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

Date: 14th November, 2025

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 pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company, at its meeting held today, **Friday, 14th November, 2025**, at the corporate office of the Company, has, inter alia, considered, noted and approved the following matters:

1. **Approval of Unaudited Financial Results:**
   Considered and approved the **Unaudited Financial Results (Consolidated and Standalone)** of the Company for the half year ended 30th September, 2025, along with the Limited Review Report, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as recommended by the Audit Committee.

2. **Utilization of IPO Proceeds:**
   Reviewed and noted the **statement of utilization of IPO proceeds** for the half year ended 30th September, 2025, in accordance with the objects stated in the Prospectus.

3. **Statement of Deviation/Variation:**
   Considered and approved the **Statement of Deviation and Variation** for the half year ended 30th September, 2025, and noted the Utilization Report Certificate as certified by the Statutory Auditor.

Aayushee Bhatia
Digitally signed by Aayushee Bhatia
Date: 2025.11.14 20:56:03 +05'30'

4. **Appointment of Internal Auditor:**
   Appointed **Mr. Rajit Malhotra, Chartered Accountant**, as the Internal Auditor of the Company to conduct the Internal Audit for the Financial Year 2025–2026.

Documents Enclosed:

- Unaudited Financial Results (Consolidated and Standalone) of the Company for the half year ended 30th September, 2025,;
- Certificate from **M/s Jerath & Co., Chartered Accountants,** on the Utilization of IPO Proceeds for the half year ended 30th September, 2025;
- Monitoring Agency Report for the half year ended 30th September, 2025.

Further, in continuation to the Company's intimation dated 01st October, 2025, the **Trading Window** for dealing in the securities of the Company shall re-open after 48 hours from the declaration of the said Financial Results, in accordance with the Company's Code of Conduct for Prevention of Insider Trading.

The Board Meeting commenced at 02:00 P.M. (IST) and concluded at 08:55 P.M. (IST).

This intimation is being submitted for your information and records.

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

Aayushee Bhatia

Digitally signed by Aayushee Bhatia
Date: 2025.11.14 20:56:24 +05'30'

Aayushee Bhatia
Company Secretary & Compliance Officer

JERATH & CO
CHARTERED ACCOUNTANTS
navneetjerath@gmail.com
jerathnavneet@mail.ca.in
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L-8, RAJOURI GARDEN
NEW DELHI-110027
Mobile-9811080226
Office -011-41444315
+91-9811080277

Independent Auditor's Limited Review Report on Standalone Unaudited Financial Results of Anya Polytech and Fertilisers Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Six Months ended September, 2025.

To the Board of Directors of Anya Polytech and Fertilisers Limited.

1. We have reviewed the unaudited standalone financial results of **Anya Polytech and Fertilisers Limited** (the **"Company")** for the Six months ended September 30, 2025, which are included in the accompanying 'Statement of unaudited standalone financial results for the six months ended on September 30, 2025 (the **"Statement").** The Financial Statements have been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the **"Listing Regulations, 2015"),** which has been initialled by us for identification purposes. The Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.

2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement.

3. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies and has not disclosed the information required to be disclosed in terms of

JERATH & CO
CHARTERED ACCOUNTANTS
navneetjerath@gmail.com
jerathnavneet@mail.ca.in
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Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Jerath and Co
Chartered Accountants
Firm's Registration Number: 008407N

CA Navneet Jerath
Proprietor
MEMBERSHIP No. 085790
UDIN: 25085790BMIEPK8317
Date: 14.11.2025
Place: New Delhi

ANYA POLYTECH & FERTILIZERS LTD. (Previously Known as Anya Polytech & Ferilizers Pvt Ltd)
REGD OFFICE: S-2,Level Upper Ground Floor Block-E,International Trade Tower Nehru Place New Delhi-110019
CIN-U01403DL2011PTC225541 (PAN-AAKCA1442K)
STANDALONE BALANCE SHEET

(Amount Rs. In Lakhs)

