

ARUNJYOTI BIO VENTURES LIMITED

**39th
ANNUAL REPORT
2024-25**

ARUNJYOTI BIO VENTURES LIMITED

CORPORATE INFORMATION

BOARD OF DIRECTORS

- | | |
|--|---|
| 1. Mr. Pabbathi Badari Narayana Murthy | - Whole-time Director (DIN: 01445523) |
| 2. Mr. Dathivik Pabbathi | - Whole-time Director (DIN: 09629913) |
| 3. Mr. Vishal Nadimpalli | - Whole-time Director & CFO (DIN: 02745303) |
| 4. Mrs. Dhanalakshmi Guntaka | - Independent Director (DIN: 09363100) |
| 5. Mr. Srikar Ranga | - Independent Director (DIN: 02965183) |
| 6. Mr. Vijaya Rama Lakshmana Murthy | - Independent Director (DIN: 07788466) |

COMPANY SECRETARY AND COMPLIANCE OFFICER:

Ms. Swati Jain

REGISTERED OFFICE:

Door No.1-98/1/JSIC/6F/604-B, 6th Floor,
Jain Sadhguru Capital Park, Beside Image Gardens,
Madhapur, Shaikpet, Telangana - 500081
E-mail id: cenport@gmail.com

STATUTORY AUDITORS:

M/s. V. Ravi & Co.
Chartered Accountants
H.No. 1-74/DH/301,
Diamond Hills, Gachibowli,
Hyderabad-500032,
Telangana (upto 03.08.2025)

PKF Sridhar & Santhanam LLP
Chartered Accountants
No.91 & 92, 7th Floor,
KRD Gee Gee Crystal,
Dr. Radhakrishnan Salai,
Mylapore, Chennai-600004
Tamil Nadu (w.e.f., 04.08.2025)

INTERNAL AUDITORS:

M/s. K.S. Ramakrishna & Co.
Chartered Accountants

BANKERS:

ICICI Bank
Axis Bank

AUDIT COMMITTEE:

- | | |
|---|---------------|
| Ms. Dhanalakshmi Guntaka | - Chairperson |
| Mr. Srikar Ranga | - Member |
| Mr. Vijaya Rama Lakshmana Murthy Mylavarapu | - Member |

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NOMINATION & REMUNERATION COMMITTEE:

Mr. Vijaya Rama Lakshamana Murthy Mylavarapu	-	Chairperson
Mr. Srikar Ranga	-	Member
Ms. Dhanalakshmi Guntaka	-	Member

STAKEHOLDERS RELATIONSHIP COMMITTEE:

Ms. Dhanalakshmi Guntaka	-	Chairperson
Mr. Dathvik Pabbathi	-	Member
Mr. Vijaya Rama Lakshamana Murthy Mylavarapu	-	Member

INDEPENDENT DIRECTORS:

Mr. Vijaya Rama Lakshamana Murthy Mylavarapu
Mr. Srikar Ranga
Ms. Dhanalakshmi Guntaka

REGISTRAR & SHARE TRANSFER AGENTS:

Venture Capital and Corporate Investments Private Limited
"AURUM", 4th & 5th Floors, Plot no. 57,
Jayabheri Enclave Phase II, Gachibowli,
Hyderabad-500032, Telangana.

LISTED AT	:	BSE Limited
DEMAT ISIN NUMBER IN NSDL & CDSL	:	INE485K01022
WEBSITE	:	www.abvl.co.in
INVESTOR E-MAIL ID	:	cenport@gmail.com
CORPORATE IDENTITY NUMBER	:	L01400TG1986PLC062463

ARUNJYOTI BIO VENTURES LIMITED

NOTICE

NOTICE is hereby given that the 39th Annual General Meeting of the Members of Arunjyoti Bio Ventures Limited will be held on Wednesday, the 10th day of September, 2025 at 11:00 a.m. through Video Conferencing/ Other Audio Visual Means (OAVM) to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Balance Sheet as at 31st March, 2025 and the Statement of Profit and Loss for the year ended as on that date along with Cash Flow Statement and notes appended thereto together with the Directors' Report and Auditors' Report thereon.
2. To appoint a director in place of Mr. Dathvik Pabbathi who retires by rotation and being eligible, offers himself for re-appointment.

SPECIAL BUSINESS:

3. TO APPOINT STATUTORY AUDITORS TO FILL CASUAL VACANCY:

To consider and, if thought fit, to pass the following resolution with or without modification(s), as an Ordinary Resolution:

“RESOLVED THAT pursuant to the provisions of Sections 139(8) and other applicable provisions, if any, of the Companies Act, 2013 (the Act) and the Companies (Audit and Auditors) Rules, 2014, (the Rules), (including any statutory modification(s) or re-enactment (s) thereof for the time being in force), and pursuant to the recommendations made by the Audit Committee and the Board of Directors in their meeting held on 04.08.2025, M/s. PKF Sridhar & Santhanam LLP, Chartered Accountants, Chennai having ICAI Firm Registration No. 003990S/S200018 be and are hereby appointed as the Statutory Auditors of the Company to fill the casual vacancy caused by the resignation of M/s. V. Ravi & Co., Chartered Accountants, to hold office from 04.08.2025 until the conclusion of this 39th Annual General Meeting of the Company at a remuneration of Rs. 10,75,000/- per annum plus GST plus out of pocket expenses on actual basis.

“RESOLVED FURTHER THAT the Board be and is hereby authorized to do all such acts, deeds, matters and things as may be considered necessary, including filing of the necessary forms with the Registrar of Companies, Telangana.”

4. TO APPOINT STATUTORY AUDITORS OF THE COMPANY FOR A PERIOD OF FIVE YEARS.

To consider and if thought fit, to pass with or without modification(s), the following resolution as an Ordinary Resolution:

“RESOLVED THAT pursuant to Sections 139, 142 and other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014 and SEBI (LODR) Regulations, 2015 and pursuant to the approvals and recommendations of the Audit Committee and Board of Directors, M/s. PKF Sridhar & Santhanam LLP, Chartered Accountants, who has submitted their written consent and a certificate indicating that they satisfy the prescribed criteria, be and is hereby appointed as Statutory Auditors of the Company for a period of five (5) years to hold office from the conclusion of this 39th Annual General Meeting until the conclusion of the 44th Annual General Meeting of the Company to be held for the Financial Year 2029-2030 at a remuneration of Rs. 10,75,000/- per annum plus GST plus out of pocket expenses on actual basis.”

“RESOLVED FURTHER THAT the Board be and is hereby authorized to do all such acts, deeds, matters and things as may be considered necessary, including filing of the necessary forms with the Registrar of Companies, Telangana.”

5. TO APPOINT M/S. MANOJ PARAKH & ASSOCIATES., PRACTICING COMPANY SECRETARIES AS SECRETARIAL AUDITORS FOR A TERM OF UPTO 5 (FIVE) CONSECUTIVE YEARS.

To consider and if thought fit, to pass, with or without modification(s), the following resolution as an Ordinary Resolution:

“RESOLVED THAT pursuant to the provisions of Regulation 24A & other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”) read with Circulars issued thereunder from time to time and Section 204 and other applicable provisions of the Companies Act, 2013, if any read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 (“the Act”), M/s. Manoj Parakh & Associates., Practicing Company Secretaries be and is hereby appointed as Secretarial Auditors of the Company for a period of 5 consecutive years, from April 1, 2025 to March 31, 2030 (‘the Term’), on such terms & conditions, including remuneration as may be determined by the Board of Directors.”

“RESOLVED FURTHER THAT approval of the Members is hereby accorded to the Board to avail or obtain from the Secretarial Auditor, such other services or certificates or reports which the Secretarial Auditor may be eligible to provide or issue under the applicable laws at a remuneration to be determined by the Board.”

“RESOLVED FURTHER THAT the Board be and is hereby authorized to do all such acts, deeds, matters and things as may be considered necessary, desirable or expedient to give effect to this resolution and for matters connected therewith or incidental thereto.”

6. RE-APPOINTMENT OF MR. BADARI NARAYANA MURTHY PABBATHI (DIN: 01445523) AS A WHOLE TIME DIRECTOR OF THE COMPANY:

To consider and if thought fit, to pass, with or without modification(s), the following resolution as a Special Resolution:

“RESOLVED THAT pursuant to the provisions of Sections 196, 197, 203 read with Schedule V and the Rules made thereunder and all other applicable provisions, if any, of the Companies Act, 2013 (“Act”) (including any statutory modification(s) or re-enactment thereof for the time being in force), as amended from time to time, approval of the members be and is hereby accorded for the appointment of Mr. Badari Narayana Murthy Pabbathi (DIN: 01445523) as a Whole time Director of the Company for a period of three years w.e.f. 10.11.2025 to 09.11.2028 at a remuneration of Rs. 5,00,000 per month.

“RESOLVED FURTHER THAT in the event of losses or inadequacy of profits in any financial year during his tenure the Company shall pay to Mr. Badari Narayana Murthy Pabbathi, remuneration by way of salaries and allowances as specified above as minimum remuneration and in accordance with the limits specified under the Companies Act, 2013 read with Schedule V to the Companies Act 2013, or such other limit as may be prescribed by the Government from time to time”.

“RESOLVED FURTHER THAT the Board of Directors be and are hereby authorized to do all such acts and take all such steps as may be necessary, proper or expedient to give effect to this resolution.”

7. RE-APPOINTMENT OF MR. DATHVIK PABBATHI (DIN: 09629913) AS A WHOLE TIME DIRECTOR OF THE COMPANY:

To consider and if thought fit, to pass, with or without modification(s), the following resolution as a Special Resolution:

“RESOLVED THAT pursuant to the provisions of Sections 196, 197, 203 read with Schedule V and the Rules made thereunder and all other applicable provisions, if any, of the Companies Act, 2013 (“Act”) (including any statutory modification(s) or re-enactment thereof for the time being in force), as amended from time to time, approval of the members be and is hereby accorded for the appointment of Mr. Dathvik Pabbathi (DIN: 09629913) as a Whole time Director of the Company for a period of three years w.e.f. 10.11.2025 to 09.11.2028 at a remuneration of Rs. 3,00,000 per month.

“RESOLVED FURTHER THAT in the event of losses or inadequacy of profits in any financial year during his tenure the Company shall pay to Mr. Dathvik Pabbathi, remuneration by way of salaries and allowances as specified above as minimum remuneration and in accordance with the limits specified under the Companies Act, 2013 read with Schedule V to the Companies Act 2013, or such other limit as may be prescribed by the Government from time to time”.

“RESOLVED FURTHER THAT the Board of Directors be and are hereby authorized to do all such acts and take all such steps as may be necessary, proper or expedient to give effect to this resolution.”

8. RE-APPOINTMENT OF MR. NADIMPALLI VISHAL (DIN: 02745303) AS A WHOLE TIME DIRECTOR OF THE COMPANY:

To consider and if thought fit, to pass, with or without modification(s), the following resolution as a Special Resolution:

“RESOLVED THAT pursuant to the provisions of Sections 196, 197, 203 read with Schedule V and the Rules made thereunder and all other applicable provisions, if any, of the Companies Act, 2013 (“Act”) (including any statutory modification(s) or re-enactment thereof for the time being in force), as amended from time to time, approval of the members be and is hereby accorded for the appointment of Mr. Nadimpalli Vishal (DIN: 02745303) as a Whole time Director of the Company for a period of three years w.e.f. 10.11.2025 to 09.11.2028 at a remuneration of Rs. 3,00,000 per month.

“RESOLVED FURTHER THAT in the event of losses or inadequacy of profits in any financial year during his tenure the Company shall pay to Mr. Nadimpalli Vishal, remuneration by way of salaries and allowances as specified above as minimum remuneration and in accordance with the limits specified under the Companies Act, 2013 read with Schedule V to the Companies Act 2013, or such other limit as may be prescribed by the Government from time to time”.

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“RESOLVED FURTHER THAT the Board of Directors be and are hereby authorized to do all such acts and take all such steps as may be necessary, proper or expedient to give effect to this resolution.”

**For and on behalf of the Board
Arunjyoti Bio Ventures Limited**

**Sd/-
PABBATHI BADARI NARAYANA MURTHY
Whole-time Director
(DIN: 01445523)**

**Place: Hyderabad
Date: 04.08.2025**

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NOTES:

1. In pursuance of Regulation 36 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard on General Meetings, details in respect of the Directors seeking appointment/ re-appointment at the AGM, form part of this Notice.
2. The Ministry of Corporate Affairs (“MCA”) has vide its General Circular nos. 02/2020 and 14/2020 and 17/2020 dated April 8, 2020 and April 13, 2020 respectively, in relation to “Clarification on passing of ordinary and special resolutions by companies under the Companies Act, 2013 and the rules made thereunder on account of the threat posed by Covid -19”, General Circular no. 20/2020 dated May 5, 2020, General Circular nos. 02/2021 and 21/2021 dated January 13, 2021 and December 14, 2021 Circular No. 03/2022 dated 05.05.2022, Circular No. 10/2022 dated December 28, 2022 Circular SEBI/HO/CFD/ CMD2/CIR/P/2022/62 dated May 13, 2022 and circular no. SEBI/ HO/ CFD/ PoD-2/P/ CIR/ 2023/ 4 dated January 5, 2023 and SEBI/HO/CFD/CFD-PoD-2/P/CIR/2023/167 dated October 07, 2023 issued by SEBI (hereinafter collectively referred to as “the Circulars”), in relation to “Clarification on holding of annual general meeting (AGM) through video conferencing (VC) or other audio visual means (OAVM)”, (collectively referred to as “MCA Circulars”) permitted the holding of the Annual General Meeting (“AGM”) through VC/OAVM, without the physical presence of the Members at a common venue. In compliance with the MCA Circulars, the AGM of the Company is being held through VC/OAVM.
3. The Deemed Venue of the 39th AGM of the Company shall be its Registered Office.
4. Since the AGM will be held through VC/OAVM (e-AGM), the Route Map for venue of AGM is not annexed to the Notice.
5. Members attending the AGM through VC/OAVM shall be counted for the purpose of reckoning the quorum of the AGM under Section 103 of the Act.
6. In compliance with the MCA Circulars and SEBI Circular dated January 15, 2021 as aforesaid, Notice of the AGM along with Annual Report for the financial year 2024-25 is being sent only through electronic mode to those Members whose email addresses are registered with the Company/ Depositories/ R&T Agent. Members may note that the Notice will also be available on the Company’s website www.abvl.co.in, website of the Stock Exchange i.e., BSE Limited at www.bseindia.com. The AGM Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-voting system during the

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AGM i.e. www.evotingindia.com.

7. In case of joint holders, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote at the AGM.
8. To avoid fraudulent transaction(s), the identity/ signature of the Members holding shares in electronic/ demat form is verified with the specimen signatures furnished by NSDL/ CDSL and members holding shares in physical form is verified as per the records of the R&T Agent of the Company. Members are requested to keep the same updated.
9. Pursuant to the provisions of the Act and other applicable Regulations, a Member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on their behalf and the proxy need not be a Member of the Company. However since this AGM is being held pursuant to the MCA/SEBI Circulars through VC/OAVM, physical attendance of Members has been dispensed with. Accordingly, the facility for appointment of proxies by the Members will also not be available for the AGM and hence the Proxy Form and Attendance Slip are not annexed to the Notice.
10. Corporate/institutional Members (i.e. other than individuals, HUF, NRI, etc.) are required to send a scanned copy (PDF/ JPG format) of the relevant Board Resolution/Authority Letter / Power of Attorney etc. together with attested specimen signature of the duly authorised signatory(ies) who is /are authorised to vote, to the Scrutinizer through e-mail at cenport@gmail.com.
11. Recent circular requires submission of Aadhaar/PAN number by every participant in securities market. Members holding shares in demat form are, therefore, requested to submit Aadhaar card/PAN details to the Depository Participants with whom they have demat accounts. Members holding shares in physical form can submit their Aadhaar card/PAN details to the Company/ Registrar and Share Transfer Agents (Venture Capital Corporate Investments Private Limited)
12. Members holding shares in the same name under different ledger folios are requested to apply for Consolidation of such folios and send the relevant share certificates to Venture Capital Corporate Investments Private Limited., Share Transfer Agents of the Company for their doing the needful.
13. Members are requested to send their queries at least 5 days before the date of meeting so that information can be made available at the meeting.

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14. In respect of shares held in physical mode, all shareholders are requested to intimate changes, if any, in their registered address immediately to the registrar and share transfer agent of the Company and correspond with them directly regarding share transfer/transmission /transposition, Demat/Remat, change of address, issue of duplicate shares certificates, ECS and nomination facility.
15. In terms of Section 72 of the Companies Act, 2013, a member of the Company may nominate a person on whom the shares held by him/her shall vest in the event of his/her death. Members desirous of availing this facility may submit nomination in prescribed Form-SH-13 to the Company/RTA in case shares are held in physical form, and to their respective depository participant, if held in electronic form.
16. Members holding shares in the electronic form are requested to inform any changes in address/bank mandate directly to their respective Depository Participants.
17. The company has appointed M/s. Vivek Surana & Associates, Practicing Company Secretaries, as scrutinizer of the company to scrutinize the voting process.
18. Since securities of the Company are traded compulsorily in dematerialized form as per SEBI mandate, members holding shares in physical form are requested to get their shares dematerialized at the earliest.
19. In compliance with the MCA Circulars and SEBI Circular dated January 15, 2021 as aforesaid, Notice of the AGM along with the Annual Report 2024-25 is being sent only through electronic mode to those Members whose email addresses are registered with the Company/Depositories.
20. Since the AGM will be held through VC / OAVM, the Route Map is not annexed in this Notice.
21. The Members can join the e-AGM 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice.
22. The Register of Directors' and Key Managerial Personnel and their shareholding maintained under Section 170 of the Companies Act, 2013, the Register of Contracts or arrangements in which the Directors are interested under Section 189 of the Companies Act, 2013, will be available for inspection at the AGM.
23. **THE INTRUCTIONS FOR SHAREHOLDERS FOR REMOTE E-VOTING ARE AS UNDER:**
THE INTRUCTIONS OF SHAREHOLDERS FOR REMOTE E-VOTING:

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Step 1 : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

Step 2 : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

- (i) The voting period begins on Sunday, 07.09.2025 at 09:00 a.m. and ends on Tuesday, 09.09.2025 at 05:00 p.m.. During this period shareholders' of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of Wednesday, 03.09.2025 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.
- (ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.
- (iii) Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.
- (iv) Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.
- (v) In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

Step 1 : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

In terms of SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

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Pursuant to abovesaid SEBI Circular, Login method for e-Voting for Individual shareholders holding securities in Demat mode CDSL/NSDL is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with CDSL Depository	<ol style="list-style-type: none">1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login to Easi / Easiest are requested to visit cdsi website www.cdslindia.com and click on login icon & My Easi New (Token) Tab.2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly.3) If the user is not registered for Easi/Easiest, option to register is available at cdsi website www.cdslindia.com and click on login & My Easi New (Token) Tab and then click on registration option.4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.

Individual Shareholders
holding securities in
demat mode with **NSDL
Depository**

- 1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: <https://eservices.nsdl.com> either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period.
- 2) If the user is not registered for IDeAS e-Services, option to register is available at <https://eservices.nsdl.com>. Select "Register Online for IDeAS "Portal or click at <https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp>
- 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period.
- 4) For OTP based login you can click on <https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp>. You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile

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	number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
Individual Shareholders (holding securities in demat mode) login through their Depository Participants (DP)	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911
Individual Shareholders holding securities in Demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at : 022 - 4886 7000 and 022 - 2499 7000

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Step 2 : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

- (i) Login method for Remote e-Voting for Physical shareholders and shareholders other than individual holding in Demat form.
- 1) The shareholders should log on to the e-voting website www.evotingindia.com.
- 2) Click on “Shareholders” module.
- 3) Now enter your User ID
 - a. For CDSL: 16 digits beneficiary ID,
 - b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
 - c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.
- 4) Next enter the Image Verification as displayed and Click on Login.
- 5) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.
- 6) If you are a first-time user follow the steps given below:

	For Physical shareholders and other than individual shareholders holding shares in Demat.
PAN	<p>Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders)</p> <ul style="list-style-type: none">Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details OR Date of Birth (DOB)	<p>Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login.</p> <ul style="list-style-type: none">If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.

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- (ii) After entering these details appropriately, click on “SUBMIT” tab.
- (iii) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach ‘Password Creation’ menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
- (iv) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.
- (v) Click on the EVSN for the relevant Arunjyoti Bio Ventures Limited on which you choose to vote.
- (vi) On the voting page, you will see “RESOLUTION DESCRIPTION” and against the same the option “YES/NO” for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.
- (vii) Click on the “RESOLUTIONS FILE LINK” if you wish to view the entire Resolution details.
- (viii) After selecting the resolution, you have decided to vote on, click on “SUBMIT”. A confirmation box will be displayed. If you wish to confirm your vote, click on “OK”, else to change your vote, click on “CANCEL” and accordingly modify your vote.
- (ix) Once you “CONFIRM” your vote on the resolution, you will not be allowed to modify your vote.
- (x) You can also take a print of the votes cast by clicking on “Click here to print” option on the Voting page.
- (xi) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.
- (xii) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.
- (xiii) Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.
 - Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the “Corporates” module.

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- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
- It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- Alternatively Non Individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; cenport@gmail.com (designated email address by company) , if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to Company/RTA email id.
2. For Demat shareholders -, Please update your email id & mobile no. with your respective Depository Participant (DP)
3. For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

If you have any queries or issues regarding e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL,) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call at toll free no. 18002109911

24. OTHER INSTRUCTIONS:

- (i) The voting rights of shareholders shall be in proportions to the shares held by them in the paid equity share capital of the Company as on the cut-off date i.e. 03.09.2025.
 - (ii) The Scrutinizer shall after the conclusion of the Voting at the Annual General Meeting first count the votes cast at the meeting and thereafter unblock the votes cast through remote e-voting in the presence of at least two (2) witnesses not in the employment of the Company and make not later than three days of conclusion of the meeting a consolidated Scrutinizer's Report of the total votes cast in favour or against, if any, to the Chairman or person authorized by him.
 - (iii) Voting is provided to the members through e-voting and at the Annual General Meeting of the Company. A Member can opt for only one mode of voting i.e. either through e-voting or at the Annual General Meeting of the Company.
 - (iv) If a Member cast votes by both modes, then voting done through e-voting shall prevail.
 - (v) The results declared along with the Scrutinizer's Report shall be placed on the Company's website www.abvl.co.in and on the website of CDSL and will be communicated to the BSE Limited.
25. Relevant documents referred to in the accompanying Notice, as well as Annual Report is open for inspection at the Registered Office of the Company, during the office hours, on all working days up to the date of Annual General Meeting.

SEBI has notified vide Notification No. SEBI/LAD-NRO/GN/2018/24 that securities of the listed companies can be transferred only in dematerialized form. In view of the above and to avail various benefits of dematerialization, members are advised to dematerialize shares held by them in physical form.

**For and on behalf of the Board
Arunjyoti Bio Ventures Limited**

**Sd/-
PABBATHI BADARI NARAYANA MURTHY
Whole-time Director
(DIN: 01445523)**

**Place: Hyderabad
Date: 04.08.2025**

EXPLANATORY STATEMENT**ITEM NO. 3 and 4:**

Pursuant to the provisions of Section 139 of the Act read with applicable Rules framed there under M/s Ravi & Co., Chartered Accountants, have resigned with effect from 04.08.2025 due to pre-occupation, resulting into a casual vacancy in the office of Statutory Auditors of the Company as envisaged by section 139(8) of the Companies Act, 2013.

The Audit Committee and the Board of Directors have placed on record their appreciation for the professional services rendered by M/s Ravi & Co., Chartered Accountants., during their association with the Company as its auditors.

Any casual vacancy caused by resignation in the office of the Statutory Auditors can be filled up by the Shareholders in a General Meeting as per recommendations made by the Board of Directors and Audit Committee. For the purpose of appointment of new Auditors, the Audit Committee along with the Management, invited Proposals from the firms of Chartered Accountants and had detailed discussion with representatives of those firms. The Committee considered various parameters such as reputation of the firm, knowledge and experience, understanding of business, technical assessment of the Audit skills and the Audit fees and based on this detailed analysis, the Audit Committee recommended M/s. PKF Sridhar & Santhanam LLP, Chartered Accountant, as the Company's new Statutory Auditors. As per the recommendation of the Audit Committee, Board in its meeting held on 04.08.2025 has approved the appointment of M/s. PKF Sridhar & Santhanam LLP, Chartered Accountants, Hyderabad (FRN. 003990S/S200018), as the Statutory Auditors of the Company till the conclusion of 44th AGM and to fill the casual vacancy, subject to approval of the shareholders within 3 months from the date of recommendation/ appointment. It is proposed to appoint M/s. PKF Sridhar & Santhanam LLP, Chartered Accountants, as the Statutory Auditors of the Company at a remuneration of Rs. 10,75,000/- (Rupees Ten Lakhs Seventy Five Thousand Only) per annum plus applicable taxes as may be mutually agreed by and between the Board of Directors of the Company and the Auditor together and reimbursement of out-of-pocket expenses in connection with the Audit.

PKF Sridhar & Santhanam LLP is a leading Chartered Accountancy firm in India with over 45 years of experience in audit, assurance, tax, and advisory services. As a member of the PKF International network, the firm combines global expertise with deep local knowledge. It serves a wide array of industries including manufacturing, IT, infrastructure, pharmaceuticals, and hospitality, with a client base ranging from startups to listed companies. The

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firm is known for its robust quality control policies, technology-driven audit processes, and commitment to client-centric solutions. With a strong legacy and future-ready approach, PKF Sridhar & Santhanam LLP is positioned as a trusted partner for statutory audits and financial advisory services.

Details as required under Regulation 36(5) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are as under:

1. The remuneration proposed to be paid to PKF Sridhar & Santhanam LLP towards statutory audit for the shall be Rs. 10,75,000/- p.a. plus GST plus out of pocket expenses on actual basis.
2. The proposed fee payable to the auditor commensurate with the coverage, functions, size of the Company & volume of operations
3. The Audit Committee and the Board of Directors, while recommending the appointment of PKF Sridhar & Santhanam LLP as the Statutory Auditor of the Company, have taken into consideration, among other things, the credentials of the firm and partners, proven track record for the firm and eligibility criteria prescribed under the Act.
4. Brief Profile of the Auditor: same as above

The Board of Directors of the Company recommends the passing of the resolutions in item Nos. 03 & 04 of the notice as an Ordinary Resolution.

None of the Directors and Key Managerial Personnel of the Company and their relatives is in any way concerned or interested, financially or otherwise, in the above resolutions.

