



AVTNPL/SE/2026-27

May 28, 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
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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 28.05.2026 have inter-alia considered and approved the following:

1. **Financial Results:** The Audited Standalone and Consolidated Financial Results for the Quarter and Year ended 31.03.2026.

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

2. **Declaration of Dividend:** Final Dividend of 45% i.e. Re.0.45 per equity share of face value of Re.1/- each for the Financial Year 2025-26
3. **Appointment of Manager and Chief Executive Officer:** Appointment of Mr. K Nandakumar as Manager and Chief Executive Officer (Key Managerial Personnel) of the Company for a period of five years with effect from May 28, 2026.

The details as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III - Para A of Part A and SEBI Master Circular No. SEBI/HO/CFD/PoD2/ CIR/P/ 0155 dated November 11, 2024, is enclosed as Annexure.

We hereby confirm and declare that the Statutory Auditors of the Company, M/s Suri & Co, Chartered Accountants have issued their audit report on Standalone and Consolidated Financial Statements of the Company for the year ended 31st March 2026 with an unmodified opinion.



The meeting of the Board of Directors commenced at 4.00 pm and concluded at 6.00 pm.

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**



Annexure

Information as required under Regulation 30 - Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024

Appointment of Manager & Chief Executive Officer (Key Managerial Personnel)

S.No.	Particulars	Details
1	Reason for change viz. appointment or otherwise;	Mr. K Nandakumar was appointed as Manager and Chief Executive Officer (Key Managerial Personnel) of the Company
2	Date of appointment	With effect from 28 th May 2026.
3	Brief profile	<p>Mr. K. Nandakumar was associated with the Company from September 01, 2025 as Chief Executive Officer.</p> <p>He has over Three decades of diverse experience across multiple industries and business segments. He holds a degree in Mechanical Engineering from Bangalore University and has completed the Executive Management Program at IIM Bangalore.</p> <p>A seasoned professional, Mr. K. Nandakumar has successfully led and managed various strategic and operational functions, including P&L responsibility, business integration, mergers and acquisitions, new product introductions and localization, sales and marketing, manufacturing, and supply chain management.</p> <p>He has worked with some of the most respected global industrial brands, including Philips, GE, 3M Honeywell, and Sundaram Industries (TVS Group).</p> <p>In his past experience as CEO at TVS Rubber, he was responsible for developing new products and adjacent markets, introducing innovative business models to accelerate growth, and managing overall business operations with a strong focus on P&L and cash flow management.</p>
4	Disclosure of relationships between directors (in case of appointment of a director).	Not applicable

INDEPENDENT AUDITORS' REPORT ON AUDIT OF THE STANDALONE FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH 2026 OF THE COMPANY 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

Report on the audit of the standalone Financial Results

Opinion

1. We have audited the accompanying Standalone Financial Results of **AVT Natural Products Limited** (the "Company"), for the year ended 31st March 2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. In our opinion and to the best of our information and according to the explanations given to us, these standalone financial results:
 - a) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
 - b) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the company for the year ended 31st March 2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



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GSTIN - 33AABFS5023Q1Z2

Management's Responsibilities for the Standalone Financial Results

4. These standalone financial results have been prepared on the basis of the audited standalone financial statements for the year ended 31st March 2026.

The Company's Board of Directors are responsible for the preparation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

5. In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

6. Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this standalone financial results.

7. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of standalone financial statements on whether the entity has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the standalone financial results of the company to express an opinion on the standalone financial results.

Materiality is the magnitude of misstatements in the standalone financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial results.

STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH 2026

(Rs. in Lakhs except for EPS)

Sl. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited) Refer Note 6 below	(Unaudited)	(Audited)	(Audited)	
1	Income:					
	a) Revenue from Operations	21,641.62	19,115.67	14,288.02	68,377.05	52,204.26
	b) Other Income	63.93	296.86	319.85	1,169.46	1,445.64
	Total Income (a + b)	21,705.55	19,412.53	14,607.87	69,546.51	53,649.90
2	Expenses:					
	a) Cost of materials consumed	9,109.08	5,663.23	6,213.21	36,552.41	27,619.19
	b) Purchase of Stock in Trade	65.33	55.14	-	934.16	-
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	1,446.20	4,691.95	430.02	(3,330.18)	(3,358.72)
	d) Employee benefits expense	1,885.54	2,015.77	1,523.69	7,569.34	6,559.50
	e) Finance Cost	210.35	180.11	209.75	704.90	602.96
	f) Depreciation and amortisation expense	305.36	264.86	356.27	1,121.27	1,371.90
	g) Other Expenses	6,108.94	4,528.47	4,232.35	19,076.16	15,679.16
	Total Expenses (Sum of a to g)	19,130.80	17,399.53	12,965.29	62,628.06	48,473.99
3	Profit before exceptional items and tax (1-2)	2,574.75	2,013.00	1,642.58	6,918.45	5,175.91
4	Exceptional items	-	-	-	-	-
5	Profit before tax (3+4)	2,574.75	2,013.00	1,642.58	6,918.45	5,175.91
6	Tax Expenses					
	(1) Current tax	676.00	541.00	393.68	1,783.00	1,286.62
	(2) Deferred tax	(30.12)	(123.88)	38.35	(249.70)	82.61
7	Net Profit after tax for the period (5-6)	1,928.87	1,595.88	1,210.55	5,385.15	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	(4.49)	75.88	64.88	71.39	64.88
	Income tax relating to items that will not be reclassified to profit or loss	1.13	(19.10)	(16.33)	(17.97)	(16.33)
	ii) Items that will be reclassified to Statement of Profit & Loss					
	Deferred gains / (losses) on cash flow hedges	(320.55)	94.86	185.79	(617.13)	(66.56)
	Income tax relating to items that will be reclassified to profit or loss	80.67	(23.88)	(46.76)	155.32	16.75
	Other Comprehensive Income (Net of taxes)	(243.24)	127.76	187.58	(408.39)	(1.26)
9	Total Comprehensive Income for the period (7+8)	1,685.63	1,723.64	1,398.13	4,976.76	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
11	Other Equity				52,213.55	48,378.92
12	Earnings per share (Face Value of Re.1/- each) (not annualised for quarters)					
	- Basic EPS	1.27	1.05	0.79	3.54	2.50
	- Diluted EPS	1.27	1.05	0.79	3.54	2.50

AVT NATURAL PRODUCTS LIMITED
CIN: L15142TN1986PLC012780
STANDALONE BALANCE SHEET AS AT 31ST MARCH, 2026

AUDITED STATEMENT OF ASSETS AND LIABILITIES

Particulars	(Rs. in Lakhs)	
	As at 31.03.2026	As at 31.03.2025
	(Audited)	(Audited)
ASSETS		
Non Current Assets		
(a) Property, plant and equipment	7,865.69	6,625.08
(b) Capital Work in Progress	4.31	406.75
(c) Right-of-use assets	-	391.88
(d) Other intangible assets	73.08	97.40
(e) Intangible assets under development	5.31	-
(f) Financial Assets		-
(i) Investments	2,150.67	2,150.67
(ii) Other financial assets	254.09	210.38
(g) Other Non Current Assets	340.57	566.72
(h) Deferred tax assets (Net)	212.20	
Total Non Current Assets	10,905.92	10,448.89
Current Assets		
(a) Inventories	30,025.36	28,197.56
(b) Financial Assets		
(i) Investments	11,624.78	13,576.83
(ii) Trade Receivables	22,704.85	14,646.86
(iii) Cash and cash equivalents	655.10	530.07
(iv) Bank balances other than cash and cash equivalents	403.48	340.92
(v) Loans	17.76	18.56
(vi) Other financial assets	390.57	501.86
(c) Current tax assets (Net)	-	50.27
(d) Other current assets	3,773.92	3,255.09
Total current assets	69,595.82	61,118.02
Total Assets	80,501.74	71,566.90
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,522.84	1,522.84
(b) Other Equity	52,213.55	48,378.92
Total Equity	53,736.39	49,901.76
Non Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	175.00	335.00
(ii) Lease Liabilities	-	273.27
(b) Provision	552.29	442.10
(c) Deferred Tax liabilities (net)	-	174.85
Total Non Current liabilities	727.29	1,225.22
Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	9,090.16	8,096.21
(ii) Trade Payables		
(A) total outstanding dues of micro enterprises and small enterprises	2,084.05	541.36
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	11,707.55	9,583.65
(iii) Lease liabilities	-	101.39
(iv) Other financial liabilities	1,237.31	251.11
(b) Other Current Liabilities	581.89	749.91
(c) Provisions	1,296.26	1,116.29
(d) Current tax liabilities (Net)	40.84	-
Total Current Liabilities	26,038.06	20,439.92
Total Liabilities	26,765.35	21,665.14
Total Equity and Liabilities	80,501.74	71,566.90