	Particulars	Note No.	AMOUNT AS ON 30.09.2025	AMOUNT AS ON 30.09.2024	AMOUNT AS ON 31.03.2025	AMOUNT AS ON 31.03.2024
			(Unaudited)	(Unaudited)	(Audited)	(Audited)
I	**ASSETS**					
1	Non-current assets					
a)	Property,Plant and Equipment	14A	3813.28	3526.04	3505.08	3425.78
b)	Capital work-in-progress	14B	320.38		320.38	.00
c)	Investment Property					
d)	Goodwill					
e)	Intangible Assets under Development					
f)	Financial Assets					
	i) Investments	15	1794.41	534.41	1734.41	534.01
	ii) Trade receivables			149.36		
	iii) Loans	16	3703.20	1658.55	4043.26	1604.05
	iv) Others (to be specified)					
g)	Deffered Tax Assets (net)	17	174.31	45.19	88.97	95.25
h)	Other non-current assets					
	Total Non-Current Assets		9805.59	5913.55	9692.09	5659.09
2	**Current assets**					
a)	Inventories	18	2548.48	1676.47	2145.33	1577.16
b)	Financial Assets					
	i) Investments					
	ii) Trade receivables	19	2152.83	1934.39	2078.94	1332.11
	iii) Cash and cash equivalents	20	108.60	132.25	190.64	129.92
	iv) Bank balances other than (iii) above			16.74		
	v) Loans & Advances	21	1002.50	671.73	827.01	277.23
c)	Other current assets	22	1257.69	1122.89	721.06	872.64
	Total Current Assets		7070.10	5551.47	5962.98	4189.07
	Total Assets		16875.69	11468.02	15655.08	9848.16
II	**EQUITY AND LIABILITIES**					
	Equity					
a)	Equity Share Capital	23	2400.00	1760.00	2400.00	1760.00
b)	Other Equity	24	6667.30	2838.69	6181.72	2158.84
	Total Equity		9067.30	4598.69	8581.72	3918.84
	LIABILITIES					
A	Non-current liabilities					
a)	Financial Liabilities					
	(i) Borrowings	25	1850.17	4953.94	1578.17	4048.72
	(i) Lease Liabilities					
	(ii) Trade Payables					
	(A) total outstanding dues of Micro enterprises and small enterprises; and					
	(B) total outstanding dues of creditors than micro enterprises and small enterprises.					
	(iii)Other financial liabilities					
b)	Provisions	26	76.82	83.47	76.82	77.92
	Total Non-current liabilities		1927.00	5037.41	1654.99	4126.65
B	**Current liabilities**					
a)	Financial Liabilities					
	(i) Borrowings	27	3898.23	221.96	3852.01	172.73
	(ia) Lease Liabilities					
	(ii) Trade payables	28	1320.69	1084.65	941.52	1312.63
	(A) total outstnding dues of Micro enterprises and small enterprises; and		287.67		212.67	517.35
	(B) total outstanding dues of creditors than micro enterprises and small enterprises.		1033.02		728.85	795.29
	(iii) Other financial liabilities					
b)	Other Current Liabilities	29	525.45	89.48	175.83	127.16
c)	Provisions	30	137.01	435.84	449.00	190.15
d)	Current Tax Liabilities (Net)					
	Total current liabilities		5881.39	1831.93	5118.37	1802.67
	Total Equity and Liabilities		16875.69	11468.02	15655.08	9848.16

For Jerath & Co
Chartered Accountants
FRN 08407N

CA Navneet Jerath
M.No. 085790
Place: New Delhi
Date: 14.11.2025
UDIN: 25085790BMIEPK8317

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

Yashpal Singh Yadav
(Managing Director)
00859217

Tej Pal Singh
(Director)
06898372

ANYA POLYTECH & FERTILIZERS LIMITED

ANYA POLYTECH & FERTILIZERS LTD. (Previously Known as Anya Polytech & Ferilizers Pvt Ltd)
FEGD OFFICE: S-2,Level Upper Ground Floor Block-E,International Trade Tower Nehru Place New Delhi-110019
CIN-U01403DL2011PTC225541 (PAN-AAKCA1442K)
STANDALONE PROFIT & LOSS

(Amount Rs. In Lakhs)

