



May 14, 2026

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

Scrip Code: 512109

Sub: Outcome Of the Board of Directors Meeting Held on Thursday, May 14, 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 May 07, 2026, we would like to inform you that the Board of Directors of the Company at their meeting held on Thursday, May 14, 2026, have inter alia approved;

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

- Audited 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.
- 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.
- Declaration/Disclosure regarding under Regulation 33(2)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 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.
- Disclosure of Related Party Transactions for the period ended March 31, 2026.
- Disclosure on Outstanding Default on Loans and Debt Securities for the period ended March 31, 2026.



2. Considered and approved the proposal for issuance of equity shares on a preferential basis through a Share Swap mechanism for the proposed acquisition of a 90% stake in Agribullion Ventures Private Limited at an indicative valuation of ₹350 Crore. The proposed transaction is aimed at strengthening the Company's strategic growth initiatives and enhancing long-term shareholder value. The fund raising and acquisition are subject to the finalization of definitive terms, completion of financial, legal, and commercial due diligence, and execution of definitive agreements between the parties. The transaction shall further be subject to the approval of shareholders and receipt of all applicable statutory and regulatory approvals, as required under applicable laws.

The Board Meeting Commenced at 04:30 PM and concluded at 05:00 PM. You are requested to kindly take the above information on record.

Thanking you,

Yours faithfully,

FOR, AVIVA INDUSTRIES LTD

**BHARVIN PATEL SURESHBHAJ
MANAGING DIRECTOR
DIN: 01962391**

Encl: As Above



AVIVA INDUSTRIES LIMITED

(CIN: L46692MH1984PLC034190)

Reg. Office- Ground Floor, Shop No. 4 Casa Blanca, Plot No. 45, Sector No. 11 CBD Belapur, Thane, Thane, Maharashtra, India, 400614
Corp. Office: C-3/1001, Anushruti Tower, Near Jain Temple, Opp. New York Tower, Nr. Thaltej Crossroad, S. ,G Highway, Ahmedabad, Gujarat, India, 380054
E: aviva.amd@gmail.com

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	6497.61	1378.30	3.19	8177.47	3.19
	(b) Other Income	0.04	0.00	0.00	0.04	0.00
	Total Income (Net)	6497.65	1378.30	3.19	8177.51	3.19
2	Expenses					
	a. Cost of Materials Consumed	0.00	0.00	0.00	0.00	0.00
	b. Purchases of Stock-in-trade	6828.80	1348.21	3.18	8448.50	3.18
	c. Changes in inventories of Stock-in-Trade	(475.02)	(145.49)	0.00	(620.51)	0.00
	d. Employee benefits expenses	5.51	0.65	0.75	7.14	3.00
	e. Finance Cost	0.00	0.00	0.00	0.00	0.00
	f. Depreciation and Amortization Expenses	0.00	0.00	0.00	0.00	0.00
	g. Other Expenses	9.63	51.98	0.90	85.06	5.66
	Total Expenses	6368.93	1255.35	4.83	7920.20	11.84
3	Profit/(Loss) before Exceptional and Extraordinary items and tax (1-2)	128.73	122.95	(1.64)	257.31	(8.65)
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00
5	Profit/(Loss) before Extraordinary items and tax (3-4)	128.73	122.95	(1.64)	257.31	(8.65)
6	Extraordinary Items	0.00	0.00	0.00	0.00	0.00
7	Profit Before Tax (5-6)	128.73	122.95	(1.64)	257.31	(8.65)
8	Tax Expenses					
	(a) Current Tax	35.89	33.43	0.00	69.32	0.00
	(b) Deferred Tax	0.00	0.00	0.00	0.00	0.00
	(c) Tax of Earlier Years	0.00	0.45	0.00	0.45	0.00
	Total Tax Expenses	35.89	33.88	0.00	69.78	0.00
9	Net Profit/(Loss) for the period from continuing Operations (7-8)	92.83	89.07	(1.64)	187.53	(8.65)
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)	92.83	89.07	(1.64)	187.53	(8.65)
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)	92.83	89.07	(1.64)	187.53	(8.65)
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	92.83	89.07	(1.64)	187.53	(8.65)
17	Details of equity share capital					
	Paid-up Equity Share Capital	2450.40	149.90	149.90	2450.40	149.90
	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	4481.22	0.00	302.69	4481.22	302.69
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	0.38	5.94	(0.11)	0.77	(0.58)
	Diluted Earning (Loss) per share from Continuing operations	0.38	5.94	(0.11)	0.77	(0.58)
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	0.38	5.94	(0.11)	0.77	(0.58)
	Diluted Earning (Loss) per share from Continuing and discontinuing operations	0.38	5.94	(0.11)	0.77	(0.58)

