



AVTNPL/SE/2025-26

November 13, 2025

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
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Dear Sir / Madam

Sub: Outcome of Board Meeting

We wish to inform you that, the Board of Directors in their meeting held on 13.11.2025 have considered and approved the Unaudited Financial Results for the Second Quarter and Half Year ended 30.09.2025.

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 11.45 am and concluded at 1.00 p.m.

This is for your kind information and records.

Thanking you,

**Yours faithfully,
For AVT NATURAL PRODUCTS LIMITED**

**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 2025 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 2025 ("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.



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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: 13th November 2025

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

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G Rengarajan
Partner
Membership Number: 219922
UDIN: 25219922BMITBG8719

AVT Natural Products Limited

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 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 2025

(Rs. in Lakhs, Except EPS)

Sl.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		(Unaudited)					(Audited)
1	Income:						
	a) Revenue from Operations	15,128.71	12,491.05	11,084.24	27,619.76	21,005.50	51,922.23
	b) Other Income	435.93	372.74	512.20	808.67	989.21	1,727.67
	Total Income (a + b)	15,564.64	12,863.79	11,596.44	28,428.43	21,994.71	53,649.90
2	Expenses:						
	a) Cost of materials consumed	19,634.59	2,145.51	12,567.46	21,780.10	17,012.70	27,619.19
	b) Purchase of Stock in Trade	295.96	517.74	-	813.69	-	-
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(12,684.98)	3,216.65	(7,697.82)	(9,468.33)	(7,555.62)	(3,358.72)
	d) Employee benefits expense	1,811.03	1,857.00	1,646.65	3,668.03	3,227.90	6,559.50
	e) Finance Cost	151.97	162.47	118.46	314.44	198.45	602.96
	f) Depreciation and amortisation expense	260.09	290.96	341.89	551.05	681.80	1,371.90
	g) Other expenses	4,940.51	3,498.24	4,099.67	8,438.75	7,295.12	15,679.16
	Total Expenses (sum of a to g)	14,409.17	11,688.57	11,076.31	26,097.73	20,860.35	48,473.99
3	Profit before exceptional items and tax (1-2)	1,155.47	1,175.22	520.13	2,330.71	1,134.36	5,175.91
4	Exceptional items	-	-	-	-	-	-
5	Profit before tax (3+4)	1,155.47	1,175.22	520.13	2,330.71	1,134.36	5,175.91
6	Tax Expenses						
	(1) Current tax	290.00	276.00	144.96	566.00	278.74	1,286.62
	(2) Deferred tax	(59.30)	(36.40)	(26.62)	(95.70)	7.47	82.61
7	Net Profit after tax for the period (5-6)	924.77	935.62	401.79	1,860.41	848.15	3,806.68
8	Other Comprehensive Income						
	i) Items that will not be reclassified to Statement of Profit & Loss						
	Remeasurement of the net defined benefit plans	-	-	-	-	-	64.88
	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(16.33)
	ii) Items that will be reclassified to Statement of Profit & Loss						
	Deferred gains / (losses) on cash flow hedges	(462.29)	70.86	36.92	(391.43)	55.60	(66.56)
	Income tax relating to items that will be reclassified to profit or loss	116.35	(17.83)	(9.29)	98.52	(13.99)	16.75
	Other Comprehensive Income (Net of taxes)	(345.94)	53.03	27.63	(292.91)	41.61	(1.26)
9	Total Comprehensive Income for the period (7+8)	578.83	988.65	429.42	1,567.50	889.76	3,805.42
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						48,378.92
12	Earnings per share (Face Value of Re.1/- each) (not annualised for periods)						
	- Basic EPS	0.61	0.61	0.26	1.22	0.56	2.50
	- Diluted EPS	0.61	0.61	0.26	1.22	0.56	2.50

AVT NATURAL PRODUCTS LIMITED
CIN: L15142TN1986PLC012780
Standalone Balance sheet as at 30th September 2025