	Particulars	AMOUNT AS ON 30.09.2025 (Unaudited)	AMOUNT AS ON 30.09.2024 (Unaudited)	AMOUNT AS ON 31.03.2025 (Audited)	AMOUNT AS ON 31.03.2024 (Audited)
	Continuing Operations				
I.	Revenue From Operations	8156.66	6758.44	11931.18	11584.26
II.	Other Income	149.68	81.15	174.45	174.80
III.	**Total Income (I +II)**	8306.34	6839.59	12105.63	11759.06
IV	Expenses:				
	Cost Of Materials Consumed	6347.47	4453.93	8015.43	8470.23
	Purchase of Stock in Trade	396.80	601.43	970.30	394.15
	Change in Work in Progress and Finished Goods	-454.64	-91.00	-332.88	-267.59
	Employee Benefit Expense	208.38	135.74	368.84	393.55
	Financial Costs	304.34	213.91	510.33	320.66
	Depreciation	288.34	238.86	431.49	284.98
	Other Expenses	681.84	310.59	1157.06	1059.70
	Total Expenses (IV)	7772.54	5863.46	11120.57	10655.69
V.	**Profit Before Exceptional And Extraordinary Items And Tax (I - IV)**	533.80	976.13	985.06	1103.37
VI.	Exceptional Items				
VII.	**Profit Before Extraordinary Items And Tax (V - VI)**	533.80	976.13	985.06	1103.37
VIII.	Extraordinary Items				
IX.	**Profit before tax (VI - VII)**	533.80	976.13	985.06	1103.37
X.	Tax expense:				
	(1) Current tax (Earlier Year)				-4.11
	(2) Current tax	133.45	245.66	277.36	215.88
	(3) Deferred tax	-85.35	50.07	6.29	136.84
	(4) MAT Credit				.00
XI.	Profit(Loss) from the period from continuing operations (VIII-IX)	485.70	680.40	701.41	754.75
	Other Comprehensive Income				
	Remeasurements of post-employment benefit obligations Gratuity	.00	3.26	17.21	46.65
	Income tax related to items that will not be reclassified to profit or loss				
	Profit from continuing operation attributable to owners	485.70	683.66	718.62	801.40
XII.	Earning per equity share:				
	(1) Basic	0.40	0.78	0.73	0.86
	(2) Diluted	0.40	0.78	0.73	0.86

For Jerath & Co
Chartered Accountants
FRN 08407N

CA Navneet Jerath
M.No. 085790
Place: New Delhi
Date: 14.11.2025
UDIN: 25085790BMIEPK8317

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

Yashpal Singh Yadav
(Managing Director)
00859217

Tej Pal Singh
(Director)
06898372

ANYA POLYTECH & FERTILIZERS LIMITED

ANYA POLYTECH & FERTILIZERS LTD. (Previously Known as Anya Polytech & Ferilizers Pvt Ltd)
REGD OFFICE: S-2,Level Upper Ground Floor Block-E,International Trade Tower Nehru Place New Delhi-110019
CIN-U01403DL2011PTC225541 (PAN-AAKCA1442K)
STANDALONE CASH FLOW STATEMENT

(Amount Rs. In Lakhs)

