AVTNPL/SE/2026-27 **November 11, 2026**

The Listing Manager BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001. **Stock Code – 519105**	National Stock Exchange of India Limited "Exchange Plaza" Bandra Kurla Complex, Bandra East, Mumbai - 400 051 **Stock Code - AVTNPL**

Dear Sir / Madam

Sub: Outcome of Board Meeting

We wish to inform you that, the Board of Directors in their meeting held on 11.11.2026 have considered and approved the Unaudited Financial Results for the Second Quarter and Half Year ended 30.09.2026.

The Unaudited Financial results and the Limited Review report issued by M/s Suri & Co, Chartered Accountants, Statutory Auditors of the Company are enclosed herewith.

The meeting of the Board of Directors commenced at 12.00 noon and concluded at 2.15 p.m.

This is for your kind information and records.

Thanking you,

Yours faithfully,
For AVT NATURAL PRODUCTS LIMITED

POORNACHANDRAN MAHADEVAN

Digitally signed by POORNACHANDRAN MAHADEVAN
Date: 2026.11.11 14:17:58 +05'30'

P. MAHADEVAN
Company Secretary & Compliance Officer
Membership No. F9150

Independent Auditor's Review Report on standalone unaudited financial results for the quarter and half year ended 30th September 2026 of the AVT Natural Products Limited Pursuant to the Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To the Board of Directors of AVT Natural Products Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **AVT Natural Products Limited** ("the company") for the quarter and half year ended 30th September 2026 ("the statement"), being submitted by the Company's Management pursuant to the requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 ("the regulation") as amended.

2. The Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statements based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. 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 consists of making inquiries primarily of people 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 under Section 143 (10) of the Act 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. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to the believe that the accompanying statement of financial results prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Chennai
Date: 11th November 2026

For Suri & Co.,
Chartered Accountants
Firm Registration No:004283S

GOVINDARAJAN RENGARAJAN
Digitally signed by GOVINDARAJAN RENGARAJAN
Date: 2026.11.11 13:06:04 +05'30'

G Rengarajan
Partner
Membership Number: 219922
UDIN: 26219922HAEIMI1540

AVT Natural Products Limited

Registered Office: 60, Rukmani Lakshmipathy Salai, Egmore, Chennai - 600 008

Tele.fax: (+91) 44 28584147, **E-mail:** avtnpl@avtnatural.com, **Website:** www.avtnatural.com

CIN: L15142TN1986PLC012780

STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2026

(Rs. in Lakhs, Except EPS)

