

AVIVA INDUSTRIES LIMITED
(CIN: L46692MH1984PLC034190)

Reg. Office: Ground Floor, Shop No. 4 Casa Blanca, Plot No. 45, Sector No. 11 CBD Belapur, Thane, Thane, Maharashtra, India, 400614
Corp Office: C-3/1001, Anushruti Tower, Near Jain Temple, Opp. New York Tower, Nr. Thaltej Cross road, S. G Highway, Ahmedabad, Gujarat, India, 380054
E: aviva.amd@gmail.com

STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON JUNE 30, 2026

Sr No	Particulars				(Rs. in lakhs except Per share data)
		Quarter ended June 30, 2026	Preceding Quarter ended March 31, 2026	Preceding Quarter ended June 30, 2025	Year to date figures for the March 31, 2026
		Un-Audited	Audited	Un-Audited	Audited
1	Revenue From Operations				
	(a) Revenue from Operations				
	(b) Other Income	3977.49	6497.61	0.00	8177.47
	Total Income (Net)	0.00	0.04	0.00	0.04
2	Expenses	3977.49	6497.65	0.00	8177.51
	a. Cost of Materials Consumed				
	b. Purchases of Stock-in-trade	0.00	0.00	0.00	0.00
	c. Changes in inventories of Stock-in-Trade	4204.95	6828.80	0.00	8448.50
	d. Employee benefits expenses	(325.64)	(475.02)	0.00	(620.51)
	e. Finance Cost	1.68	5.51	0.00	7.14
	f. Depreciation and Amortization Expenses	0.00	0.00	0.00	0.00
	g. Other Expenses	0.00	0.00	0.00	0.00
	Total Expenses	14.95	9.63	11.22	85.06
3	Profit/(Loss) before Exceptional and Extraordinary items and tax (1-2)	3895.94	6368.93	11.22	7920.20
4	Exceptional Items	81.55	128.73	(11.22)	257.31
5	Profit/(Loss) before Extraordinary items and tax (3-4)	0.00	0.00	0.00	0.00
6	Extraordinary Items	81.55	128.73	(11.22)	257.31
7	Profit Before Tax (5-6)	0.00	0.00	0.00	0.00
8	Tax Expenses	81.55	128.73	(11.22)	257.31
	(a) Current Tax				
	(b) Deferred Tax	21.17	35.89	0.00	69.32
	(c) Tax of Earlier Years	0.02	0.00	0.00	0.00
	Total Tax Expenses	0.00	0.00	0.00	0.45
		21.19	35.89	0.00	69.78
9	Net Profit/(Loss) for the period from continuing Operations (7-8)	60.36	92.83	(11.22)	187.53
10	Profit (Loss) from Discontinuing operations before Tax	0.00	0.00	0.00	0.00
11	Tax Expenses of Discontinuing Operations	0.00	0.00	0.00	0.00
12	Net Profit/(Loss) from Discontinuing operations after Tax (10-11)	60.36	92.83	(11.22)	187.53
13	Share of Profit (Loss) of associates and Joint Ventures accounted for using equity method	0.00	0.00	0.00	0.00
14	Net Profit (Loss) for the period (12+13)	60.36	92.83	(11.22)	187.53
15	Other comprehensive income, net of income tax				
	a) i) Amount of item that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00
	ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00
	b) i) Item that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
	ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
	Total other comprehensive income, net of income tax	0.00	0.00	0.00	0.00
16	Total Comprehensive income for the period	60.36	92.83	(11.22)	187.53
17	Details of equity share capital				
	Paid-up Equity Share Capital	3249.90	2450.40	149.90	2450.40
	Face Value of Equity Share Capital	10.00	10.00	10.00	10.00
18	Details of debt securities				
	Paid-Up Debt capital	0.00	0.00	0.00	0.00
	Face value of debt Securities	0.00	0.00	0.00	0.00
19	Reserve excluding revaluation reserves as per balance sheet of previous accounting year	0.00	4481.22	0.00	4481.22
20	Debenture Redemption reserve	0.00	0.00	0.00	0.00
21	Earning per Share				
i	Earning per Share for Continuing Operations				
	Basic Earning (Loss) per share from Continuing operations	0.19	0.38	(0.75)	0.77
	Diluted Earning (Loss) per share from Continuing operations	0.19	0.38	(0.75)	0.77
ii	Earning per Share for discontinuing Operations				
	Basic Earning (Loss) per share from discontinuing operations	0.00	0.00	0.00	0.00
	Diluted Earning (Loss) per share from discontinuing operations	0.00	0.00	0.00	0.00
iii	Earnings per Equity Share				
	Basic Earning (Loss) per share from Continuing and discontinuing operations	0.19	0.38	(0.75)	0.77
	Diluted Earning (Loss) per share from Continuing and discontinuing operations	0.19	0.38	(0.75)	0.77

