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 : 22.01.2025

To,
National Stock Exchange of India Ltd.
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E), Mumbai – 400051

Sub :- Compliance as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Reference :- Company NSE Symbol – ANYA, ISIN No: INE0SI601032

Dear Sir/Madam,

Please find enclosed herewith a copy of the Un-audited Financial Results of the Company and Limited Review Report issued by M/s Jerath & Company Chartered Accountant and Statutory Auditors of the Company dated 22.01.2025 on the Un-audited Financial Results for the half year ended on 30.09.2025 approved in its meeting of the Board of Directors dated today the 22nd January, 2025.

The above is for your information and records please.

You are requested to take the above information on record.

Thanking You,

For Anya Polytech and Fertilizers Limited

Kavita Rani
Digitally signed by Kavita Rani
Date: 2025.01.22 16:07:17 +05'30'

ANYA POLYTECH & FERTILIZERS LIMITED

Kavita Rani
Company Secretary
M No. A25356

JERATH & CO
CHARTERED ACCOUNTANTS
navneetjerath@gmail.com
jerathnavneet@mail.ca.in
www.cajerath.co

L-8, RAJOURI GARDEN
NEW DELHI-110027
Mobile-9811080226
Office -011-41444315
+91-9811080277

INDEPENDENT AUDITOR'S REPORT

To the Members of Anya Polytech & Fertilizers Limited

Independent Auditor's Limited Review Report on Standalone Unaudited Financial Results of Seasons Textiles Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Six Months and quarter ended September, 2024.

To the Board of Directors of Anya Polytech & Fertilizers Limited.

1. We have reviewed the unaudited standalone financial results of **Anya Polytech & Fertilizers Limited** (the **"Company")** for the Six months and quarter ended September 30, 2024, which are included in the accompanying 'Statement of unaudited standalone financial results for the Six months and quarter ended September 30, 2024 (the **"Statement").** The Statement has 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.

JERATH & CO
CHARTERED ACCOUNTANTS
navneetjerath@gmail.com
jerathnavneet@mail.ca.in
www.cajerath.co

L-8, RAJOURI GARDEN
NEW DELHI-110027
Mobile-9811080226
Office -011-41444315
+91-9811080277

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 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 & CO**
Chartered Accountants
(Firm Registration No: 08407N)

JERATH & CO.
FRN : 008407N
New Delhi
Chartered Accountants

CA NAVNEET JERATH
Proprietor
(Membership No.:085790)
UDIN: 25085790BMIEIW2929
Place: New Delhi
Date: January 22, 2025

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 FOR THE PERIOD SEPTEMBER 30,2024

	Particulars	01.04.2024-30.09.2024 Amount (in Rs)	01.04.2023-31.03.2024 Amount (in Rs)
A	**Cash flows from operating activities**		
	Net Profit before Tax	9,76,12,557	11,03,36,556
	Adjustments		
	Non Operating Interest Income	-61,43,764	-1,30,31,003
	Finance Cost	2,13,90,723	3,22,58,492
	Capital Subsidy Amortised	-3,69,180	-18,45,900
	Depreciation	2,38,86,292	2,84,97,720
	MAT Credit	-	73,86,337
	Gratuity Interest Cost	2,85,731	7,82,148
	Gratuity Current Service Cost	5,98,654	11,95,475
	Net Profit before Working Capital Changes	13,72,61,013	16,55,79,825
	Decrease/(Increase) in Current Assets		-13,47,52,899
	Decrease/(Increase) in Inventory	-99,30,966	
	Decrease/(Increase) in Trade Receivables	-6,02,28,747	
	Decrease/(Increase) in Trade Receivables (Non Current)	-1,49,35,805	
	Decrease/(Increase) in Other Bank Balance	17,82,300	
	Decrease/(Increase) in Current Loans	-3,94,50,000	
	Decrease/(Increase) in Other Current Assets	-1,40,31,219	
	Increase/(Decrease) in Current Liablity		3,08,85,919
	Increase/(Decrease) in Trade Payables	-2,27,98,869	
	Increase/(Decrease) in Other Current Liablity	-39,88,329	
	Increase/(Decrease) in Provisions	2,45,66,152	
		-17,54,471	6,17,12,845
	Less Income Tax Paid	-2,45,66,152	-2,11,77,674
	Net Cash Flow from Operating Activity	**-2,63,20,623**	**4,05,35,171**
B	**Cash flows from Investing activities**		
	Purchase of Property Plant & Equipment	-4,97,43,806.16	-19,35,65,969
	Sale of Property Plant & Equipment	1,58,19,228.22	12,75,42,755
	Non Operating Interest Income	61,43,764	1,30,31,003
	Investment in CWIP	-	8,97,90,931
	Investment in Subsidary	-39,990	-3,00,60,000
	Investment in Loans	-1,62,17,300	32,02,991
	Net Cash flows from Investing activities	**-4,40,38,104**	**99,41,710**
C	**Cash flows from Financing activities**		
	Repayment of Borrowings	9,54,37,409	-1,09,88,633
	Increase/ (Decrease) in Share Capital	-	-14,40,00,000
	Increase in Capital reduction	-	14,40,00,000
	Finance Cost	-2,13,90,723	-3,22,58,492
	Net Cash flows from Financing activities	**7,40,46,687**	**-4,32,47,125**
	Net increase in cash and cash equivalents	**36,87,960**	**72,29,756**
	Cash and cash equivalents at the beginning of the year	**95,36,604**	**23,06,848**
	Cash and cash equivalents at year end	**1,32,24,563**	**95,36,604**

See Accompanying Notes to the financial statements and Significant Accounting Policies

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

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

JERATH & CO
FRN : 08407N
New Delhi
Chartered Accountants

CA Navneet Jerath
M.No. 085790
Place: New Delhi
Date: 22-01-2025
Place: New Delhi
UDIN: 25085790BMIEIW2929

YASHPAL SINGH YADAV Digitally signed by YASHPAL SINGH YADAV Date: 2025.01.22 15:53:16 +05'30'

Yashpal Singh Yadav
(Managing Director)
00859217

TEJPAL SINGH Digitally signed by TEJPAL SINGH Date: 2025.01.22 15:56:44 +05'30'

Tej Pal Singh
(Director)
06898372

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 AS AT SEPTEMBER 30,2024

	Particulars	Note No.	AMOUNT AS ON 30.09.2024	AMOUNT AS ON 31.03.2024	AMOUNT AS ON 31.03.2023
			(Unaudited)	(Audited)	(Audited)
I	**ASSETS**				
1	Non-current assets				
a)	Property,Plant and Equipment	1A	35,26,04,268	34,25,77,637	27,26,45,168
b)	Capital work-in-progress	1B		-	8,97,90,931
c)	Investment Property				
d)	Goodwill				
e)	Intangible Assets under Development				
f)	Financial Assets				
	i) Investments	2	5,34,41,210	5,34,01,220	2,33,41,220
	ii) Trade receivables	7	1,49,35,805		
	iii) Loans	3	16,58,55,369	14,96,38,069	15,28,41,060
	iv) Others (to be specified)				
g)	Deffered Tax Assets (net)	4	45,18,709	95,25,228	2,32,09,235
h)	Other non-current assets				
	Total Non-Current Assets		59,13,55,362	55,51,42,155	56,18,27,615
2	**Current assets**				
a)	Inventories	5	16,76,47,188	15,77,16,221	11,94,50,360
b)	Financial Assets				
	i) Investments				
	ii) Trade receivables	6	19,34,39,386	13,32,10,639	6,39,55,559
	iii) Cash and cash equivalents	7	1,32,24,564	95,36,605	23,06,848
	iv) Bank balances other than (iii) above	8	16,73,500	34,55,800	11,50,955
	v) Loans	9	6,71,73,330	2,77,23,330	19,99,997
c)	Other current assets	10	11,22,89,097	9,82,57,877	9,90,54,098
	Total Current Assets		55,54,47,064	42,99,00,472	28,79,17,817
	Total Assets		1,14,68,02,426	98,50,42,627	84,97,45,432
II	**EQUITY AND LIABILITIES**				
	Equity				
a)	Equity Share Capital	11	17,60,00,000	17,60,00,000	32,00,00,000
b)	Other Equity	12	28,38,68,535	21,58,83,608	-4,62,03,639
	Total Equity		45,98,68,535	39,18,83,608	27,37,96,361
	LIABILITIES				
A	Non-current liabilities				
a)	Financial Liabilities				
	(i) Borrowings	13	49,53,93,782	40,48,79,005	41,58,67,638
	(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	14	83,47,437	77,92,192	1,04,39,086
	Total Non-current liabilities		50,37,41,219	41,26,71,197	42,63,06,724
B	**Current liabilities**				
a)	Financial Liabilities				
	(i) Borrowings	15	2,21,95,606.00	1,72,72,974	3,61,29,224
	(ia) Lease Liabilities				
	(ii) Trade payables	16	10,84,64,614	13,12,63,483	10,13,90,093
	(A) total outstnding 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)	Other Current Liabilities	17	89,48,334	1,29,36,663	77,26,460
c)	Provisions	18	4,35,84,118	1,90,14,702	43,96,570
d)	Current Tax Liabilities (Net)				
	Total current liabilities		18,31,92,672	18,04,87,822	14,96,42,347
	Total Equity and Liabilities		1,14,68,02,426	98,50,42,627	84,97,45,431

Notes 1-39 part of the integral financial statement.

