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, PJ Towers, Dalal Street, FORT,
MUMBAI 400 001

4 November 2026

Dear Sir,

SUB: Un-audited Financial Results along with Limited Review Report for the Quarter & Half-year ended 30.9.2026

REF: Company's Scrip code: 500012

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1. We enclose herewith the copy of Un-audited Financial Results for the Quarter & Half-year ended 30th September, 2026 along with Limited Review Report issued by Statutory Auditors of our Company for your record.
2. Our Board of Directors at their Meeting held on today, i.e., 4.11.2026, have appointed Sri M Gopalakrishna, I.A.S. (Retd) as Chairman of the Nomination and Remuneration Committee in place of Sri G S V Prasad who has resigned as Chairman on 24.9.2026. Further, Sri P Venkateswara Rao has been inducted as Member of Nomination and Remuneration Committee. The present composition of the Nomination and Remuneration Committee is as under:

Sl No.	Name of the Director	Category
1.	Sri M Gopalakrishna, I.A.S., (Retd), Chairman (DIN 00088454) (w.e.f. 4.11.2026)	Non-Executive & Independent Director
2.	Sri G S V Prasad, Member (DIN 08797795) (Chairman upto 24.9.2026)	Non-Executive & Independent Director
3.	Sri M S R V K Ranga Rao, Member (DIN 00031720)	Non-Executive & Non-Independent Director
4.	Sri P Venkateswara Rao, Member (DIN 06387165)	Non-Executive & Independent Director

The Board Meeting was commenced at 10.30 a.m. and concluded at 12.30 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

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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF-YEAR ENDED 30TH SEPTEMBER 2026

(Rs. in lakhs)

	Particulars	3 months ended 30.09.2026	Preceding 3 months ended 30.06.2026	Corresponding 3 months ended in the previous year 30.09.2025	Half-Year ended 30.09.2026	Corresponding Half-Year ended 30.09.2025	previous year ended 31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	**Revenue from operations**	**11761.19**	1409.06	16764.30	**13170.25**	30910.01	45580.28
II	**Other Income**	**607.42**	660.41	607.39	**1267.83**	1304.30	2532.96
III	**Total income (I+II)**	**12368.61**	2069.47	17371.69	**14438.08**	32214.31	48113.24
IV	**Expenses**						
	a) Cost of materials consumed	**10804.67**	-	13876.04	**10804.67**	26686.31	36198.26
	b) Changes in inventories of finished goods, work-in-progress	**(1477.17)**	851.63	20.69	**(625.54)**	(331.90)	2053.53
	c) Employee benefits expense	**649.01**	606.62	635.24	**1255.63**	1274.09	2675.23
	d) Finance costs	**218.54**	237.54	219.24	**456.08**	437.41	894.19
	e) Depreciation and amortization expense	**380.65**	377.26	369.34	**757.91**	730.32	1472.99
	f) Power and Fuel	**1033.37**	158.78	1601.16	**1192.15**	2988.29	4371.22
	g) Other expenses	**368.25**	312.96	539.51	**681.21**	1249.81	2311.55
	Total expenses (IV)	**11977.32**	2544.79	17261.22	**14522.11**	33034.33	49976.97
V	**Profit/(Loss) before exceptional items and tax (III-IV)**	**391.29**	(475.32)	110.47	**(84.03)**	(820.02)	(1863.73)
VI	Exceptional items	-	-	-	-	-	308.27
VII	**Profit/(Loss) before tax (V-VI)**	**391.29**	(475.32)	110.47	**(84.03)**	(820.02)	(2172.00)
VIII	Tax expense (including deferred tax)	**149.28**	(150.14)	(103.95)	**(0.86)**	(192.80)	(605.06)
IX	**Profit/(Loss) for the period from continuing operations(VII-VIII)**	**242.01**	(325.18)	214.42	**(83.17)**	(627.22)	(1566.94)
X	**Profit/(Loss) from discontinued operations**	-	-	-	-	-	-
XI	Tax expense of discontinued operations	-	-	-	-	-	-
XII	**Profit/(Loss) from discontinued operations(after tax) (X-XI)**	-	-	-	-	-	-
XIII	**Profit/(Loss) for the period(IX+XII)**	**242.01**	(325.18)	214.42	**(83.17)**	(627.22)	(1566.94)
XIV	Other Comprehensive Income (net of tax)						
	Items that will not be reclassified to profit or loss	**7.08**	7.09	4.30	**14.17**	8.61	28.35
XV	**Total Comprehensive Income for the period (XIII+XIV)** (Comprising Profit/(Loss) and other comprehensive income for the period)	**249.09**	(318.09)	218.72	**(69.00)**	(618.61)	(1538.59)
XVI	**Paid-up equity share capital (Face Value Rs.10/- each)**	**8497.16**	8497.16	8497.16	**8497.16**	8497.16	8497.16
XVII	**Other equity**	-	-	-	-	-	42038.31
XVIII	**Earnings per equity share (for continuing operations)**						
	Basic	**0.28**	(0.38)	0.25	**(0.10)**	(0.74)	(1.84)
	Diluted	**0.28**	(0.38)	0.25	**(0.10)**	(0.74)	(1.84)
XIX	**Earnings per equity share (for discontinued operations)**						
	Basic	-	-	-	-	-	-
	Diluted	-	-	-	-	-	-
XX	**Earnings per equity share (for discontinued & continuing operations)**						
	Basic	**0.28**	(0.38)	0.25	**(0.10)**	(0.74)	(1.84)
	Diluted	**0.28**	(0.38)	0.25	**(0.10)**	(0.74)	(1.84)

