Dated: 25.08.2026

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

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

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

Dear Sir / Ma'am,
We would like to inform you that the Board of Directors ("the Board") of the Company at its meeting held today i.e., August 25, 2026 inter-alia has approved the following:

1. Appoint M/s. G.R. Gupta & Associates, Practicing Company Secretaries, as the Secretarial Auditor of the Company for a term of five consecutive financial years commencing from FY 2026-27 and ending with FY 2030-31 subject to approval of shareholders in the ensuing General Meeting. Disclosure under Regulation 30 of the SEBI Listing Regulations read with SEBI Circular no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 is annexed herewith.
2. Approve the payment of sitting fees of ₹1,000/- (Rupees One Thousand only) per meeting to the Independent/Non-Executive Directors of the Company with effect from 1 July 2026.
3. Revised Audited Consolidated Financial Results of the Company for the financial year ended 31 March 2026 together with the Audit Report of the Statutory Auditors, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other applicable provisions.

The meeting commenced at 04:30 P.M. and concluded at 10:30 P.M.

The above information is also available on the website of the Company i.e., https: www.avienbio.com

By the order of the Board of Directors.
For **AVIENCE BIOMEDICALS LIMITED**
(Formerly known as Avience Biomedicals Private Limited)

For Avience Biomedicals Limited
Managing Director

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

Annexure

Disclosure under Regulation 30 of the SEBI Listing Regulations read with SEBI Circular no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026

Sr. No	Particulars	Details
1.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Appointment
2.	Date of appointment/cessation (as applicable) and terms of appointment	August 25, 2026 Mr. Govind Ram Gupta, Proprietor of M/s. G.R. Gupta & Associates, Practicing Company Secretaries, (C.P. NO.: 8554) (Peer Review Certificate: 6200/2024) have been appointed as a Secretarial Auditor of the Company for the 5 consecutive Financial Year 2026-27 to 2030-31 from the board of directors, subject to approval of shareholders in the ensuing General Meeting.
3.	Brief Profile (in case of appointment)	M/s. G.R. Gupta & Associates, Practicing Company Secretaries is Delhi based proprietary firm established in the year 2009. Mr. Govind Ram Gupta, a Fellow Member of ICSI (Membership No. 8733), is a distinguished professional with excellence and focus on Secretarial Audit of Listed Companies, Compliances under SEBI (LODR) Regulations, Company Law Advisory, Due Diligence and Representations before RD & NCLT.
4.	Disclosure of relationships between Directors	Not Applicable

For Avience Biomedicals Limited

Managing Director

CHIEF FINANCIAL OFFICER (CFO) CERTIFICATE

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

To,
The Board of Directors
AVIENCE BIOMEDICALS LIMITED

I, the undersigned, being the Chief Financial Officer (CFO) of **Avience Biomedicals Limited**, hereby certify that the Revised Consolidated Audited Financial Results of the Company for the half year/yearly ended **31/03/2026**, placed before the Board of Directors for its approval, have been reviewed by me and, to the best of my knowledge and belief:

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

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

For **AVIENCE BIOMEDICALS LIMITED**
(Formerly known as Avience Biomedicals Private Limited)

Avience Biomedicals Limited
New Delhi

CHIEF FINANCIAL OFFICER

Name: SAURABH VERMA

PAN: ANAPV8729J

Place: New Delhi
Date: 25/08/2026

Dated: 25.08.2026

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

Respected Sir/Madam,

Sub: Non-applicability of Disclosure under Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015- Disclosure of Related Party Transactions on a consolidated basis for the half year ended March 31, 2026

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

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

Hence, Our Company is not required to submit "Disclosure of Related Party Transactions on a consolidated basis for the half year ended March 31, 2026 as required under Regulation 23(9) of the SEBI (LODR) Regulations, 2015".

This is for your information and record.

By the order of the Board of Directors.
For **AVIENCE BIOMEDICALS LIMITED**
(Formerly known as Avience Biomedicals Private Limited)

For Avience Biomedicals Limited
Managing Director

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

Place: Delhi
Date: 25.08.2026

Dated: 25.08.2026
To,
The Listing Department
The National Stock Exchange of India Limited (NSE)
Exchange Plaza, Plot No. C/1, G-Block,
Bandra-Kurla Complex, Bandra (East),
Mumbai - 400051

Respected Sir/Madam,

Subject: Disclosure under Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Statement of Deviation(s) or Variation(s)

Pursuant to Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform that the Company has not raised any funds through Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement (QIP) or any other issue during the half/annual year ended March 31, 2026.

