

THE ANDHRA PETROCHEMICALS LIMITED

Regd. Office: VENKATARAYAPURAM (Tanuku) - 534 215 West Godavari Dist. (A.P.)

Tel: 08819-220975, 224755, 224911 (7 Lines)

Fax: 08819-224168

E-mail: investors@theandhrapetrochemicals.com

CIN: L23209AP1984PLC004635

Website: www.theandhrapetrochemicals.com

NO. APL/SEC/QR/12

The Relationship Manager,
Corporate Relationship Department
The Bombay Stock Exchange Ltd.,
1st Floor, New Trading Ring
Rotunda Building
Phiroze Jeejeebhoy Towers
Dalal Street, FORT,
MUMBAI 400 001

1 November 2025

Dear Sir,

SUB: Un-audited Financial Results along with Limited Review Report for the Quarter &

Half-year ended 30.9.2025

REF: Company's Scrip code: 500012

We enclose herewith the copy of Un-audited Financial Results for the Quarter & Halfyear ended 30th September, 2025 along with Limited Review Report issued by Statutory Auditors of our Company for your record.

The Board Meeting was commenced at 11.00 a.m. and concluded at 12.20 p.m.

Thanking you,

Yours faithfully,

for THE ANDHRA PETROCHEMICALS LIMITED,

(G. Adinarayana)

Chief Financial Officer & Company Secretary

Encls: As above



THE ANDHRA PETROCHEMICALS LIMITED

Regd. Office:

VENKATARAYAPURAM

(Tanuku) - 534 215

West Godavari Dist. (A.P.)

Tel: 08819-224075, 224755, 224911 (7 Lines)

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E-mail: info.tnk@theandhrapetrochemicals.com

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Website: www.theandhrapetrochemicals.com

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF-YEAR ENDED 30TH SEPTEMBER 2025

							(Rs. in lakhs)
	Particulars	3 months ended 30.09.2025	Preceding 3 months ended 30,06,2025	Corresponding 3 months ended in the previous year 30,09,2024	Half-Year ended 30.09.2025	Corresponding Half-Year ended 30.09.2024	previous year ended 31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I II	Revenue from operations Other Income	16764.30 607.39	14145.71 696.91	673.02		23390 69 1426 40 24817 09	50188.75 2775.72 52964.47
IV III	Total income (I+II) Expenses a) Cost of materials consumed b) Changes in inventories of finished goods, work-in-progress c) Employee benefits expense	17371.69 13876.04 20.69 635.24	14842.62 12810.27 (352.59) 638.85	10384.54 (1765.26) 632.62	26686.31 (331.90) 1274.09	20883.35 (3819.20) 1282.09 436.33	44146.01 (1928.35) 2638.01 904.19
	d) Finance costs e) Depreciation and amortization expense f) Power and Fuel g) Other expenses Total expenses (IV)	219,24 369,34 1601,16 539,51 17261,22	218.17 360.98 1387.13 710.30 15773.11	365.76 1214.21 489.59	730,32 2988.29 1249.81	727.59 2553.69 1085.06 23148.91	1457.73 5238.77 2387.67 54844.03
V VI VII VIII	Profit/(Loss) before exceptional items and tax (III-IV) Exceptional items Profit/(Loss) before tax (V-VI) Tax expense (including deferred tax)	110.47 - 110.47 (103.95)	(930.49) (930.49) (88.85)	(439,11)	(820.02) (192.80)	1668.18 1668.18 440.38	(1879,56) 332,18 (2211,74) (398,68)
IX X XI XII	Profit/(Loss) for the period from continuing operations(VII-VIII) Profit/(Loss) from discontinued operations Tax expense of discontinued operations Profit/(Loss) from discontinued operations(after tax) (X-XI)	214.42	(841.64) - (841.64)		(a)((a)((a)(1227.80	(1813.06) (1813.06)
XIII XIV XV	Profit/(Loss) for the period(IX+XII) Other Comprehensive Income (net of tax) Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit/(Loss) and other comprehensive income for the period)	214.42 4.30 218.72 8497.16	(841.64) 4.31 (837.33) 8497.16	(9.71) (372.60)	8.61 (618.61)	(9.71) 1218.09	17.23 (1795.83)
XVII	Paid-up equity share capital (Face Value Rs.10/- each) Other equity Earnings per equity share (for continuing operations)		*		8.50		43576,90
VIV	Basic Diluted Earnings per equity share (for discontinued operations)	0.25 0.25	(0.99) (0.99)				(2.13) (2.13)
xx	Basic Diluted Earnings per equity share (for discontinued operations) Basic Continued Continuing operations)	•	:		# C	*	
	Basic Diluted	0.25 0.25	(0.99) (0.99)				

For The Andhra Petrochemicals Ltd.