ITEM NO. 5:

TO APPOINT M/S. MANOJ PARAKH & ASSOCIATES., PRACTICING COMPANY SECRETARIES AS SECRETARIAL AUDITORS FOR A TERM OF UPTO 5 (FIVE) CONSECUTIVE YEARS.

Pursuant to the amended provisions of Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI LODR Regulations') vide SEBI Notification dated December 12, 2024 and provisions of Section 204 of the Companies Act, 2013 ('Act') and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Audit Committee and the Board of Directors at their respective meetings held on 30.05.2025 have approved and recommended the appointment of M/s. Manoj Parakh & Associates, Peer Reviewed Firm of Company Secretaries in Practice (Firm Registration

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Number: S2016AP416000) as Secretarial Auditors of the Company for a term of upto 5 (Five) consecutive years to hold office from Financial Year 2025-26 to Financial Year 2029-30 and issue Secretarial Audit Report for Financial Years ending 31st March 2026, 31st March 2027, 31st March 2028, 31st March 2029 and 31st March 2030

- a. Term of appointment: Upto 5(Five) consecutive years from Financial Year 2025-26 to Financial Year 2029-30.
- b. Proposed Fee: In the range of Rs. 50,000 per annum to Rs. 1,00,000 per annum, plus applicable taxes and other out-of-pocket costs incurred in connection with the audit for Financial Year ending March 31, 2026 and for subsequent year(s) of their term, such fee as determined by the Board, on recommendation of Audit Committee subject to modification by the Board.

The proposed fee is based on knowledge, expertise, industry experience, time and efforts required to be put in by them, which is in line with the industry benchmark. The fees for services in the nature of certifications and other professional work will be in addition to the secretarial audit fee as above and will be determined by the Board in consultation with the Secretarial Auditors and as per the recommendations of the Audit Committee.

- c. Basis of recommendations: The recommendations are based on the fulfilment of the eligibility criteria & qualification prescribed under the Act & Rules made thereunder and SEBI LODR Regulations with regard to the secretarial audit, experience of the firm, capability, independent assessment, audit experience and also based on the evaluation of the quality of audit work done by them in the past.
- d. Credentials: M/s. Manoj Parakh & Associates, is a Practicing Company Secretaries firm based at Visakhapatnam providing secretarial, filings and incorporations, foreign advisory services. The firm has existence of more than a decade in the above said services.

M/s. Manoj Parakh & Associates, have given their consent to act as Secretarial Auditors of the Company and confirmed that their aforesaid appointment (if made) would be within the prescribed limits under the Act & Rules made thereunder and SEBI LODR Regulations. They have also confirmed that they are not disqualified to be appointed as Secretarial Auditors in terms of provisions of the Act & Rules made thereunder and SEBI LODR Regulations.

- e. Any material changes in the fee payable to such auditor from that paid to the outgoing auditor along with the rationale for such change: There is change in the Auditor.

The Board recommends the Ordinary Resolution as set out in Item No. 5 of this Notice for approval of the Members.

None of the Directors, Key Managerial Personnel (KMP), or their relatives have any financial or other interest in the proposed resolution.

ITEM NO.6:

RE-APPOINTMENT OF MR. BADARI NARAYANA MURTHY PABBATHI (DIN: 01445523) AS A WHOLE TIME DIRECTOR OF THE COMPANY:

Mr. Badari Narayana Murthy Pabbathi who was appointed as Whole time Director of the Company on 10.11.2022 for a period of 3 years from 10.11.2022 to 09.11.2025. His tenure comes to an end on 09.11.2025.

Accordingly, the Board of Directors recommend passing of the above resolution as a Special Resolution as set out in the Item No. 6 of the notice for appointment of Mr. Badari Narayana Murthy Pabbathi as a whole time Director of the Company.

Save and except, Mr. Badari Narayana Murthy Pabbathi being an appointee and Mr. Dathvik Pabbathi being his relative, none of the other Directors/Key Managerial Personnel and their relatives is in any way interested or concerned financially or otherwise, in the Resolution set out in the notice

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Information in accordance with Schedule V of Companies Act, 2013 for Item No. 6:

I. GENERAL INFORMATION

1	Nature of Industry : Manufacturing and Trading of Packaged Drinking Water (TCW), Gluco+ and Jelly Products.			
2	Date or expected date of commencement of commercial: NotApplicable as the Company is already in Operations.			
3	In case of new companies, expected date of commencement of business activities as per project approved by financial institutions appearing in the prospects: NotApplicable			
4	Financial performance based on given indications			
	Particulars	2024-25 (Rs. In lakhs)	2023-24 (Rs. In lakhs)	2022-23 (Rs. In lakhs)
	Turnover	2788.41	2043.15	173.53
	Net profit/loss after Tax	(182.15)	(34.89)	11.68
5	Foreign investments or collaborations, if any: Not Applicable			

II.INFORMATION ABOUT THE APPOINTEE:

S. No	Particulars	Mr. Pabbathi Badari Narayana Murthy
1.	Background Details	Mr. Badari Narayana Murthy Pabbathi is an Undergraduate. He has an experience of 25 Years in the field of Retail Chain Stores, Import and Export of Goods, Trading in Beverages and Building Materials
2.	Past Remuneration	5,00,000/- Per month
3.	Recognition or awards	Nil
4.	Job Profile and his suitability	Mr. Badari Narayana Murthy Pabbathi has an experience of 25 Years in the field of Retail Chain Stores, Import and Export of Goods, Trading in Beverages and Building Materials.
5.	Remuneration proposed	As set out in the resolution for the item No.6 the remuneration to Mr. Badari Narayana Murthy Pabbathi has the approval of Board of Directors and is within the limits specified under Schedule V of Companies Act.

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6.	Comparative remuneration profile with respect to industry, size of the company profile of the position and person (in case of expatriates the relevant details would be w.r.t. the country of his origin):	Taking into consideration the profile of Mr. Badari Narayana Murthy Pabbathi and the responsibilities shouldered by him, the aforesaid remuneration package is below the industry standards.
7.	Pecuniary relationship directly or indirectly with the Company, or relationship with the managerial personnel, if any	Besides the remuneration, he is holding 3,58,76,078 Equity Shares of the Company and he is a father of Mr. Pabbathi Datvik.

III. OTHER INFORMATION:

1.	Steps taken or proposed to be taken for improvement: Necessary efforts are being made to increase the revenue to explore various opportunities and to achieve a better growth.
2.	Expected increase in productivity and profit in measurable terms: The company is committed to build the business operations and it is believed that financial position of the company will increase considerably in the coming years.

ITEM NO.7:

RE-APPOINTMENT OF MR. DATHVIK PABBATHI (DIN: 09629913) AS A WHOLE TIME DIRECTOR OF THE COMPANY:

Mr. Dathvik Pabbathi who was appointed as Whole time Director of the Company on 10.11.2022 for a period of 3 years from 10.11.2022 to 09.11.2025. His tenure comes to an end on 09.11.2025.

Accordingly, the Board of Directors recommend passing of the above resolution as a Special Resolution as set out in the Item No. 7 of the notice for appointment of Mr. Dathvik Pabbathi as a whole time Director of the Company.

Save and except, Mr. Dathvik Pabbathi being an appointee and Mr. Badari Narayana Murthy Pabbathi being his relative, none of the other Directors/Key Managerial Personnel and their relatives is in any way interested or concerned financially or otherwise, in the Resolution set out in the notice.

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Information in accordance with Schedule V of Companies Act, 2013 for Item No. 7:

I. GENERAL INFORMATION

1	Nature of Industry : Manufacturing and Trading of Packaged Drinking Water (TCW), Gluco+ and Jelly Products.			
2	Date or expected date of commencement of commercial: Not Applicable as the Company is already in Operations.			
3	In case of new companies, expected date of commencement of business activities as per project approved by financial institutions appearing in the prospects: Not Applicable			
4	Financial performance based on given indications			
	Particulars	2024-25 (Rs. In lakhs)	2023-24 (Rs. In lakhs)	2022-23 (Rs. In lakhs)
	Turnover	2788.41	2043.15	173.53
	Net profit/loss after Tax	(182.15)	(34.89)	11.68
5	Foreign investments or collaborations, if any: Not Applicable			

II. INFORMATION ABOUT THE APPOINTEE:

S. No	Particulars	Mr. Dathvik Pabbathi
1.	Background Details	Mr. Dathvik Pabbathi has completed his graduation in Banking and Insurance and has 6 (Six) years of experience in the field of Retail Chain Stores, Import and Export of Goods, Trading in Beverages and Building Materials
2.	Past Remuneration	Nil
3.	Recognition or awards	Nil
4.	Job Profile and his suitability	Mr. Dathvik Pabbathi has 6 (Six) years of experience in the field of Retail Chain Stores, Import and Export of Goods, Trading in Beverages and Building Materials.
5.	Remuneration proposed	As set out in the resolution for the item No.7 the remuneration to Mr. Dathvik Pabbathi has the approval of Board of Directors and is within the limits specified under Schedule V of Companies Act.

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6.	Comparative remuneration profile with respect to industry, size of the company profile of the position and person (in case of expatriates the relevant details would be w.r.t. the country of his origin):	Taking into consideration the profile of Mr. Dathvik Pabbathi and the responsibilities shouldered by him, the aforesaid remuneration package is below the industry standards.
7.	Pecuniary relationship directly or indirectly with the Company, or relationship with the managerial personnel, if any	Besides the remuneration, he is holding 4,30,04,890 Equity Shares of the Company and he is a Son of Mr. Pabbathi Badari Narayana Murthy.

III. OTHER INFORMATION:

1.	Steps taken or proposed to be taken for improvement: Necessary efforts are being made to increase the revenue to explore various opportunities and to achieve a better growth.
2.	Expected increase in productivity and profit in measurable terms: The company is committed to build the business operations and it is believed that financial position of the company will increase considerably in the coming years.

ITEM NO.8:

RE-APPOINTMENT OF MR. NADIMPALLI VISHAL (DIN: 02745303) AS A WHOLE TIME DIRECTOR OF THE COMPANY:

Mr. Nadimpalli Vishal who was appointed as Whole time Director of the Company on 10.11.2022 for a period of 3 years from 10.11.2022 to 09.11.2025. His tenure comes to an end on 09.11.2025.

Accordingly, the Board of Directors recommend passing of the above resolution as a Special Resolution as set out in the Item No. 8 of the notice for appointment of Mr. Nadimpalli Vishal as a whole time Director of the Company.

Save and except, Mr. Nadimpalli Vishal being an appointee none of others his relative, Directors/Key Managerial Personnel and their relatives is in any way interested or concerned financially or otherwise, in the Resolution set out in the notice.

ARUNJYOTI BIO VENTURES LIMITED

Information in accordance with Schedule V of Companies Act, 2013:

I. GENERAL INFORMATION

1	Nature of Industry : Manufacturing and Trading of Packaged Drinking Water (TCW), Gluco+ and Jelly Products.			
2	Date or expected date of commencement of commercial: Not Applicable as the Company is already in Operations.			
3	In case of new companies, expected date of commencement of business activities as per project approved by financial institutions appearing in the prospects: Not Applicable			
4	Financial performance based on given indications			
	Particulars	2024-25 (Rs. In lakhs)	2023-24 (Rs. In lakhs)	2022-23 (Rs. In lakhs)
	Turnover	2788.41	2043.15	173.53
	Net profit/loss after Tax	(182.15)	(34.89)	11.68
5	Foreign investments or collaborations, if any: Not Applicable			

II. INFORMATION ABOUT THE APPOINTEE:

S. No	Particulars	Mr. Nadimpalli Vishal
1.	Background Details	Mr. Nadimpalli Vishal is a post graduate diploma in business management and has working experience of more than 11 years in distribution, manufacturing, wholesale trade and e-commerce.
2.	Past Remuneration	3,00,000 per month
3.	Recognition or awards	Nil
4.	Job Profile and his suitability	<p>Accomplished executive with 21 years of experience in strategy, leadership, and market expansion. Advanced management education from NUS and business strategy specialization from ISB. Proven ability to design winning strategies, lead organizational change, and deliver measurable business impact across diverse sectors.</p> <p>Vishal has successfully steered organizations through complex market environments, leveraging strategic foresight, governance</p>

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		discipline, and operational excellence to deliver sustainable stakeholder value. His expertise spans corporate strategy, market expansion, business model innovation, and organizational change leadership
5.	Remuneration proposed	As set out in the resolution for the item No.8 the remuneration to Mr. Nadimpalli Vishal has the approval of Board of Directors and is within the limits specified under Schedule V of Companies Act.
6.	Comparative remuneration profile with respect to industry, size of the company profile of the position and person (in case of expatriates the relevant details would be w.r.t. the country of his origin):	Taking into consideration the profile of Mr. Nadimpalli Vishal and the responsibilities shouldered by him, the aforesaid remuneration package is below the industry standards.
7.	Pecuniary relationship directly or indirectly with the Company, or relationship with the managerial personnel, if any	Besides the remuneration, he is not holding any Equity Shares of the Company.

III. OTHER INFORMATION:

1.	Steps taken or proposed to be taken for improvement: Necessary efforts are being made to increase the revenue to explore various opportunities and to achieve a better growth.
2.	Expected increase in productivity and profit in measurable terms: The company is committed to build the business operations and it is believed that financial position of the company will increase considerably in the coming years.

**For and on behalf of the Board
Arunjyoti Bio Ventures Limited**

Sd/-

PABBATHI BADARI NARAYANA MURTHY

Whole-time Director

(DIN: 01445523)

Place: Hyderabad

Date: 04.08.2025

ARUNJYOTI BIO VENTURES LIMITED

As required under regulation 36 (3) of the SEBI (LODR), Regulations, 2015, brief particulars of the Directors seeking appointment/re-appointment are given as under:

Name of the Director	Mr. Badari Narayana Murthy Pabbathi	Mr. Dathvik Pabbathi
Designation	Whole time Director	Whole time Director
DIN	01445523	09629913
Date of Birth	03/02/1972	12/02/1999
Age	53 years	26 Years
Date of First Appointment on the Board	10.11.2022	10.11.2022
Brief resume	He has an experience of 23 Years in the field of Retail Chain Stores, Import and Export of Goods, Trading in Beverages and Building Materials	He has completed his graduation in Banking and Insurance and has 6 (Six) years of experience in the field of Retail Chain Stores, Import and Export of Goods, Trading in Beverages and Building Materials
Qualifications and Experience/Expertise in specific functional area	Overall policy making and Management.	Specialised in production and Marketing.
Names of the listed entities in which the person is holding directorships or Board/ Committee memberships along with listed entities from which the person has resigned in past 3 years	Nil	Nil
Inter- se Relationships between Directors	Father of Dathvik Pabbathi	Son of Badari Narayana Murthy Pabbathi
Number of shares held in the Company	3,58,76,078 Equity Shares	4,30,04,890 Equity Shares

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Name of the Director	Mr. Nadimpalli Vishal
Designation	Whole time Director
DIN	02745303
Date of Birth	14/11/1982
Age	42 years
Date of First Appointment on the Board	10.11.2022
Brief resume	He is a post graduate diploma in business management and has a working experience of more than 12 years in distribution, manufacturing, wholesale trade and e-commerce
Qualifications and Experience/Expertise in specific functional area	Accounts, Finance, Operation and HR.
Names of the listed entities in which the person is holding directorships or Board/ Committee memberships along with listed entities from which the person has resigned in past 3 years	Nil
Inter- se Relationships between Directors	Nil
Number of shares held in the Company	Nil

**For and on behalf of the Board
Arunjyoti Bio Ventures Limited**

Sd/-

PABBATHI BADARI NARAYANA MURTHY

**Whole-time Director
(DIN: 01445523)**

Place: Hyderabad

Date: 04.08.2025

ARUNJYOTI BIO VENTURES LIMITED

DIRECTORS' REPORT

Dear Members,

Your Director's have pleasure in presenting the 39th Directors' Report and the Audited Statement of Accounts of the Company for the Financial Year ended 31.03.2025.

1. FINANCIAL SUMMARY/HIGHLIGHTS:

The performance during the period ended 31st March, 2025 has been as under:

(Rs. in lakhs)

Particulars	2024-25	2023-24
Revenue from Operations	2,788.41	2,043.15
Other Income (Including Exceptional Items)	28.13	3.69
Total Income (Revenue + Other Income)	2,816.54	2,046.84
Total Expenses	2,850.63	2,176.69
Profit/(Loss) before Depreciation, Finance Costs, Exceptional items and Tax Expense (EBITDA approx.)	-529.38	-280.69
Less: Depreciation/ Amortisation/ Impairment	304.59	201.34
Profit/(Loss) before Finance Costs, Exceptional items and Tax Expense (EBIT)	-224.79	-79.35
Less: Finance Costs	258.88	209.2
Profit/(Loss) before Exceptional items and Tax Expense	-34.09	-129.85
Add/(Less): Exceptional items	-	-
Profit/(Loss) before Tax Expense	-34.09	-129.85
Less: Tax Expense (Current & Deferred)	148.06 (Net charge)	(94.96) (Net credit)
Profit / (Loss) for the year (1)	-182.15	-34.89
Other Comprehensive Income	Nil	Nil
Total Comprehensive Income	-182.15	-34.89
Balance of profit/(loss) for earlier years	-	-
Less: Transfer to Reserves	-	-
Less: Dividend paid on Equity Shares	-	-
Less: Dividend Distribution Tax	-	-
Balance carried forward	-	-
Earnings per Equity Share		
- Basic (₹)	(0.10)	- 0.17
- Diluted (₹)	(0.10)	- 0.17

2. REVIEW OF OPERATIONS:

During the year under review the Company has earned the total income of Rs. 2,788.41 Lakhs and incurred net loss of Rs. 182.15 Lakhs as compared to the total income of Rs. 2,043.15 Lakhs and net loss of Rs. 34.89 Lakhs in the previous financial year 2023-24.

3. BUSINESS UPDATE AND STATE OF COMPANY'S AFFAIRS:

The information on Company's affairs and related aspects is provided under Management Discussion and Analysis report, which has been prepared, inter-alia, in compliance with Regulation 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and forms part of the Annual Report.

4. CHANGE IN THE NATURE OF THE BUSINESS, IF ANY:

During the year under review, there were no changes in the nature of Business.

5. RESERVES

The Closing balance of reserves, including retained earnings, of the Company as at 31.03.2025 is Rs. 3,237.94 Lakhs.

6. DIVIDEND :

During the year under the review, the Board has not recommended or paid any dividend for the year 2024-25.

7. MATERIAL CHANGES & COMMITMENT AFFECTING THE FINANCIAL POSITION OF THE COMPANY:

There are no major material changes and commitments affecting the financial position of the Company after the end of the financial year and up to date of this report (04.08.2025).

8. REVISION OF FINANCIAL STATEMENTS:

There was no revision of the financial statements for the year under review.

9. SHARE CAPITAL:

- **Authorized Share Capital**

During the year under the review, there was a change in the authorized share capital of the Company due to sub-division (stock split) of 1 equity

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share of face value of Rs. 10/- each into 10 (ten) equity shares of face value of Re.1/- each in the Extra-Ordinary General Meeting held on 06.01.2024.

The Authorized Share Capital of the Company is changed to Rs. 19,00,00,000 (Rupees Nineteen Crores only) divided into 19,00,00,000 (Nineteen Crores) equity shares of Re. 1/- (Rupee One) each from Rs. 19,00,00,000/- (Rupees Nineteen Crores Only) divided into 1,90,00,000 (One Crore Ninety Lakhs Only) Equity Shares of Rs.10/- each.

- **Paid-up Share Capital**

During the year under the review, there was a change in the paid up share capital of the Company due to sub-division (stock split) of 1 equity share of face value of Rs. 10/- each into 10 (ten) equity shares of face value of re.1/- each in the Extra-Ordinary General Meeting held on 06.01.2024.

The paid-up share capital of the Company is changed to Rs. 18,63,81,000/- (Rupees Eighteen Crores Sixty Three Lakhs Eighty One Thousand Only) divided into 18,63,81,000 (Rupees Eighteen Crores Sixty Three Lakhs Eighty One Thousand Only) Equity Shares of Re.1/- each from Rs. 18,63,81,000/- (Rupees Eighteen Crores Sixty Three Lakhs Eighty One Thousand Only) divided into 1,86,38,100 (One Crore Eighty Six Lakhs Thirty Eight Thousand One Hundred Only) Equity Shares of Rs.10/- each.

10. UNPAID / UNCLAIMED DIVIDEND:

There is no unpaid or unclaimed dividend with the company till date.

11. INVESTOR EDUCATION AND PROTECTION FUND (IEPF):

During the year under the review, the Company was not required to transfer any amount to Investor Education and Protection Fund (IEPF).

12. DIRECTORS OR KMP APPOINTED OR RESIGNED:

During the year under the review, there was no change in the management of the Company.

13. DECLARATION BY INDEPENDENT DIRECTORS ON ANNUAL BASIS:

The Company has received declarations from Mr. Vijaya Rama Lakshmana Murthy, Ms. Dhanalakshmi Guntaka, Mr. Srikar Ranga,

Independent Directors of the Company to the effect that they are meeting the criteria of independence as provided in Sub-Section (6) of Section 149 of the Companies Act, 2013 and Regulation 25 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Independent Directors have also confirmed that they have complied with the Company's Code of Conduct.

During the year, Independent Directors of the Company had no pecuniary relationship or transactions with the Company, other than sitting fees, commission and reimbursement of expenses incurred by them for the purpose of attending meetings of the Board of Directors and Committee(s).

14. BOARD MEETINGS:

The Board of Directors duly met Six (6) times during the Financial Year from 1st April 2024 to 31st March 2025. The dates on which the meetings were held are 30.05.2024, 18.06.2024, 12.08.2024, 12.11.2024, 11.12.2024 and 27.01.2025 in respect of which proper notices were given and the proceedings were properly recorded and signed in the Minutes Book maintained for the purpose.

15. COMMITTEES:

The Company being a listed Company has validly constituted various applicable and mandatory committees i.e. Audit Committee, Nomination and Remuneration Committee and Stakeholder Relationship Committee.

16. BOARD EVALUATION:

The Board of Directors has carried out an annual evaluation of its own performance, board committees, and individual directors pursuant to the provisions of the Act and SEBI Listing Regulations. The performance of the board was evaluated by the board after seeking inputs from all the directors on the basis of criteria such as the board composition and structure, effectiveness of board processes, information and functioning, etc. The performance of the committees was evaluated by the board after seeking inputs from the committee members on the basis of criteria such as the composition of committees, effectiveness of committee meetings, etc. The above criteria are based on the Guidance Note on Board Evaluation issued by the Securities and Exchange Board of India on January 5, 2017.

In a separate meeting of independent directors was conducted on 27.01.2025 to evaluate the performance of non-independent directors,

the board as a whole and the Chairman of the Company, taking into account the views of executive directors and nonexecutive directors.

17. STATEMENT SHOWING THE NAMES OF THE TOP TEN EMPLOYEES IN TERMS OF REMUNERATION DRAWN AND THE NAME OF EVERY EMPLOYEE AS PER RULE 5(2) & (3) OF THE COMPANIES (APPOINTMENT & REMUNERATION) RULES, 2014:

A table containing the particulars in accordance with the provisions of Section 197(12) of the Act, read with Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is appended as **ANNEXURE - I** to this Report.

A statement showing the names of the top ten employees in terms of remuneration drawn and the name of every employee is annexed to this Annual report as **ANNEXURE - II**.

During the year, NONE of the employees (excluding Executive Directors) is drawing a remuneration of Rs.1,02,00,000/- and above per annum or Rs.8,50,000/- and above in aggregate per month, the limits specified under the Section 197(12) of the Companies Act, 2013 read with Rules 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

18. RATIO OF REMUNERATION TO EACH DIRECTOR:

Under section 197(12) of the Companies Act, 2013, and Rule 5(1) (2) & (3) of the Companies (Appointment & Remuneration) Rules, 2014, read with Schedule V of the Companies Act, 2013 the ratio of remuneration of Mr. Pabbathi Badari Narayana Murthy, Whole time director of the Company to the median remuneration of the employee is 13.1 : 1 and Mr. Vishal Nadimpalli, Whole time director and CFO of the Company to the median remuneration of the employee is 5.6 : 1

19. DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the requirement of Section 134(3) (C) and 134(5) of the Companies Act, 2013 and on the basis of explanation given by the executives of the Company and subject to disclosures in the Annual Accounts of the Company from time to time, we state as under:

- a) That in the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures;

- b) That the Directors have selected such accounting policies and applied them consistently and made judgment and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit or loss of the Company for that period;
- c) That the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- d) That the Directors have prepared the annual accounts on a going concern basis;
- e) That the Directors have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and are operating effectively; and
- f) That the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

20. DETAILS OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS:

Your Company has well established procedures for internal control across its various locations, commensurate with its size and operations. The organization is adequately staffed with qualified and experienced personnel for implementing and monitoring the internal control environment. The internal audit function is adequately resourced commensurate with the operations of the Company and reports to the Audit Committee of the Board.

21. DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS UNDER SUB SECTION (12) OF SECTION 143 OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT:

During the year under review, the Auditors of the Company have not reported any frauds to the Board of Directors as prescribed under Section 143(12) of the Companies Act, 2013 and rules made thereunder.

22. CEO/ CFO CERTIFICATION:

The Whole-time Director and Chief Financial Officer Certification on the financial statements under Regulation 17 (8) of SEBI (Listing Obligations & Disclosure Requirements), Regulations, 2015 for the year 2024-25 is annexed in this Annual Report.

23. INFORMATION ABOUT THE FINANCIAL PERFORMANCE / FINANCIAL POSITION OF THE SUBSIDIARIES / ASSOCIATES/ JOINT VENTURES:

During the year under review, the Company does not have any subsidiaries, joint ventures or associate Companies.

24. DETAILS OF DEPOSITS NOT IN COMPLIANCE WITH THE REQUIREMENTS OF THE ACT:

Since the Company has not accepted any deposits during the Financial Year ended March 31, 2025, there has been no non-compliance with the requirements of the Act.

Pursuant to the Ministry of Corporate Affairs (MCA) notification dated 22nd January 2019 amending the Companies (Acceptance of Deposits) Rules, 2014, the Company is required to file with the Registrar of Companies (ROC) requisite returns in Form DPT-3 for outstanding receipt of money/loan by the Company, which is not considered as deposits.

25. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:

The Company has not given loans, Guarantees or made any investments during the year under review which attracts the provisions of Section 186 of the Companies Act, 2013.

26. RELATED PARTY TRANSACTIONS:

Our Company has formulated a policy on related party transactions which is also available on Company's website at www.abvl.co.in. This policy deals with the review and approval of related party transactions.

