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ANYA POLYTECH & FERTILIZERS LIMITED

Corporate Identity Numbers: U01403DL2011PLC225541

Our Company was originally formed and registered as a Private Limited under the Companies Act, 1956 ("Companies Act") in the name and style of "Anya Polytech Private Limited", pursuant to a Certificate of Incorporation dated September 27, 2011 issued by Registrar of Companies, NCT of Delhi and Haryana. Subsequently, the name of our company was changed to "Anya Polytech and Fertilizers Private Limited" vide Special Resolution passed in EGM held on October 28, 2014 and a fresh certificate of incorporation consequent upon change of the name was issued by the Registrar of Companies, Delhi on December 17, 2014. Later on, our Company was converted into a Public Limited Company pursuant to shareholders resolution passed at Extra-ordinary General Meeting of our Company held on August 16, 2023 and the name of our Company was changed to "Anya Polytech & Fertilizers Limited". A fresh Certificate of Incorporation consequent upon Conversion from Private Limited Company to Public Limited Company dated September 11, 2023 was issued by the Registrar of Companies, Delhi. The Corporate Identification Number of our Company is U01403DL2011PLC225541. For details of change in name and registered office of our Company, please refer to chapter titled "History and Corporate Matters" beginning from page 142 of this Draft Red Herring Prospectus.

Registered Office: S-2, Level, Upper Ground Floor, Block- E, International Trade Tower, Nehru Place, New Delhi, Delhi- 110019, India

Website: www.apfl.in; **E-Mail:** secretarial@apfl.in; **Telephone No:** 01204159498

Company Secretary and Compliance Officer: Ms. Kavita Rani

PROMOTERS OF OUR COMPANY: MR. YASHPAL SINGH YADAV AND ANYA AGRO & FERTILIZERS PRIVATE LIMITED

ADDENDUM TO THE DRAFT RED HERRING PROSPECTUS: NOTICE TO THE INVESTORS ("THE ADDENDUM")

INITIAL PUBLIC ISSUE OF 32000000 EQUITY SHARES OF FACE VALUE OF ₹ 2/- EACH OF ANYA POLYTECH & FERTILIZERS LIMITED ("APFL" OR THE "COMPANY" OR THE "ISSUER") FOR CASH AT A PRICE OF ₹ [●]/- PER EQUITY SHARE INCLUDING A SHARE PREMIUM OF ₹ [●]/- PER EQUITY SHARE (THE "ISSUE PRICE") AGGREGATING TO ₹ [●] LAKHS ("THE ISSUE"), OF WHICH [●] EQUITY SHARES OF FACE VALUE OF ₹ 2/- EACH FOR CASH AT A PRICE OF ₹ [●]/- PER EQUITY SHARE INCLUDING A SHARE PREMIUM OF ₹ [●]/- PER EQUITY SHARE AGGREGATING TO ₹ [●] LAKHS WILL BE RESERVED FOR SUBSCRIPTION BY MARKET MAKER TO THE ISSUE (THE "MARKET MAKER RESERVATION PORTION"). THE ISSUE LESS THE MARKET MAKER RESERVATION PORTION i.e. NET ISSUE OF [●] EQUITY SHARES OF FACE VALUE OF ₹ 2/- EACH AT A PRICE OF ₹ [●]/- PER EQUITY SHARE INCLUDING A SHARE PREMIUM OF ₹ [●]/- PER EQUITY SHARE AGGREGATING TO ₹ [●] LAKHS IS HEREIN AFTER REFERRED TO AS THE "NET ISSUE". THE ISSUE AND THE NET ISSUE WILL CONSTITUTE [●]% AND [●]%, RESPECTIVELY, OF THE POST ISSUE PAID UP EQUITY SHARE CAPITAL OF OUR COMPANY. THE FACE VALUE OF THE EQUITY SHARES IS ₹ 2/- EACH.

THE PRICE BAND AND THE MINIMUM BID LOT WILL BE DECIDED BY OUR COMPANY IN CONSULTATION WITH THE BRLM ADVERTISED IN ALL EDITION OF [●] (A WIDELY CIRCULATED ENGLISH NATIONAL DAILY NEWSPAPER) AND ALL EDITION OF [●] WIDELY CIRCULATED HINDI NATIONAL DAILY NEWSPAPER. (HINDI BEING THE REGIONAL LANGUAGE OF DELHI, WHERE OUR REGISTERED OFFICE IS LOCATED) AT LEAST TWO WORKING DAYS PRIOR TO THE ISSUE

OPENING DATE AND SHALL BE MADE AVAILABLE TO THE NATIONAL STOCK EXCHANGE OF INDIA LIMITED “NSE”) FOR THE PURPOSE OF UPLOADING ON THEIR WEBSITE.

FOR FURTHER DETAILS KINDLY REFER TO CHAPTER TITLED “TERMS OF THE ISSUE” BEGINNING ON PAGE 232 OF THIS DRAFT RED HERRING PROSPECTUS.

Potential Bidders may note the following:

1. Under the heading titled “*Risk Factor*” beginning from page 26 of the Draft Red Herring Prospectus, certain risk factors shall be amended and/ or updated and/ or added, as provided beginning on page 6 of the Addendum to Draft Red Herring Prospectus.
2. Under the heading titled “*Object of the Issue*” beginning from page 80 of the Draft Red Herring Prospectus, certain information shall be amended and/ or updated and/ or added, as provided beginning on page 8 of the Addendum to Draft Red Herring Prospectus.
3. Under the heading titled “*Business Overview*” beginning from page 122 of the Draft Red Herring Prospectus and accordingly, certain information shall be amended and/ or updated and/ or added, as provided beginning on page 9 of the Addendum to Draft Red Herring Prospectus.
4. Under the heading titled “*History and Corporate Structure*” beginning from page 148 of the Draft Red Herring Prospectus and accordingly, certain information shall be amended and/ or updated and/ or added, as provided beginning on page 11 of the Addendum to Draft Red Herring Prospectus.
5. Under the heading titled “*Our Subsidiaries*” beginning from page 181 of the Draft Red Herring Prospectus and accordingly, certain information shall be amended and/ or updated and/ or added, as provided beginning on page 12 of the Addendum to Draft Red Herring Prospectus.
6. Under the heading titled “*Outstanding Litigations and Material Developments*” beginning from page 206 of the Draft Red Herring Prospectus and accordingly, certain information shall be amended and/ or updated and/ or added, as provided beginning on page 13 of the Addendum to Draft Red Herring Prospectus.
7. Under the heading titled “*Government Approvals*” beginning from page 210 of the Draft Red Herring Prospectus and accordingly, certain information shall be amended and/ or updated and/ or added, as provided beginning on page 14 of the Addendum to Draft Red Herring Prospectus.
8. Under the heading titled “*Management Discussion and Analysis of Financial Position and Results of Operations*” beginning from page 189 of the Draft Red Herring Prospectus and accordingly, certain information shall be amended and/ or updated and/ or added, as provided beginning on page 25 of the Addendum to Draft Red Herring Prospectus.
9. Under the heading titled “*Issue Procedure*” beginning from page 242 of the Draft Red Herring Prospectus and accordingly, certain information shall be amended and/ or updated and/ or added, as provided beginning on page 26 of the Addendum to Draft Red Herring Prospectus.