(Pendyala Narendranath Chowdary)
Managing Director

--: 2 :--

Statement of Assets and Liabilities

(Rs. in lakhs)

(a) Foliaty Work-In-progress (b) Capital Work-In-progress (c) Right-of-use asset (d) Other Intangible assets (e) Financial assets (i) Others (ii) Others (iii) Others (iv) Other non-current assets (iii) Others (iv) Other non-current assets (iv) Other set (iv) Ot			As at	As at
ASSETS Non-current assets 12304.22 12763.12 1		Particulars		31.03.2025
ASSETS Non-current assets 12304.22 12783.12 12783.12 12783.12 12783.12 12783.12 12783.12 12783.13 1232.15 1291.18 1232.15 1291.18 1232.15 1291.18 1232.15 1291.18 1232.15 1291.18 1232.15 1291.18 1232.15 1291.18 1232.15 1291.18 1232.15 1291.18 1232.15 1291.18 1232.15 1291.18 1232.15 1291.18 1232.15 1291.18 1232.15 1291.18 1232.15 1291.18 1232.15 1291.18 1292.15 1292.1		Taracaiais	Unaudited	
Non-current assets 12304,22 12763.12	1	ACCETC		
(a) Property, Plant and Equipment (b) Capter (c) Capter	-			
(b) Capital Work-in-progress (583.52 291.16 (2) Ripht-of-use asset (2) (3) Other Intangible assets (633.62 6803.93 7.36 (2) Financial assets (3) 1.0 Other Intangible assets (3) 1.0 Others (1) Others 442.08 441.62 (3) Investments (1) Others 442.08 441.62 (3) Other non-current assets 389.27 749.45 (3) Other non-current assets 389.27 749.45 (3) Other non-current assets 389.27 749.45 (3) Other non-current assets (3) Inventories (4) Other current assets (4) Other inventorial Assets (7) Investments (7) Other inventorial Assets (7) Investments (8) Bank balances other than (iii) above (23971.65 22911.14 (2) Other inventorial Assets (20) Other current (20) Other (2		1000009 50093 500 0	12304.22	12763.12
(c) Right-of-use asset (d) Other Intangible assets (e) Financial assets (i) Investments (ii) Others (ii) Others (iii) Others (f) Other non-current assets 389.27 749.45 (5) Other non-current assets 389.27 749.45 (5) Other non-current assets 389.27 749.45 (5) Other non-current assets 389.27 749.45 (6) Other non-current assets 21337.73 21056 65 (6) Other non-current assets 749.45 (6) Other non-current assets 7511.51 (6) Other non-current assets (i) Investments (ii) Trade receivables (iii) Investments 7511.51 (6) Other non-current assets 1228.05 (ii) Cash and cash equivalents (iii) above 23971.65 (iii) Cash and cash equivalents (iv) Bank balances other than (iii) above 23971.65 (c) Current Tax Asset (net) 45.55 (703.4 (d) Other current assets 1271.03 889.96 (d) Other current assets 14698.64 4247.06 (d) Other current assets 14698.64 (d) Other Equity 42988.28 (d) Other Equity 14298.28 (d) Other Equity 14298.28 (d) Other Equity 14298.28 (d) Other Equity 14298.28 (d) Other Equity 142988.28 (d) Other Equity 14298.28 (d) Othe			1532.15	291.16
(c) Other Intangible assets (e) Financial assets (i) Investments (ii) Others 442.08 441.62 (ii) Others 442.08 441.62 (iii) Others 442.08 441.62 (iii) Others 442.08 441.62 (iv) Other non-current assets 389.27 749.45 (iv) Other non-current assets 21337.73 21056.65 (iv) Investments 21337.73 21056.65 (iv) Investments 21337.73 21056.65 (iv) Investments 5583.26 (iv) Investments 5583.27 (iv) Investments 5583.27 (iv) Investments 5583.27 (iv) Other current assets 5683.27 (iv) Other current assets 5783.27 (iv) Other current liabilities (iv) Lease liabilities (iv) Lease liabilities (iv) Other current liabilities (iv) Other curren			1	
(e) Financial assets (i) Investments (ii) Others (f) Other non-current assets 38.2.7 749.45 Sub-Total - Non-current assets (ii) Investments (iii) Cash and cash equivalents (iii) Cash and cash equivalents (iv) Bank balances other than (iii) above (b) Cirancial assets (iv) Other Financial Assets (iv) Other Financial Assets (c) Current assets (iii) Cash and cash equivalents (iv) Other Financial Assets (v) Other Financial Assets (c) Current assets (d) Other Current assets (e) Equity (iv) Equity Share Capital (b) Courrent Cash (iii) Equity (a) Equity Share Capital (b) Other Equity (a) Equity Share Capital (b) Other Equity (c) Current Liabilities (i) Lease liabilities (i) Lease liabilities (i) Lease liabilities (i) Lease liabilities (ii) Equity Sub-Total - Current Liabilities (iii) Radia Assets (iii) Cash and Cash (iii) Assets (iii) Cash and Cash (iii) Assets (c) Current Cash (iii) Assets (c) Current Cash (iii) Assets (d) Other Equity (a) Equity Share Capital (b) Other Equity (c) Current Cash (iii) Assets (iii) Cash (iii) Asset (iiii) Asset (iii) Asset (iii) Asset (iii) Asset (iii) Asset (iii) Asset (iiii) Asset (iii) Asset (iiii) Asset (iiii) Asset (iii) Asset (iiii) Asset (iiiiiii) Asset (iiiiiiii) Asset (iiiiiiii) Asset (iiiiiiii) Asset (iiiiiiiii) Asset (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii			200 101 200000 10 7000 100	The second second second second