STATEMENT OF ASSETS AND LIABILITIES		(Rs. in Lakhs)	
		Standalone	
		As at 30.09.2025	As at 31.03.2025
Particulars		(Unaudited)	(Audited)
ASSETS			
Non Current Assets			
(a) Property, plant and equipment	6,121.75	6,625.08	
(b) Capital Work in Progress	1,438.89	406.75	
(c) Right-of-use assets	-	391.88	
(d) Other Intangible Assets	80.23	97.40	
(e) Financial Assets			
(i) Investments	2,150.67	2,150.67	
(ii) Other financial assets	212.79	210.38	
(f) Deferred Tax Assets (net)	19.36	-	
(g) Other Non Current Assets	1,078.81	546.26	
Total Non Current Assets	11,102.50	10,428.42	
Current Assets			
(a) Inventories	33,730.58	28,197.56	
(b) Financial Assets			
(i) Investments	11,480.64	13,576.83	
(ii) Trade Receivables	12,731.12	14,646.86	
(iii) Cash and cash equivalents	760.94	530.07	
(iv) Bank balances other than cash and cash equivalents	326.30	340.92	
(v) Loans	36.73	18.56	
(vi) Other financial assets	351.29	501.86	
(c) Current tax Asset (net)	151.59	50.27	
(d) Other current assets	4,473.80	3,275.55	
Total current assets	64,042.99	61,138.48	
Total Assets	75,145.49	71,566.90	
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	1,522.84	1,522.84	
(b) Other Equity	49,337.23	48,378.92	
Total Equity	50,860.07	49,901.76	
Non Current Liabilities			
(a) Financial liabilities			
(i) Borrowings	255.00	335.00	
(ii) Lease Liabilities	-	273.27	
(b) Provision	442.10	442.10	
(c) Deferred Tax liabilities (net)	-	174.85	
Total Non Current liabilities	697.10	1,225.22	
Current Liabilities			
(a) Financial liabilities			
(i) Borrowings	7,308.04	8,096.21	
(ii) Lease liabilities	-	101.39	
(iii) Trade Payables			
(A) total outstanding dues of micro enterprises and small enterprises	946.90	541.36	
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	12,965.42	9,583.65	
(iv) Other financial liabilities	708.91	251.11	
(b) Other Current Liabilities	446.45	749.91	
(c) Provisions	1,212.60	1,116.29	
Total Current Liabilities	23,588.32	20,439.92	
Total Liabilities	24,285.42	21,665.14	
Total Equity and Liabilities	75,145.49	71,566.90	