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 May 14, 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 separate 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 quarter 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, the Company converted 2,30,05,000 warrants into equity shares upon receipt of ₹64,41,40,000 comprising the face value and a share premium of ₹18.00 per share from each subscriber.
7	Figures pertaining to the previous years/periods have been rearranged/regrouped , wherever necessary, to make them comparable with those of the current years/periods.
<p>For and on Behalf of the Board of AVIVA INDUSTRIES LIMITED</p>   <p>Bharvin Patel Managing Director DIN: 01962391</p>	
<p>Place: Mumbai Date: May 14, 2026</p>	

AVIVA INDUSTRIES LIMITED

(CIN: L46692MH1984PLC034190)

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E: aviva.amd@gmail.com

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	0.25	-
	(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	166.71	166.68
	(ii) Trade receivables	-	-
	(iii) Loans	220.23	223.58
	(iv) Others (to be specified)	-	0.01
	(i) Deferred tax assets (net)	-	-
	(j) Other non-current assets	-	-
	Total (A)	387.19	390.27
B	Current assets		
	(a) Inventories	620.51	-
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	4,322.41	20.22
	(iii) Cash and cash equivalents	280.84	1.36
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans	2,295.30	-
	(vi) Others (to be specified)	-	-
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	3.89	0.95
	Total (B)	7,522.95	22.53
	Total Assets (A+B)	7,910.15	412.80
2	EQUITY AND LIABILITIES		
A	EQUITY		
	(a) Equity Share capital	2,450.40	149.90
	(b) Share Application Money Received	559.65	-
	(c) Other Equity	4,481.22	152.79
	Total (A)	7,491.27	302.69
B	LIABILITIES		
B1	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	91.70	75.95
	(ii) Trade payables	-	-
	(iii) Other financial liabilities	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	0.09	0.09
	(d) Other non-current liabilities	-	-
	Total (B1)	91.79	76.04
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	253.67	6.95
	(iii) Other financial liabilities	-	-
	(b) Other current liabilities	0.09	27.12
	(c) Provisions	73.32	-
	(d) Current Tax Liabilities (Net)	-	-
	Total (B2)	327.08	34.07
	Total Equity and Liabilities (A+B1+B2)	7,910.15	412.80

For and on Behalf of the Board of AVIVA INDUSTRIES LIMITED

Place : Mumbai
Date : May 14, 2026



Bharvin Patel
Managing Director
DIN: 01962391

AVIVA INDUSTRIES LIMITED
(CIN: L46692MH1984PLC034190)

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E: aviva.amd@gmail.com

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

(Rs. in Lakhs)