	Particulars	As on 30.09.2025 Half- Yearly Unaudited Amount (in Rs)	As on 30.09.2024 Half- Yearly Unaudited Amount (in Rs)	FY- 2024-25 Yearly Audited Amount (in Rs)	FY- 2023-24 Yearly Audited Amount (in Rs)
A	**Cash flows from operating activities**				
	Net Profit before Tax	533.80	976.13	985.06	1103.37
	Adjustments				
	Non Operating Interest Income	-149.68	-61.44	-136.54	-130.09
	Profit on Sale of Machinery	-30.65			
	Finance Cost	304.34	213.91	510.33	320.66
	Capital Subsidy Amortised		-3.69	-3.69	-18.46
	Depreciation	288.34	238.86	431.49	284.98
	MAT Credit			.00	73.86
	Gratuity Interest Cost		2.86	5.71	7.82
	Gratuity Current Service Cost		5.99	10.36	11.95
	Net Profit before Working Capital Changes	946.15	1372.61	1802.72	1654.10
	Decrease/(Increase) in Current Assets				
	Decrease/(Increase) in Trade Receivables	-73.89	-99.31	-746.83	-692.55
	Decrease/(Increase) in Inventories	-403.15	-751.65	-568.17	-382.66
	Decrease/(Increase) in Other Current Assets	-536.64	-140.31	151.58	158.80
	Decrease/(Increase) in Other Bank Balance		17.82		
	Decrease/(Increase) in Loans & Advances	-175.49	-394.50	-549.78	-257.23
	Increase/(Decrease) in Current Liablity				
	Increase/(Decrease) in Trade payables	379.17	-227.99	371.11	298.73
	Increase/(Decrease) in Other Current Liabilities	349.62	-39.88	48.66	52.10
	Increase/(Decrease) in Provisions	-311.99	245.66	238.89	146.59
		173.79	-17.54	25.98	977.88
	Less Income Tax Paid	-133.45	-245.66	-277.36	-211.78
	Net Cash Flow from Operating Activity	**40.34**	**-263.21**	**-251.39**	**766.10**
B	**Cash flows from Investing activities**				
	Purchase of Property Plant & Equipment	-1330.27	-497.44	-669.23	-1935.66
	Sale of Property Plant & Equipment	733.62	158.19	158.19	1275.43
	Profit on Sale of Machinery	30.65			
	Non Operating Interest Income	149.68	61.44	136.54	130.09
	Investment in CWIP	.00		-320.38	897.91
	Investment in Subsidiary	-60.00	-.40	-1200.40	-300.60
	Investment in Loans	340.06	-162.17	-2439.21	-118.75
	Net Cash flows from Investing activities	**-136.27**	**-440.38**	**-4334.48**	**-51.58**
C	**Cash flows from Financing activities**				
	Proceeds/(Repayment) of Borrowings	318.23	954.37	1208.73	-298.51
	Increase/ (Decrease) in Share Capital	.00	.00	640.00	-1440.00
	Increase in Security Premium Reserve		.00	3308.19	.00
	Increase in Capital reduction			.00	1440.00
	Finance Cost	-304.34	213.91	-510.33	-320.66
	Net Cash flows from Financing activitics	**13.89**	**740.47**	**4646.59**	**-619.18**
	Net increase in cash and cash equivalents	-82.04	36.88	60.72	95.35
	Cash and cash equivalents at the beginning of the year	**190.64**	**95.37**	129.92	34.58
	Cash and cash equivalents at year end	108.60	132.25	190.64	129.92

For Jerath & Co
Chartered Accountants
FRN 08407N

CA Navneet Jerath
M.No. 085790
Place: New Delhi
Date: 14.11.2025
UDIN: 25085790BMIEPK8317

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

Yashpal Singh Yadav
(Managing Director)
00859217

Tej Pal Singh
(Director)
06898372

ANYA POLYTECH & FERTILIZERS LIMITED

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

(Amount Rs. In Lakhs)

		Polymer Division	Fertilizer Division	Finance Cost	Unallocable	Total
Segment Revenue		3256.60	5049.74			**8306.34**
Segment Results		204.84	633.30	304.34		**533.80**
Segment Assets						
Fixed Assets		2736.42	1397.24			
Non CurrentAssets/ Current Assets		4810.24	7757.47			
Unallocable					174.31	
Sub Total		7546.66	9154.71		174.31	**16875.69**
Segment Liability						
Non Current Liablities/ Current Liabilities		2657.56	4936.99			
Unallocable					213.84	
Sub Total		2657.56	4936.99		213.84	**7808.39**

ANYA POLYTECH & FERTILIZERS LIMITED

JERATH & CO

CHARTERED ACCOUNTANTS

navneetjerath@gmail.com

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Independent Auditor's Limited Review Report on Consolidated Unaudited Financial Results of Anya Polytech and Fertilisers Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Six Months ended September, 2025.

To the Board of Directors of Anya Polytech and Fertilisers Limited.

