AVI POLYMERS
• LTD •

+91 79900 58460
avipolymerlimited@gmail.com
Shop No. 02, 5th Floor, Roshpa Tower,
Main Road Ranchi, Jharkhand,
India - 834001.

November 03, 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 NOVEMBER 03, 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 October 22, 2026, we would like to inform you that the Board of Directors of the Company at their meeting held on Tuesday, November 03, 2026, have inter alia approved;

1. Unaudited Standalone and Consolidated Financial Results of the Company for the period ended on September 30, 2026. We are enclosing herewith the following:

• Unaudited Standalone and Consolidated 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.

• Limited Review Report with opinion basis on the aforesaid Unaudited Financial Results (Standalone and Consolidated).

The Board Meeting Commenced at 03:30 PM and concluded at 04:00 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: 2026.11.03 16:02:27 +05'30'

CHINTAN YASHWANTBHAI PATEL
Managing Director
DIN: 10774473

ENCL: As Above

KAPIL KUMAR AGARWAL & ASSOCIATES
CHARTERED ACCOUNTANTS

Branch Office Address - A57(1), AMANI SHAH
ROAD, SHASTRI NAGAR JAIPUR RAJASTHAN
302016 INDIA

Email : Info.caprofession@gmail.com
M. No. 9251050785

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of the Company pursuant to Regulation 33 of the SEBI (listing Obligation and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors of AVI POLYMERS LIMITED

We have reviewed the accompanying statement of unaudited financial results of **AVI POLYMERS LIMITED** for the quarter & half year ended 30th September, 2026 which are included in the accompanying "Statement of Unaudited Financial Result for Quarter & half year ended September 30, 2026" together with relevant notes thereon. The statement has been prepared by company pursuant to regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The statement is the responsibility of the company's management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 "Interim Financial Reporting (Ind As 34), prescribed under section 133 of the companies act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the ICAI. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of Interim Financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an Audit. Accordingly, we do not express an Audit opinion.

Emphasis of Matter

Balances of Trade Receivables, Trade Payables, Loans and Advances (including deposits given or received) and Borrowings as at the balance sheet date are subject to confirmation and reconciliation. Direct confirmations from the respective parties (customers, vendors and loan counterparties) have not been received, and the balances have therefore not been reconciled with the Company's books of account. Further, the sales and purchases for the period have been verified on the basis of data and information provided by the management. Consequently, the adjustments, if any, that may be required upon receipt of confirmations and completion of reconciliation, and their impact on the financial statements, are not ascertainable.

KAPIL KUMAR AGARWAL & ASSOCIATES
CHARTERED ACCOUNTANTS

Branch Office Address - A57(1), AMANI SHAH ROAD, SHASTRI NAGAR JAIPUR RAJASTHAN 302016 INDIA

Email : Info.caprofession@gmail.com
M. No. 9251050785

Our conclusion is not modified in respect of this matter.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind As') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Kapil Kumar Agarwal & Associates
Chartered Accountants
FRN: 008174C

KAPIL KUMAR AGARWAL & ASSOCIATES CA FIRM

Rajeev Sharma
Partner
Membership No. 075689
Place: Jaipur
Date: 03.11.2026
UDIN: 26075689VNRZQD3820

AVI POLYMERS LIMITED

(CIN: L20132JH1993PLC005233)
Reg. Office- Shop No 02, 5th Floor, Roshpa Tower, Main Road Ranchi, Ranchi, Jharkhand-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
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Un-Audited Standalone Statement of Assets & Liabilities as at 30th September, 2026

(Rs. In Lakhs)