Contd...2..

For The Andhra Petrochemicals Ltd.

(Pendyala Narendranath Chowdary)
Managing Director

Statement of Assets and Liabilities

(Rs. in lakhs)

	Particulars	As at 30.09.2026 Unaudited	As at 31.03.2026 Audited
1	**ASSETS**		
	Non-current assets		
	(a) Property, Plant and Equipment	**12648.03**	13243.04
	(b) Capital Work-in-progress	**1215.94**	682.26
	(c) Right-of-use asset	**6382.93**	6523.28
	(d) Other Intangible assets	**4.69**	5.42
	(e) Financial assets		
	(i) Investments	**-**	-
	(ii) Others	**442.02**	442.07
	(f) Other non-current assets	**155.09**	479.19
	Sub-Total - Non-current assets	**20848.70**	21375.26
2	**Current assets**		
	(a) Inventories	**4183.51**	3087.47
	(b) Financial assets		
	(i) Investments	**6788.50**	8390.43
	(ii) Trade receivables	**218.35**	0.01
	(iii) Cash and cash equivalents	**398.38**	224.24
	(iv) Bank balances other than (iii) above	**26133.06**	27951.52
	(v) Other Financial Assets	**1058.03**	419.87
	(c) Current Tax Asset (net)	**254.22**	233.36
	(d) Other current assets	**1724.32**	628.48
	Sub-Total - Current assets	**40758.37**	40935.38
	Total - Assets	**61607.07**	62310.64
	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share Capital	**8497.16**	8497.16
	(b) Other Equity	**41969.32**	42038.31
	Sub-Total - Equity	**50466.48**	50535.47
	LIABILITIES		
1	**Non-Current Liabilities**		
	(a) Financial Liabilities		
	(i) Lease liabilities	**6983.89**	7393.19
	(b) Provisions	**593.36**	589.67
	(c) Deferred tax liabilities (Net)	**939.46**	935.56
	Sub-Total - Non-current Liabilities	**8516.71**	8918.42
2	**Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	**-**	-
	(ii) Lease liabilities	**837.46**	829.17
	(iii) Trade payables		
	(A) total outstanding dues of micro enterprises and small enterprises	**88.94**	79.44
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	**705.37**	740.36
	(iv) Other Financial liabilities	**227.06**	305.52
	(b) Other Current liabilities	**416.64**	570.52
	(c) Provisions	**348.41**	331.74
	Sub-Total - Current Liabilities	**2623.88**	2856.75
	TOTAL - EQUITY AND LIABILITIES	**61607.07**	62310.64

Contd...3..

For The Andhra Petrochemicals Ltd.