5. We have reviewed the unaudited Consolidated financial results of **Anya Polytech and Fertilisers Limited** (the **"Company")** with its subsidiaries for the six months ended September 30, 2025, which are included in the accompanying 'Statement of unaudited consolidated financial results for the six months ended on September 30, 2025 (the **"Statement").** The Financial Statements have been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the **"Listing Regulations, 2015"),** which has been initialled by us for identification purposes. The Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.

6. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement.

7. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

8. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies and has not disclosed the information required to be disclosed in terms of

Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Jerath and Co
Chartered Accountants
Firm's Registration Number: 008407N

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

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

(Amount in Lacs)

	Particulars	Note No.	As at 30 September 2025 (Unaudited)	As at 30 September 2024 (Unaudited)	As at 31 March 2025 (Audited)	As at 31 March 2024 (Audited)
I	**ASSETS**					
1	**Non-current assets**					
a)	Property,Plant and Equipment	1	4725.27	4052.09	4371.51	3845.28
b)	Capital work-in-progress	1A	438.62	.00	360.07	106.30
c)	Investment Property					
d)	Goodwill	2	273.10	153.10	273.10	153.10
e)	Financial Assets					
	i) Investments					
	ii) Trade receivables			149.36	.00	.00
	iii) Loans	3	1838.20	575.18	598.50	1496.38
	iv) Others (to be specified)					
f)	Deffered Tax Assets (net)	3B	205.93	36.69	147.60	88.75
g)	Other non-current assets	3C	61.79	25.79	458.99	25.99
	Total Non-Current Assets		**7542.91**	**4992.21**	**6209.77**	**5715.80**
2	**Current assets**					
a)	Inventories	4	4946.79	2927.89	4182.41	2861.58
b)	Financial Assets					
	i) Investments					
	ii) Trade receivables	5	3714.41	2714.69	3186.23	1901.46
	iii) Cash and cash equivalents	6	214.38	248.89	828.82	134.56
	iv) Bank balances other than (iii) above	7	.00	16.74	1330.00	34.56
	v) Loans		426.67			
	v) Other Financial Asset	8	1132.54	697.13	2124.31	311.15
c)	Other current assets	9	1648.93	1202.66	982.09	173.59
	Total Current Assets		**12083.73**	**7808.01**	**12633.86**	**5416.90**
	Total Assets		**19626.64**	**12800.21**	**18843.63**	**11132.70**
II	**EQUITY AND LIABILITIES**					
	Equity					
a)	Equity Share Capital	10	2400.00	1760.00	2400.00	1760.00
b)	Other Equity	10.1	7058.98	3089.47	6444.76	2286.95
	Total Equity		**9458.98**	**4849.47**	**8844.76**	**4046.95**
c)	Non Controlling Interest	10.1	195.93	228.87	239.49	206.34
	LIABILITIES					
A	**Non-current liabilities**					
a)	Financial Liabilities					
	(i) Borrowings	11	2506.81	5655.73	3589.55	4744.92
	(ii) Trade Payables					
	(A) total outstnding dues of Micro enterprises and small				-	-
	(B) total outstanding dues of creditors than micro				-	-
	(iii)Other financial liabilities					
b)	Provisions	12	76.82	83.47	76.82	77.92
c)	Deferred tax liabilities (Net)	13			27.02	-
d)	Current Tax Liabilities				-	-
	Total Non-current liabilities		**2779.56**	**5968.08**	**3932.88**	**5029.19**

ANYA POLYTECH & FERTILIZERS LIMITED

B	**Current liabilities**					
a)	Financial Liabilities					
	(i) Borrowings	14	4297.16	221.96	4263.38	172.73
	(ii) Trade payables (A) total outstnding dues of Micro enterprises and small enterprises; and	15	287.67		254.06	37.46
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	15	1979.70	1168.07	842.22	1407.15
	(iii) Other financial liabilities		.25			
b)	Other Current Liabilities	16	620.83	108.66	218.93	243.60
c)	Provisions	17	202.49	483.98	487.39	195.62
d)	Current Tax Liabilities (Net)					
	Total current liabilities		**7388.10**	**1982.67**	**6065.99**	**2056.56**
	Total Equity and Liabilities		**19626.64**	**12800.21**	**18843.63**	**11132.70**

