



ARUNJYOTI BIO VENTURES LTD.

To,

Date: 12.11.2024

BSE Limited
P.J. Towers, Dalal Street,
Mumbai-400 001

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on 12.11.2024 under Regulation 33 and 30 of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015.

Unit: Arunjyoti Bio Ventures Limited (Scrip Code: 530881)

With reference to the subject cited, this is to inform the Exchange that at the meeting of the Board of Directors of Arunjyoti Bio Ventures Limited held on Tuesday, 12.11.2024 at 12:00 Noon at the registered office of the Company at Door No.1-98/1/JSIC/6F/604-B 6th Floor, Jain Sadhguru Capital Park, Beside Image Gardens, Madhapur, Shaikpet Telangana 500081, the following were considered and approved:

1. Un-audited financial results for the quarter ended 30.09.2024. **(Enclosed)**
2. Limited Review Report for the quarter ended 30.09.2024. **(Enclosed)**

The meeting concluded at 02:00 p.m.

This is for the information and records of the Exchange.

Thanking you.

Yours sincerely,

For Arunjyoti Bio Ventures Limited


P.B.N. Murthy
Whole-Time Director
DIN: 01445523

Pabbathi Badari
Narayana
Murthy

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Pabbathi Badari Narayana
Murthy
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Encl. as above



ARUNJYOTI BIO VENTURES LTD.

ARUNJYOTI BIO VENTURES LIMITED							
CIN NO: L01400TG1986PLC062463							
604B, Jain Sadhguru Image Garden Park, Madhapur, Hyderabad-500082							
Statement of unaudited financial results for the Quarter and Half Year ended 30 September 2024							
(All amounts are in INR Lakh except share data or unless otherwise stated)							
S No	Particulars	Quarter ended		Six months ended		Year ended	
		For the quarter ended 30 September 2024	For the quarter ended 30 June 2024	For the quarter ended 30 September 2023	For the half year ended 30 September 2024	For the half year ended 30 September 2023	For the year ended 31 March 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Income from operations						
	a) Net Sales/income from operations	635.03	1,009.89	314.08	1,644.92	594.00	2,043.15
	Total income from operations	635.03	1,009.89	314.08	1,644.92	594.00	2,043.15
II	Other income	11.08	10.04	6.74	21.12	7.85	3.69
III	Total Income (I + II)	646.11	1,019.93	320.82	1,666.05	601.85	2,046.84
VI	Expenses						
	a) Cost of materials Consumed	-	-	-	-	-	-
	b) Purchase of stock-in-Trade	102.82	271.02	93.93	373.83	300.12	1,030.15
	c) Changes in inventories of finished goods, work-in progress and stock-in-trade(increase)/decrease	4.62	(11.63)	72.90	-7.01	61.19	(178.24)
	d) Employee benefits expenses	262.47	137.14	100.23	399.61	117.85	442.87
	e) Finance cost	66.73	67.30	56.95	134.03	57.65	209.20
	f) Depreciation and amortisation expenses	74.20	71.74	53.76	145.94	53.76	201.34
	g) Other expenses	187.18	259.24	81.70	446.41	144.18	471.36
	Total expenses	698.01	794.81	459.47	1,492.82	734.75	2,176.68
V	Profit/(loss) before exceptional items and tax (III - IV)	(51.89)	225.12	(138.65)	173.23	(132.90)	(129.84)
VI	Exceptional items	-	-	-	-	-	-
VII	Profit/(loss) before Tax (V -VI)	(51.89)	225.12	(138.65)	173.23	(132.90)	(129.84)
VIII	Tax expense :						
	a. Current tax (net)	(28.58)	41.34	(1.44)	12.77	-	-
	b. Deferred tax(net)	17.50	14.55	-	32.05	-	(94.96)
	Total tax expense	(11.08)	55.89	(1.44)	44.82	-	(94.96)
IX	Profit/(loss) for the period (VII-VIII)	(40.82)	169.23	(137.21)	128.41	(132.90)	(34.88)
X	Other comprehensive income(OCI)						
	a) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	b) (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income/(loss)	-	-	-	-	-	-
XI	Total comprehensive income/(loss) net of tax for the Period/year (IX+X)	(40.82)	169.23	(137.21)	128.41	(132.90)	(34.88)
XII	Paid Up Equity Share Capital (Face Value of Rs.10/- each)	1,863.81	1,863.81	207.09	1,863.81	207.09	207.09
XIII	Other equity	-	-	-	-	-	(30.43)
XIV	Earnings per equity share (of Rs. 10/- each) : (not annualised for the quarters)						
	(i) Basic	(0.35)	1.11	(6.63)	0.76	(6.42)	(1.68)
	(ii) Diluted.	(0.35)	1.11	(6.63)	0.76	(6.42)	(1.68)
	Restated EPS						
	(i) Basic	NA	NA	(3.16)	NA	(3.06)	(0.80)
	(ii) Diluted.	NA	NA	(3.16)	NA	(3.06)	(0.80)