All related party transactions that were entered into during the financial year were on arm's length basis and were in the ordinary course of business. There were no material significant related party transactions made by the Company with the Promoters, Directors, Key Managerial Personnel or the Senior Management which may have a potential conflict with the interest of the Company at large.

Particulars of contracts or arrangements with related parties referred to in Section 188(1) of the Companies Act, 2013 in the prescribed Form AOC-2 is appended as **ANNEXURE - IV** which forms part of this Report.

All related party transactions were placed before the Audit Committee/Board for approval. Prior approval of the Audit Committee was obtained for the transactions which are foreseen and are in

repetitive in nature. Members may refer to notes to the financial statements which sets out related party disclosures pursuant to IND AS-24.

27. DISCLOSURE OF PARTICULARS WITH RESPECT TO CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO:

The required information as per Sec.134 (3) (m) of the Companies Act 2013 is provided hereunder:

A. Conservation of Energy:

Your Company's operations are not energy intensive. Adequate measures have been taken to conserve energy wherever possible by using energy efficient computers and purchase of energy efficient equipment.

B. Technology Absorption:

1. Research and Development (R&D): NIL
2. Technology absorption, adoption and innovation: NIL

C. Foreign Exchange Earnings and Out Go:

Foreign Exchange Earnings : NIL

Foreign Exchange Outgo : NIL

28. CORPORATE GOVERNANCE AND SHAREHOLDERS INFORMATION:

The Company has implemented all of its major stipulations as applicable to the Company. As stipulated under Regulation 34 read with schedule V of SEBI (LODR) Regulations, 2015, a report on Corporate Governance duly audited is appended as **Annexure V** for information of the Members. A requisite certificate from the Secretarial Auditors of the Company confirming compliance with the conditions of Corporate Governance is attached to the Report on Corporate Governance.

29. CORPORATE SOCIAL RESPONSIBILITY (CSR, COMPOSITION OF CSR COMMITTEE AND CONTENTS OF CSR POLICY):

Since the Company does not have the net worth of Rs. 500 Crores or more, or turnover of Rs. 1000 Crores or more, or a net profit of Rs. 5 Crores or more during the financial year 2023-24, hence the section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility is

not applicable and the Company need not adopt any Corporate Social Responsibility Policy.

30. VIGIL MECHANISM/WHISTLE BLOWER POLICY:

In pursuant to the provisions of Section 177(9) & (10) of the Companies Act, 2013, a vigil Mechanism for Directors and employees to report genuine concerns has been established. It also provides for necessary safeguards for protection against victimization for whistle blowing in good faith.

Vigil Mechanism Policy has been established by the Company for directors and employees to report genuine concerns pursuant to the provisions of section 177(9) & (10) of the Companies Act, 2013. The same has been placed on the website of the Company.

31. SIGNIFICANT & MATERIAL ORDERS PASSED BY COURTS / REGULATORS/TRIBUNALS:

There are no significant and material orders passed by the regulators /courts that would impact the going concern status of the Company and its future operations.

32. STATUTORY AUDITORS AND STATUTORY AUDITORS REPORT:

Your Company's Statutory Auditors, M/s. Ravi & Co., Chartered Accountants have tendered their resignation w.e.f. 04.08.2025, therefore the Board in its meeting held on 04.08.2025 has approved the appointment of M/s. PKF Sridhar & Santhanam LLP, Chartered Accountants, Chennai, as the Statutory Auditors of the Company w.e.f. 04.08.2025 at a remuneration of Rupees 10,75,000/- p.a. to fill the casual vacancy subject to approval of shareholders within 3 months from the date of recommendation/appointment. Thus, at the forthcoming Annual General Meeting of your company the appointment of M/s. PKF Sridhar & Santhanam LLP, Chartered Accountants is being considered. Necessary resolution for their appointment has been proposed in item no. 3 and 4 of Notice of AGM.

M/s. Ravi & Co., Chartered Accountants, have issued the Auditors' Report for fiscal 2025 does not contain any qualification, reservation or adverse remark. The Auditors' Report is enclosed with the financial statements in this Annual Report. The Auditors have confirmed that they have subjected themselves to the peer review process of Institute of Chartered Accountants of India (ICAI) and hold valid certificate issued by the Peer Review Board of the ICAI.

33. SECRETARIAL AUDIT REPORT:

The Board has duly reviewed the Secretarial Audit Report for the year ended March 31, 2025 read with the Companies Act, 2013 on the Compliances according to the provisions of Section 204 of the Companies Act 2013, for conducting the Secretarial Audit for financial year ended March 31, 2025. The Secretarial Audit was carried out by M/s. Vivek Surana & Associates, Company Secretaries (CP No. 12901) for the financial year ended March 31, 2025. The Report given by the Secretarial Auditor is annexed herewith as ANNEXURE - III and forms integral part of this Report.

34. INTERNAL AUDITORS:

M/s. K.S. Ramakrishna & Co., Chartered Accountants was appointed as Internal Auditors of the Company for the financial year 2024-25.

35. SECRETARIAL STANDARDS:

Your Company is in compliance with the applicable secretarial standards.

36. DECLARATION BY THE COMPANY:

The Company has issued a certificate to its Directors, confirming that it has not made any default under Section 164(2) of the Companies Act, 2013, as on March 31, 2025.

37. ANNUAL RETURN:

As required pursuant to Section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014, an annual return is disclosed on the website www.abvl.co.in.

38. DISCLOSURE ABOUT COST AUDIT:

The provisions of Cost Audit and keeping mandatory cost records do not apply to your Company.

39. MANAGEMENT DISCUSSIONS AND ANALYSIS REPORT:

The Management Discussion and Analysis Report, pursuant to the SEBI (LODR) Regulation provides an overview of the affairs of the Company, its legal status and autonomy, business environment, mission & objectives, sectoral and operational performance, strengths, opportunities, constraints, strategy and risks and concerns, as well as human resource and internal control systems is appended as ANNEXURE - V for information of the Members.

40. FAMILIARIZATION PROGRAM FOR INDEPENDENT DIRECTORS:

Independent Directors are familiarized about the Company's operations and businesses. Interaction with the Business heads and key executives of the Company is also facilitated. Detailed presentations on important policies of the Company are also made to the directors. Direct meetings with the Chairman are further facilitated to familiarize the incumbent Director about the Company/its businesses and the group practices.

41. INSURANCE:

The properties and assets of your Company are adequately insured.

42. NON-EXECUTIVE DIRECTORS' COMPENSATION AND DISCLOSURES:

None of the Independent / Non-Executive Directors has any pecuniary relationship or transactions with the Company which in the Judgment of the Board may affect the independence of the Directors.

43. CODE OF CONDUCT FOR THE PREVENTION OF INSIDER TRADING:

The Board of Directors has adopted the Insider Trading Policy in accordance with the requirements of the SEBI (Prohibition of Insider Trading) Regulation, 2018. The Insider Trading Policy of the Company lays down guidelines and procedures to be followed, and disclosures to be made while dealing with shares of the Company, as well as the consequences of violation. The policy has been formulated to regulate, monitor and ensure reporting of deals by employees and to maintain the highest ethical standards of dealing in Company securities. The Insider Trading Policy of the Company covering code of practices and procedures for fair disclosure of unpublished price sensitive information and code of conduct for the prevention of insider trading, is available on our website www.abvl.co.in.

44. DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:

The Company has in place an Anti-Sexual Harassment Policy in line with the requirements of The Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressal) Act, 2013. The following is the summary of sexual harassment complaints received and disposed during the calendar year.

ARUNJYOTI BIO VENTURES LIMITED

- No. of complaints received: Nil
- No. of complaints disposed off: Nil

45. INDUSTRY BASED DISCLOSURES AS MANDATED BY THE RESPECTIVE LAWS GOVERNING THE COMPANY:

The Company is not a NBFC, Housing Companies etc., and hence Industry based disclosures is not required.

46. FAILURE TO IMPLEMENT CORPORATE ACTIONS:

During the year under review, no corporate actions were done by the Company which were failed to be implemented.

47. DETAILS OF APPLICATION MADE OR PROCEEDING PENDING UNDER INSOLVENCY AND BANKRUPTCY CODE, 2016:

During the year under review, there were no applications made or proceedings pending in the name of the Company under Insolvency and Bankruptcy Code, 2016.

48. DETAILS OF DIFFERENCE BETWEEN VALUATION AMOUNT ON ONE TIME SETTLEMENT AND VALUATION WHILE AVAILING LOAN FROM BANKS AND FINANCIAL INSTITUTIONS:

During the year under review, there has been no one-time settlement of loans taken from banks and financial institutions.

49. POLICIES:

The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 mandated the formulation of certain policies for all listed companies. All the policies are available on our website (<https://www.abvl.co.in>). The policies are reviewed periodically by the Board and updated based on need and new compliance requirements.

50. EVENT BASED DISCLOSURES:

During the year under review, the Company has not taken up any of the following activities except as mentioned:

1. Issue of sweat equity share: NA
2. Issue of shares with differential rights: NA
3. Issue of shares under employee's stock option scheme: NA

ARUNJYOTI BIO VENTURES LIMITED

4. Disclosure on purchase by Company or giving of loans by it for purchase of its shares: NA
5. Buy back shares: NA
6. Disclosure about revision: NA
7. Preferential Allotment of Shares: NA

During the year under the review, Company in its Extra-ordinary general Meeting held on 06.01.2025 has approved the Sub-division (stock split) of 1 equity share of face value of Rs. 10/- each into 10 (ten) equity shares of face value of Re. 1/- each.

52. ACKNOWLEDGEMENTS:

Your Directors wish to place on record their appreciation of the contribution made by the employees at all levels, to the continued growth and prosperity of your Company. Your Directors also wish to place on record their appreciation of business constituents, banks and other financial institutions and shareholders of the Company for their continued support for the growth of the Company.

**For and on behalf of the Board
Arunjyoti Bio Ventures Limited**

**Sd/-
Nadimpalli Vishal
Whole-time Director & CFO
(DIN: 02745303)**

**Place: Hyderabad
Date: 04.08.2025**

**Sd/-
Pabbathi Badari
Narayana Murthy
Whole-time Director
(DIN: 01445523)**

ARUNJYOTI BIO VENTURES LIMITED

ANNEXURE - I

STATEMENT SHOWING THE NAMES OF TOP TEN EMPLOYEES PURSUANT TO SEC. 197 READ WITH RULE 5 (1) (2) and (3) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014

1. The ratio of remuneration to each director to the median remuneration of the employees of the company for the financial year.

(Amount in INR)

Director Name	Remuneration (₹ Lakhs)	Median Employee Rem. (₹ Lakhs)	Ratio
Mr. Pabbathi Badari Narayana Murthy	85.13	6.50	13.1 : 1
Mr. Vishal Nadimpalli	36.63	6.50	5.6 : 1

2. The percentage increase in remuneration of each director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year.

Name	Designation	Remuneration in (₹ in Lakhs)		Increase/ (Decrease) %
		FY 2023-24	FY 2024-25	
Mr. Pabbathi Badari Narayana Murthy	Whole Time Director	0.00	85.13	100%
Mr. Vishal Nadimpalli	Whole Time Director Cum Chief Financial Officer	0.00	36.63	100%
Swathi Jain	Company Secretary	2.52	2.52	NIL

ARUNJYOTI BIO VENTURES LIMITED

3. The percentage increase in the median remuneration of employees in the financial year

(Amount in Rs.)

Particulars	Remuneration		Increase/ (Decrease)%
	FY 2024-25	FY 2023-24	
Median Remuneration of all the employees per Month*	18802	18631	0.91%

*Employees who have served for whole of the respective financial years have been considered.

4.

Particulars	Number
The number of employees on the rolls of the company as on March 31, 2025	166

ARUNJYOTI BIO VENTURES LIMITED

5. Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and details if there are any exceptional circumstances for increase in the managerial remuneration.

Particulars	Increase/ (Decrease) %
Average percentage increase in the remuneration of all Employees* (Other than Key Managerial Personnel)	--
Average Percentage increase in the Remuneration of Key Managerial Personnel	Not Applicable

*Employees who have served for whole of the respective financial years have been considered.

6. **Affirmation that the remuneration is as per the remuneration policy of the company.**

The Company is in compliance with its remuneration policy.

**For and on behalf of the Board
Arunjyoti Bio Ventures Limited**

Place: Hyderabad
Date: 04.08.2025

**Sd/-
Nadimpalli Vishal
Whole-time Director & CFO
(DIN: 02745303)**

**Sd/-
Pabbathi Badari
Narayana Murthy
Whole-time Director
(DIN: 01445523)**

ARUNJYOTI BIO VENTURES LIMITED

ANNEXURE - II

A. STATEMENT SHOWING THE NAMES OF TOP TEN EMPLOYEES PURSUANT TO SEC. 197 READ WITH RULE 5 (1) (2) and (3) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014

Top 10 employees of the Company based on Remuneration drawn for FY 2024-25:

S. No.	Name of the Employee	Designation	Remuneration Received (₹)	Nature of Employment	Qualification & Experience (Years)	Date of Joining	Age (Years)	Previous Employment	Equity Shareholding in Company (%)	Whether Relative of any Director or Manager
1	Chinta Suresh Babu	QC Manager	10,22,400	Permanent	17 Years	11-05-2023	39	Bhavishya Foods & Beverages Pvt. Ltd	Nil	No
2	Shaik Abdul Azeez	Plant Manager	7,82,400	Permanent	19 Years	01-06-2022	40	Balaji MSRM Laminates Pvt. Ltd	Nil	No
3	Alapati Madhu	Plant Manager	6,62,400	Permanent	14 Years	21-12-2022	37	Krishna Foods and Aqua Minerals	Nil	No
4	Bellam Hanumanth	Asst. Production Manager	6,14,400	Permanent	20 Years	09-11-2024	45	Pearl Beverages	Nil	No
5	P. Prasad	Warehouse Manager	6,02,400	Permanent	20 Years	01-04-2023	60	Own Business	Nil	No
6	Y. Balasubrahmanyam	Sr. Accounts Manager	5,78,400	Permanent	18 Years	01-07-2023	42	MSRM International Trading Pvt. Ltd	Nil	No
7	Thota Suresh Babu	HR Manager	4,82,400	Permanent	21 Years	06-02-2023	45	YES to Needy Foundation	Nil	No
8	Vadla Lavalah Chary	Asst. Accounts Manager	4,56,000	Permanent	7 Years	05-05-2024	41	Sahuwala Aluminium Pvt. Ltd	Nil	No
9	Gangirala Mahesh	Line In charge	4,41,600	Permanent	10 Years	15-02-2023	35	JDM Fruit Products Pvt. Ltd	Nil	No
10	Talari Sivudu	Asst. HR Manager	4,08,000	Permanent	7 Years	23-05-2024	31	Ghanta Foods Pvt. Ltd (Bambro Group)	Nil	No

ARUNJYOTI BIO VENTURES LIMITED

ANNEXURE - III FORM MR-3 SECRETARIAL AUDIT REPORT

(Pursuant to section 204(1) of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

FOR THE FINANCIAL YEAR ENDED 31st MARCH, 2025

To,
The Members
Arunjyoti Bio Ventures Limited

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Arunjyoti Bio Ventures Limited (hereinafter called “the Company”). Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's Books, Papers, Minutes Books, Forms and Returns filed and other Records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the company has, during the financial year commencing from 1st April, 2024 and ended 31st March, 2025 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made herein after:

1. We have examined the books, papers, minutes books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st of March, 2025 according to the provisions of:
 - (i) The Companies Act, 2013 (the Act) and the rules made there under;
 - (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the Rules made there under;
 - (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;
 - (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment (FDI), Overseas Direct Investment and External Commercial Borrowings;

ARUNJYOTI BIO VENTURES LIMITED

2. Compliance status in respect of the provisions of the following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI ACT') is furnished hereunder for the financial year 2024-25:
- (i) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - (ii) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 and Amended Regulations 2018; **The Company has framed code of conduct for regulating & reporting trading by insiders and for fair disclosure and displayed the same on the Company's website i.e. www.abvl.co.in.**
 - (iii) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
 - (iv) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **Not Applicable as the Company has not issued any Employee Stock Options during the year under review.**
 - (v) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **Not Applicable as the Company has not issued any debt securities during the year under review.**
 - (vi) The Securities and Exchange Board of India (Registrars to an issue and Share Transfer Agents) Regulations, 1993, regarding the Companies Act and dealing with client; **Not Applicable as the Company is not registered as Registrar to an Issue and Share Transfer Agent during the year under review. However, the company has Venture Capital and Corporate Investments Private Limited as its Share Transfer Agent.**
 - (vii) Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; **Not Applicable as the company has not delisted/ proposed to delist its equity shares during the year under review.**
 - (viii) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **Not Applicable as the Company has not bought back/ proposed to buy-back any of its securities during the year under review.**

(ix) Other applicable laws include the following:

1. Company / Business Establishment Laws

- Companies Act, 2013 (if incorporated as a company) or LLP Act, 2008 / Partnership Act for other structures.

2. Industrial & Manufacturing Specific Laws

- Factories Act, 1948 (registration, health & safety norms, working hours, welfare facilities).
- Industries (Development & Regulation) Act, 1951 – for licensing in certain industries.
- Essential Commodities Act, 1955 (if manufacturing essential goods).
- Bureau of Indian Standards (BIS) Act, 2016 – for mandatory quality certifications in certain products.

3. Labour & Employment Laws

(Many are being consolidated into 4 Labour Codes, but enforcement is in transition)

Currently applicable acts include:

- Payment of Wages Act, 1936
- Minimum Wages Act, 1948 (state-wise minimum wages)
- Employee Provident Fund & Miscellaneous Provisions Act, 1952
- Employees' State Insurance Act, 1948
- Contract Labour (Regulation & Abolition) Act, 1970
- Gratuity Act, 1972

4. Environmental & Safety Regulations

- Water (Prevention and Control of Pollution) Act, 1974
- Factories Act, 1948 provisions on fire safety, machinery safety, and first aid.

5. Taxation & Compliance

- Goods and Services Tax (GST) Act, 2017 – registration, invoicing, returns.
-
-

- Income Tax Act, 1961 – TDS, advance tax, corporate tax.

6. Product-Specific / Sectoral Laws

Depending on the industry:

- Food Safety & Standards Act, 2006 (FSSAI for food processing).

7. Local Authority Rules

- State Pollution Control Board (SPCB) clearances.
- Local municipality / panchayat licenses (building plan approvals, trade licenses).
- Fire Department NOC.
- In practice – a manufacturing plant usually maintains a Compliance Calendar covering:
 - Factory license renewal
 - Labour returns (monthly, quarterly, annual)
 - GST returns
 - Environmental clearance submissions
 - Fire & safety audits

We have also examined compliance with the applicable clauses of the following:

- (i) Secretarial Standards issued by The Institute of Company Secretaries of India.
- (ii) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 were complied with to the extent applicable.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above including the following:

- a) During the year the Company has conducted 6 meetings of the Board of Directors, 5 meetings of the Audit committee, 1 Meetings of Stakeholder Relationship Committee, 3 meetings of Nomination and Remuneration Committee and 1 meeting of Independent Directors.

- b) As per the information and explanations provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we report that
- (i) the provisions of the Foreign Exchange Management Act, 1999 and the Rules and Regulations made there under to the extent of:
- External Commercial Borrowings were not attracted to the Company under the financial year under report;
 - Foreign Direct Investment (FDI) was not attracted to the company under the financial year under report;
 - Overseas Direct Investment by Residents in Joint Venture/Wholly Owned Subsidiary abroad was not attracted to the company under the financial year under report.
- (ii) As per the information and explanations provided by the company, its officers, agents and authorized representatives during the conduct of Secretarial Audit, we report that the Company has not made any GDRs/ADRs or any Commercial Instrument under the financial year under report.

We further report that:

- The Company has appointed internal auditors namely M/s. K.S. Ramakrishna & Co.,
- The website of the Company contains policies as specified by SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and the provisions of Companies Act, 2013.
- The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. There is no change in the composition of the Board of Directors of the Company.
- Adequate notice of board meeting is given to all the directors along with agenda at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and meaningful participation at the meeting.
- As per the minutes of the meeting duly recorded and signed by the Chairman, the decisions of the Board were unanimous and no dissenting views have been recorded.

ARUNJYOTI BIO VENTURES LIMITED

- We, further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.
- The Compliance by the Company of applicable financial laws like Direct and Indirect Tax laws has not been reviewed thoroughly in this audit since the same has been subject to review by statutory financial audit and other designated professionals.
- We further report that during the audit period the company has the following events/actions having a major bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines etc:

We further report that during the audit period the company has the following events/actions having a major bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines etc:

- Rights Issue Committee of the Company, in its meeting held on April 20, 2024 has allotted 1,65.67,200 Equity Shares by way of Rights issue at a premium of Rs. 10 on each face value of share of Rs.10 aggregating to Rs. 20 per share with rights issue value of Rs. 33,13,44,000 including premium.
- During the year under the review, Company in its Extra-ordinary general Meeting held on 06.01.2025 has approved the Sub-division (stock split) of 1 equity share of face value of Rs. 10/- each into 10 (ten) equity shares of face value of Re.1/- each.

For Vivek Surana & Associates

Sd/-

**Vivek Surana
Proprietor**

M. No: A24531, CP No: 12901

UDIN: A024531G000925596

Peer Review Cer. No.: 1809/2022

Place: Hyderabad

Date: 04.08.2025

ARUNJYOTI BIO VENTURES LIMITED

Annexure A

To
The Members of
Arunjyoti Bio Ventures Limited

Our report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
3. We have relied on the reports given by the concerned professionals in verifying the correctness and appropriateness of financial records and books of accounts of the company.
4. Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.
6. The secretarial Audit report is neither an assurance as to future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

For Vivek Surana & Associates

Sd/-

**Vivek Surana
Proprietor**

M. No: A24531, CP No: 12901

UDIN: A024531G000925596

Peer Review Cer. No.: 1809/2022

Place: Hyderabad

Date: 04.08.2025

ARUNJYOTI BIO VENTURES LIMITED

ANNEXURE - IV

Form No. AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

This form pertains to the disclosure of particulars of contracts/arrangements entered into between the Company with related parties referred to in Sub-Section (1) of Section 188 of the Companies Act, 2013 including arm's length transaction under third proviso thereto.

1. Details of contracts or arrangements or transactions not at arm's length basis: Not Applicable
2. Details of material contracts or arrangement or transactions at arm's length basis: Nil

S.No	Name(s) of the related party and nature of relationship	Nature of contracts/arrangements/transactions:	Duration of the contracts / arrangements/transactions	Salient terms of the contracts or arrangements or transactions including the value, if any:	Date(s) of approval by the Board, if any: Approved by Audit Committee and Board Meeting in last Financial Year:
a)	Pabbathi Dathvik	Rent	FY 2024–25	Rent at prevailing rates	27-01-2024
b)	Pabbathi Siva Ratna Maha Lakshmi Prasanna	Rent	FY 2024–25	Rent at prevailing rates	27-01-2024
c)	Mr. Pabbathi Badari Narayana Murthy	Whole Time Director	FY 2024–25	Remuneration.	27-01-2024& Amendment of remuneration Decrease 11-12-2024
d)	Mr. Vishal Nadimpalli	Whole Time Director Cum Chief Financial Officer	FY 2024–25	Remuneration	27-01-2024
e)	Pabbathi Dathvik & Pabbathi Siva Ratna Maha Lakshmi Prasanna	Purchase of Land & Godown	FY 2024–25	Land/Godown Advance; fully compliant with Board-approved terms.	11-12-2024
f)	Mr. Pabbathi Badari Narayana Murthy	Whole Time Director	FY 2024–25	Loan	27-01-2024

ARUNJYOTI BIO VENTURES LIMITED

g)	Mr. Vishal Nadimpalli	Whole Time Director Cum Chief Financial Officer	FY 2024–25	Loan	27-01-2024
h)	Msrn International Trading Private Limited	Common Director	FY 2024–25	Loan	27-01-2024
i)	Pasura Xpress LLP	Common Director	FY 2024–25	Loan	27-01-2024

3. Details of contracts or arrangements or transactions not in the ordinary course of business

S.No	Particulars	Details
a)	Name(s) of the related party & nature of relationship	None
b)	Nature of contracts/arrangements/transaction	Nil
c)	Duration of the contracts/arrangements/transaction	Nil
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	None
e)	Justification of entering into such contracts or arrangements or transactions	None
f)	Date of approval by the Board	Not Applicable
g)	Amount paid as advances, if any	Nil
h)	Date on which the special resolution was passed in General Meeting as required under first proviso to Section 188	Not Applicable

All related party transactions that were entered during the financial year were on arms-length basis and are according to the policy of related party transactions adopted by the Company.

**For and on behalf of the Board
Arunjyoti Bio Ventures Limited**

**Sd/-
Nadimpalli Vishal
Whole-time Director & CFO
(DIN: 02745303)**

**Sd/-
Pabbathi Badari
Narayana Murthy
Whole-time Director
(DIN: 01445523)**

**Place: Hyderabad
Date: 04.08.2025**

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

1. Industry Structure, Developments and Performance

The global contract packaging market is moderately fragmented, comprising both domestic and international players. Companies are expanding their footprint through strategic partnerships, mergers, and acquisitions, with outsourcing by both large and mid-sized companies accelerating competition in service reliability, delivery speed, and packaging innovation.

While substitute threats are currently moderate, they are expected to increase due to automation, sustainability requirements, and material innovation.

Indian Food & Beverage Packaging Industry Snapshot:

- Market Size (2022): USD 31.75 billion
- Projected 2029: USD 85.9 billion (CAGR 14.8%)

Drivers:

- Growth in packaged food & beverage consumption.
- Quality-conscious consumer behaviour.
- Government push for food processing and waste reduction.
- Rising organised retail and disposable incomes.
- E-commerce and food delivery growth.

2. Opportunities & Threats

Opportunities:

- Growth in beverage consumption in emerging markets.
- Rising demand for healthy F&B products.
- Scope for expansion through M&A and alliances.
- Increasing bottled water demand.

Threats:

- Rapid changes in consumer preferences.
- Water scarcity affecting production capacity.

3. Segment & Product Performance

Fiscal Year	Revenue (₹ Lakhs)	Net Profit/(Loss) (₹ Lakhs)
FY 2024 –25	2,788.41	(182.15)
FY 2023 –24	2,046.84	(34.89)

- Topline growth achieved despite higher operational costs.
- Loss expanded due to depreciation & finance costs from expansion.
- Single Segment operation: Co-packing (no reportable geographical segments).

4. Outlook

We remain a preferred co-packer for a leading multinational beverage client, producing non-carbonated drinks, juices, and energy drinks.