For Jerath & Co
Chartered Accountants
FRN 08407N

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

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

ANYA POLYTECH & FERTILIZERS LIMITED

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

Anya Polytech & Fertilizers Limited (CIN: U01403Dl2011PlC225541)

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

CIN-U01403DL2011PTC225541 (PAN-AAKCA1442K)

Consolidated Statement of Profit and Loss

(Amount in Lacs)

	Particulars	Note No	For the year ended 30 September 2025	For the year ended 30 September 2024	For the year ended 31 March 2025	For the year ended 31 March 2024
			(Unaudited)	(Unaudited)	(Audited)	(Audited)
	Continuing Operations					
I.	Revenue From Operations	18	9843.57	7627.00	13681.00	12341.77
II.	Other Income	19	126.76	59.68	166.26	178.79
III.	**Total Income (I +II)**		**9970.33**	**7686.68**	**13847.26**	**12520.57**
IV	Expenses:					
	Cost Of Materials Consumed	20	7375.13	4848.05	8882.49	9352.32
	Purchase of Stock in Trade	21	396.80	601.43	970.30	394.15
	Change in Inventory of Finished Goods	22	-510.27	-117.20	-592.89	-335.26
	Employee Benefit Expense	23	295.19	161.68	437.42	358.21
	Financial Costs	24	329.51	235.16	684.40	360.74
	Depreciation And Amortization Expense	1	303.93	248.96	504.43	302.32
	Other Expenses	25	1074.08	542.21	1789.35	883.45
	Total Expenses (IV)		9264.37	6520.29	12675.50	11315.94
V.	Profit Before Exceptional And Extraordinary Items And Tax (I - IV)		705.96	1166.39	1171.76	1204.63
VI.	Exceptional Items		-	.00	.00	-
VII.	Profit Before Extraordinary Items And Tax (V - VI)		705.96	1166.39	1171.76	1204.63
VIII.	Extraordinary Items		-	.00	.00	-
IX.	**Profit before tax (VI - VII)**		**705.96**	**1166.39**	**1171.76**	**1204.63**
X.	Tax expense:					
	(1) Current tax		160.54	-288.33	-310.31	-221.35
	(2) Earlier Year Tax		-	.00	.00	22.86
	(3) Deferred tax		-85.35	-52.06	-26.80	-160.12
	(4) MAT Credit					
XI	**Profit(Loss) from the perid from continuing operations (VIII-IX)**		**630.77**	**825.99**	**834.65**	**846.02**
XII	Profit/(Loss) from discontinuing operations		-	-	.00	.00
XIII	Tax expense of discounting operations		-	-	.00	.00
XIV	Profit/(Loss) from Discontinuing operations (After Tax) (X - XII)		-	-	.00	.00
XV	**Profit/(Loss) for the period (X + XIII)**		**630.77**	**825.99**	**834.65**	**846.02**
	Profit/(Loss) for the year/ Period attributable to:					
	Owners of the parents	10.1	614.33	806.33	819.33	802.66
	Non Controlling interest	10.1	16.44	22.93	**15.32**	**43.36**
	Other Comprehensive Income					
	Remeasurements of post-employment benefit obligations - Gratuity		-	3.26	17.21	46.65
	Income tax related to items that will not be reclassified to profit or loss				.00	.00
	Total Comprehensive Income for the Year/ Period		**630.77**	**829.25**	**851.86**	**892.67**
	Profit/(Loss) for the year/ Period attributable to:					
	Owners of the parents	10.1	614.33	**806.33**	**836.54**	**849.31**
	Non Controlling interest	10.1	16.44	22.93	15.32	43.36
XVI	**Earning per equity share:**					
	(1) Basic		0.52	0.92	0.87	0.92
	(2) Diluted		0.52	0.92	0.87	0.92

For Jerath & Co
Chartered Accountants
FRN 08407N

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

ANYA POLYTECH & FERTILIZERS LIMITED

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

Yashpal Singh Yadav
(Managing Director)
00859217

Tej Pal Singh
(Director)
06898372

Anya Polytech & Fertilizers Limited (CIN: U01403Dl2011PlC225541)

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

Consolidated Statement of Cash Flows

(Amount in Lacs)

