Dated: 10.11.2026

To,
The Listing Department
The National Stock Exchange of India Limited (NSE)
Exchange Plaza, Plot No. C/1, G-Block,
Bandra-Kurla Complex, Bandra (East),
Mumbai - 400051

Subject: Outcome of the Board Meeting as per Regulation 30, SEBI (Listing Obligation and disclosure Requirements) Regulations, 2015

Reference: (ISIN No.: INE0V9I01017, NSE Symbol: AVIENCE)

Dear Sir / Ma'am,
We would like to inform you that the Board of Directors ("the Board") of the Company at its meeting held today i.e., November 10, 2026 inter-alia has approved the following:

1. The Unaudited Standalone and Consolidated Financial Results of the Company for the half year ended 30th September, 2026, along with the Limited Review Report issued by the Statutory Auditors, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, together with the certificates relating to the utilisation of IPO proceeds and other applicable disclosures, as required under the relevant provisions of the applicable laws and regulations.

The meeting commenced at 04:30 P.M. and concluded at 07:30 P.M.

By the order of the Board of Directors.
For **AVIENCE BIOMEDICALS LIMITED**

DHARAM DEO CHOUDHARY

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DHARAM DEO CHOUDHARY
Managing Director
DIN- 02804625
Address: Flat No 48, Suryodaya Apartment, Pocket 8,
Sec-12, Dwarka, Dist: South West Delhi, Delhi – 110078

Avience Biomedicals Limited

Website: www.avienbio.com, Tel: 1800-12-04-636, email: info@avienbio.com

CONSOLIDATED STATEMENT OF FINANCIAL RESULTS FOR THE PERIOD ENDED SEPTEMBER 30, 2026

CIN- L74999DL2019PLC359158

(All amounts in Rs. Lakhs, unless otherwise stated)

S. No.	Particulars	Half Year			Year Ended
		30-Sep-2026	31-Mar-2026	30-Sep-2025	31-Mar-2026
		Unaudited	Unaudited	Unaudited	Audited
(I)	Revenue from operations	3,112.86	2,568.65	2,681.93	5,250.58
(II)	Other Income	52.13	22.98	5.94	28.92
(III)	**Total Income**	**3,164.99**	**2,591.63**	**2,687.87**	**5,279.50**
(IV)	**EXPENSES**				
(a)	Cost of materials consumed	391.31	218.00	344.01	562.01
(b)	Purchases of Stock-in-Trade	1,798.17	1,469.80	1,228.56	2,698.36
(c)	Changes in inventories of finished goods, work-in-progress and Stock-in-trade	(388.79)	(368.01)	(9.29)	-377.30
(d)	Employee benefits expense	267.48	238.47	213.24	451.71
(e)	Finance cost	60.77	88.64	65.31	153.95
(f)	Depreciation expense	79.23	66.32	55.84	122.16
(g)	Other expenses	206.26	241.90	180.12	422.02
	Total expenses	**2,414.43**	**1,955.13**	**2,077.79**	**4,032.92**
(V)	**Profit before prior period items & tax (III - IV)**	**750.56**	**636.50**	**610.08**	**1,246.58**
(VI)	**Prior period Items**	-	-	-	-
(VII)	**Profit before tax (V - VI)**	**750.56**	**636.50**	**610.08**	**1,246.58**
(VIII)	**Tax expense**				
	- Current tax	190.35	183.75	153.56	337.31
	- Deferred tax	6.54	5.13	2.74	7.87
	- Earlier year tax adjustment	0.05	26.12	0	26.12
		196.94	215.00	156.30	371.30
(IX)	**Profit for the period/ year before minority interest**	**553.62**	**421.50**	**453.78**	**875.28**
(X)	**Share of profit of Minority**	**0.00**	**0.00**	**0.00**	0.00
(XI)	**Profit for the year after minority interest**	**553.62**	**421.50**	**453.78**	**875.28**
(XII)	**Earnings per equity share**				
	Nominal Value of Rs.10 each (Previous year Rs.10 each)*				
	- Basic and Diluted (Rs.)	10.10	10.45	11.26	21.71