AVIVA INDUSTRIES LIMITED

BSPatel

DIRECTOR

Note:	
1	The above results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the company at their respective meetings held on August 11, 2026.
2	These Financial Statements have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015, as amended issued thereunder and other provisions of the Companies Act 2013, as applicable and guidelines issued by the Securities and Exchange board of India ("SEBI") and other recognised accounting principles and policies generally accepted in India to the extent possible. These financial results are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and circular issued thereunder.
3	Figures pertaining to the previous years/periods have been rearranged/regrouped, wherever necessary, to make them comparable with those of the current years/periods.
4	There are no Reportable segments, which signify or in the aggregate qualify for separate disclosure as per provision of the relevant Ind AS. The management does not believe that the information about segments which are not reportable under Ind AS, would be useful to the users of these financial statements. The Business of the company falls within a single primary segment viz. "Trading of Agriculture Product" and hence, the disclosure requirement of Ind AS 108: Operating Segments is not applicable.
5	During the period, the Company converted 79,95,000 warrants into equity shares upon receipt of ₹ 22,38,60,000 comprising the face value and a share premium of ₹18.00 per share from each subscriber.
6	The Statutory auditors of the company have carried out a "Limited review report" of the above results as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

AVIVA INDUSTRIES LIMITED

BSPatel

DIRECTOR

Place: Ahmedabad
Date: 11th August, 2026

For and on Behalf of the
Board of Aviva Industries
Limited

BSPatel

(Mr. BHARVAT PATEL
SURESHMAJI
(DIN: 01962851)
(Managing Director)

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

To,
The Board of Directors
Aviva Industries Limited

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

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

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

Emphasis of Matter

- The Company raised funds aggregating ₹ 22.39 crores during the quarter pursuant to conversion of warrants into equity shares. While the receipt of these funds has been verified by us, sales invoices, purchase invoices and other documents necessary to verify the sales and purchase transactions of the Company for the quarter, and consequently the end-utilization of these funds, were not made available to us in a manner that permitted full verification. We are accordingly unable to comment on the extent to which such funds have been utilized for the stated purposes.



- We have not been able to verify the physical stock/inventory of the Company as at 30th June, 2026, and the Management Representation Letter confirming its existence and condition has not been furnished to us. Consequently, we are unable to comment on the existence and valuation of inventory reflected in the Statement.
- Confirmations in respect of certain trade receivable and trade payable balances have not been obtained, and adequate alternative procedures could not be performed in the circumstances. We are accordingly unable to comment on the existence and accuracy of such balances as at Quarter End.
- The Company has given interest-free advances aggregating ₹ 26.10 crores during the quarter, in respect of which supporting documentation was not made available to us. We are unable to comment on the recoverability and business rationale of these advances.
- The reliable value and supporting documents relating to the investments were also not presented to us. Accordingly, we have relied upon the management's representations and the management letter in this regard. Our conclusion is not modified in respect of this matter.

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

Date : 11th August, 2026

Place : Ahmedabad

For, S K Bhavsar & Co.

Chartered Accountants

Firm No. 145880W



(Shivam Bhavsar)

Proprietor

M. No. 180566

UDIN: 26180566HPSXQI2215