	Particulars	Un-Audited AS AT 30.09.2026	Audited AS AT 31.03.2026
1	**Assets**		
A	**Non-Current Assets**		
	(a) Property, Plant and Equipment	7.95	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	3.08	430.85
	(ii) Trade receivables	-	-
	(iii) Loans	618.32	618.32
	(iv) Others (to be specified)	-	-
	(i) Deferred tax assets (net)	11.03	11.03
	(j) Other non-current assets	-	-
	Total (A)	**640.39**	**1,068.58**
B	**Current assets**		
	(a) Inventories	42.16	2,106.17
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	14,652.06	12,708.87
	(iii) Cash and cash equivalents	61.15	1,660.35
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans	1,707.01	-
	(vi) Other Financial Assets	-	-
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	14.10	7.30
	Total (B)	**16,476.48**	**16,482.68**
	Total Assets (A+B)	**17,116.87**	**17,551.26**
2	**EQUITY AND LIABILITIES**		
A	**EQUITY**		
	(a) Equity Share capital	9,408.61	9,408.61
	(b) Instruments entirely equity in nature	-	-
-	(c) Other Equity	2,792.22	2,190.46
	Total (A)	**12,200.83**	**11,599.07**
B	**LIABILITIES**		
B1	**Non-current liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	23.18	15.00
	(ii) Trade payables	-	-
	(iii) Other financial liabilities	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	-	-
	(d) Other non-current liabilities	-	-
	Total (B1)	**23.18**	**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	3,945.03	5,175.10
	(iii) Other financial liabilities	-	-
	(b) Other current liabilities	7.33	24.00
	(c) Provisions	940.49	738.08
	(d) Current Tax Liabilities (Net)	-	-
	Total (B2)	**4,892.85**	**5,937.19**
	Total Equity and Liabilities (A+B1+B2)	**17,116.87**	**17,551.26**

For Kapil Kumar Agarwal & Associates
Chartered Accountants
FRN: 008174C
Rajeev Sharma
Partner
Membership No. 075689
Place: Jaipur
Date: 03.11.2026
UDIN: 26075689VNRZQD3820

Kapil Kumar Agarwal & Associates FRN. N.-008174C Chartered Accountants

CHINTAN Y PATEL
Digitally signed by CHINTAN Y PATEL
Date: 2026.11.03 16:03:08 +05'30'

For, Avi Polymers Limited

(Mr. CHINTAN YASHWANTBHAI PATEL)
(DIN:10774473)
Managing Director

AVI POLYMERS LIMITED

(CIN: L27204JH1993PLC005233)

Reg. Office- Shop No 02, 5th Floor, Roshpa Tower, Main Road Ranchi, Ranchi, Jharkhand-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

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STATEMENT OF UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2026

(Rs. in lakhs except Per share data)