Particulars	Year Ended		Year Ended	
	31st March, 2026		31st March, 2025	
(A) CASH FLOW FROM OPERATING ACTIVITIES				
1. Net Profit Before Tax		257.31		(8.65)
2. Adjustments for :				
a) Depreciation	-		0.00	
b) Interest Income	-		0.00	
c) Gain or Loss from Sale of Fixed Assets	-		0.00	
		-		0.00
Operating Profit before Working Capital change (1+2)		257.31		(8.65)
3. Adjustments for Working Capital Changes:				
Decrease/(Increase) in Receivables	(4,302.19)		(2.07)	
Decrease/(Increase) in Inventories	(620.51)		0.00	
Increase/(Decrease) in Borrowings	-		0.00	
Decrease/(Increase) in Advances	(2,295.30)		10.71	
Decrease/(Increase) in Other Current Assets	(2.93)		(0.21)	
Increase/(Decrease) in Provisions	73.32		0.00	
Increase/(Decrease) in Payables	246.72		0.00	
Increase/(Decrease) in Other Current Liabilities	(27.03)		0.32	
Increase/(Decrease) in Non Current Liabilities	-	(6,927.92)	0.00	8.76
Cash Generated From Operations		(6,670.61)		0.11
Income Tax		(69.78)		0.00
NET CASH FROM OPERATING ACTIVITIES (A)		(6,740.39)		0.11
(B) CASH FLOW FROM INVESTING ACTIVITIES				
a) Fixed Assets Purchase /Sale	(0.25)		0.00	
b) Increase/(Decrease) in Other Non Current Assets	(0.03)		0.00	
c) Non current Investment	0.00		0.00	
NET CASH FROM INVESTING ACTIVITIES (B)		(0.28)		-
(C) CASH FLOW FROM FINANCING ACTIVITIES				
a) Receipt/(Repayment) of Short term Borrowings	15.75		0.05	
b) Interest Exps	-		0.00	
c) Interest Income	-		0.00	
d) Increase/(Decrease) on Long Term Loans and Advances	3.35		0.00	
e) Share Application Money Receipt on issue of Capital	2,860.15		0.00	
f) Share Application Money Receipt on issue of Capital Security Premium	4,140.90		0.00	
NET CASH FROM FINANCING ACTIVITIES (C)		7,020.15		0.05
(D) Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)		279.48		0.16
(E) Cash and Cash Equivalents -- Opening Balance		1.36		1.20
(F) Cash and Cash Equivalents -- Closing Balance		280.84		1.36
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	3.21	1.12
Balance with Banks		
In Current Accounts/Cash Credit Accounts	277.63	0.24
Cash & Cash Equivalents	280.84	1.36

For & on behalf of the Board,
AVIVA INDUSTRIES LIMITED



Bharvin Patel
Managing Director
DIN: 01962391

Place : Mumbai
Date : May 14, 2026

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

To,
**The Board of Directors of
AVIVA INDUSTRIES LIMITED**

Report on the audit of the Standalone Financial Results Opinion

We have audited the accompanying standalone financial results of AVIVA INDUSTRIES 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) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the consolidated net profit after tax and other comprehensive income and other financial information of the Group and its joint ventures, 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 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 draw attention to the financial results for the quarter and year ended 31st March, 2026. During the course of our limited review, the management has not furnished balance confirmation letters, party-wise reconciliation statements, and age-wise analysis in respect of certain Trade Receivable and Trade Payable balances outstanding as at 31st March, 2026. In the absence of such confirmations and supporting reconciliations, we were unable to satisfy ourselves as to the existence, completeness, accuracy, and recoverability of the said balances, and consequently we are unable to determine whether any adjustments are required in respect thereof. The impact, if any, of such adjustments on

the financial results of the Company for the quarter and year ended 31st March, 2026 is not presently ascertainable. This matter has been brought to the attention of the Board of Directors and the Audit Committee of the Company. Our conclusion on the financial results is not modified in respect of this matter. Further, we have not provided with satisfactory supporting documents for completeness of valuation of inventory as on 31st March 2026 in the financial results. Therefore, we could not generate and obtain appropriate audit evidence for the aforesaid observations.

We draw attention that as required under Section 138 of the Companies Act, 2013 read with Rule 13 of the Companies (Accounts) Rules, 2014, the Company, being a listed entity, is mandatorily required to appoint an Internal Auditor. We wish to report that the Company has not appointed an Internal Auditor for the entire Financial Year 2025-26. This constitutes a non-compliance with the applicable provisions of the Companies Act, 2013. The absence of an internal audit function for the full financial year has resulted in a significant gap in the internal control framework of the Company, which may have a bearing on the reliability and accuracy of the financial information presented. This matter has been communicated to the Board of Directors / Audit Committee. Our conclusion is not modified in respect of this matter.

We draw attention that the company has significant trade payables; however, the bifurcation between Micro, Small and Medium Enterprise (MSME) creditors has not been provided. Non-disclosure of the MSME classification is not in compliance with the provisions of the Micro, Small and Medium Enterprises Development Act, 2006, thereby affecting both regulatory compliance and financial transparency. Further, advances paid to suppliers remain unconfirmed. In absence of confirmations from these parties raises concern regarding the reliability and completeness of liabilities reported in the financial statements.