AVT NATURAL PRODUCTS LIMITED

CIN: L15142TN1986PLC012780

AUDITED STANDALONE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH 2026

(Rs. in Lakhs)

Particulars	Year Ended 31st March 2026	Year Ended 31st March 2025
	(Audited)	(Audited)
A. Cash flow from operating activities		
Profit before tax	6,918.45	5,175.91
Adjustments for:		
Depreciation and amortisation expenses	1,121.27	1,371.90
(Profit) / Loss on sale of property, plant and equipment (net)	-	2.45
Gain on cancellation of lease	(18.81)	(89.11)
Write off/Discard of Property, Plant and Equipment	425.12	-
Fair value gains recognised on investments	(549.44)	(910.83)
Export Incentive Income	(179.65)	(282.03)
Interest Income	(32.04)	(21.35)
Finance costs	697.29	602.96
MSME Interest	7.61	-
Sundry Creditors written back	(74.88)	(155.10)
Unrealised foreign exchange differences	108.75	209.94
Operating profit before working capital changes	8,423.67	5,904.74
Adjustments for working capital changes:		
(Increase) / Decrease in inventories	(1,827.80)	(7,956.60)
(Increase) / Decrease in loans	0.80	(1.40)
(Increase) / Decrease in other current assets	(519.35)	(1,286.18)
(Increase) / Decrease in other current financial assets	290.94	(9.96)
(Increase) / Decrease in other non-current assets	226.15	(265.88)
(Increase) / Decrease in other non-current financial assets	(43.71)	80.60
(Increase) / Decrease in trade and other receivables	(8,802.81)	(3,715.14)
Increase / (Decrease) in other financial liabilities	369.07	17.35
Increase / (Decrease) in other liabilities	(168.02)	57.16
Increase / (Decrease) in trade payables	4,369.93	3,174.68
Increase / (Decrease) in provisions	411.82	78.25
	2,730.69	(3,922.38)
Net income tax paid	(1,742.16)	(1,336.89)
Net cash (used) / generated in operating activities (A)	988.53	(5,259.28)
B. Cash flow from investing activities		
Payments for purchase of property, plant & equipment	(2,336.08)	(923.59)
Proceeds from disposal of property, plant & equipment	-	2.55
Purchase of current investments	(884.90)	(1,487.00)
Proceeds from sale of current investments	3,386.39	1,486.97
Interest received during the year	32.04	21.35
Changes in bank balances other than cash and cash equivalents:	(62.56)	(36.70)
Net cash generated / (used in) from investing activities (B)	134.89	(936.42)
C. Cash flow from Financing activities		
Proceeds from term loan from banks (net)	(160.00)	(160.00)
Payment of lease liabilities	-	(67.72)
(Repayment) / Proceeds from short term borrowings (net)	993.95	7,786.21
Interest Paid	(690.21)	(569.88)
Dividend Paid	(1,142.13)	(1,218.27)
Net cash generated / (used in) from financing activities (C)	(998.39)	5,770.34
Net increase / (decrease) in cash and cash equivalents (A+B+C)	125.03	(425.35)
Cash and cash equivalents at the beginning of the year	530.07	955.42
Cash and cash equivalents at the end of the year	655.10	530.07

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 year ended March 31, 2026 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on May 28, 2026. The statutory auditors have issued an unmodified opinion on the audited annual financial results of the Company for the year ended March 31, 2026.