(ii) Others			0.55	7.50
(ii) Others (C) Other non-current assets 389.27 749.45 (Sub-Total - Non-current assets 21337.73 21056.65 (a) Inventories 5883.26 5388.65 (b) Financial assets (i) Investments 7511.51 6838.72 (ii) Trade receivables 360.79 67.76 (iii) Cash and cash equivalents 360.79 67.76 (iii) Cash and cash equivalents 228.05 179.96 (iv) Other Financial Assets (v) Other Financial Assets 228.05 179.96 (v) Other Current assets 1271.03 88.99 (v) Other Current Liabilities 1271.03 88.99 (v) Other Current Liabilities 1271.03 88.99 (v) Other Equity 1271.03 88.99 (v) Other Equity 1271.03 88.99 (v) Other Current Liabilities 1271.03 88.99 (v) Other Cu				
(i) Other non-current assets 2			442.00	444.60
Sub-Total - Non-current assets 21337.73 21056.65			5 (5,000,000,000,000,000,000,000,000,000,0	N 100 W N. 100 Pg
2 Current assets (a) Inventories (b) Financial assets (ii) Trade receivables (iii) Cash and cash equivalents (iv) Bank balances other than (iii) above (v) Other Financial Assets (c) Current Tax Asset (net) (d) Other current assets (d) Other current assets (e) Other Current assets (fix) Total - Assets (fix) Total - Current Liabilities	1			
(a) Inventories (b) Financial assets (i) Investments (ii) Trade receivables (iii) Cash and cash equivalents (iii) Cash and cash equivalents (iv) Bank balances other than (iii) above (iv) Other Financial Assets (c) Current Tax Asset (net) (d) Other current assets (d) Other current assets (e) Unit Current assets (for current assets (d) Other current assets (d) Other current assets (e) Courrent Tax Asset (net) (for current assets (d) Other current assets (e) Courrent assets (for current assets (for curre		Sub-Total - Non-current assets	21337.73	21056.69
(b) Financial assets (i) Investments (ii) Trade receivables (iii) Cash and cash equivalents (iv) Bank balances other than (iii) above (v) Other Financial Assets (c) Current Tax Asset (net) (d) Other current assets (d) Other current assets (e) Current Tax Asset (net) (f) Total - Assets (f) Other Current assets (f) Cash balances other than (iii) above (r) Other Financial Assets (r) Cash balances other than (iii) above (r) Other Financial Assets (r) Cash balances other than (iii) above (r) Other Carrent assets (r) Cash balances other than (iii) above (r) Other Carrent tassets (r) Cash balances other than (iii) above (r) Cash balances other than (iii) above (r) Cash balances other than (iii) above (r) Other Carrent than than the cash balances other than the cash balances of the cash balance of the	2		5000.00	5000.00
(i) Investments (533.7; (ii) Trade receivables (36.7; 63.87; (iii) Cash and cash equivalents (228.05 179.96; (iii) Cash and cash equivalents (228.05 179.96; (iv) Bank balances other than (iii) above (23971.65 29211.14; (v) Other Financial Assets (221.05 29211.14; (v) Other Financial Assets (221.05 763.44; 2426.80 45.55 763.44; (d) Other current assets (2426.80 908.47; Sub-Total - Current assets (2426.80 908.47; Sub-Total - Current assets (3036.37 65303.75; FQUITY AND LIABILITIES Equity (a) Equity Share Capital (b) Other Equity (a) Equity Share Capital (b) Other Equity (a) Equity Sub-Total - Equity (b) Other Equity (c) Equity Sub-Total - Equity Sub-Total - Non-current Liabilities (c) Provisions (c) Provisio			5883.26	5388.62
(ii) Trade receivables (iii) Cash and cash equivalents (iv) Bank balances other than (iii) above (v) Other Financial Assets (c) Current Tax Asset (net) (d) Other current assets (2426.80 (d) Other current assets (d) Other current assets (d) Other current assets (e) Equity (a) Equity Share Capital (b) Other Equity (c) Equity (a) Equity Share Capital (b) Other Equity (a) Equity Share Capital (b) Other Equity (c) Equity (c) Defered tax liabilities (a) Financial Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred tax liabilities (c) Provisions (d) Ease liabilities (ii) Lease liabilities (iii) Ease liabilities (iii) Lease liabilities (iiii) Lease liabilities (iii) Lease liabilities (iii) Lease liabilities (ii				2222 72