Accordingly, the requirement to submit the Statement of Deviation(s) or Variation(s) in utilization of funds under Regulation 32 of the SEBI (LODR) Regulations, 2015 is not applicable to the Company for the half/annual year ended March 31, 2026.

You are requested to take the above information on record.

By the order of the Board of Directors.
For **AVIENCE BIOMEDICALS LIMITED**
(Formerly known as Avience Biomedicals Private Limited)
For Avience Biomedicals Limited
Managing Director
DHARAM DEO CHOUDHARY
Managing Director
DIN- 02804625
Address: Flat No 48, Suryodaya Apartment, Pocket 8,
Sec-12, Dwarka, Dist: South West Delhi, Delhi – 110078

Place: Delhi
Date: 25.08.2026

DECLARATION PURSUANT TO REGULATION 33(3)(d) OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

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

Subject: Declaration regarding Unmodified Audit Opinion on Audited Financial Statements

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, I hereby declare that M/s. Haribhakti & Co LLP, Chartered Accountants, Statutory Auditors of the Company, have issued an Unmodified Audit Opinion on the Audited Consolidated Financial Statements of the Company for the financial year ended **31 March 2026**.

This declaration is furnished for the purpose of filing the Audited Financial Results with The National Stock Exchange of India Limited.

By the order of the Board of Directors.
For **AVIENCE BIOMEDICALS LIMITED**
(Formerly known as Avience Biomedicals Private Limited)

For Avience Biomedicals Limited
Managing Director

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

Place: Delhi
Date: 25.08.2026

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS of Avience Biomedicals Limited (Formerly Known as Avience Biomedicals Private Limited)

Report on the Audit of the Revised Consolidated Financial Results

Opinion

We have audited the accompanying revised consolidated financial statements of **Avience Biomedicals Limited** (formerly known as Avience Biomedicals Private Limited)("the Company"), and its subsidiaries together referred to as "the group") for the half year ended March 31, 2026 and year then ended and the notes thereon (hereinafter referred to as "the revised consolidated financial results") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time (hereinafter referred to as "the Listing Regulations"). The revised consolidated financial results have been initiated by us for the purpose of identification.

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

a. Includes the results of the DR Meditech Surgical & Diagnostics (India) Private Limited;

b. are presented in accordance with the requirements of Regulation 33 of the Listing obligation and disclosure requirement: and

c. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards and other accounting principles generally accepted in India of the consolidated net profit for the half year ended March 31, 2026 and year then ended and other financial information for the year ended March 31, 2026, and the consolidated statement of assets and liabilities and the consolidated statement of cash flows as at and for the year ended on that date.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013, as amended from time to time (hereinafter referred to as "the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Revised Consolidated Financial Result section of our report. We are independent of the Company and its subsidiary in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the revised consolidated financial statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained, and the audit evidence obtained by the other auditor in terms of their report referred to in "Other Matters" paragraph below is sufficient and appropriate to provide a basis for our opinion on the revised consolidated financial results.

HARIBHAKTI & CO LLP
NEW DELHI
CHARTERED ACCOUNTANTS

Key Audit Matters

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

Management's responsibility for the Revised Consolidated Financial Results

These revised consolidated financial results have been prepared based on the consolidated financial statements. The Company's Board of Directors are responsible for the preparation of these revised consolidated financial results that give a true and fair view of the net profit for the half year ended March 31, 2026 and net profit for the year ended March 31, 2026, and other financial information of the Company and its Subsidiaries in accordance with the recognition and measurement principles laid down in Accounting Standard notified under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and its subsidiaries 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 revised consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the revised consolidated financial results, the Management and Board of Directors are responsible for assessing the Company and its Subsidiaries 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 and its subsidiaries or to cease operations, or has no realistic alternative but to do so. The Board of Directors is also responsible for overseeing the holding Company and its subsidiaries financial reporting process.

Auditor's responsibility for the Audit of Revised Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the revised consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate they could reasonably be expected to influence the economic decisions of users taken on the basis of these revised consolidated financial results. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

i) Identify and assess the risks of material misstatement of the revised 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.