Notes (Continued.):

3. The Company operates in solvent extracted products which is the primary reportable segment. Therefore, Segment reporting is not applicable.
4. In view of the seasonality of sector, the financial results for the quarter are not indicative of full year's expected performance.
5. The Board of Directors in their meeting held on May 28, 2026 recommended a final dividend of Re. 0.45 per share (45%) with face value of Rs.1/- each amounting to Rs. 685.28 Lakhs. This is in addition to interim dividend of Re. 0.35 per share (35%) with face value of Rs.1/- each declared for the year 2025-26 by the Board amounting to Rs. 532.99 Lakhs. The aggregate of dividend for the year 2025-26 including the final dividend amounts to Re. 0.80 per share (80%) with face value of Rs.1/- each amounting Rs. 1218.27 Lakhs.
6. The figures for the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to nine months of relevant financial year, which are subjected to limited review by the auditors.
7. Figures for the previous periods have been regrouped / reclassified to conform to the classification of the current period.

Place : Chennai
Date : 28.05.2026

AJIT THOMAS
CHAIRMAN

AJIT
THOMAS
Digitally signed
by AJIT THOMAS
Date: 2026.05.28
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INDEPENDENT AUDITORS' REPORT ON AUDIT OF THE CONSOLIDATED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH 2026 OF THE COMPANY 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

Report on the Audit of the consolidated Financial Results

Opinion

1. We have audited the accompanying consolidated financial results of **AVT Natural Products Limited** (herein after referred to as the "Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group") for the year ended 31st March 2026, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate audited financial statements/ financial information of the subsidiaries, the aforesaid consolidated financial results:
 - a) Includes the annual financial results of the following subsidiary companies and step-down subsidiary:
 1. AVT Natural Europe Limited, UK
 2. AVT Natural S.A. DE C.V, Mexico
 3. AVT Natural – FZCO, Dubai
 4. AVT Natural North America Inc., USA – step-down subsidiary.
 - b) are presented in accordance with the requirements of Regulation 33 of the SEBI Listing Regulations, as amended; and



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- c) gives a true and fair view in conformity with the applicable Indian accounting standards and other accounting principles generally accepted in India, of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group for the year ended 31st March 2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (“SA”s) specified under Section 143(10) of the Companies Act, 2013 (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 Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (“ICAI”) together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI’s Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in “Other Matter” paragraph below is sufficient and appropriate to provide a basis for our opinion.

Management’s Responsibilities for the Consolidated Financial Results

4. These Consolidated financial results have been prepared on the basis of the audited consolidated financial statements for the year ended 31st March 2026. The Holding Company’s Board of Directors are responsible for the preparation and presentation of the consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group 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 the 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 is free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding company, as aforesaid.

5. In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

6. 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 this consolidated financial results.
7. 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. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group 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 Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group 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.
 - Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group to express an opinion on the Consolidated Financial Results. For the entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.
8. Materiality is the magnitude of misstatements in the consolidated financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the consolidated financial results.
9. We communicate with those charged with governance of the Holding Company 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.