AVT NATURAL PRODUCTS LIMITED CIN: L15142TN1986PLC012780 Standalone Statement of Cash flows for half year ended 30th September 2025			
Particulars	(Rs. in Lakhs)		
	Half Year Ended 30th September 2025	Half Year Ended 30th September 2024	Year Ended 31st March 2025
	(Unaudited)	(Unaudited)	(Audited)
A. Cash flow from operating activities			
Profit before tax	2,330.71	1,134.36	5,175.91
Adjustments for:			
Depreciation and amortisation expenses	551.05	681.80	1,371.90
Fair value gains recognised on investments	(405.22)	(460.87)	(910.83)
Gain on cancellation of lease	(18.81)	(89.10)	(89.11)
Interest Income	(5.77)	-	(21.35)
Finance costs	314.44	198.45	602.96
Export Incentive Income accrued	(108.51)	-	(282.03)
Unrealised Foreign Exchange differences	(87.16)	-	209.94
(Profit) / Loss on sale of property, plant and equipment (net)	-	-	2.45
Sundry Creditors written back	-	-	(155.10)
Operating profit before working capital changes	2,570.73	1,464.64	5,904.74
Adjustments for working capital changes:			
(Increase) / Decrease in inventories	(5,533.02)	(8,973.00)	(7,956.60)
(Increase) / Decrease in loans	(18.17)	(19.32)	(1.40)
(Increase) / Decrease in other current assets	(1,198.75)	(1,874.07)	(1,286.18)
(Increase) / Decrease in other current financial assets	259.08	(108.79)	(9.96)
(Increase) / Decrease in other non-current assets	(532.55)	(136.04)	(265.88)
(Increase) / Decrease in other non-current financial assets	(2.41)	(5.20)	80.60
(Increase) / Decrease in trade and other receivables	1,743.05	234.70	(3,715.14)
Increase / (Decrease) in other financial liabilities	66.37	(321.29)	17.35
Increase / (Decrease) in other liabilities	(303.56)	(70.65)	57.16
Increase / (Decrease) in trade payables	4,047.16	6,096.35	3,174.68
Increase / (Decrease) in provisions	96.31	72.99	18.25
	1,194.24	(3,639.68)	(3,982.38)
Income tax paid (net)	(667.32)	(727.46)	(1276.89)
Net cash (used) / generated in operating activities (A)	526.92	(4,367.13)	(5,259.27)
B. Cash flow from investing activities			
Payments for purchase of property, plant & equipment including CWIP	(1,033.17)	(337.10)	(923.59)
Proceeds from Sale of current investments	2,501.39	-	1,486.97
Interest received during the year	5.77	-	21.35
Increase/ (Decrease) in bank balances other than cash and cash equivalents:	14.62	30.14	(36.70)
Proceeds from disposal of property, plant & equipment	-	-	2.55
Purchase of current investments	-	-	(1,487.00)
Net cash generated / (used in) from investing activities (B)	1,488.61	(306.96)	(936.42)
C. Cash flow from Financing activities			
Payment of lease liabilities	-	(67.72)	(67.72)
(Repayment) / Proceeds of term loan from banks	(80.00)	(80.00)	(160.00)
(Repayment) / Proceeds from short term borrowings	(788.17)	5,947.09	7,786.21
Interest Paid	(307.36)	(183.64)	(569.88)
Dividend Paid	(609.14)	(761.42)	(1,218.27)
Net cash generated / (used in) from financing activities (C)	(1,784.67)	4,854.31	5,770.34
Net increase / (decrease) in cash and cash equivalents (A+B+C)	230.87	180.22	(425.35)
Cash and cash equivalents at the beginning of the year	530.07	955.42	955.42
Cash and cash equivalents at the end of the period	760.94	1,135.64	530.07

Notes:

- 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.
- The above financial results of the Company for the quarter and half year ended September 30, 2025 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on November 13, 2025. The Statutory Auditors of the Company have carried out a Limited Review of the Results for the quarter and half year ended September 30, 2025.
- The Company operates in solvent extracted products which is the primary reportable segment. Therefore, Segment reporting is not applicable.
- The shareholders had approved a final dividend of Re.0.40 (40%) per equity share of face value of Re.1 each for the year ended March 31, 2025 at the Annual General Meeting held on August 13, 2025 and the Company has paid this final dividend.
- In the view of the seasonality of sector, the financial results for the quarter are not indicative of full year's expected performance.
- The Implementation of the Code on Social Security, 2020 is getting postponed. The Company will assess the Impact thereof and give effect In the Financial Statements when the date of implementation of the codes and the Rules / Schemes thereunder are notified.
- Figures for the previous periods have been regrouped / reclassified to conform to the classification of the current period.

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Date: 13.11.2025

AJIT THOMAS
CHAIRMAN

Independent Auditor's Review Report on consolidated unaudited results for the quarter and half year ended 30th September 2025 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 2025 ("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.