Notes

- The above statement of unaudited financial results of M/s. Arunjyoti Bio Ventures Limited ("the Company"), which have been prepared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder, other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India ("SEBI") were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on November 12, 2024. The Statutory Auditors have carried out a limited review on the unaudited financial results pursuant to Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.
- No material adjustments were made in the results for the current quarter/year which pertain to earlier periods/year. Hence, the figures have not been regrouped or reclassified.
- The company operates in one reportable business segment. Hence segment reporting as per Ind AS 108 is not applicable.
- As on April 20, 2024 the company has made right issue allotment for 1,65,67,200 number of shares at Rs. 20 per equity share at a ratio of 8 shares per one equity shares to the existing shareholders. Accordingly the EPS for previous periods has been restated.
- These Financial Results for the quarter and half year ended September 30, 2024 are also available on website of BSE Limited and on the Company's website.

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

Pabbathi Badari Narayana Murthy
Wholtime Director
DIN:01445523

Date : November 12,2024
Place : Hyderabad.



ARUNJYOTI BIO VENTURES LTD.

Arunjyoti Bio Ventures Limited
 CIN NO: L01400TG1986PLC062463
 604B, Jain Sadhguru Image Garden Park, Madhapur, Hyderabad-500082

Statement of Profit and Loss and Other Comprehensive Income for the Half Year ended September 30, 2024				
Amount in Lakhs				
Particulars		Note No.	For the Quarter ended June 30, 2024	
Continuing Operations				
I	Revenue from operations	18	1644.92	1009.89
II	Other income	19	21.12	10.04
III	Net gain on de-recognition of financial assets at amortised cost	20	0.00	0.00
IV	Net gain on reclassification of financial assets	21	0.00	0.00
V	Total income		1666.05	1019.93
Expenses				
VI	(a) Cost of material Consumed	22	0.00	0.00
	(b) Purchase of Stock in Trade		373.83	271.02
	(c) Changes in stock of finished goods, work-in progress and stock-in-trade	23	-07.01	-11.63
	(d) Direct Expenses	24	0.00	0.00
	(d) Employee benefits	25	399.61	137.14
	(e) Finance cost	26	131.17	65.85
	(f) Depreciation expense	27	141.74	69.64
	(g) Impairment expenses/losses			
	(h) Net loss on de-recognition of financial assets at amortized cost	20	0.00	0.00
	(i) Net loss on reclassification of financial assets	21	0.00	0.00
	(c) Other expenses	28	452.41	262.24
	Total expenses (VI)		1491.76	794.26
VII	Profit/(loss) before Share of profit/(loss) of associates / joint ventures, exceptional items and tax (V - VI)		174.28	225.67
VIII	Share of profit/(loss) of associates			
	Share of profit/(loss) of joint ventures			
IX	Profit/(Loss) before exceptional items and tax		174.28	225.67
X	Exceptional itmes			
XI	Profit before Tax		174.28	225.67
XII	Tax expense :			
	a. Current tax		0.00	0.00
	b. Deferred tax			0.00
	c. MAT Credit Return Back		0.00	0.00
XIII	Profit/(loss) for the year from continuing operations (XI-XII)		174.28	225.67
Discontinued Operations				
XIV	Profit/(loss) from discontinued operations		0.00	0.00
XV	Tax Expense of discontinued operations		0.00	0.00
XVI	Profit/(loss) from discontinued operations (XIV +XV)			
XVII	XVII Profit/(loss) for the year (XIII+XVI)		174.28	225.67
XIX	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		0.00	0.00
	Total other comprehensive income		0.00	0.00
IX.	Total comprehensive income for the year (V+ VI)		174.28	225.67
X.	Earning per equity share (for Continuing Operatations)			
	(i) Basic		0.94	0.12
	(ii) Diluted.		0.94	0.12
XI.	Earnings per equity share (for discontinued operation):			
	(i) Basic		-	-
	(ii) Diluted.		-	-
XII.	Earnings per equity share (for Continued and discontinued operation):			
	(i) Basic		0.94	0.12
	(ii) Diluted.		0.94	0.12

As per our Report of even date

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

Pabbathi Badari Narayana Murthy
 Wholtime Director
 DIN:01445523

Place: Hyderabad
 Date : 12-11-2024



CIN: L01400TG1986PLC062463

ARUNJYOTI BIO VENTURES LTD.