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(c) Current Tax Asset (net) (d) Other current assets Sub-Total - Assets Sub-Total - Assets Sab-Total - Assets Sub-Total - Assets Sub-Total - Assets Sub-Total - Assets Sub-Total - Sub-Total - Current assets Sub-Total - Sub-Total		(iv) Bank balances other than (iii) above		
C		(v) Other Financial Assets		
Sub-Total - Current assets		(c) Current Tax Asset (net)		
Total - Assets 63036.37 65303.75				
EQUITY AND LIABILITIES Equity	1	Sub-Total - Current assets		
Equity (a) Equity Superior Superio		Total - Assets	63036.37	65303.75
(a) Equity Share Capital (b) Other Equity Sub-Total - Equity LIABILITIES 1 Non-Current Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred tax liabilities (a) Financial Liabilities (b) Provisions (c) Deferred tax liabilities (a) Financial Liabilities (b) Provisions (c) Deferred tax liabilities (d) Financial Liabilities (e) Provisions (f) Borrowings (g) Financial Liabilities (h) Other Current Liabilities (ii) Trade payables (jii) Trade payables (jiii) Other Current Liabilities (jiii) Trade payables (jiiii) Trade payables (jiiiii) Trade payables (jiiiiii) Trade payables (jiiiiii) Trade payables (jiiiiii) Trade payables (jiiiiii) Trade payables (jiiiiiii) Trade payables (jiiiiiii) Trade payables (jiiiiiiii) Trade payables (jiiiiiiiiii) Trade payables (jiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii		EQUITY AND LIABILITIES		
(a) Equity Since Expiral (b) Other Equity Sub-Total - Equity ITABILITIES Non-Current Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred tax liabilities (6) Provisions (c) Deferred tax liabilities (a) Financial Liabilities (70 Provisions (70 P		Equity		
Sub-Total - Equity Sub-Total - Itabilities Sub-Total - Non-current Liabilities Sub-Total - Current Liabili	l	(a) Equity Share Capital		
TABILITIES		(b) Other Equity		
1 Non-Current Liabilities (a) Financial Liabilities 6971.52 7366.76 (b) Provisions 558.50 582.33 (c) Deferred tax liabilities (Net) 1341.19 1531.08 Sub-Total - Non-current Liabilities 8871.21 9480.18 2 Current Liabilities 92.75 396.20 (i) Borrowings 92.75 396.20 (ii) Lease liabilities 821.04 812.9° (iii) Trade payables 821.04 812.9° (iii) Trade payables 57.88 255.70 (B) total outstanding dues of micro enterprises and small enterprises 478.84 996.5° (iv) Other Financial liabilities 307.11 307.6° (b) Other Current liabilities 280.58 363.2° (c) Provisions 671.52 617.1° Sub-Total - Current Liabilities 2709.72 3749.5°		Sub-Total - Equity	51455.44	52074.06
(a) Financial Liabilities 6971.52 7366.76 (b) Provisions 558.50 582.33 (c) Deferred tax liabilities (Net) 1341.19 1531.08 Sub-Total - Non-current Liabilities 8871.21 9480.18 2 Current Liabilities 92.75 396.20 (a) Financial Liabilities 92.75 396.20 (i) Borrowings 92.75 396.20 (ii) Lease liabilities 821.04 812.99 (iii) Trade payables 57.88 255.76 (B) total outstanding dues of micro enterprises and small enterprises 57.88 255.76 (B) total outstanding dues of creditors other than micro enterprises 478.84 996.52 (iv) Other Financial liabilities 307.11 307.60 (b) Other Current liabilities 280.58 363.20 (c) Provisions 671.52 617.13 Sub-Total - Current Liabilities 2709.72 3749.5				
(i) Lease liabilities 6971.52 7366.76 (b) Provisions 558.50 582.33 (c) Deferred tax liabilities (Net) 1341.19 1531.08 Sub-Total - Non-current Liabilities 8871.21 9480.18 2 Current Liabilities 92.75 396.20 (i) Borrowings 92.75 396.20 (ii) Lease liabilities 821.04 812.99 (iii) Trade payables 57.88 255.76 (B) total outstanding dues of micro enterprises and small enterprises 57.88 255.76 (B) total outstanding dues of creditors other than micro enterprises 478.84 996.56 (iv) Other Financial liabilities 307.11 307.60 (b) Other Current liabilities 280.58 363.20 (c) Provisions 671.52 617.15 Sub-Total - Current Liabilities 2709.72 3749.5	1	Non-Current Liabilities		
(b) Provisions		(a) Financial Liabilities		
(c) Deferred tax liabilities (Net) Sub-Total - Non-current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables (A) total outstanding dues of micro enterprises and small enterprises (B) total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial liabilities (b) Other Current liabilities (c) Provisions (d) 1341.19 1531.08 8871.21 9480.18 821.04 812.99 821.04 812.99 825.76 478.84 996.56 307.11 307.66 90.76 90.76 90.76 90.76 90.77 90.77 90.77 90.77 90.78 9	l	(i) Lease liabilities		19 20110200 301 1001 1001