Manufacturing Footprint:

- Unit 1 – Kallem, Telangana: 4 acres / 60,000 sq.ft. / 4 lines.
- Unit 2 – Annadevarapeta, Andhra Pradesh: 3.2 acres / 70,000 sq.ft. / 3 lines.

Planned Expansions:

- New 160 CPM Juice Line – Unit 1.
- New 120 BPM Water Line – Unit 2.

ARUNJYOTI BIO VENTURES LIMITED

FY 2025–26 Initiative: Introduced 50 ml Jelly Pouch SKU, aimed at diversifying product range and targeting new markets.

5. Risks & Concerns

Risk Area	Impact
Counterfeit Products	Reduces consumer trust
Rural Market Gaps	Limits penetration
Water Scarcity	Threat to production output

India's bottled water industry forecast: ₹160B (2018)- 403 B (2023) at 20.75% CAGR.

6. Internal Control Systems

- Robust, compliance-oriented internal controls in place.
- Regular system evaluations for fraud prevention, data accuracy, and asset protection.

7. Human Resources & Industrial Relations

Relations remained cordial throughout the year. Focus continues on:

- Talent retention & recruitment.
- Training & skill enhancement.
- Innovation-led work culture.

8. Key Financial Ratios – FY 2024–25

Particulars	As at 31.03.2025	As at 31.03.2024	Change	Remarks
Debtor's Turnover Ratio (Revenue ÷ Trade Receivables)	7.04	4.86	2.18	Faster collections
Inventory Turnover Ratio (Purchase of Stock in Trade ÷ Avg. Inventory)	1.77	7	-5.23	Higher stock levels
Interest Coverage Ratio ((PBT + Finance Cost) ÷ Finance Cost)	0.87	-0.06	0.93	Improved operations
Current Ratio (Current Assets ÷ Current Liabilities)	2.8	2.24	0.56	Strong liquidity
Debt-Equity Ratio (Total Debt ÷ Equity)	0.79	25.22	-24.43	Debt repayment
Operating Profit Margin (%) ((PBT + Finance Cost) ÷ Revenue × 100)	8.06%	-6.22%	14.28%	Efficiency & utilization
Net Profit Margin (%) (Net Profit ÷ Revenue × 100)	-6.53%	-1.61%	- 4.92%	Depreciation & finance

9. Return on Net Worth (RoNW)

RoNW has declined due to:

- Significant equity expansion from rights issue.
- Increased asset base from Annadevarapeta plant investment, yet to fully contribute income.
- Higher depreciation & interest burden.
- Wider net loss.

10. Disclosure of Accounting Treatment

The Company has complied with all Ind AS requirements with no changes in accounting policies during the year.

NOTE:

Readers are advised to kindly note that the above discussion contains statements about risks, concerns, opportunities, etc., which are valid only at the time of making the statements. A variety of factors known/unknown expected or otherwise may influence the financial results. We do not expect these statements to be updated or revised to take care of any changes in the underlying presumptions.

Readers may therefore appreciate the context in which these statements are made before making use of the same.

**For and on behalf of the Board
Arunjyoti Bio Ventures Limited**

Place: Hyderabad
Date: 04.08.2025

**Sd/-
Nadimpalli Vishal
Whole-time Director & CFO
(DIN: 02745303)**

**Sd/-
Pabbathi Badari
Narayana Murthy
Whole-time Director
(DIN: 01445523)**

Annexure VI**CORPORATE GOVERNANCE REPORT**

In accordance with Regulation 34 (3) read with Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the report containing the details of Corporate Governance systems and processes at Arunjyoti Bio Ventures Limited as follows:

1. COMPANY'S PHILOSOPHY ON CORPORATE GOVERNANCE:

In addition to the requirements of the Companies Act, 2013 ("the Act") and the Rules framed there under, which are mandatory for every such company to comply with, the Securities and Exchange Board of India ("SEBI") has introduced a Code of Corporate Governance for a Listed Company, which is implemented through the Listing Regulations.

The Company sincerely believe that corporate governance is a collection of procedures and practices designed to make sure that a company's operations are managed in a way that guarantees responsibility, openness, and justice in all of its dealings in the broadest sense and satisfies the expectations and goals of the stakeholders and the general public. The system of policies and procedures known as "corporate governance" is what the company uses to guarantee moral behaviour that aligns with the interests of all of its stakeholders. Professionals in corporate governance must continuously improve their knowledge, skills, and talents in order to adjust systems and procedures that support the most ethical and successful management of the company and its resources.

In the Company the Board of Directors, Senior Management, Employees, and other members of the organization are all given different roles and levels of responsibility within the company's corporate governance structure. In order to live up to the expectations of shareholders, the company considers good corporate governance to be an ongoing process and works to enhance its procedures.

A. BOARD DIVERSITY:

With a view to achieving a sustainable and balanced development, the Company is looking forward to increase diversity at the Board level as an essential element in supporting the attainment of its strategic objectives and its sustainable development. In designing the Board's composition, Board diversity has been considered from a number of aspects, including but not limited to gender, age, cultural and educational background, ethnicity, professional experience, skills, knowledge and

length of service. The Board has adopted the Board Diversity Policy which sets out the approach to diversity of the Board of Directors. The Board Diversity Policy is available on our website, www.abvl.co.in

B. DATE OF REPORT

The information provided in the Report on Corporate Governance for the purpose of unanimity is as on 31st March, 2025. The Report is updated as on the date of the report wherever applicable.

2. BOARD OF DIRECTORS

A. COMPOSITION AND CATEGORY OF DIRECTORS

The Company has a well experienced and a well-informed Board with an optimum combination of 6 (Six) Directors comprising of 3 (Three) Non-Executive Directors [all being Independent Directors] and 3 (Three) Executive Directors as on March 31, 2025. The composition of the Board is in conformity with Regulation 17 of the Listing Regulations read with Section 149 of the Act.

B. ATTENDANCE OF EACH DIRECTOR AT THE MEETING OF THE BOARD OF DIRECTORS AND THE LAST ANNUAL GENERAL MEETING:

The Board of Directors is provided access to all the Company-related information, including but not limited to, information mentioned under Regulation 17 read with Part A of Schedule II to the Listing Regulations. Further as mandated by SEBI all the Directors have confirmed that they do not serve as an independent director in more than seven listed companies or where they are whole-time directors in any listed company, they do not serve as independent director in more than three listed companies.

The Company also adheres to the provisions of the Companies Act, 2013 read with the Rules framed thereunder, Secretarial Standards and Listing Regulations with respect to convening and holding the Meetings of the Board of Directors and its Committees.

The names and categories of the Directors on the Board, their attendance at Board meeting during the year and at last Annual General Meeting, as also the number of Directorships and Committee memberships held by them in other companies as on date are shown in following Table.

ARUNJYOTI BIO VENTURES LIMITED

C. NO. OF MEETINGS OF THE BOARD OF DIRECTORS HELD AND DATES ON WHICH HELD: 30.05.2024, 18.06.2024, 12.08.2024, 12.11.2024, 11.12.2024 and 27.01.2025.

Name of the Director	Category	Attendance at the AGM held on 29.09.2023	Attendance in Board Meetings		No. of Directorships in other companies		No. of committee positions held in other public companies	
			Held	Present	Chairman	Director	Chairman	member
Mr. Narayana Murthy Pabbathi Badari	Promoter and Whole-time Director	Yes	6	6	-	1	-	-
Mr. Dathivik Pabbathi	Promoter and Whole-time Director	Yes	6	6	-	-	-	-
Mr. Vishal Nadimpalli	Whole-time Director and CFO	Yes	6	6	-	-	-	-
Mrs. Dhanalakshmi Guntaka	Non-Executive - Independent Director	Yes	6	6	-	4	3	5
Mr. Srikar Ranga	Non-Executive - Independent Director	Yes	6	6	-	7	-	-
Mr. Vijaya Rama Lakshmana Murthy	Non-Executive-Independent Director	Yes	6	6	-	1	-	-

D. THE NAME OF OTHER LISTED ENTITIES WHERE DIRECTORS OF THE COMPANY ARE DIRECTORS AND THE CATEGORY OF DIRECTORSHIP

Name of Director	Other Listed Entities in which concern Director is Director	Category of Directorship
Mr. Pabbathi Badari Narayana Murthy	--	--
Mr. Dathivik Pabbathi	--	--
Mr. Vishal Nadimpalli	--	--
Mrs. Dhanalakshmi Guntaka	B. N. Rathi Securities Limited Sigachi Industries Limited	Independent Director Independent Director
Mr. Srikar Ranga	--	--
Mr. Vijaya Rama Lakshmana Murthy	--	--

E. DISCLOSURE OF RELATIONSHIPS BETWEEN DIRECTORS INTER-SE:

Mr. Dathivik Pabbathi, Whole-time Director is the son of Mr. Pabbathi Badari Narayana Murthy, Whole-time Director. Other Directors do not have any inter se relation with each other.

F. NUMBER OF SHARES AND CONVERTIBLE INSTRUMENTS HELD BY NON-EXECUTIVEDIRECTORS:

None of the Non-Executive Directors is holding any Equity Shares or Convertible Instruments.

G. FAMILIARIZATION PROGRAM FOR INDEPENDENT DIRECTORS:

The Board members are provided with necessary documents, reports, internal policies and site visits to enable them to familiarize with the Company's operations, its procedures and practices. Periodic presentations are made at the Board and Board Committee Meetings, on business and performance updates of the Company business, strategy and risks involved. Detailed presentations on the Company's business were made at the meetings of the Directors held during the year.

During the financial year 2024-25, there has been no change in the Independent directors of the Company. The details of familiarisation programmes imparted to independent directors is available on our company website at www.abvl.co.in.

H. A CHART OR A MATRIX SETTING OUT THE SKILLS/ EXPERTISE/ COMPETENCE OF THE BOARD OF DIRECTORS:

Sl. No	Skills / Expertise / Competence of the Board of Directors are required in the context of business of the Company	Names of the Directors who have such skills / expertise / competence
1	Strategy & Business	Mr. Pabbathi Badari Narayana Murthy and Mr. Dathivik Pabbathi
2.	Industry Expertise	Mr. Srikar Ranga
3	Market Expertise &Marketing	Mr. Srikar Ranga and Mrs. Dhanalakshmi Guntaka
4	Technology Perspective	Mr. Dathivik Pabbathi and Mr. Vishal Nadimpalli
5	Finance & Accounting	Mrs. Dhanalakshmi Guntaka, Mr. Srikar Ranga and Mr. Vijaya Rama Lakshmana Murthy
6	Research & Development	Mr. Srikar Ranga and Mrs. Dhanalakshmi Guntaka
7	Legal and General Management	Mr. Pabbathi Badari Narayana Murthy and Mr. Dathivik Pabbathi

I. DECLARATION BY INDEPENDENT DIRECTORS:

All the Independent Directors have confirmed that they meet the criteria of independence as mentioned under Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements), 2015 read with Section 149(6) of the Companies Act, 2013.

J. DECLARATION BY BOARD:

The Board has confirmed that in its opinion, the independent directors fulfill the conditions specified in these regulations and are independent of the management.

K. RESIGNATION OF INDEPENDENT DIRECTOR

During the Financial Year 2024-2025 there was no resignation of Independent Director in the Company.

3. COMMITTEES OF THE BOARD:

The Company has Four Board-level Committees - Audit Committee, Nomination & Remuneration Committee, Stakeholder Relationship Committee and Rights Issue Committee.

All decisions pertaining to the constitution of Committees, appointment of members and fixing of terms of service for Committee members are taken by the Board of Directors. Details on the role and composition of these Committees, including the number of meetings held during the financial year and the related attendance are provided in this report below:

1. **AUDIT COMMITTEE:** Audit Committee constituted in terms of Section 177 of Companies Act, 2013 read with Regulation 18 of SEBI (LODR) Regulations, 2015

A. BRIEF DESCRIPTION OF TERMS OF REFERENCE:

Overview of the Company's financial reporting process and disclosure of its financial information to ensure that the financial statements reflect a true and fair position and that sufficient and credible information is disclosed.

- i. Oversight of the listed entity's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible;
- ii. Recommending the appointment, remuneration and terms of appointment of auditors of the listed entity;
- iii. Approval of payment to statutory auditors for any other services rendered by the statutory auditors;
- iv. Reviewing, with the management, the annual financial statements and Auditor's Report before submission to the Board for approval with particular reference to:
 - (a) Matters required to be included in the directors' responsibility statement to be included in the board's report in terms of clause (c) of sub-section (3) of Section 134 of the Act;
 - (b) Changes, if any, in accounting policies and practices and reasons for the same;
 - (c) Major accounting entries involving estimates based on the exercise of judgment by management;
 - (d) Significant adjustments made in the financial statements arising out of audit findings;
 - (e) Compliance with listing and other legal requirements relating to financial statements;
 - (f) Disclosure of any related party transactions;

- (g) Modified opinion(s) in the draft audit report;
- v. Reviewing, with the management, the quarterly financial statements before submission to the board for approval;
- vi. Reviewing, with the management, the statement of uses / application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document / prospectus / notice and the report submitted by the monitoring agency monitoring the utilization of proceeds of [public issue or rights issue or preferential issue or qualified institutional placement], and making appropriate recommendations to the board to take up steps in this matter;
- vii. Review and monitoring the auditor's independence and performance and effectiveness of audit process;
- viii. Approval or any subsequent modification of transactions of the listed entity with related parties;
- ix. Scrutiny of inter-corporate loans and investments;
- x. Valuation of undertakings or assets of the listed entity wherever it is necessary;
- xi. Evaluation of internal financial controls and risk management systems;
- xii. Reviewing, with the management, performance of statutory and internal auditors, adequacy of internal control systems;
- xiii. Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure, coverage and frequency of internal audit;
- xiv. Discussion with internal auditors of any significant findings and follow up there on;
- xv. Reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the board;
- xvi. Discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern;
- xvii. To look into the reasons for substantial defaults in the payment to the depositors, debenture-holders, shareholders (in case of non-payment of declared dividend) and creditors,

ARUNJYOTI BIO VENTURES LIMITED

- xviii. To review the functioning of the whistle blower mechanism;
- xix. Approval of appointment of Chief Financial Officer after assessing the qualifications, experience and background, etc. of the candidate
- xx. Carrying out any other function as is mentioned in the terms of reference of the audit committee.
- xxi. Reviewing the utilization of loans and/ or advances from/investment by the holding company in the subsidiary exceeding rupees 100 crore or 10% of the asset size of the subsidiary, whichever is lower including existing loans / advances / investments existing as on the date of coming into force of this provision.
- xxii. Consider and comment on rationale, the cost-benefits and the impact of schemes involving merger, demerger, amalgamation etc., on the listed entity and its shareholders.
- xxiii. Carrying out any other function as may be referred to the Committee by the Board.
- xxiv. Authority to review / investigate into any matter covered by Section 177 of the Companies Act, 2013 and matters specified in Part C of Schedule II of the Listing Regulations.

B. COMPOSITION, MEETINGS & ATTENDANCE

There were Five (5) Audit Committee Meetings held during the year on 30.05.2024, 12.08.2024, 12.11.2024, 11.12.2024 and 27.01.2025

Name	Designation	Designation	Number of meetings during the year 2024-25	
			Held	Present
Ms. Dhanalakshmi Guntaka	Chairperson	Non-Executive Independent Director	5	5
Mr. Srikar Ranga	Member	Non-Executive Independent Director	5	5
Mr. Vijaya Rama Lakshmana Murthy	Member	Non-Executive Independent Director	5	5

Previous Annual General Meeting of the Company was held on 14.09.2024, Ms. Dhanalakshmi Guntaka, Chairperson of the Audit Committee for that period, attended previous AGM.

2. NOMINATION AND REMUNERATION COMMITTEE:

The Nomination and Remuneration Committee ('NRC') functions in accordance with Section 178 of the Act, Regulation 19 of the Listing Regulations and its Charter adopted by the Board. The terms of reference of the NRC includes:

A. BRIEF DESCRIPTION OF TERMS OF REFERENCE

- i. Formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the board of directors a policy relating to, the remuneration of the directors, key managerial personnel and other employees;
- ii. For every appointment of an independent director, the Nomination and Remuneration Committee shall evaluate the balance of skills, knowledge and experience on the Board and on the basis of such evaluation, prepare a description of the role and capabilities required of an independent director. The person recommended to the Board for appointment as an independent director shall have the capabilities identified in such description.

For the purpose of identifying suitable candidates, the Committee may:

- a. use the services of an external agencies, if required;
- b. consider candidates from a wide range of backgrounds, having due regard to diversity; and
- c. consider the time commitments of the candidates.
- iii. Formulation of criteria for evaluation of performance of Independent Directors and the Board of Directors.
- iv. Devising a policy on diversity of board of directors;
- v. Identifying persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down, and recommend to the board of directors their appointment and removal.
- vi. Whether to extend or continue the term of appointment of the independent director, on the basis of the report of performance evaluation of independent directors.
- vii. Recommend to the board, all remuneration, in whatever form, payable to senior management.

C. COMPOSITION OF THE NOMINATION AND REMUNERATION COMMITTEE, MEETINGS & ATTENDANCE

There was three (3) Nomination and Remuneration Committee Meeting held during the financial year on 18.06.2024, 11.12.2024 and 27.01.2025.

Name	Designation	Designation	Number of meetings during the year 2024-25	
			Held	Present
Mr. Vijaya Rama Lakshmana Murthy	Chairperson	Non-Executive Independent Director	3	3
Mr. Srikar Ranga	Member	Non-Executive Independent Director	3	3
Ms. Dhanalakshmi Guntaka	Member	Non-Executive Independent Director	3	3

C. PERFORMANCE EVALUATION CRITERIA FOR INDEPENDENT DIRECTORS:

The performance evaluation of independent directors shall be done by the entire Board of Directors, excluding the director being evaluated. On the basis of the report of performance evaluation, it shall be determined whether to extend or continue the term of appointment of the independent director.

D. REMUNERATION POLICY:

The objectives of the remuneration policy are to motivate Directors to excel in their performance, recognize their contribution and retain talent in the organization and reward merit. The remuneration levels are governed by industry pattern, qualifications and experience of the Directors, responsibilities shouldered and individual performance.

POLICY FOR SELECTION OF DIRECTORS AND DETERMINING DIRECTORS' INDEPENDENCE:**1. Scope:**

This policy sets out the guiding principles for the Nomination &

Remuneration Committee for identifying persons who are qualified to become Directors and to determine the independence of Directors, in case of their appointment as independent Directors of the Company.

2. Terms and References:

- 2.1 “Director” means a director appointed to the Board of a Company.
- 2.2 “Nomination and Remuneration Committee means the committee constituted in accordance with the provisions of Section 178 of the Companies Act, 2013 and reg. 19 of SEBI (Listing Obligation and Disclosure Requirement), Regulations, 2015.
- 2.3 “Independent Director” means a director referred to in sub-section (6) of Section 149 of the Companies Act, 2013 and Regulation 16(1) (b) of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015.

3. Policy:

- 3.1.1 The Nomination and Remuneration Committee, and the Board, shall review on annual basis, appropriate skills, knowledge and experience required of the Board as a whole and its individual members. The objective is to have a board with diverse background and experience that are relevant for the Company’s operations.
- 3.1.2 In evaluating the suitability of individual Board member the Nomination and Remuneration Committee may take into account factors, such as:
 - General understanding of the Company’s business dynamics, global business and social perspective;
 - Educational and professional background
 - Standing in the profession;
 - Personal and professional ethics, integrity and values;
 - Willingness to devote sufficient time and energy in carrying out their duties and responsibilities effectively.
- 3.1.3 The proposed appointee shall also fulfil the following requirements:
 - shall possess a Director Identification Number;
 - shall not be disqualified under the companies Act, 2013;

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- shall Endeavour to attend all Board Meeting and wherever he is appointed as a Committee member, the committee meeting;
 - shall abide by the code of conduct established by the company for Directors and senior management personnel;
 - shall disclose his concern or interest in any Company or companies or bodies corporate, firms, or other association of individuals including his shareholding at the first meeting of the Board in every financial year and thereafter whenever there is a change in the disclosures already made;
 - Such other requirements as any prescribed, from time to time, under the Companies Act, 2013, Regulation 19 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other relevant laws.
- 3.1.4 The Nomination & Remuneration Committee shall evaluate each individual with the objective of having a group that best enables the success of the Company's business.

3.2 Criteria of Independence

- 3.2.1 The Nomination & Remuneration Committee shall assess the independence of Directors at time of appointment/ re-appointment and the Board shall assess the same annually. The Board shall re-assess determinations of independence when any new interest or relationships are disclosed by a Director.
- 3.2.2 The criteria of independence shall be in accordance with the guidelines as laid down in Companies Act, 2013 and Regulation 16 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

An independent Director in relation to a Company, means a Director other than a managing Director or a whole-time Director or a nominee Director

- a. who, in the opinion of the Board, is a person of integrity and possesses relevant expertise and experience;
- b. (i) who is or was not a promoters of the Company or its holding, subsidiary or associate Company or member of the promoter group of the listed entity;

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- (ii) who is not related to promoters or Directors of the Company its holding, subsidiary or associate Company
- c. who, apart from receiving director's remuneration, has or had no material pecuniary relationship with the Company, its holding, subsidiary or associate Company, or their promoters, or Director, during the three immediately preceding financial year or during the current financial year;
- d. none of whose relative
- (A) is holding securities of or interest in the listed entity, its holding, subsidiary or associate company during the three immediately preceding financial years or during the current financial year of face value in excess of fifty lakh rupees or two percent of the paid-up capital of the listed entity, its holding, subsidiary or associate company, respectively, or such higher sum as may be specified;
- (B) is indebted to the listed entity, its holding, subsidiary or associate company or their promoters or directors, in excess of such amount as may be specified during the three immediately preceding financial years or during the current financial year;
- (C) has given a guarantee or provided any security in connection with the indebtedness of any third person to the listed entity, its holding, subsidiary or associate company or their promoters or directors, for such amount as may be specified during the three immediately preceding financial years or during the current financial year; or
- (D) has any other pecuniary transaction or relationship with the listed entity, its holding, subsidiary or associate company amounting to two percent or more of its gross turnover or total income:

Provided that the pecuniary relationship or transaction with the listed entity, its holding, subsidiary or associate company or their promoters, or directors in relation to points (A) to (D) above shall not exceed two percent of its gross turnover or total income or fifty lakh rupees or such higher amount as may be specified from time to time, whichever is lower.

- e. who, neither himself nor any of his relative-
- (i) Holds or has held the position of a key managerial personnel or is or has been employee of the or associate Company or any company belonging to the promoter group of the listed entity in any of the three finance years immediately preceding the finance year in which he is proposed to be appointed;

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Provided that in case of a relative, who is an employee other than key managerial personnel, the restriction under this clause shall not apply for his / her employment

- (ii) Is or has been an employee or proprietor or a partner, in any of the three finance year immediately preceding the financial year in which he is proposed to be appointed of-
- (A) a firm of auditors or Company secretaries in practice or cost auditors of the Company or its holding, subsidiary or associate Company; or
- (B) any legal or a consulting firm that has or had any transaction with the Company, its holding subsidiary or associate Company amounting to ten per cent or more of the gross turnover of more of the gross turnover of such firm;
- (iii) holds together with his relatives two per cent or more of the total voting power of the Company;

Or

- (iv) is a chief Executive or Director, by whatever name called, of any non-profit organization that receives twenty-five per cent or more of its receipt from the Company any of its promoters, Directors or its holding subsidiary or associate Company or that holds two per cent or more of the total voting power of the Company; or
 - (v) is a material supplier, service provider or customer or a lesser or lessee of the Company.
- f. who is not less than 21 years of age
- g. Who is not a non-independent Director of another company on the Board of which any non-independent director of the listed entity is an independent director.

3.2.3 The independent Director shall abide by the “code for independent Directors” as specified in Schedule IV to the Companies Act, 2013.

3.3 Other Directorships/ Committee Memberships

3.3.1 The Board members are expected to have adequate time and expertise and experience to contribute to effective Board performance. Accordingly, members should voluntarily limit their directorships in other listed public limited companies in such a way that it does not interfere with their role as director of the Company. The NR Committee shall take into account the nature of and the time involved

in a director's service on other Boards, in evaluating the suitability of the individual Director and making its recommendations to the Board.

- 3.3.2 A Director shall not serve as director in more than 20 companies of which not more than 10 shall be public limited companies.
- 3.3.3 A Director shall not serve as an independent Director in more than 7 listed companies and not more than 3 listed companies in case he is serving as a whole-time Director in any listed Company.
- 3.3.4 A Director shall not be a member in more than 10 committees or act as chairman of more than 5 committee across all companies in which he holds directorships.

For the purpose of considering the limit of the committee, Audit committee and stakeholder's relationship committee of all public limited companies, whether listed or not, shall be included and all other companies including private limited companies, foreign companies and companies under section 8 of the companies Act, 2013 shall be excluded.

Remuneration policy for Directors, key managerial personnel and other employees:

The objectives of the remuneration policy are to motivate Directors to excel in their performance, recognize their contribution and retain talent in the organization and reward merit. The remuneration levels are governed by industry pattern, qualifications and experience of the Directors, responsibilities shouldered and individual performance.

Remuneration policy for Directors, key managerial personnel and other employees

1. Scope:

- 1.1 This policy sets out the guiding principles for the Nomination and Remuneration committee for recommending to the Board the remuneration of the directors, key managerial personnel and other employees of the Company.

2. Terms and Reference:

- 2.1 "Director" means a Director appointed to the Board of the Company.
- 2.2 "key managerial personnel" means
 - (i) The Chief Executive Officer or the managing Director or the manager;

- (ii) The Company Secretary;
- (iii) The Whole-time Director;
- (iv) The Chief Financial Officer; and
- (v) Such other office as may be prescribed under the Companies Act, 2013

2.3 “Nomination and Remuneration committee” means the committee constituted by Board in accordance with the provisions of Section 178 of the companies Act, 2013, clause 49 of the Equity Listing Agreement and Regulation 19 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3. Policy:

3.1 Remuneration to Executive Director and key managerial personnel

3.1.1 The Board on the recommendation of the Nomination and Remuneration (NR)

3.1.2 The Board on the recommendation of the NR committee shall also review and approve the remuneration payable to the key managerial personnel of the Company.

3.1.3 The remuneration structure to the Executive Director and key managerial personnel shall include the following components:

- (i) Basic pay
- (ii) Perquisites and Allowances
- (iii) Stock Options
- (iv) Commission (Applicable in case of Executive Directors)
- (v) Retrial benefits
- (vi) Annual performance Bonus

3.1.4 The Annual plan and Objectives for Executive committee shall be reviewed by the Nomination and Remuneration committee and Annual performance bonus will be approved by the committee based on the achievement against the Annual plan and Objectives.