* Not annualised for interim periods

MAM & ASSOCIATES CHARTERED ACCOUNTANTS NEW DELHI

Avience Biomedicals Limited New Delhi

Ajay Kumar Gupta

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Avience Biomedicals Limited

Website: www.avienbio.com, Tel: 1800-12-04-636, email: info@avienbio.com

Consolidated Balance Sheet as at September 30, 2026

CIN- L74999DL2019PLC359158

(All amounts in Rs. Lakhs, unless otherwise stated)

Particulars		As at September 30, 2026	As at March 31, 2026
EQUITY AND LIABILITIES			
Shareholders' funds			
Share capital		548.51	403.13
Reserves and surplus		5,618.31	2,738.12
		6,166.82	**3,141.25**
Minority Interest		-	-
Non-current liabilities			
Long-term Borrowings		1,170.09	1,322.87
Deferred Tax liabilities (net)		25.29	18.64
Long term provisions		17.92	15.97
		1,213.29	**1,357.48**
Current liabilities			
Short term borrowings		1,544.99	1,570.61
Trade payables			
(a) total outstanding dues of micro enterprises and small enterprises; and		101.79	186.83
(b) total outstanding dues of creditors other than micro enterprises and small enterprises		928.24	760.63
Other current liabilities		158.01	105.43
Short term provisions		160.63	334.61
		2,893.66	**2,958.11**
	TOTAL	**10,273.77**	**7,456.84**
ASSETS			
Non-current assets			
Property, plant and equipment and Intangible Assets			
-Property, plant and equipment		1,900.05	1,591.64
-Capital Work in Progress		1,794.89	1,285.28
Goodwill on Consolidation		14.46	14.46
Non Current Investments		2.75	2.75
Deferred Tax Assets (net)		3.59	3.49
Long-term loans and advances		683.89	205.27
Other Non-current assets		31.61	37.60
	TOTAL	**4,431.23**	**3,140.49**
Current assets			
Inventories		2,150.97	1,717.53
Trade receivables		2,601.03	2,101.72
Cash and bank balances		572.94	293.44
Short-term loans and advances		506.82	188.61
Other current assets		10.77	15.05
		5,842.54	**4,316.35**
	TOTAL	**10,273.77**	**7,456.84**

MAM & ASSOCIATES CHARTERED ACCOUNTANTS NEW DELHI

Avience Biomedicals Limited New Delhi

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Avience Biomedicals Limited

Website: www.avienbio.com, Tel: 1800-12-04-636, email: info@avienbio.com

CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE PERIOD ENDED SEPTEMBER 30, 2026

CIN- L74999DL2019PLC359158

(All amounts in Rs. Lakhs, unless otherwise stated)

	Particulars	Year ended September 30, 2026	Year ended March 31, 2026
A.	**Cash flows from operating activities**		
	Net profit before tax	750.56	1,246.58
	Adjustments for:		
	Depreciation expense	79.23	122.16
	Net gain on Sale of Property, Plant and equipment	-	(0.44)
	Provision for gratuity & compensated absences	2.65	(8.39)
	Provision for doubtful debts	0.07	23.52
	Interest expense	60.77	143.29
	Interest Income	(1.48)	(7.82)
	Liability no longer required written back	-	-
	Operating profit before working capital changes	**891.80**	**1,518.90**
	Adjustments for changes in working capital:		
	(Increase)/Decrease in inventories	(415.02)	(410.41)
	(Increase)/Decrease in trade receivables	(673.59)	(404.18)
	(Increase)/Decrease in short term loans and advances	19.35	(179.65)
	(Increase)/Decrease in other non-current assets	-	(0.14)
	Increase/(Decrease) in trade payables	256.79	220.64
	Increase/(Decrease) in current liabilities	(286.66)	132.76
	Cash generated from operations	**(207.32)**	**877.92**
	Tax payment ,(net of refunds)	(364.64)	(287.30)
	Net cash generated from operating activities (A)	**(571.96)**	**590.62**
B.	**Cash flows from investing activities**		
	Purchase of property, plant and equipments (including capital advances)	(1,375.86)	(1,344.86)
	Proceeds from sale of property, plant and equipment	-	9.79
	Proceeds from/(investment in) fixed deposits more than 3 months maturity	(463.95)	(0.89)
	Interest received	5.17	9.02
	Net cash used in investing activities (B)	**(1,834.64)**	**(1,326.94)**
C.	**Cash flows from financing activities**		
	Net proceeds from short term borrowings	(10.15)	286.91
	Repayment from long term borrowings	(168.25)	390.75
	Interest paid	(59.52)	(135.84)
	Proceeds from issue of equity shares	2,453.49	-
	Net cash generated from financing activities (C)	**2,215.57**	**541.81**
	Net decrease in cash and cash equivalents (A+B+C)	(191.03)	(194.51)
	Cash and cash equivalents as at the beginning of the year	227.47	421.98
	Cash and cash equivalents as at the end of the year	**36.44**	**227.47**