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 008407N

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

YASHPAL SINGH YADAV Digitally signed by YASHPAL SINGH YADAV Date: 2025.01.22 15:53:36 +05'30'

TEJPAL SINGH Digitally signed by TEJPAL SINGH Date: 2025.01.22 15:57:06 +05'30'

JERATH & CO FRN 008407N New Delhi Chartered Accountants

CA Navneet Jerath
M.No. 085790
Place: New Delhi
Date: 22-01-2025
UDIN: 25085790BMIEIW2929

Yashpal Singh Yadav
(Managing Director)
00859217

Tej Pal Singh
(Director)
06898372

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)
NOTES TO BALANCE SHEET AS ON SEPTEMBER 30,2024

	AMOUNT AS ON 30.09.2024	AMOUNT AS ON 31.03.2024	AMOUNT AS ON 31.03.2023
2 Financial Assets			
Investments			
Investments in Arawali Phosphate Limited	5,33,41,220.00	5,33,41,220.00	2,33,41,220.00
Investment in Yara Green Energy Pvt Ltd	99,990.00	60,000.00	-
	5,34,41,210.00	5,34,01,220.00	2,33,41,220.00
3 Loans			
Anya Agro & Fertilizers Pvt Ltd	77,68,263.00	73,80,963.00	43,10,954.00
Arawali Phosphote Limited	10,83,37,263.00	9,58,07,263.00	11,05,12,263.00
Kaveri Agarwal	26,00,000.00	26,00,000.00	-
Sanfran Devloper Pvt Ltd	1,76,04,200.00	1,52,04,200.00	1,04,04,200.00
Kailash Bulk Handling	59,25,400.00	59,25,400.00	59,25,400.00
Vimal Organics Ltd	1,18,61,443.28	1,18,61,443.28	1,18,61,443.28
Yash Global Manufacturing Pvt Ltd	1,05,58,800.00	96,58,800.00	86,26,800.00
Zarq Infratech Pvt Ltd	12,00,000.00	12,00,000.00	12,00,000.00
	16,58,55,369.28	14,96,38,069.28	15,28,41,060.28
4 Deffered Tax Assets			
Opening DTA	95,25,227.94	2,32,09,235.35	74,11,910.93
DTA during The year		-1,36,84,007.41	1,57,97,324.42
Closing DTA	95,25,227.94	95,25,227.94	2,32,09,235.35
5 Inventories			
Inventory-FG-HDPE	68,04,826.00	26,96,246.00	5,76,05,054.36
Inventory-WIP-HDPE	15896202	1,55,89,300.00	
Inventory-Wastages		50,13,000.00	-
Inventory-Spares		1,16,35,222.00	51,63,250.00
Inventory-Packaging Material		30,22,500.00	70,53,652.00
Inventory-Raw Material-ZINC	2,93,84,818.60	2,04,09,671.72	1,10,94,545.00
Inventory-Raw Material-HDPE	3,58,62,505.00	2,93,48,959.66	
Inventory-WIP-ZINC	2,74,68,988.00	1,18,48,738.37	8,02,689.00
Inventory-FG-ZINC	5,22,29,848.00	5,81,52,583.44	3,77,31,169.50
	16,76,47,187.60	15,77,16,221.19	11,94,50,359.86
7 Cash and cash equivalents			
Cash Balances	1,20,75,119.88	94,51,150.38	15,61,076.28
Total (A)	1,20,75,119.88	94,51,150.38	15,61,076.28
Bank Balances			
HDFC Bank A/c-0016178	1.42	1.42	-
Indusind Bank -201015566255	2,01,272.36	8,778.49	-
State Bank of India - 41752873587	72,414.84	48.64	44,000.00
State Bank of India- 41752889258	3,66,753.97	3,444.18	-
HDFC Bank A/c-0016178	-	-	1,57,396.95
Indusind Bank - 201015566255	-	-	73,959.00
State Bank of India - 41752889258	-	-	4,68,619.00
State Bank of India -42269695506	3,97,869.58	22,994.58	-
Indusind Bank Ltd-201008996047	1,10,839.59	9,280.75	1,796.84
SBI AC NO.-41752883620	292.14	40,906.14	-
Total (B)	11,49,443.90	85,454.20	7,45,771.79
	1,32,24,563.78	95,36,604.58	23,06,848.07
8 Bank balances other than above			
FDR-Indusnd Bank	50,000.00	28,44,800.00	5,39,955.00
Fixed Deposite SBI -4151955733	-	6,11,000.00	6,11,000.00
FD (SBI) - 41519555733	6,11,000.00	-	-
FD (SBI) - 41812582945	4,77,000.00	-	-
FD (SBI) - 42364698485	2,38,500.00	-	-
FD(SBI) - 42737911764	2,97,000.00	-	-
	16,73,500.00	34,55,800.00	11,50,955.00

9 Loans

Eti Gupta	80,00,000.00	80,00,000.00	-
Pradeep-UL	9,30,000.00	9,30,000.00	-
Rajendra Kumar Siyal	19,99,997.00	19,99,997.00	19,99,997.00
Sunita Rani	83,333.00	83,333.00	-
Abhishek Chauhan	16,00,000.00	16,00,000.00	
Noorul Qureshi	20,00,000.00	20,00,000.00	
Dharmendra Singh	11,80,000.00	10,30,000.00	
Jyoti Steel	6,30,000.00	6,30,000.00	
Himanshu Singari	23,50,000.00	64,50,000.00	
Theme Logistics Pvt Ltd	50,00,000.00	50,00,000.00	-
Other Loans & Advances	4,34,00,000.00	-	-
	6,71,73,330.00	2,77,23,330.00	19,99,997.00

10 Other current assets

Earnest Money Deposits	7,19,000.00	25,28,328.00	2,75,000.00
Security Deposits	58,04,757.00	83,39,757.00	41,52,410.57
Advance to Creditors	7,82,44,131.00	7,00,39,859.00	5,69,65,722.00
Recoverable form Revenue Authorities	1,26,77,736.30	1,47,97,604.24	1,67,20,080.32
Prepaid Expenses	57,455.00	1,30,100.00	8,22,633.92
Unbilled Debtors-CA	-	-	1,99,73,000.00
Advances to Employees	1,24,39,993.17	76,204.95	90,562.36
Other Current Assets	23,46,024.10	23,46,024.10	54,689.10
	11,22,89,096.57	9,82,57,877.29	9,90,54,098.27

11 Equity Share Capital

Authorised Share Capital

3,20,00,000 Equity Shares of Rs. 10 each	32,00,00,000.00	32,00,00,000.00	32,00,00,000.00

The fair value of paid up share capital was reduced from Rs 10 per share fully paid up to Rs 5.50 per share fully paid up vide NCLT order 21.03.2024 approving the reduction of the paid up share capital

Issued,subscirbed and fully paid up

3,20,00,000 Equity Shares of Rs. 10 each	17,60,00,000.00	17,60,00,000.00	32,00,00,000.00

The company has only one class of equity shares,having a par value of Rs.10 each.Each shareholder is eligible to one vote per share held. The dividend proposed,if any,by the Board of Directors is subject to approval of shareholders in the ensuing Annual General Meeting,except in case of Interim Dividend.The repayment of equity share capital in the event of liquidation and buy back of shares are possible subject to prevalent regulations.In the event of liquidation,normally the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts,in proportion to their shareholding.

The paid up share capital of the company of Anya Polytech & Fertilisers Ltd (formaly known as Anya Polytech Fertilisers Pvt Ltd) henceforth is Rs 17.60 crores divided into 3.20 crores shares @ 5.5 per share each fully paid up reduced from 32 crores divided into 3.20 crores shares @ 10 per share fully paid up. At the date of registration of minute 3.20 crores @5.5 per share have been issued and are deemed to be fully paid up. However, the company has specifically extinguished its rights of calling balance Rs 4.50 per share on 3.20 crores

Shares in the Company held by each shareholder

As on 30.09.2024	**No of Shares**	**% of shares held**
D P World Rail Logistics Private Limited	31,36,712.00	9.80%
Anya Agro & Fertilizers Pvt Ltd	98,38,340.00	30.74%
Yash Pal Singh Yadav	1,90,20,948.00	59.44%
Tejpal Singh Yadav	1,000.00	0.00%
Liza Sahni	1,000.00	0.00%
Virender Singh	1,000.00	0.00%
Anand Pandey	1,000.00	0.00%
	3,20,00,000.00	100%

As on 31.03.2024

	No of Shares	**% of shares held**
D P World Rail Logistics Private Limited	31,36,712.00	9.80%
Anya Agro & Fertilizers Pvt Ltd	98,38,340.00	30.74%
Yash Pal Singh Yadav	1,90,20,948.00	59.44%
Tejpal Singh Yadav	1,000.00	0.00%
Liza Sahni	1,000.00	0.00%
Virender Singh	1,000.00	0.00%
Anand Pandey	1,000.00	0.00%
	3,20,00,000.00	100%

As on 31.03.2023

	No of Shares	% of shares held
D P World Rail Logistics Private Limited	34,56,712.00	11%
Anya Agro & Fertilizers Pvt Ltd	98,38,335.00	31%
Yash Pal Singh Yadav	1,87,04,953.00	58%
	3,20,00,000.00	100%

Shares Held by Promoter as on 30.09.2024	**No of Shares**	**% of shares held**
D P World Rail Logistics Private Limited	34,56,712.00	11%
Anya Agro & Fertilizers Pvt Ltd	98,38,335.00	31%
	1,32,95,047.00	42%

Shares Held by Promoter as on 31.03.2024	**No of Shares**	**% of shares held**
D P World Rail Logistics Private Limited	34,56,712.00	11%
Anya Agro & Fertilizers Pvt Ltd	98,38,335.00	31%
	1,32,95,047.00	42%

Shares Held by Promoter as on 31.03.2023	**No of Shares**	**% of shares held**
D P World Rail Logistics Private Limited	34,56,712.00	26%
Anya Agro & Fertilizers Pvt Ltd	98,38,335.00	74%
	1,32,95,047.00	100%

12 Other Equity

Capital Reserve			
Opening Balance	22,15,080.00	40,60,980.00	40,60,980.00
Amortisation during the year	-369180	-18,45,900.00	-
Closing Balance (A)	18,45,900.00	22,15,080.00	40,60,980.00
Profit & Loss Account			
Opening Balance	3,72,61,552.51	-5,02,64,619.37	-10,22,55,980.85
Amount trf from Statement of Profit & Loss	6,83,65,761.98	8,01,39,834.88	5,08,25,187.48
Adjustment of MAT	-	73,86,337.00	11,66,174.00
Closing Balance (B)	10,56,27,314.50	3,72,61,552.51	-5,02,64,619.37
Revaluation Surplus			
Opening Balance	3,24,06,975.38	-	-
During the year	-	3,24,07,678.00	-
Depreciation on Revalued amount	11,655.16	702.62	-
Closing Balance (C)	3,23,95,320.22	3,24,06,975.38	-