Sub-Total - Non-current Liabilities Sub-Total - Non-current Liabilities		(b) Provisions		
Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables (A) total outstanding dues of micro enterprises and small enterprises (B) total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial liabilities (b) Other Current liabilities (c) Provisions Sub-Total - Current Liabilities (a) Financial Liabilities (b) Other Current Liabilities (c) Provisions Sub-Total - Current Liabilities (a) Financial Liabilities (b) 92.75 (a) 92.75 (a) 92.75 (b) 25.76 (c) Provisions 92.75 (a) 92.75 (b) 25.76 (c) Provisions (d) 92.75 (e) 92.75				
(a) Financial Liabilities 92.75 396.20 (i) Borrowings 821.04 812.9 (ii) Lease liabilities 821.04 812.9 (iii) Trade payables 57.88 255.76 (A) total outstanding dues of micro enterprises and small enterprises 57.88 255.76 (B) total outstanding dues of creditors other than micro enterprises 478.84 996.56 (iv) Other Financial liabilities 307.11 307.64 (b) Other Current liabilities 280.58 363.29 (c) Provisions 671.52 617.16 Sub-Total - Current Liabilities 2709.72 3749.5		Sub-Total - Non-current Liabilities	8871.21	9480.18
(i) Borrowings 392.75 396.20 (ii) Lease liabilities 821.04 812.9 (iii) Trade payables 57.88 255.70 (A) total outstanding dues of micro enterprises and small enterprises 57.88 255.70 (B) total outstanding dues of creditors other than micro enterprises 478.84 996.50 (iv) Other Financial liabilities 307.11 307.60 (b) Other Current liabilities 280.58 363.20 (c) Provisions 671.52 617.10 Sub-Total - Current Liabilities 2709.72 3749.5	2	Current Liabilities		
(ii) Lease liabilities 821.04 812.99 (iii) Trade payables 57.88 255.76 (A) total outstanding dues of micro enterprises and small enterprises 57.88 255.76 (B) total outstanding dues of creditors other than micro enterprises 478.84 996.56 (iv) Other Financial liabilities 307.11 307.64 (b) Other Current liabilities 280.58 363.29 (c) Provisions 671.52 617.16 Sub-Total - Current Liabilities 2709.72 3749.5		(a) Financial Liabilities		
(iii) Trade payables (A) total outstanding dues of micro enterprises and small enterprises (B) total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial liabilities (b) Other Current liabilities (c) Provisions Sub-Total - Current Liabilities (iii) Trade payables (57.88 255.76 265.76 27		(i) Borrowings		
(A) total outstanding dues of micro enterprises and small enterprises (B) total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial liabilities (b) Other Current liabilities (c) Provisions (c) Provisions (A) total outstanding dues of micro enterprises and small enterprises 478.84 996.59 307.11 307.66 280.58 671.52 617.10 Sub-Total - Current Liabilities 2709.72 3749.5		(ii) Lease liabilities	821.04	812.91
(A) total outstanding dues of micro enterprises and small enterprises and small enterprises (iv) Other Financial liabilities (b) Other Current liabilities (c) Provisions (b) Provisions (c) Provisions (d) Provisions (e) Provisions (f) Current Liabilities (g) 2709.72 (h) Control outstanding dues of creditors other than micro enterprises 478.84 996.55 307.11 307.65 308.25 671.52 617.15 309.75				
(B) total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial liabilities (b) Other Current liabilities (c) Provisions (d) Provisions (e) Provisions (f) Total - Current Liabilities (g) Total - Current Liabilities (h) Other Current Liabilities		(A) total outstanding dues of micro enterprises and small enterprises	57.88	255.78
and small enterprises 478.84 996.53 (iv) Other Financial liabilities 307.11 307.64 (b) Other Current liabilities 280.58 363.29 (c) Provisions 671.52 617.13 Sub-Total - Current Liabilities 2709.72 3749.5				
(iv) Other Financial liabilities 307.11 307.6- (b) Other Current liabilities 280.58 363.2- (c) Provisions 671.52 617.13 Sub-Total - Current Liabilities 2709.72 3749.5-				996.55
(b) Other Current liabilities 280.58 363.29 (c) Provisions 671.52 617.18 Sub-Total - Current Liabilities 2709.72 3749.5				307.64
(c) Provisions 671.52 617.13 Sub-Total - Current Liabilities 2709.72 3749.5				363.25
Sub-Total - Current Liabilities 2709.72 3749.5				617.18
				3749.51
		TOTAL - EQUITY AND LIABILITIES	63036.37	65303.75