Sr No	Particulars	Quarter ended September 30, 2026	Quarter ended June 30, 2026	Quarter ended September 30, 2025	Half Year ended September 30, 2026 (Year to date for Current Period)	Half Year ended September 30, 2025 (Year to date for Current Period)	For the year ended on March 31, 2026
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	**Revenue From Operations**						
	(a) Revenue from Operations	3,699.07	6,658.68	2,950.41	10,357.76	2,950.41	31,210.88
	(b) Other Income	(4.80)	0.11	18.50	(4.70)	18.50	47.79
	Total Revenue (Net)	**3,694.27**	**6,658.79**	**2,968.90**	**10,353.06**	**2,968.90**	**31,258.67**
2	**Expenses**						
	a. Operating Expenses	-	-	-	-	-	-
	b. Purchases of Stock-in-trade	3,102.90	4,339.86	2,655.02	7,442.75	2,655.02	30,289.69
	c. Changes in inventories of Stock-in-Trade	299.81	1,764.20	-	2,064.00	-	(1,964.20)
	d. Employee benefits expenses	11.20	5.00	3.50	16.20	3.75	39.00
	e. Finance Cost	-	-	-	-	-	-
	f. Depreciation and Amortization Expenses	0.21	0.21	0.34	0.43	0.34	0.75
	g. Other Expenses	17.91	7.60	2.17	25.51	2.17	120.56
	Total Expenses	**3,432.03**	**6,116.87**	**2,661.03**	**9,548.89**	**2,661.28**	**28,485.80**
3	**Profit/(Loss) before Exceptional and Extraordinary items and tax (1-2)**	262.24	541.93	307.87	804.17	307.62	2,772.88
4	Exceptional Items	-	-	-	-	-	-
5	**Profit/(Loss) before Extraordinary items and tax (3-4)**	262.24	541.93	307.87	804.17	307.62	2,772.88
6	Extraordinary Items	-	-	-	-	-	-
7	**Profit Before Tax (5-6)**	262.24	541.93	307.87	804.17	307.62	2,772.88
8	**Tax Expenses**						
	(a) Current Tax	61.51	140.90	77.43	202.41	77.43	737.83
	(b) Deferred Tax	-	-	1.06	-	1.06	2.14
	Total Tax Expenses	61.51	140.90	78.49	202.41	78.49	739.97
9	**Net Profit/(Loss) for the period from continuing Operations (7-8)**	**200.74**	**401.02**	**229.39**	**601.76**	**229.14**	**2,032.91**
10	Profit (Loss) from Discontinuing operations before Tax	-	-	-	-	-	-
11	Tax Expenses of Discontinuing Operations	-	-	-	-	-	-
12	**Net Profit/(Loss) from Discontinuing operations after Tax (10-11)**	**200.74**	**401.02**	**229.39**	**601.76**	**229.14**	**2,032.91**
13	Share of Profit (Loss) of associates and Joint Vetures accounted for using equity method	-	-	-	-	-	-
14	**Net Profit (Loss) for the period (12+13)**	**200.74**	**401.02**	**229.39**	**601.76**	**229.14**	**2,032.91**
15	**Other comprehensive income, net of income tax**						
	a) i) Amount of item that will not be reclassifed to profit or loss	-	-	-	-	-	-
	ii) Income tax relating to items that will not be reclassifed to profit or loss	-	-	-	-	-	-
	b) i) item that will be reclassifed to profit or loss	-	-	-	-	-	-
	ii) income tax relating to items that will be reclassifed to profit or loss	-	-	-	-	-	-
	Total other comperhensive income,net of income tax	-	-	-	-	-	-
16	**Total Comprehensive income for the period**	**200.74**	**401.02**	**229.39**	**601.76**	**229.14**	**2,032.91**
17	**Details of equity share capital**						
	Paid-up Equity Share Capital	9,408.61	9,408.61	409.07	9,408.61	409.07	9,408.61
	Face Value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00	10.00
18	**Details of debt securities**						
	Paid -Up Debt capital	-	-	-	-	-	-
	Face value of debt Securities	-	-	-	-	-	-
19	**Reserve excluding revaluation reserves as per balance sheet of previous accounting year**	-	-	-	-	-	2,190.46
20	**Debenture Redemption reserve**	-	-	-	-	-	-
21	**Earning per Share**						
i	**Earning per Share for Continuing Operations**						
	Basic Earning (Loss) per share from Continuing operations	0.21	0.43	5.61	0.64	5.60	2.16
	Diluted Earning (Loss) per share from Continuing operations	0.21	0.43	5.61	0.64	5.60	2.16
ii	**Earning per Share for discontinuing Operations**						
	Basic Earning (Loss) per share from discontinuing operations	-	-	-	-	-	-
	Diluted Earning (Loss) per share from discontinuing operations	-	-	-	-	-	-
iii	**Earnings per Equity Share**						
	Basic Earning (Loss) per share from Continuing and discontinuing operations	0.21	0.43	5.61	0.64	5.60	2.16
	Diluted Earning (Loss) per share from Continuing and discontinuing operations	0.21	0.43	5.61	0.64	5.60	2.16

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 October 29, 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	Figures pertaining to the previous years/periods have been rearranged/regruoped , wherever necessary, to make them comparable with those of the current years/periods.
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, woulde be useful to the users of these financial statements.
5	The Statutory auditors of the company have carried out a "Limited review report" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.

For Kapil Kumar Agarwal & Associates
Chartered Accountants
FRN: 008174C
Rajeev Sharma

Partner
Membership No. 075689
Place: Jaipur
Date: 03.11.2026
UDIN: 26075689VNRZQD3820

Kapil Kumar Agarwal & Associates
FRN. N.-008174C
Chartered Accountants

For and on Behalf of the Board of
Avi Polymers limited

CHINTAN Y PATEL
Digitally signed by CHINTAN Y PATEL
Date: 2026.11.03 16:03:25 +05'30'

(Mr. CHINTAN YASHWANTBHAI PATEL)
(DIN:10774473)
(Managing Director)

AVI POLYMERS LIMITED
(CIN: L20132JH1993PLC005233)

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UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE SIX MONTHS ENDED SEPTEMBER 30, 2026

(Amount in Lakhs)