Notes:

1.Components of cash and cash equivalents

	As at March 31, 2026	As at March 31, 2026
Balance with banks in current account	29.05	220.71
Cash on hand	7.40	6.76
	36.44	**227.47**

2. The above Statement of Cash flows has been prepared under the 'Indirect Method' set out in Accounting Standard - 3 " Cash Flow Statement"





Ajay Kumar Gupta

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Notes on Consolidated Financial Result for the Half year ended 30th September, 2026:-

1 The above result have been reviewed by the Audit Committee and have been approved by the Board of Directors of the holding company at their respective meetings held on November 10, 2026.

2 The results for the half year ended September 30, 2026, have been subjected to a Limited Review by the Statutory Auditors of the Company in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3 The figure for the half year ended March 31, 2026, as reported in these financial results are the balancing figures between audited figures of for the period from April 1, 2025 to September 30, 2025 and the audited figures for the year from April 1, 2025 to March 31, 2026.

4 As the Group's business activities falls within a single business segment i.e. "Medical devices and related products", there are no other primary reportable segments. Thus, the segment disclosures as required under "Accounting Standard-17: Segment reporting" are the same as reflected in the financial statements.

5 As per the Ministry of Corporate Affairs (MCA) notification dated February 16, 2015 companies whose shares are listed on the SME Exchange as referred to in Chapter IX of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 are exempted from the compulsory requirement of adoption of Indian Accounting Standards (Ind AS). Accordingly, the Group continues to prepare its financial statements under Indian GAAP (AS framework), and these results have been presented in compliance with the aforesaid exemption.

6 Previous year's/ period's figure have been regrouped/rearranged wherever necessary to conform to the current year classifications.

For And On Behalf Of Board,
Avience Biomedicals Limited

MAM & ASSOCIATES CHARTERED ACCOUNTANTS NEW DELHI

Avience Biomedicals Limited New Delhi

DHARAM DEO CHOUDHARY

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Ajay Kumar Gupta

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Dharam Deo Choudhary
Managing Director
DIN: 02804625
Place:- New Delhi
Date:-10th November 2026

M.A.M & ASSOCIATES
N-24A, 1st Floor, Green Park Extension, New Delhi - 110016
Ph: 01147596501, Mob: 9818796501, E-mail: ajaygupta.mam@gmail.com
GST No.: 07AAFFM5257Q1ZN
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of **Avience Biomedicals Limited** (Formerly known as Avience Biomedicals Private Limited)

Report on the Audit of the Consolidated Financial Results

Opinion

We have audited the Consolidated financial results of **Avience Biomedicals Limited** (Formerly known as Avience Biomedicals Private Limited) ("the Company"), and its subsidiary together referred to as "the group", for the half year ended September 30, 2026 and the noted thereon (hereinafter referred to as " the Consolidated financial results") attached herewith, being submitted by the company pursuant to the requirement of regulation 33 of the Securities and Exchange Board Of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as emended time to time (hereinafter referred to as " the Listing Regulations"). The Consolidated financial results have been initiated by us for the purpose of identification.