The above addition and /or amendments are to be read in conjunction with the Draft Red Herring Prospectus and accordingly their references in the Draft Red Herring Prospectus stand amended pursuant to this Addendum. Please note that the changes pursuant to this Addendum will be appropriately included in the Red Herring Prospectus, as and when filed with the ROC, the SEBI and the Stock Exchange. All capitalised terms used in this Addendum shall, unless the context otherwise requires, have the meaning ascribed to them in the Draft Red Herring Prospectus.

The Addendum is filed with NSE and shall be made the respective websites of NSE i.e. www.nseindia.com ; Book Running Lead Manager at www.beelinemb.com and the Issuer Company at: www.apfl.in

All capitalized terms used in the Addendum shall, unless the context otherwise requires, have the meaning ascribed to them in the Draft Red Herring Prospectus.

The Equity Shares have not been and will not be registered under the U.S. Securities Act or any state securities laws in the United States, and unless so registered, and may not be offered or sold within the United States, except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the U.S. Securities Act and applicable U.S. state securities laws. Accordingly, the Equity Shares are being offered and sold outside the United States in offshore transactions in reliance on Regulation S and the applicable laws of each jurisdictions where such offers and sales are made.

The Equity Shares have not been and will not be registered, listed or otherwise qualified in any other jurisdiction outside India and may not be issued or sold, and Bids may not be made by persons in any such jurisdiction, except in compliance with the applicable laws of such jurisdiction.

**On behalf of ANYA POLYTECH & FERTILIZERS
LIMITED**

Sd/-

Yashpal Singh Yadav

Chairman and Managing Director

DIN: 00859217

Place: New Delhi

Date: November 19, 2024

BOOK RUNNING LEAD MANAGER	REGISTRAR TO THE ISSUE
	
BEELINE CAPITAL ADVISORS PRIVATE LIMITED SEBI Registration Number: INM000012917 Address: B 1311-1314 Thirteenth Floor Shilp Corporate Park, Rajpath Rangoli Road Thaltej Ahmedabad Gujarat 380054 India. Telephone Number: +91 79 4918 5784 Email Id: mb@beelinemb.com Investors Grievance Id: ig@beelinemb.com Website: www.beelinemb.com Contact Person: Mr. Nikhil Shah CIN: U67190GJ2020PTC114322	Skyline Financial Services Private Limited SEBI Registration Number: INR000003241 Address: D-153A, 1st Floor, Okhla Industrial Area, Phase -I, New Delhi – 110020, India Tel. Number: 011-40450193-197 Email Id: ipo@skylinerta.com Investors Grievance Id: grievances@skylinerta.com Website: www.skylinerta.com Contact Person: Mr. Anuj Rana CIN: U74899DL1995PTC071324

Anya Polytech & Fertilizers Limited is proposing, subject to applicable statutory and regulatory requirements, receipt of requisite approvals, market conditions and other considerations, to make an initial public offer of its Equity Shares and has been filed the Draft Red Herring Prospectus dated Jul 31, 2024 with NSE. The Draft Red Herring Prospectus and the Addendum to the Draft Red Herring Prospectus shall be available on the respective websites NSE i.e. www.nseindia.com; Book Running Lead Manager at www.beelinemb.com and the Issuer Company at: www.apfl.in. Potential Applicants/Bidders should note that investment in equity shares involves a high degree of risk and details relating to such risk, please see the section entitled "Risk Factors" beginning on page 26 of the Draft Red Herring Prospectus. Potential Applicants/Bidders should not rely on the Draft Red Herring Prospectus filed with NSE for making any investment decision.

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ENTIRE OFFER DOCUMENT

Entire offer document has been updated to insert page number 76 onwards.

RISK FACTORS

Following text has been updated on page no. 26 of Draft Red Herring Prospectus under heading Risk Factor as below:

- 1. We do not own our Registered Office, Corporate Office and manufacturing facility. A failure to renew our existing lease arrangements at commercially favourable terms or at all may have a material adverse effect on our business, financial condition, and results of operations.**

Our registered office (Delhi), Corporate Office (Noida) and our manufacturing facility (Shahjahanpur) are not owned by us. We have obtained these properties on rent/lease basis. Any termination of the lease in connection with these properties or our failure to renew the same, in a timely manner or at all could adversely affect our operations.

If we are required to vacate the current premises, we would be required to make alternative arrangements for our business activities and we cannot assure that the new arrangements will be on commercially acceptable/favourable terms. If we are required to relocate our business operations during this period, we may suffer a disruption in our operations or have to pay higher charges, which could have an adverse effect on our business, prospects, results of operations and financial condition.

However, there is no conflict of interest between the lessor of the immovable properties and our Company, Promoters, Promoter Group, Key Managerial Personnel, Directors and the Subsidiary/Group Companies and its directors except our corporate office (Noida), which is owned by our promoter and director Mr. Yashpal Singh Yadav.

Following risk factor has been updated on page no. 32 of Draft Red Herring Prospectus under heading Risk Factor as below:

- 10. The company's current manufacturing facility in Shahjahanpur, U.P which is pivotal to our exclusive production of goods. Any unscheduled slowdowns, shutdowns, or underutilization of this facility could significantly impact business, financial condition, and operational results.**

Effective response and resolution to disruptions at our Shahjahanpur facility are critical to preventing adverse consequences. Operational risks encompass workforce efficiency, power grid issues, regulatory compliance, and unforeseeable events like equipment failures, facility obsolescence, labour disputes, accidents, and natural disasters. Malfunctions in machinery may lead to substantial repair costs, particularly for capital-intensive equipment.

Furthermore, socio-political, economic, or environmental disruptions in the facility's region, or changes in state or local policies, may necessitate temporary or permanent operations suspension. This could result in significant capital expenditure and a strategic shift. Inability to adapt to such events, optimize manufacturing facilities, or embrace technological changes may adversely affect business, financial condition, and operational results.

In past, we have incurred mechanical shutdowns due to non-functioning of some of the spares and parts of our HDPE Bags Unit, which was subsequently replace and made functional in due time. To prevent such incidents, the company regularly maintains its machinery and incurs Repairs & Maintenance expenses which is as disclosed below:

(₹ in Lakhs)

<u>Particulars</u>	<u>For the period ended</u>		<u>For the year ended</u>	
	<u>January 31, 2024</u>	<u>March 31, 2023</u>	<u>March 31, 2022</u>	<u>March 31, 2021</u>
<u>Repairs & Maintenance</u>	<u>40.55</u>	<u>38.54</u>	<u>47.88</u>	<u>34.44</u>

However, we cannot provide surety that such incidents will not occur in future and affect our operations and financial performance.

Following risk factor has been added on page no. 43 of Draft Red Herring Prospectus under heading Risk Factor as below:

- 49. Our company has encountered challenges in meeting the designated timelines for filing statutory returns, a circumstance that carries significant implications for our financial standing.**

There have been delays in filing GST Returns and EPF returns by our Company, as mentioned in below table, which have all been paid as on the date of this Draft Red Herring Prospectus.