3.2 Remuneration to Non – Executive Directors

- 3.2.1 The Board, on the recommendation of the Nomination and Remuneration Committee, shall review and approve the remuneration payable to the Non – Executive Directors of the Company within the overall limits approved by the shareholders as per the provisions of the Companies Act.
- 3.2.2 Non – Executive Directors shall be entitled to sitting fees attending the meetings of the Board and the Committees thereof. The Non-Executive Directors shall also be entitled to profit related commission in addition to the sitting fees.
- 3.3. Remuneration to other employees
- 3.3.1. Employees shall be assigned grades according to their qualifications and work experience, competencies as well as their roles and responsibilities in the organization. Individual remuneration shall be determined within the appropriate grade and shall be based on various factors such as job profile skill sets, seniority, experience and prevailing remuneration levels for equivalent jobs.

PERFORMANCE EVALUATION OF BOARD, COMMITTEES AND DIRECTORS

Pursuant to provisions of Regulation 17(10) of the SEBI Listing Regulations and the provisions of the Act, an annual Board effectiveness evaluation was conducted for FY 2024-25 on 27.01.2025, involving the following:

- i. Evaluation of IDs, in their absence, by the entire Board was undertaken, based on their performance and fulfilment of the independence criteria prescribed under the Act and SEBI Listing Regulations; and
- ii. Evaluation of the Board of Directors, its Committees and individual Directors, including the role of the Board Chairman. An IDs' meeting, in accordance with the provisions of Section 149(8) read with Schedule IV of the Act and Regulation 25(3) and 25(4) of the SEBI Listing Regulations, was convened on 27.01.2025, mainly to review the performance of Independent Directors and the Chairman & Managing Director as also the Board as a whole.
 - i) Board: Composition, responsibilities, stakeholder value and responsibility, Board development, diversity, governance, leadership, directions, strategic input, etc.
 - ii) Executive Directors: Skill, knowledge, performance, compliances, ethical standards, risk mitigation, sustainability, strategy formulation

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and execution, financial planning & performance, managing human relations, appropriate succession plan, external relations including CSR, community involvement and image building, etc.

- iii) Independent Directors: Participation, managing relationship, ethics and integrity, Objectivity, brining independent judgement, time devotion, protecting interest of minority shareholders, domain knowledge contribution, etc.
- iv) Chairman: Managing relationships, commitment, leadership effectiveness, promotion of training and development of directors etc.
- v) Committees: Terms of reference, participation of members, responsibility delegated, functions and duties, objectives alignment with company strategy, composition of committee, committee meetings and procedures, management relations.

Disclosures as prescribed under SEBI circular dated 10th May 2018 are given below:

Observations of Board evaluation carried out for the year	No observations.
Previous year's observations and actions taken	Since no observations were received, no actions were taken.
Proposed actions based on current year observations	Since no observations were received, no actions were taken.

C. MECHANISM FOR EVALUATION OF THE BOARD

Evaluation of all Board members is performed on an annual basis. The evaluation is performed by the Board and Independent Directors with specific focus on the performance and effective functioning of the Board and Individual Directors.

In line with Securities and Exchange Board of India Circular No. SEBI/HO/ CFD/ CMD/ CIR/ P/ 2017/ 004, dated January 5, 2017 and the Companies Amendment Act, 2017 the Company adopted the recommended criteria by Securities and Exchange Board of India.

The Directors were given six Forms for evaluation of the following:

- (i) Evaluation of Board;

- (ii) Evaluation of Committees of the Board;
- (iii) Evaluation of Independent Directors;
- (iv) Evaluation of Chairperson;
- (v) Evaluation of Non-Executive and Non-Independent Directors; and
- (vi) Evaluation of Managing Director/Whole time Director.

The Directors were requested to give following ratings for each criteria:

- 1. Could do more to meet expectations;
- 2. Meets expectations; and
- 3. Exceeds expectations.

Based on the evaluation done by the Independent Directors, Chairman of the Independent Director meeting has compiled the data and made a report and informed the rankings of each Director in the Board Meeting and also informed that the performance of Directors is satisfactory and they are recommended for continuation as Directors of the Company.

E. PERFORMANCE EVALUATION CRITERIA FOR INDEPENDENT DIRECTORS:

The performance evaluation criteria for Independent Directors are already mentioned under the head “Board Evaluation” in Directors’ Report.

3. STAKEHOLDERS RELATIONSHIP COMMITTEE:

Stakeholders Relationship Committee constituted in terms of Section 178(5) of Companies Act, 2013 read with Regulation 20 of SEBI (LODR) Regulations, 2015

A. BRIEF DESCRIPTION OF TERMS OF REFERENCE: The Committee’s role includes:

Terms of reference of the committee comprise of various matters provided under Regulation 20 of the Listing Regulations and section 178 of the Companies Act, 2013 which inter-alia include:

- i. Resolving the grievances of the security holders of the Company including complaints related to transfer/ transmission of shares, non-receipt of annual report, non-receipt of declared dividends, issue of new/duplicate certificates, general meetings etc;

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- ii. Review of measures taken for effective exercise of voting rights by shareholders;
- iii. Review of adherence to the service standards adopted by the Company in respect of various services being rendered by the Registrar & Share Transfer Agent;
- iv. Review of the various measures and initiatives taken by the Company for reducing the quantum of unclaimed dividends and ensuring timely receipt of dividend warrants/annual reports/statutory notices by the shareholders of the company;
- v. Such other matter as may be specified by the Board from time to time.
- vi. Authority to review / investigate into any matter covered by Section 178 of the Companies Act, 2013 and matters specified in Part D of Schedule II of the Listing Regulations.
- vi. Authority to review / investigate into any matter covered by Section 178 of the Companies Act, 2013 and matters specified in Part D of Schedule II of the Listing Regulations.

B. COMPOSITION OF THE COMMITTEE, MEETINGS AND ATTENDANCE DURING THE YEAR

During the Financial Year April 2024 to March 2025, one (1) Stakeholders Relationship Committee Meeting was held on 27.01.2025.

Name	Designation	Designation	Number of meetings during the year 2024-25	
			Held	Present
Ms. Dhanalakshmi Guntaka	Chairperson	Non-Executive Independent Director	1	1
Mr. Dathvik Pabbathi	Member	Executive Director	1	1
Mr. Vijaya Rama Lakshmana Murthy	Member	Non-Executive Independent Director	1	1

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DETAILS OF COMPLAINTS/REQUESTS RECEIVED, RESOLVED AND PENDING DURING THE YEAR 2024-25

INVESTOR COMPLAINTS	
Particulars	Year ended 31.03.2025
Pending at the beginning of the year	0
Received during the year	0
Disposed of during the year	0
Remaining unresolved at the end of the year	0

C. NAME AND DESIGNATION OF COMPLIANCE OFFICER

Ms. Swati Jain, Company Secretary of the Company is the Compliance Officer of the Company.

4. PARTICULARS OF SENIOR MANAGEMENT INCLUDING THE CHANGES THEREIN SINCE THE CLOSE OF THE PREVIOUS FINANCIAL YEAR:

Sl. no	Name of the Senior Management	Designation	Appointment/ Resignation	Date of appointment / Date of Resignation (if any)
1.	Ms. Swati Jain	Company Secretary and Compliance Officer	-	19/09/2020
2.	Mr. Chinta Suresh Babu	Quality Control Manager	--	11/05/2023
3.	Mr. Korada Venkata Rao	Production Manager	--	01/06/2023

5. REMUNERATION OF DIRECTORS**a) PECUNIARY RELATIONSHIP OR TRANSACTIONS OF THE NON-EXECUTIVE DIRECTORS VIS-À-VIS THE LISTED COMPANY:**

None of the Non-Executive Directors have any pecuniary relationship or transaction with the company other than the Directors sitting fees and commission, if any.

b) WEB LINK FOR CRITERIA OF MAKING PAYMENTS TO NON-EXECUTIVE DIRECTORS:

The web-link for Familiarization Program for Independent Directors is www.abvl.co.in.

c) DETAILS OF REMUNERATION

Name of the Director	Remuneration (Rs)	Sitting Fee (Rs)	Total (Rs)	No. of Equity Shares held
Mrs. Dhanalakshmi Guntaka	--	1,35,000	1,35,000	--
Mr. Srikar Ranga	--	1,35,000	1,35,000	--
Mr. Vijaya Rama Lakshmana Murthy	--	1,35,000	1,35,000	--
Mr. Pabbathi Badri Narayana Murthy	85,13,000	--	--	3,58,76,078
Mr. Dathvik Pabbathi	--	--	--	4,30,04,890
Mr. Nadimpalli Vishal	36,63,000	--	--	--

- c. Except for the remuneration details mentioned above, there are no other pecuniary relationship or transactions of the non-executive directors vis-à-vis the listed entity in terms of salary, benefits, bonuses, stock options, pension, fixed component and performance linked incentives.

6. GENERAL BODY MEETINGS D**a. LOCATION, DATE AND TIME OF LAST THREE AGMS AND SPECIAL RESOLUTIONS THERE AT AS UNDER**

Financial Year	Date	Time	Venue	Special Resolution Passed
2023-24	AGM 14.09.2024	11:00 AM	through Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM")	Yes
2022-23	AGM 29.09.2023	11:00 AM	through Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM")	No
2021-22	AGM 28.09.2022	11:00 AM	through Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM")	No
2023-24	EGM 17.06.2023	03:00 P.M.	through Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM")	Yes
2023-24	EGM 27.11.2023	11:00 A.M.	through Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM")	Yes
2024-25	EGM 06.01.2025	11:00 A.M.	through Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM")	Yes

B. PASSING OF RESOLUTIONS BY POSTAL BALLOT

There were no resolutions passed by the Company through Postal Ballot during the Financial Year 2024-25.

7. MEANS OF COMMUNICATION:

The Company promptly discloses information on material corporate developments and other events as required under the Listing Regulations. Such timely disclosures indicate the good corporate governance practices of the Company. For this purpose, it provides multiple channels of communications through dissemination of information on the online portal of the Stock Exchange, Annual Reports and by placing relevant information on its website.

- i. Publication of financial results: Quarterly, half-yearly and annual financial results of the Company are published in leading English and Telugu language newspaper, viz., all India editions of Financial Express and Nava Telangana in English and Telugu language, Hyderabad edition.
- ii. Website and News Releases: In compliance with Regulation 46 of the Listing Regulations, a separate dedicated section under 'Investors' i.e. 'Disclosure under Regulation 46 of SEBI (LODR) Regulations' on the Company's website gives information on various announcements made by the Company, Annual Reports, financial results along with the applicable policies of the Company.

The Company's official news releases and presentations made to the institutional investors and analysts are also available on the Company's website: Not Applicable

- iii. Stock Exchange: The Company has a Policy for determination of Materiality of Events/Information for the purpose of making disclosure to the Stock Exchanges. The Company makes timely disclosures of necessary information to BSE Limited (BSE), where shares of the Company are listed, in terms of the Listing Regulations and other applicable rules and regulations issued by the SEBI. The Policy for determination of Materiality of Events/Information is available on the Company's website at www.abvl.co.in.
- v. Exclusive email ID for investors: The Company has a designated email id i.e. cenport@gmail.com exclusively for investor services, and the same is prominently displayed on the Company's website.
- vi. BSE Listing Centre: BSE Listing are web-based application designed by BSE, respectively, for corporates to make submissions. All periodical compliance filings, inter alia, shareholding pattern, corporate announcements, amongst others, are filed electronically in accordance with the Listing Regulations. Further, in compliance with the provisions of the Listing Regulations, all the disclosures made to the Stock Exchange are in a format that allows users to find relevant information easily through a searching tool.

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8. GENERAL SHAREHOLDERS INFORMATION:

Company Registration Details	The Company is registered in the State of Telangana, India. The Corporate Identity Number (CIN) allotted to the Company by the Ministry of Corporate Affairs (MCA) is L01400TG1986PLC062463.
Date	10.09.2025
Time	11.00 a.m.
Venue of AGM	Through video conference
Financial Year	2024-25
Dividend payment date	Nil
Name and address of each stock exchange(s) at which the Company's securities are listed	BSE Limited Phiroze Jeejeebhoy Towers Dalal Street, Mumbai 400023
Confirmation of Payment of annual listing fees to stock exchanges	Paid to BSE Limited
Stock Code	BSE: 530881
Registrars to an issue and share transfer agents	Venture Capital and Corporate Investments Private Limited Address: "AURUM", 4th & 5th Floors, Plot no. 57, Jayabheri Enclave Phase II, Gachibowli, Hyderabad-500032, Telangana Ph No. 040-23818475 / 040-35164940 Email: info@vccipl.com Website: https://www.vccipl.com/
Tentative Schedule for considering Financial Results:	
For the Quarter ending June,2025	04.08.2025
For the Quarter ending September, 2025	October/ November, 2025
For the Quarter ending December,2025	January/ February, 2026
For the Quarter/year ending March, 2026	April/ May, 2026

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Date of Book Closure	04.09.2025 to 10.09.2025
commodity price risk or foreign exchange risk and hedging activities	NIL Charges for Monitoring Foreign Investment Limit
ISIN Number for NSDL & CDSL	INE485K01022
Branch Offices /Plant Locations	<p>Unit 1: Sy No.36-40-B 36-39-B 36-34-B 17-G-3 36-45-B 36-33-B 36-48-B, And 36-44-B, 36-47-B, Lingalaghanpur Mandal, Kallem, Kallem, Jangaon, Telangana, 506201</p> <p>Unit 2: 160/1, Annadevarapeta, Tallapudi Mandal, Annadevarapeta, East Godavari, Andhra Pradesh, 534341</p>
Address for correspondence:	<p>#1-98/1/JSIC/6F/604-B6th Floor, Jain Sadhguru Capital Park, Beside Image Gardens, Madhapur, Shaikpet Hyderabad - 500081, Telanagana</p> <p>Website: https://www.abvl.co.in/index.html</p>
Investor Correspondence / Query on Annual Report, etc.	<p>Swati Jain Company Secretary and Compliance Officer #1-98/1/JSIC/6F/604-B6th Floor, Jain Sadhguru Capital Park, Beside Image Gardens, Madhapur, Shaikpet Hyderabad - 500081, Telanagana Ph. 040-40114874 Website: https://www.abvl.co.in/index.html</p>

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SHARE TRANSFER SYSTEM:

Effective April 1, 2019, SEBI has amended Regulation 40 of the SEBI Listing Regulations, which deals with transfer, transmission or transposition of securities. According to this amendment, the requests for effecting the transfer of listed securities shall not be processed unless the securities are held in dematerialised form with a Depository. Therefore, for effecting any transfer, the securities shall mandatorily be required to be in demat form.

DISTRIBUTION OF SHAREHOLDING AS ON 31.03.2025

Distribution Schedule - Standalone As on 31-03-2025				
Category (Amount)	No. of Shareholders	% of Total	In Rs	% to Total
Upto - 500	4504	87.87	2423759	1.3
501 - 1000	218	4.25	1685587	0.9
1001 - 2000	126	2.46	1915976	1.03
2001 - 3000	55	1.07	1372148	0.74
3001 - 4000	35	0.68	1271311	0.68
4001 - 5000	31	0.6	1424229	0.76
5001 - 10000	69	1.35	5199301	2.79
10001 and above	88	1.72	171088689	91.8
Total	5126	100	186381000	100

DEMATERIALISATION & LIQUIDITY OF SHARES:

Trading in Company's shares is permitted only in dematerialized form for all investors. The ISIN allotted to the Company's scrip is INE485K01022. Investors are therefore advised to open a demat account with a Depository participant of their choice to trade in dematerialized form.

Particulars	No. of Shares	% Share Capital
CSDL	13,83,80,948	74.25
NDSL	4,73,58,052	25.41
Physical	6,42,000	0.34
TOTAL	18,63,81,000	100.00

OUTSTANDING GLOBAL DEPOSITORY RECEIPTS OR AMERICAN DEPOSITORY RECEIPTS OR WARRANTS OR ANY CONVERTIBLE INSTRUMENTS, CONVERSION DATE AND LIKELY IMPACT ON EQUITY:

The Company has not issued these types of securities.

LIST OF ALL CREDIT RATINGS OBTAINED BY THE ENTITY ALONG WITH ANY REVISIONS THERETO DURING THE RELEVANT FINANCIAL YEAR, FOR ALL DEBT INSTRUMENTS OF SUCH ENTITY OR ANY FIXED DEPOSIT PROGRAMME OR ANY SCHEME OR PROPOSAL OF THE LISTED ENTITY INVOLVING MOBILIZATION OF FUNDS, WHETHER IN INDIA OR ABROAD:

The Company has not issued any debt instruments and did not have any fixed deposit programme or any scheme or proposal involving mobilization of funds in India or abroad during the financial year ended 31st March 2025.

9. OTHER DISCLOSURES**A. MATERIALLY SIGNIFICANT RELATED PARTY TRANSACTIONS:**

During the year under review, the Company had not entered in to any materially significant transaction with any related party. During the year, the Company had not entered into any other contract/ arrangement/ transaction with related parties which could be considered material in accordance with the policy of the Company on materiality of related party transactions that may have potential conflict with the interests of the Company at large. All the related party transactions during the year are in the ordinary course of business and on arm's length basis.

The policy on related party transactions is available in the Company's website www.abvl.co.in.

B. DETAILS OF NON-COMPLIANCE BY THE LISTED ENTITY, PENALTIES, STRICTURES IMPOSED ON THE LISTED ENTITY BY STOCK EXCHANGE(S) OR THE BOARD OR ANY STATUTORY AUTHORITY, ON ANY MATTER RELATED TO CAPITAL MARKETS, DURING THE LAST THREE YEARS:

Sl. No	Exchange	FY	Reg.no	Details of Violation	Penalty Details	Complied/not
1.	BSE	2023-24	Reg 33	Delay in filing of Financial Results for the quarter and half year ended September, 2022	Rs.5,900/- (incl. GST)	Complied
2.	BSE	2024-25	Reg 14	Delay in payment of Annual Listing fees	Rs. 7,670/- (Interest)	Complied
3.	BSE	2024-25	Reg 31	Non-Submission of shareholding pattern	Rs. 18,000/- (incl. GST)	Complied

C. VIGIL MECHANISM/WHISTLE BLOWER POLICY:

The Company has adopted a Whistle Blower Policy and has established the necessary vigil mechanism as defined in Regulation 22 of SEBI (LODR) Regulations 2015 and in terms of Section 177 of the Companies Act, 2013.

With a view to adopt the highest ethical standards in the course of business, the Company has a whistle blower policy in place for reporting the instances of conduct which are not in conformity with the policy. Directors, employees, vendors or any person having dealings with the Company may report non-compliance to the Chairman of the Audit Committee, who reviews the report. Confidentiality is maintained of such reporting and it is ensured that the whistle blowers are not subjected to any discrimination. No person has been denied access to the Chairman of the Audit Committee.

D. COMPLIANCE WITH THE MANDATORY REQUIREMENTS AND ADOPTION OF THE NON-MANDATORY REQUIREMENTS OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

The Company has complied with the mandatory requirements of SEBI (LODR) Regulations, 2015 and is in the process of implementation of non-mandatory requirements.

(E) WEB LINK WHERE POLICY FOR DETERMINING ‘MATERIAL’ SUBSIDIARIES IS DISCLOSED;

The Company does not have any subsidiary as defined under Listing Regulations.

(F) WEB LINK WHERE POLICY ON DEALING WITH RELATED PARTY TRANSACTIONS;

In line with the requirements of the Companies Act, 2013 and Listing Regulations, your Company has formulated a Policy on Related Party Transactions which is also available on Company's Website www.abvl.co.in. The Policy intends to ensure that proper reporting, approval and disclosure processes are in place for all transactions between the Company and Related Parties.

All Related Party Transactions are placed before the Audit Committee for review and approval. Prior omnibus approval is obtained for Related Party Transactions on yearly basis for transactions which are of repetitive nature and / or entered in the Ordinary Course of Business and are at Arm's Length. All Related Party Transactions are subjected to independent review by the statutory auditor to establish compliance with the requirements of Related Party Transactions under the Companies Act, 2013 and Listing Regulations.

All Related Party Transactions entered during the year were in Ordinary Course of the Business and on Arm's Length basis. There are No Material Related Party Transactions, Accordingly, the disclosure of Related Party Transactions as required under Section 134(3) (h) of the Companies Act, 2013 in Form AOC-2 annexed as **Annexure IV**.

(G) DISCLOSURE OF COMMODITY PRICE RISKS AND COMMODITY HEDGING ACTIVITIES:

The company does not have any significant exposure to commodity price risk and hedging activities

(H) DETAILS OF UTILIZATION OF FUNDS RAISED THOROUGH PREFERENTIAL ALLOTMENT OR QUALIFIED INSTITUTIONS PLACEMENT.

The Company has not raised any amounts through preferential allotment or through Qualified Institutional placements.

Rights Issue Committee of the Company, in its meeting held on April 20, 2024 has allotted 1,65.67,200 Equity Shares by way of Rights issue at a premium of Rs. 10 on each face value of share of Rs. 10 aggregating to Rs. 20 per share with rights issue value of Rs. 33,13,44,000 including premium

(I) CERTIFICATE FROM PRACTICING COMPANY SECRETARY

The Company has obtained certificate from M/s. Vivek Surana & Associates, Practicing Company Secretaries that none of the Directors on the Board of the Company are debarred or disqualified from being appointed or continuing as Directors of Companies by the Board/Ministry of Corporate Affairs or any such authority.

(J) RECOMMENDATIONS OF COMMITTEES

The Board has accepted and acted upon all the recommendations by the Audit & Nomination and Remuneration Committees.

(K) TOTAL FEES FOR ALL SERVICES PAID BY THE COMPANY, ON A CONSOLIDATED BASIS, TO THE STATUTORY AUDITOR.

The fees paid by the Company to its statutory Auditors (on a consolidated basis) is Rs. 1,00,000/- per annum.

(L) DISCLOSURE IN RELATION TO THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013.

The following is the summary of sexual harassment complaints received and disposed during the calendar year.

- No. of complaints received during the financial year: Nil
- No. of complaints disposed off during the financial year: Nil
- No. of complaints pending at the end of the financial year: Nil

(M) DISCLOSURE BY LISTED ENTITY AND ITS SUBSIDIARIES OF 'LOANS AND ADVANCES IN THE NATURE OF LOANS TO FIRMS/COMPANIES IN WHICH DIRECTORS ARE INTERESTED BY NAME AND AMOUNT

During the year, the listed company has not advanced any loan to firm/ companies in which directors are interested.

(N) DETAILS OF MATERIAL SUBSIDIARIES OF THE LISTED ENTITY; INCLUDING THE DATE AND PLACE OF INCORPORATION AND THE NAME AND DATE OF APPOINTMENT OF THE STATUTORY AUDITORS OF SUCH SUBSIDIARIES

The Company does not have any material subsidiaries.

10. NON-COMPLIANCE OF ANY REQUIREMENT OF CORPORATE GOVERNANCE REPORT.

During the year, the company has complied with the requirement of Corporate Governance Report of sub-paras (2) to (10) of Schedule-V of the Securities Exchange Board of India (LODR) Regulations, 2015.

ARUNJYOTI BIO VENTURES LIMITED

11. ADOPTION OF DISCRETIONARY REQUIREMENTS AS SPECIFIED IN PART E OF SCHEDULE II of SEBI (LODR) REGULATIONS, 2015.

The company has adopted discretionary requirements to the extent of Internal Auditors reporting to the Audit Committee.

12. DISCLOSURE OF COMPLIANCE WITH CORPORATE GOVERNANCE REQUIREMENTS SPECIFIED IN REGULATIONS 17 TO 27 AND CLAUSES (b) TO (i) OF SUB-REGULATION (2) OF REGULATION 46 ARE AS FOLLOWS:

Regulation	Particulars	Compliance Status
17	Board of Directors	yes
18	Audit Committee	yes
19	Nomination and Remuneration Committee	yes
20	Stakeholders Relationship Committee	yes
21	Risk Management Committee	NA
22	Whistle Blower Mechanism/ Vigil Mechanism	Yes
23	Related Party Transactions	Yes
24	Corporate Governance requirements with respect to subsidiary of Listed company	NA
25	Obligations with respect to Independent Directors	Yes
26	Obligations with respect to Directors and Senior Management	Yes
27	Other Corporate Governance Requirements	Yes
46(2)(b)to(i)	Website	Yes

13. a) CODE OF CONDUCT

The Company has formulated and implemented a Code of Conduct for Board Members and Senior Management of the Company. Requisite annual affirmations of compliance with the respective Codes have been made by the Directors and Senior Management of the Company.

b). DECLARATION ON CODE OF CONDUCT FOR THE YEAR 2024-25.

This is to confirm that the Board has laid down a code of conduct for all Board members and senior management personnel of the Company. The code of Conduct has also been posted on the website of the Company. It is further confirmed that all Directors and senior management personnel of the Company have affirmed compliance with the Code of Conduct of the Company for the Financial Year ended on March 31, 2025 as envisaged in Regulation 26(3) of the SEBI (Listing obligations and disclosure requirements) Regulations, 2015.

14. RECONCILIATION OF SHARE CAPITAL:

A qualified Practicing Company Secretary carry out audit to reconcile the total admitted capital with the National Securities Depository Limited (NSDL) and the Central Depository Services (India) Limited (CDSL) and the total issued and listed capital. Reconciliation of Share Capital Audit Report confirms that the total paid up capital was in agreement with the total number of dematerialized shares held with NSDL and CDSL.

15. CEO/ CFO Certification

The Managing Director and CEO/ CFO certification of the financial statements as specified in Regulation 17(8) read with Part B of Schedule II of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 for the Financial Year 2024-25 is provided elsewhere in this Annual Report.

16. DISCLOSURE OF CERTAIN TYPES OF AGREEMENTS BINDING LISTED ENTITIES: NIL

17. DISCLOSURE OF ACCOUNTING TREATMENT:

The Company has complied with the appropriate accounting policies and has ensured that they have been applied consistently. There have been no deviations from the treatment prescribed in the Accounting Standards notified under Section 133 of the Companies Act, 2013.

**For and on behalf of the Board
Arunjyoti Bio Ventures Limited**

Place: Hyderabad
Date: 04.08.2025

**Sd/-
Nadimpalli Vishal
Whole-time Director & CFO
(DIN: 02745303)**

**Sd/-
Pabbathi Badari
Narayana Murthy
Whole-time Director
(DIN: 01445523)**

ARUNJYOTI BIO VENTURES LIMITED

CERTIFICATE ON CORPORATE GOVERNANCE

TO THE MEMBERS OF

ARUNJYOTI BIO VENTURES LIMITED

We have examined the compliance of the conditions of Corporate Governance by Arunjyoti Bio Ventures Limited ('the Company') for the year ended on March 31, 2025, as stipulated under Regulations 17 to 27, clauses (b) to (i) of sub-regulation (2) of Regulation 46 and para-C, D & E of Schedule V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations').

