

April 27, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai 400001

Scrip Code: - 539288

**SUBJECT: OUTCOME OF THE BOARD OF DIRECTORS MEETING HELD ON
APRIL 27, 2026.**

REF: Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Respected Sir/Ma'am,

With reference to the notice issued on April 20, 2026, we would like to inform you that the Board of Directors of the Company at their meeting held on Monday, April 27, 2026, have inter alia approved;

1. Audited Consolidated and Standalone Financial Results of the Company for the period ended on March 31, 2026. We are enclosing herewith the following:

- Audited Consolidated and Standalone financial results of the Company which have been approved and taken on record at a meeting of the Board of Directors of the Company held today.
- Auditor' Report with opinion basis on the aforesaid Audited Financial Results (Standalone and Consolidated).
- Declaration to the effect that there is Unmodified Opinion with respect to Audited Financial Results (Standalone & Consolidated) for the year ended on March 31, 2026.

2. The dividend is expected to be declared in the near future.

3. AVI Polymers Delivers Breakout FY26 Results — ₹312 Cr Revenue, 25x Profit Surge, ₹90 Cr Capital Infused, AVI Health AI Launching This Week.

Agenda Item 3, as mentioned above, is enclosed as **Annexure I.**

The Board Meeting Commenced at 02:30 PM and concluded at 03:00 PM

You are requested to kindly take the above information on record.

Thanking you,

Yours faithfully,

For AVI POLYMERS LIMITED

CHINTAN Y
PATEL

Digitally signed by
CHINTAN Y PATEL
Date: 2026.04.27
15:12:06 +05'30'

CHINTAN YASHWANTBHAI PATEL
Managing Director
DIN: 10774473

ENCL: As Above

AVI POLYMERS LIMITED (CIN: L20132JH1993PLC005233) Reg. Office- SHOP NO 02, 5TH FLOOR, ROSHPA TOWER, MAIN ROAD RANCHI, Ranchi, Ranchi, Jharkhand, India, 834001 Corp. Office: S3 Shreejala Prime Near Priyan Heritage Opp Prajapita, Bharma Kumari Ishwariya Vishwa Vidhyalaya Sardar Ganj Anand 388001, Sardarganj (Anand), Anand, Anand, Gujarat, India, 388001 E: bvpolymer[at]gmail[dot]com						
STANDALONE STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026						
					(Rs. in lakhs, except Per share data)	
Sr No	Particulars	Quarter ended March 31, 2026	Quarter ended December 31, 2025	Quarter ended March 31, 2025	Year to date figures for the March 31, 2026	Year to date figures for the March 31, 2025
		(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
1	Revenue From Operations					
	(a) Revenue from Operations	15028.41	13232.06	0.00	31210.88	6.43
	(b) Other Income	20.05	9.25	104.07	47.79	131.82
	Total Income (Net)	15048.46	13241.31	104.07	31258.67	138.25
2	Expenses					
	a. Cost of Materials Consumed	0.00	0.00	0.00	0.00	0.00
	b. Purchases of Stock-in-trade	14232.81	13401.85	29.83	30289.69	35.83
	c. Changes in inventories of Stock-in-Trade	(618.71)	(1345.49)	(29.83)	(1964.20)	(29.83)
	d. Employee benefits expenses	28.25	7.00	2.34	39.00	13.72
	e. Finance Cost	0.00	0.00	0.00	0.00	0.36
	f. Depreciation and Amortization Expenses	0.21	0.20	0.17	0.75	0.68
	g. Other Expenses	27.68	90.72	2.24	120.56	8.34
	Total Expenses	13670.24	12154.28	4.75	28485.80	29.10
3	Profit/(Loss) before Exceptional and Extraordinary items and tax (1-2)	1378.22	1087.03	99.32	2772.88	109.15
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00
5	Profit/(Loss) before Extraordinary items and tax (3-4)	1378.22	1087.03	99.32	2772.88	109.15
6	Extraordinary Items	0.00	0.00	0.00	0.00	0.00
7	Profit Before Tax (5-6)	1378.22	1087.03	99.32	2772.88	109.15
8	Tax Expenses					
	(a) Current Tax	375.29	362.55	22.75	737.83	22.75
	(b) Deferred Tax	1.08	1.06	2.25	2.14	4.72
	(c) Tax of Earlier Years	(22.50)	22.50	0.00	0.00	0.00
	Total Tax Expenses	353.86	386.11	25.00	739.97	27.47
9	Net Profit/(Loss) for the period from continuing Operations (7-8)	1024.35	700.92	74.32	2032.91	81.68
10	Profit (Loss) from Discontinuing operations before Tax	0.00	0.00	0.00	0.00	0.00
11	Tax Expenses of Discontinuing Operations	0.00	0.00	0.00	0.00	0.00
12	Net Profit/(Loss) from Discontinuing operations after Tax (10-11)	1024.35	700.92	74.32	2032.91	81.68
13	Share of Profit (Loss) of associates and Joint Vetures accounted for using equity method	0.00	0.00	0.00	0.00	0.00
14	Net Profit (Loss) for the period (12+13)	1024.35	700.92	74.32	2032.91	81.68
15	Other comprehensive income, net of income tax					
	a) i) Amount of item that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	b) i) item that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	ii) income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	Total other comprehensive income, net of income tax	0.00	0.00	0.00	0.00	0.00
16	Total Comprehensive income for the period	1024.35	700.92	74.32	2032.91	81.68
17	Details of equity share capital					
	Paid-up Equity Share Capital	9408.61	409.07	409.07	9408.61	409.07
	Face Value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00
18	Details of debt securities					
	Paid -Up Debt capital	0.00	0.00	0.00	0.00	0.00
	Face value of debt Securities	0.00	0.00	0.00	0.00	0.00
19	Reserve excluding revaluation reserves as per balance sheet of previous accounting year	2190.46	0.00	0.00	2190.46	119.11
20	Debenture Redemption reserve	0.00	0.00	0.00	0.00	0.00
21	Earning per Share					
i	Earning per Share for Continuing Operations					
	Basic Earning (Loss) per share from Continuing operations	1.09	17.13	1.82	2.16	2.00
	Diluted Earning (Loss) per share from Continuing operations	1.09	17.13	1.82	2.16	2.00
ii	Earning per Share for discontinuing Operations					
	Basic Earning (Loss) per share from discontinuing operations	0.00	0.00	0.00	0.00	0.00
	Diluted Earning (Loss) per share from discontinuing operations	0.00	0.00	0.00	0.00	0.00
iii	Earnings per Equity Share					
	Basic Earning (Loss) per share from Continuing and discontinuing operations	1.09	17.13	1.82	2.16	2.00
	Diluted Earning (Loss) per share from Continuing and discontinuing operations	1.09	17.13	1.82	2.16	2.00