The company has Revalued Land and Building by Rs 321,68,680 and Rs 2,45,997 respectively as per the directions of NCLT order dated 29.03.2024

Capital Redemption Reserve			
Opening Balance	14,40,00,000.00	-	-
During the year	-	14,40,00,000.00	-
Closing Balance (D)	14,40,00,000.00	14,40,00,000.00	-

Capital Redemption reserve have been created on account of Reduction of Face value of its shares from Rs 10 per share fully paid up to Rs 5.5 per share fully paid up on 3.20 crores shares as per the direction of NCLT order dated 29.03.2024

Total (A+B+C+D)	28,38,68,534.72	21,58,83,607.90	-4,62,03,639.37

Non-current liabilities

13 Financial Liabilities

Secured Loans

Toyota Financial Services Loan- Land Cruiser		-	5,43,094.00
ICICI Bank-LAP	51,17,422.00	54,43,543.00	60,45,694.00
Toyota financial services Loan- Innova Crysta	-	4,00,065.00	9,01,708.00
Axis bank vehicle loan		-	35,22,696.00
Axis bank vehicle loan		-	1,59,77,878.00
Axis bank vehicle loan	1,74,88,235.00	1,98,07,493.00	-
Bank of india vehicle loan -Innova	19,97,928.72	21,73,697.59	22,55,980.00
Bank of india vehicle loan -Mercedez		-	1,47,17,040.67
Toyota Financial Services Loan- Land Cruiser		-	1,44,28,952.00
Toyota Financial Services India Ltd- Fortuner	29,55,204.00		
Indusind bank CC	1,81,18,118.18	2,00,00,000.00	26,87,957.80
ICICI Vehicles Loan-G Wagon	2,93,22,769.82	-	-
SBI Loan	8,32,40,645.00		
SBI CC	20,00,26,971.86	4,50,00,000.00	13,07,39,878.92
SBI Term Loan	25,14,390.00	53,770.00	10,09,00,951.00

SBI FCNB	-	9,05,58,374.00	-
SBI- FCNB- CC	-	15,00,00,000.00	-
SBI SLC	3,01,73,619.00	2,97,28,583.00	-
Total (A)	39,09,55,303.58	36,31,65,525.59	29,27,21,830.39
Unsecured Loans			
Dir-Yashpal Singh	10,44,38,478.44	4,17,13,479.40	12,31,45,807.75
Total (B)	10,44,38,478.44	4,17,13,479.40	12,31,45,807.75
Total (A+B)	49,53,93,782.02	40,48,79,004.99	41,58,67,638.14

**Unsecured loans obtained by company are interest free and without any precondition of repayment*

14	**Long Term Provisions**			
	Gratuity	83,47,437.00	77,92,192.00	1,04,39,086.00
		83,47,437.00	77,92,192.00	1,04,39,086.00
	Current liabilities			
15	**Borrowings**			
	Toyota Financial Services Loan- Fortuner		-	3,71,875.00
	Toyota Financial Services Loan- Fortuner	6,72,304.00		
	Toyota Financial Services Loan- Land Cruiser		5,43,094.00	31,12,830.00
	ICICI Bank-LAP	6,35,250.00	6,02,151.00	5,41,036.00
	Toyota financial services Loan- Innova Crysta	6,55,762.00	5,01,643.00	4,63,986.00
	Axis bank vehicle loan	41,45,197.00	-	1,01,32,896.00
	Axis bank vehicle loan		-	37,12,728.00
	Axis bank vehicle loan		39,44,828.00	-
	Bank of india vehicle loan -Innova	3,42,847.00	3,27,491.00	5,44,020.00
	Bank of india vehicle loan -Mercedez		-	39,53,500.92
	ICICI Vehicles Loan-G Wagon	57,44,246.00		
	Toyota Financial Services Loan- Land Cruiser		-	32,96,352.00
	SBI Term Loan	1,00,00,000.00	50,00,000.00	1,00,00,000.00
	SBI FCNB		50,00,000.00	-
	Indusind bank CC		1,42,215.27	-
	SBI CC		3,30,727.27	-
	SBI SLC			
	SBI- FCNB- CC		8,80,824.00	-
		2,21,95,606.00	1,72,72,973.54	3,61,29,223.92
17	**Other Current Liabilities**			
	Expenses Payable	7,49,531.00	8,14,285.00	4,66,225.00
	Salary & Wages Payable	22,41,029.00	21,82,831.00	19,79,605.00
	Statutory Dues Payable	46,87,903.83	62,56,796.07	46,73,678.03
	Security Deposits-Liablity	10,15,765.00	34,25,765.00	2,24,965.00
	Retention Money	2,20,510.00	2,20,510.00	2,20,510.00
	Payable to Employees	33,595.00	36,476.00	1,61,477.00
		89,48,333.83	1,29,36,663.07	77,26,460.03
18	**Provisions**			
	Provision for Gratuity	93,297.00	90,033.00	1,30,477.00
	Provsion for Tax	4,34,90,821.29	1,89,24,669.00	42,66,092.79
		4,35,84,118.29	1,90,14,702.00	43,96,569.79

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)
STATEMENT OF PROFIT & LOSS FOR THE PERIOD ENDED ON SEPTEMBER 30, 2024

	Particulars	Note No.	AMOUNT AS ON 30.09.2024	AMOUNT AS ON 31.03.2024	AMOUNT AS ON 31.03.2023
	Continuing Operations				
I.	Revenue From Operations		67,58,43,622	1,15,84,25,685	1,02,01,05,583
II.	Other Income		81,15,281	1,75,01,804	97,89,723
III.	**Total Income (I +II)**		68,39,58,903	1,17,59,27,489	1,02,98,95,307
IV	Expenses:				
	Cost Of Materials Consumed		44,53,93,467	87,96,30,943	85,52,31,747
	Purchase of Stock in Trade		6,01,43,321	3,94,15,182	-
	Change in Inventory of WIP, Finished Goods		-90,99,996		
	Employee Benefit Expense		1,35,73,821	3,02,32,305	2,61,58,516
	Financial Costs		2,13,90,723	3,22,58,492	2,14,09,352
	Depreciation And Amortization Expense		2,38,86,292	2,84,97,720	3,19,96,646
	Other Expenses		3,10,58,718	5,55,56,291	5,31,47,168
	Total Expenses (IV)		58,63,46,345	1,06,55,90,934	98,79,43,429
V.	**Profit Before Exceptional And Extraordinary Items And Tax (I - IV)**		9,76,12,557	11,03,36,556	4,19,51,878
VI.	Exceptional Items				
VII.	**Profit Before Extraordinary Items And Tax (V - VI)**		9,76,12,557	11,03,36,556	4,19,51,878
VIII.	Extraordinary Items				
IX.	**Profit before tax (VI - VII)**		9,76,12,557	11,03,36,556	4,19,51,878
X.	Tax expense:				
	(1) Current tax (Earlier Year)		-	-4,10,735	
	(2) Current tax		2,45,66,152	2,15,88,409	77,67,838
	(3) Deferred tax		50,06,519	1,36,84,007	-1,57,97,324
	(4) MAT Credit		-	-	-
XI	Profit(Loss) from the perid from continuing operations (VIII-IX)		6,80,39,886	7,54,74,874	4,99,81,363
	Other Comprehensive Income				
	Remeasurements of post-employment benefit obligations -Gratuity		325876	46,64,961	8,43,824
	Income tax related to items that will not be reclassified to profit or loss				
	Profit from continuing operation attributable to owners		6,83,65,762	8,01,39,835	5,08,25,187
XII	Earning per equity share:				
	(1) Basic				
	(2) Diluted				

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

JERATH & CO. CA FRN : 008407N New Delhi Chartered Accountants

CA Navneet Jerath
M.No. 085790
Place: New Delhi
Date: 22-01-2025
Place: New Delhi
UDIN: 25085790BMIEIW2929

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

YASHPAL SINGH YADAV Digitally signed by YASHPAL SINGH YADAV Date: 2025.01.22 16:05:14 +05'30'

TEJPAL SINGH Digitally signed by TEJPAL SINGH Date: 2025.01.22 16:06:03 +05'30'

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

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)
NOTES TO PROFIT & LOSS FOR THE PERIOD ENDED ON MARCH 31, 2024

	AMOUNT AS ON 30.09.2024	AMOUNT AS ON 31.03.2024	AMOUNT AS ON 31.03.2023
Revenue From Operations			
HDPE Sales	22,66,65,969	53,56,70,443	42,78,78,792
PP Sales	40,75,112	2,98,41,438	28,83,978
Wholesale Outlet Sales	20,99,315	90,62,572	-
Retail Outlet Sales	9,23,64,282	2,17,42,908	-
Zinc Sales	35,06,38,944	58,20,81,325	56,93,69,813
Unbilled Revenue	-	-1,99,73,000	1,99,73,000
	67,58,43,622	1,15,84,25,685	1,02,01,05,583
Other Income			
Interest on FDR	-	67,080	1,01,871
Other Interest Income	61,43,764	1,30,31,003	96,06,266
Interest on IT Refund	-	4,000	81,586
Agricultural Income	16,02,100	25,53,540	-
Other Income	237	281	-
Prior Period Income	-	-	
Capital Subsidy Amortisation	3,69,180	18,45,900	
	81,15,281	1,75,01,804	97,89,723
Cost Of Materials Consumed			
Opening Stock	6,44,16,353	11,94,50,360	12,64,54,391
Purchase-HDPE	17,20,79,808	36,01,80,419	25,97,41,952
Purchase-Calcium	-	1,47,70,280	1,87,50,270
Purchase-LLDPE	-	2,10,17,166	3,94,80,082
Purchase-PP	4,06,870	5,51,79,505	4,13,23,794
Purchase-HDPE-Consumables	12,14,765	46,24,358	37,89,082
Purchase-Zinc Sulphate	3,47,22,822	4,05,31,115	7,56,62,407
Purchase-Zinc Ash	1,11,22,770	3,41,02,018	3,75,53,596
Purchase-Sulphuric Acid	17,94,63,433	30,18,88,120	26,95,00,790
Purchase-ZInc-Consumables	36,87,785	1,52,84,027	2,19,36,105
Agriculture Expenses	2,23,048	5,31,250	-
Closing Stock	-6,52,47,324	-15,77,16,221	-11,94,50,360
Total (A)	40,20,90,329	80,98,42,395	77,47,42,109
Operational Expenses			
Packing and Forwarding Expense	1,50,62,384	2,16,36,068	2,68,33,960
Freight & Cartage Inward	38,44,938	87,21,872	69,25,640
Wages	39,89,084	85,19,875	77,32,400
Power Expenses	1,18,06,172	2,91,30,739	2,31,07,478
Discount & Incentives	13,19,275	-1,94,47,667	23,45,773
Other Operational Expenses	72,81,286	2,12,27,661	1,35,44,387
Total (B)	4,33,03,138	6,97,88,548	8,04,89,638
Total (A+B)	44,53,93,467	87,96,30,943	85,52,31,747
Purchase of Stock in Trade			
Purchase-Trading	-	-	-
Purchase-Wholesale Outlet	3,38,25,821	1,37,86,663	-
Purchase-Retail Outlet	2,63,17,500	2,56,28,519	-
	6,01,43,321	3,94,15,182	-
Employee Benefit Expense			
Salary	95,47,764	1,64,74,789	1,16,50,375
Director Remuneration		41,69,996	51,39,996
PF Expenses	7,19,115	20,08,634	18,89,420
ESI Expenses	1,75,691	4,02,281	4,65,586
Staff Welfare Expense	4,85,695	10,49,220	11,84,275
Director Sitting Fees	90,000	-	-
Other Allowances	25,55,556	61,27,385	58,28,864
	1,35,73,821	3,02,32,305	2,61,58,516