Arunjyoti Bio Ventures Limited
CIN NO: L01400TG1986PLC062463


604B, Jain Sadhguru Image Garden Park, Madhapur, Hyderabad-500082

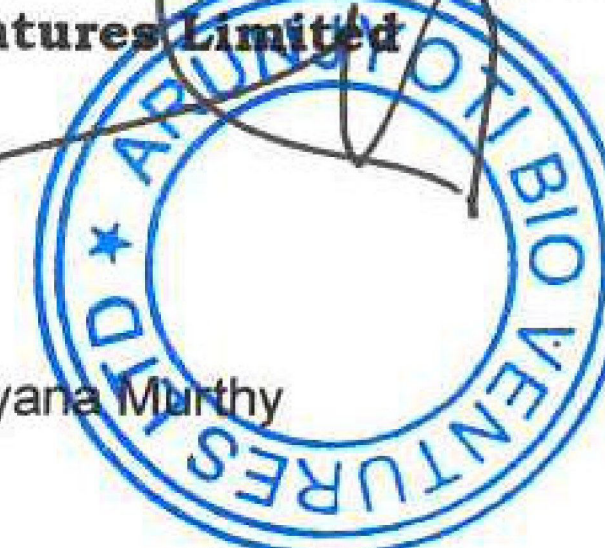
(All amounts are in INR Lakh except share data or unless otherwise stated)

Statement of Cash Flows

Particulars	For the period ended 30 September 2024	For the year ended 31 March 2024
Cash flows from operating activities		
Profit before tax	173.23	(129.85)
Adjustment for:		
Finance costs	134.03	209.20
Interest income	(21.12)	(3.69)
Depreciation and amortisation expenses	145.94	201.34
Operating profit before working capital changes	432.07	276.99
Movements in working capital:		
Trade receivables	(418.15)	(194.84)
Inventories	(15.04)	(204.52)
Other current assets	173.50	(150.43)
Other non current assets	(513.90)	994.50
Trade payables	(37.68)	38.74
Provisions	(1.45)	1.45
Other payables	-	(19.95)
Other liabilities	(27.16)	16.88
Other financial liabilities		(128.00)
Cash flows generated from operating activities	(839.88)	353.82
Income-taxes paid	(23.57)	-
Net cash flows generated from operating activities	(431.38)	630.81
Cash flows from investing activities		
Purchase of property, plant and equipment	(267.26)	(2,267.44)
Interest received	21.12	3.69
Net cash used in investing activities	(246.14)	(2,263.74)
Cash flows from financing activities		
Proceeds from/(Repayment of) long-tem borrowings	(2,418.58)	1,432.62
Proceeds from/(Repayment of) short-tem borrowings	(20.23)	415.57
Proceeds from issue of equity shares	3,313.44	-
Interest paid	(134.03)	(209.20)
Repayment of principle portion of lease liability	(3.14)	-
Net cash used in financing activities	737.45	1,638.99
Net change in cash and cash equivalents	59.94	6.07
Cash and cash equivalents at the beginning of the year	8.59	2.52
Cash and cash equivalents at the end of the year	68.53	8.59

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


Pabbathi Badari Narayana Murthy
Wholetime Director
DIN:01445523



Place: Hyderabad
Date : 12-11-2024



LIMITED REVIEW REPORT

To,
The Board of Directors,
ARUNJYOTI BIO VENTURES LIMITED

We have reviewed the accompanying statement of Un-Audited Financial Results of **ARUNJYOTI BIO VENTURES LIMITED** for the quarter ended **30th September, 2024** attaching herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34) prescribed under Section 133 of the companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standard) Rules, 2015 is the responsibility of the company management and has been approved by the Board of Directors of the Company. Our Responsibility is to express a conclusion on the statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial information performed by the Independent auditor of the Entity issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") specified under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

For V RAVI & CO.,
Chartered Accountants
Firm Reg No.: 006492S



Ramesh Kumar
Partner

Membership No. 217139

UDIN: 24217139BKBMU3941

Place: Hyderabad
Date: 12-11-2024.

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