Note:	
1	The above results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the company at their respective meetings held on April 27, 2026. The Statutory Auditors of the company have audited the results for the year ended March 31, 2026.
2	These Financial Statements have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015, as amended issued thereunder and other provisions of the Companies Act 2013, as applicable and guidelines issued by the Securities and Exchange board of India ("SEBI") and other recognised accounting principles and policies generally accepted in India to the extent possible. These financial results are presented in accordance with the requirements of Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015 and circular issued thereunder.
3	The Business of the company falls within a single primary segment viz. "Trading of Agriculture Product "and hence, the disclosure requirement of Ind AS 108- Operating Segments is not applicable.
4	There are no Reportable segments, which signify or in the aggregate qualify for seprate disclosure as per provision of the relevant Ind AS. The management does not believe that the information about segments which are not reportable under Ind AS, would be useful to the users of these financial statements.
5	The figures of the quarted ended March 31, 2026 and March 31, 2025 are the balancing figures between audited figures in respect of full financial year and the published year to date figures up to the end of the third quarter of the year.
6	During the period company has issued 8,99,95,400 Right Shares @ 10/-for an Aggregate amounting of Rs. 89,99,54,000 received as a share application money. (Offer Opened on 23/02/2026 and Offer Closed on 17/03/2026)
7	Figures pertaining to the previous years/periods have been rearranged/regruoped , wherever necessary, to make them comparable with those of the current years/periods.
Place: Ranchi Date: April 27, 2026 For and on Behalf of the Board of AVI POLYMERS LIMITED CHINTAN Y PATEL Digitally signed by CHINTAN Y PATEL Date: 2026.04.27 15:12:43 +05'30' CHINTAN YASHWANTBHAI PATEL (DIN:10774473) (Managing Director)	

AVI POLYMERS LIMITED		
(CIN: L20132JH1993PLC005233)		
Reg. Office- SHOP NO 02, 5TH FLOOR, ROSHPA TOWER, MAIN ROAD RANCHI, RanchiG.P.O., Ranchi, Ranchi, Jharkhand, India, 834001		
Corp. Office: Corp. Office: S3 Shreejala Prime Near Priyan Heritage Opp Prajapita, Bharna Kumari IshwariyaVishwa Vidhyalaya Sardar Ganj Anand 388001, Sardarganj (Anand), Anand, Anand,Gujarat, India, 388001		
E: @vipolymer[at]gmail[dot]com		
Standalone Audited Statement of Assets & Liabilities as at 31st March, 2026		
		(Rs. In Lakhs)
	Particulars	Audited AS AT 31.03.2026
		Audited AS AT 31.03.2025
1	Assets	
A	Non-Current Assets	
	(a) Property, Plant and Equipment	8.37
	(b) Capital work-in-progress	-
	(c) Investment Property	-
	(d) Goodwill	-
	(e) Other Intangible assets	-
	(f) Intangible assets under development	-
	(g) Biological Assets other than bearer plants	-
	(h) Financial Assets	
	(i) Investments	430.85
	(ii) Trade receivables	-
	(iii) Loans	618.32
	(iv) Others (to be specified)	-
	(i) Deferred tax assets (net)	11.03
	(j) Other non-current assets	-
	Total (A)	1,068.58
		21.50
B	Current assets	
	(a) Inventories	2,106.17
	(b) Financial Assets	
	(i) Investments	-
	(ii) Trade receivables	12,708.87
	(iii) Cash and cash equivalents	1,660.35
	(iv) Bank balances other than (iii) above	-
	(v) Loans	-
	(vi) Others (to be specified)	-
	(c) Current Tax Assets (Net)	-
	(d) Other current assets	7.30
	Total (B)	16,482.68
	Total Assets (A+B)	17,551.26
		590.87
2	EQUITY AND LIABILITIES	
A	EQUITY	
	(a) Equity Share capital	9,408.61
	(b) Instruments entirely equity in nature	-
	(c) Other Equity	2,190.46
	Total (A)	11,599.07
		566.63
B	LIABILITIES	
B1	Non-current liabilities	
	(a) Financial Liabilities	
	(i) Borrowings	15.00
	(ii) Trade payables	-
	(iii) Other financial liabilities	-
	(b) Provisions	-
	(c) Deferred tax liabilities (Net)	-
	(d) Other non-current liabilities	-
	Total (B1)	15.00
		-
B2	Current liabilities	
	(a) Financial Liabilities	
	(i) Borrowings	-
	(ii) 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	5,175.10
	(iii) Other financial liabilities	-
	(b) Other current liabilities	24.00
	(c) Provisions	738.08
	(d) Current Tax Liabilities (Net)	-
	Total (B2)	5,937.19
	Total Equity and Liabilities (A+B1+B2)	17,551.26
		590.87
For and on Behalf of the Board of AVI POLYMERS LIMITED		
CHINTAN Y PATEL		
Digitally signed by CHINTAN Y PATEL Date: 2026.04.27 15:13:28 +05'30'		
CHINTAN YASHWANTBHAI PATEL		
(DIN: 10774473)		
Managing Director		
Place : Ranchi		
Date : April 27, 2026		