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of report of other auditor on the financial results of the subsidiary, the aforesaid Consolidated financial results:-

i) Includes the results of Dr. Meditech Surgical & Diagnostics (India) Private Limited.

ii) Are presented in accordance with the requirements of Regulations 33 of the Listing Regulation in this regard ; and

iii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and others accounting principles generally accepted in India, of the Consolidated net profit for the half year ended September 30, 2026 and the Consolidated statement of assets and liabilities as on that date, the Consolidated statement of cash flows for the half year ended on that date and other financial information. for the half year ended on that date.

Basis for Opinion

We conducted our audit of the consolidates financial results in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial results 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 together with the ethical requirements that are relevant to our audit of the consolidated financial results 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 Code of Ethics. We believe that the audit evidence we have obtained, and the audit evidence obtained by the other auditor in terms of their report referred to in "Other Matters" paragraph below is sufficient and appropriate to provide a basis for our opinion on the Consolidated financial results.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial results of the current period. These matters were addressed in the context of our audit of the consolidated financial results as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined that there are no key audit matters which are required to be communicated in our report.



UDIN: 26095390PVMULD7167

Management's Responsibility for the Consolidated Financial Results

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ('the Act') with respect to the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit for the half year ended September 30, 2026 and other financial information of the company and its subsidiary in accordance with the recognition and measurements principles laid down in Accounting Standards specified under Section 133 of the Act, read with rules issued thereunder. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 Management and Board of Directors are responsible for assessing the holding Company and its subsidiary'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 management either intends to liquidate the Company and its subsidiary or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors is also responsible for overseeing the holding Company and its subsidiary'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 Company's financial control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's 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 and its subsidiary'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 consolidated financial results or, if such disclosures are inadequate, to modify our



UDIN: 26095390PVMULD7167

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 consolidated 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 the circular issued by Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Other Matters

i) The audited consolidated financial results include the audited financial results of wholly owned subsidiary namely Dr. Meditech Surgical & Diagnostics (India) Private Limited, whose financial results reflects total revenue of Rs. 1214.96 Lakhs and net profit of Rs. 120.46 Lakhs for the half year ended 30th September, 2026 whose financial results have also been audited by us in accordance with Standards on Auditing notified under section 143 of the Act and its accordance with their reports furnished to us by the management.

For M.A.M & ASSOCIATES
CHARTERED ACCOUNTANTS
(Registration No.015680N)

AJAY GUPTA
PARTNER
Membership No.095390

Place: New Delhi
Dated: 10th November, 2026

UDIN: 26095390PVMULD7167

M.A.M & ASSOCIATES * NEW DELHI * CHARTERED ACCOUNTANTS

Avience Biomedicals Limited

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STANDALONE STATEMENT OF FINANCIAL RESULTS FOR THE YEAR ENDED September 30, 2026

CIN- L74999DL2019PLC359158

(All amounts in Rs. Lakhs, unless otherwise stated)

S. No.	Particulars	Half Year			Year Ended
		30-Sep-2026	31-Mar-2026	30-Sep-2025	31-Mar-2026
		Unaudited	Unaudited	Audited	Audited
(I)	Revenue from operations	2,368.69	1,606.51	1,924.96	3,531.47
(II)	Other Income	51.74	12.42	5.94	18.36
(III)	**Total Revenue**	**2,420.43**	**1,618.93**	**1,930.90**	**3,549.83**
(IV)	**Expenses**				
(a)	Cost of materials consumed	403.50	221.89	349.11	571.00
(b)	Purchases of Stock-in-Trade	1,249.95	730.78	769.26	1,500.04
(c)	Changes in inventories of finished goods, work-in-progress and Stock-in-trade	(273.16)	(206.74)	38.87	(167.87)
(d)	Employee benefits expenses	186.64	161.96	137.09	299.05
(e)	Finance cost	23.43	36.71	25.72	62.43
(f)	Depreciation expenses	66.77	53.49	44.44	97.93
(g)	Other expenses	130.43	145.96	93.06	239.02
	Total expenses	**1,787.56**	**1,144.05**	**1,457.55**	**2,601.60**
(V)	**Profit before prior period items & tax (III-IV)**	**632.87**	**474.88**	**473.35**	**948.23**
(VI)	**Prior period items**	-	-	-	-
(VII)	**Profit before tax (V-VI)**	**632.87**	**474.88**	**473.35**	**948.23**
(VIII)	**Tax expense**				
	- Current tax	159.53	135.10	120.59	255.69
	- Deferred tax	6.65	5.32	(1.37)	3.95
	-Earlier year tax adjustment	0.05	15.26	-	15.26
		166.23	155.68	119.22	274.90
(IX)	**Profit for the period/ year**	**466.64**	**319.20**	**354.13**	**673.33**
(X)	**Earnings per equity share**				
	Nominal Value of Rs.10 each (Previous year Rs.10 each)				
	- Basic and Diluted (Rs.)*	8.51	7.92	8.78	16.70
	* not annualised for interim periods				