Sl.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(Unaudited)					(Audited)
1	**Income:**						
	a) Revenue from Operations	21,317.04	23,081.04	15,237.71	44,398.08	27,728.76	68,377.05
	b) Other Income	160.05	387.78	326.93	547.83	699.67	1,169.46
	Total Income (a + b)	**21,477.09**	**23,468.82**	**15,564.64**	**44,945.91**	**28,428.43**	**69,546.51**
2	**Expenses:**						
	a) Cost of materials consumed	20,183.47	8,296.39	19,559.61	28,479.86	21,705.12	36,407.88
	b) Purchase of Stock in Trade	49.56	700.12	295.96	749.68	813.69	934.16
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(10,540.77)	3,605.80	(12,684.98)	(6,934.97)	(9,468.33)	(3,330.18)
	d) Employee benefits expense	2,018.79	2,037.44	1,811.03	4,056.23	3,668.03	7,569.34
	e) Finance Cost	122.28	210.65	151.97	332.93	314.44	704.90
	f) Depreciation and amortisation expense	324.65	311.50	260.09	636.15	551.05	1,121.27
	g) Other expenses	5,863.35	5,145.00	5,015.49	11,008.35	8,513.73	19,220.69
	Total Expenses (sum of a to g)	**18,021.33**	**20,306.90**	**14,409.17**	**38,328.23**	**26,097.73**	**62,628.06**
3	**Profit before exceptional items and tax (1-2)**	3,455.76	3,161.92	1,155.47	6,617.68	2,330.70	6,918.45
4	**Exceptional items**		-	-		-	-
5	**Profit before tax (3+4)**	3,455.76	3,161.92	1,155.47	6,617.68	2,330.70	6,918.45
6	**Tax Expenses**						
	(1) Current tax	819.00	762.00	290.00	1,581.00	566.00	1,783.00
	(2) Deferred tax	(15.63)	13.27	(59.30)	(2.36)	(95.70)	(249.70)
7	**Net Profit after tax for the period (5-6)**	**2,652.39**	**2,386.65**	**924.77**	**5,039.04**	**1,860.41**	**5,385.15**
8	Other Comprehensive Income						
	i) Items that will not be reclassified to Statement of Profit & Loss						
	Remeasurement of the net defined benefit plans	172.69	(4.66)	-	168.03	-	71.39
	Income tax relating to items that will not be reclassified to profit or loss	(43.46)	1.17	-	(42.29)	-	(17.97)
	ii) Items that will be reclassified to Statement of Profit & Loss	-	-	-	-	-	-
	Deferred gains / (losses) on cash flow hedges	94.02	347.19	(462.29)	441.20	(391.43)	(617.13)
	Income tax relating to items that will be reclassified to profit or loss	(23.66)	(87.38)	116.35	(111.03)	98.52	155.32
	Other Comprehensive Income (Net of taxes)	199.59	256.32	(345.94)	455.91	(292.91)	(408.39)
9	**Total Comprehensive Income for the period (7+8)**	**2,851.98**	**2,642.97**	**578.83**	**5,494.95**	**1,567.50**	**4,976.76**
10	Paid-up equity share capital (Face Value of Re. 1/- each)	1,522.84	1,522.84	1,522.84	1,522.84	1,522.84	1,522.84
11	Other Equity						52,213.55
12	**Earnings per share (Face Value of Re.1/- each) (not annualised for periods)**						
	- Basic EPS	1.74	1.57	0.61	3.31	1.22	3.54
	- Diluted EPS	1.74	1.57	0.61	3.31	1.22	3.54

AVT NATURAL PRODUCTS LIMITED
CIN: L15142TN1986PLC012780
Standalone Balance sheet as at 30th September 2026

STATEMENT OF ASSETS AND LIABILITIES (Rs. in Lakhs)

Particulars	Standalone	
	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
ASSETS		
Non Current Assets		
(a) Property, plant and equipment	7,267.61	7,865.69
(b) Capital Work in Progress	93.13	4.31
(c) Other intangible assets	54.22	73.08
(d) Intangible assets under development	5.31	5.31
(e) Financial Assets		
(i) Investments	2,229.07	2,150.67
(ii) Other financial assets	255.29	254.09
(f) Deferred Tax Assets (net)	61.22	212.20
(g) Other Non Current Assets	861.90	340.57
Total Non Current Assets	**10,827.75**	**10,905.92**
Current Assets		
(a) Inventories	34,974.14	30,025.36
(b) Financial Assets		
(i) Investments	12,032.20	11,624.78
(ii) Trade Receivables	20,028.88	22,704.85
(iii) Cash and cash equivalents	1,721.14	655.10
(iv) Bank balances other than cash and cash equivalents	301.34	403.48
(v) Loans	36.62	17.76
(vi) Other financial assets	293.05	390.57
(c) Other current assets	5,311.74	3,773.92
Total current assets	**74,699.11**	**69,595.82**
Total Assets	**85,526.86**	**80,501.74**
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,522.84	1,522.84
(b) Other Equity	57,023.16	52,213.55
Total Equity	**58,546.00**	**53,736.39**
Non Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	95.00	175.00
(ii) Lease Liabilities	-	-
(b) Provision	560.18	552.29
(c) Deferred Tax liabilities (net)	-	-
Total Non Current liabilities	**655.18**	**727.29**
Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	6,446.90	9,090.16
(ii) Trade Payables		
(A) total outstanding dues of micro enterprises and small enterprises	2,265.43	2,084.05
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	15,525.30	11,707.55
(iii) Other financial liabilities	534.03	1,237.31
(b) Other Current Liabilities	218.99	581.89
(c) Provisions	1,222.00	1,296.26
(d) Current tax liabilities (Net)	113.03	40.84
Total Current Liabilities	**26,325.68**	**26,038.06**
Total Liabilities	**26,980.86**	**26,765.35**
Total Equity and Liabilities	**85,526.86**	**80,501.74**