10. 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.
11. 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 the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

12. Attention is drawn to the fact that the figures for the quarter ended 31st March 2026 are the balancing figures between audited figures in respect of full financial year and the unaudited published year to date figures up to the end of the third quarter of the current financial year which were subject to limited review by us. Our report is not modified in respect of this matter.
13. We did not audit the financial information of three subsidiary companies and one step down subsidiary company included in the consolidated financial results, whose financial statements reflect total assets of Rs. 17,393.18 Lakhs, total revenues of Rs. 32,130.33 Lakhs, total profit after tax of Rs. 1301.68 Lakhs and total comprehensive income of Rs. 1688.97 Lakhs for the year ended 31st March 2026 and net cash flow of Rs. (393.89) Lakhs for the year ended 31st March 2026, as considered in the audited Consolidated Financial Results. This audited financial information has been audited by other auditors whose reports have been furnished to us and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiary companies is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 7 above. Our report on the Statement is not modified in respect of this matter with respect to reliance on the work done and the report of other auditors.

14. The above subsidiary companies are located outside India whose financial statements and other financial information have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been audited by other auditors under generally accepted auditing standards applicable in its respective countries. The Holding Company's management has converted the financial statements of such subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have audited these conversion adjustments made by the Holding Company's management. Our opinion in so far as it relates to the balances and affairs of such subsidiaries located outside India is based on the report of other auditors, management certified accounts and the conversion adjustments prepared by the management of the Holding Company and audited by us. Our report is not modified in respect of this matter.

For Suri & Co

Chartered Accountants

Firm's Registration No. 004283S

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G Rengarajan

Partner

Membership No. 219922

UDIN: 26219922YRRKHH3750

Place: Chennai

Date: 28th May 2026

CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2026

(Rs. in Lakhs except for EPS)

Sl.No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited) Refer Note 6 below	(Unaudited)	(Audited)	(Audited)	
1	Income:					
	a) Revenue from Operations	22,648.97	19,401.37	15,682.47	71,322.95	55,886.46
	b) Other Income	108.48	342.82	210.18	1,368.07	1,334.63
	Total Income (a + b)	22,757.45	19,744.19	15,892.65	72,691.02	57,221.09
2	Expenses:					
	a) Cost of materials consumed	8,347.71	5,136.76	5,975.99	34,170.31	25,575.30
	b) Purchase of Stock in Trade	1,121.39	587.39	699.51	3,460.57	1,938.21
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	1,151.07	4,288.78	589.08	(3,976.01)	(2,662.20)
	d) Employee benefits expense	2,283.99	2,244.96	1,802.68	8,628.94	7,461.83
	e) Finance Cost	322.64	223.29	336.99	922.86	949.00
	f) Depreciation and amortisation expense	312.96	265.17	360.05	1,136.66	1,386.30
	g) Other Expenses	6,176.94	4,833.40	4,158.23	20,082.09	16,259.36
	Total Expenses (sum of a to g)	19,716.70	17,579.75	13,922.53	64,425.42	50,907.80
3	Profit before share of profit/(loss) of an associate/ a joint venture and Exceptional items (1-2)	3,040.75	2,164.44	1,970.12	8,265.60	6,313.29
4	Share of profit from Associates / Joint Venture	-	-	-	-	-
5	Profit before exceptional items and tax (3+4)	3,040.75	2,164.44	1,970.12	8,265.60	6,313.29
6	Exceptional items	-	-	-	-	-
7	Profit before tax (5+6)	3,040.75	2,164.44	1,970.12	8,265.60	6,313.29
8	Tax Expenses					
	(1) Current tax	868.73	550.84	496.04	2,034.69	1,407.98
	(2) Deferred tax	(30.12)	(123.88)	38.35	(249.70)	82.61
9	Net Profit after tax for the period (7±8)	2,202.14	1,737.48	1,435.73	6,480.61	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	(4.49)	75.88	64.88	71.39	64.88
	Income tax relating to items that will not be reclassified to profit or loss	1.13	(19.10)	(16.33)	(17.97)	(16.33)
	ii) Items that will be reclassified to Statement of Profit & Loss					
	Exchange differences on translating the financial statement of foreign operations	311.27	(3.26)	(131.16)	363.66	84.08
	Deferred gains / (losses) on cash flow hedges	(320.56)	94.86	336.43	(617.13)	(66.56)
	Income tax relating to items that will be reclassified to profit or loss	80.68	(23.88)	(46.76)	155.32	16.75
	Other Comprehensive Income (Net of taxes)	68.03	124.50	207.06	(44.73)	82.82
11	Total Comprehensive Income for the period (9+10)	2,270.17	1,861.98	1,642.79	6,435.88	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				54,409.71	49,115.96
14	Earnings per share (Face Value of Re.1/- each) (not annualised for quarters)					
	- Basic EPS	1.45	1.14	0.94	4.26	3.17
	- Diluted EPS	1.45	1.14	0.94	4.26	3.17