AVI POLYMERS LIMITED
(CIN: L20132JH1993PLC005233)

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Corp. Office: Corp. Office: S3 Shreejala Prime Near Priyan Heritage Opp Prajapita, Bharna Kumari IshwariyaVishwa Vidhyalaya Sardar Ganj Anand 388001, Sardarganj (Anand), Anand, Anand, Gujarat, India, 388001

E: [avipolymer\[at\]gmail\[dot\]com](mailto:avipolymer[at]gmail[dot]com)

STANDALONE AUDITED CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026				
(Rs. in Lakhs)				
Particulars	Year Ended 31st March, 2026 Rs.		Year Ended 31st March, 2025 Rs.	
(A) CASH FLOW FROM OPERATING ACTIVITIES				
1. Net Profit Before Tax		2,772.88		109.15
2. Adjustments for :				
a) Depreciation	0.75		0.68	
b) Interest Income	47.79		0.00	
c) Interest Exps	-		-	
		48.54		0.68
Operating Profit before Working Capital change (1+2)		2,821.42		109.83
3. Adjustments for Working Capital Changes:				
Decrease/(Increase) in Receivables	(12,708.87)		100.43	
Decrease/(Increase) in Inventories	(1,964.20)		(29.83)	
Decrease/(Increase) in Short Term Loans & Advances	415.16		(298.35)	
Decrease/(Increase) in Other Current Tax	10.60		(7.33)	
Decrease/(Increase) in Other Current Assets	(6.94)		5.15	
Increase/(Decrease) in Provisions	715.33		0.00	
Increase/(Decrease) in Payables	5,174.12		(1.01)	
Increase/(Decrease) in Other Current Liabilities	23.49		0.51	
Increase/(Decrease) in Non Current Liabilities	-	(8,341.31)	201.10	(29.33)
Cash Generated From Operations		(5,519.89)		80.51
Income Tax		(737.83)		0.00
NET CASH FROM OPERATING ACTIVITIES (A)		(6,257.72)		80.51
(B) CASH FLOW FROM INVESTING ACTIVITIES				
a) Fixed Assets Purchase /Sale	(0.79)		0.00	
b) Increase/(Decrease) in Other Non Current Assets	-		0.00	
c) Non current Investment	(430.85)		0.00	
NET CASH FROM INVESTING ACTIVITIES (B)		(431.64)		-
(C) CASH FLOW FROM FINANCING ACTIVITIES				
a) Receipt/(Repayment) of Short term Borrowings	15.00		(81.16)	
b) Interest Exps	-		0.00	
c) Interest Income	(47.79)		0.00	
d) Increase/(Decrease) on Long Term Loans and Advances	(618.32)		0.00	
e) Share Application Money Receipt on issue of Capital	8,999.54		0.00	
NET CASH FROM FINANCING ACTIVITIES (C)		8,348.43		(81.16)
(D) Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)		1,659.07		(0.65)
(E) Cash and Cash Equivalents -- Opening Balance		1.28		1.93
(F) Cash and Cash Equivalents -- Closing Balance		1,660.35		1.28
Note: Previous year's figures have been regrouped/rearranged wherever considered necessary.				

			(Rs. In Lakhs)
	Year Ended on 31st March, 2026	Year Ended on 31st March, 2025	
Note:			
A) Components of Cash & Cash Equivalents			
Cash on Hand	8.53		0.28
Balance with Banks			
In Current Accounts/Cash Credit Accounts	1,651.82		1.00
Cash & Cash Equivalents	1,660.35		1.28

For & on behalf of the Board,
AVI POLYMERS LIMITED

CHINTAN Y PATEL Digitally signed by CHINTAN Y PATEL
Date: 2026.04.27 15:15:16 +05'30'