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GSTIN - 32AABFS5023Q1Z4

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
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 4,433.31 lakhs as on 30th September 2025, total revenue of Rs. 2,254.59 Lakhs and 5,047.70 Lakhs, total profit after tax of Rs. 110.72 Lakhs and Rs. 271.48 Lakhs and total comprehensive income of Rs. 95.56 Lakhs and 222.36 Lakhs for the quarter and half year ended 30th September 2025 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 (including one step down subsidiary) which have not been reviewed by their auditor and were furnished to us by the Management, whose interim financial information reflect total assets of 5,205.72 lakhs as on 30th September 2025, total revenue of Rs. 3,177.37 Lakhs and 5,281.3 Lakhs, total profit after tax of Rs. 32.17 Lakhs and Rs. 60.21 Lakhs and total comprehensive income of Rs. 32.17 Lakhs and 60.21 Lakhs for the quarter and half year ended 30th September 2025 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: 13th November 2025

For Suri & Co.,

Chartered Accountants

Firm Registration No:004283S

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G Rengarajan

Partner

Membership Number: 219922

UDIN: 25219922BMITBH3156

CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2025

(Rs. in Lakhs, Except EPS)						
	Particulars	Quarter ended			Half Year Ended	
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	31.03.2025
		(Unaudited)			(Audited)	
1	Income:					
	a) Revenue from Operations	16,030.61	13,242.00	12,183.09	29,272.61	55,604.43
	b) Other Income	533.86	382.91	501.39	916.77	1,616.66
	Total Income (a + b)	16,564.47	13,624.91	12,684.48	30,189.39	57,221.09
2	Expenses:					
	a) Cost of materials consumed	19,098.07	1,587.77	11,999.42	20,685.84	25,575.30
	b) Purchase of Stock in Trade	817.73	934.06	479.79	1,751.79	1,938.21
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(12,799.42)	3,383.56	(7,265.38)	(9,415.86)	(2,662.20)
	d) Employee benefits expense	2,024.20	2,075.79	1,873.95	4,099.99	7,461.83
	e) Finance Cost	180.83	196.10	194.83	376.93	949.00
	f) Depreciation and amortisation expense	263.99	294.54	345.38	558.53	1,386.30
	g) Other Expenses	5,403.75	3,667.99	4,294.65	9,071.75	16,259.36
	Total Expenses (sum of a to g)	14,989.15	12,139.81	11,922.64	27,128.97	50,907.80
3	Profit before share of profit/(loss) of an associate/ a joint venture and Exceptional items (1-2)	1,575.32	1,485.10	761.84	3,060.42	6,313.29
4	Share of profit from Associates / Joint Venture	-	-	-	-	-
5	Profit before exceptional items and tax (3+4)	1,575.32	1,485.10	761.84	3,060.42	6,313.29
6	Exceptional items	-	-	-	-	-
7	Profit before tax (5+6)	1,575.32	1,485.10	761.84	3,060.42	6,313.29
8	Tax Expenses					
	(1) Current tax	305.16	309.95	157.46	615.12	1,407.98
	(2) Deferred tax	(59.30)	(36.40)	(26.62)	(95.70)	82.61
9	Net Profit for the period (7±8)	1,329.46	1,211.55	631.00	2,541.00	4,822.70
10	Other Comprehensive Income					
	i) Items that will not be reclassified to Statement of Profit & Loss					
	Remeasurement of the net defined benefit plans	-	-	-	-	64.88
	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	(16.33)
	ii) Items that will be reclassified to Statement of Profit & Loss					
	Exchange differences on translating the financial statement of foreign operations	(16.18)	71.83	45.94	55.65	(66.56)
	Deferred gains / (losses) on cash flow hedges	(462.29)	70.86	36.92	(391.43)	84.08
	Income tax relating to items that will be reclassified to profit or loss	116.35	(17.83)	(9.29)	98.52	16.75
	Other Comprehensive Income (Net of taxes)	(362.12)	124.86	73.57	(237.26)	82.82
11	Total Comprehensive Income for the period (9+10)	967.34	1,336.41	704.57	2,303.74	4,905.52
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
13	Other Equity					49,115.96
14	Earnings per share (Face Value of Re.1/- each) (not annualised for periods)					
	- Basic EPS	0.87	0.80	0.41	1.67	3.17
	- Diluted EPS	0.87	0.80	0.41	1.67	3.17