The Company has granted loans for which confirmations and supporting loan agreements were not made available for verification. In the absence of such information, the accuracy, recoverability and interest-free nature of these loans could not be verified. Accordingly, we are unable to comment on the possible impact, if any, on the fair presentation of the company's financial statements with respect to assets, liabilities and interest income.

We draw attention to the fact that the Company has not provided information and supporting documentation in respect of investments held in the name of the Company. Consequently, we are unable to ascertain the valuation of such investments, nor are we in a position to carry out a comparison of their carrying value with their fair value, as required under the applicable financial reporting framework. Due to the absence of sufficient and appropriate evidence in this regard, we are unable to verify the existence, ownership, and fair valuation of the said investments. Our opinion is not modified in respect of this matter.

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.

We also performed procedures in accordance with circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

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: Ahmedabad
Date: May 14, 2026

For S K Bhavsar & Co.
Chartered Accountants
ICAI Firm Registration No.: 145880W



S. K. Bhavsar
(Shivam Bhavsar)

Proprietor
Mem. No. 180566
UDIN: 26180566IKJXUM8277



May 14, 2026

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

Scrip Code: 512109

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. Aviva Industries Ltd

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, AVIVA INDUSTRIES LIMITED

**BHARVIN PATEL SURESHBHAI
MANAGING DIRECTOR
DIN: 01962391**



May 14, 2026

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

Scrip Code: 512109

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. Aviva Industries Ltd

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. S K Bhavsar & Co. (FRN: 145880W), Chartered Accountants have issued Audit Report in respect of Audited Financial Results for the period ended on March 31, 2026 with unmodified and unqualified opinion.

Kindly take the same on your records

Thanking you.

Yours faithfully,

FOR, AVIVA INDUSTRIES LTD

**BHARVIN PATEL SURESHBHAI
MANAGING DIRECTOR
DIN: 01962391**

STATEMENT OF DEVIATION / VARIATION FOR PROCEEDS OF PREFERENTIAL ISSUE

Statement on deviation / variation in utilization of funds raised						
Name of listed entity			AVIVA INDUSTRIES LIMITED			
Mode of Fund Raising			Preferential Issue			
Date of Raising Funds			06-01-2026			
Amount Raised			Rs. 708.05 Lakhs			
Report filed for Quarter ended			31-03-2026			
Monitoring Agency			No			
Monitoring Agency Name, if applicable			Not applicable			
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.
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, S K Bhavsar & Co.
Chartered Accountants
FRN: 145880W

Shivam Bhavsar
Proprietor
M No. 180566



For, Aviva Industries Ltd

Bharvin Patel Sureshbhai
Managing Director
DIN: 01962391



Date: May 14, 2026
Place: Mumbai

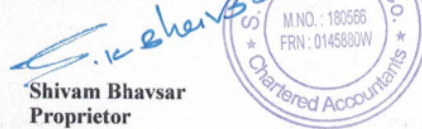
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380054. Phone/Fax: +91-79-26856515/16 Email: aviva.amd@gmail.com
Website: www.avivaindustries.com | CIN: L46692MH1984PLC034190

STATEMENT OF DEVIATION / VARIATION FOR PROCEEDS OF PREFERENTIAL ISSUE

Statement on deviation / variation in utilization of funds raised						
Name of listed entity	AVIVA INDUSTRIES LIMITED					
Mode of Fund Raising	Preferential Issue					
Date of Raising Funds	07-01-2026					
Amount Raised	Rs. 782.95 Lakhs					
Report filed for Quarter ended	31-03-2026					
Monitoring Agency	No					
Monitoring Agency Name, if applicable	Not applicable					
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					
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For, Aviva Industries Ltd




Bharvin Patel Sureshbhai
Managing Director
DIN: 01962391

Date: May 14, 2026
Place: Mumbai

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STATEMENT OF DEVIATION / VARIATION FOR PROCEEDS OF PREFERENTIAL ISSUE

Statement on deviation / variation in utilization of funds raised						
Name of listed entity	AVIVA INDUSTRIES LIMITED					
Mode of Fund Raising	Preferential Issue					
Date of Raising Funds	08-01-2026					
Amount Raised	Rs. 226.80 Lakhs					
Report filed for Quarter ended	31-03-2026					
Monitoring Agency	No					
Monitoring Agency Name, if applicable	Not applicable					
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					
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Date: May 14, 2026
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For, Aviva Industries Ltd