HARIBHAKTI & CO. LLP
NEW DELHI
CHARTERED ACCOUNTANTS

ii) Obtain an understanding of internal financial 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 Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

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

iv) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company and its subsidiaries 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 revised consolidated 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 and its subsidiaries to cease to continue as a going concern.

v) Evaluate the overall presentation, structure and content of the revised consolidated financial results, including the disclosures, and whether the revised consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. We also performed procedures in accordance with the circular issued by Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Other Matters

1. The audited revised consolidated financial results include the audited financial results of wholly- owned subsidiaries namely DR Meditech Surgical & Diagnostics (India) Private Limited, whose financial-statements reflects total revenue of Rs. 1,030.07 and Rs. 2,232.47 lakhs and net profit of Rs. 99.47 lakhs and Rs. 204.00 lakhs, for the half year and year ended March 31, 2026 respectively, whose financial results have been audited by other auditor in accordance with Standards on Auditing notified under section 143 of the Act and in accordance with their report furnished to us by the management.

2. These revised consolidated financial results include the results for the half year ended March 31, 2026 and March 31, 2025, being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the year to date figures up to September 30, 2025; and full financial year ended March 31, 2025 and the year to date figures up to September 30, 2024, respectively. Our opinion is not modified in respect of this matter.

3. The Board of Directors had adopted the consolidated financial results of the Group for the half year and year ended March31, 2026 in their meeting held on July 16, 2026 (referred to as "original consolidated financial results") on which we had issued our audit report dated July 16, 2026. However, subsequent to the issuance of our earlier audit report on the original consolidated financial results, an inadvertent

HARIBHAKTI & CO. LLP * NEW DELHI * CHARTERED ACCOUNTANTS error in the original consolidated financial results as disclosed in note 8 were identified which have been corrected by the Group in the revised consolidated financial results. In accordance with the provisions of Standard on Auditing 560 'Subsequent Events' issued by the Institute of Chartered Accountants of India, our audit procedures, in so far as they relate to the revision to the original consolidated financial results, have been carried out solely on this matter and no additional procedures have been carried out for any other events occurring after July 16, 2026 (being the date when the original consolidated financial results were first approved by the Group and reported upon by us in our report of that date). Our audit report dated July 16, 2026 on the original consolidated financial results is superseded by this audit report on the revised consolidated financial results.

4. Subsequent to year ended March 31, 2026 the Company has completed the Initial public offering of 14,53,800 equity shares of face value Rs 10 each at an issue price of Rs 208 per equity share. The equity shares of the Company were listed on SME Portal National Stock Exchange of India Limited (NSE EMERGE) w.e.f June 25, 2026. The net proceeds from the fresh issue of the IPO would be utilized towards the following:

   a. part finance the capital expenditure towards setting up of a new manufacturing unit at industrial plot no. 70, Sector 28 in the Medical Device Park under the Yamuna Expressway Industrial Development Authority (YEIDA), Gautam Buddha Nagar, Uttar Pradesh.

   b. funding working capital requirements of the Company; and

   c. general corporate purpose

Our opinion on revised consolidated financial results in respect of the above matters including with respect to our reliance on work performed and reports submitted by independent auditor on the audited financial statements of subsidiaries is not modified.

For Haribhakti & Co. LLP
Chartered Accountants
ICAI Firm Registration No.103523W / W100048

HARIBHAKTI & CO. LLP ★ NEW DELHI ★ CHARTERED ACCOUNTANTS

Kunj B. Agrawal
Partner

Membership No.:095829
UDIN: 26095829QQBBHY8045

Place: New Delhi
Date: August 25, 2026

Avience Biomedicals Limited

(Formerly Known as Avience Biomedicals Private Limted)