AVT NATURAL PRODUCTS LIMITED
CIN: L15142TN1986PLC012780
CONSOLIDATED BALANCE SHEET AS AT 31st MARCH 2026

AUDITED STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Lakhs)

Particulars	As at 31.03.2026 (Audited)	As at 31.03.2025 (Audited)
ASSETS		
Non Current Assets		
(a) Property, plant and equipment	7,985.94	6,743.79
(b) Capital Work in Progress	4.31	406.75
(c) Right-of-use assets	-	391.88
(d) Other Intangible assets	73.08	97.40
(e) Intangible assets under development	5.31	-
(f) Financial Assets		
(i) Investments	-	-
(ii) Other financial assets	260.44	215.48
(g) Other Non Current Assets	340.57	546.26
(h) Deferred tax assets (net)*	212.20	-
Total Non Current Assets	8,881.85	8,401.56
Current Assets		
(a) Inventories	32,057.31	29,374.58
(b) Financial Assets		
(i) Investments	11,624.78	13,576.83
(ii) Trade Receivables	24,040.14	15,636.81
(iii) Cash and cash equivalents	3,089.05	3,357.90
(iv) Bank balances other than cash and cash equivalents	403.48	340.92
(v) Loans	17.76	25.53
(vi) Other financial assets	393.79	504.79
(c) Current tax assets (Net)	-	64.83
(d) Other current assets	4,041.58	3,419.94
Total current assets	75,667.89	66,302.13
Total Assets	84,549.74	74,703.69
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,522.84	1,522.84
(b) Other Equity	54,409.71	49,115.96
Total Equity	55,932.55	50,638.80
Non Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	175.00	335.00
(ii) Lease Liabilities	-	273.27
(b) Provision	552.29	442.10
(c) Deferred Tax liabilities (net)	-	174.85
Total Non Current liabilities	727.29	1,225.22
Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	11,185.55	10,561.51
(ii) Lease liabilities	-	101.39
(iii) Trade Payables		
(A) total outstanding dues of micro enterprises and small enterprises	2,066.05	541.36
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	11,147.89	9,392.35
(iv) Other financial liabilities	1,237.31	251.11
(b) Other current liabilities	723.39	815.10
(c) Provisions	1,326.17	1,145.20
(d) Current tax liabilities (Net)	203.54	31.65
Total Current Liabilities	27,889.90	22,839.67
Total Liabilities	28,617.19	24,064.89
Total Equity and Liabilities	84,549.74	74,703.69

AVT NATURAL PRODUCTS LIMITED
CIN: L15142TN1986PLC012780
AUDITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH 2026

(Rs. in Lakhs)