AVT NATURAL PRODUCTS LIMITED

CIN: L15142TN1986PLC012780

Standalone Statement of Cash flows for half year ended 30th September 2026

(Rs. in Lakhs)

Particulars	Half Year Ended 30th September 2026	Half Year Ended 30th September 2025	Year Ended 31st March 2026
	(Unaudited)		(Audited)
A. Cash flow from operating activities			
Profit before tax	6,617.68	2,330.71	6,918.45
Adjustments for:			
Depreciation and amortisation expenses	636.15	551.05	1,121.27
Fair value gains recognised on investments	(406.44)	(405.22)	(549.44)
Gain on cancellation of lease	-	(18.81)	(18.81)
Interest Income	(10.87)	(5.77)	(32.04)
MSME Interest	0.81	-	7.61
Finance costs	332.12	314.44	697.29
Export Incentive Income accrued	(81.71)	(108.51)	(179.65)
Unrealised Foreign Exchange differences	535.67	(87.16)	108.75
Write off/Discard of Property, Plant and Equipment	-	-	425.12
Sundry Creditors written back	-	-	(74.88)
Operating profit before working capital changes	**7,623.41**	**2,570.73**	**8,423.67**
Adjustments for working capital changes:			
(Increase) / Decrease in inventories	(4,948.78)	(5,533.02)	(1,827.80)
(Increase) / Decrease in loans	(18.86)	(18.17)	0.80
(Increase) / Decrease in other current assets	(1,537.82)	(1,198.75)	(519.35)
(Increase) / Decrease in other current financial assets	179.23	259.08	290.94
(Increase) / Decrease in other non-current assets	(521.33)	(532.55)	226.15
(Increase) / Decrease in other non-current financial assets	(1.20)	(2.41)	(43.71)
(Increase) / Decrease in trade and other receivables	2,851.83	1,743.05	(8,802.81)
Increase / (Decrease) in other financial liabilities	(262.08)	66.37	369.07
Increase / (Decrease) in other liabilities	(363.01)	(303.56)	(168.02)
Increase / (Decrease) in trade payables	3,286.79	4,047.16	4,369.93
Increase / (Decrease) in provisions	101.66	96.31	411.82
	6,389.84	**1,194.24**	**2,730.69**
Income tax paid (net)	(1508.81)	(667.32)	(1742.16)
Net cash (used) / generated in operating activities (A)	**4,881.03**	**526.92**	**988.53**
B. Cash flow from investing activities			
Payments for purchase of property, plant & equipment including CWIP	(107.95)	(1,033.17)	(2,336.08)
Purchase of current investments	(753.72)	-	(884.90)
Investment in subsidiary	(78.40)	-	-
Proceeds from Sale of current investments	752.73	2,501.39	3,386.39
Interest received during the year	10.87	5.77	32.04
Increase/ (Decrease) in bank balances other than cash and cash equivalents:	102.14	14.62	(62.56)
Net cash generated / (used in) from investing activities (B)	**(74.33)**	**1,488.61**	**134.89**
C. Cash flow from Financing activities			
(Repayment) /Proceeds of term loan from banks	(80.00)	(80.00)	(160.00)
(Repayment) / Proceeds from short term borrowings	(2,643.26)	(788.17)	993.95
Interest Paid	(332.12)	(307.36)	(690.21)
Dividend Paid	(685.28)	(609.14)	(1,142.13)
Net cash generated / (used in) from financing activities (C)	**(3,740.66)**	**(1,784.67)**	**(998.39)**
Net increase / (decrease) in cash and cash equivalents (A+B+C)	**1,066.04**	**230.87**	**125.03**
Cash and cash equivalents at the beginning of the year	655.10	530.07	530.07
Cash and cash equivalents at the end of the period	**1,721.14**	**760.94**	**655.10**