The compliance of the conditions of Corporate Governance is the responsibility of the Management. Our examination was limited to the review of procedures and implementation thereof, as adopted by the Company for ensuring compliance with conditions of Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.

In our opinion and to the best of our information and according to the explanations given to us, and the representations made by the Directors and the management and considering the relaxations granted by the Ministry of Corporate Affairs and Securities and Exchange Board of India, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in the SEBI Listing Regulations for the year ended on March 31, 2025.

We further state that such compliance is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the Management has conducted the affairs of the Company.

**For Vivek Surana & Associates
Practicing Company Secretaries**

**Sd/-
Vivek Surana
Proprietor**

**M. No: A24531, CP No: 12901
UDIN: A024531G000925673
Peer Review Cer. No.: 1809/2022**

**Place: Hyderabad
Date: 04.08.2025**

ARUNJYOTI BIO VENTURES LIMITED

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(Pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,
The Members of
Arunjyoti Bio Ventures Limited
Hyderabad

We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of Arunjyoti Bio Ventures Limited having CIN L01400TG1986PLC062463 and having registered office at Door No.1-98/1/JSIC/6F/604-B, 6th Floor, Jain Sadhguru Capital Park, Beside Image Gardens, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081 (hereinafter referred to as 'the Company'), produced before us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In our opinion and to the best of our information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to us by the Company & its officers, We hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on 31st March, 2025 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs, or any such other Statutory Authority.

Sr. No	Name of Director	DIN	Date of Appointment in Company
1.	Mr. Pabbathi Badari Narayana Murthy	01445523	10/11/2022
2.	Mr. Srikar Ranga	02965183	10/11/2022
3.	Mrs. Vijaya Rama Lakshamana Murthy Mylavarapu	07788466	10/11/2022
4.	Mr. Nadimpalli Vishal	02745303	10/11/2022
5.	Mrs. Dhanalakshmi Guntaka	09363100	10/11/2022
6.	Mr. Dathvik Pabbathi	09629913	10/11/2022

ARUNJYOTI BIO VENTURES LIMITED

Ensuring the eligibility of for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

**For Vivek Surana & Associates
Practicing Company Secretaries**

Sd/-

**Vivek Surana
Proprietor**

M. No: A24531, CP No: 12901

UDIN: A024531G000925673

Peer Review Cer. No.: 1809/2022

Place: Hyderabad

Date: 04.08.2025

ARUNJYOTI BIO VENTURES LIMITED

WHOLE-TIME DIRECTOR AND CFO CERTIFICATION IN RESPECT OF FINANCIAL STATEMENTS AND CASH FLOW STATEMENT

**Pursuant to Regulation 17 (8) of SEBI (Listing Obligations &
Disclosure Requirements), Regulations, 2015 For the Financial Year
ended 31st March, 2025**

We have reviewed the Financial Statements and the Cash Flow Statement for the year ended 31st March 2025 and we hereby certify and confirm to the best of our knowledge and belief the following:

- a. The Financial Statements and Cash Flow statement do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading.
- b. The Financial Statements and the Cash Flow Statement together present a true and fair view of the affairs of the Company and are in compliance with existing accounting standards, applicable laws and regulations.
- c. There are no transactions entered in to by the Company during the year ended 31st March 2025 which are fraudulent, illegal or violative of Company's Code of Conduct.
- d. We accept responsibility for establishing and maintaining internal controls for Financial Reporting and we have evaluated the effectiveness of these internal control systems of the Company pertaining to financial reporting. Deficiencies noted, if any, are discussed with the Auditors and Audit Committee, as appropriate, and suitable actions are taken to rectify the same.
- e. There have been no significant changes in the above-mentioned internal controls over financial reporting during the relevant period.
- f. That there have been no significant changes in the accounting policies during the relevant period.
- g. We have not noticed any significant fraud particularly those involving the, management or an employee having a significant role in the Company's internal control system over Financial Reporting.

**For and on behalf of the Board
Arunjyoti Bio Ventures Limited**

Place: Hyderabad
Date: 29.05.2025

**Sd/-
Nadimpalli Vishal
Whole-time Director & CFO
(DIN: 02745303)**

**Sd/-
Pabbathi Badari
Narayana Murthy
Whole-time Director
(DIN: 01445523)**

ARUNJYOTI BIO VENTURES LIMITED

Declaration on Code of Conduct as required by Schedule V of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

I, Pabbathi Badari Narayana Murthy, Whole-time Director of the Company hereby declare that all the members of Board of Directors and Senior Management Personnel have affirmed compliance with Code of Conduct, as applicable to them, in respect of the financial year 2024-25.

For Arunjyoti Bio Ventures Limited

Sd/-

Pabbathi Badari Narayana Murthy
Whole-time Director
(DIN: 01445523)

Place: Hyderabad
Date: 04.08.2025

ARUNJYOTI BIO VENTURES LIMITED

Independent Auditors' Report

To
The Members
ARUNJYOTI BIO VENTURES LIMITED
Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of Arunjyoti Bio Ventures Limited, which comprise the Balance Sheet as at 31st March, 2025, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, the Profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements 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 independence requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made 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 audit opinion on the standalone financial statements.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Information Other than the Standalone Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

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

Our objectives are to obtain reasonable assurance about whether the standalone financial statements 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 standalone financial statements.

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 statements, 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 controls.
- Obtain an understanding of internal financial controls 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.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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'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 standalone financial statements 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 statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements 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 financial statements.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the

key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure- A" a statement on the matters specified in paragraphs 3 and 4 of the order.
2. As required by Section 143(3) of the Act, based on our audit we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account.
 - d) In our opinion, the aforesaid standalone financial statements comply with the Ind AS specified under Section 133 of the Act.
 - e) On the basis of the written representations received from the directors as on March 31, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure- B".
 - g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

ARUNJYOTI BIO VENTURES LIMITED

- i. The Company does not have any pending litigations on its financial position in its standalone financial Statements.
- ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
- iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the company.
- iv. A) The management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

B) The management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the company from any person or entity, including foreign entity with the understanding, whether recorded in writing or otherwise, that the company shall, whether directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding party("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- v. The company has neither declared nor paid any dividend during the year as per Section 123 of the Act.
- vi. Based on our examination, which included test checks, the Company has used accounting software's for maintaining its books of account for the financial year ended March 31, 2025, which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software's. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

ARUNJYOTI BIO VENTURES LIMITED

- vii. As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2025.

**For V Ravi & Co.,
Chartered Accountants
Firm Reg No. 006492S**

**Date: 29.05.2025
Place: Hyderabad**

**Sd/-
D. Ramesh Kumar
Partner
Membership No:217139
UDIN: 25217139BMOSPE6798**

Annexure 'A' to the Independent Auditor's Report

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Arunjyoti Bio Ventures Limited of even date)

- i. In respect of the Company's fixed assets:
 - a. The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
 - b. The Company has a program of verification to cover all the items of fixed assets in a phased manner which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain fixed assets were physically verified by the management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.
 - c. According to the information and explanations given to us, the records examined by us and based on the examination of the copy of saction letter from Axis bank and copy of conveyance deeds / registered sale deed provided to us, we report that, the title deeds, comprising all the immovable properties of land and buildings which are in the name of the company are hypothecated to Axis bank, and original title deeds are deposited with Axis bank, as explained at the balance sheet date.
- ii. The Management has conducted physical verification of inventory at reasonable intervals during the year and no material discrepancies were noticed on such physical Verification.
- iii. According the information and explanations given to us, the Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability Partnerships, or other parties, covered in the register maintained under section 189 of the Companies Act, 2013, Accordingly, the provisions of clause 3(iii) (a), (b) and (c) of the order are not applicable to the company and hence not commented upon.
- iv. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Sections 185 and 186 of the Act in respect of grant of loans, making investments and providing guarantees and securities, as applicable. There were no loans granted during the year under Section 185 of the Act.
- v. The Company has not accepted deposits during the year and does not have any unclaimed deposits as at March 31, 2025 and therefore, the provisions of the clause 3 (v) of the Order are not applicable to the Company.

ARUNJYOTI BIO VENTURES LIMITED

- vi. The maintenance of cost records has not been specified by the Central Government under section 148(1) of the Companies Act, 2013 for the business activities carried out by the company. Thus reporting under clause 3(vi) of the order is not applicable to the Company.
- vii. According to the information and explanations given to us, in respect of statutory dues:
 - a. The Company has generally been regular in depositing undisputed statutory dues, including Provident Fund, Employees' State Insurance, Goods and Service Tax, Customs Duty, Cess and other material statutory dues applicable to it with the appropriate authorities Except TDS and GST.
 - b. There are no dues of Income Tax, Sales Tax, Service Tax, Excise Duty and Value Added Tax which have not been deposited as at March 31, 2025 on account of dispute.
- viii. In our Opinion and according to the information and explanations provided by the Management, the company has not defaulted in repayment of loans or borrowings to a financial Institution, bank or Government or dues to debenture holders.
- ix. The Company has raised Equity share capital by way of Rights issue at a premium of Rs. 10 on each face value of share of Rs. 10 aggregating to Rs. 20 per share with rights issue value of Rs. 33,13,44,000 including premium and hence reporting under clause 3(ix).
- x. To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no material fraud on the Company by its officers or employees has been noticed or reported during the year.
- xi. In our opinion and according to the information and explanations given to us, the Company has not paid / provided any managerial remuneration in accordance with the provisions of section 197 read with Schedule V to the Act.
- xii. The Company is not a Nidhi Company and hence reporting under clause 3 (xii) of the Order is not applicable to the Company.
- xiii. In our opinion and according to the information and explanations given to us, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.

ARUNJYOTI BIO VENTURES LIMITED

- xiv. According to the information and explanations given to us and based on our examination the company have an internal audit system and commensurate with the size and nature of the business. The company has considered the internal audit reports issued by the internal auditors during the audit.
- xv. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has entered into non-cash transactions with persons connected with the directors, in the form of advances given for the purchase of land from relatives of directors. In our opinion, such transactions fall within the scope of Section 192 of the Companies Act, 2013. Accordingly, provisions of paragraph 3(xv) of the Companies (Auditor's Report) Order, 2020 are applicable to the Company.
- xvi. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.
- xvii. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not incurred any cash loss in the FY 2024-25 and in the immediately preceding FY 2023-24.
- xviii. There has been no instance of any resignation of the statutory auditors occurred during the year.
- xix. According to the information and explanations given to us and based on our examination of the records of the Company, the company is able to pay off the existing liabilities for next one year and material uncertainty doesn't exist as on date of audit report.
- xx. CSR is not applicable to this company.
- xxi. The company don't have any subsidiary companies. Therefore, the reporting under clause 3(xxi) is not applicable to the company.

**For V Ravi & Co.,
Chartered Accountants
Firm Reg No. 006492S**

**Date: 29.05.2025
Place: Hyderabad**

**Sd/-
D. Ramesh Kumar
Partner
Membership No:217139
UDIN: 25217139BMOSPE6798**

Annexure “B” to the Independent Auditor’s Report

(Referred to in paragraph 1(f) under ‘Report on Other Legal and Regulatory Requirements’ section of our report to the Members of Arunjyoti Bio Ventures Limited of even date)

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)

We have audited the internal financial controls over financial reporting of Arunjyoti Bio Ventures Limited (“the Company”) as of March 31, 2025 in conjunction with our audit of the standalone Ind AS financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

The Management of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to respective company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor’s Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the (the “Guidance Note”) issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and

their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting of the Company.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

**For V Ravi & Co.,
Chartered Accountants
Firm Reg No. 006492S**

**Date: 29.05.2025
Place: Hyderabad**

**Sd/-
D. Ramesh Kumar
Partner
Membership No:217139
UDIN: 25217139BMOSPE6798**

ARUNJYOTI BIO VENTURES LIMITED

Financial Position as at March 31, 2025

Financial Position as at March 31, 2023			Amount in Lakhs	
Particulars		Note No.	As at 31 March 2025	As at 31 March 2024
I	Assets			
1	Non-Current Assets			
	(A) Property, Plant And Equipment	3	4,278.35	3,987.33
	(B) Right To Use Assets		54.58	62.98
	(C) Capital Work In Progress		-	-
	(D) Investment Properties		-	-
	(E) Good Will		-	-
	(F) Other Intangible Assets		-	-
	(G) Intangible Assets Under Development		-	-
	(H) Biological Assets Other Than Bearer Plants		-	-
	(I) Financial Assets		-	-
	(J) Trade Receivables	4	-	-
	(K) Deferred Tax Asset (Net)		-	97.63
	(L) Other Non-Current Asset	7	149.58	123.22
	Total Non-Current Assets (A)		4,482.51	4,271.16
2	Current Assets			
	(A) Inventories	8	262.36	293.01
	(B) Financial Assets			
	(I) Trade Receivables	4	396.50	273.12
	(II) Cash And Cash Equivalents	9	59.21	8.59
	(III) Bank Balances Other Than (III) Above		-	-
	(C) Current Tax Asset (Net)	5	48.11	19.95
	(D) Other Current Assets	10	713.60	532.89
	Total Current Assets (B)		1,479.79	1,127.56
	Total Assets (A+B+C)		5,962.30	5,398.72
II	EQUITY AND LIABILITIES			
1	Equity			
	(A) Equity Share Capital	11	1,863.81	207.09
	(B) Other Equity	11.1	1,374.13	(30.43)
	Total Equity (A)		3,237.94	176.66
2	Liabilities			
(I)	Non-Current Liabilities			
	(A) Financial Liabilities			
	(I) Borrowings	12	2,092.91	4,659.80
	(B) Deferred Tax Liabilities (Net)	6	50.43	-
	(C) Lease Liabilities		52.04	59.06
	Total Non-Current Liabilities (B)		2,195.39	4,718.86
(II)	Current Liabilities			
	(A) Financial Liabilities			
	(I) Borrowings	12	469.00	415.57
	(II) Lease Liabilities		7.03	6.43
	(III) Trade Payables	13	-	38.74
	(IV) Other Financial Liabilities	14	-	-
	(B) Short Term Provisions	15	1.78	1.45
	(C) Other Current Liabilities	16	51.16	41.01
	(D) Current Tax Liabilities (Net)		-	-
	Total Current Liabilities (C)		528.97	503.20
	Total Liabilities (D=B+C)		2,724.36	5,222.06
	Total Equity and Liabilities (A+D)		5,962.30	5,398.72

The Notes Are An Integral Part Of The Financial Statements
As Per Our Report Of Even Date

For V Ravi & Co.,
Chartered Accountants
Firm Reg No:006492S

Ramesh Kumar D
Partner
Membership No: 217139
UDIN: 25217139BMOSPE6798

Place: Hyderabad
Date : 29-05-2025

For And On Behalf Of The Board Of Directors
Arunjyoti Bio Ventures Limited

Sd/-
Pabbathi Badari Narayana Murthy
Wholetime Director
DIN:01445523

Sd/-
Vishal Nadimpalli
Wholetime Director Cum CFO
DIN:02745303

Sd/-
Swati Jain
Company Secretary

ARUNJYOTI BIO VENTURES LIMITED

Statement of Profit and Loss and Other Comprehensive Income for the Year ended Mar 31, 2025

Amount in Lakhs

	Note No.	For the year ended 31 March, 2025	For the year ended 31 March, 2024
I Continuing Operations			
Revenue From Operations	17	2,788.41	2,043.15
II Other Income	18	28.13	3.69
III Total Income		2,816.54	2,046.84
IV Expenses			
(A) Cost Of Material Consumed		-	-
(B) Purchase Of Stock In Trade		491.79	1,030.15
(C) Changes In Stock Of Finished Goods, Work-In Progress and Stock-In-Trade	19	30.68	(178.24)
(D) Employee Benefits	20	900.93	442.87
(E) Finance Cost	21	258.88	209.20
(F) Depreciation Expenses	22	304.59	201.34
(G) Impairment Expenses/Losses			
(H) Other Expenses	23	243.33	169.55
(I) Power & Fuel Expenses	24	620.44	301.81
Total Expenses (IV)		2,850.63	2,176.69
V Profit/(Loss) Before Share Of Profit/(Loss) Of Associates / Joint Ventures, Exceptional Items And Tax (III-IV)		(34.09)	(129.85)
VI Share of Profit/(Loss) of Associates			
Share of Profit/(Loss) of Joint Ventures			
VII Profit/(Loss) Before Exceptional Items And Tax		(34.09)	(129.85)
VIII Exceptional Itmes			
IX Profit Before Tax		(34.09)	(129.85)
X Tax Expenses :			
A. Current Tax		-	-
B. Deferred Tax		148.06	(97.63)
C. Mat Credit Return Back		-	2.67
XI Profit/(Loss) For The Year From Continuing Operations (IX-X)		(182.15)	(34.89)
Discontinued Operations			
XII Profit/(Loss) from Discontinued Operations		-	-
XIII Tax Expense of Discontinued Operations		-	-
XIV Profit/(Loss) From Discontinued Operations (XII +XIII)			
XVII Profit/(Loss) For The Year (XI+XIV)		(182.15)	(34.89)
XVIII Other Comprehensive Income(OCI)			
A (I) Items That Will Not Be Recycled To Profit Or Loss		-	-
B (I) Items That May Be Reclassified To Profit Or Loss		-	-
Total Other Comprehensive Income		-	-
XIX Total Comprehensive Income For The Year (XI+ XVIII)		(182.15)	(34.89)
XX. Earning Per Equity Share (For Continuing Operations)			
(I) Basic		(0.10)	(1.68)
(II) Diluted.		(0.10)	(1.68)
XXI. Earnings Per Equity Share (For Discontinued Operation):			
(I) Basic		-	-
(II) Diluted.		-	-
Earnings Per Equity Share			
XXII. (For Continued And Discontinued Operation):			
(I) Basic		(0.10)	(1.68)
(II) Diluted.		(0.10)	(1.68)

The Notes Are An Integral Part Of The Financial Statements
As Per Our Report Of Even Date

For V Ravi & Co.,
Chartered Accountants
Firm Reg No:006492S

Ramesh Kumar D
Partner
Membership No: 217139
UDIN: 25217139BMOSPE6798

Place: Hyderabad
Date : 29-05-2025

For And On Behalf Of The Board Of Directors
Arunjyoti Bio Ventures Limited

Sd/-
Pabbathi Badari Narayana Murthy
Wholetime Director
DIN:01445523

Sd/-
Vishal Nadimpalli
Wholetime Director Cum CFO
DIN:02745303

Sd/-
Swati Jain
Company Secretary

ARUNJYOTI BIO VENTURES LIMITED

Statement of Audited Cash Flows

Amount in Lakhs

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Cash Flows from Operating Activities		
Profit/(Loss) Before Tax	(34.09)	(129.85)
Adjustment for:		
Finance Costs	258.88	209.20
Interest Income	(28.13)	(3.69)
Depreciation and Amortisation Expenses	304.59	201.34
Operating Profit Before Working Capital Changes	501.24	276.99
Movements in Working Capital:		
Trade Receivables	(123.38)	(194.84)
Inventories	30.65	(204.52)
Other Current Assets	(180.71)	(150.43)
Other Non Current Assets	(26.36)	994.50
Trade Payables	(38.74)	38.74
Provisions	0.33	1.45
Other Payables	-	(19.95)
Other Current Liabilities	(18.01)	16.88
Other Financial Liabilities	-	(128.00)
Cash Flows Generated From Operating Activities	145.03	630.81
Income-Taxes Paid		-
Net Cash Flows Generated From Operating Activities	145.03	630.81
Cash Flows From Investing Activities		
Purchase Of Property, Plant And Equipment	(587.21)	(2,261.56)
Interest Received	28.13	3.69
Net Cash Used In Investing Activities	(559.08)	(2,257.87)
Cash Flows From Financing Activities		
Proceeds From Issue Of Share Capital,Net Of Expenses	3,243.44	-
Proceeds From/(Repayment Of) Long-Term Borrowings	(2,566.89)	1,432.62
Proceeds From/(Repayment Of) Short-Term Borrowings	53.43	415.57
Interest Paid	(258.88)	(209.20)
Repayment Of Principle Portion Of Lease Liability	(6.43)	(5.88)
Net Cash Used In Financing Activities	464.68	1,633.12
Net Change In Cash And Cash Equivalents	50.63	6.06
Cash And Cash Equivalents At The Beginning Of The Year	8.59	2.52
Cash And Cash Equivalents At The End Of The Year	59.21	8.59

For V Ravi & Co.,
Chartered Accountants
Firm Reg No:006492S

Ramesh Kumar D
Partner
Membership No: 217139
UDIN: 25217139BMOSPE6798

Place: Hyderabad
Date : 29-05-2025

For And On Behalf Of The Board Of Directors
Arunjyoti Bio Ventures Limited

Sd/-
Pabbathi Badari Narayana Murthy
Wholetime Director
DIN:01445523

Sd/-
Vishal Nadimpalli
Wholetime Director Cum CFO
DIN:02745303

Sd/-
Swati Jain
Company Secretary

ARUNJYOTI BIO VENTURES LIMITED

Corporate Information:

ARUNJYOTI BIO VENTURES LIMITED ("the Company") was incorporated in India in the year 1986 having its Registered office at Plot No. 6th Floor-604B, Jain Sadhguru Capital Park, Beside Image Gardens, Madhapur, Shaikpet Hyderabad - 500081, Telanagana.

Disclosure of Significant Accounting Policies:

1. Basis for Preparation of Financial Statements:

a) Compliance with Indian Accounting Standards (Ind AS)

The Ind AS financial statements have been prepared in accordance with Indian Accounting Standards (Ind AS) as per the Companies (Indian Accounting Standards) Rules, 2015 notified under section 133 of the Companies Act, 2013.

The Ind AS financial statements have been prepared on the historical cost basis except for certain instruments that are measured at fair values at the end of each reporting period, as explained in the accounting policies below.

Accordingly, the Company has prepared these Financial Statements which comprise the Balance Sheet as at 31 March, 2025, the Statement of Profit and Loss for the year ended 31 March 2025, the Statement of Cash Flows, Statement of Changes in Equity for the year ended 31 March 2025 and accounting policies and other explanatory information (together hereinafter referred to as 'Ind AS Financial Statements' or 'financial statements').

These financial statements are approved by the Board of Directors on 29-05-2025.

b) Basis of Preparation of financial statements

The separate financial statements have been prepared in accordance with Indian Accounting Standards (Ind AS) under historical cost convention on accrual basis as per the provisions of Companies Act 2013.

- Financial instruments – measured at fair value;
- Assets held for sale—measure daft air value less cost of sale;
- Plan assets under defined benefit plans—measure daft air value

- Employee share-based payments—measure fair value
- Biological assets—measure fair value
- In addition, the carrying values of recognized assets and liabilities, designated as hedged items in fair value hedges that would otherwise be carried at cost, are adjusted to record changes in the fair values attributable to the risks that are being hedged in effective hedge relationship.

Current and Non-Current Classification:

The Company presents assets and liabilities in the balance sheet based on current / non-current classification. An asset is classified as current when it satisfies any of the following criteria: it is expected to be realized in, or is intended for sale or consumption in, the Company's normal operating cycle. It is held primarily for the purpose of being traded;

- It is expected to be realized within 12 months after the reporting date; or
- It is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date.
- All other assets are classified as non-current.
- A liability is classified as current when it satisfies any of the following criteria:
 - It is expected to be settled in the Company's normal operating cycle;
 - It is held primarily for the purpose of being traded
 - It is due to be settled within 12 months after the reporting date; or the Company does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification
- All other liabilities are classified as non-current

c) Use of estimates and judgment

The preparation of the financial statements in conformity with Ind AS, management has made judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

ARUNJYOTI BIO VENTURES LIMITED

This note provides an overview of the areas where there is a higher degree of judgment or complexity. Detailed information about each of these estimates and judgments is included in relevant notes together with information about the basis of calculation.

The areas involving critical estimates or judgments are

S. No	Name of the estimate	Note No	Remarks
1	Fair value of unlisted equity securities	Not applicable	No unlisted equity shares are held by the company during the current financial year
2	Goodwill impairment	Not applicable	No amount provided during the current Financial year
3	Useful life of intangible asset	Not Applicable	No intangible assets held by the company for the current financial year
4	Measurement of contingent liabilities and contingent purchase consideration in a business combination	Not applicable	Contingent transactions are recognized based on happening contingent event. No contingent liabilities for the report
5	Current tax expense and current tax payable	Note No.7	As per the Ind AS.12
6	Deferred tax assets for carried forward tax losses	Note No.7	As per the Ind AS.12
7	Impairment of financial assets	Note No.1.3	As per Ind AS 16

d. Standards issued but not effective (based on Exposure drafts available as on date)

The amendments are proposed to be effective for reporting periods beginning on or after 1 April 2021.

i). Issue of Ind AS 117–Insurance Contracts:

Ind AS 117 supersedes Ind AS 104 Insurance contracts. It establishes the principles for the recognition, measurement, presentation and disclosure of insurance contracts within the scope of the standard. Under the Ind AS 117 model, insurance contract liabilities will be calculated as the present value of future insurance cash flows with a provision for risk.

Application of this standard is not expected to have any significant impact on the Company's financial statements.

Amendments to existing Standards

Ministry of Corporate Affairs has carried out amendments of the following accounting standards:

1. Ind AS 103 – Business Combination - Nil
2. Ind AS 1, Presentation of Financial Statements and Ind AS 8, Accounting Policies, Changes in Accounting Estimates and Errors
3. Ind AS 40 – Investment Property - Nil

The Company is in the process of evaluating the impact of the new amendments issued but not yet effective.

2. Significant accounting policies:

A summary of the significant accounting policies applied in the preparation of the financial statements is as given below. These accounting policies have been applied consistently to all the periods presented in the financial statements.

2.1 Ind AS 105: Non-Current Assets held for Sale or Discontinued Operations:

This standard specifies accounting for assets held for sale, and the presentation and disclosure for discontinued operations:

- (a) Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less cost to sell, and depreciation on such assets to cease; and
- (b) Assets that meet the criteria to be classified as held for sale to be presented separately in the balance sheet and the results of discontinued operations to be presented separately in the statement of profit and loss.