Bharvin Patel
Bharvin Patel Sureshbhai
Managing Director
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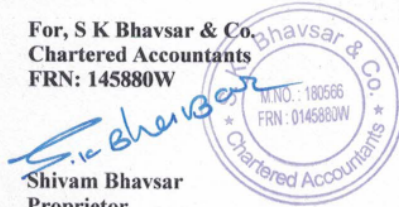
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Statement on deviation / variation in utilization of funds raised						
Name of listed entity	AVIVA INDUSTRIES LIMITED					
Mode of Fund Raising	Preferential Issue					
Date of Raising Funds	13-01-2026					
Amount Raised	Rs. 338.80 Lakhs					
Report filed for Quarter ended	31-03-2026					
Monitoring Agency	No					
Monitoring Agency Name, if applicable	Not applicable					
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					
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FRN: 145880W



Shivam Bhavsar
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M No. 180566

Date: May 14, 2026
Place: Mumbai

For, Aviva Industries Ltd




Bharvin Patel Sureshbhai
Managing Director
DIN: 01962391

STATEMENT OF DEVIATION / VARIATION FOR PROCEEDS OF PREFERENTIAL ISSUE

Statement on deviation / variation in utilization of funds raised						
Name of listed entity	AVIVA INDUSTRIES LIMITED					
Mode of Fund Raising	Preferential Issue					
Date of Raising Funds	17-01-2026					
Amount Raised	Rs. 113.40 Lakhs					
Report filed for Quarter ended	31-03-2026					
Monitoring Agency	No					
Monitoring Agency Name, if applicable	Not applicable					
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					
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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.
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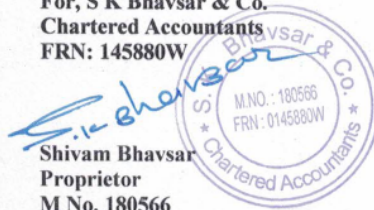
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STATEMENT OF DEVIATION / VARIATION FOR PROCEEDS OF PREFERENTIAL ISSUE

Statement on deviation / variation in utilization of funds raised						
Name of listed entity	AVIVA INDUSTRIES LIMITED					
Mode of Fund Raising	Preferential Issue					
Date of Raising Funds	16-01-2026					
Amount Raised	Rs. 1014.30 Lakhs					
Report filed for Quarter ended	31-03-2026					
Monitoring Agency	No					
Monitoring Agency Name, if applicable	Not applicable					
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					
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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
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Statement on deviation / variation in utilization of funds raised	
Name of listed entity	AVIVA INDUSTRIES LIMITED
Mode of Fund Raising	Preferential Issue
Date of Raising Funds	17-01-2026
Amount Raised	Rs. 668.85 Lakhs
Report filed for Quarter ended	31-03-2026
Monitoring Agency	No
Monitoring Agency Name, if applicable	Not applicable
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
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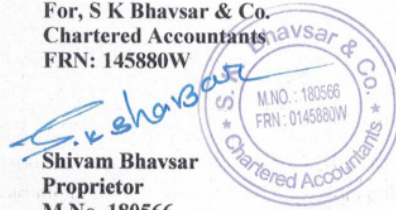
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For, S K Bhavsar & Co.
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Shivam Bhavsar
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STATEMENT OF DEVIATION / VARIATION FOR PROCEEDS OF PREFERENTIAL ISSUE

Statement on deviation / variation in utilization of funds raised						
Name of listed entity		AVIVA INDUSTRIES LIMITED				
Mode of Fund Raising		Preferential Issue				
Date of Raising Funds		20-01-2026				
Amount Raised		Rs. 1692.60 Lakhs				
Report filed for Quarter ended		31-03-2026				
Monitoring Agency		No				
Monitoring Agency Name, if applicable		Not applicable				
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				
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For, S K Bhavsar & Co.
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For, Aviva Industries Ltd