(Pendyala Narendranath Chowdary)
Managing Director

UNAUDITED STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED

(Rs. In lakhs)

	Half-Year ended 30.09.2026	Half-Year ended 30.09.2025
A) **Cash Flow from Operating Activities**		
Profit before tax	**(84.03)**	(820.02)
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortisation expense	**757.91**	730.32
Finance costs (including fair value change in financial instruments)	**10.07**	0.28
Finance income (including fair value change in financial instruments)	**(999.46)**	(989.57)
Gain on disposal of property, plant and equipment	**-**	(37.98)
Gains on sale of financial assets measured at FVTPL	**(143.58)**	(130.60)
Gain on revaluation of investments-Mutual Fund	**(104.30)**	(112.27)
Assets Written off	**-**	0.07
Unclaimed credit balances written back	**-**	(0.53)
Unwinding of discount on lease liabilities	**432.25**	429.80
Operating Profit before Working Capital changes	**(131.14)**	(930.50)
Working capital adjustments:		
Movements in provisions, gratuity and government grants	**39.31**	42.02
Decrease/ (Increase) in trade and other receivables and Pre payments	**(912.90)**	(877.21)
Decrease/(Increase) in inventories	**(1096.04)**	(494.64)
Increase/(Decrease) in trade and other payables	**(258.93)**	(799.32)
Cash generated from operations	**(2359.70)**	(3059.65)
Income Tax (paid)/refund	**(19.74)**	(45.55)
Net Cash generated in operations before extra-ordinary items	**(2379.44)**	(3105.20)
B) **Cash Flow from Investing Activities:**		
Proceeds from sale of property, plant and equipments	**-**	44.51
Purchase of property, plant and equipments	**(21.84)**	(136.67)
Capital work in progress	**(533.68)**	(1240.99)
Purchase of financial instruments	**(6766.67)**	(16928.15)
Proceeds from sale of financial instruments	**8616.47**	16498.23
Term Deposit with Banks	**1740.00**	5238.96
Interest received	**362.63**	798.05
Net cash flows used in investing activities	**3396.91**	4273.94
C) **Cash Flow from Financing Activities:**		
Interest paid	**(10.07)**	(0.28)
Net Proceeds from borrowings	**-**	(303.45)
Payment to lease liabilities	**(833.26)**	(816.92)
Net cash flows/(used in) Financing Activities	**(843.33)**	(1120.65)
Net increase/(decrease) in Cash & Cash equivalents (A+B+C)	**174.14**	48.09
Opening balance of Cash & Cash equivalents	**224.24**	179.96
Closing balance of Cash & Cash equivalents	**398.38**	228.05

Notes:

1 The above results, reviewed by the Audit Committee, were approved by the Board of Directors at its Meeting held on 4th November, 2026. The statutory auditors have carried out a "Limited Review" of financial results for the period ended 30th September, 2026.

2 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.391.29 lakhs before tax for the quarter ended 30.09.2026. However, for the half-year ended 30.09.2026 the Company incurred a loss of Rs.84.03 lakhs in view of the earlier quarter loss of Rs. 475.32 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.

5 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 Hon'ble High Court has delivered its Judgement on 03.11.2025. Based on the Judgement, APL has addressed a letter to VPA for issue of tender as per Land Lease Policy guidelines 2015.
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: 4th November, 2026

P. NARENDRANATH CHOWDARY
Managing Director
DIN: 00015764

REPORT ON THE LIMITED REVIEW CARRIED OUT ON THE UNAUDITED FINANCIAL RESULTS OF 'THE ANDHRA PETROCHEMICALS LIMITED, TANUKU' FOR THE QUARTER ENDED 30th SEPTEMBER, 2026 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED ("REVIEW REPORT")

To
The Board of Directors of The Andhra Petrochemicals Limited

1. We have reviewed the accompanying statement of unaudited financial results of **"THE ANDHRA PETROCHEMICALS LIMITED, TANUKU"** for the quarter ended 30th September, 2026, 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 04.11.2026 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, 2026, 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.

For **C V RAMANA RAO & CO.,**
Chartered Accountants
(Firm Registration No. 002917S)



(G. RAJASEKHAR)
Partner
Membership No.236023
UDIN: 26236023SPXMTC6468

Place: Visakhapatnam
Date: 04-11-2026

Door No. 1-88-19, Plot No. 135/4, Sector - 4, MVP Colony, VISAKHAPATNAM - 530 017, Andhra Pradesh, India.
Phones : (91-891) 2754071
E-mail : cvramanaraoandco@gmail.com