Contd...3..

For The Andhra Petrochemicals Ltd.

(Pendyala Narendranath Chowdary)
Managing Director

THE ANDHRA PETROCHEMICALS LIMITED, VENKATARAYAPURAM

--: 3 :--

UNAUDITED STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED

(Rs. In lakhs)

	Half-Year ended 30.09.2025	Half-Year ended 30,09,2024
A) Cash Flow from Operating Activities		
Profit before tax	(820.02)	1668.18
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortisation expense	730.32	727.59
Finance costs (including fair value change in financial instruments)	0.28	0.30
Finance income (including fair value change in financial instruments)	(989.57)	(1210.61)
Gain on disposal of property, plant and equipment	(37.98)	
Gains on sale of financial assets measured at FVTPL	(130.60)	(156.34)
Gain on revaluation of investments-Mutual Fund	(112.27)	(53.02)
Assets Written off	0.07	1,61
Unclaimed credit balances written back	(0.53)	(0_14)
Foreign exchange gain/losses	5	0,53
Unwinding of discount on lease liabilities	429.80	426.83
Operating Profit before Working Capital changes	(930.50)	1404.93
Working capital adjustments:	40.00	64.50
Movements in provisions, gratuity and government grants	42.02	324.20
Decrease/ (Increase) in trade and other receivables and Pre payment	s (877.21)	
Decrease/(Increase) in inventories	(494.64)	(1408.23)
Increase/(Decrease) in trade and other payables	(799.32)	The state of the state of the state of
Cash generated from operations	(3059.65)	
Income Tax (paid)/refund	(45.55) (3105.20)	,
Net Cash generated in operations before extra-ordinary items	(\$105.20)	(3700.32)
B) Cash Flow from Investing Activities:	44.51	0.01
Proceeds from sale of property, plant and equipments	(136.67)	(18,60)
Purchase of property, plant and equipments	(1240.99)	100000000000000000000000000000000000000
Capital work in progress	(16928.15)	
Purchase of financial instruments Proceeds from sale of financial instruments	16498.23	The state of the s
Term Deposit with Banks	5238.96	100000000000000000000000000000000000000
Interest received	798.05	
Net cash flows used in investing activities	4273.94	6473.55
C) Cash Flow from Financing Activities:		
Interest paid	(0.28)	
Net Proceeds from borrowings	(303.45)	
Dividends paid	19	(1699,43
Payment to lease liabilities	(816.92)	
Net cash flows/(used in) Financing Activities	(1120.65)	(2742,72
Net increase/(decrease) in Cash & Cash equivalents (A+B+C)	48.09	
Opening balance of Cash & Cash equivalents	179.96	
Closing balance of Cash & Cash equivalents	228.05	446,07