Particulars	Six Months Ended 30th Sep, 2026 Rs.		Six Months Ended 30th Sep, 2025 Rs.	
CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before Tax for the year		804.17		307.62
Adjustments for :				
Depreciation	0.42		0.34	
Written off of Balances	-		-	
		0.42		0.34
Operating Profit before Working Capital change		804.59		307.96
Adjustments for :				
Decrease/(Increase) in Receivables	(1,943.20)		(1,175.16)	
Decrease/(Increase) in Loans	(1,707.01)		(18.50)	
Decrease/(Increase) in Inventories	2,064.00		-	
Decrease/(Increase) in Other Assets	(6.78)		1.42	
Increase/(Decrease) in Payables	(1,230.07)		884.93	
Increase/(Decrease) in Other Current Liabilities	(16.67)		(0.51)	
Increase/(Decrease) in Provisions	202.41	(2,637.32)	77.43	(230.39)
Cash Generated From Operations		(1,832.73)		77.57
Income Tax		202.41		78.49
NET CASH FROM OPERATING ACTIVITIES Total (A)		(2,035.14)		(0.92)
CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Fixed Assets	-		-	
(Increase)/Deacrease in Financial Assets	427.76		-	
NET CASH USED IN INVESTING ACTIVITIES Total (B)		427.76		-
CASH FLOW FROM FINANCING ACTIVITIES				
Increase in Borrowing	8.18		-	
Long Term Loans & Advances	-		-	
NET CASH FROM FINANCING ACTIVITIES Total (C)		8.18		-
Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)		(1,599.20)		(0.92)
Cash and Cash Equivalents -- Opening Balance		1,660.35		1.28
Cash and Cash Equivalents -- Closing Balance		61.15		0.36
		(0.00)		0.00
Note: Previous year's figures have been regrouped/rearranged wherever considered necessary.				

For Kapil Kumar Agarwal & Associates
Chartered Accountants
FRN: 008174C
Rajeev Sharma

Partner
Membership No. 075689
Place: Jaipur
Date: 03.11.2026
UDIN: 26075689VNRZQD3820

Kapil Kumar Agarwal & Associates FRN. N.-008174C Chartered Accountants

For & on behalf of the Board,
Avi Polymers Limited

CHINTAN Y PATEL

Digitally signed by CHINTAN Y PATEL
Date: 2026.11.03 16:03:40 +05'30'

(Mr. CHINTAN YASHWANTBHAI PATEL)
Managing Director
(DIN:10774473)

KAPIL KUMAR AGARWAL & ASSOCIATES
CHARTERED ACCOUNTANTS

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302016 INDIA

Email : Info.caprofession@gmail.com
M. No. 9251050785

Limited Review Report on Quarter and Half Year Ended as on 30th September, 2026 Unaudited Consolidated Financial Results of Avi Polymers Limited pursuant to Regulation 33 of the SEBI (listing Obligation and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors of Avi Polymers Limited

We have reviewed the accompanying statement of unaudited Consolidated financial results of **Avi Polymers Limited** (hereinafter referred to as the "Holding Company") and its subsidiaries [Holding company and its subsidiaries (As per Annexure) together referred to as "the Group"] for the quarter and half year ended 30th September, 2026 which are included in the accompanying "Statement of Unaudited Consolidated Financial Result for Quarter and half year ended September 30, 2026" together with relevant notes thereon. The statement has been prepared by company pursuant to regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The statement is the responsibility of the company's management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 "Interim Financial Reporting (Ind As 34), prescribed under section 133 of the companies act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the ICAI. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of Interim Financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an Audit. Accordingly, we do not express an Audit opinion.

Emphasis of Matter

As an integral part of our audit procedures, the presented balances for Trade Receivables, Trade Payables, and all Loans and Advances (including any deposits made or received) as of the balance sheet date are pending comprehensive verification. This verification involves two critical steps: firstly, obtaining direct confirmations from the specific external parties involved in these transactions, such as customers, vendors, and loan counterparties. Secondly, a thorough reconciliation will be performed to match these external confirmations with the company's internal ledger records, aiming to ensure the precision and validity of these reported amounts.