MAM & ASSOCIATES CHARTERED ACCOUNTANTS NEW DELHI

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STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT September 30, 2026

CIN- L74999DL2019PLC359158

(All amounts in Rs. Lakhs, unless otherwise stated)

Particulars	As at September 30, 2026	As at March 31, 2026
(A) **EQUITY AND LIABILITIES**		
(1) **Shareholders' funds**		
(a) Share capital	548.51	403.13
(b) Reserves and surplus	5,085.52	2,310.75
	5,634.03	**2,713.88**
(2) **Non-current liabilities**		
(a) Long-term borrowings	1,022.81	910.59
(b) Deferred tax liabilities (Net)	25.29	18.64
(c) Long term provisions	7.80	7.24
	1,055.90	**936.47**
(3) **Current liabilities**		
(a) Short term borrowings	907.95	994.50
(b) Trade payables		
(i) total outstanding dues of micro enterprises and small enterprises; and	21.48	43.34
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	667.90	463.95
(c) Other current liabilities	100.08	396.62
(d) Short term provisions	143.33	252.33
	1,840.74	**2,150.74**
Total Equity and Liabilities	**8,530.67**	**5,801.09**
(B) **ASSETS**		
(1) **Non-current assets**		
(a) Property, plant and equipment and Intangible Assets		
-Property, plant and equipment	1,349.77	1,149.02
- Capital Work in Progress	1,794.89	1,285.28
(b) Non-current investments	572.98	572.98
(c) Long-term loans and advances	683.89	205.27
(d) Other non-current assets	8.53	7.77
	4,410.06	**3,220.32**
(2) **Current assets**		
(a) Inventories	1,312.91	1,013.52
(b) Trade receivables	1,821.86	1,143.82
(c) Cash and bank balances	542.19	279.93
(d) Short-term loans and advances	438.53	141.44
(e) Other current assets	5.12	2.06
	4,120.61	**2,580.77**
Total Assets	**8,530.67**	**5,801.09**

MAM & ASSOCIATES * NEW DELHI * CHARTERED ACCOUNTANTS

Avience Biomedicals Limited New Delhi

Ajay Kumar Gupta

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Avience Biomedicals Limited

Standalone Statement of Cash flows for the Half Year ended September 30, 2026

CIN- L74999DL2019PLC359158

(All amounts in Rs. Lakhs, unless otherwise stated)