Components of cash and cash equivalents as at end of the year	**30th September 2026**	**30th September 2025**	**31st March 2026**
- Balances with bank in current account	1,694.68	735.05	650.38
- Cash on hand	26.46	25.89	4.72
Total cash and cash equivalents as per Balance Sheet	**1721.14**	**760.94**	**655.10**
Cash and cash equivalents as per Stetement of Cash Flow	**1721.14**	**760.94**	**655.10**

Notes:

1 These financial results have been prepared in accordance with Indian Accounting Standards (Ind- AS) as prescribed under section 133 of Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendment thereafter.

2 The above financial results of the Company for the quarter and half year ended September 30, 2026 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on November 11, 2026. The Statutory Auditors of the Company have carried out a Limited Review of the Results for the quarter and half year ended September 30, 2026.

3 The Company operates in solvent extracted products which is the primary reportable segment.Therefore, Segment reporting is not applicable.

4 The shareholders had approved a final dividend of Re.0.45 (45%) per equity share of face value of Re.1 each for the year ended March 31, 2026 at the Annual General Meeting held on August 17, 2026 and the Company has paid this final dividend.

5 In the view of the seasonality of sector, the financial results for the quarter are not indicative of full year's excepted performace.

6 Figures for the previous periods have been regrouped / reclassified to conform to the classification of the current period.

Place: Chennai
Date: 11.11.2026

AJIT THOMAS
CHAIRMAN

Independent Auditor's Review Report on consolidated unaudited results for the quarter and half year ended 30th September 2026 of the AVT Natural Products Limited Pursuant to the Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To the Board of Directors of AVT Natural Products Limited

1. We have reviewed the accompanying unaudited Statement of Consolidated Financial Results of **AVT Natural Products Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter and half year ended 30th September 2026 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. 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 specified under Section 143 (10) of the Act 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. We have not performed an audit and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:
   a. AVT Natural Products Limited - Parent Company
   b. AVT Natural Europe Limited, UK - Subsidiary Company
   c. AVT Natural S.A. DE C.V, Mexico - Subsidiary Company
   d. AVT Natural North America Inc., USA - Step down Subsidiary Company
   e. AVT Natural FZCO, UAE - Subsidiary Company
   f. AVT Natural DWC LLC, UAE - Subsidiary Company

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the interim financial results of one subsidiary company included in the Statement, whose interim financial results reflect total assets of 4,397.18 lakhs as on 30th September 2026, total revenue of Rs. 2,054.18 Lakhs and 4,586.06 Lakhs, total profit after tax of Rs. 41.34 Lakhs and Rs. 98.60 Lakhs and total comprehensive income of Rs. 107.54 Lakhs and 179.97 Lakhs for the quarter and half year ended 30th September 2026 respectively (all the amounts are before consolidation adjustments) as considered in the consolidated unaudited financial results. This interim unaudited financial information has been reviewed by other auditor whose report has been furnished to us by the management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary company is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matter.

7. The consolidated unaudited financial results include the interim financial information of two subsidiary companies which have not been reviewed by their auditor and were furnished to us by the Management, whose interim financial information reflect total assets of Rs. 1,444.63 lakhs as on 30th September 2026, total revenue of Rs. 90.75 Lakhs and 177.89 Lakhs, total profit after tax of Rs. (76.90) Lakhs and Rs. (99.48) Lakhs and total comprehensive income of Rs. 26.66 Lakhs and (114.47) Lakhs for the quarter and half year ended 30th September 2026 respectively (all the amounts are before consolidation adjustments) as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matter.