AVT NATURAL PRODUCTS LIMITED
CIN: L15142TN1986PLC012780
Consolidated Balance sheet as at 30th September 2025

STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Lakhs)

Particulars	Consolidated	
	As at 30.09.2025	As at 31.03.2025
	(Unaudited)	(Audited)
ASSETS		
Non Current Assets		
(a) Property, plant and equipment	6,234.46	6,743.79
(b) Capital Work in Progress	1,438.89	406.75
(c) Right-of-use assets	-	391.88
(d) Other Intangible Assets	80.23	97.40
(e) Intangible Assets under development	-	-
(f) Financial Assets		
(i) Investments	-	-
(ii) Other financial assets	212.79	215.48
(g) Deferred Tax Assets (net)	19.36	-
(h) Other Non Current Assets	1,084.69	546.26
Total Non Current Assets	9,070.42	8,401.56
Current Assets		
(a) Inventories	34,855.14	29,374.58
(b) Financial Assets		
(i) Investments	11,480.64	13,576.83
(ii) Trade Receivables	14,334.52	15,636.81
(iii) Cash and cash equivalents	3,879.87	3,357.90
(iv) Bank balances other than cash and cash equivalents	326.30	340.92
(v) Loans	82.04	25.53
(vi) Other financial assets	354.33	504.79
(c) Current tax Asset (net)	151.59	64.83
(d) Other current assets	4,695.63	3,419.94
Total current assets	70,160.06	66,302.13
Total Assets	79,230.48	74,703.69
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,522.84	1,522.84
(b) Other Equity	50,811.52	49,115.96
Total Equity	52,334.36	50,638.80
Non Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	255.00	335.00
(ii) Lease Liabilities	-	273.27
(b) Provision	442.10	442.10
(c) Deferred Tax liabilities (net)	-	174.85
Total Non Current liabilities	697.10	1,225.22
Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	9,761.53	10,561.51
(ii) Lease Liabilities	-	101.39
(iii) Trade Payables		
(A) total outstanding dues of micro enterprises and small enterprises	946.90	541.36
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	13,017.19	9,392.35
(iv) Other financial liabilities	809.22	251.11
(b) Other Current Liabilities	451.58	815.10
(c) Provisions	1,212.60	1,176.85
Total Current Liabilities	26,199.02	22,839.67
Total Liabilities	26,896.12	24,064.89
Total Equity and Liabilities	79,230.48	74,703.69