Particulars	Year ended September 30, 2026	Year ended March 31, 2026
A. Cash flow from operating activities		
Net profit before tax	632.87	948.22
Adjustments for:		
Depreciation expense	66.77	97.93
Net gain on Sale of Property, Plant and equipment	-	(0.44)
Provision for gratuity	0.26	(1.19)
Provision for compensated absences	0.36	0.10
Provision for doubtful debts	0.07	23.52
Interest expense	23.43	54.13
Interest Income	(1.48)	(6.28)
Operating profit before working capital changes	**722.28**	**1,115.99**
Adjustments for changes in working capital:		
(Increase)/Decrease in inventories	(299.39)	(199.70)
(Increase)/Decrease in trade receivables	(678.10)	(278.33)
(Increase)/Decrease in short term loans and advances	(297.09)	(3.76)
(Increase)/Decrease in other non-current assets	-	(0.14)
Increase/(Decrease) in trade payables	182.10	7.13
Increase/(Decrease) in current liabilities	(300.06)	155.96
Cash generated from operations	**(670.26)**	**797.15**
Tax payment ,(net of refunds)	(268.29)	(199.83)
Net cash generated from operating activities (A)	**(938.55)**	**597.32**
B. Cash flows from investing activities		
Purchase of property, plant and equipments (including capital advances)	(1,255.75)	(1,291.67)
Proceeds from sale of property, plant and equipment	-	9.79
Proceeds from/(investment in) fixed deposits more than 3 months maturity	(464.01)	(0.57)
Interest received	(1.58)	8.38
Net cash used in investing activities (B)	**(1,721.34)**	**(1,274.07)**
C. Cash flows from financing activities		
Net proceeds from short term borrowings	(71.08)	195.59
Proceeds from long term borrowings	96.75	334.82
Interest paid	(20.27)	(50.71)
Proceeds from issue of equity shares	2,453.49	-
Net cash generated from financing activities (C)	**2,458.89**	**479.70**
Net decrease in cash and cash equivalents (A+B+C)	(200.99)	(197.04)
Cash and cash equivalents as at the beginning of the year	206.68	403.72
Cash and cash equivalents as at the end of the year	**5.69**	**206.68**

Notes:

a.Components of cash and cash equivalents

	As at September 30, 2026	As at March 31, 2026
Balance with banks in current account	1.94	204.15
Cash on hand	3.75	2.53
Total (Note 19)	**5.69**	**206.68**

b. The above Statement of Cash flows has been prepared under the 'Indirect Method' set out in Accounting Standard - 3 " Cash Flow Statement"

MAM & ASSOCIATES CHARTERED ACCOUNTANTS NEW DELHI

Avience Biomedicals Limited New Delhi

Ajay Kumar Gupta

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Notes on Standalone Financial Result for the Half year ended 30th September, 2026:-

1 The above result have been reviewed by the Audit Committee and have been approved by the Board of Directors of the company at their respective meetings held on November 10, 2026.

2 The results for the half year ended September 30, 2026, have been subjected to a Limited Review by the Statutory Auditors of the Company in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3 The figure for the half year ended March 31, 2026, as reported in these financial results are the balancing figures between audited figures of for the period from April 1, 2025 to September 30, 2025 and the audited figures for the year from April 1, 2025 to March 31, 2026.

4 As the Company's business activities falls within a single business segment i.e. "Medical devices and related products", there are no other primary reportable segments. Thus, the segment disclosures as required under "Accounting Standard-17: Segment reporting" are the same as reflected in the financial statements.

5 As per the Ministry of Corporate Affairs (MCA) notification dated February 16, 2015, companies whose shares are listed on the SME Exchange as referred to in Chapter IX of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 are exempted from the compulsory requirement of adoption of Indian Accounting Standards (Ind AS). Accordingly, the Company continues to prepare its financial statements under Indian GAAP (AS framework), and these results have been presented in compliance with the aforesaid exemption.

6 Previous year's/ period's figure have been regrouped/rearranged wherever necessary to make them comparable with the current year figures.





Ajay Kumar Gupta
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For And On Behalf Of Board,
Avience Biomedicals Limited

DHARAM DEO CHOUDHARY

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Dharam Deo Choudhary
Managing Director
DIN: 02804625
Place:- New Delhi
Date:-10th November 2026

M.A.M & ASSOCIATES
N-24A, 1st Floor, Green Park Extension, New Delhi - 110016
Ph: 01147596501, Mob: 9818796501, E-mail: ajaygupta.mam@gmail.com
GST No.: 07AAFFM5257Q1ZN
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of **Avience Biomedicals Limited** (Formerly known as Avience Biomedicals Private Limited)

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the Standalone financial results of **Avience Biomedicals Limited** (Formerly known as Avience Biomedicals Private Limited) ("the Company") for the half year ended September 30, 2026 and the notes thereon (hereinafter referred to as " the standalone financial result") attached herewith, being submitted by the company pursuant to the requirement of regulation 33 of the Securities and Exchange Board Of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as emended time to time (hereinafter referred to as " the Listing Regulations"). The standalone financial results have been initiated by us for the purpose of identification.