Financial Costs

Interest on Term Loan	39,33,472	40,73,157	7,36,844
Interest on CC Limit	62,27,292	18,89,260	-
Interest on Car Loan	12,20,464	3,61,665	19,54,942
Bank Charges	17,94,632	4,40,855	1,47,851
Other Financial Cost	82,14,863	2,54,93,555	1,85,69,716
	2,13,90,723	3,22,58,492	2,14,09,352

Other Expenses

Audit Fees	-	3,00,000	2,10,000
Legal & Professional Charges	43,29,289	1,01,35,566	72,09,775
Business Promotion	19,43,370	26,17,734	25,98,749
Insurance	1,37,579	12,49,663	3,07,114
Interest on Statutory Dues	44,810	17,13,570	2,76,657
Communication Expenses	1,40,711	2,92,959	3,08,791
Security Guard Expenses	7,12,154	14,16,642	13,00,424
Administrative Expenses	34,11,091	50,91,000	36,26,637
General Expenses	27,92,868	70,51,775	84,35,385
Misc. Expenses	3,62,275	3,68,283	9,61,197
Freight & Cartage Outward	1,42,47,540	2,12,52,966	2,46,15,036
Prior Period Expenses	-	-	2,08,148
CSR	-	6,50,000	-
Donation	-	25,000	
Current Service Cost of Grauity	5,98,654	11,95,475	16,37,165
Interest Cost of Grauity	2,85,731	7,82,148	6,61,713
Tour & Travelling Expenses	20,52,647	14,13,511	7,90,377
	3,10,58,718	5,55,56,291	5,31,47,168

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)
Notes to Accounts for the year ended on 31.3.2024

1 Background

Anya Polytech & Fertilizers Limited (earlier known as Anya Polytech & Fertilizers private Limited) is a company limited by shares, incorporated in India on September 27, 2011 as a joint venture company between Anya Agro & Fertilizers (P) Ltd and Kribhco Infrastructure Ltd[formally known as Kribhco Infrastructure Limited (KRIL)], (now known as DP World Rail Logistics Private Limited) a Company registered under Company Act, 1956. The Company is presently engaged in the manufacture of HDE /PP Bags, Agriculture grade Zinc Sulphate & Other products from its manufacturing unit at Village Keshurehai, Shahjahanpur. The company is the holding company of Arwali Phosphate Limited and Yara Green Energy Private Limited.

The company is incorporated and domiciled in India under the provision of Company Act applicable in India. The registered office of the company is located st S-2, Level upper Ground Floor, International Trade Tower, Nehru Place, New Delhi-110019.The company had started manufacturing PP Bags in its newly installed PP manufaturing unit in its factory premises at Shahjahanpur. The unit commenced its manufacturing operation on 20-11-2023

The company has started retail and Wholesale trade of fertilisers and crop seeds. These items are sourced from the local farmers and the companies which are manufacturing/dealing in such products. The company has also undertaken farming on the surplus land available besides the factory area.

2 Significant accounting policies

This note provides a list of the significant accounting policies adopted in the preparation of these financial statements. These policies have been consistently applied to all the years presented, unless otherwise stated. The financial statements are for the Anya Polytech & Fertilizers Limited (the 'Company')

3 (a) Basis of preparation

i) Compliance with Ind AS

The financial statements comply in all material aspects with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 (the Act) [Companies (Indian Accounting Standards) Rules, 2015] and other relevant provisions of the Act.

(ii) Historical cost convention

The financial statements have been prepared on a historical cost basis, except for the defined benefit plans i.e gratuity which is stated as certified by an acturial valuer. (Refer Note No 21)

iii) Functional and Presentation Currency

These Financial Information are presented in Indian rupees and all amounts disclosed in the financial statements and notes have been rounded off to the nearest lakhs, unless otherwise stated

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

iv) Use of estimates and judgements

The preparation of Standalone financial information in conformity with Ind AS requires management to make judgments, estimates and assumptions, that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses at the date of these financial statements and the reported amounts of revenues and expenses for the years presented. Actual results may differ from these estimates

Estimates and underlying assumptions are reviewed at each balance sheet date. Revisions to accounting estimates are recognised in the period in which the estimate is revised and future periods affected.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below

(a) Useful lives of property, plant and equipment and intangible assets

The Company reviews the useful lives of property, plant and equipment and intangible assets at the end of each reporting period. This reassessment may result in change in depreciation and amortisation expense in future periods.

(b) Defined Benefits and other long term benefits

The cost of the defined benefit plans such as gratuity are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each year end. The principal assumptions are the discount and salary growth rate. The discount rate is based upon the market yields available on government bonds at the accounting date with a term that matches that of liabilities. Salary increase rate takes into account inflation, seniority, promotion and other relevant factors on long-term basis.

v) Current and Non-Current classification

The Company presents assets and liabilities in the Standalone Financial Statements based on current/non-current classification

<u>An asset is treated as current when</u>

1 It is expected to be realized or intended to be sold or consumed in normal operating cycle
2 It is held primarily for the purpose of trading
3 It is expected to be realized within twelve months after the reporting period; or
4 It is cash and cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

<u>The company classifies all other assets as Non Current Assets-</u>

A liability is current when:

1 It is expected to be settled in normal operating cycle:
2 It is held primarily for the purpose of trading;
3 It is due to be settled within twelve months after reporting period; or
4 There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

The company classifies all other Liablity as Non Current Liablity

Deferred tax assets and liabilities are classified as non-current assets and liabilities respectively.

The operating cycle is the time between the acquisition of assets for processing and their realization in cash and cash equivalents. The Group has identified twelve months as its operating cycle for the purpose of current- non-current classification of assets and liabilities

4 BORROWING COSTS

Borrowing cost includes interest, amortization of ancillary costs incurred in connection with the arrangement of borrowings.

Borrowing cost which are not relatable to the qualifying asset are recognized as an expense in the period in which they are incurred. Borrowing cost on specific loans, used on acquisition or construction of fixed assets, which necessarily take a substantial period of time to be ready for their intended use, are capitalised. Other borrowing costs are recognized as an expense in the period in which they are incurred.

5 PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS

(a) Recognition and Measurement

The cost of an item of property, plant and equipment comprises its purchase price, including import duties and other non-refundable taxes or levies, freight, any directly attributable cost of bringing the asset to its working condition for its intended use and estimated cost of dismantling and restoring onsite; any trade discounts and rebates are deducted in arriving at the purchase price.

Subsequent costs are included in the asset‟s carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably.

The carrying amount of any component accounted for as a separate asset is de-recognized when replaced.
All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.
Advances paid towards acquisition of property, plant and equipment outstanding at each Balance Sheet date, are shown under other non-current assets and cost of assets not ready for intended use before the year end, are shown as capital work-in-progress.

In case of leasehold land, any unearned increase not attributable to lessor and on which Group has right to sell is recognized as own asset and hence the same was not amortized. Any unearned increase not attributable to lessor when the asset is sold is valued at Fair Value and no amortization is provided on the same

(b) Subsequent Expenditure

Subsequent expenditure is recognised only if it is probable that the future economic benefits associated with the expenditure will flow to the Company and the cost of the item can be measured reliably

(c) Depreciation

Depreciation is calculated using the written down value method to allocate their cost, net of their residual values, over their estimated useful lives as per Schedule II of The Companies Act,2013.

The useful lives have been determined as specified by Schedule II to the Companies Act; 2013. The residual values are not more than 5% of the original cost of the asset.The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Assets Class	**Useful Life**	**Management**
Plant and Machinery	15	15
Building	30	30
Computers	3	3
Furniture & Fixture	10	10
Office Equipment	5	5
Vehicles	10	15

*** The company has changed the estimated life of Vehicles from 8 Years to 15 years w.e.f . Financial year 2022-2023**

(d) Capital Work-in-progress

Cost of property, plant and equipment not ready for use as at the reporting date are disclosed as capital work-in- progress

(e) Capital advances

Advances paid towards the acquisition of property, plant and equipment, outstanding at each balance sheet date is classified as capital advances under "other non-current assets"

De-recognition

An item of property, plant and equipment and any significant part initially recognized is de-recognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the Standalone Statement of Profit and Loss when the asset is de-recognized

Intangible Assets

a) Recognition and measurement

Intangible assets that are acquired are recognised only if it is probable that the expected future economic benefits that are attributable to the asset will flow to the Group and the cost of assets can be measured reliably. The intangible assets are recorded at cost of acquisition including incidental costs related to acquisition and are carried at cost less accumulated amortisation and impairment losses, if any

Internally generated goodwill is not recognized as an asset. With regard to other intangible assets

Technical Knowhow

The expenditure incurred is amortised over the estimated period of benefit, commencing with the year of purchase of the technology

Development Expenditure

Development expenditure including regulatory cost and legal expenses leading to product registration/ market authorisation relating to the new and/or improved product and/or process development is capitalised only if development costs can be measured reliably, the product or process is technically and commercially feasible, future economic benefits are probable, and the Group intends to and has sufficient resources to complete development and to use the asset. The expenditure capitalized includes the cost of materials, direct labour, overhead costs that are directly attributable to preparing the asset for its intended use, and directly attributable finance costs (in the same manner as in the case of property, plant and equipment). Other development expenditure is recognised in the Statement of Profit and Loss as incurred

Software Expenditure

The expenditure incurred is amortized over the estimated economic life of the asset from the year in which expenditure is incurred.