ARUNJYOTI BIO VENTURES LIMITED

S. No	Particulars of Disclosures	As at 31 st March 2025 (Rs.)	As at 31 st March 2024 (Rs.)
1	A Description of Non-Current Asset (Disposal group)	-	-
2	a description of the facts and circumstances of the sale, or leading to the expected disposal, and the expected manner and timing of that disposal	-	-
3	the gain or loss recognized in accordance with paragraphs 20–22 and, if not separately presented in the statement of profit and loss, the caption in the statement of profit and loss that includes that gain or loss	-	-

2.2 Ind AS 106: Exploration for Evolution of Mineral resources:

This standard specifies the financial reporting for the exploration for evaluation of mineral resources. In particular, this standard requires:

- a. Limited improvements to existing accounting practices for exploration and evaluation of expenditures
- b. Entities that recognize exploration and evaluation of assets to assess such assets for impairment in accordance with this standard and measure any impairment.

Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for the evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation of assets recognized.

This Ind AS 106 not applicable, the company is in the business of Co-packer in beverage industry. Hence this Ind AS does not have any financial impact on the financial statements of the company.

2.3 Ind AS-16: Property, Plant and Equipment:

Property, Plant and Equipment are stated at cost less accumulated depreciation.

ARUNJYOTI BIO VENTURES LIMITED

Cost of an item of property, plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.

The cost of a self-constructed item of property, plant and equipment comprises the cost of materials and direct labor, any other costs directly attributable to bringing the item to working condition for its intended use, and estimated costs of dismantling and removing the item and restoring the site on which it is located.

Property, plant and equipment which are significant to the total cost of that item of Property Plant and Equipment and having different useful life are accounted for as separately.

Gains or losses arising from derecognition of property, plant and equipment are measured as the difference between the net disposal proceeds and carrying amount of the asset is recognized in the statement of profit or loss when the asset is derecognized.

Depreciation on Property Plant and Equipment is provided on Straight line method. Depreciation is provided based on useful life as prescribed under part C of the schedule II of the Companies act, 2013.

S.No	Asset	Useful life (in Years)
1	Plant and Machinery	3-60
2	Electrical Installations	2-40
3	Buildings	3-17
4	Computers	3-10
5	Office Equipment	2-20
6	Furniture & Fixtures	3-15
7	Vehicles	5-20

Depreciation on additions (disposals) is provided on a pro-rata basis i.e. from (upto) the date on which asset is ready for use (disposed of).

Impairment

Property Plant and Equipment are evaluated for recoverability whenever events or changes in circumstances indicate that their carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less cost of disposal

and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows which are largely independent of the cash inflows from other assets or groups of assets (cash-generating units).

2.4 Impairment Assets (Ind AS 36)

The Company's non-financial assets, other than deferred tax assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated.

For impairment testing, assets that do not generate independent cash inflows are grouped together into cash-generating units (CGUs). Each CGU represents the smallest group of assets that generates cash inflows that are largely independent of the cash inflows of other assets or CGUs.

The recoverable amount of a CGU (or an individual asset) is the higher of its value in use and its fair value less costs to sell. Value in use is based on the estimated future cash flows, discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the CGU (or the asset).

An impairment loss is recognized if the carrying amount of an asset or CGU exceeds its estimated recoverable amount. Impairment losses are recognised in the statement of profit and loss. Impairment loss recognised in respect of a CGU is allocated first to reduce the carrying amount of any goodwill allocated to the CGU, and then to reduce the carrying amounts of the other assets of the CGU (or group of CGUs) on a pro rata basis.

The books of accounts of the company doesn't carry any impairment of assets during the reporting period, hence this accounting standard does not have financial impact on the financial statements of the company.

2.5 Intangible assets (Ind AS 38):

Intangible assets are amortized over the estimated useful lives and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortization period and the amortization method are reviewed at least at each financial year end. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset is accounted for by changing the amortization period or method, as appropriate, and are treated as change in accounting estimates. The

ARUNJYOTI BIO VENTURES LIMITED

amortization expense on intangible assets with finite useful lives is recognized in profit or loss.

The books of accounts of the company doesn't carry any Intangible assets during the reporting period, hence this accounting standard does not have financial impact on the financial statements of the company

2.6 Cash Flow Statement (Ind AS 7):

Cash flows are reported using the indirect method under Ind AS 7, whereby profit/(loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

a). Non-cash items: Nil

b). Changes in Liability Arising from Financing Activity

(In Lakhs)

Particulars	01-Apr-24	Cash Flow	31-Mar-25
		(Net)	
Current Borrowings	415.57	53.43	469.00
Non-current Borrowings	4,659.80	(2,566.89)	2,092.91
Total	5,075.37	-	2,561.91

2.7 Operating Cycle:

The Company has adopted its normal operating cycle as twelve months based on the nature of products and the time between the acquisition of assets for processing and their realization, for the purpose of current / non-current classification of assets and liabilities.

2.8 Capital Work in Progress

The Books of Accounts of Company doesn't carry Capital work-in-progress during the reporting period.

2.9 Investments:

Investments are classified as Non-Current and Current investments.

Investments, which are readily realisable and are intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as non-current investments.

Current investments are carried at lower of cost and fair value. Non-Current Investments are carried at cost less provision for other than temporary diminution, if any, in value of such investments.

The Books of Accounts of Company doesn't carry any Investments during the reporting period.

2.10 Effects of changes in foreign Rates (Ind AS 21):

Foreign currency transactions are recorded at the exchange rates prevailing on the dates when the relevant transactions took place. Exchange difference arising on settled foreign currency transactions during the year and translation of assets and liabilities at the yearend are recognized in the statement of profit and loss.

In respect of Forward contracts entered into to hedge risks associated with foreign currency fluctuation on its assets and liabilities, the premium or discount at the inception of the contract is amortized as income or expense over the period of contract. Any profit or loss arising on the cancellation or renewal of forward contracts is recognized as income or expense in the period in which such cancellation or renewal is made.

The company has not entered any foreign exchange transactions during the reporting period; hence this accounting standard does not have financial impact on the financial statements.

2.11 Borrowing Costs (Ind AS 23):

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for the intended use or sale.

Investment income earned on temporary investment of specific borrowings pending their expenditure on qualifying assets is recognized in statement of profit and loss.

Discounts or premiums and expenses on the issue of debt securities are amortized over the term of related securities are included within borrowing costs. Premiums payable on early redemptions of debt securities, in lieu of future costs, are recognized as borrowing costs.

All other borrowing costs are recognized as expenses in the period in which it is incurred.

2.12 Revenue Recognition (Ind AS 18-Revenues):

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognized:

- a) Sales Revenue is recognized on dispatch to customers as per the terms of the order. Gross sales are net of returns and applicable trade discounts and excluding GST billed to the customers.
- b) Subsidy from Government is recognized when such subsidy has been earned by the company and it is reasonably certain that the ultimate collection will be made.
- c) Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate. Interest income is included under the head "other income" in the statement of profit and loss.
- d) All other incomes are recognized based on the communications held with the parties and based on the certainty of the incomes.

2.13 Accounting for Government Grants and Disclosure of Government Assistance (Ind AS 20):

Government grants:

Government grants are not recognized until there is reasonable assurance that the Company will comply with the conditions attached to them and that the grants will be received.

Government grants are recognized in the Statement of Profit and Loss on a systematic basis over the years in which the Company recognizes as expenses the related costs for which the grants are intended to

compensate or when performance obligations are met.

Government grants, whose primary condition is that the Company should purchase, construct or otherwise acquire non-current assets and nonmonetary grants are recognized and disclosed as 'deferred income' under non-current liability in the Balance Sheet and transferred to the Statement of Profit and Loss on a systematic and rational basis over the useful lives of the related assets.

The benefit of a government loan at a below-market rate of interest and effect of this favorable interest is treated as a government grant. The loan or assistance is initially recognized at fair value and the government grant is measured as the difference between proceeds received and the fair value of the loan based on prevailing market interest rates and recognized to the income statement immediately on fulfillment of the performance obligations. The loan is subsequently measured as per the accounting policy applicable to financial liabilities.

The company has not received any Government Grants during the reporting period, hence this accounting standard does not have financial impact on the financial statements.

2.14 Inventories (Ind AS 2):

Inventories at the year-end are valued as under:

Raw Materials, Packing Material, Components, Consumables and Stores & Spares	At Cost as per First in First Out Method (FIFO)
--	---

- Cost of Material excludes duties and taxes which are subsequently recoverable.
- Stocks at Depots are inclusive of duty, wherever applicable, paid at the time of dispatch from Factories.
- Based on the information provided the difference between physical verification and valuation of the of inventories are charged to the profit and loss account.

2.15 Trade Receivables – Doubtful debts:

Provision has not made in the Accounts for Debts/Advances which is in the opinion of Management, no provision has been recognized in the Profit and Loss Account for the year ended 31.03.2025.

2.16 Retirement and other Employee Benefits (Ind AS 19):

Retirement benefit in the form of provident fund is a defined contribution scheme. The Company has no obligation, other than contribution payable to the provident fund. The Company recognizes contribution payable to the provident fund scheme as expenditure, when an employee renders related service.

The Company has not conducted an actuarial valuation of the gratuity liability at the end of the reporting period, as required under Ind AS 19. The standard mandates that the defined benefit obligation be measured using the projected unit credit method, based on actuarial assumptions, at each reporting date. Failure to perform such actuarial valuation results in incorrect measurement and recognition of the gratuity liability and related expenses, leading to non-compliance with the recognition, measurement, and disclosure requirements of Ind AS 19.

Accumulated leave, which is expected to be utilized within the next 12 months, is treated as short term employee benefit. The Company measures the expected cost of such absences as the additional amount that it expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

It has been noted that the Company is not complying with the requirements of Ind AS 19 in accounting for accumulated leave entitlements. The Company has not properly classified employee leave benefits between short-term and other long-term employee benefits based on the expected timing of their settlement. Additionally, for leave obligations expected to be settled beyond twelve months, the Company has not measured the liability using actuarial valuation as required by Ind AS 19. Furthermore, actuarial gains and losses arising from such valuation have not been recognized in the statement of profit and loss in the period in which they occur, as mandated by the standard.

2.17 Ind AS 116- Leases

The Company assesses whether a contract is or contains a lease at the inception of the contract. A contract is classified as a lease if it conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

a) As a Lessee

The Company applies the single lease accounting model for all leases, except for:

Short-term leases (lease term of 12 months or less), and Leases of low-value assets (such as small office equipment)

For these exempted leases, the Company recognises lease payments as an expense on a straight-line basis over the lease term.

For all other leases, the Company recognises a right-of-use (ROU) asset and a corresponding lease liability at the lease commencement date.

The ROU asset is initially measured at cost and subsequently depreciated on a straight-line basis over the shorter of the lease term or useful life of the asset. It is also adjusted for impairment losses, if any.

The lease liability is initially measured at the present value of future lease payments, discounted using the Company's incremental borrowing rate. Subsequently, it is measured at amortized cost using the effective interest method.

Lease liabilities are re-measured when there is a change in future lease payments arising from a change in an index or rate or a reassessment of the lease term. The corresponding adjustment is made to the carrying amount of the ROU asset.

b) Lease Term

The lease term includes the non-cancellable period of the lease and any periods covered by an option to extend or terminate the lease, if the Company is reasonably certain to exercise or not exercise those options.

c) Disclosure

The Company has applied the exemption available under Ind AS 116 for leases of low-value assets and leases with lease terms of 12 months or less.

The Company has assessed its lease contracts in accordance with Ind AS 116 and identified that it has a lease arrangement for premises with a monthly rental payment of ₹1,00,000. The lease does not qualify as a short-term lease or a low-value lease.

Accordingly, in compliance with Ind AS 116, the Company has recognized a right-of-use (ROU) asset and a corresponding lease liability at the lease commencement date. The ROU asset is initially measured at cost and is subsequently depreciated on a straight-line basis over the lease term. The lease liability is initially measured at the present value of lease payments, discounted using the Company's

incremental borrowing rate, and is subsequently measured at amortized cost using the effective interest method.

The Company remeasures the lease liability and makes corresponding adjustments to the ROU asset when there are changes in the lease term or in lease payments due to changes in indices or rates. The Company has fully complied with the recognition, measurement, and disclosure requirements of Ind AS 116 for this lease arrangement.

2.18 Insurance Claims:

Insurance Claims are accounted for on the basis of claims admitted/expected to be admitted and to the extent that the amount recoverable can be measured reliably and it is reasonable to expect ultimate collection.

2.19 Earnings per Share (Ind AS 33):

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Partly paid equity shares are treated as a fraction of an equity share to the extent that they are entitled to participate in dividends relative to a fully paid equity share during the reporting period. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, bonus element in a rights issue, share split, and reverse share split (consolidation of shares) that have changed the number of equity shares outstanding, without a corresponding change in resources.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

2.20 Provisions, Contingent Liabilities and Contingent Assets (Ind AS 37):

The Company recognized provisions when there is present obligation as a result of past event and it is probable that there will be an outflow of resources required to settle the obligation in respect of which a reliable estimate can be made. A disclosure for Contingent liabilities is made when there is a possible obligation or present obligations that may, but probably will not, require an outflow of resources. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent assets are neither recognized nor disclosed in the financial statements.

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Contingent Liabilities not provided for and commitments

(In Rupees)

Nature of Contingent Liability	March 31, 2025	March 31, 2024
i. Unexpired guarantees issued on behalf of the company by Banks for which the Company has provided counter guarantee	Nil	Nil
ii. Bills discounted with banks which have not matured	Nil	Nil
iii. Corporate Guarantees issued by Company on behalf of others to Commercial Banks & Financial Institutions	Nil	Nil
iv. Collateral Securities offered to Banks for the limit Sanctioned to others	Nil	Nil
v. Legal Undertakings given to Customs Authorities for clearing the imports	Nil	Nil
vi. Claims against the company not acknowledged as debts	Nil	Nil
a. Excise	Nil	Nil
b. Sales Tax	Nil	Nil
c. Service Tax	Nil	Nil
d. Income Tax	Nil	Nil
e. Civil Proceedings	Nil	Nil
f. Company Law Matters	Unascertainable	Unascertainable
g. Criminal Proceedings	Unascertainable	Unascertainable
h. Others	Nil	Nil
vii. Estimated amounts of contracts remaining to be executed on Capital Account and not provided for	Nil	Nil

2.21 Prior Period and Extraordinary and Exceptional Items:

- (i) All Identifiable items of Income and Expenditure pertaining to prior period are accounted through "Prior Period Items".
- (ii) Extraordinary items are income or expenses that arise from events or transactions that are clearly distinct from the ordinary activities of the enterprise and, therefore, are not expected to recur frequently or regularly. The nature and the amount of each extraordinary item be separately disclosed in the statement of profit and loss in a manner that its impact on current profit or loss can be perceived.

- (iii) Exceptional items are generally non-recurring items of income and expenses within profit or loss from ordinary activities, which are of such, nature or incidence.

2.22 Financial Instruments (Ind AS 107 Financial Instruments: (Disclosures)

I. Financial assets:

A. Initial recognition and measurement

All financial assets and liabilities are initially recognized at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities, which are not at fair value through profit or loss, are adjusted to the fair value on initial recognition.

a) Financial assets carried at amortized cost (AC)

A financial asset is measured at amortized cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

b) Financial assets at fair value through profit or loss (FVTPL)

A Financial asset which is not classified as AC or FVOCI are measured at FVTPL e.g. investments in mutual funds. A gain or loss on a debt investment that is subsequently measured at fair value through profit or loss is recognised in profit or loss and presented net in the Statement of Profit and Loss within other gains/(losses) in the period in which it arises.

c) Financial assets at fair value through other comprehensive income (FVTOCI)

A financial asset is measured at FVTOCI if it is held within a business model whose Objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

B. Investments in subsidiaries

The Company does not have any subsidiaries as at the reporting date.

Accordingly, the requirements relating to accounting for investments in subsidiaries at cost or fair value are not applicable for the year.

II. Financial Liabilities

A. Initial recognition

All financial liabilities are recognized at fair value.

B. Subsequent measurement

Financial liabilities are carried at amortized cost using the effective interest method. For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

2.23 Operating Segments (Ind AS 108)

Operating segment is a component of an entity:

- a. That engages in business activities from which it may earn revenues and incur expenses (including revenues and expenses relating to transactions with other components of the same entity).
- b. Whose operating results are regularly reviewed by the entity's chief operating decision maker to make decision about resources to be allocated to the segments and assess its performance, and
- c. For which discrete financial information is available.

The Company is engaged in a single line of business of providing co-packing services in the beverage industry. Hence IND AS 108 is not applicable.

2.24 Events After the Reporting Period (Ind AS-10)

Events after the reporting period are those events, favorable and unfavorable, that occur between the end of the reporting period and the date on which financial statements are approved by the Board of Directors in case of accompany, and, by the corresponding approving authority in case of any other entity for issue. Two types of events can be identified:

- a. Those that provide evidence of conditions that existed at the end of the reporting period (adjusting events after the reporting period) and

- b. Those that are indicative of conditions that arose after the reporting period (non-adjusting events after the reporting period).

An entity shall adjust the amounts recognized in its financial statements to reflect adjusting events after the reporting period.

2.25 Construction Contracts (Ind AS -11):

Construction contract is a contract specifically negotiated for the construction of an asset or a combination of assets that are closely interrelated or interdependent in terms of their design, technology, and function or their ultimate purpose or use.

The company does not have any construction contracts for the year ended.

2.26 Income Taxes (Ind AS 12)

Tax Expense for the period comprises of current and deferred tax.

- **Current Tax:**

The Company has incurred losses during the financial year and, accordingly, no provision for current income tax has been made in the books for the year ended [insert date]. As per the applicable provisions of the Income-tax Act, 1961, no taxable income arises for the current financial year, and therefore, no current tax liability is recognized.

- **Deferred Taxes:**

Deferred tax liabilities are recognized for all timing differences. Deferred tax assets are recognized for deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the Company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits.

At each reporting date, the Company re-assesses unrecognized deferred tax assets. It recognizes unrecognized deferred tax asset to the extent that it has become reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which such deferred tax assets can be realized.

The carrying amount of deferred tax assets are reviewed at each reporting date. The Company writes-down the carrying amount of deferred tax asset to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which deferred tax asset can be realized. Any such write-down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available.

2.27 Recent accounting pronouncements

The Ministry of Corporate Affairs (MCA) has issued the Companies (Indian Accounting Standards) (Amendment) Rules, 2024:

Ind AS 117 – Insurance Contracts, which replaces the interim Ind AS 104 and introduces comprehensive requirements on measurement and disclosures aligned with IFRS 17.

Amendments are made to Ind AS 101, 103, 105, 107, 109, 115, 116 which are necessary to align them with the newly issued to reflect the issuance of Ind AS 117, including scope adjustments, transition provisions and disclosure enhancements.

These changes are effective for accounting periods beginning on or after 1 April 2024.

The Company has assessed their impact and concluded that, they have no material effect on the financial statements.

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Note 1(a): Other Intangible Assets

Particular	computer Software	Patentents	Trade marks	Amount in Lakhs	
					Total
Cost/Deemed Cost:					
at 1st April 2019	-	-	-	-	-
Additions				-	-
Deletions	-	-			-
at 1st April 2022	0.00	0.00	0.00	0.00	0.00
Additions	0.00			0.00	0.00
Deletions	0.00	0.00			0.00
As at March 2023	0.00	0.00	0.00	0.00	0.00
Additions	0.00			0.00	0.00
Deletions	0.00	0.00			0.00
As at March 2024	0.00	0.00	0.00	0.00	0.00
Depreciation/Impairment					
at 1st April 2019	0.00	0.00	0.00	0.00	0.00
Depreciation for the year	0.00	0.00		0.00	0.00
Disposals					0.00
at 1st April 2022	0.00	0.00	0.00	0.00	0.00
Depreciation for the year	0.00	0.00		0.00	0.00
Disposals		0.00			0.00
Imapaitmenty	0.00	0.00		0.00	0.00
As at March 2023	0.00	0.00	0.00	0.00	0.00
Depreciation for the year	0.00	0.00		0.00	0.00
Disposals		0.00			0.00
Imapaitmenty	0.00	0.00		0.00	0.00
As at March 2024	0.00	0.00	0.00	0.00	0.00
Net Book Value					
As at March 2024	0.00	0.00		0.00	0.00
As at March 2023	0.00	0.00		0.00	0.00

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Note 3: Property Plant Equipment											
Asset	Gross Block			Depreciation			Net Block			Amount in Lakhs	
	As at 31-03-2024	Additions	Deletions/ Adjustments	Total	As at 01-04-2024	For the Period	Deletions/ Adjustments	Total	As at 31-03-2024	As at 31-12-2024	As at 30-06-2024
Land	51.52	04.20	0.00	55.72	0.00	0.00	0.00	0.00	55.72	55.72	55.72
Buildings	533.19	173.52	0.00	706.72	0.00	19.98	0.00	19.98	686.73	650.52	595.47
Plant & Machinery	2924.12	104.81	0.00	3028.94	0.00	209.58	0.00	209.58	2819.36	2848.90	2310.79
Electrical Installations	356.33	293.77	0.00	650.09	0.00	48.47	0.00	48.47	601.62	617.20	462.80
Lab Equipments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computers	08.06	02.41	0.00	10.47	0.00	03.40	0.00	03.40	07.07	07.73	08.61
Office Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Furniture & Fixtures	0.00	0.56	0.00	0.56	0.00	0.03	0.00	0.03	0.52	0.53	0.37
Vehicles	114.11	07.94	0.00	122.05	0.00	14.73	0.00	14.73	107.33	111.10	108.91
RO Asset	71.38	0.00	0.00	71.38	0.00	0.00	0.00	0.00	62.96	71.38	71.38
Accumulated Rights of Use Asset	-08.40	0.00	0.00	-08.40	0.00	0.00	0.00	0.00	-08.40	-08.40	-08.40
Deferred Tax Asset	97.63	0.00	0.00	97.63	0.00	0.00	0.00	0.00	-50.43	97.63	97.63
Total	4147.94	587.21	0.00	4735.15	0.00	296.19	0.00	296.19	4282.50	4462.31	4273.46
Previous Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Particular	Land	Buildings	Plant & Machinery	Electrical Installations	Lab Equipments	Computers	Office Equipment	Furniture & Fixtures	Vehicles	RO Asset	Accumulated Rights of Use Asset	Deferred Tax Asset	Total
Contributed Cost:													
at 1st April 2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Additions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deletions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
As at March 2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation for the year	51.52	83.19	36.33	38.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	416.94
As at March 2024	51.52	83.19	2924.12	386.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4169.94
Depreciation for the Year	0.00	19.98	209.58	48.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	286.19
Additions	04.20	173.52	104.81	293.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	567.21
Deletions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
As at March 2025	55.72	706.72	3028.94	650.09	0.00	10.47	0.00	0.00	122.05	71.38	0.00	97.63	4438.96
Depreciation/Impairment at 1st April 2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation for the year	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Impairment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
As at March 2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation for the year	0.00	11.70	148.49	25.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	192.84
Deposals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation/Impairment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
As at March 2024	0.00	11.70	148.49	25.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	192.84
Deposals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Impairment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
As at March 2025	0.00	19.98	209.58	48.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	286.19
Net Book Value													
As at March 2025	55.72	686.73	2819.36	601.62	0.00	07.07	0.00	0.52	107.33	71.38	0.00	97.63	4438.96
As at March 2024	51.52	92.49	2924.12	386.33	0.00	0.00	0.00	0.00	114.11	71.38	0.00	97.63	4136.24
As at March 2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
As at March 2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
As at March 2021	0.00	0.00	2924.12	386.33	0.00	0.00	0.00	0.00	0.00	71.38	0.00	97.63	4143.96
As at March 2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
As at March 2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Note 4: Trade Receivables

S.No	Particulars	As at Mar 31, 2025	As at Mar 31, 2024
A	Current:		
	Unsecured And Considered Good:		
	-From Related Party	0.00	0.00
	-From Others	281.40	273.12
	Income Accured And Due Account	115.11	0.00
	Total	396.50	273.12

Note 5: Income Taxes

S.No	Particulars	As at Mar 31, 2025	As at Mar 31, 2024
	A). Current Tax Liability		
	Opening Balance	0.00	-08.48
	Add: Current Tax Payble For The Year	0.00	0.00
	Less: Taxes Paid	0.00	-04.12
	Closing Balances	0.00	-04.36
	B). Current Tax Asset		
	Opening Balance	24.31	0.00
	Add: Taxes Paid/Tds Receivable	23.81	24.31
	Less: Current Tax Payable For The Year	0.00	0.00
	Closing Balances	48.11	24.31
	Total (A+B)	48.11	19.95
	C). Deffered Tax Asset		
	Deffered Tax Asset - (A)	0.00	0.00
	Book Profit Is Less Than Taxable Profit - Depreciation	296.19	97.00
	Sub Total (A)	296.19	97.00
	Deffered Tax Liability- (B)		
	On Written Down Value Of Fixed Assets	0.00	0.00
	Others	0.00	0.00
	Sub Total (B)	0.00	0.00
	Total (A-B)	296.19	97.00

Note 7: Other Non Current Assets

S.No	Particulars	As at Mar 31, 2025	As at Mar 31, 2024
A	Security Deposits:		
	— Government Authorities	66.88	45.14
	— Bank Deposit For Hypothication	82.34	77.72
	— Other Advances	0.35	0.35
	Total Of Other Non-Current Assets	149.58	123.22

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Note 8: Inventories

S.No	Particulars	As at Mar 31, 2025	As at Mar 31, 2024
1	Finished Goods	0.00	265.74
2	Consumables & Stores And Spares	262.36	0.98
Total Inventories		262.36	266.72

Notes 8.1: Disclosure Of Inventories Pledged As Security For Liabilities As Follows

S.No	Particulars	Carrying Amount Rs.	Carrying Amount Rs.
A	As At 31st March 2025		
a	Consumables & Stores And Spares	262.36	
Total Inventories		262.36	-

Note 9: Cash And Cash Equivalents

S.No	Particulars	As at Mar 31, 2025	As at Mar 31, 2024
1	Cash And Cash Equivalents (Note 10.1)	18.03	05.18
2	Bank Balances Other Than Cash And Cash Equivalents	41.18	03.41
Total Cash And Cash Equivalents		59.21	08.59

Notes:

1. In the Balance sheet Cash comprises cash and demand deposits.
2. Cash equivalents are held for the purpose of short term cash commitments rather than for investment or other purpose

Note 9.1: Cash And Cash Equivalents

S.No	Particulars	As at Mar 31, 2025	As at Mar 31, 2024
	Bank And Cash Balances		
	<u>On Current Accounts:</u>		
1	Banks	41.18	03.41
2	Cheques/Drafts On Hand	0.00	0.00
3	Cash On Hand	18.03	05.18
Total Cash And Cash Equivalents		59.21	08.59

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Note 10: Other Current Assets

S.No	Particulars	As at Mar 31, 2025	As at Mar 31, 2024
	Other Current Assets		
1	Capital Advances:		
	Advance To Related Parties For Purchase Of Factory Land	306.95	0.00
2	Other Advances:		
	Gst Input	239.43	506.91
	Interest Receivable	0.00	0.00
	Advances To Employees	0.37	0.00
	Advance To Suppliers/Others	166.85	25.99
	Total Of Other Current Assets	713.60	532.89

Note 11: Equity Share Capital

A. Equity share capital

Particulars	As at Mar 31, 2025		As at Mar 31, 2024	
	No. of Shares	Amount in Lakhs	No. of Shares	Amount in Lakhs
Authorised				
Equity Shares Of Rs. 10 Each	1900.00	1900.00	35.00	350.00
Issued				
Equity Shares Of Rs. 10 Each	1863.81	1863.81	20.71	207.09
Subscribed And Paid-Up				
Equity Shares Of Rs. 10 Each Fully Paid-Up	1863.81	1863.81	20.71	207.09
Total	1863.81	1863.81	20.71	207.09

*2070900 shares of Rs. 10 each allotted as fully paid up pursuant to contract without payment being received in cash.