CHINTAN YASHWANTBHAI PATEL
(DIN:10774473)
Managing Director

Place : Ranchi
Date : April 27, 2026

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STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026						
				(Rs. in lakhs, except Per share data)		
Sr No	Particulars	Quarter ended March 31, 2026	Quarter ended December 31, 2025	Quarter ended March 31, 2025	Year to date figures for the March 31, 2026	Year to date figures for the March 31, 2025
		(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
1	Revenue From Operations					
	(a) Revenue from Operations	15028.41	13232.06	0.00	31210.88	6.43
	(b) Other Income	20.05	9.25	104.07	47.79	131.82
	Total Income (Net)	15048.46	13241.31	104.07	31258.67	138.25
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	c. Changes in inventories of Stock-in-Trade	(618.71)	(1345.49)	(29.83)	(1964.20)	(29.83)
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	e. Finance Cost	0.00	0.00	0.00	0.00	0.36
	f. Depreciation and Amortization Expenses	0.21	0.20	0.17	0.75	0.68
	g. Other Expenses	27.68	90.72	2.24	120.56	8.34
	Total Expenses	13670.24	12154.28	4.75	28485.80	29.10
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6	Extraordinary Items	0.00	0.00	0.00	0.00	0.00
7	Profit Before Tax (5-6)	1378.22	1087.03	99.32	2772.88	109.15
8	Tax Expenses					
	(a) Current Tax	375.29	362.55	22.75	737.83	22.75
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iii	Earnings per Equity Share					
	Basic Earning (Loss) per share from Continuing and discontinuing operations	1.09	17.13	1.82	2.16	2.00
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Note:	
1	The above results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the company at their respective meetings held on April 27, 2026. The Statutory Auditors of the company have audited the results for the year ended March 31, 2026.
2	These Financial Statements have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015, as amended issued thereunder and other provisions of the Companies Act 2013, as applicable and guidelines issued by the Securities and Exchange board of India ("SEBI") and other recognised accounting principles and policies generally accepted in India to the extent possible. These financial results are presented in accordance with the requirements of Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015 and circular issued thereunder.
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7	Figures pertaining to the previous years/periods have been rearranged/regruoped , wherever necessary, to make them comparable with those of the current years/periods.
Place: Ranchi Date: April 27, 2026 For and on Behalf of the Board of AVI POLYMERS LIMITED CHINTAN Y PATEL Digitally signed by CHINTAN Y PATEL Date: 2026.04.27 15:15:41 +05'30' CHINTAN YASHWANTBHAI PATEL (DIN: 10774473) (Managing Director)	

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E: @vipolymer[at]gmail[dot]com		
Consolidated Audited Statement of Assets & Liabilities as at 31st March, 2026		
		(Rs. In Lakhs)
	Particulars	
	Audited	Audited
	AS AT 31.03.2026	AS AT 31.03.2025
1	Assets	
A	Non-Current Assets	
	(a) Property, Plant and Equipment	8.37
	(b) Capital work-in-progress	-
	(c) Investment Property	-
	(d) Goodwill	-
	(e) Other Intangible assets	-
	(f) Intangible assets under development	-
	(g) Biological Assets other than bearer plants	-
	(h) Financial Assets	
	(i) Investments	427.85
	(ii) Trade receivables	-
	(iii) Loans	618.32
	(iv) Others (to be specified)	-
	(i) Deferred tax assets (net)	11.03
	(j) Other non-current assets	-
	Total (A)	1,065.58
B	Current assets	
	(a) Inventories	2,106.17
	(b) Financial Assets	
	(i) Investments	-
	(ii) Trade receivables	12,708.87
	(iii) Cash and cash equivalents	1,663.35
	(iv) Bank balances other than (iii) above	-
	(v) Loans	-
	(vi) Others (to be specified)	-
	(c) Current Tax Assets (Net)	-
	(d) Other current assets	7.30
	Total (B)	16,485.68
	Total Assets (A+B)	17,551.26
2	EQUITY AND LIABILITIES	
A	EQUITY	
	(a) Equity Share capital	9,408.61
	(b) Instruments entirely equity in nature	-
	(c) Other Equity	2,190.46
	Total (A)	11,599.07
B	LIABILITIES	
B1	Non-current liabilities	
	(a) Financial Liabilities	
	(i) Borrowings	15.00
	(ii) Trade payables	-
	(iii) Other financial liabilities	-
	(b) Provisions	-
	(c) Deferred tax liabilities (Net)	-
	(d) Other non-current liabilities	-
	Total (B1)	15.00
B2	Current liabilities	
	(a) Financial Liabilities	
	(i) Borrowings	-
	(ii) 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	5,175.10
	(iii) Other financial liabilities	-
	(b) Other current liabilities	24.00
	(c) Provisions	738.08
	(d) Current Tax Liabilities (Net)	-
	Total (B2)	5,937.19
	Total Equity and Liabilities (A+B1+B2)	17,551.26
For and on Behalf of the Board of AVI POLYMERS LIMITED		
CHINTAN Y PATEL Digitally signed by CHINTAN Y PATEL Date: 2026.04.27 15:16:05 +05'30'		
CHINTAN YASHWANTBHAI PATEL (DIN: 10774473) Managing Director		
Place : Ranchi		
Date : April 27, 2026		

AVI POLYMERS LIMITED
(CIN: L20132JH1993PLC005233)

Reg. Office- SHOP NO 02, 5TH FLOOR, ROSHPA TOWER, MAIN ROAD RANCHI, RanchiG.P.O., Ranchi, Ranchi, Jharkhand, India, 834001