	Particulars	For the year ended 30 September 2025	For the year ended 30 September 2024	For the year ended 31 March 2025	For the year ended 31 March 2024
		(Unaudited)	(Unaudited)	(Audited)	(Audited)
A	**Cash flows from operating activities**				
	Net Profit before Tax	705.96	1166.39	1171.76	1204.63
	Adjustments				
	Non Operating Interest Income	-126.76	-55.99	-162.57	-77.41
	Finance Cost	329.51	235.16	684.40	360.74
	Capital Subsidy Amortised	.00	-3.69	-3.69	-18.46
	Profit on sale of Plant & Machinery	-30.65			
	Depreciation	303.93	248.96	504.43	302.32
	MAT Credit	.00			73.86
	Gratuity Interest Cost	.00	2.86	5.71	7.82
	Gratuity Current Service Cost	.00	5.99	10.36	11.95
	Net Profit before Working Capital Changes	**1181.98**	**1599.68**	**2210.40**	**1865.46**
	Decrease/(Increase) in Current Assets				-1440.38
	Decrease/(Increase) in Inventory	-764.38	-66.31	-1320.83	
	Decrease/(Increase) in Trade Receivables	-528.18	-813.23	-1284.77	
	Decrease/(Increase) in Trade Receivables (Non Current)		-149.36	.00	
	Decrease/(Increase) in Other bank Balance	1330.00	17.82	-1295.44	
	Decrease/(Increase) in Financial Assets	991.77	-385.98	-1813.16	
	Decrease/(Increase) in Current Assets	-666.84		-808.50	
	Decrease/(Increase) in Loans	-426.67			
	Investment in Other Non Current Assets			-433.00	5.27
	Increase/(Decrease) in Current Liablity				-1235.88
	Increase/(Decrease) in Trade Payables	1171.09	-276.54	-348.33	
	Increase/(Decrease) in Other Current Liability	401.90	-134.94	-24.67	
	Increase/(Decrease) in Other Financial Liability	.25			
	Increase/(Decrease) in Provisions	-284.90	288.33	291.81	
		2406.00	79.47	-4826.49	-805.53
	Less Income Tax Paid	-160.54	-288.33	-310.31	-198.50
	Net Cash Flow from Operating Activity	**2245.47**	**-208.88**	**-5136.80**	**-1004.03**
B	**Cash flows from Investing activities**				
	Purchase of Property Plant & Equipment	-1564.26	-614.08	-794.72	-1965.50
	Purchase of Goodwill			-120.00	-
	Sale of Property Plant & Equipment	906.46	158.19	193.77	1276.95
	Profit on sale of Plant & Machinery	30.65			
	Non Operating Interest Income	126.76	55.99	162.57	77.41
	Investment in Other Non Current Assets	397.20	0.2		
	Investment in FDR			.00	
	Consolidation Adjustment		0	-453.35	
	(Investment)/ Reduction in CWIP	-78.55	106.3	-253.77	820.18
	Received /(Investment) in Loans	-1239.70	-107.87	897.88	-115.02
	Net Cash flows from Investing activities	**-1421.44**	**-401.28**	**-367.62**	**94.02**
C	**Cash flows from Financing activities**				
	Increase /(Repayment) of Borrowings	-1048.96	960.04	2935.28	1312.57
	Increase/ (Decrease) in Security Premium			3308.19	-1440.00
	Increase/ (Decrease) in Share Capital		0	640.00	
	Increase/ (Decrease) in NCI	-60.00	-0.4	-.40	.40
	Increase in Capital Reserve / (reduction)		0	.00	1440.00
	Finance Cost	-329.51	-235.16	-684.40	-360.74
	Net Cash flows from Financing activities	**-1438.47**	**724.48**	**6198.67**	**952.23**
	Net increase in cash and cash equivalents	**-614.44**	**114.33**	**694.25**	**42.22**
	Cash and cash equivalents at the beginning of the year	**828.82**	**134.56**	**134.56**	**92.34**
	Cash and cash equivalents at year end	**214.38**	**248.89**	**828.82**	**134.56**

See Accompanying Notes to the financial statements and Significant Accounting Policies