B. Reconciliation of the number of equity shares outstanding and the amount of share capital

Particulars	As at Mar 31, 2025		As at Mar 31, 2024	
	No. of Shares	Amount	No. of Shares	Amount
Equity Shares				
Shares Outstanding At The Beginning Of The Year				
Shares Outstanding At The Beginning Of The Year	20.71	207.09	20.71	207.09
Add: Issued During The Year For Cash	1656.72	1656.72	0.00	0.00
Add: Shares Issued At Esop Trust	0.00	0.00	0.00	0.00
Shares Outstanding At The End Of The Year	1677.43	1863.81	20.71	207.09

C. Terms / Rights Attached To Equity Shares

The Company Has One Class Of Equity Shares Having A Par Value Of Rs.10 Per Share. Each Shareholder Is

D. Shares Reserved For Issue Underwriter Options

E. Detail Of Rights Issues

F. Details Of Shares Held By Holding/Ultimatley Holding Company

G. Details Of Shares Issued For Consideration Other Than Cash

H. Shares In The Company Held By Each Shareholder Holding More Than 5 Percent

Name Of The Shareholder	As at Mar 31, 2025		As at Mar 31, 2024	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Pabbathi Badari Narayana Murthy	358.76	19.25%	03.73	18.02%
Pabbathi Dathvik	430.05	23.07%	05.31	25.64%
P S R M Lakshmi Prasanna	99.05	5.31%	01.10	5.31%

*Includes 10 Equity Shares Of Rs. 10 Each Fully Paid Up Held By Nominee.

ARUNJYOTI BIO VENTURES LIMITED

Note 11.1 Other Equity

Particulars	As at Mar 31, 2025	As at Mar 31, 2024
<u>Capital Reserve:</u>		
Balance At The Beginning Of The Year	23.34	23.34
Add: Addition During The Year	0.00	0.00
Balance At The End Of The Year	23.34	23.34
<u>Securities Premium:</u>		
Balance At The Beginning Of The Year	0.00	0.00
Add: Securities Premium On Shares Issued During The Year	1656.72	0.00
Balance At The End Of The Year	1656.72	0.00
<u>Retained Earnings</u>		
Balance At The Beginning Of The Year	-53.77	-18.88
Add: Addition During The Year	-182.15	-34.89
Less: Transfers	-70.00	0.00
Balance At The End Of The Year	-305.92	-53.77
Total Other Equity	1374.13	-30.43

Note 12: Borrowings

S.No	Particulars	As at Mar 31, 2025	As at Mar 31, 2024
	<u>Non-Current:</u>		
1	Term Loans:		
i	Secured		
ii	Loan From Axis Bank	1938.82	2215.32
iii	Vehicle Loan-Cars	85.32	90.23
iv	Loans From Related Companies	68.77	2354.25
	Total	2092.91	4659.80
	<u>Current:</u>		
1	Term Loans:	0.00	0.00
i	Secured		
	Loan From Axis Bank	0.00	110.80
	Vehicle Loan-Cars	0.00	06.34
ii	From Banks	0.00	0.00
iii	Working Capital	469.00	298.43
	Total	469.00	415.57

Disclores Regarding Borrowings

S.No	Particulars	As at Mar 31, 2025	As at Mar 31, 2024
	Non Current		
	Term Loans		
	From Banks		
	Interest-free sales Tax deferral loan from state Govt.		

ARUNJYOTI BIO VENTURES LIMITED

S.No	Particulars	As at Mar 31, 2025	As at Mar 31, 2024
	Current Secured		
	Term Loans		
	From Banks		
	Interest-free sales Tax deferral loan from state Govt.		
	Unsecured		
	Unsecured loans from individuals other than Banks		

Note 13: Trade Payables

S.No	Particulars	As at Mar 31, 2025	As at Mar 31, 2024
	Current:		
A	Trade Payables		
	Dues To Micro, Small And Medium Enterprises	0.00	0.00
	Dues To Other Than Micro, Small And Medium Enterprises	0.00	38.74
	Sub Total	0.00	0.00
	Total	0.00	38.74

Note: Dues To Micro And Small Enterprises - As Per Micro, Small And Medium Enterprises Development Act, 2006 ('Msmed' Act) This Information Has Been Determined To The Extent Such Parties Have Been Identified On The Basis Of Information Available With The Company

S.No	Particulars	As at Mar 31, 2025	As at Mar 31, 2024
	Principal Amount Remaining Unpaid To Any Supplier As At The End Of The Year.	0.00	0.00
	Amount Of Interest Due Remaining Unpaid To Any Supplier As At The End Of The Year	0.00	0.00
	Amount Of Interest Paid Under Msmed Act, 2006 Along With The Amounts Of The Payment Made To The Supplier Beyond The Appointed Day During The Year.	0.00	0.00
	Amount Of Interest Due And Payable For The Period Of Delay In Making Payment (Where The Principal Has Been Paid But Interest Under The Msmed Act, 2006 Not Paid)	0.00	0.00
	Amount Of Interest Accrued And Remaining Unpaid At The End Of Year.	0.00	0.00
	Amount Of Further Interest Remaining Due And Payable Even In The Succeeding Year	0.00	0.00
	Total		

Note 14: Other Financial Liabilities

S.No	Particulars	As at Mar 31, 2025	As at Mar 31, 2024
	Current		
1	Current Maturities Of Long Term Borrowings	0.00	0.00
2	Current Maturities Of Finance Lease Obligation	0.00	0.00
3	Investor Endowment Protection Fund	0.00	0.00
4	Others:		
	Total	0.00	0.00

ARUNJYOTI BIO VENTURES LIMITED

Note 15: Provisions

S.No	Particulars	As at Mar 31, 2025	As at Mar 31, 2024
	Current:		
	A). Provision For Employee Benefits		
	For Provident Fund	01.51	01.23
	For Esi	0.27	0.23
	For Professional Tax	0.00	0.00
	B). Others		
	Service Warranties	0.00	0.00
	Statutory Dues	0.00	0.00
	Legal Claims	0.00	0.00
	Total	01.78	01.45

Note 16: Other Current Liabilities

S.No	Particulars	As at Mar 31, 2025	As at Mar 31, 2024
	A). Revenue Received In Advance		
	Advances From Customers	0.00	0.00
	B). Other Payables		
	Tds Payable	07.34	11.35
	Provision For Employee Benefit Expenses	30.62	26.45
	Directors' Remuneration Payable	08.00	0.00
	Audit Fee Payable	05.21	03.21
	Total	51.16	41.01

Note 17: Revenue From Operations

S.No	Particulars	As at Mar 31, 2025	For the year ended March 31, 2024
A	Revenue From Contracts With Customers Disaggregated Based On Nature Of Product Or Services		
	Revenue From Sale Of Products		
	A). Sale Of Manufactured Goods	0.00	0.00
	B). Stock In Trade	568.65	849.59
	Net Revenue	568.65	849.59
	Revenue From Jobwork		
	A). Sale Of Services-Jobwork Charges	2042.31	1044.49
	B). Other Services	177.45	149.07
	Sub total	2219.76	1193.56
	Total Revenue From Operations	2788.41	2043.15

C1 Terms conditions on performance warranty

C2 Credit period

C3 The Company does not have any remaining performance obligation as contracts entered for sale of goods are for a shorter duration. There are no contracts for sale of services wherein, performance obligation is unsatisfied to which transaction price has been allocated.

ARUNJYOTI BIO VENTURES LIMITED

Note 18: Other Income

S.No	Particulars	As at Mar 31, 2025	For the year ended March 31, 2024
	Interest Income		
	A). Interest Income On Financial Assets Fair Valued Through Other Comprehensive Income	28.13	03.69
	Total	28.13	03.69

Note 19: Changes In Inventories Of Finished Goods, Work-In-Progress And Stock-In-Trade

S.No	Particulars	As at Mar 31, 2025	For the year ended March 31, 2024
	Opening Balance	0.00	0.00
	Finished Goods	265.74	0.00
	Work In Progress	0.00	0.00
	Firewood	26.28	88.48
	Spares And Consumables	0.98	0.00
	Inventories At The Beginning Of The Year	293.01	88.48
	Closing Balance		
	Finished Goods	0.00	265.74
	Work In Progress	0.00	0.00
	Stock In Trade (Including Goods In Transit)	0.00	0.00
	Spares And Consumables	262.36	0.98
	Total Closing Balance	262.36	266.72
	Total Changes In Inventories Of Finished Goods, Work- Inprogress And Stock-In-Trade	30.65	-178.24

Note 20: Employee Benefits

S.No	Particulars	As at Mar 31, 2025	For the year ended March 31, 2024
	Managerial Remuneration	121.76	0.00
	Salaries, Wages, Bonus Etc.	732.60	420.94
	Contribution To P.F, E.S.I And Other Statutory Funds	13.97	02.64
	Staff Welfare Expenses	32.60	19.30
	Total Employee Benefits	900.93	442.87

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Note 21: Finance Cost

S.No	Particulars	As at Mar 31, 2025	For the year ended March 31, 2024
	Interest And Finance Charges On Financial Liabilities Carried At Amortised Cost		
	A). Interest On Bank Borrowings	251.69	195.73
	B). Other Interest Expenses(Bank Charges)	01.61	07.35
	Interest On Lease Liability	05.57	
	Less: Amount Capitalised		
	Total Interest On Financial Liabilities Carried At Amortised Cost	258.88	203.08
	Total Finance Cost	258.88	203.08

Note 22: Depreciation And Amortisation Expenses

S.No	Particulars	As at Mar 31, 2025	For the year ended March 31, 2024
	Depreciation On Plant, Property And Equipment	296.19	192.94
	Depreciation On Rou Asset	08.40	
	Total Depreciation And Amortisation Expenses	304.59	192.94

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Note 23: Other Expenses

S.No	Particulars	As at Mar 31, 2025	For the year ended March 31, 2024
	Statutory Audit Fee	01.13	01.00
	Internal Audit Fee	01.60	0.60
	Advertisement & Business Promotion Expenses	0.60	01.40
	Insurance Charges	03.56	05.29
	Repairs & Maintenance	56.38	29.23
	Stock Exchange Listing Charges	01.70	06.25
	Travelling & Conveyance Expenses	15.15	19.82
	Roc & Bse Charges	05.49	0.77
	Printing & Stationery	03.52	02.81
	Rent	16.90	22.17
	Telephone Expense & Postage	01.40	0.92
	Frieght, Loading And Unloading Charges	44.64	52.09
	Other General Expenses	17.19	06.00
	Licences Registrations & Renewals	07.30	12.60
	Software Charges	03.36	0.00
	Cst & Vat Paid	0.00	0.00
	Professional And Consultancy	15.82	02.80
	Vehicle Repairs And Maintenance	01.68	03.11
	Interest On Tds & Income Tax	0.16	01.31
	Rates & Taxes	01.59	0.00
	Sitting Fee	03.85	01.39
	Rights Issue Exp	38.49	0.00
	Land Development	01.80	0.00
	Total	243.33	169.55

Note 24: Power & Fuel Expenses

S.No	Particulars	As at Mar 31, 2025	For the year ended March 31, 2024
	Electricity, Diesel, Firewood Charges	620.44	301.81
	Total	620.44	301.81

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29. Related Party Disclosures (Ind AS 24):

Related Party disclosures required as per Accounting Standard (Ind AS-24) on “Related Party disclosures” issued by the Institute of Chartered Accountants of India, are as below:

a) Names of related parties and the Description of Relationship:

S. No	Name	Designation	
(i)	Subsidiary companies	Nil	
(ii)	Key Management Personnel		
	Pabbathi Badari Narayana Murthy	Whole-time Director	
	Srikar Ranga	Director	
	Vijaya Rama Lakshamana Murthy Mylavarapu	Director	
	Nadimpalli Vishal	Whole-time Director	
	Dhanalakshmi Guntaka	Director	
	Dathvik Pabbathi	Whole-time Director	
(iii)	Associate Companies		
	I. Msrn International Trading Private Limited	Common director	Pabbathi Badari Narayana Murthy
	II. Pasura xpress LLP	Designated partner	
	III. Miryalguda Rice Industries Pvt Ltd	Common director	Srikar Ranga
	IV. Rsv Rice Industries Private Limited	Common director	
	V. Miryalguda Chitfunds Private Limited	Common director	
	VI. Rsv Commodities Private Limited	Common director	
	VII. Srikar Rice and Solvent Industries Private Limited	Common director	
	VIII. Vagdevi Food Products Private Limited	Common director	Vijaya Rama Lakshamana Murthy Mylavarapu Dhanalakshmi Guntaka
	IX. Consocia Advisory Private Limited	Common director	
	X. Sigachi Industries Limited	Common director	

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b) Related Party Transactions during the year:

Particulars	Nature of transaction	Opening Balance	Debit	Credit	Closing
Pabbathi Badari Narayana Murthy CC	Sundry creditors	9,91,210.67 Cr	11,24,932.27	7,68,820.94	6,35,099.34 Cr
Pabbathi Badari Narayana Murthy Loan	Unsecured loan	14,68,53,252.00 Cr	14,68,53,252.00	-	-
Pabbathi Badari Narayana Murthy	Sundry Debtor	8,85,043.00 Dr	1,92,036.31	10,36,215.00	40,864.31 Dr
Vishal Namdimpalli	Sundry creditors	45,00,000.00 Cr	-	-	45,00,000.00 Cr
MSRM International trading pvt. Ltd	Sundry creditors	6,80,270.00 Cr	-	11,02,946.15	17,83,216.15 Cr
Pabbathi Dathvik	Sundry creditors	5,19,91,000.00 Cr	5,20,32,000.00	41,000.00	-
Pabbathi Dathvik	Advance for purchase of Land / godown	-	1,50,00,000.00	-	1,50,00,000.00 Dr
Pabbathi Dathvik	Office rent	19,35,301.00 Cr	35,75,000.00	8,82,000.00	-7,57,699.00 Cr
Pabbathi Siva Ratna Mahalakshmi Prasanna	Advance for purchase of Land/ godown	-	1,50,00,000.00	-	1,50,00,000.00 Dr
Pabbathi Siva Ratna Mahalakshmi Prasanna	Office rent	7,56,000.00 Cr	15,75,000.00	8,82,000.00	63,000.00 Cr
Pabbathi Siva Ratna Mahalakshmi Prasanna Loan	Unsecured loan	2,79,39,885.00 Dr	64,50,000.00	3,43,89,885.00	-
Pasura Xpress LLP	Sundry creditors	27,424.86 Cr	47,26,444.00	47,26,444.00	27,424.86 Cr

30. Consolidated and Separate Financial Statement (Ind AS 27):

The company has no subsidiary companies for the current reporting period. Hence consolidate and separate financial statement are not applicable.

31. Investments in Associates (Ind AS 28):

The company has not made any investments in any of its associates during the reporting period. This accounting standard has no financial impact on the financial statements for the current reporting period.

32. Interest in Joint Ventures (Ind AS 31):

The company has no interest in any Joint ventures. This accounting standard has no financial impact on the financial statements for the current reporting period.

33. Derivative instruments and un-hedged foreign currency exposure:

- a) There are no outstanding derivative contracts as at March 31, 2025 and March 31, 2024.
- b) Particulars of Un-hedged foreign currency exposure is: Nil

34. Secured Loans:

The company has availed secured term loans and working capital loans from Axis bank by offering primary/ Collateral security of company's factory land and machinery, current assets of the company and assets owned by Director Pabbathi Badari Narayana Murthy & his spouse smt. Pabbathi Siva ranta Mahalakshmi prasanna the details are as under:

- Term loan I & Term loan II: Total limits: Rs. 2400 Lakhs and outstanding as on 31.03.2025 is Rs. 1938 Lakhs.
- Working capital Cash credit limit is Rs. 500 Lakhs and outstanding as on 31.03.2025 is Rs. 469 Lakhs.

Primary securities offered to bank:

- Entire current assets of the company.
- EM of factory land and building to the extent of 2.425 acres at SY No's 36/34/B, Kallem village, Lingala Ghanput Mandal, Janagoan Dst, Telangana, Pincode: 506201 owned by Arun jyoti Bio Ventures limited and Pabbathi Siva Ranta Mahalakshmi Prasanna.
- EM of factory land and building to the extent of 3.53 acres at Annadevarapet village, Tallapudi Mandal, East Godavari dst., Andhrapradesh in the name of Arunjyoti Bio ventures Limited.

Collateral securities offered to bank:

- Extension of EM on the commercial property flat No 604B, 6th floor, Jain sadguru capital park, Image Gardens road, Madhapur, Hyderabad owned by Pabbathi Siva ranta Malakshmi prasanna and Pabbathi Dhatvik.

ARUNJYOTI BIO VENTURES LIMITED

- Em of residential flat No: 500, 5th floor, Burlingame building, Sy No: 1009/B, Kukatpally village, Hyderabad owned by P. Badari Narayana Murthy and Pabbathi Siva ranta Malakshmi prasanna.
- EM open residential plot No: 164, Shilpa nature avenue, Gudur village, Kandukur Mandal, Ranga reddy district owned by Pabbathi Siva ranta Malakshmi prasanna.

Further, Personally Guarranteed by Pabbathi Badari Narayana Murthy, Pabbathi Siva ranta Malakshmi prasanna and Pabbathi Dhatvik.

Furthur, Corporate guarantee issued by MSRM International trading pvt. Ltd to Axis bank.

35. Confirmation of Balances:

Confirmation letters have been issued by the company to Trade Receivables, Trade Payables, Advances to suppliers and others advances requesting that the confirming party responds to the company only if the confirming party disagrees with the balances provided in the request and however the company has not received any letters on disagreements.

36. Net Current Assets:

(Amount in Rs.)

S. No	Particulars	As at 31 st March 2025	As at 31 st March 2024
A	Current Assets:		
1	Inventories	2,62,36,151.07	2,93,00,686.48
2	Trade Receivables	3,96,50,442.90	2,73,12,111.07
3	Cash and Cash equivalent	59,21,229.13	8,58,634.83
4	Loans	-	-
5	Current Tax Asset	48,11,416.89	19,94,841.07
6	Other Current Asset	7,13,60,143.50	5,32,89,339.65
	Total Current Assets	14,79,79,383.49	11,27,55,613.10
B	Current Liabilities:		
1	Borrowings	4,69,00,000.00	4,15,57,247.00
2	Trade Payables	-	38,73,550.77
3	Other Current Liabilities	51,16,343.19	41,00,785.00
4	Short term provisions	1,78,369.00	1,45,158.00
5	Current Tax Liability	-	-
6	Other Financial Liabilities	7,02,522.91	6,43,000.00
	Total Current liabilities	5,28,97,235.10	5,03,19,740.77
C	Current Assets-Current Liabilities	9,50,82,148.39	6,24,35,872.33

ARUNJYOTI BIO VENTURES LIMITED

37. Revenue from Operations:

(Amount in Rs.)

S. No	Particulars	As at 31 st March 2025	As at 31 st March 2024
1	Sale of goods:		
	Sale of Manufactured Products (A)	-	-
	Stock in trade(B)	5,68,64,635	8,49,58,572
2	Total (A+B)	5,68,64,635	8,49,58,572
3	Revenue from Sale of Service	20,42,30,947	10,44,48,935
4	Other Operating Revenues	1,77,45,086	1,49,07,073
	Total Income (2+3+4)	27,88,40,668.03	20,43,14,579.57

38. Revenue Reconciliation:

(Amount in Rs.)

S. No	Particulars	As at 31 st March 2025	As at 31 st March 2024
1	Sale of Products"		
	Domestic	27,88,40,668.03	20,43,14,579.57
	Exports	-	-
	Gross Revenue	27,88,40,668.03	20,43,14,579.57
	Less: Discount	-	-
	Less: Returns	-	-
	Less: price Concession	-	-
	Less Incentives and Performance bonus	-	-
	Less: Goods and service Tax	-	-
	Net Revenues recognized from contracts with customers	27,88,40,668.03	20,43,14,579.57

39. Other Income:

(Amount in Rs.)

S. No	Particulars	As at 31 st March 2025	As at 31 st March 2024
1	Interest on Deposits with Banks and Others.	28,13,116	3,69,389
2	Discount received	-	-

ARUNJYOTI BIO VENTURES LIMITED

40. a) Basic Earnings Per Share (continued operations):

There are no discontinued operations hence, EPS is presented for continued operations only.

(Amount in Rs.)

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Nominal Value of Equity Shares (Rupees per Share fully paid-up) (A)	1	10
Profit after Tax (in Rs.) (B)	(1,82,15,436.00)	(34,88,960)
No of Shares outstanding as on 31.03.2025 **	18,63,81,000	20,70,900
Shares Issued During the Year	-	-
Weighted average number of Equity shares outstanding at the end of the year (C)	18,63,81,000	20,70,900
Earnings Per Share (in Rs.) – Basic (D = B÷C)	(0.10)	(0.17)

b). Diluted earnings per share (continued operations):

There are no discontinued operations hence, EPS is presented for continued operations only.

(Amount in Rs.)

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Nominal Value of Equity Shares (Rupees per Share fully paid-up) (A)	1	10
Profit after Tax (in Rs.) (B)	(1,82,15,436.00)	(34,89,048)
No of Shares outstanding as on 31.03.2024 **	18,63,81,000	20,70,900
Shares Issued During the Year	-	-
Weighted average number of Equity shares outstanding at the end of the year (C)	18,63,81,000	20,70,900
Dilutive Shares (D)	-	-
Earnings Per Share (in Rs.) – Diluted (E) (E = B÷C)	(0.10)	(0.17)

ARUNJYOTI BIO VENTURES LIMITED

** During the year, the Company has made a rights issue of 1,65,67,200 equity shares of Rs.10 each at a premium of Rs. 10 per share, aggregating to Rs. 20 per share with rights issue value of Rs. 33,13,44,000 including premium. The deemed date of allotment is on April 20, 2024.

** During the quarter ended 31 March 2025, the company made the stock split as on 17 January 2025 from the face value of the Rs. 10 per share to Rs. 1 per share and hence the earning per share was recalculated for all the reporting periods as per "Ind AS-33 Earning Per Share". Consequently, the number of shares becomes to 18,63,81,000 from 1,86,38,100 for EPS purpose for all the reporting periods in the results. The number of ordinary shares outstanding before the event is adjusted for the proportionate change in the number of ordinary shares outstanding as if the event had occurred at the beginning of the earliest period presented.

41. Details of Loans given, Investments made and Guarantee given covered Under Section 186(4) of the Companies Act, 2013.

The company has not extended any Corporate Guarantees in respect of loans availed by any company/firm as at March 31, 2025

42. Auditors' Remuneration:

(Amount in Rs.)

Particulars	March 31, 2025	March 31, 2024
Fees towards*		
Statutory Audit	1,13,000	1,00,000

43. Dues to Micro Small and Medium Enterprises:

Disclosure required as per section 22 of the Micro, Small and Medium Enterprise Development Act, 2006 (MSMED Act.) as at 31.03.2025.

SL No	Description	March 31, 2025
1	Principal amount due to suppliers under MSMED	NIL
2	Interest accrued and due to suppliers covered under MSMED on the above amount, unpaid	NIL
3	Payment made to suppliers (with Interest) beyond the appointed day during the year.	NIL
4	Payment made to suppliers (other than interest) beyond the appointed day during the previous year	NIL
5	Interest paid to suppliers covered under MSMED	NIL
6	Interest due & Payable to suppliers covered under MSMED Act., towards payments already made.	NIL

ARUNJYOTI BIO VENTURES LIMITED

The information has been given in respect of such vendors to the extent they could be identified as micro and small enterprises on the basis of information available with company.

44. Financial Risk Management

In course of its business, the company is exposed to certain financial risk such as market risk (Including currency risk and other price risks), credit risk and liquidity risk that could have significant influence on the company's business and operational/financial performance. The Board of directors reviews and approves risk management framework and policies for managing these risks and monitor suitable mitigating actions taken by the management to minimize potential adverse effects and achieve greater predictability to earnings.

45. Credit Risk

Credit risk refers to the risk that counterparty will default on its contractual obligations resulting in financial loss to the company. The company has adopted a policy of only dealing with creditworthy counterparties and obtaining sufficient collateral, where appropriate, a means of mitigating the risk of financial loss from defaults.

The company makes an allowance for doubtful debts/advances using expected credit loss model.

46. Liquidity risk

Liquidity risk refers to the risk that the company cannot meet its financial obligations. The objective of liquidity risk management is to maintain sufficient liquidity and ensure that funds are available for use as pre requirements. The Company's exposure to liquidity risk is minimal as the promoters of the company is infusing the funds based on the requirements.

47. Amounts have been rounded off to nearest Lakhs.

Notes 3 to 47 forms part of Balance Sheet and have been authenticated

For V Ravi & Co.,
Chartered Accountants
Firm Reg No:006492S

Ramesh Kumar D
Partner
Membership No: 217139
UDIN: 25217139BMOSPE6798

Place: Hyderabad
Date : 29-05-2025

For And On Behalf Of The Board Of Directors
Arunijoti Bio Ventures Limited

Sd/-
Pabbathi Badari Narayana Murthy
Wholetime Director
DIN:01445523

Sd/-
Vishal Nadimpalli
Wholetime Director Cum CFO
DIN:02745303

Sd/-
Swati Jain
Company Secretary

If undelivered please return to :

ARUNJYOTI BIO VENTURES LIMITED

Door No.1-98/1/JSIC/6F/604-B6th Floor,
Jain Sadhguru Capital Park, Beside Image Gardens,
Madhapur, Shaikpet, Telangana - 500081