Corp. Office: Corp. Office: S3 Shreejala Prime Near Priyan Heritage Opp Prajapita, Bharna Kumari IshwariyaVishwa Vidhyalaya Sardar Ganj Anand 388001, Sardarganj (Anand), Anand, Anand,Gujarat, India, 388001

E: [avipolymer\[at\]gmail\[dot\]com](mailto:avipolymer[at]gmail[dot]com)

CONSOLIDATED AUDITED CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

(Rs. in Lakhs)

Particulars	Year Ended 31st March, 2026 Rs.		Year Ended 31st March, 2025 Rs.	
(A) CASH FLOW FROM OPERATING ACTIVITIES				
1. Net Profit Before Tax		2,772.88		109.15
2. Adjustments for :				
a) Depreciation	0.75		0.68	
b) Interest Income	47.79		0.00	
c) Interest Exps	-		-	
		48.54		0.68
Operating Profit before Working Capital change (1+2)		2,821.42		109.83
3. Adjustments for Working Capital Changes:				
Decrease/(Increase) in Receivables	(12,708.87)		100.43	
Decrease/(Increase) in Inventories	(1,964.20)		(29.83)	
Decrease/(Increase) in Short Term Loans & Advances	415.16		(298.35)	
Decrease/(Increase) in Other Current Tax	10.60		(7.33)	
Decrease/(Increase) in Other Current Assets	(6.94)		5.15	
Increase/(Decrease) in Provisions	715.33		0.00	
Increase/(Decrease) in Payables	5,174.12		(1.01)	
Increase/(Decrease) in Other Current Liabilities	23.49		0.51	
Increase/(Decrease) in Non Current Liabilities	-	(8,341.31)	201.10	(29.33)
Cash Generated From Operations		(5,519.89)		80.51
Income Tax		(737.83)		0.00
NET CASH FROM OPERATING ACTIVITIES (A)		(6,257.72)		80.51
(B) CASH FLOW FROM INVESTING ACTIVITIES				
a) Fixed Assets Purchase /Sale	(0.79)		0.00	
b) Increase/(Decrease) in Other Non Current Assets	-		0.00	
c) Non current Investment	(427.85)		0.00	
NET CASH FROM INVESTING ACTIVITIES (B)		(428.64)		-
(C) CASH FLOW FROM FINANCING ACTIVITIES				
a) Receipt/(Repayment) of Short term Borrowings	15.00		(81.16)	
b) Interest Exps	-		0.00	
c) Interest Income	(47.79)		0.00	
d) Increase/(Decrease) on Long Term Loans and Advances	(618.32)		0.00	
e) Share Application Money Receipt on issue of Capital	8,999.54		0.00	
NET CASH FROM FINANCING ACTIVITIES (C)		8,348.43		(81.16)
(D) Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)		1,662.07		(0.65)
(E) Cash and Cash Equivalents -- Opening Balance		1.28		1.93
(F) Cash and Cash Equivalents -- Closing Balance		1,663.35		1.28
Note: Previous year's figures have been regrouped/rearranged wherever considered necessary.				

(Rs. In Lakhs)

	Year Ended on 31st March, 2026	Year Ended on 31st March, 2025
Note:		
A) Components of Cash & Cash Equivalents		
Cash on Hand	8.53	0.28
Balance with Banks		
In Current Accounts/Cash Credit Accounts	1,654.82	1.00
Cash & Cash Equivalents	1,663.35	1.28

For & on behalf of the Board,
AVI POLYMERS LIMITED

CHINTAN Y PATEL Digitally signed by CHINTAN Y PATEL
Date: 2026.04.27 15:06:00 +05'30'

CHINTAN YASHWANTBHAI PATEL

DIN: 10774473

Managing Director

Place : Ranchi

Date : April 27, 2026

INDEPENDENT AUDITOR'S REPORT ON AUDITED STANDALONE QUARTERLY FINANCIALS RESULTS AND YEAR TO DATE RESULTS OF AVI POLYMERS LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To,
The Board of Directors of
AVI POLYMERS LIMITED

Report on the audit of the Standalone Financial Results Opinion

We have audited the accompanying standalone financial results of AVI POLYMERS LIMITED (the company) for the quarter and year ended 31st March, 2026 ("the statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "LODR Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these standalone financial results:

(a) are presented in accordance with the requirements of Regulation 33 of the LODR Regulations in this regard; and

(b) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the standalone net profit/(loss), other comprehensive income/(expenses) and other financial information of the company for the quarter and year ended March 31, 2026.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in *the Auditor's Responsibilities for the Audit of the Standalone Financial Statements* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Emphasis of Matters

We would like to draw attention to the balances of trade receivables and trade payables as of the balance sheet date, which are subject to certain uncertainties. Our audit procedures could not completely verify the accuracy, recoverability, or payability of these balances. As such, the final realizable value of trade receivables and the settlement amount of trade payables may differ from the amounts presented in the financial statements. Notwithstanding this matter, our opinion remains unmodified.

Responsibilities of Management and Board of Directors for the Standalone Financial Results

These standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.