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Bharvin Patel Sureshbhai
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Statement on deviation / variation in utilization of funds raised	
Name of listed entity	AVIVA INDUSTRIES LIMITED
Mode of Fund Raising	Preferential Issue
Date of Raising Funds	06-02-2026
Amount Raised	Rs. 672.00 Lakhs
Report filed for Quarter ended	31-03-2026
Monitoring Agency	No
Monitoring Agency Name, if applicable	Not applicable
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
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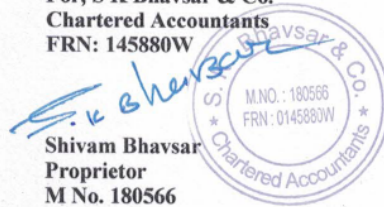
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For, S K Bhavsar & Co.
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Statement on deviation / variation in utilization of funds raised						
Name of listed entity	AVIVA INDUSTRIES LIMITED					
Mode of Fund Raising	Preferential Issue					
Date of Raising Funds	10-02-2026					
Amount Raised	Rs. 443.1 Lakhs					
Report filed for Quarter ended	31-03-2026					
Monitoring Agency	No					
Monitoring Agency Name, if applicable	Not applicable					
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					
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S.K. Bhavsar
Shivam Bhavsar
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M No. 180566



For, Aviva Industries Ltd

Bharvin Patel

Bharvin Patel Sureshbhai
Managing Director
DIN: 01962391



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Statement on deviation / variation in utilization of funds raised						
Name of listed entity	AVIVA INDUSTRIES LIMITED					
Mode of Fund Raising	Preferential Issue					
Date of Raising Funds	18-02-2026					
Amount Raised	Rs. 340.2 Lakhs					
Report filed for Quarter ended	31-03-2026					
Monitoring Agency	No					
Monitoring Agency Name, if applicable	Not applicable					
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					
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Website: www.avivaindustries.com | CIN: L46692MH1984PLC034190

AVIVA INDUSTRIES LIMITED
CIN: L46692MH1984PLC034190
Ground Floor, Shop No. 4 Casa Blanca, Plot No. 45, Sector No. 11 CBD Belapur, Thane, Thane, Maharashtra, India, 400614
Website: <https://avivaindustrieslimited.com/> Email: aviva.amd@gmail.com Phone: +91-79-26856515/16

DISCLOSURE OF RELATED PARTY TRANSACTIONS FOR THE PERIOD ENDED MARCH 31, 2026

(Amt in Lakhs)

Sr. No.	Details of the party (listed entity/subsidiary) entering into the		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	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are			Additional disclosure of related party transactions - applicable only in case the related party											
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								In case any financial indebtedness			Details of the loans, inter-corporate deposits, advances or							Purpose for which the funds will be utilised by the ultimate recipient of funds (endusag e)	Notes			
												Opening balance	Closing balance		Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured					
1	AVIVA INDUSTRIES LIMITED	AABCA3881D	DEEPIKA VAID	AFSPV3688Q	KMP	Remuneration	-	-	NA	-	-	0.5	0	0	-	-	-	-	-	-	-	-	-	-	-	-	-
2	AVIVA INDUSTRIES LIMITED	AABCA3881D	REEYA KOTHARI	KKDPK4170C	KMP	Remuneration			NA			0.5	0	0													
3	AVIVA INDUSTRIES LIMITED	AABCA3881D	PARAKH PATEL	BGGPP0763A	KMP	Remuneration			NA			0.66	0	0													
4	AVIVA INDUSTRIES LIMITED	AABCA3881D	BHARVIN PATEL	AIUPP9570A	KMP	Remuneration			NA			15.75	75.94	91.69													

For AVIVA INDUSTRIES LIMITED


BHARVIN PATEL SURESHBHAI
MANAGING DIRECTOR
DIN: 01962391



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DISCLOSURE ON OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES FOR THE PERIOD ENDED MARCH 31, 2026

Sr. no	Particulars	Amount	Remarks
1	Loans/revolving facilities like cash credit from banks/financial institutions		
A	Total outstanding as on date	0	
B	Of the total amount outstanding, amount of default as on date	0	
2	Unlisted debt securities i.e. NCD and NCRPS		
A	Total outstanding as on date	0	
B	Of the total amount outstanding, amount of default as on date	0	
3	Total financial indebtedness of the listed entity including short-term and long-term debt	0	

For AVIVA INDUSTRIES LIMITED



BHARVIN PATEL SURESHBHAI
MANAGING DIRECTOR
DIN: 01962391