Particulars	Year Ended 31st March 2026	Year Ended 31st March 2025
	(Audited)	(Audited)
A. Cash flow from operating activities		
Profit before tax	8,265.60	6,313.29
<u>Adjustments for:</u>		
Depreciation and amortisation expenses	1,136.59	1,386.30
(Profit) / Loss on sale of assets (net)	-	2.45
Gain on cancellation of lease	(18.81)	(89.09)
Write off/Discard of Property, Plant and Equipment	425.19	-
Exchange differences on translating the financial statement of foreign operations	347.25	84.08
Fair value gains recognised on investments	(549.44)	(910.83)
Export Incentive Income	(179.65)	(282.03)
Interest Income	(32.04)	(21.35)
Finance costs	915.25	949.00
MSME Interest	7.61	
Sundry Creditors written back	(74.88)	(155.10)
Unrealised foreign exchange differences	108.75	209.94
Operating profit before working capital changes	10,351.42	7,486.66
Adjustments for working capital changes:		
(Increase) / Decrease in inventories	(2,682.73)	(7,260.07)
(Increase) / Decrease in loans	7.77	(1.36)
(Increase) / Decrease in other current assets	(834.34)	(1,284.19)
(Increase) / Decrease in other current financial assets	290.65	(11.40)
(Increase) / Decrease in other non-current assets	205.69	(329.04)
(Increase) / Decrease in other non-current financial assets	(44.96)	142.68
(Increase) / Decrease in trade and other receivables	(9,148.15)	(4,639.80)
Increase / (Decrease) in other financial liabilities	369.07	17.35
Increase / (Decrease) in other liabilities	120.49	(26.77)
Increase / (Decrease) in trade payables	3,998.79	3,954.03
Increase / (Decrease) in provisions	362.54	110.97
	2,996.24	(1,840.95)
Net income tax paid	(1,797.98)	(1,408.58)
Net cash (used) / generated in operating activities (A)	1,198.26	(3,249.53)
B. Cash flow from investing activities		
Payments for purchase of property, plant & equipment including CWIP	(2,336.61)	(924.98)
Proceeds from disposal of property, plant & equipment	-	2.47
Purchase of current investments	(884.90)	(1,487.00)
Sale of current investments	3,386.39	1,486.97
Interest received during the year	32.04	21.35
Changes in bank balances other than cash & cash equivalents	(62.56)	(36.70)
Net cash generated / (used in) from investing activities (B)	134.36	(937.89)
C. Cash flow from Financing activities		
Proceeds from term loan from banks (net)	(160.00)	(160.00)
Payment of lease liabilities	-	(67.72)
(Repayment) / Proceeds from short term borrowings (net)	624.04	7,364.21
Interest Paid	(923.39)	(916.63)
Dividend Paid	(1,142.13)	(1,218.27)
Net cash generated / (used in) from financing activities (C)	(1,601.48)	5,001.59
Net increase / (decrease) in cash and cash equivalents (A+B+C)	(268.86)	814.17
Cash and cash equivalents at the beginning of the year	3,357.90	2,543.73
Cash and cash equivalents at the end of the year	3,089.05	3,357.90

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.

AVT NATURAL PRODUCTS LIMITED
CIN: L15142TN1986PLC012780
AUDITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH 2026

(Rs. in Lakhs)

Notes (Continued.):

2. The above financial results of the Group for the quarter and year ended March 31, 2026 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on May 28, 2026. The statutory auditors have issued an unmodified opinion on the audited annual financial results of the Group for the year ended March 31, 2026.
3. The Group operates in solvent extracted products which is the primary reportable segment. Therefore, Segment reporting is not applicable.
4. In view of the seasonality of sector, the financial results for the quarter are not indicative of full year's expected performance.
5. The Board of Directors of Holding company in their meeting held on May 28, 2026 recommended a final dividend of Re. 0.45 per share (45%) with face value of Rs.1/- each amounting to Rs. 685.28 Lakhs. This is in addition to interim dividend of Re. 0.35 per share (35%) with face value of Rs.1/- each declared for the year 2025-26 by the Board amounting to Rs. 532.99 Lakhs. The aggregate of dividend for the year 2025-26 including the final dividend amounts to Re. 0.80 per share (80 %) with face value of Rs.1/- each amounting Rs. 1218.27 Lakhs.
6. The figures for the quarter ended March 31, 2026 and March 31,2025 are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to nine months of relevant financial year, which are subjected to limited review by the auditors.
7. Figures for the previous periods have been regrouped / reclassified to conform to the classification of the current period.

Place : Chennai
Date : 28.05.2026

AJIT THOMAS
CHAIRMAN

AJIT
THOMAS

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