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

i.) Are presented in accordance with the requirements of Regulations 33 of the Listing Regulation in this regard ; and

ii.) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and others accounting principles generally accepted in India, of the net profit for the half year ended September 30, 2026 and the standalone statement of assets and liabilities as on that date, the standalone statement of cash flows for the half year ended on that date and other financial information. for the half year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results 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 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 Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial results.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ('the Act') with respect to the preparation and presentation of these Standalone financial reports that give a true and fair view of the financial results and financial performance, cash flows of the Company in accordance with the accounting principles generally accepted in India,

M.A.M & ASSOCIATES NEW DELHI CHARTERED ACCOUNTANTS

UDIN: 26095390SSPWPF1093

including the Accounting Standards specified under Section 133 of the Act, read with rules issued thereunder. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, Board of Directors is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 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 financial statements, 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 Company's financial control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's 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 statements or, if such



UDIN: 26095390SSPWPF1093

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 financial statements, including the disclosures, and whether the financial statements 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.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial results of the current period. These matters were addressed in the context of our audit of the financial results as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined that there are no key audit matters which are required to be communicated in our report.

For M.A.M & ASSOCIATES
CHARTERED ACCOUNTANTS
(Registration No.015680N)

AJAY GUPTA
PARTNER
Membership No.095390

UDIN: 26095390SSPWPF1093

Place: New Delhi
Dated: 10th November, 2026

M A M & ASSOCIATES * CHARTERED ACCOUNTANTS * NEW DELHI

M.A.M & ASSOCIATES
N-24A, 1st Floor, Green Park Extension, New Delhi - 110016
Ph: 01147596501, Mob: 9818796501, E-mail: ajaygupta.mam@gmail.com
GST No.: 07AAFFM5257Q1ZN
CHARTERED ACCOUNTANTS

CERTIFICATE ON UTILISATION OF IPO PROCEEDS

To,
The Board of Directors
AVIENCE BIOMEDICALS LIMITED
C-11, Block-C, Community Centre,
Janakpuri A-3, New Delhi- 110058, India

Subject: Certificate regarding utilisation of proceeds raised through Initial Public Offer (IPO)

We have examined the books of account, relevant records, documents and other information produced before us by **AVIENCE BIOMEDICALS LIMITED** ("the Company") in connection with the utilisation of proceeds raised through its Initial Public Offer (IPO), excluding the Offer for Sale (OFS) component, for the period ended **30.09.2026**.

Based on our examination and the information and explanations provided to us, we hereby certify that the utilisation of the IPO proceeds, object-wise, is as follows:

S. No.	Objects as disclosed in the Offer Document	Amount allocated as per Offer Document (₹ in Lakhs)	Actual amount utilised (₹ in Lakhs)	Unutilised amount (₹ in Lakhs)	Remarks
1.	Building Construction and Civil Work	256.85	180.78	76.07	
2.	Purchase of Plant and Machinery	1147.68	861.60	286.08	
3.	Funding of Working Capital Requirements	825.00	687.15	137.85	
4.	General Corporate Purposes, if applicable	397.21	397.21	0.00	
5.	Issue Expense	397.16	397.16	0.00	
Total		3023.90	2523.90	500.00	

We further certify that:

1. The utilisation of IPO proceeds stated above has been verified with reference to the books of account, relevant records and supporting documents maintained by the Company.
2. The amounts utilised and remaining unutilised have been reported based on the information and explanations provided by the management of the Company and our verification thereof.
3. Any deviation or variation, if applicable, in the utilisation of IPO proceeds from the objects specified in the Offer Document has been appropriately disclosed in the accompanying statement, wherever applicable.



4. This certificate is issued for submission to the Stock Exchange in compliance with the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and the applicable circulars and directions issued by the Securities and Exchange Board of India (SEBI) and the Stock Exchange, as amended from time to time.