GST returns:

<u>Financial Year</u>	<u>Return Type</u>	<u>Total Number of Establishments</u>	<u>Establishments with Delayed Filings</u>
<u>2024-2025</u>	<u>GSTR 3B</u>	<u>3</u>	<u>1</u>
<u>2023-2024</u>	<u>GSTR 3B</u>	<u>3</u>	<u>1</u>
<u>2022-2023</u>	<u>GSTR 3B</u>	<u>3</u>	<u>3</u>

<u>2021-2022</u>	<u>GSTR 3B</u>	<u>2</u>	<u>2</u>
<u>2020-2021</u>	<u>GSTR 3B</u>	<u>2</u>	<u>2</u>
<u>2019-2020</u>	<u>GSTR 3B</u>	<u>1</u>	<u>1</u>

EPF Returns:

<u>Financial Year</u>	<u>Total Amount of All Establishments Paid (Amount In Crores)</u>	<u>Total Number of Establishments</u>	<u>Establishments with Delayed Filings</u>
<u>2024-2025</u>	<u>0.05</u>	<u>1</u>	<u>1</u>
<u>2023-2024</u>	<u>0.33</u>	<u>1</u>	<u>1</u>
<u>2022-2023</u>	<u>0.30</u>	<u>1</u>	<u>1</u>
<u>2021-2022</u>	<u>0.30</u>	<u>1</u>	<u>1</u>
<u>2020-2021</u>	<u>0.28</u>	<u>1</u>	<u>1</u>
<u>2019-2020</u>	<u>0.29</u>	<u>1</u>	<u>1</u>
<u>2018-2019</u>	<u>0.29</u>	<u>1</u>	<u>1</u>
<u>2017-2018</u>	<u>0.29</u>	<u>1</u>	<u>1</u>

These delays were primarily due to the administrative and technical errors. We have since taken steps such as channelling more resources towards improving our administrative systems and training our staff to rectify such delays. However, there can be no assurance that such delays may not arise in the future. This may lead to financial penalties from respective government authorities. While we have been required to make payment of fines/ penalties for delays in payment of such statutory dues, wherever applicable, these have not been material in nature. However, we cannot assure you that we will not be subject to such penalties and fines in the future which may have a material adverse impact on our financial condition and cash flows.

OBJECT OF THE ISSUE

Following text has been inserted on page no. 83, 87 and 90 of Draft Red Herring Prospectus after table having sub-heading ‘Details of plant and machinery including equipment, for which orders yet to be placed are as follows’, ‘C. Plant and Machinery’ and ‘3. Crane Maintenance Work’, respectively under heading Object of the Issue as below:

The company is yet to place order for any of the above-mentioned machinery and no second-hand or used machinery is proposed to be purchased out of the Net Proceeds.

Following text has been inserted on page no. 87 of Draft Red Herring Prospectus after sub-heading ‘D. Other Miscellaneous and Contingencies’ under heading Object of the Issue as below:

Schedule of Implementation

<u>Sr No</u>	<u>Particulars</u>	<u>Estimated date of commencement</u>	<u>Estimated date of completion</u>
1.	<u>Construction of Building</u>	<u>November 2024</u>	<u>January 2025</u>
2.	<u>Placing of Order for Plant and machinery</u>	<u>January 2025</u>	<u>January 2025</u>
3.	<u>Dispatch of Plant and machinery</u>	<u>February 2025</u>	<u>February 2025</u>
4.	<u>Final Delivery of Plant and machinery</u>	<u>February 2025</u>	<u>February 2025</u>
5.	<u>Erection Completion</u>	<u>March 2025</u>	
6.	<u>Trial Run</u>	<u>March 2025</u>	<u>March 2025</u>
7.	<u>Commercial Production</u>	<u>April 2025</u>	

The above schedule is based on the estimates of management of the company.

Following text has been inserted on page no. 84 of Draft Red Herring Prospectus after sub-heading ‘Basis of Estimation and Key Assumptions for working capital projections made by Company’ under heading Object of the Issue as below:

The company is presently involved in the manufacturing of HDPE/PP Bag and Zinc Sulphate and in line with its strategic expansion plans, the company is now gearing up to diversify its manufacturing portfolio by entering the production of jumbo bag. This expansion initiative stems from a proactive response to the rapidly increasing demand for jumbo bags within the industry.

To facilitate this transition, the company is preparing to invest in new plant and machinery, ensuring a seamless integration of jumbo bag manufacturing into its existing operations. This expansion aligns with market trends and positions the company to capitalize on the growing demand for versatile packaging solutions, thereby fortifying its presence in the industry. The establishment of our Jumbo Bag unit will eventually lead to an augmented working capital requirement. This expansion necessitates a strategic reassessment and adjustment of our financial resources to accommodate the increased operational demands and ensure smooth business functioning.

Following text has been inserted on page no. 91 of Draft Red Herring Prospectus after sub-heading ‘Basis of Estimation and Key Assumptions for working capital projections made by our Subsidiary Company, Arawali Phosphate Limited’ under heading Object of the Issue as below:

Arawali is a manufacturer of Single Super Phosphate (SSP) Fertilizer. In SSP Fertilizers industry, Trade receivable holding period tends to be at higher side of 100-180 days as the product is directly linked with the Government subsidy due to which the working capital requirement of the subsidiary tends to increase. Further, after additional capital expenditure of ₹ 320.00 Lakhs for SSP Plant, the working capital requirement for the subsidiary will eventually lead to an increasing working capital requirement.

Following text has been inserted on page no. 88 of Draft Red Herring Prospectus after sub-heading ‘Justification / Assumptions for working capital requirements’ under heading Object of the Issue as below:

Yara Green Energy Pvt Ltd (YGEPL) is a newly registered organization 100% Subsidiary of the Issuer Company which is promoted by experienced promoters i.e. Yashpal Singh Yadav and Anya Agro & Fertilizers Private Limited. YGEPL is primarily focusing on the bioenergy projects to begin with Biomass pellets. The working capital requirement will arise once the plant is fully functional. The issuer company estimates to complete the commencement of plant by the end of March 2025 based on management estimates. Thereby, working capital requirement of mere Rs. 175.00 Lakhs will be funded from IPO Proceeds.

BUSINESS OVERVIEW

Following text has been inserted on page no. 131 of Draft Red Herring Prospectus under flow chart of Zinc Manufacturing process as below:

Zinc Sulphate Product:

1. Zinc Sulphate Monohydrate
2. Zinc Sulphate Heptahydrate

Raw Materials:

1. Zinc Ash: This is a cost-effective source of zinc oxide. Zinc ash, which is a by-product of galvanizing units and other processes like zinc metal recycling and die-casting, contains various impurities such as iron, aluminium, lead, and chloride. Controlling these impurities is crucial for ensuring a high-quality final product.
2. Sulphuric Acid (Technical grade 98.5% pure): Reacts with zinc ash to produce zinc sulphate.

Zinc Ash Specifications:

1. Zinc (45 - 72%)
2. Lead (Pb) 8% max (Lesser the better)
3. Iron (Fe) 5% max
4. Chlorides (Cl) 25 - 30 max (Less the better)

Zinc sulphate, available in two primary forms—zinc sulphate heptahydrate ($\text{ZnSO}_4 \cdot 7\text{H}_2\text{O}$) and zinc sulphate monohydrate ($\text{ZnSO}_4 \cdot \text{H}_2\text{O}$)—is a widely used agricultural micronutrient. These variants are typically referred to as hepta and mono, respectively. The specifications for both forms are outlined in the Fertilizer (Control) Order, 1985, which must be adhered to during production.

The principal raw materials for manufacturing zinc sulphate are zinc ash and sulphuric acid. Zinc in its metal form reacts very slowly with sulphuric acid, so zinc oxide is preferred due to its faster reaction rate and reduced hydrogen gas evolution.