KAPIL KUMAR AGARWAL & ASSOCIATES
CHARTERED ACCOUNTANTS

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Email : Info.caprofession@gmail.com
M. No. 9251050785

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited Consolidated financial results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind As') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Kapil Kumar Agarwal & Associates
Chartered Accountants
FRN: 008174C

Rajeev Sharma
Partner
Membership No. 075689
Place: Jaipur
Date: 03.11.2026
UDIN: 26075689FWDBBG3468

Annexure

Sr No	Name of Company	Relationship	Date of Incorporation
1	Avi Eco Spark Pvt Ltd	Subsidiary	21/02/2026
2	Avi Waste Management Pvt Ltd	Subsidiary	19/02/2026
3	Avi AI Technologies Pvt Ltd	Subsidiary	18/02/2026

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E: avipolymer@gmail.com Website: www.avipolymers.com Contact No.: - +91 79900 58460

Un-Audited Consolidated Statement of Assets & Liabilities as at 30th September, 2026

(Rs. In Lakhs)

	Particulars	Un-Audited AS AT 30.09.2026	Audited AS AT 31.03.2026
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	(e) Other Intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	(h) Financial Assets	-	
	(i) Investments	0.08	430.85
	(ii) Trade receivables	-	-
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	(iv) Bank balances other than (iii) above	-	-
	(v) Loans	1,707.01	-
	(vi) Other Financial Assets	-	-
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	14.10	7.30
	Total (B)	**16,479.48**	**16,482.68**
	Total Assets (A+B)	**17,116.87**	**17,551.26**
2	**EQUITY AND LIABILITIES**		
A	**EQUITY**		
	(a) Equity Share capital	9,408.61	9,408.61
	(b) Instruments entirely equity in nature	-	-
-	(c) Other Equity	2,792.22	2,190.46
	Total (A)	**12,200.83**	**11,599.07**
B	**LIABILITIES**		
B1	**Non-current liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	23.18	15.00
	(ii) Trade payables	-	-
	(iii) Other financial liabilities	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	-	-
	(d) Other non-current liabilities	-	-
	Total (B1)	**23.18**	**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	3,945.03	5,175.10
	(iii) Other financial liabilities	-	-
	(b) Other current liabilities	7.33	24.00
	(c) Provisions	940.49	738.08
	(d) Current Tax Liabilities (Net)	-	-
	Total (B2)	**4,892.85**	**5,937.19**
	Total Equity and Liabilities (A+B1+B2)	**17,116.87**	**17,551.26**

For Kapil Kumar Agarwal & Associates
Chartered Accountants
FRN: 008174C
Rajeev Sharma
Partner
Membership No. 075689
Place: Jaipur
Date: 03.11.2026
UDIN: 26075689FWDBBG3468

Kapil Kumar Agarwal & Associates FRN. N.-008174C Chartered Accountants

CHINTAN Y PATEL
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Date: 2026.11.03 16:04:00 +05'30'

For, Avi Polymers Limited

(Mr. CHINTAN YASHWANTBHAI PATEL)
(DIN:10774473)
Managing Director

AVI POLYMERS LIMITED

(CIN: L20132JH1993PLC005233)

Reg. Office- Shop No 02, 5th Floor, Roshpa Tower, Main Road Ranchi, Ranchi, Jharkhand-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: avipolymer@gmail.com Website: www.avipolymers.com Contact No.: - +91 79900 58460

STATEMENT OF UN-AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2026

(Rs. in lakhs except Per share data)