For M.A.M AND ASSOCIATES
Chartered Accountants
Firm Registration No.: 015680N

Signature: _____
Name of Partner: Ajay Gupta
Membership No.: 095390
UDIN: 26095390KQUQZG2649

Place: New Delhi
Date: 10th November 2026



DECLARATION REGARDING UNMODIFIED LIMITED REVIEW CONCLUSION ON UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026

To,
The Listing Department
The National Stock Exchange of India Limited (NSE)
Exchange Plaza, Plot No. C/1, G-Block,
Bandra-Kurla Complex, Bandra (East),
Mumbai – 400051

Subject: Declaration regarding Unmodified Limited Review Conclusion on Unaudited Financial Results for the Half Year Ended 30th September, 2026

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we hereby declare that M/s. **M.A.M AND ASSOCIATES**, Chartered Accountants, Statutory Auditors of the Company, have issued an **Unmodified Limited Review Conclusion** on the Unaudited Standalone and Consolidated Financial Results of the Company for the half year ended **30th September, 2026**.

This declaration is furnished for the purpose of submission of the Unaudited Financial Results of the Company to the National Stock Exchange of India Limited.

By the order of the Board of Directors.
For AVIENCE BIOMEDICALS LIMITED

DHARAM DEO CHOUDHARY

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DHARAM DEO CHOUDHARY
Managing Director
DIN: 02804625
Address: Flat No. 48, Suryodaya Apartment, Pocket 8,
Sec-12, Dwarka, Dist: South West Delhi, Delhi – 110078

Place: Delhi
Date: 10.11.2026

Dated: 10.11.2026

To,
The Listing Department
The National Stock Exchange of India Limited (NSE)
Exchange Plaza, Plot No. C/1, G-Block,
Bandra-Kurla Complex, Bandra (East),
Mumbai - 400051

Respected Sir/Madam,

Sub: Non-applicability of Disclosure under Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015- Disclosure of Related Party Transactions on a consolidated basis for the half year ended September 30, 2026

We would like to inform you that pursuant to Regulation 15(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Compliances with the Corporate Governance provisions as specified in Regulations 17, 17A, 18, 19, 20, 21, 22, 23 ,24, 24A, 25, 26, 27 and clause (b) to (i) of sub regulation (2) of regulation 46 and Para C, D and E of Schedule V shall not apply, in respect of the SME listed entity.

Therefore, Regulation 15(2) and provision of Regulation 23(9) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended are not applicable to our Company.

Hence, Our Company is not required to submit "Disclosure of Related Party Transactions on a consolidated basis for the half year ended September 30, 2026 as required under Regulation 23(9) of the SEBI (LODR) Regulations, 2015".

This is for your information and record.

By the order of the Board of Directors.
For **AVIENCE BIOMEDICALS LIMITED**

DHARAM DEO CHOUDHARY

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DHARAM DEO CHOUDHARY
Managing Director
DIN- 02804625
Address: Flat No 48, Suryodaya Apartment, Pocket 8,
Sec-12, Dwarka, Dist: South West Delhi, Delhi – 110078

Place: Delhi
Date: 10.11.2026

CHIEF FINANCIAL OFFICER (CFO) CERTIFICATE

[Pursuant to Regulation 33(2)(a) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

To,
The Board of Directors
AVIENCE BIOMEDICALS LIMITED

I, the undersigned, being the Chief Financial Officer (CFO) of **Avience Biomedicals Limited**, hereby certify that the Standalone/Consolidated Unaudited Financial Results of the Company for the half year/yearly ended **30/09/2026**, placed before the Board of Directors for its approval, have been reviewed by me and, to the best of my knowledge and belief:

1. The financial results do not contain any false or misleading statement or figures.
2. The financial results do not omit any material fact which may make the statements or figures contained therein misleading.
3. The financial results have been prepared in accordance with the applicable provisions of the Companies Act, 2013, the applicable Accounting Standards (AS), the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other applicable laws, rules and regulations.
4. The financial results present a true and fair view of the financial position and performance of the Company for the period under review.

This certificate is being furnished in compliance with the proviso to Regulation 33(2)(a) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

For **AVIENCE BIOMEDICALS LIMITED**

SAURABH VERMA

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CHIEF FINANCIAL OFFICER
Name: SAURABH VERMA
PAN: ANAPV8729J

Place: New Delhi
Date: 10/11/2026