As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



KAPIL KUMAR AGGARWAL & ASSOCIATES
(CHARTERED ACCOUNTANTS)



Branch Office Address -
A-57(1), AMAN SHAH ROAD,
SHASTRI NAGAR JAIPUR
RAJASTHAN 302016 INDIA
Email :- Info.caprofession@gmail.com
M. No. +91-9251050785

Other Matters

Attention is drawn to the fact that the figures for the quarter ended March 31, 2026 and the corresponding quarter ended in the previous year as reported in these standalone financial results are the balancing figures between the audited figures in respect of full financial year and the published standalone year to date figures up to the end of third quarter of the financial year, which were subject to limited review.

Place: Jaipur
Dated: 27-04-2026
UDIN: 26075689ZLWIEP6719

For KAPIL KUMAR AGARWAL & ASSOCIATES
Chartered Accountant
(FRN: 008174C)

A handwritten signature in blue ink, appearing to read 'Rajeev Sharma'.

RAJEEV SHARMA
PARTNER
Membership No.: 075689



INDEPENDENT AUDITOR'S REPORT ON AUDITED CONSOLIDATED QUARTERLY FINANCIALS RESULTS AND YEAR TO DATE RESULTS OF AVI POLYMERS LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To,
The Board of Directors of
AVI POLYMERS LIMITED

Report on the audit of the Consolidated Financial Results Opinion

We have audited the accompanying consolidated annual financial results of Avi Polymers Limited (hereinafter referred to as the "Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), for the year ended 31 March 2026, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated annual financial results:

- include the annual financial results of the entities mentioned in Annexure to the aforesaid consolidated annual financial results
- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of consolidated net profit and other comprehensive income and other financial information of the Group for the year ended 31 March 2026.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Emphasis of Matters

We would like to draw attention to the balances of trade receivables and trade payables as of the balance sheet date, which are subject to certain uncertainties. Our audit procedures could not completely verify the accuracy, recoverability, or payability of these balances. As such, the final realizable value of trade receivables and the settlement amount of trade payables may differ from the amounts presented in the financial statements. Notwithstanding this matter, our opinion remains unmodified.

Responsibilities of Management and Board of Directors for the Consolidated Financial Results

These Consolidated financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.



Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the Consolidated financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

Attention is drawn to the fact that the figures for the quarter ended March 31, 2026 and the corresponding quarter ended in the previous year as reported in these Consolidated financial results are the balancing figures between the audited figures in respect of full financial year and the published Consolidated year to date figures up to the end of third quarter of the financial year, which were subject to limited review.

Place: Jaipur
Dated: 27-04-2026
UDIN: 26075689CBMSKF4911

For KAPIL KUMAR AGARWAL & ASSOCIATES
Chartered Accountant
(FRN: 008174C)

Rajeev Sharma

RAJEEV SHARMA
PARTNER
Membership No.: 075689



KAPIL KUMAR AGGARWAL & ASSOCIATES
(CHARTERED ACCOUNTANTS)



Branch Office Address -
A-57(1), AMAN SHAH ROAD,
SHASTRI NAGAR JAIPUR
RAJASTHAN 302016 INDIA
Email :- Info.caprofession@gmail.com
M. No. +91-9251050785

Annexure

<u>Sr No</u>	<u>Name of Component</u>	<u>Relations hip</u>	<u>Date of Incorporation</u>
1	AVI ECO SPARK PRIVATE LIMITED	Subsidiary	21/02/2026
2	AVI WASTE MANAGEMENT PRIVATE LIMITED	Subsidiary	19/02/2026
3	AVI AI TECHNOLOGIES PRIVATE LIMITED	Subsidiary	18/02/2026



April 27, 2026

To,
Listing Department,
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai 400001

Scrip Code: 539288

Dear Sir/Ma'am,

Sub: Intimation of statement of deviation and variation under Regulation 32(1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the period ended on March 31, 2026

Pursuant to regulation 32(1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the statement of deviation and variation for the period ended on March 31, 2026.

We request you to take the above on record.

This is as per Regulation – 32 of the SEBI (LODR) Regulations, 2015.

Thanking you.

Yours faithfully,

For AVI POLYMERS LIMITED

CHINTAN Y
PATEL

Digitally signed by
CHINTAN Y PATEL
Date: 2026.04.27
15:16:49 +05'30'

CHINTAN YASHWANTBHAI PATEL
Managing Director
DIN: 10774473

Encl: As above.

STATEMENT OF DEVIATION / VARIATION FOR PROCEEDS OF RIGHT ISSUE

Statement on deviation / variation in utilization of funds raised						
Name of listed entity	AVI POLYMERS LIMITED					
Mode of Fund Raising	Right Issue					
Date of Raising Funds	19-03-2026					
Amount Raised	Rs. 8999 Lakhs					
Report filed for Quarter ended	31-03-2026					
Monitoring Agency	Yes					
Monitoring Agency Name, if applicable	Brickwork Ratings India Private Limited					
Is there a Deviation / Variation in use of funds raised	No					
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not applicable					
If Yes, Date of shareholder Approval	Not applicable					
Explanation for the Deviation / Variation	Not applicable					
Comments of the Audit Committee after review	Not applicable					
Comments of the auditors, if any	Not applicable					
Objects for which funds have been raised and where there has been a deviation, in the following table:						
Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
To meet working capital requirement	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
To meet General Corporate Purpose	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
To meet issue expenses	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Deviation or variation could mean: (a) Deviation in the objects or purposes for which the funds have been raised or (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or-Funds have been fully Utilised. (c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc						