Others

The expenditure incurred is amortized over the estimated period of benefit.Intangible assets that are acquired (including goodwill recognized for business combinations) are measured initially at cost. After initial recognition, an intangible asset is carried at its cost less accumulated amortization (for finite lives intangible assets) and any accumulated impairment loss. Subsequent expenditure is capitalized only when it increases the future economic benefits from the specific asset to which it relates.

b) Subsequent Expenditure

Subsequent costs post aquisition are capitalised only when it increases the future economic benefits embodied in the specific asset to which it relates. All other expenditure on intangible assets is recognised in the Standalone Statement of Profit and Loss, as incurred

c) Amortisation

Amortisation is calculated to write off the cost of intangible assets less their estimated residual values using the straight line method over their estimated useful lives and is generally recognised in depreciation and amortisation expense in the Standalone Statement of Profit and Loss

d) Derecognition

An item of intangible assets is de-recognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the Standalone Statement of Profit and Loss when the asset is derecognised

Government Grants

Government grants are not recognised until there is reasonable assurance that the Company will comply with the conditions attached to them and that the grants will be received.

Government grants are recognised in the Statement of Profit and Loss on a systematic basis over the years in which the Group recognises as expenses the related costs for which the grants are intended to compensate or when performance obligations are met.

Government grants, whose primary condition is that the Company should purchase, construct or otherwise acquire non-current assets and nonmonetary grants are recognised and disclosed as „deferred income" under non- current liability in the Balance Sheet and transferred to the Statement of Profit and Loss on a systematic and rational basis over the useful lives of the related assets.

IMPAIRMENT OF NON-FINANCIAL ASSETS

Goodwill and intangible assets that have an indefinite useful life are not subject to amortisation and are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired. The Group"s non-financial assets other than inventories and deferred tax assets, are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset"s recoverable amount is estimated.

For impairment testing, assets that do not generate independent cash inflows (i.e. corporate assets) are grouped together into cash-generating units (CGUs). Each CGU represents the smallest group of assets that generates cash inflows that are largely independent of the cash inflows of other assets or CGUs.

The recoverable amount of a CGU is the higher of its value in use and its fair value less costs to sell. Value in use is based on the estimated future cash flows, discounted to their present value using a discount rate that reflects current market assessments of the time value of money and the risks specific to the CGU

An impairment loss is recognised if the carrying amount of an asset or CGU exceeds its estimated recoverable amount. Impairment loss recognised in respect of a CGU is allocated first to reduce the carrying amount of any goodwill allocated to the CGU, and then to reduce the carrying amount of the other assets of the CGU (or group of CGUs) on a pro rata basis

An impairment loss in respect of goodwill is not subsequently reversed. In respect of other assets for which impairment loss has been recognised in prior periods, the Group reviews at reporting date whether there is any indication that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. Such a reversal is made only to the extent that the asset"s carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised

6 FINANCIAL INSTRUMENTS

A Financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity

(A) FINANCIAL ASSETS

i) Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset. Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the marketplace (regular way trades) are recognised on the trade date, i.e. the date that the Group commits to purchase or sell the asset

ii) Subsequent Measurement

For purposes of subsequent measurement, financial assets are classified in four categories:

a) Debt instruments at amortised cost

A "debt instrument" is measured at the amortised cost if the asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. The effective interest rate is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument to the gross carrying amount of the financial asset or the amortised cost of the financial liability. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in other income in the Statement of Profit and Loss. The losses arising from impairment are recognised in the Statement of Profit and Loss. This category generally applies to trade and other receivables

b) Debt instrument at fair value through other comprehensive income (FVTOCI):

A "debt instrument" is classified as at the FVTOCI if the objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and the asset"s contractual cash flows represent SPPI

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognised in the other comprehensive income (OCI). On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified to the Statement of Profit and Loss. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method

c) Debt instrument, Derivatives and Equity instruments at fair value through profit or loss (FVTPL)
FVTPL is a residual category for debt instruments. Any debt instrument, which does not meet the criteria for categorization as at amortised cost or as FVOCI, is classified as at FVTPL. In addition, at initial recognition, the Group may irrevocably elect to designate a debt instrument, which otherwise meets amortised cost or FVOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency

Debt instruments included within the FVTPL category are measured at fair value with all changes recognised in the Statement of Profit and Loss.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognised in the Statement of Profit and Loss

Dividend income from investments is recognised in statement of profit and loss on the date that the right to receive payment is established

d) Equity instrument at FVTOCI
If the Company decides to classify an equity instrument as at FVTOCI, then all fair value changes on the instrument, excluding dividends, are recognised in the OCI. There is no recycling of the amounts from OCI to the Statement of Profit and Loss, even on sale of investment. However, the Group may transfer the cumulative gain or loss to retained earnings

iii Impairment of Financial Assets
The Company recognises loss allowance using the expected credit loss (ECL) model for the financial assets which are not fair valued through profit or loss. Loss allowance for trade receivables with no significant financing component is measured at an amount equal to lifetime ECL. For all financial assets with contractual cash flows other than trade receivable, ECLs are measured at an amount equal to the 12-month ECL, unless there has been a significant increase in credit risk from initial recognition in which case those are measured at lifetime ECL. The amount of ECL (or reversal) that is required to adjust the loss allowance at the reporting date is recognised as an impairment gain or loss in the Statement of Profit and Loss.

iv) Derecognition of Financial Assets
A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognised (i.e., removed from the Restated Consolidated Financial Information) when:

a) The rights to receive cash flow from the asset have expired, or
b) The Company has transferred its rights to receive cash flow from the asset or has assumed an obligation to pay the received cash flow in full without material delay to the third party under a „pass-through" arrangement and either (a) the Company has transferred substantially all the risk and rewards of the assets, or (b) the Company has neither transferred nor retained substantially all the risk and rewards of the asset, but transferred control of the assets.

When the Company has transferred its rights to receive cash flows from an asset or has entered into a pass- through arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Company continues to recognise the transferred asset to the extent of the Company"s continuing involvement. In that case, the Company also recognises an associated liability.

The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Company has retained.

Write off of financial assets The gross carrying amount of a financial asset is written off when the Group has no reasonable expectations of recovering a financial asset in its entirety or a portion thereof. The Group expects no significant recovery from the amount written off

FINANCIAL LIABILITIES

i) Initial Recognition and Measurement

Financial Liabilities are classified, at initial recognition, as financial liabilities at fair value through Profit or Loss and financial liabilities at amortised cost, as appropriate.

All Financial Liabilities are recognized initially at fair value and, in the case of liabilities subsequently measured at amortised cost, they are measured net of directly attributable transaction cost. In case of Financial Liabilities measured at fair value through Profit or Loss, transactions costs directly attributable to the acquisition of financial liabilities are recognized immediately in the statement of Profit or Loss.

The Company's Financial Liabilities include trade and other payables, loans and borrowings including financial guarantee contracts and derivative financial instruments.

ii) Subsequent Measurement

a) Financial Liabilities at Fair Value through Profit or Loss

Financial Liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through the Statement of Profit and Loss. Financial Liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the Group that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Gains or losses on liabilities held for trading are recognised in the Statement of Profit and Loss.

b) Financial Liabilities at Amortised Cost

Financial Liabilities that are not held-for-trading and are not designated as at FVTPL are measured at amortised cost at the end of subsequent accounting periods. The carrying amounts of financial liabilities that are subsequently measured at amortised cost are determined based on the effective interest method. Gains and losses are recognised in the Statement of Profit and Loss when the liabilities are derecognised as well as through the EIR amortisation process. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or cost that are an integral part of the EIR. The EIR amortisation is included as finance costs in the Statement of Profit and Loss.

c) Financial Guarantee Contracts

Financial guarantee contracts issued by the Group are those contracts that require a payment to be made to reimburse the holder for a loss it incurs because the specified debtor fails to make the payment when due in accordance with the terms of a debt instrument. Financial guarantee contracts are recognised initially as a liability at fair value, adjusted for transaction cost that are directly attributable to the issuance of the guarantee. Subsequently, the liability is measured at the higher of the amount of loss allowance determined as per impairment requirements of Ind AS 109 and the amount initially recognised less cumulative income recognised in accordance with principles of Ind AS 115.

iii) Derecognition of Financial Liabilities

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

OFFSETTING OF FINANCIAL INSTRUMENTS

Financial assets and financial liabilities are offset and the net amount presented in the Balance Sheet when, and only when, the Company currently has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realise the asset and settle the liability simultaneously.

INVENTORIES

Inventories are valued at lower of cost and net realisable value except scrap, which is valued at net estimated realisable value.

The Company uses FIFO method to determine cost for all categories of inventories except for goods in transit which is valued at specifically identified purchase cost and other direct costs incurred. Cost includes all costs of purchase, and other costs incurred in bringing the inventories to their present location and condition inclusive of non-refundable (adjustable) taxes wherever applicable.

Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs necessary to make the sale. The comparison of cost and net realisable value is made on an item-by-item basis

7 CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less.

For the purpose of cash flow statement, cash and cash equivalent includes cash in hand, in banks, and other short-term highly liquid investments with original maturities of three months or less, net of outstanding bank overdrafts that are repayable on demand and are considered part of the cash management system

8 CONTINGENT LIABILITIES AND ASSETS

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Group or a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognised because it cannot be measured reliably. The group does not recognise a contingent liability but discloses its existence in the financial statements unless the possibility of an outflow of resources embodying economic benefits is remote. Contingent liabilities and commitments are reviewed by the management at each balance sheet date.