Sr No	Particulars	Quarter ended September 30, 2026	Quarter ended June 30, 2026	Quarter ended September 30, 2025	Half Year ended September 30, 2026 (Year to date for Current Period)	Half Year ended September 30, 2025 (Year to date for Current Period)	For the year ended on March 31, 2026
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	**Revenue From Operations**						
	(a) Revenue from Operations	3,699.07	6,658.68	2,950.41	10,357.76	2,950.41	31,210.88
	(b) Other Income	(4.80)	0.11	18.50	(4.70)	18.50	47.79
	Total Revenue (Net)	**3,694.27**	**6,658.79**	**2,968.90**	**10,353.06**	**2,968.90**	**31,258.67**
2	**Expenses**						
	a. Operating Expenses	-	-	-	-	-	-
	b. Purchases of Stock-in-trade	3,102.90	4,339.86	2,655.02	7,442.75	2,655.02	30,289.69
	c. Changes in inventories of Stock-in-Trade	299.81	1,764.20	-	2,064.00	-	(1,964.20)
	d. Employee benefits expenses	11.20	5.00	3.50	16.20	3.75	39.00
	e. Finance Cost	-	-	-	-	-	-
	f. Depreciation and Amortization Expenses	0.21	0.21	0.34	0.43	0.34	0.75
	g. Other Expenses	17.91	7.60	2.17	25.51	2.17	120.56
	Total Expenses	**3,432.03**	**6,116.87**	**2,661.03**	**9,548.89**	**2,661.28**	**28,485.80**
3	**Profit/(Loss) before Exceptional and Extraordinary items and tax (1-2)**	262.24	541.93	307.87	804.17	307.62	2,772.88
4	Exceptional Items	-	-	-	-	-	-
5	**Profit/(Loss) before Extraordinary items and tax (3-4)**	262.24	541.93	307.87	804.17	307.62	2,772.88
6	Extraordinary Items	-	-	-	-	-	-
7	**Profit Before Tax (5-6)**	262.24	541.93	307.87	804.17	307.62	2,772.88
8	**Tax Expenses**						
	(a) Current Tax	61.51	140.90	77.43	202.41	77.43	737.83
	(b) Deferred Tax	-	-	1.06	-	1.06	2.14
	Total Tax Expenses	61.51	140.90	78.49	202.41	78.49	739.97
9	**Net Profit/(Loss) for the period from continuing Operations (7-8)**	**200.74**	**401.02**	**229.39**	**601.76**	**229.14**	**2,032.91**
10	Profit (Loss) from Discontinuing operations before Tax	-	-	-	-	-	-
11	Tax Expenses of Discontinuing Operations	-	-	-	-	-	-
12	**Net Profit/(Loss) from Discontinuing operations after Tax (10-11)**	**200.74**	**401.02**	**229.39**	**601.76**	**229.14**	**2,032.91**
13	Share of Profit (Loss) of associates and Joint Vetures accounted for using equity method	-	-	-	-	-	-
14	**Net Profit (Loss) for the period (12+13)**	**200.74**	**401.02**	**229.39**	**601.76**	**229.14**	**2,032.91**
15	**Other comprehensive income, net of income tax**						
	a) i) Amount of item that will not be reclassifed to profit or loss	-	-	-	-	-	-
	ii) Income tax relating to items that will not be reclassifed to profit or loss	-	-	-	-	-	-
	b) i) item that will be reclassifed to profit or loss	-	-	-	-	-	-
	ii) income tax relating to items that will be reclassifed to profit or loss	-	-	-	-	-	-
	Total other comperhensive income,net of income tax	-	-	-	-	-	-
16	**Total Comprehensive income for the period**	**200.74**	**401.02**	**229.39**	**601.76**	**229.14**	**2,032.91**
17	**Details of equity share capital**						
	Paid-up Equity Share Capital	9,408.61	9,408.61	409.07	9,408.61	409.07	9,408.61
	Face Value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00	10.00
18	**Details of debt securities**						
	Paid -Up Debt capital	-	-	-	-	-	-
	Face value of debt Securities	-	-	-	-	-	-
19	**Reserve excluding revaluation reserves as per balance sheet of previous accounting year**	-	-	-	-	-	2,190.46
20	**Debenture Redemption reserve**	-	-	-	-	-	-
21	**Earning per Share**						
i	**Earning per Share for Continuing Operations**						
	Basic Earning (Loss) per share from Continuing operations	0.21	0.43	5.61	0.64	5.60	2.16
	Diluted Earning (Loss) per share from Continuing operations	0.21	0.43	5.61	0.64	5.60	2.16
ii	**Earning per Share for discontinuing Operations**						
	Basic Earning (Loss) per share from discontinuing operations	-	-	-	-	-	-
	Diluted Earning (Loss) per share from discontinuing operations	-	-	-	-	-	-
iii	**Earnings per Equity Share**						
	Basic Earning (Loss) per share from Continuing and discontinuing operations	0.21	0.43	5.61	0.64	5.60	2.16
	Diluted Earning (Loss) per share from Continuing and discontinuing operations	0.21	0.43	5.61	0.64	5.60	2.16

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 October 29, 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	Figures pertaining to the previous years/periods have been rearranged/regruoped , wherever necessary, to make them comparable with those of the current years/periods.
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, woulde be useful to the users of these financial statements.
5	The Statutory auditors of the company have carried out a "Limited review report" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.