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

Revised CONSOLIDATED STATEMENT OF FINANCIAL RESULTS FOR THE YEAR ENDED MARCH 31, 2026

CIN- L74999DL2019PLC359158

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

S. No.	Particulars	Half Year			Year Ended	
		31-Mar-2026	30-Sep-2025	31-Mar-2025	31-Mar-2026	31-Mar-2025
		Audited	Audited	Audited	Audited	Audited
(I)	Revenue from operations	2,568.65	2,681.93	2,447.04	5,250.58	4,523.59
(II)	Other Income	22.98	5.94	45.59	28.92	67.25
(III)	Total Income	2,591.63	2,687.87	2,492.63	5,279.50	4,590.84
(IV)	EXPENSES					
(a)	Cost of materials consumed	218.00	344.01	236.32	562.01	330.22
(b)	Purchases of Stock-in-Trade	1,469.80	1,228.56	1,273.39	2,698.36	2,446.19
(c)	Changes in inventories of finished goods, work-in-progress and Stock-in-trade	(368.01)	(9.29)	(113.60)	-377.30	-70.06
(d)	Employee benefits expense	238.47	213.24	177.73	451.71	321.06
(e)	Finance cost	88.64	65.31	68.61	153.95	141.60
(f)	Depreciation expense	66.32	55.84	47.50	122.16	88.18
(g)	Other expenses	241.90	180.12	212.37	422.02	349.29
	Total expenses	1,955.13	2,077.79	1,902.31	4,032.92	3,606.47
(V)	Profit before prior period items & tax (III - IV)	636.50	610.08	590.33	1,246.58	984.37
(VI)	Prior period Items	-	-	-	-	7.50
(VII)	Profit before tax (V - VI)	636.50	610.08	590.33	1,246.58	976.87
(VIII)	Tax expense					
	- Current tax	183.75	153.56	159.90	337.31	258.00
	- Deferred tax	5.13	2.74	3.21	7.87	8.32
	- Earlier year tax adjustment	26.12	0	0.32	26.12	0.65
		215.00	156.30	163.43	371.30	266.97
(IX)	Profit for the period/ year before minority interest	421.50	453.78	426.89	875.28	709.90
(X)	Share of profit of Minority	0.00	0.00	(0.03)	0.00	0.00
(XI)	Profit for the year after minority interest	421.50	453.78	426.92	875.28	709.90
(XII)	Earnings per equity share Nominal Value of Rs.10 each (Previous year Rs.10 each)* - Basic and Diluted (Rs.)	10.45	11.26	10.71	21.71	18.71

* Not annualised for interim periods

HARIBHAKTI & CO. LLP ★ CHARTERED ACCOUNTANTS ★ NEW DELHI

Avience Biomedicals Limited New Delhi ★

Avience Biomedicals Limited

(Formerly Known as Avience Biomedicals Private Limted)

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

Revised Consolidated Balance Sheet as at March 31, 2026

CIN- L74999DL2019PLC359158

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

Particulars		As at March 31, 2026	As at March 31, 2025
EQUITY AND LIABILITIES			
Shareholders' funds			
Share capital		403.13	403.13
Reserves and surplus		2,738.12	1,862.85
		3,141.25	2,265.98
Minority Interest		-	-
Non-current liabilities			
Long-term Borrowings		1,322.87	984.95
Deferred Tax liabilities (net)		18.64	14.68
Long term provisions		15.97	24.05
		1,357.48	1,023.68
Current liabilities			
Short term borrowings		1,570.61	1,230.87
Trade payables			
(a) total outstanding dues of micro enterprises and small enterprises; and		186.83	101.86
(b) total outstanding dues of creditors other than micro enterprises and small enterprises		760.63	624.97
Other current liabilities		105.41	142.62
Short term provisions		334.61	258.86
		2,958.09	2,359.18
	TOTAL	7,456.82	5,648.84
ASSETS			
Non-current assets			
Property, plant and equipment and Intangible Assets			
-Property, plant and equipment		1,591.64	1,295.92
-Capital Work in Progress		1,285.28	461.91
Goodwill on Consolidation		14.46	14.46
Non Current Investments		2.75	2.75
Deferred Tax Assets (net)		3.49	7.40
Long-term loans and advances		205.27	111.02
Other Non-current assets		37.60	38.14
	TOTAL	3,140.49	1,931.60
Current assets			
Inventories		1,717.53	1,307.12
Trade receivables		2,101.72	1,721.06
Cash and bank balances		293.44	493.65
Short-term loans and advances		188.61	186.43
Other current assets		15.05	8.98
		4,316.35	3,717.24
	TOTAL	7,456.84	5,648.84

HARIBHAKTI & CO. LLP
NEW DELHI
CHARTERED ACCOUNTANTS

Avience Biomedicals Limited
New Delhi

Avience Biomedicals Limited

(Formerly Known as Avience Biomedicals Private Limted)