Manufacturing Process:

1. Reaction:

- Zinc ash is reacted with dilute sulphuric acid in an agitated reactor. Due to the presence of insoluble materials in zinc ash, the effectiveness of the reaction depends on proper agitation. As the reaction proceeds, the slurry density increases due to aggregate solids.
- The reaction is carefully controlled to maximize the removal of impurities, and the reaction endpoint is closely monitored.

2. Separation:

- The reaction mixture is transferred to a settling tank where flocculants are added to expedite the separation of solid impurities.
- Once the reaction is complete, the slurry is pumped to a filter press, which hydraulically separates the solid contaminants from the clear solution of zinc sulphate.

3. Filtration and Washing:

- The separated mud from the filter press is washed with a dilute solution to recover and reuse the product salts.

4. Product Processing:

○ For Monohydrate Production:

- The clear solution is directed to a spray dryer, where it is sprayed into hot air. The water evaporates, leaving behind a dry powder of zinc sulphate monohydrate.
- The dried powder is screened to separate oversize and undersize particles before being stored in a silo. It is then fed into a pouch packing machine, where it is bagged.

○ For Heptahydrate Production:

- The clear solution is transferred to crystallizers, which are cooled using a cold water jacket. Zinc sulphate heptahydrate crystals precipitate out.
- The solid-liquid mixture is then processed in centrifugal machines to separate the crystals. The liquid is recycled back to the reaction circuit, while the solid crystals are sent to a bagging machine for packaging.

The entire process is designed to ensure the production of high-quality zinc sulphate with minimal impurities, meeting the specifications set forth in the Fertilizer (Control) Order, 1985.

Following text has been inserted on page no. 139 of Draft Red Herring Prospectus below the table showing Bifurcation of employees under heading Business Overview as below:

Our company has not engaged any type of contract labour service in relation to the manufacturing of our products. However, as and when extra manpower required our Company hires labour on daily wages on need basis.

HISTORY AND CORPORATE STRUCTURE

Following text has been updated on page no. 150 of Draft Red Herring Prospectus under heading History and Corporate Structure as below:

MAJOR EVENTS

There are no major events in the company since its incorporation except as mentioned below.

Year	Key Events/Milestone/ Achievement
2011	Our company was incorporated as a private limited company under the name “Anya Polytech Private Limited”
2014	The name of our company changed from “Anya Polytech Private Limited” to “Anya Polytech & Fertilizers Private Limited.”
2023	As on July 09, 2023, our company has entered into a Memorandum of Understanding (MOU) with KRIBHCO (Krishak Bharati Co-operative Limited) to facilitate the supply of Zinc Sulphate by Anya Polytech and Fertilizers Limited to KRIBHCO for the distribution, marketing and promotion of the same through its network of cooperative societies, private dealers and own dealers and retail outlets called Krishak Bharati Sewa Kendra (KBSKs) on the term and conditions agreed under the MOU. The said MOU shall be effective for the period of four years (09.07.2023 -08.07.2027).
2023	KRIBHCO (Krishak Bharati Co-operative Limited) and APL (Arawali Phosphate limited) have agreed to mutually work together to facilitate the supply of SSP in various grades manufactured by APL to KRIBHCO for the purpose of distribution, marketing and promotion of the same through its network of cooperative societies, private dealer and own dealer and retail outlets called Krishak Bharati Sewa Kendra (KBSKs) on the term and conditions agreed under this MOU.
2023	Our Company has achieved Milestone of ₹ 100 Crore from Revenue from Operations.
2023	Our company was converted into Public Limited Company under the name of “Anya Polytech & Fertilizers Limited”.
2023	Our Company received Purchase Order worth Rs. 3,64,98,816 (Rupees Three Crore Sixty Four Lakhs Ninety Eight Thousand Eight Hundred Sixteen Only) from KRIBHCO (Krishak Bharati Co-operative Limited).
<u>2024</u>	Our Company reduced the paid up equity share capital to Rs. 17,60,00,000 divided into 3,20,00,000 (Three Crore Twenty Lakhs) equity shares of ₹ 5.5/- each.
2024	The equity shares of our Company was sub- divided from the face value of each equity share of Company from ₹ 10/- each (Rupees Ten Only) into face value to of ₹ 2/- each (Rupees Two Only).

OUR SUBSIDIARIES

Following text has been updated on page no. 183 of Draft Red Herring Prospectus under heading Our Subsidiaries as below:

Shareholding Structure

The shareholding pattern of Yara Green Energy Private Limited as on the date of this Draft Red Herring Prospectus is mentioned below:

Sr. No.	Shareholder's Name	No. of Equity Shares held (₹ 10/- each)	Percentage (%)
1	Yashpal Singh Yadav	<u>1</u>	<u>0.01%</u>
2	Anya Polytech & Fertilizers Limited (Formerly Anya Polytech & Fertilizers Private Limited)	<u>9,999</u>	<u>99.99%</u>
	TOTAL	10,000	100.00%

OUTSTANDING LITIGATIONS AND MATERIAL DEVELOPMENTS

Following table has been updated and removed on page no. 206 of Draft Red Herring Prospectus under sub-heading ‘Criminal proceedings against the Company’ under heading Outstanding Litigations and Material Developments as below:

1. Criminal case numbering COMA/7586/2021 in Court of Chief Judicial Magistrate, Ludhiana, Punjab:

The case no. COMA/7586/2021 was filed by state of Punjab through Narinder Singh Benipal, Chief Agricultural Officer, Ludhiana in the Court of Chief Judicial Magistrate, First Class Ludhiana under clause 19(a) of the Fertilize (Control) Order, 1985 read with section 3 and section 12-A of the Essential Commodity Act, 1955. The Agricultural Officer visited the shop of M/s Sargun Sandeep Seeds Corporation, Sarabha Nagar, Ludhiana on February 13, 2019 and drew a sample of Zinc Sulphate 33% Monohydrate (Powder) manufactured by our Company. The sample was sent to Fertilizers Quality Control Laboratory, Ludhiana for analysis and was found to be non-standard vide their report dated February 26, 2019. A show cause notice was served to the dealer and our Company on March 07, 2019. Our Company and the dealer filed an appeal for re testing of the sample. The sample was re-analyzed at Fertilizer Control Laboratory at Bapatia, District Guntur, Andhra Pradesh and was again found to be non-standard. Thereafter the criminal case was filed in the Court.

The case is at the stage of Appearance and the next date of hearing is fixed as January 06, 2025.

2. Criminal case numbering COMA/28/2023 in District Court Ambala.

A criminal case no. COMA/28/2023 has been filed by the State of Haryana through DC, Agriculture and Farmer Welfare Department, Ambala against Jatin Agrawal, Proprietor of Siya Ram Cooperative Multipurpose Society and Others including our Company before Chief Judicial Magistrate, Ambala for failure to meet the specifications of the fertilizer sample taken under Section 7 of the Essential Commodities Act 1955 read with Fertilizer (Inorganic, Organic Mixed) Control Order, 1985. During the routine checking on November 08, 2022 by the Deputy Director Agriculture and Farmer Welfare Department, Ambala visited The Siya Ram Cooperative Multipurpose Society Limited in Dosarka, Tehsil Barara and drew a sample of Zinc Monohydrate 33% manufactured by Anya Polytech and Fertilizers Private Limited. The sample was sent to Quality Control Laboratory, Karnal for analysis who declared the sample as non-standard as per their report dated November 23, 2022. A show cause notice dated November 28, 2022 was sent to the Siya Ram Cooperative Society and our Company. Our Company filed an appeal before the Appellate Authority-cum-Director General Agriculture and Farmer Welfare Department, Haryana, Panchkula for re-testing of the sample. Accordingly the sample was sent for retesting to Regional Fertilizer Control Laboratory, Navi Mumbai where it was again declared non-standard. Thereafter the complaint case was filed in the court.