AVT NATURAL PRODUCTS LIMITED CIN: L15142TN1986PLC012780 Consolidated Statement of Cash flows for half year ended 30 th September 2025			
Particulars	(Rs. in Lakhs)		
	Half Year Ended 30th September 2025	Half Year Ended 30th September 2024	Year Ended 31st March 2025
	(Unaudited)	(Unaudited)	(Audited)
A. Cash flow from operating activities			
Profit before tax	3,060.42	1,553.95	6,313.29
<u>Adjustments for:</u>			
Depreciation and amortisation expenses	558.53	688.68	1,386.30
Fair value gains recognised on investments	(405.22)	(460.87)	(910.83)
Gain on cancellation of lease	(18.81)	(89.10)	(89.09)
Exchange differences on translating the financial statement of foreign operations	55.65	77.66	84.08
Interest Income	(5.77)	-	(21.35)
Finance costs	376.93	198.45	949.00
Export Incentive Income accrued	(108.51)	-	(282.03)
Unrealised foreign exchange differences	(87.16)	-	208.94
(Profit) / Loss on sale of property, plant and equipment (net)	-	-	2.45
Sundry Creditors written back	-	-	(155.10)
Operating profit before working capital changes	3,426.06	1,968.77	7,486.66
Adjustments for working capital changes:			
(Increase) / Decrease in inventories	(5,480.56)	(8,635.35)	(7,260.07)
(Increase) / Decrease in loans	(56.51)	(56.73)	(1.36)
(Increase) / Decrease in other current assets	(1,276.19)	(1,905.90)	(1,284.18)
(Increase) / Decrease in other current financial assets	258.97	(110.17)	(11.40)
(Increase) / Decrease in other non-current assets	(538.43)	(139.43)	(329.04)
(Increase) / Decrease in other non-current financial assets	2.69	(1.18)	142.68
(Increase) / Decrease in trade and other receivables	1,129.60	(689.15)	(4,639.80)
Increase / (Decrease) in other financial liabilities	166.68	(259.38)	17.35
Increase / (Decrease) in other liabilities	(363.74)	(215.92)	(26.77)
Increase / (Decrease) in trade payables	4,290.24	6,636.74	3,954.03
Increase / (Decrease) in provisions	35.75	50.82	110.96
	1,594.56	(3,356.88)	(1,840.94)
Income tax paid (net)	(701.88)	(764.20)	(1408.58)
Net cash (used) / generated in operating activities (A)	892.68	(4,121.08)	(3,249.52)
B. Cash flow from investing activities			
Payments for purchase of property, plant & equipment including CWIP	(1,033.51)	(338.09)	(924.98)
Sale of current investments	2,501.39	-	1,486.97
Interest received during the year	5.77	-	21.35
Increase/ (Decrease) in bank balances other than cash and cash equivalents	14.62	30.14	(36.70)
Proceeds from disposal of property, plant & equipment	-	-	2.47
Purchase of current investments	-	-	(1,487.00)
Net cash generated / (used in) from investing activities (B)	1,488.27	(307.95)	(937.89)
C. Cash flow from Financing activities			
Proceeds from term loan from banks (net)	(80.00)	(80.00)	(160.00)
Payment of lease liabilities	-	(67.72)	(67.72)
(Repayment) / Proceeds from short term borrowings (net)	(799.98)	5,595.26	7,364.21
Interest Paid	(369.85)	(183.64)	(916.63)
Dividend Paid	(609.14)	(761.42)	(1,218.27)
Net cash generated / (used in) from financing activities (C)	(1,858.99)	4,502.48	5,001.59
Net increase / (decrease) in cash and cash equivalents (A+B+C)	521.97	73.45	814.20
Cash and cash equivalents at the beginning of the year	3,357.90	2,543.73	2,543.73
Cash and cash equivalents at the end of the period	3,879.87	2,617.18	3,357.91

Notes:

- 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.
- The above financial results of the Company for the quarter and half year ended September 30, 2025 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on November 13, 2025. The Statutory Auditors of the Company have carried out a Limited Review of the Results for the quarter and half year ended September 30, 2025.
- The Company operates in solvent extracted products which is the primary reportable segment. Therefore, Segment reporting is not applicable.
- The shareholders had approved a final dividend of Re.0.40 (40%) per equity share of face value of Re.1 each for the year ended March 31, 2025 at the Annual General Meeting held on August 13, 2025 and the Company has paid this final dividend.
- In the view of the seasonality of sector, the financial results for the quarter are not indicative of full year's excepted performance.
- The Implementation of the Code on Social Security, 2020 is getting postponed. The Company will assess the Impact thereof and give effect In the Financial Statements when the date of implementation of the codes and the Rules / Schemes thereunder are notified.
- Figures for the previous periods have been regrouped / reclassified to conform to the classification of the current period.

AJIT THOMAS
 Digitally signed
 by AJIT THOMAS
 Date: 2025.11.13
 12:54:06 +05'30'

Place: Chennai
 Date: 13.11.2025

AJIT THOMAS
 CHAIRMAN