Place: Chennai
Date: 11th November 2026

For Suri & Co.,
Chartered Accountants
Firm Registration No:004283S

GOVINDARAJAN RENGARAJAN
Digitally signed by GOVINDARAJAN RENGARAJAN
Date: 2026.11.11 13:09:47 +05'30'

G Rengarajan
Partner
Membership Number: 219922
UDIN: 26219922OBNDNU7445

AVT Natural Products Limited

Registered Office: 60, Rukmani Lakshmipathy Salai, Egmore, Chennai - 600 008

Tele.fax: (+91) 44 28584147, E-mail: avtnpl@avtnatural.com, Website: www.avtnatural.com

CIN: L15142TN1986PLC012780

CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2026

(Rs. in Lakhs, Except EPS)

	Particulars	Quarter ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(Unaudited)					(Audited)
1	**Income:**						
	a) Revenue from Operations	21,743.69	24,121.46	16,139.61	45,865.15	29,381.61	71,322.95
	b) Other Income	214.05	449.31	424.86	663.36	807.77	1,368.07
	Total Income (a + b)	**21,957.74**	**24,570.77**	**16,564.47**	**46,528.51**	**30,189.39**	**72,691.02**
2	**Expenses:**						
	a) Cost of materials consumed	19,461.69	7,257.86	19,023.09	26,719.55	20,610.86	34,025.78
	b) Purchase of Stock in Trade	747.86	1,371.66	817.73	2,119.52	1,751.79	3,460.57
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(10,902.31)	3,934.78	(12,799.42)	(6,967.53)	(9,415.86)	(3,976.01)
	d) Employee benefits expense	2,292.48	2,311.03	2,024.20	4,603.51	4,099.99	8,628.94
	e) Finance Cost	147.03	223.84	180.83	370.87	376.93	922.86
	f) Depreciation and amortisation expense	328.69	315.51	263.99	644.20	558.53	1,136.66
	g) Other Expenses	5,976.80	5,251.20	5,478.73	11,228.00	9,146.73	20,226.62
	Total Expenses (sum of a to g)	**18,052.24**	**20,665.88**	**14,989.15**	**38,718.12**	**27,128.97**	**64,425.42**
3	**Profit before share of profit/(loss) of an associate/ a joint venture and Exceptional items (1-2)**	3,905.50	3,904.89	1,575.32	7,810.39	3,060.42	8,265.60
4	Share of profit from Associates / Joint Venture	-	-	-	-	-	-
5	**Profit before exceptional items and tax (3+4)**	3,905.50	3,904.89	1,575.32	7,810.39	3,060.42	8,265.60
6	Exceptional items	-	-	-	-	-	-
7	**Profit before tax (5+6)**	3,905.50	3,904.89	1,575.32	7,810.39	3,060.42	8,265.60
8	**Tax Expenses**						
	(1) Current tax	833.64	781.57	305.16	1,615.21	615.12	2,034.69
	(2) Deferred tax	(15.63)	13.27	(59.30)	(2.36)	-95.70	-249.70
9	**Net Profit for the period (7±8)**	**3,087.49**	**3,110.05**	**1,329.46**	**6,197.54**	**2,541.00**	**6,480.61**
10	Other Comprehensive Income						
	i) Items that will not be reclassified to Statement of Profit & Loss						
	Remeasurement of the net defined benefit plans	-	(4.66)	-	168.03	-	71.39
	Income tax relating to items that will not be reclassified to profit or loss	-	1.17	-	(42.29)	-	(17.97)
	ii) Items that will be reclassified to Statement of Profit & Loss						
	Exchange differences on translating the financial statement of foreign operations	164.13	(72.46)	(16.18)	91.67	55.65	363.66
	Deferred gains / (losses) on cash flow hedges	94.01	347.19	(462.29)	441.20	(391.43)	(617.13)
	Income tax relating to items that will be reclassified to profit or loss	(23.65)	(87.38)	116.35	(111.03)	98.52	155.32
	Other Comprehensive Income (Net of taxes)	234.49	183.86	(362.12)	547.58	(237.26)	(44.73)
11	**Total Comprehensive Income for the period (9+10)**	**3,321.98**	**3,293.91**	**967.34**	**6,745.12**	**2,303.74**	**6,435.88**
12	Paid-up equity share capital (Face Value of Re. 1/- each)	1,522.84	1,522.84	1,522.84	1,522.84	1,522.84	1,522.84
13	Other Equity						54,409.71
14	**Earnings per share (Face Value of Re.1/- each) (not annualised for periods)**						
	- Basic EPS	2.03	2.04	0.87	4.07	1.67	4.26
	- Diluted EPS	2.03	2.04	0.87	4.07	1.67	4.26