The case is at the stage of execution of bailable warrants and the next date of hearing is January 10, 2025.

- ~~3. Criminal case numbering COMA/107/2023 in Court of Chief Judicial Magistrate, Jind~~

- ~~4. Criminal case numbering COMA/189/2023 in Court of Chief Judicial Magistrate, Jind~~

GOVERNMENT APPROVALS

Following underlined text has been updated on page no. 210 of Draft Red Herring Prospectus under heading Government Approvals as below:

GOVERNMENT AND OTHER APPROVALS OF ISSUER COMPANY

Except as mentioned below, our Company has received the necessary consents, licenses, permissions, registrations and approvals from the Central and State Governments and other government agencies/ regulatory authorities/ certification bodies required to undertake the Issue or continue our business activities and no further approvals are required for carrying on our present or proposed business activities. It must, however, be distinctly understood that in granting the above approvals, the Government of India and other authorities do not take any responsibility for the financial soundness of our Company or for the correctness of any of the statements or any commitments made or opinions expressed in this behalf. Unless otherwise stated, these approvals are all valid as of the date of this Draft Red Herring Prospectus.

*For details in connection with the regulatory and legal framework within which we operate, see the section titled “**Key Industrial Regulations and Policies**” at page 153 of this Draft Red Herring Prospectus. The main objects clause of the Memorandum of Association of our Company and the objects incidental, enable our Company to carry out its activities.*

The Company has got following licenses/ registrations/ approvals/ consents/ permissions from the Government and various other Government agencies required for its present business.

I. APPROVALS FOR THE ISSUE

The following approvals have been obtained in connection with the Issue:

Corporate Approvals:

- a) The Board of Directors have, pursuant to Section 62(1)(c) of the Companies Act, 2013, by a resolution passed at its meeting held on July 15, 2024 authorized the Issue, subject to the approval of the shareholders and such other authorities as may be necessary.
- b) The shareholders of our Company have, pursuant to Section 62(1)(c) of the Companies Act, 2013, by a Special Resolution passed in the Extraordinary General Meeting held on July 17, 2024 authorized the Issue.

Approval from the Stock Exchange:

- a) In-principle approval dated [●] from NSE for using the name of the Exchange in the offer documents for listing of the Equity Shares on SME Platform of NSE, issued by our Company pursuant to the Issue.

Agreements with NSDL and CDSL:

- a) The company has entered into an agreement dated January 25, 2024 with the Central Depository Services (India) Limited (“CDSL”) and the Registrar and Transfer Agent, who in this case is Skyline Financial Services Private Limited for the dematerialization of its shares.
- b) Similarly, the Company has also entered into an agreement dated December 22, 2023 with the National Securities Depository Limited (“NSDL”) and the Registrar and Transfer Agent, who in this case is Skyline Financial Services Private Limited for the dematerialization of its shares.
- c) The International Securities Identification Number (ISIN) of our Company is INE0SI601032.

NOC from Lenders

- a) NOC dated July 29, 2024 from Indusind Bank, Mayur Vihar, Phase II, New Delhi.
- b) NOC dated July 29, 2024 from State Bank of India, Shahjahanpur

II. APPROVALS PERTAINING TO INCORPORATION, NAME AND CONSTITUTION OF OUR COMPANY

Sr. No.	Nature of Registration	CIN	Applicable Laws	Issuing Authority	Date of Issue	Date of Expiry
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1.	Certificate of Incorporation Of 'Anya Polytech Private Limited'	U25209DL2011PTC225541	Companies Act, 1956	RoC, NCT of Delhi & Haryana	September 27, 2011	Valid until cancelled
2.	Certificate of Incorporation On change of name from 'Anya Polytech Private Limited' to 'Anya Polytech & Fertilizers Private Limited'	U01403DL2011PTC225541	Companies Act, 1956	RoC, NCT of Delhi & Haryana	December 17, 2014	Valid until cancelled
3.	Fresh Certificate of Incorporation On change of name from 'Anya Polytech & Fertilizers Private Limited' to 'Anya Polytech & Fertilizers Limited'	U01403DL2011PLC225541	Companies Act, 2013	RoC, NCT of Delhi & Haryana	September 11, 2023	Valid until cancelled

III. OTHER APPROVALS

We require various approvals and/ or licenses under various rules and regulations to conduct our business. Some of the material approvals required by us to undertake our business activities are set out below:

A. TAX RELATED APPROVALS:

Sr. No.	Description	Registration number	Applicable laws	Authority	Date of Certificate	Date of Expiry
1.	Permanent Account Number (PAN)	AAKCA1442K	Income Tax Act, 1961	Income Tax Department, Government of India	September 27, 2011	Valid until cancelled
2.	Tax Deduction Account Number (TAN)	DELA29862A	Income Tax Act, 1961	Income Tax Department, Government of India	March 05, 2012	Valid until cancelled
3.	Certificate of Registration of Goods and Services Tax (Uttar Pradesh)	09AAKCA1442K1ZL	Centre Goods and Services Tax Act, 2017	Assistant Commissioner of State Tax	Issued on July 27, 2022 w.e.f. July 01, 2017	Valid until cancelled
4.	Certificate of Registration of Goods and Services Tax (Andhra Pradesh)	37AAKCA1442K1ZM	Centre Goods and Services Tax Act, 2017	Superintendent of State Tax	June 15, 2022	Valid until cancelled
5.	Certificate of Registration of Goods and Services Tax (Rajasthan)	08AAKCA1442K1ZN	Centre Goods and Services Tax Act, 2017	Deputy Commissioner of State Tax	November 5, 2020	Valid until cancelled

B. LABOUR LAW RELATED APPROVALS:

Sr. No.	Description	Registration number	Applicable laws	Authority	Date of Certificate	Date of Expiry
1.	Registration under Employees' Provident Funds	UPBLY/0053877/000	Employees (Provident Fund and Miscellaneous	Employees' Provident Fund Organisation	March 06, 2013	Valid until cancelled

Sr. No.	Description	Registration number	Applicable laws	Authority	Date of Certificate	Date of Expiry
			Provisions) Act, 1952			
2.	ESI Registration	30000603850000999	Employee State Insurance Act, 1948	Employees' State Insurance Corporation	June 06, 2013	Valid until cancelled
3.	Labour Identification Number (LIN)	1-3610-6193-6	Various Labour Laws	Shram Suvidha Portal	Verified from Portal	Valid until cancelled