Contingent assets are neither recognised nor disclosed in the financial statements. However, contingent assets are assessed continually and if it is virtually certain that an inflow of economic benefits will arise, the asset and related income are recognised in the period in which the change occurs.

9 Revenue Recognition

Revenue is recognized to the extent that it can be reliably measured and is probable that the economic benefits will flow to the company

Sale of Goods

Revenue from sale of goods is recognized when the significant risks and rewards of ownership of the goods are transferred to the customer and is stated net of sales returns and sales tax but including export benefits accruing on export sales. Revenue is also recognised for goods sold but not dispatched, where the property in such goods is transferred from the seller to the buyers and where dispatches could not be made on account of practical difficulties at the buyers' end

Interest:

Interest is recognized on a time proportion basis taking into account the amount of underlying outstanding and the rate applicable.

Dividends

Dividend from investments is recognized in the Profit and Loss Account when the right to receive payment is established

10 EMPLOYEE BENEFITS

Liabilities in respect of employee benefits to employees are provided for as follows

Current Employee Benefits

a)

Short-term employee benefits are measured on an undiscounted basis and expensed as the related service is provided. A liability is recognised for the amount expected to be paid under short-term cash bonus, if the Group has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably

b) Employees‟ State Insurance („ESI‟) is provided on the basis of actual liability accrued and paid to authorities

c) The Company has adopted a policy on compensated absences which are both accumulating and non-accumulating in nature. The expected cost of accumulating compensated absences is determined by actuarial valuation performed by an independent actuary at each balance sheet date using projected unit credit method on the additional amount expected to be paid / availed as a result of the unused entitlement that has accumulated at the balance sheet date. Expense on non-accumulating compensated absences is recognized in the period in which the absences occur

d) Expense in respect of other short-term benefits is recognized on the basis of the amount paid or payable for the period during which services are rendered by the employee

Post separation employee benefit plan

a) Defined Benefit Plan

Gratuity liability accounted for on the basis of actuarial valuation as per Ind AS 19 „Employee Benefits‟. Liability recognized in the Consolidated Balance Sheet in respect of gratuity is the present value of the defined benefit obligation at the end of each reporting period less the fair value of plan assets. The defined benefit obligation is calculated annually by an independent actuary using the projected unit credit method. The present value of defined benefit is determined by discounting the estimated future cash outflows by reference to market yield at the end of each reporting period on government bonds that have terms approximate to the terms of the related obligation. The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets. This cost is included in employee benefit expense in the Consolidated Statement of Profit and Loss.

Actuarial gain / loss pertaining to gratuity, post separation benefits and PF trust are accounted for as OCI. All remaining components of costs are accounted for in Consolidated Statement of Profit and Loss.

b) Defined contribution plan

A defined contribution plan is a post-employment benefit plan where the Company;s legal or constructive obligation is limited to the amount that it contributes to a separate legal entity.

The Company makes specified monthly contributions towards Government administered provident fund scheme.

Contribution to Provident Fund is made in accordance with provision of Employees Provident Fund Act, 1952, and is recognized as an expense in the statement of Profit and Loss in the period in which the contribution is due

11 INCOME TAX

Current Tax

Current tax is determined as the amount of tax payable in respect of taxable income for the year. The Company‟s current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax

Deferred tax is the effect of timing differences between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the balance sheet date. Deferred tax assets are reviewed at each balance sheet date and recognized/derecognized only to the extent that there is reasonable/virtual certainty, depending on the nature of the timing differences, that sufficient future taxable income will be available against which such deferred tax assets can be realized.

Minimum Alternate Tax (MAT)

Minimum Alternate Tax (MAT) credit is recognized as an asset only when and to the extent there is convincing evidence that the Group will pay normal income tax during the specified period. In the period in which MAT credit becomes eligible to be recognized as an asset in accordance with the recommendations contained in guidance note issued by the Institute of Chartered Accountants of India, the said asset is created by way of a credit to the Statement of profit and loss and shown as MAT credit entitlement. The Group reviews the same at each balance sheet date and writes down the carrying amount of MAT credit entitlement to the extent it is not reasonably certain that the Group will pay normal income tax during the specified period

Current and Deferred Tax for the Year

Current and Deferred tax are recognized in profit or loss, except when they relate to items that are recognized in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognized in other comprehensive income or directly in equity respectively

12 Earning Per Share

Basic EPS= Profit/(loss) attributable to the owners of the company/ Weighted Average no. of Equity Shares outstanding during the financial year

Diluted EPS=Profit/(loss) attributable to the owners of the company/Weighted Average no. of Equity Shares outstanding during the financial year after adjustment for the effects of dilutive potential equity shares

13 STATEMENT OF CASH FLOW & SEGMENT REPORTING

STATEMENT OF CASH FLOW

Cash flows are reported using the indirect method, whereby net profit before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the company are segregated. The company considers all highly liquid investments that are readily convertible to known amounts of cash to be cash equivalents

SEGMENT REPORTING

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. The board of directors assess the financial performance and position of the Group, and makes strategic decisions and therefore the board would be the chief operating decision maker. The Company has the following operating/ reportable segments: HDPE Bags and Zinc Division

Each of these operating segments is managed separately as each requires different technologies, marketing approaches and other resources.

For management purposes, the Company uses the same measurement policies as those used in its financial statements. In addition, corporate assets which are not directly attributable to the business activities of any operating segment are not allocated to a segment

14 RELATED PARTY TRANSACTION

List of Related Party		
Particulars	**Name of Related Party**	**Designation**
Key Managerial Persons	Yash Pal Singh	Managing Director
	Tej Pal Singh	Director
	Vineet Bhatia	Independent Directors
	Liza Sahni	Independent Directors
	Anurag Agarwal	Chief Financial Officer
	Kavita Rani	Company Secretary
Related Party	DP World Rail Logistics Pvt Ltd	Shareholder of the company
	Anya Agro Fertilisers Pvt Ltd	Shareholder of the company
Subsidaries	Arawali Phosphate Limited	Subsidary Company
	Yara Green Enrergy Pvt Ltd	Subsidary Company
Concern in which KMP or relative are interested	Yash Global Manufacturing & Log Pvt Ltd	Common Director

Notes Figures In Thousand

Nature of Transactions	Name of Related Party	Amount 2023-24	Amount 2022-23
Director Remuneration	Yash Pal Singh Yadav	27.70	27.40
	Tej Pal Singh Yadav	14.00	24.00
Remuneration to KMP	Kavita Rani	6.46	5.39
	Anurag Aggarwal	4.44	.00
Sitting Fees	Liza Sahni	1.50	.00
Office Rent	Yash Pal Singh Yadav	6.00	6.00
Administrative Charges	Yash Pal Singh Yadav	1.95	2.90
Sales	Yash Global Manufacturing & Log Pvt Ltd	16.25	.00
Interest Income	Yash Global Manufacturing & Log Pvt Ltd	10.32	.00
Purchases	Anya Agro Fertilisers Pvt Ltd	19.73	.00
Sales	Anya Agro Fertilisers Pvt Ltd	25.54	.00
Sales	Arawali Phosphate Limited	368.23	261.34
Purchases	Arawali Phosphate Limited	237.83	135.73
Interest Income	Arawali Phosphate Limited	54.00	54.00
Addittional Investments during the year	Arawali Phosphate Limited	533.41	233.41
	Yara Green Enrergy Pvt Ltd	.60	.00

15 Schedule of Loan from Director

For FY 2023-24

Name of Director	Designation	Opening Balance	Addittions	Repayment	Closing Balance
Yash Pal Singh Yadav (Loan)	Managing Director	1231.46	266.76	1279.49	218.72
Yash Pal Singh Yadav (Imprest)	Managing Director		1148.04	1148.04	.00

For FY 2022-23

Name of Director	Designation	Opening Balance	Addittions	Repayment	Closing Balance
Yash Pal Singh Yadav (Loan)	Managing Director	1163.53	1417.04	1349.11	1231.46
Yash Pal Singh Yadav (Imprest)	Managing Director		1071.57	1071.57	.00

**Any Balance in the imprest account of the Director is being adjusted through the Loan Account at the end of every year*

16 Reconcilation of Shares

Particulars	**31.03.2024**	**31.03.2023**
Opening Balance	320.00	320.00
Addittions during the year	-	-
Shares Buy back	-	-
Closing Balance	320.00	320.00

* As per the NCLT order, the Face value on the issued shares have been reduced from Rs 10 per share to Rs 5.5 per share(deemed fully paid up) and the company has extinguished its rights of calling balance Rs 4.5 per share on the issued shares from its existing shareholders. (Refer Note-11 "Equity Share Capital")

17 Provisions

Provisions are recognised when, as a result of a past event, the Company has a legal or constructive obligation; it is probable that an outflow of resources will be required to settle the obligation; and the amount can be reliably estimated. The amount so recognised is a best estimate of the consideration required to settle the obligation at the reporting date, taking into account the risks and uncertainties surrounding the obligation. In an event when the time value of money is material, the provision is carried at the present value of the cash flows estimated to settle the obligation.

The Company has ongoing litigations with various regulatory authorities and third parties. Where an outflow of funds is believed to be probable and a reliable estimate of the outcome of the dispute can be made based on management's assessment of specific circumstances of each dispute and relevant external advice, management provides for its best estimate of the liability. Such accruals are by nature complex and can take number of years to resolve and can involve estimation uncertainty. Information about such litigations is provided in notes to the financial statements.