Notes:

- 1 The above results, reviewed by the Audit Committee, were approved by the Board of Directors at its Meeting held on 1st November, 2025. The statutory auditors have carried out a "Limited Review" of financial results for the period ended 30th September, 2025.
- The unaudited financial results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended).
- 3 The Company earned a profit of Rs.110,47 lakhs before tax for the quarter ended 30,09,2025. However, for the half-year ended 30,09,2025 the Company incurred a loss of Rs.820,02 lakhs in view of the earlier quarter loss of Rs. 930,49 lakhs.
- 4 Segmental reporting as per Ind AS-108 issued by the ICAI is not applicable, as the Company is engaged in manufacture of a single line of product,
- During the Financial Year 2019-20, the Company (APL) has initiated the process of renewal of the Land Lease on which the plant is located with Visakhapatnam Port Authority (VPA) for a further period of 30 years with effect from 27.06,2019. APL has submitted its Technical & Financial Bid against the tender floated by VPA. As APL was the sole bidder for the Tender, VPA accepted both Technical Bid & Financial Bid. Later -on, VPA has cancelled the tender and issued re-tender. Aggrieved by the action of VPA, APL has filed a writ petition under Article 226 before the Hon'ble High Court of Andhra Pradesh.

The Hon'ble High Court of Andhra Pradesh has allowed the writ Petition filed by the APL seeking the cancellation of the order dated 18.08.2020, cancelling the tender notification dated 07.08,2019 and fresh tender notification dated 24.08.2020 issued by VPA towards the lease of the land and directed VPA to execute the lease deed, vide its order dated 25th February 2022. Further, on 19th March 2022, APL has written a letter to the Chief Engineer, VPA requesting him to kindly finalise the land lease deed and fix-up the date for execution of the said lease deed. VPA has preferred an appeal against the Hon'ble High Court of Andhra Pradesh Order dated 25.02.2022 before division bench of Hon'ble High Court of Andhra Pradesh and the same is pending.

Pending execution of the lease deed, APL has considered provisionally its bid amount for accounting of "Leases" in accordance with Ind AS 116, till the lease deed is executed.

6 Figures for the previous periods have been regrouped, wherever necessary, to conform to the current period's classification.

Place: Tanuku

Date: 1st November, 2025

P. NARENDRANATH CHOWDARY Managing Director

DIN: 00015764



CV Ramana Rav & Co

Chartered Accountants

REPORT ON THE LIMITED REVIEW CARRIED OUT ON THE UNAUDITED FINANCIAL RESULTS OF 'THE ANDHRA PETROCHEMICALS LIMITED, TANUKU' FOR THE QUARTER ENDED 30th SEPTEMBER, 2025 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED ("REVIEW REPORT")

- 1. We have reviewed the accompanying statement of unaudited financial results of "THE ANDHRA PETROCHEMICALS LIMITED, TANUKU" for the quarter ended 30th September, 2025, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, to the extent applicable.
- 2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors in the meeting held on 01.11.2025 and has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting", prescribed under Section 133 of the of Companies Act, 2013 read with relevant rules issued thereunder from time to time and other accounting principles generally accepted in India. Our responsibility is to issue a report on this financial statement based on our review.
- 3. We conducted our review in accordance with the Standard on Review Engagement (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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting Standards and other recognized accounting practices and policies for the quarter ended 30th September, 2025, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July 2016 as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Visakhapatnam

Date: '01-11-2025

For C V RAMANA RAO & CO.,

Chartered Accountants

(Firm Registration No. 0029175)

Firm No.

0029178

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(G. RAJASEKHAR)

Partner

Membership No.236023

UDIN: 25236023BMKXXA1594