**Profit/(Loss) for the period (X + XIII)**	**236.92**	**630.77**	8.65	**825.99**	**867.69**	**834.65**
				.00			
	Profit/(Loss) for the year/ Period attributable to:			.00			
	Owners of the parents	226.13	614.33	16.26	803.07	840.45	**819.33**
	Non Controlling interest	10.79	16.44	-7.60	22.93	27.23	**15.32**
				.00			
	Other Comprehensive Income			.00			
	Remeasurements of post-employment benefit obligations - Gratuity	21.52		13.95	3.26	21.52	17.21
	Income tax related to items that will not be reclassified to profit or loss			.00			.00
	Total Comprehensive Income for the Year/ Period	**258.44**	**630.77**	22.61	**829.25**	**889.21**	**851.86**
	Profit/(Loss) for the year/ Period attributable to:			.00			
	Owners of the parents	247.65	614.33	30.21	806.33	861.98	**836.54**
	Non Controlling interest	10.79	16.44	-7.60	22.93	27.23	15.32
XVI	**Earning per equity share:**						
	(1) Basic	0.38	1.02	0.03	1.34	0.70	0.87
	(2) Diluted	0.38	1.02	0.05	1.34	0.70	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 Jerath & Co
Chartered Accountants
FRN-008407N

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

ANYA POLYTECH & FERTILIZERS LIMITED

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

Yashpal Singh Yadav
(Managing Director)
00859217

Tej Pal Singh
(Director)
06898372

Rajit Malhotra
Chief Financial Officer

CS Aayushee Bhatia
Company Secretary

Anya Polytech & Fertilizers Limited (CIN: U01403Dl2011PlC225541)

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

(Amount in Lacs)

	Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
		(Audited)	(Audited)
A	**Cash flows from operating activities**		
	Net Profit before Tax	1052.08	1171.76
	Adjustments		
	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 Liablity		
	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**

ANYA POLYTECH & FERTILIZERS LIMITED

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
FRN 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	**Tej Pal Singh**
(Managing Director)	**(Director)**
00859217	**06898372**
Rajit Malhotra	**CS Aayushee Bhatia**
Chief Financial Officer	**Company Secretary**

Anya Polytech & Fertilizers Limited (CIN: U01403Dl2011PlC225541)
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	Half Year Ended	Year Ended
			31.03.2026	30.09.2025	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

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

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