For Kapil Kumar Agarwal & Associates
Chartered Accountants
FRN: 008174C
Rajeev Sharma

Partner
Membership No. 075689
Place: Jaipur
Date: 03.11.2026
UDIN: 26075689FWDBBG3468

Kapil Kumar Agarwal & Associates
FRN. N.-008174C
Chartered Accountants

For and on Behalf of the Board of
Avi Polymers limited

CHINTAN Y PATEL

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Date: 2026.11.03 16:04:21 +05'30'

(Mr. CHINTAN YASHWANTBHAI PATEL)
(DIN:10774473)
(Managing Director)

AVI POLYMERS LIMITED
(CIN: L20132JH1993PLC005233)

Reg. Office- Shop No 02, 5th Floor, Roshpa Tower, Main Road Ranchi, Ranchi, Jharkhand-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

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UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE SIX MONTHS ENDED SEPTEMBER 30, 2026

(Amount in Lakhs)

Particulars	Six Months Ended 30th Sep, 2026 Rs.		Six Months Ended 30th Sep, 2025 Rs.	
CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before Tax for the year		804.17		307.62
Adjustments for :				
Depreciation	0.42		0.34	
Written off of Balances	-		-	
		0.42		0.34
Operating Profit before Working Capital change		804.59		307.96
Adjustments for :				
Decrease/(Increase) in Receivables	(1,943.20)		(1,175.16)	
Decrease/(Increase) in Loans	(1,707.01)		(18.50)	
Decrease/(Increase) in Inventories	2,064.00		-	
Decrease/(Increase) in Other Assets	(6.78)		1.42	
Increase/(Decrease) in Payables	(1,230.07)		884.93	
Increase/(Decrease) in Other Current Liabilities	(16.67)		(0.51)	
Increase/(Decrease) in Provisions	202.41	(2,637.32)	77.43	(230.39)
Cash Generated From Operations		(1,832.73)		77.57
Income Tax		202.41		78.49
NET CASH FROM OPERATING ACTIVITIES Total (A)		(2,035.14)		(0.92)
CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Fixed Assets	-		-	
(Increase)/Deacrease in Financial Assets	430.76		-	
NET CASH USED IN INVESTING ACTIVITIES Total (B)		430.76		-
CASH FLOW FROM FINANCING ACTIVITIES				
Increase in Borrowing	8.18		-	
Long Term Loans & Advances	-		-	
NET CASH FROM FINANCING ACTIVITIES Total (C)		8.18		-
Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)		(1,596.20)		(0.92)
Cash and Cash Equivalents -- Opening Balance		1,660.35		1.28
Cash and Cash Equivalents -- Closing Balance		64.15		0.36
		(0.00)		0.00
Note: Previous year's figures have been regrouped/rearranged wherever considered necessary.				

For Kapil Kumar Agarwal & Associates
Chartered Accountants
FRN: 008174C

Rajeev Sharma
Partner
Membership No. 075689
Place: Jaipur
Date: 03.11.2026
UDIN: 26075689FWDBBG3468

Kapil Kumar Agarwal & Associates ★ FRN. N.-008174C ★ Chartered Accountants

For & on behalf of the Board,
Avi Polymers Limited

CHINTAN Y PATEL
Digitally signed by CHINTAN Y PATEL
Date: 2026.11.03 16:04:39 +05'30'

(Mr. CHINTAN YASHWANTBHAI PATEL)
Managing Director
(DIN:10774473)

AVI POLYMERS LTD

+91 79900 58460
avipolymerlimited@gmail.com
Shop No. 02, 5th Floor, Roshpa Tower,
Main Road Ranchi, Jharkhand,
India - 834001.

1) Related Party Disclosure (AS 18)

Statement of Related Party Transaction for the year ended on September 30, 2026.

Home | Validate

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				
Add / Delete									
1	AVI POLYMERS LIMITED	AABCA2775L	CHINTAN YASHWANTBHAI PATEL	CAMPP9794C	Managing Director	Remuneration		6.00	NA
2	AVI POLYMERS LIMITED	AABCA2775L	PANKAJ DILIPBHAI THAKKAR	AJGPT0882L	Director	Remuneration		3.00	NA
3	AVI POLYMERS LIMITED	AABCA2775L	PANKAJ DILIPBHAI THAKKAR	AJGPT0882L	Director	Loan		8.43	NA
4	AVI POLYMERS LIMITED	AABCA2775L	CHINTAN YASHWANTBHAI PATEL	CAMPP9794C	Managing Director	Loan		14.75	NA
Total value of transaction during the reporting period									

For AVI POLYMERS LIMITED

CHINTAN Y PATEL

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Date: 2026.11.03 16:04:55 +05'30'

CHINTAN YASHWANTBHAI PATEL
Managing Director
DIN: 10774473