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

REVISED CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2026

CIN- L74999DL2019PLC359158

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

	Particulars	Year ended March 31, 2026	Year ended March 31, 2025
A	**Cash flows from operating activities**		
	Net profit before tax	1,246.58	976.88
	Adjustments for:		
	Depreciation expense	122.16	88.18
	Net gain on Sale of Property, Plant and equipment	(0.44)	1.39
	Provision for gratuity & compensated absences	(8.39)	0.75
	Provision for doubtful debts	23.52	13.65
	Interest expense	143.29	131.30
	Interest Income	(7.82)	(3.80)
	Liability no longer required written back	-	(2.57)
	Operating profit before working capital changes	**1,518.90**	**1,205.77**
	Adjustments for changes in working capital:		
	(Increase)/Decrease in inventories	(410.41)	(67.58)
	(Increase)/Decrease in trade receivables	(404.18)	(925.63)
	(Increase)/Decrease in short term loans and advances	157.89	(25.74)
	(Increase)/Decrease in other non-current assets	(0.14)	(1.33)
	Increase/(Decrease) in trade payables	220.64	171.93
	Increase/(Decrease) in current liabilities	(204.78)	60.70
	Cash generated from operations	**877.92**	**418.12**
	Tax payment ,(net of refunds)	(287.30)	(78.69)
	Net cash generated from operating activities (A)	**590.62**	**339.43**
B.	**Cash flows from investing activities**		
	Purchase of property, plant and equipments (including capital advances)	(1,344.86)	(929.85)
	Proceeds from sale of property, plant and equipment	9.79	4.00
	Proceeds from/(investment in) fixed deposits more than 3 months maturity	(0.89)	(28.91)
	Interest received	9.02	0.85
	Net cash used in investing activities (B)	**(1,326.94)**	**(953.91)**
C.	**Cash flows from financing activities**		
	Net proceeds from short term borrowings	286.91	446.23
	Repayment from long term borrowings	390.75	349.26
	Interest paid	(135.84)	(135.06)
	Proceeds from issue of equity shares	-	360.46
	Net cash generated from financing activities (C)	**541.81**	**1,020.89**
	Net decrease in cash and cash equivalents (A+B+C)	(194.51)	406.41
	Cash and cash equivalents as at the beginning of the year	421.98	15.57
	Cash and cash equivalents as at the end of the year	**227.47**	**421.98**

Notes:

1. Components of cash and cash equivalents

	As at March 31, 2026	As at March 31, 2025
Balance with banks in current account	220.71	408.44
Cash on hand	6.76	13.54
	227.47	**421.98**

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

HARIBHAKTI & CO. LLP
CHARTERED ACCOUNTANTS
NEW DELHI

Avience Biomedicals
New Delhi

Notes:

1 The above result have been reviewed by the Audit Committee and have been approved by the Board of Directors of the holding company at their respective meetings held on August 25, 2026.

2 The results for the year ended 31st March, 2026 has been audited by the statutory auditor of the company in compliance with regulation 33 of SEBI(listing obligations and disclosure requirements) regulation, 2015.

3 The figure for the half year ended March 31, 2026 and March 31, 2025 as reported in these financial results are the balancing figures between audited figures in respect of full financial year and the audited figures for the period April 1, 2025 to September 30, 2025 and the period April 1, 2024 to September 30, 2024 respectively.

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

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

6 On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed the same & taken the necessary impact of these changes and to the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. The Company continues to monitor the finalisation of Central/ State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect (if any) on the basis of such developments if needed.

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

8 The consolidated financial results which had been adopted by the Board of Directors on July 16, 2026 have been revised as certain excel workbook links in the consolidated financial statements got inadvertently removed, leading in non-elimination of inter-company balances between the Holding Company and its Subsidiary. It resulted in over statement of Other Current Liabilities by ₹337.55 lakhs and over statement of Short-term Loans and Advances by same amount.

Accordingly, the consolidated financial results have been revised to appropriately eliminate the inter-company balances and ensure accurate presentation of the Group's consolidated financial position as on March 31, 2026. The above said corrections have no impact on the consolidated profit for the period and total equity and net assets of the Group as at March 31, 2026.

HARIBHAKTI & CO. LLP
CHARTERED ACCOUNTANTS
NEW DELHI

For And On Behalf Of Board,
Avience Biomedicals Limited

Avience Biomedicals New Delhi

Dharam Deo Choudhary
Managing Director
DIN: 02804625
Place:- New Delhi
Date:-25th August 2026