For Jerath & Co
Chartered Accountants
FRN 08407N

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

ANYA POLYTECH & FERTILIZERS LIMITED

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

Yashpal Singh Yadav (Managing Director) 00859217

Tej Pal Singh (Director) 06898372

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

(Amount in Lacs)

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

ANYA POLYTECH & FERTILIZERS LIMITED

JERATH & CO
CHARTERED ACCOUNTANTS
navneetjerath@gmail.com
www.cajerath.co

L-8, Rajouri Garden
New Delhi-110027
M-98-110-80226
Tel: 011-41444315

To,
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 September 30, 2025 relating to The Initial Public Offering (IPO) of Anya Polytech & Fertilisers Limited**

Dear Sir/Ma'am

We have been requested by **Anya Polytech & Fertilisers Limited** CINU01403DL2011PLC225541 (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 September 30, 2025. 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
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. The management is also responsible for ensuring adherence that the details in the statement are correct.

Our Responsibility
Our responsibility is 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.

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

Our responsibility is 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 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.

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.

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.

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

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 November 20205
UDIN- **25085790BMIEPI3090**

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L-8, Rajouri Garden
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M-98-110-80226
Tel: 011-41444315

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		Un Utilised capex amount was transfer in Working Capital
Purchase of Plant & Machineries	7.69	5.35	Yes	
Working Capital Requirement	5.00	7.34	Yes	
Setting-up new project ("Proposed Project") in Yara Green Energy Private Limited, subsidiary Company, along with working capital requirement	**10.80**	**0.00**		
Proposed Project	9.05	0.00	No	
Working Capital Requirement	1.75	0.00	No	
To meet Working Capital & Capital Expenditure in Arawali Phosphate Limited, subsidiary Company	**8.50**	**8.50**		Un Utilised capex amount was transfer in Working Capital
Purchase of Plant & Machineries	3.20	1.52	Yes	
Working Capital Requirement	5.30	6.98	Yes	
General Corporate Purposes (GCP)	**8.07**	**8.07**	No	
IPO issue expenses	**4.74**	**4.74**	No	
Total	**44.80**	34.00		

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 Ltd	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 March 31, 2025	During April 01, 2025-September 30, 2025	As on September 30, 2025
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
a.	Purchase of Plant & Machineries	7.69	1.87	3.48	5.35
b.	Working Capital Requirement	5.00	10.82	-3.48	7.34
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**	**4.53**	3.97	8.50
a.	Purchase of Plant & Machineries	3.20	0.54	0.98	1.52
b.	Working Capital Requirement	5.30	3.99	2.99	6.98
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**	**30.03**	**3.97**	**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
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 Sep 2025 (Rs. in crore)
1.	Yara Green Energy Private Limited					
a.	Fixed deposit in Bank of India	2.50	12/02/2026	-	7.30%	-
b.	Fixed deposit in Bank of India	8.29	09/01/2026	-	7.25%	-
c.	Fixed deposit in Bank of India	0.01	12/02/2026	-	7.30%	-
	Total	**10.80**				

Delay in implementation of the objects, if any

Object(s)	Completion Date		Delay (no of days/months)
	As per the Prospectus	Actual	
To meet Capital Expenditure towards purchase of Plant & Machinery and working capital requirement in Anya Polytech & Fertilizers Limited			
Purchase of Plant & Machineries	FY25	Ongoing	Delay(Exact number of days of delay, not ascertainable)

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Working Capital Requirement	FY26	Completed	-
Setting-up new project ("Proposed Project") in Yara Green Energy Private Limited, 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	-
To meet Working Capital & Capital Expenditure in Arawali Phosphate Limited, Subsidiary Company			-
Purchase of Plant & Machineries	FY25	Ongoing	Delay(Exact number of days of delay, not ascertainable)
Working Capital Requirement	FY26	Completed	-
General Corporate Purposes (GCP)	FY25	Completed	-

For Jerath & Co
Chartered Accountants
FRN 008407N

CA Navneet Jerath
Proprietor
Membership No. 085790
Place: New Delhi
Dated: 11th November 20205
UDIN- **25085790BMIEPI3090**