C. BUSINESS OPERATIONS RELATED APPROVALS:

Sr. No.	Description	Registration number	Applicable laws	Authority	Date of Certificate	Date of Expiry
1.	Registration and Licence to work at a Factory at UPSIDC Area, Vill:Keshurehai, Shahjahanpur.	UPFA23000062	The Factories Act, 1948	Labour Department, Uttar Pradesh	December 02, 2023 with effect from January 01, 2024	December 31, 2024
2.	Certificate of Importer-Exporter Code (IEC)	0515026158	Foreign Trade (Development and Regulation) Act, 1992	Government of India (Ministry of Commerce and Industry Directorate General of Foreign Trade)	July 09, 2015	Valid until cancelled
3.	Registration under Legal Metrology (Packaged Commodities) Packing Material Zinc Hepta Hydrate and Micronutrients	UP/220422035PC007	Legal Metrology Act, 2009 and Legal Metrology (Packaged Commodities) Rule 2011	Government of Uttar Pradesh, Office of the Controller, Legal Metrology (Weights and Measures)	September 01, 2022	Valid until cancelled
4.	Verification Certificate for Weights and Measures	114489	Schedule 8, Rule 16(3), Legal Metrology Act 2009 and Legal Metrology (Packaged Commodities), Rules 2011	Legal Metrology Department, Government of Uttar Pradesh	January 31, 2023	January 31, 2025
5.	Registration under Legal Metrology (Packaged Commodities) for Rice and all kinds of food grains	GOI/UP/2018/403	Legal Metrology (Packaged Commodities) Rule 2011	Legal Metrology Division, Department of Consumer Affairs, Ministry of Consumer Affairs, Food and Public Distribution	October 25, 2018	Valid until cancelled
Sr. No.	Description	Registration number	Applicable laws	Authority	Date of Certificate	Date of Expiry

6.	Certificate for use of Boiler	UP-8021	The Boiler Act (V of 1923)	Uttar Pradesh Boiler Inspection Department	December 13, 2023	December 12, 2024
7.	Certificate of Registration for Shops and Establishments Act (Delhi-Nehru Place Office)	2023169199	Delhi Shops & Establishment Act, 1954	Department of Labour, Govt. of NCT of Delhi	December 13, 2023	Valid until cancelled
8.	Certificate of Registration for Shops and Establishments Act (Uttar Pradesh-Noida Office)	UPSA10731971	Uttar Pradesh Shop & Commercial Establishment Act, 1962	Labour Department, Govt. of Uttar Pradesh	December 13, 2023 (w.e.f. Nov. 1, 2023)	Valid until cancelled
9.	Certificate of Stability of Factory or Part of Factory	Form No.2 as per Rule 3(3) of UP Factory Rules, 1950 APPL/SPN/2013	Under Rule 3(3) of UP Factory Rules, 1950	Tarun Bharti B.E. (Civil)	May 06, 2013	Valid until cancelled
10.	NOC from Fire Department	4/CFO/Bareilly-2013 (SHAH)/1184	Factory Act, 1948	Chief Fire Officer, Bareilly	October 30, 2013	Valid until cancelled
11.	LEI Certificate	335800C1W2AUZM96J623	RBI Guidelines	Legal Entity Identifier India Limited	September 29, 2023	September 28, 2024
12.	Udyam Registration Certificate	UDYAM-UP-28-0022705	MSME Development Act, 2006	Ministry of Micro Small & Medium Enterprises, Government of India	July 19, 2021	Valid until cancelled
13.	Sanction of Electricity Load (750 K-watt)	23VSNOC05004658	Central Electricity (Matters related to safety and electrical supply) Regulation 2010	Directorate of Electrical Safety	April 27, 2022	April 26, 2025
14.	Consent to Operate the Factory	207218/UPPCB/Bareilly(UPPCBRO)/CTO/both/SHAHJAHANPUR/2024	Section 25 of the Water (Prevention and Control Pollution) Act, 1974 and Section 21/22 of the Air (Prevention and control of Pollution) Act, 1981	U.P. Pollution Control Board	April 17, 2024 with effect from April 01, 2024	March 31, 2029
15.	Registration Certificate for	PR-25-UTT-07-AAKCA1442K-22	Under Rule – 13(2) of	Central Pollution	July 26, 2022	Valid until cancelled

Sr. No.	Description	Registration number	Applicable laws	Authority	Date of Certificate	Date of Expiry
	Producer		Plastic Waste Management Rules, 2016	Control Board (Ministry of Environment, Forest and Climate Change, Government of India)		As per the CPCB notice no F. No. CP-20/6/2023-UPC-II-HO-CPCB-HO dated August 28, 2023, it does not need further renewal.

D. QUALITY CERTIFICATIONS:

Sr. No.	Nature of Registration	Registration number	Applicable laws	Authority	Date of Certificate	Date of Expiry
1.	BIS Registration Certificate for Textiles- High Density Polyethylene (HDPE)/Polypropylene (PP) Woven Sacks for Packing 50 kg/25 kg Sugar IS 14968:2015	CM/L-9300106105	Bureau of Indian Standards Act, 2016	Ministry of Consumer Affairs, Food & Public Distribution, Govt. of India	February 16, 2024	February 07, 2025
2.	BIS Registration Certificate for Textiles- High Density Polyethylene (HDPE)/Polypropylene (PP) Woven Sacks for Packing 50 kg/25 kg Foodgrains- Specification IS 14887:2014	CM/L-9300090310	Bureau of Indian Standards Act, 2016	Ministry of Consumer Affairs, Food & Public Distribution, Govt. of India	January 10, 2014	December 20, 2024
3.	Certificate of Registration for Quality Management System of the Company under ISO 9001:2015 with the following scope: Manufacturer of HDPE & PP Woven Sacks, Fabric and Industrial Packaging and Manufacturer of Zinc Sulphate, Micronutrient mixture, Ferrous Sulphate etc	QMSI/RE/1969	NA	Bureau of International Quality Standard Pte. Ltd	February 20, 2024	March 19, 2027
4.	Certificate of Registration for Food Safety Management System of the	FSMS/092020/13457	NA	International Standards Certification.	September 29, 2022	September 28, 2025

Sr. No.	Nature of Registration	Registration number	Applicable laws	Authority	Date of Certificate	Date of Expiry
	Company under ISO 22000:2018 with the following scope: Manufacturing of HDPE/ PP Woven Fabric, Bags for Packing of Sugar, Food Grain, Cement & Various Fertilizers.					
5.	Certificate of Registration for Hazard Analysis and Critical Control Point (HACCP) with the following scope: Manufacturing of HDPE/ PP Woven Fabric, Bags for Packing of Sugar, Food Grain, Cement & Various Fertilizers.	HACCP/092020/13458	NA	International Standards Certification	September 29, 2022	September 28, 2025

E. APPROVALS OBTAINED/APPLIED IN RELATION TO INTELLECTUAL PROPERTY RIGHT (IPR)

Sr. No.	Description	Registration Number/Mark/Label	Class	Applicable Laws	Issuing Authority	Date of Issue	Date of Expiry
1.	Registration for Trade Mark	3913718 ANYA BHUPOSHAK	1	Trade Mark Act, 1999	Trade Mark Registry	August 10, 2018	August 10, 2028
2.	Registration for Trade Mark	3913716 	1	Trade Mark Act, 1999	Trade Mark Registry	August 10, 2018	August 10, 2028
3.	Registration for Trade Mark	4735404 ANYA PHOSFO KING	1	Trade Mark Act, 1999	Trade Mark Registry	November 06, 2020	November 06, 2030
4.	Registration for Trade Mark	3174148 	1	Trade Mark Act, 1999	Trade Mark Registry	February 02, 2016	February 02, 2026
5.	Registration for Trade Mark	3913717 ANYA SUPER DHAN	1	Trade Mark Act, 1999	Trade Mark Registry	August 10, 2018	August 10, 2028
6.	Registration for Trade Mark	3423271 	1	Trade Mark Act, 1999	Trade Mark Registry, Mumbai	November 29, 2016	November 29, 2026