For, Kapil Kumar Agarwal
Chartered Accountants
FRN: 008174C

Rajeev Sharma
Partner
M No. 075689

AVI POLYMERS LIMITED

CHINTAN Y PATEL Digitally signed by
CHINTAN Y PATEL
Date: 2026.04.27
15:17:11 +05'30'

Chintan Yashwantbhai Patel
Managing Director
DIN: 10774473

Date: April 27, 2026
Place: Ranchi

April 27, 2026

**To,
Listing Department,
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai 400001**

Scrip Code: 539288

Dear Sir/Ma'am,

Sub: Declaration/Disclosure regarding under Regulation 33(2)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref: In the matter of M/s. AVI POLYMERS LIMITED

Pursuant to Regulation 33(2)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time read, we do hereby confirm, declare and certify that the financial statements do not contain any false, misleading statements of figures and do not omit material fact which may make the statement or figures contained therein misleading.

You are therefore requested to take on record the aforesaid information for your reference.

Thanking you.

Yours faithfully,

For, AVI POLYMERS LIMITED

CHINTAN Y
PATEL

Digitally signed by CHINTAN
Y PATEL
Date: 2026.04.27 15:17:32
+05'30'

**CHINTAN YASHWANTBHAI PATEL
Managing Director
DIN: 10774473**

April 27, 2026

To,
Listing Department,
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai 400001

Scrip Code: 539288

Dear Sir/Ma'am,

Sub: Declaration regarding Auditor's Report with Unmodified Opinion for the Financial Year ended March 31, 2026 under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref: In the matter of M/s. AVI POLYMERS LIMITED

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time read with SEBI's Circular No. SEBI Circular CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare and confirm that Statutory Auditor of the Company M/s. Kapil Kumar Aggarwal & Associates (FRN: 008174C), Chartered Accountants have issued Audit Report in respect of Standalone and Consolidated Audited Financial Results for the Financial Year ended on March 31, 2026 with unmodified and unqualified opinion.

Kindly take the same on your records

Thanking you.

Yours faithfully,

For AVI POLYMERS LIMITED

CHINTAN Y
PATEL

Digitally signed by
CHINTAN Y PATEL
Date: 2026.04.27
15:17:49 +05'30'

CHINTAN YASHWANTBHAI PATEL
Managing Director
DIN: 10774473

Statement of Related Party Transaction for the year ended on March 31, 2026

Amount in (Lakhs)

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

Sr. No.	Details of the party (listed entity/subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary				
1	AVIPOLYMERS LIMITED	AABCA2775L	Chintan Patel	CAMPP9794C	Managing director	Remuneration		12.00	NA
2	AVIPOLYMERS LIMITED	AABCA2775L	Pankaj Thakkar	AJCPT0892L	Director	Remuneration		6.00	NA
3	AVIPOLYMERS LIMITED	AABCA2775L	Deepa	AyYFD0210G	Company Secretary	Remuneration		0.02	NA
4	AVIPOLYMERS LIMITED	AABCA2775L	Chintan Patel	CAMPP9794C	Managing director	Loan		3.00	NA

Total value of transaction during the reporting period

For AVI POLYMERS LIMITED

CHINTAN Y
PATEL

 Digitally signed by CHINTAN Y
PATEL
Date: 2026.04.27 15:18:04
+05'30'

CHINTAN YASHWANTBHAI PATEL
Managing Director
DIN: 10774473

Annexure I

AVI Polymers Delivers Breakout FY26 Results — ₹312 Cr Revenue, 25x Profit Surge, ₹90 Cr Capital Infused, AVI Health AI Launching This Week

Dear Sir/Madam,

In compliance with Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of **AVI Polymers Limited** convened today, April 27, 2026, and approved the audited financial results for the quarter and year ended March 31, 2026.

The Board is delighted to present what is, without exaggeration, the most defining year in the Company's listed history — a year in which AVI Polymers has emerged as a **next-generation Indian growth story**, combining the cash-engine strength of its trading business with a fully-funded, AI-led digital expansion.

FY 2025-26 — A Year of Records

The audited results speak for themselves. Every key metric has multiplied:

Metric (FY26)	FY 2025-26	FY 2024-25	Growth
Revenue from Operations	₹312.11 Cr	₹0.06 Cr	4,854x
Total Income	₹312.59 Cr	₹1.38 Cr	226x
Profit Before Tax	₹27.73 Cr	₹1.09 Cr	25.4x (+2,440%)
Net Profit After Tax	₹20.33 Cr	₹0.82 Cr	24.9x (+2,389%)

Net Worth	₹115.99 Cr	₹5.67 Cr	20.5x
EPS (Basic & Diluted)	₹2.16	₹2.00	EPS expansion <i>despite</i> a 23x increase in share capital post-rights — a rare achievement

The Company has delivered a **PBT margin of 8.88%** and a **PAT margin of 6.51%** for the full year — robust profitability for a high-velocity trading business, achieved while simultaneously building out two technology subsidiaries.