18 Investment In Subsidiaries, Associates And Joint Venture

Investments in Subsidiaries, Associates and Joint Venture are carried at cost less accumulated impairment losses, if any. Where an indication of impairment exists, the carrying amount of the investment is assessed and written down immediately to its recoverable amount. On disposal of investments in subsidiaries, associates and joint venture, the difference between net disposal proceeds and the carrying amounts are recognised in the standalone statement of profit and loss

	Country of	31.03.2024		31.03.2023	
Subsidaries	**Inc**	**No of shares held**	**% of Holding**	**No of shares held**	**% of Holding**
Arawali Phosphate Limited	India	39,08,206.00	83%	9,08,206.00	53%
Yara Green Energy Pvt Ltd	India	60,000.00	60%	-	0%

**The company has purchased an additional 30% during the year from the existing shareholder of the company*

19 Deffered Tax

In accordance with Indian Accounting Standard 12 "Accounting for Taxes on Income" (Ind AS 12) issued by ICAI, the company has accounted for deferred taxes during the year.

Particulars	**2023-24**	**2022-23**
Opening Balance	232.09	74.12
Deferred Tax Asset / (Liability)	-136.84	157.97
Less/Add Other Adjustments		-
Closing Balance	95.25	232.09

20 Capitalisation of Borrowing Cost

As per IND AS-23 "Borrowing Cost", capitalisation of Borrowing Cost are as follows-

Particulars	2023-24	2022-23
Borrowing Cost	70.46	838.89

**The company has capitalised all the expenses incurred on construction of PPE Plant till 19th November 2023 as per the provisions of IND AS-23. The plant was operational from 20th November 2023 and the corresponding expenses were amortised post the date of operation.*

21 Employee benefits plans

(a) In accordance with Ind AS 19 "Employee Benefits", an actuarial valuation has been carried out in respect of gratuity. Following assumptions have been taken for valuing the Provision for Gratuity

Particulars	**31.03.2024**	**31.03.2023**
Discounting Rate	7.40%	7.26%
Future Salary increase	10%	10%

(b) Movement in defined benefit obligations

Particulars	**31.03.2024**	**31.03.2023**
Present Value of Obligation at the beginning of the year	105.70	91.15
Interest on defined benefit obligation	7.82	6.62
Current service cost	11.95	16.37
Actuarial (gain)/ loss	-46.65	-8.44
Present Value of Obligation at the end of the year	78.82	105.70

(c) Expenses charged to the statement of profit and loss

Particulars	**31.03.2024**	**31.03.2023**
Current service cost	11.95	16.37
Interest cost	7.82	6.62
	19.78	22.99

(d) **Remeasurement profit\losses in other comprehensive income**

Particulars	**31.03.2024**	**31.03.2023**
Changes in financial assumptions	46.65	8.44
	46.65	8.44

(e) **Sensitivity analysis of the Defined benefit obligation**

(i) Impact due to change in Discounting rate

Particulars	**31.03.2024**	**31.03.2023**
Impact due to increase of 0.50%	-7.01	-8.95
Impact due to decrease of 0.50 %	7.88	10.04

(ii) Impact due to change in Salary

Particulars	**31.03.2024**	**31.03.2023**
Impact due to increase of 0.50%	7.63	9.51
Impact due to decrease of 0.50 %	-6.87	-8.68

(f) **Biffurcation of Projected Benefit Obligation**

Particulars	**31.03.2024**	**31.03.2023**
Current liablity	.90	1.30
Non Current Liablity	77.92	104.39
	78.82	105.70

22 Trade receivables, trade payables unsecured loan from directors ,Security & EMD Deposits and Security received from dealers are subject to confirmation

23 **Contigent laiblity**

Claims against Company, disputed by the Company, not acknowledged as debt:

Particulars	31.03.2024	31.03.2023
TDS Demands for varius years	3.62	2.77
WCT FY 2014-15 Under Appeal with VAT Deptt	13.05	13.05
Total	16.67	15.82

The above amounts are based on the notice of demand / Assessment Orders / claims by the relevant authorities /parties and the Company is contesting these claims. Outflows, if any, arising out of these claims would depend on the outcome of the decisions of the appellate authorities and the Company's rights for future appeals before the judiciary. The management believes that the ultimate outcome of these proceedings will not have a material adverse effect on the Group's financial position and results of operations.

24 **Corporate Social Responsibility**

Section 135 of Company Act 2013 is applicable upon the company and the company has made the relevant contibutions in the activities specified in Schdule-7 to Section 135 of Company Act 2013

The details for the same is disclosed below-:

		31.03.2024
(a)	Amt required to be spent by the company during the Year	4.06
(b)	Amt of expenditure incurred	6.50
(c)	Shortfall/(Excess Expended) at the end of the year, if any	-2.44
(d)	Total of previous years of Shortfall	-
(e)	Reasons of such Shortfall	-
(f)	details of related party transactions, e.g., contribution to a trust controlled by the company in relation to	NA
(g)	where a provision is made with respect to a liability incurred by entering into a contractual obligation, the	NA

**CSR was not applicable on the company in FY 2022-23, hence no comparative figures are available*

25 Earnings Per Share

Annualised earning / (loss) per equity share (basic and diluted) is arrived at based on ratio of profit/ (loss) attributable to equity shareholders to the weighted average number of equity shares.

As per Indian Accounting Standard-33 "Earning per Share", the Company's EPS is as under

Particulars	31.03.2024	31.03.2023
Net Profit/(Loss) after tax as per Statement of Profit & Loss	754.75	499.81
Weighted average number of equity shares outstanding during the year	32,00,00,000	32,00,00,000
Basic and Diluted Earnings Per Share	0.24	0.16
Face Value per Equity Share	5.50	10.00

26 Revaluation of Assets

The company has revalued its Land & Building during the year by Rs 3,21,61,680 and Rs 2,45,997 respectively as per the directions of order passed by NCLT as on 29.03.2024

27 Title Deeds of Immovable property

Title deeds of Immovable property are held in the name of the company

28 Details of Benami Property held

No proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder

29 Wilful Defaulter

The company is not being declared as willful defaulter by any of banks or financial institution or by any other lender.

30 Compliance with number of layers of companies

The company has complied with the number of layers prescribed under clause (87).of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017,

31 Relationship with Struck off Companies

Where company has any transactions with struck off company as specified under section 248 of Company Act 2013 the details are stated below

Nature of transactions with struck-off Company	Name of struck off	Balance outstanding
Investments in securities	NA	NA
Receivables	NA	NA
Payables	NA	NA
Shares held by struck-off Company	NA	NA
Other outstanding balances (to be specified)	NA	NA

32 Details of Crypto Currency or Virtual Currency

The company has not traded in any of crypto or virtual currency during the financial year ended 31st March 2024.

33 Registration of Charges

The company has registered all the charges with MCA and no charge is pending as on 31.03.2024

34 Intangible assets under development:

There are no Intangible Assets under Development as on 31st March 2024.

35 Working Capital/Borrowings

The company has borrowings from Banks on the basis of security of Current Assets and the quartely returns or statements filled to the banks are in agreement with the books of accounts and no material discripency is being observed

36 Ratios

Following are the Ratios for the current year as well as Previous Year

Ratios	Current Year	Previous Year	Change	Remarks
Current Ratio	2.38	1.92	24%	NA
Debt Equity Ratio	1.03	1.52	-32%	There is a decline in ratio due to repayment of unsecured loan
Debt Service Coverage Ratio	0.35	0.15	131%	There is a substantial increase in the ratio due to increase in interest cosat in comprison to previous yerar
Return on Equity Ratio	24%	21%	17%	NA
Stock Turnover Ratio	6.35	6.96	-9%	NA
Debtors Turnover ratio	11.75	14.30	-18%	NA
Creditors Turnover Ratio	9.96	8.61	16%	NA
Net Capital Turnover Ratio	4.64	7.38	-37%	There is a decline in ratio in comparison to previous year due to increase in investment in inventory and other current assets
Net Profit Ratio	7%	5%	33%	There is an increase in profitablity of the company which has lead to the significant increase in the ratio in comparison to previous year
Return on Cap Employed	9%	7%	31%	There is an increase in ratio due to increase in profitablity and efficent management of resources
Return on Investments	19%	18%	6%	NA

37 Litigation & Claims

The company has filed the following suit for recovery on the following supplier of machinery for manufacture of zinc and installation thereof.

(a) The company has filed a suit for recovery of Rs. 832.23 Lakhs from "Vimal Organics" for improper and incomplete work done in the supply and commissioning of the machinery. The recovery is for covering losses incured by the company on account of loss of time, interest, loss of profit, liquidated damages etc.

(b) The company has also filed suit for recovery against Prime Technoplast Pvt. Ltd. for a principal sum of Rs. 57.02 lakhs which the debtor has not paid to the company.Further the company has charged Rs 17.48 lakhs as interest pertaining to FY 2019-20 which in total accumulates to Rs 92.33 lakhs. Due to interest the total amount recoverable as on 31.03.2023 is Rs 149.35 lakhs

38 Trade receivables, trade payables unsecured loan from directors ,Security & EMD Deposits and Security received from dealers are subject to confirmation

39 Previous year figures have been re-grouped and re-classified wherever necessary to make them comparable with current year figures

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

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

CA Navneet Jerath
M.No. 085790
Place: New Delhi
Date: 22-01-2025
Place: New Delhi
UDIN: 25085790BMIEIW2929

Yashpal Singh Yadav
(Managing Director)
00859217

Tej Pal Singh
(Director)
06898372

6 Trade Recievables

		Outstanding for following periods from due date of payment			
		Less than 1 year	**1-2 years**	**2-3 years**	**More than 3 years**
1	Undisputed - considered good	10,58,77,219.95	1,23,97,614.00		1,49,35,805.00
2	Undisputed - having credit risk				
3	Undisputed - credit impaired				
4	Disputed-considered good				
5	Disputed- having Credit Risk				
6	Disputed- Credit Impaired				
	Amount as on 31.03.2024	10,58,77,219.95	1,23,97,614.00	-	1,49,35,805.00
	Amount as on 31.03.2023	4,90,19,753.68			1,49,35,805.00

16 Trade Payables

		Outstanding for following periods from due date of payment			
		MSME	**Others**	**Disputed dues**	**Disputed Others**
1	Less than 1 Year	4,61,89,531.00	7,45,37,976.46		
2	1-2 Years	55,45,008.00	49,90,968.00		
3	2-3 Years				
4	More than 3 Years				
	Amount as on 31.03.2024	5,17,34,539.00	7,95,28,944.46	-	-
	Amount as on 31.03.2023	3,97,88,892.00	6,16,01,200.97		

JERATH & CO

L-8, RAJOURI GARDEN

CHARTERED ACCOUNTANTS

NEW DELHI-110027

navneetjerath@gmail.com

Mobile-9811080226

jerathnavneet@mail.ca.in

Office -011-41444315

www.cajerath.co

+91-9811080277

INDEPENDENT AUDITOR'S REPORT

To the Members of Anya Polytech & Fertilizers Limited

Independent Auditor's Limited Review Report on Standalone Unaudited Financial Results of Seasons Textiles Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Six Months and half year ended September, 2024.