AVT NATURAL PRODUCTS LIMITED
CIN: L15142TN1986PLC012780
Consolidated Balance sheet as at 30th September 2026

STATEMENT OF ASSETS AND LIABILITIES (Rs. in Lakhs)

Particulars	Consolidated	
	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
ASSETS		
Non Current Assets		
(a) Property, plant and equipment	7,383.06	7,985.94
(b) Capital Work in Progress	93.13	4.31
(c) Other Intangible Assets	54.22	73.08
(d) Intangible Assets under development	5.31	5.31
(e) Financial Assets		
(i) Other financial assets	260.30	260.44
(f) Deferred Tax Assets (net)	61.22	212.20
(g) Other Non Current Assets	861.90	340.57
Total Non Current Assets	**8,719.14**	**8,881.85**
Current Assets		
(a) Inventories	37,042.38	32,057.31
(b) Financial Assets		
(i) Investments	12,032.20	11,624.78
(ii) Trade Receivables	21,103.14	24,040.14
(iii) Cash and cash equivalents	5,323.75	3,089.05
(iv) Bank balances other than cash and cash equivalents	301.34	403.48
(v) Loans	87.04	17.76
(vi) Other financial assets	297.21	393.79
(c) Other current assets	5,666.49	4,041.58
Total current assets	**81,853.55**	**75,667.89**
Total Assets	**90,572.69**	**84,549.74**
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,522.84	1,522.84
(b) Other Equity	60,469.57	54,409.71
Total Equity	**61,992.41**	**55,932.55**
Non Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	95.00	175.00
(b) Provision	560.18	552.29
Total Non Current liabilities	**655.18**	**727.29**
Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	8,571.24	11,185.55
(ii) Trade Payables		
(A) total outstanding dues of micro enterprises and small enterprises	2,265.43	2,066.05
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	14,995.11	11,147.89
(iii) Other financial liabilities	534.03	1,237.31
(b) Other Current Liabilities	224.26	723.39
(c) Provisions	1,222.00	1,326.17
(d) Liabilities for current tax (net)	113.03	203.54
Total Current Liabilities	**27,925.10**	**27,889.90**
Total Liabilities	**28,580.27**	**28,617.19**
Total Equity and Liabilities	**90,572.69**	**84,549.74**

AVT NATURAL PRODUCTS LIMITED
CIN: L15142TN1986PLC012780
Consolidated Statement of Cash flows for half year ended 30th September 2026

(Rs. in Lakhs)