Sr. No.	Description	Registration Number/Mark/Label	Class	Applicable Laws	Issuing Authority	Date of Issue	Date of Expiry
7.	Registration for Trade Mark	 6251755	1	Trade Mark Act, 1999	Trade Mark Registry, Mumbai	January 08, 2024	January 08, 2034
8.	Registration for Trade Mark	 6167692	35	Trade Mark Act, 1999	Trade Mark Registry, Mumbai	October 28, 2023	October 28, 2033
9.	Registration for Trade Mark	6167691 ANYA UNNATI KENDRA	35	Trade Mark Act, 1999	Trade Mark Registry, Mumbai	October 28, 2023	October 28, 2033

F. THE DETAILS OF DOMAIN NAME REGISTERED ON THE NAME OF THE COMPANY:

Sr. No.	Domain Name	IANA ID/Registrar Name	Creation Date	Expiry Date
1.	apfl.in	801217 / Endurance Digital Domain Technology LLP	February 23, 2015	February 23, 2025

IV. MATERIAL LICENSES/ APPROVALS/PERMISSION FOR WHICH APPLICATIONS HAVE BEEN MADE BY OUR COMPANY BUT NOT RECEIVED

NIL

V. MATERIAL LICENSES/ APPROVALS/PERMISSION YET TO BE APPLIED BY OUR COMPANY

NIL

APPROVALS AND LICENCES OF ARAWALI PHOSPHATE LIMITED

I. APPROVALS PERTAINING TO INCORPORATION, NAME AND CONSTITUTION OF OUR SUBSIDIARY COMPANY, ARAWALI PHOSPHATE LIMITED

Sr. No.	Nature of Registration	CIN	Applicable Laws	Issuing Authority	Date of Certificate	Date of Expiry
1.	Certificate of Incorporation of 'Penguin Plastics Private Limited'	17-011667	The Companies Act, 1956	Registrar of Companies, Rajasthan, Jaipur	March 01, 1996	Valid Until Cancell ed
2.	Certificate of Incorporation on change of name from 'Penguin Plastics Private Limited' to 'Arawali Phosphate Private Limited'	17-011667	The Companies Act, 1956	Registrar of Companies, Rajasthan, Jaipur	December 28, 1998	Valid Until Cancell ed
3.	Certificate of Incorporation on change of name from 'Arawali Phosphate Private Limited' to 'Arawali Phosphate Limited'	U14212RJ19 96PLC01166 7	The Companies Act, 1956	Registrar of Companies, Rajasthan, Jaipur	April 23, 1999	Valid Until Cancell ed

II. OTHER APPROVALS

Some of the material approvals required by our subsidiary to undertake its business activities are set out below:

A. TAX RELATED APPROVALS OF OUR SUBSIDIARY COMPANY, ARAWALI PHOSPHATE LIMITED:

Sr. No	Description	Registration number	Applicable laws	Authority	Date of Certificate	Date of Expiry
1.	Permanent Account Number (PAN)	AABCA9960B	Income Tax Act, 1961	Income Tax Department, Government of India	April 23, 1999	Valid Until Cancelled
2.	Tax Deduction Account Number (TAN)	JDHA01831E	Income Tax Act, 1961	Income Tax Department, Government of India	Verified from Traces Portal	Valid Until Cancelled
3.	Certificate of Registration of Goods and Services Tax (Rajasthan)	08AABCA9960B1ZS	Centre Goods and Services Tax Act, 2017	Assistant Commissioner of State Tax	June 23, 2022 w.e.f. July 01, 2017	Valid Until Cancelled
4.	Certificate of Registration of Goods and Services Tax (Uttar Pradesh)	09AABCA9960B1ZQ	Centre Goods and Services Tax Act, 2017	Assistant Commissioner of State Tax	February 11, 2023	Valid Until Cancelled

B. BUSINESS OPERATIONS RELATED APPROVALS OF OUR SUBSIDIARY COMPANY, ARAWALI PHOSPHATE LIMITED:

Sr. No	Description	Registration number	Applicable laws	Authority	Date of Certificate	Date of Expiry
1.	Udyam Registration Certificate	UDYAM-RJ-33-0011692	MSME Development Act, 2006	Ministry of Micro Small & Medium Enterprises, Government of India	May 19, 2021	Valid Until Cancell ed
2.	Consent to Operate the Factory for the products Single Super Phosphate	2019-2020/PDF/3942	Section 25/26 of the Water (prevention and control of pollution) Act,	Rajasthan State Pollution Control Board	February 11, 2020 w.e.f. September 30, 2019	August 31, 2024

Sr. No	Description	Registration number	Applicable laws	Authority	Date of Certificate	Date of Expiry
	Granular, Single Super Phosphate Powder and by product Sodium Silico Flouride		1974, Section 21 of the Air (Prevention and control of Pollution) Act, 1981.			
3.	Consent to Operate the Factory for the products Boronated Single Super Phosphate, Zincated Granulated Single Super Phosphate	2019-2020/PDF/3944	Section 25/26 of the Water (prevention and control of pollution) Act, 1974, Section 21 of the Air (Prevention and control of Pollution) Act, 1981.	Rajasthan State Pollution Control Board	February 11, 2020 w.e.f. September 02, 2019	August 31, 2024
4.	Registration and Licence to work a Factory at 4920 to 4939, Vil. Umarda Teh Girwa, Udaipur, Rajasthan	RJ/26144	Factories Act, 1948	Chief Inspector of Factories and Boilers Rajasthan, Jaipur	April 27, 2022	March 31, 2025

C. LABOUR LAW RELATED APPROVALS OF OUR SUBSIDIARY COMPANY, ARAWALI PHOSPHATE LIMITED:

Sr. No	Description	Registration number	Applicable laws	Authority	Date of Certificate	Date of Expiry
1.	Registration for Employees' Provident Funds	RJUDR0012218000	Employees (Provident Fund and Miscellaneous Provisions) Act, 1952	Employees' Provident Fund Organisation	Note 1*	Valid until Cancelled
2.	Registration for Employees' State Insurance	16000505680000301	Employee State Insurance Act, 1948	Employees' State Insurance Corporation	Note 1*	Valid until cancelled

*Note 1: Since, the certificates are not available, we verified the same from EPFO portal and ESIC portal.

III. MATERIAL LICENSES/ APPROVALS/PERMISSION FOR WHICH APPLICATIONS HAVE BEEN MADE BY OUR COMPANY BUT NOT RECEIVED

1. Renewal of Consent to Operate the Factory under section 21 of the Air (Prevention and Control of Pollution) Act, 1981 (No. 14 of 1981) & section 25/26 of the Water (Prevention and Control of Pollution) Act, 1974 has been applied for vide application ID 378816 dated August 09, 2024.