To the Board of Directors of Anya Polytech & Fertilizers Limited.

1. We have reviewed the unaudited Consolidated financial results of **Anya Polytech & Fertilizers Limited** (the **"Company") and its subsidiaries Arawali Phosphates Ltd and Yara Greens Pvt Ltd** for the Six months period ended September 30, 2024, which are included in the accompanying 'Statement of unaudited consolidated financial results for the Six months and half year ended September 30, 2024 (the **"Statement").** The Statement has 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

JERATH & CO L-8, RAJOURI GARDEN
CHARTERED ACCOUNTANTS NEW DELHI-110027
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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 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 & CO**
Chartered Accountants
(Firm Registration No: 008407N)

CA NAVNEET JERATH
Proprietor
(Membership No.:085790)
UDIN: 25085790BMIEIX5276
Place: New Delhi
Date: January 22, 2025

Anya Polytech & Fertilizers Limited
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 as on 30.09.2024

(Amount in Lacs)

	Particulars	Note No.	As at 30 September 2024	As at 31 March 2024
			(Unaudited)	(Audited)
I	**ASSETS**			
1	**Non-current assets**			
a)	Property,Plant and Equipment	1	4052.09	3845.28
b)	Capital work-in-progress		-	106.30
c)	Investment Property			
d)	Goodwill	1.a	153.10	153.10
e)	Financial Assets			
	i) Investments			
	ii) Trade receivables	2	149.36	.00
	iii) Loans	3A	575.18	1496.38
	iv) Others (to be specified)			
f)	Deffered Tax Assets (net)	3B	36.69	88.75
g)	Other non-current assets	3C	25.79	25.99
	Total Non-Current Assets		**4992.21**	**5715.80**
2	**Current assets**			
a)	Inventories	4	2927.89	2861.58
b)	Financial Assets			
	i) Investments			
	ii) Trade receivables	2	2714.69	1901.46
	iii) Cash and cash equivalents	6	248.89	134.56
	iv) Bank balances other than (iii) above	7	16.74	34.56
	v) Other Financial Asset	8	697.13	311.15
c)	Other current assets	9	1202.66	173.59
	Total Current Assets		**7808.01**	**5416.90**
	Total Assets		**12800.21**	**11132.70**
II	**EQUITY AND LIABILITIES**			
	Equity			
a)	Equity Share Capital	9	1760.00	1760.00
b)	Other Equity	9.1	3089.47	2286.95
	Total Equity		**4849.47**	**4046.95**
c)	Non Controlling Interest	9.1	228.87	206.34
	LIABILITIES			
A	**Non-current liabilities**			
a)	Financial Liabilities			
	(i) Borrowings	10	5655.73	4744.92
	(ii) Trade Payables			
	(A) total outstnding dues of Micro enterprises and small enterprises;		-	-
	(B) total outstanding dues of creditors than micro enterprises and small		-	-
	(iii)Other financial liabilities			
b)	Provisions	11	83.47	77.92
c)	Deferred tax liabilities (Net)			-
d)	Current Tax Liabilities		-	-
	Total Non-current liabilities		**5739.21**	**4822.85**
B	**Current liabilities**			
a)	Financial Liabilities			
	(i) Borrowings	12	221.96	172.73
	(ii) Trade payables			
	(A) total outstnding dues of Micro enterprises and small enterprises; and	13	.00	37.46
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	13	1168.07	1407.15
	(iii) Other financial liabilities		-	-
b)	Other Current Liabilities	14	108.66	243.60
c)	Provisions	15	483.98	195.62
d)	Current Tax Liabilities (Net)			
	Total current liabilities		**1982.67**	**2056.56**
	Total Equity and Liabilities		**12800.21**	**11132.70**

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 Digitally signed by YASHPAL SINGH YADAV Date: 2025.01.22 16:00:09 +05'30'

TEJPAL SINGH Digitally signed by TEJPAL SINGH Date: 2025.01.22 15:59:25 +05'30'

Yashpal Singh Yadav
(Managing Director)
00859217

Tej Pal Singh
(Director)
06898372

For Jerath & Co
Chartered Accountants
FRN 008407N

JERATH & CO FRN: 008407N New Delhi Chartered Accountants

CA Navneet Jerath
M.No. 085790
Place: New Delhi
Date: 22-01-2025
UDIN-25085790BMIEIX5276

Anya Polytech & Fertilizers Limited

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 for half year ended 30.09.2024

(Amount in Lacs)

	Particulars	Note No.	For the period ended 30 September 2024	For the year ended 31 March 2024
			(Unaudited)	(Audited)
	Continuing Operations			
I.	Revenue From Operations	16	7627.00	12341.77
II.	Other Income	17	59.68	178.79
III.	**Total Income (I +II)**		**7686.68**	**12520.57**
IV	Expenses:			
	Cost Of Materials Consumed	18	4848.05	9352.32
	Purchase of Stock in Trade	19	601.43	394.15
	Change in Inventory of Finished Goods	20	-117.20	-335.26
	Employee Benefit Expense	21	161.68	358.21
	Financial Costs	22	235.16	360.74
	Depreciation And Amortization Expense	1	248.96	302.32
	Other Expenses	23	542.21	883.45
	Total Expenses (IV)		6520.29	11315.94
V.	Profit Before Exceptional And Extraordinary Items And Tax (I - IV)		1166.39	1204.63
VI.	Exceptional Items		-	-
VII.	Profit Before Extraordinary Items And Tax (V - VI)		1166.39	1204.63
VIII.	Extraordinary Items		-	-
IX.	**Profit before tax (VI - VII)**		**1166.39**	**1204.63**
X.	Tax expense:			
	(1) Current tax		-288.33	-221.35
	(2) Earlier Year Tax		.00	22.86
	(3) Deferred tax		-52.06	-160.12
	(4) MAT Credit			
XI	**Profit(Loss) from the perid from continuing operations (VIII-IX)**		**825.99**	**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)**		**825.99**	**846.02**
	Profit/(Loss) for the year/ Period attributable to:			
	Owners of the parents	9	**803.07**	**802.66**
	Non Controlling interest	9	**22.93**	**43.36**
	Other Comprehensive Income			
	Remeasurements of post-employment benefit obligations -Gratuity		3.26	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		**829.25**	**892.67**
	Profit/(Loss) for the year/ Period attributable to:			
	Owners of the parents	9	**806.33**	**849.31**
	Non Controlling interest	9	22.93	43.36
XVI	Earning per equity share:			
	(1) Basic		0.91	0.91
	(2) Diluted		0.91	0.91

Summary of Significant accounting policies followed by the company
The accompanying notes are an integral part of the financial statements

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

YASHPAL SINGH YADAV Digitally signed by YASHPAL SINGH YADAV Date: 2025.01.22 16:00:31 +05'30'

Yashpal Singh Yadav
(Managing Director)
00859217

TEJPAL SINGH Digitally signed by TEJPAL SINGH Date: 2025.01.22 15:58:33 +05'30'

Tej Pal Singh
(Director)
06898372

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: 22-01-2025
UDIN-25085790BMIEIX5276

Anya Polytech & Fertilizers Limited
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 period ended 30 September 2024	For the year ended 31 March 2024
A	**Cash flows from operating activities**		
	Net Profit before Tax	1166.39	1204.63
	Adjustments		
	Non Operating Interest Income	-55.99	-77.41
	Finance Cost	235.16	360.74
	Capital Subsidy Amortised	-3.69	-18.46
	Depreciation	248.96	302.32
	MAT Credit		73.86
	Gratuity Interest Cost	2.86	7.82
	Gratuity Current Service Cost	5.99	11.95
	Net Profit before Working Capital Changes	**1599.67**	**1865.46**
	Decrease/(Increase) in Current Assets	-1397.06	-1440.38
	Increase/(Decrease) in Current Liablity	-123.15	-1235.88
		79.46	**-810.80**
	Less Income Tax Paid	-288.33	-198.50
	Net Cash Flow from Operating Activity	**-208.88**	**-1009.30**
B	**Cash flows from Investing activities**		
	Purchase of Property Plant & Equipment	-614.08	-1965.50
	Purchase of Goodwill		-
	Sale of Property Plant & Equipment	158.19	1276.95
	Non Operating Interest Income	55.99	77.41
	Investment in Other Non Current Assets	.20	5.27
	Investment in FDR	.00	
	Consolidation Adjustment		
	(Investment)/ Reduction in CWIP	106.30	820.18
	Investment in Loans	-107.87	-115.02
	Net Cash flows from Investing activities	**-401.28**	**99.29**
C	**Cash flows from Financing activities**		
	Increase /(Repayment) of Borrowings	960.04	1312.57
	Increase/ (Decrease) in Share Capital	.00	-1440.00
	Increase/ (Decrease) in NCI	-.40	.40
	Increase in Capital Reserve / (reduction)	.00	1440.00
	Finance Cost	-235.16	-360.74
	Net Cash flows from Financing activities	**724.48**	**952.23**
	Net increase in cash and cash equivalents	**114.33**	**42.22**
	Cash and cash equivalents at the beginning of the year	**134.56**	**92.34**
	Cash and cash equivalents at year end	**248.89**	**134.56**

See Accompanying Notes to the financial statements and Significant Accounting Policies

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: 22-01-2025
UDIN-25085790BMIEIX5276

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

YASHPAL SINGH YADAV Digitally signed by YASHPAL SINGH YADAV Date: 2025.01.22 16:00:49 +05'30'

Yashpal Singh Yadav
(Managing Director)
00859217

TEJPAL SINGH Digitally signed by TEJPAL SINGH Date: 2025.01.22 15:59:01 +05'30'

Tej Pal Singh
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