Particulars	Half Year Ended 30th September 2026	Half Year Ended 30th September 2025	Year Ended 31st March 2026
	(Unaudited)		(Audited)
A. Cash flow from operating activities			
Profit before tax	7,810.39	3,060.42	8,265.60
Adjustments for:			
Depreciation and amortisation expenses	644.20	558.53	1,136.59
Fair value gains recognised on investments	(406.44)	(405.22)	(549.44)
Gain on cancellation of lease	-	(18.81)	(18.81)
Exchange differences on translating the financial statement of foreign operations	91.67	55.65	347.25
Interest Income	(10.87)	(5.77)	(32.04)
Finance costs	370.06	376.93	915.25
Export Incentive Income accrued	(81.71)	(108.51)	(179.65)
Unrealised foreign exchange differences	535.67	(87.16)	108.75
MSME Interest	0.81		7.61
Write off/Discarded of PPE			425.19
Sundry creditors write back			(74.88)
Operating profit before working capital changes	**8,953.78**	**3,426.06**	**10,351.42**
Adjustments for working capital changes:			
(Increase) / Decrease in inventories	(4,985.07)	(5,480.56)	(2,682.73)
(Increase) / Decrease in loans	(69.28)	(56.51)	7.77
(Increase) / Decrease in other current assets	(1,624.89)	(1,276.19)	(834.34)
(Increase) / Decrease in other current financial assets	178.29	258.97	290.65
(Increase) / Decrease in other non-current assets	(521.33)	(538.43)	205.69
(Increase) / Decrease in other non-current financial assets	0.14	2.69	(44.96)
(Increase) / Decrease in trade receivables	3,112.86	1,129.60	(9,148.15)
Increase / (Decrease) in other financial liabilities	(262.05)	166.68	369.07
Increase / (Decrease) in other liabilities	(499.13)	(363.74)	120.49
Increase / (Decrease) in trade payables	3,334.27	4,290.24	3,998.79
Increase / (Decrease) in provisions	68.41	35.75	362.54
	7,686.00	**1,594.56**	**2,996.24**
Income tax paid (net)	(1705.72)	(701.88)	(1797.98)
Net cash (used) / generated in operating activities (A)	**5,980.28**	**892.68**	**1,198.26**
B. Cash flow from investing activities			
Payments for purchase of property, plant & equipment,and CWIP	(107.95)	(1,033.51)	(2,336.61)
Purchase of current investement	(753.72)		(884.90)
Proceeds from disposal of investement	752.73	2,501.39	3,386.39
Interest received during the year	10.87	5.77	32.04
Proceeds from bank balances not considered as cash and cash equivalents:	102.14	14.62	(62.56)
Net cash generated / (used in) from investing activities (B)	**4.07**	**1,488.27**	**134.36**
C. Cash flow from Financing activities			
(Repayment) /Proceeds of term loan from banks	(80.00)	(80.00)	(160.00)
Repayment /proceeds from short term borrowings	-	-	-
(Repayment) /Proceeds of term loan from banks	(2,614.31)	(799.98)	624.04
Interest Paid	(370.06)	(369.85)	(923.39)
Dividend Paid	(685.28)	(609.14)	(1,142.13)
Net cash generated / (used in) from financing activities (C)	**(3,749.65)**	**(1,858.99)**	**(1,601.48)**
Net increase / (decrease) in cash and cash equivalents (A+B+C)	**2,234.70**	**521.97**	**(268.86)**
Cash and cash equivalents at the beginning of the year	3,089.05	3,357.90	3,357.90
Cash and cash equivalents at the end of the period	**5,323.75**	**3,879.87**	**3,089.05**

Components of cash and cash equivalents as at end of the year	**30th September 2026**	**30th September 2025**	**31st March 2026**
- Balances with bank in current account	5,297.29	3,853.98	3,084.33
- Cash on hand	26.46	25.89	4.72
Total cash and cash equivalents as per Balance Sheet	**5,323.75**	**3,879.87**	**3,089.05**
Cash and cash equivalents as per Stetement of Cash Flow	**5,323.75**	**3,879.87**	**3,089.05**

Notes:

1 These financial results have been prepared in accordance with Indian Accounting Standards (Ind- AS) as prescribed under section 133 of Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendment thereafter.

2 The above financial results of the Company for the quarter and half year ended September 30, 2026 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on November 11, 2026. The Statutory Auditors of the Company have carried out a Limited Review of the Results for the quarter and half year ended September 30, 2026.

3 The Company operates in solvent extracted products which is the primary reportable segment.Therefore, Segment reporting is not applicable.

4 The shareholders had approved a final dividend of Re.0.45 (45%) per equity share of face value of Re.1 each for the year ended March 31, 2026 at the Annual General Meeting held on August 17,2026 and the Company has paid this final dividend.

5 In the view of the seasonality of sector, the financial results for the quarter are not indicative of full year's excepted performance.

6 Figures for the previous periods have been regrouped / reclassified to conform to the classification of the current period.

Place: Chennai
Date: 11.11.2026

AJIT THOMAS
CHAIRMAN