



## 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](mailto:investors@theandhrapetrochemicals.com)  
CIN : L23209AP1984PLC004635  
Website : [www.theandhrapetrochemicals.com](http://www.theandhrapetrochemicals.com)

NO. APL/SEC/QR/12

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

4<sup>th</sup> February, 2026

Dear Sir,

SUB: Un-audited Financial Results along with Limited Review Report for the Quarter & Nine months period ended 31.12.2025

REF: Company's Scrip code: 500012

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We enclose herewith the copy of Un-audited Financial Results for the Quarter & Nine months period ended 31<sup>st</sup> December, 2025 along with Limited Review Report issued by Statutory Auditors of our Company for your record.

The Board Meeting was commenced at 12.00 Noon and concluded at 1.30 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

Regd. Office :

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Website : www.theandhrapetrochemicals.com

## UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2025

Particulars	3 months ended 31.12.2025	Preceding 3 months ended 30.09.2025	Corresponding 3 months ended 31.12.2024	Nine Months ended 31.12.2025	Corresponding Nine Months ended 31.12.2024	previous year ended 31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue from operations	6738.68	16764.30	12452.89	37648.69	35843.58	50188.75
II Other Income	590.69	607.39	690.05	1894.99	2116.45	2775.72
III Total income (I+II)	7329.37	17371.69	13142.94	39543.68	37960.03	52964.47
IV Expenses						
a) Cost of materials consumed	3602.92	13876.04	10117.92	30289.23	31001.27	44146.01
b) Changes in inventories of finished goods, work-in-progress	2442.76	20.69	1693.55	2110.86	(2125.65)	(1928.35)
c) Employee benefits expense	732.78	635.24	685.40	2006.87	1967.49	2638.01
d) Finance costs	218.57	219.24	219.76	655.98	656.09	904.19
e) Depreciation and amortization expense	369.85	369.34	366.18	1100.17	1093.77	1457.73
f) Power and Fuel	627.05	1601.16	1240.14	3615.34	3793.83	5238.77
g) Other expenses	511.25	539.51	773.27	1761.06	1858.33	2387.67
Total expenses (IV)	8505.18	17261.22	15096.22	41539.51	38245.13	54844.03
V Profit/(Loss) before exceptional items and tax (III-IV)	(1175.81)	110.47	(1953.28)	(1995.83)	(285.10)	(1879.56)
VI Exceptional items	-	-	-	-	-	332.18
VII Profit/(Loss) before tax (V-VI)	(1175.81)	110.47	(1953.28)	(1995.83)	(285.10)	(2211.74)
VIII Tax expense (including deferred tax)	(98.53)	(103.95)	(437.82)	(291.33)	2.56	(398.68)
IX Profit/(Loss) for the period from continuing operations(VII-VIII)	(1077.28)	214.42	(1515.46)	(1704.50)	(287.66)	(1813.06)
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(X+XII)	(1077.28)	214.42	(1515.46)	(1704.50)	(287.66)	(1813.06)
XIV Other Comprehensive Income (net of tax)						
Items that will not be reclassified to profit or loss	4.31	4.30	(4.85)	12.92	(14.56)	17.23
XV Total Comprehensive Income for the period (XIII+XIV)	(1072.97)	218.72	(1520.31)	(1691.58)	(302.22)	(1795.83)
(Comprising Profit/(Loss) and other comprehensive income for the period)						
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	-	-	-	-	-	43576.90
XVIII Earnings per equity share (for continuing operations)						
Basic	(1.27)	0.25	(1.78)	(2.01)	(0.34)	(2.13)
Diluted	(1.27)	0.25	(1.78)	(2.01)	(0.34)	(2.13)
XIX Earnings per equity share (for discontinued operations)						
Basic	-	-	-	-	-	-
Diluted	-	-	-	-	-	-
XX Earnings per equity share (for discontinued & continuing operations)						
Basic	(1.27)	0.25	(1.78)	(2.01)	(0.34)	(2.13)
Diluted	(1.27)	0.25	(1.78)	(2.01)	(0.34)	(2.13)

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For The Andhra Petrochemicals Ltd.

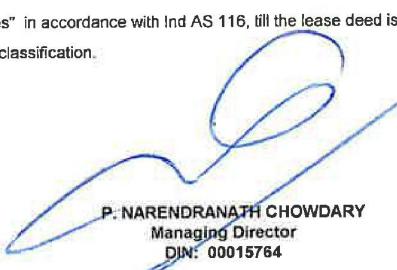
(Pendyala Narendranath Chowdary)  
Managing Director

## Notes:

- 1 The above results, reviewed by the Audit Committee, were approved by the Board of Directors at its Meeting held on 4th February, 2026. The statutory auditors have carried out a "Limited Review" of financial results for the quarter ended 31st December, 2025.
- 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 loss is due to low realisation of products prices and increase of raw-material prices. The Plant was Shutdown from 29.10.2025 for maintenance works relating to preventive & essential repairs and the same were completed on 27.01.2026. In view of decrease in sales prices, increase in input cost and huge gap between demand & supply, the Board and the Management have took the view for continuation of shut down of the Plant for further period upto 03.02.2026 and started its operations from 04.02.2026.
- 4 There is no impact on the financials as per the new labour code issued by the Government of India.
- 5 Segmental reporting as per Ind AS-108 issued by the MCA is not applicable, as the Company is engaged in manufacture of a single line of product.
- 6 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.
- 7 Figures for the previous periods have been regrouped, wherever necessary, to conform to the current period's classification.

Place: Tanuku  
Date: 4th February, 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 31<sup>st</sup> DECEMBER, 2025 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED ("REVIEW REPORT")**

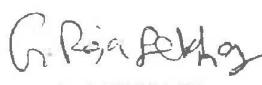
To

The Board of Directors of The Andhra Petrochemicals Limited

1. We have reviewed the accompanying unaudited financial results of "THE ANDHRA PETROCHEMICALS LIMITED, TANUKU" (the "Company") for the quarter ended 31<sup>st</sup> December, 2025 (the "Statement"), 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 04.02.2026 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 the 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" specified under section 143(10) of the Companies Act, 2013. 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 31<sup>st</sup> December, 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 5<sup>th</sup> 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)

Place: Visakhapatnam  
Date: 04.02.2026

  
(G. RAJASEKHAR)  
Partner  
Membership No. 236023  
UDIN: 26236023TSHHIS8277