Quarterly Momentum — Accelerating Into Q4

The trajectory through the year has been one of **continuous acceleration**, not a one-off spike:

Q4 FY26 vs Q3 FY26 (Sequential Growth):

- Revenue: ₹150.28 Cr vs ₹132.32 Cr → **+13.6% QoQ**
- Profit Before Tax: ₹13.78 Cr vs ₹10.87 Cr → **+26.8% QoQ**
- Net Profit: ₹10.24 Cr vs ₹7.01 Cr → +46.1% QoQ**

Q4 FY26 vs Q4 FY25 (Year-on-Year):

- Revenue: ₹150.28 Cr vs ₹0.00 Cr → **complete category creation**
- Profit Before Tax: ₹13.78 Cr vs ₹0.99 Cr → **+1,288% YoY (13.9x)**
- Net Profit: ₹10.24 Cr vs ₹0.74 Cr → +1,278% YoY (13.8x)**

The split tells the story: H1 FY26 revenue of ₹29.50 Cr expanded nearly **10-fold to ₹282.60 Cr in H2** — confirming that operational momentum is *strengthening, not plateauing*, as the year closed.

Fortress Balance Sheet — Fully Funded for the Next Phase

The Company exits FY26 in the strongest financial position in its history:

- Net Worth: ₹115.99 Cr** (vs ₹5.67 Cr a year ago — a **20.5x expansion**)
- Cash & Cash Equivalents: ₹16.60 Cr**
- Negligible borrowings** — the Company operates with a virtually unlevered balance sheet
- Rights Issue Successfully Concluded:** 8,99,95,400 equity shares of ₹10 each were issued, raising **₹89.99 Crore** (Issue opened February 23, 2026; closed March 17, 2026). The issue was **fully subscribed**, with M/s Brickwork Ratings appointed as the Monitoring Agency for issue proceeds — a testament to investor confidence in the AVI growth story.

The Digital Engine — AVI's AI Ecosystem Comes Alive

The financial results above represent only the **foundation**. The transformational story is the digital ecosystem the Company has architected through two wholly-owned subsidiaries — both fully operational, both reflecting deep technical investment.

KrishiBuddy (krishibuddy.tech) — Powered by AVI Eco Spark Pvt. Ltd.

Now LIVE, KrishiBuddy is an AI-native smart-farming platform purpose-built for India's 100 million+ smallholder farmers. The platform integrates:

- A **multimodal, multilingual conversational AI** (Hindi, English, Hinglish — voice, text, image)
- **Space-to-Soil Telemetry** using MODIS Terra & NASA POWER satellite feeds for real-time crop-health monitoring
- **Predictive Profitability Modelling** with live mandi rates, transport, and commission factoring
- **Community-driven pest & disease alerting** with iNaturalist integration
- **Export Calculator** connecting Indian FPOs to global supply chains
- Multi-channel monetisation: B2B agri-input marketplace, premium SaaS for FPOs, and data services

Targeting India's **US\$ 9 billion agritech market**, KrishiBuddy positions AVI at the centre of the rural digital revolution.

AVI Health AI — Launching This Week (Before May 3, 2026) — Powered by AVI AI Technologies Pvt. Ltd.

The Board is **thrilled to confirm** that AVI Health AI — the Company's flagship personal-healthcare AI platform — is **fully developed and goes live this week**, ahead of May 3, 2026. AVI Health AI brings:

1. **Real-time wellness analytics** and continuous preventive-health tracking
2. **AI-driven diagnostic assistance tools** designed for India's mobile-first generation
3. A scalable "**Health-as-a-Service**" architecture engineered for the Indian digital ecosystem

Together, KrishiBuddy and AVIHealth AI position AVI Polymers at the **intersection of two of India's largest digital opportunities**: AgriTech and HealthTech.

Capital Allocation — Compounding for Long-Term Shareholder Wealth

The Board has carefully evaluated capital allocation in the context of an extraordinary set of growth opportunities. With both core trading operations scaling rapidly and two AI subsidiaries entering monetisation, the Board has determined that **reinvestment of internal accruals offers the most powerful compounding pathway for shareholders** at this stage.

Accordingly, while a dividend has been **deferred at this meeting to fully fund the digital expansion**, the Board has formally resolved that **dividend distribution will be reconsidered in the next quarter** as AVIHealth AI completes its initial roll-out and the cash-flow contribution of the digital businesses begins to materialise.

We firmly believe that capital reinvested today — into AI infrastructure, user acquisition, and ecosystem expansion — will translate into a **multi-fold valuation re-rating** over the medium term.

A Note of Gratitude

This year of unprecedented transformation is the result of relentless effort by every member of the AVI family — our team, our auditors, our advisors, our channel partners, and most importantly **our shareholders**, whose conviction enabled the successful ₹89.99 Cr capital raise. We thank you for your trust as we build a digital-first, India-first legacy.

The full audited financial statements — including the Statement of Assets and Liabilities, Statement of Profit & Loss, Cash Flow Statement, and Auditor's Report issued by M/s Kapil Kumar Agarwal & Associates (FRN: 008174C) — are enclosed for your reference.

The full audited financial statements — comprising the Audited Statement of Assets and Liabilities, the Statement of Profit and Loss, the Cash Flow Statement, segment disclosures, and the Auditor's Report issued by M/s Kapil Kumar Agarwal & Associates, Chartered Accountants (FRN: 008174C) — are enclosed herewith and will additionally be hosted on the Company's website at www.avipolymersltd.com and on the BSE portal.

Kindly take the above on record and acknowledge receipt.

Thanking you,

Yours faithfully,

For AVI Polymers Limited

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PATEL

Digitally signed by CHINTAN Y
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