IV. MATERIAL LICENSES/ APPROVALS/PERMISSION YET TO BE APPLIED BY OUR COMPANY

NIL

APPROVALS AND LICENCES OF YARA GREEN ENERGY PRIVATE LIMITED

I. APPROVALS PERTAINING TO INCORPORATION, NAME AND CONSTITUTION OF OUR SUBSIDIARY COMPANY, YARA GREEN ENERGY PRIVATE LIMITED

Sr. No.	Nature of Registration	CIN	Applicable Laws	Issuing Authority	Date of Certificate	Date of Expiry
1.	Certificate of Incorporation of 'Yara Green Energy Private Limited'	U35105UP2023PTC180308	The Companies Act, 2013	Registrar of Companies, Central Registration Centre	April 18, 2023	Valid until cancelled

II. OTHER APPROVALS

Some of the material approvals required by our subsidiary company to undertake its business activities are set out below:

A. TAX RELATED APPROVALS OF OUR SUBSIDIARY COMPANY, YARA GREEN ENERGY PRIVATE LIMITED:

Sr. No.	Description	Registration number	Applicable laws	Authority	Date of Certificate	Date of Expiry
1.	Permanent Account Number (PAN)	AABCY6613M	Income Tax Act, 1961	Income Tax Department, Government of India	April 18, 2023	Valid until cancelled
2	Tax Deduction Account Number (TAN)	MRTY01147G	Income Tax Act, 1961	Income Tax Department, Government of India	April 18, 2023	Valid until cancelled
3	Certificate of Registration of Goods and Services Tax (Uttar Pradesh)	09AABCY6613M1ZV	Centre Goods and Services Tax Act, 2017	Assistant Commissioner of State Tax	May 17, 2023	Valid until cancelled

B. BUSINESS OPERATIONS RELATED APPROVALS, YARA GREEN ENERGY PRIVATE LIMITED:

Sr. No	Description	Registration number	Applicable laws	Authority	Date of Certificate	Date of Expiry
1.	Udyam Registration Certificate	UDYAM-UP- 28-0117975	MSME Development Act, 2006	Ministry of Micro Small & Medium Enterprises, Government of India	July 08, 2024	Valid until cancelled
2.	Consent to Establish (CTE) for proposed production of 40	217296/UPPCB/Bareilly(UPPCBRO)/CTE/SHA HJAHANPUR /2024	Section 25 of the Water (Prevention and Control Pollution) Act, 1974	Uttar Pradesh Pollution Control Board	August 08, 2024	August 07, 2026

	TPD		and Section 21 of the Air (Prevention and Control of Pollution) Act, 1981			
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C. MATERIAL LICENSES/ APPROVALS/PERMISSION FOR WHICH APPLICATIONS HAVE BEEN MADE BY OUR COMPANY BUT NOT RECEIVED
NIL

D. MATERIAL LICENSES/ APPROVALS/PERMISSION YET TO BE APPLIED BY OUR COMPANY
The Company has received the Consent to Establish from the Pollution Control Board, our Subsidiary Company, Yara Green Energy Private Limited. Further steps for obtaining factory license and consent to operate shall be taken up in due course.

**MANAGEMENT DISCUSSION AND ANALYSIS OF FINANCIAL POSITION AND RESULTS OF
OPERATIONS**

Following text has been inserted on page no. 195 of Draft Red Herring Prospectus under sub-heading Restated Profit after Tax as below:

Restated Profit after Tax

The Restated profit after tax for the Period ended January 31, 2024 stood at ₹ 1,070.68 Lakhs which is 10.72% of the total income. The increase in PAT Margin is primary to the following reason: (i) Additional capital expenditure of ₹ 871.25 Lakhs incurred in the stub period resulting into increasing revenue and margin; (ii) Opening of retail outlets by the name of “Anya Unnati Kendra”; and (iii) Efficient procurement of raw material.

ISSUE PROCEDURE

Following text has been updated on page no. 261 of Draft Red Herring Prospectus under heading Issue Procedure as below:

ALLOTMENT PROCEDURE AND BASIS OF ALLOTMENT

The Allotment of Equity Shares to Bidders other than Retail Individual Investors may be on proportionate basis. No Retail Individual Investor will be Allotted less than the minimum Bid Lot subject to availability of shares in Retail Individual Investor Category and the remaining available shares, if any will be Allotted on a proportionate basis. The Issuer is required to receive a minimum subscription of 90% of the Issue. However, in case the Issue is in the nature of Issue for Sale only, then minimum subscription may not be applicable.

The Allotment of Equity Shares to Bidders other than Retail Individual Investors and Anchor Investors may be on proportionate basis. For Basis of Allotment to Anchor Investors, Bidders may refer to RHP. No Retail Individual Investor will be Allotted less than the minimum Bid Lot subject to availability of shares in Retail Individual Investor Category and the remaining available shares, if any will be Allotted on a proportionate basis. The Issuer is required to receive a minimum subscription of 90% of the Issue. However, in case the Issue is in the nature of Offer for Sale only, then minimum subscription may not be applicable.

Flow of Events from the closure of bidding period (T DAY) Till Allotment:

- On T Day, RTA to validate the electronic bid details with the depository records and also reconcile the final certificates received from the Sponsor Bank for UPI process and the SCSBs for ASBA and Syndicate ASBA process with the electronic bid details.
- RTA identifies cases with mismatch of account number as per bid file / Final Certificate and as per applicant's bank account linked to depository demat account and seek clarification from SCSB to identify the applications with third party account for rejection.
- Third party confirmation of applications to be completed by SCSBs on T+1 day.
- RTA prepares the list of final rejections and circulate the rejections list with BRLM(s)/ Company for their review/ comments.
- Post rejection, the RTA submits the basis of allotment with the Designated Stock Exchange (DSE).
- The Designated Stock Exchange (DSE), post verification approves the basis and generates drawal of lots wherever applicable, through a random number generation software.
- The RTA uploads the drawal numbers in their system and generates the final list of allottees as per process mentioned below:

Process for generating list of allottees: -

- Instruction is given by RTA in their Software System to reverse category wise all the application numbers in the ascending order and generate the bucket /batch as per the allotment ratio. For example, if the application number is 78654321 then system reverses it to 12345687 and if the ratio of allottees to applicants in a category is 2:7 then the system will create lots of 7. If the drawal of lots provided by Designated Stock Exchange (DSE) is 3 and 5 then the system will pick every 3rd and 5th application in each of the lot of the category and these applications will be allotted the shares in that category.
- In categories where there is proportionate allotment, the Registrar will prepare the proportionate working based on the oversubscription times.
- In categories where there is undersubscription, the Registrar will do full allotment for all valid applications.

On the basis of the above, the RTA will work out the allottees, partial allottees and non- allottees, prepare the fund transfer letters and advice the SCSBs to debit or unblock the respective accounts.

DECLARATION

We hereby declare that all relevant provisions of the Companies Act 2013 and the rules, regulations and guidelines issued by the Government of India, or the rules, regulations or guidelines issued by the Securities and Exchange Board of India, established under Section 3 of the Securities and Exchange Board of India Act, 1992, as the case may be, have been complied with and no statement made in this Addendum to Draft Red Herring Prospectus is contrary to the provisions of the Companies Act 2013, the Securities Contracts (Regulation) Act, 1956, the Securities Contract (Regulation) Rules, 1957 and the Securities and Exchange Board of India Act, 1992, each as amended, or the rules, regulations or guidelines issued thereunder, as the case may be. We further certify that all the statements and disclosures made in this Addendum to Draft Red Herring Prospectus are true and correct.

Signed by the Directors of the Company:

Name	Designation	Signature
Yashpal Singh Yadav DIN: 00859217	Chairman and Managing Director	sd/-
Tej Pal Singh DIN: 06898372	Non-Executive Director	sd/-
Liza Sahni DIN: 10119296	Independent Director	sd/-
Vineet Bhatia DIN: 10421861	Independent Director	sd/-

Signed by:

Name	Designation	Signature
Anurag Agarwal	Chief Financial Officer	sd/-
Kavita Rani	Company Secretary & Compliance Officer	sd/-

Date: November 19, 2024

Place: New Delhi