



ARUNJYOTI BIO VENTURES LTD.

To,

Date: 27.01.2025

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

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on 27.01.2025 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 Monday, the 27th day of January, 2025 at 11:00 a.m. at the Registered Office of the Company at Door No.1-98/1/JSIC/6F/604-B6th 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 31.12.2024. **(Enclosed)**
2. Limited Review Report for the quarter ended 31.12.2024. **(Enclosed)**

The meeting concluded at 11.40 AM

This is for the information and records of the Exchange.

Thanking you.

Yours sincerely,

For Arunjyoti Bio Ventures Limited

Pabbathi
Badari
Narayana
Murthy

Digitally signed
by Pabbathi
Badari Narayana
Murthy
Date: 2025.01.27
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P.B.N. Murthy
Whole-Time Director
DIN: 01445523



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 Nine months ended 31 December 2024

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

S No	Particulars	Quarter ended			Nine months ended		Year ended
		For the quarter ended 31 December 2024	For the quarter ended 30 September 2024	For the quarter ended 31 December 2023	For the nine month ended 31 December 2024	For the nine month ended 31 December 2023	For the year ended 31 March 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Income from operations						
	a) Net Sales/income from operations	615.38	635.03	579.10	2,260.30	1,173.10	2,043.15
	Total income from operations	615.38	635.03	579.10	2,260.30	1,173.10	2,043.15
II	Other income	5.72	11.08	-	26.84	7.85	3.69
III	Total Income (I + II)	621.10	646.11	579.10	2,287.14	1,180.95	2,046.84
VI	Expenses						
	a) Cost of materials Consumed	-	-	53.61	-	53.61	-
	b) Purchase of stock-in-Trade	71.38	102.82	133.28	445.21	433.40	1,030.15
	c) Changes in inventories of finished goods, work-in progress and stock-in-trade(increase)/decrease	71.62	4.62	(71.37)	64.61	(10.81)	(178.24)
	d) Employee benefits expenses	243.57	262.47	153.18	643.19	271.03	442.87
	e) Finance cost	65.38	66.73	71.46	199.41	0.63	209.20
	f) Depreciation and amortisation expenses	78.41	74.20	66.56	224.36	120.32	201.34
	g) Other expenses	193.88	187.18	128.41	640.30	272.59	471.36
	Total expenses	724.24	698.01	535.13	2,217.07	1,140.77	2,176.68
V	Profit/(loss) before exceptional items and tax (III - IV)	(103.14)	(51.89)	43.97	70.07	40.18	(129.84)
VI	Exceptional items	-	-	-	-	-	-
VII	Profit/(loss) before Tax (V -VI)	(103.14)	(51.89)	43.97	70.07	40.18	(129.84)
VIII	Tax expense :						
	a. Current tax (net)	(12.76)	(28.58)	-	-	-	-
	b. Deferred tax(net)	21.23	17.50	72.03	53.28	72.03	(94.96)
	Total tax expense	8.47	(11.08)	72.03	53.28	72.03	(94.96)
IX	Profit/(loss) for the period (VII-VIII)	(111.61)	(40.82)	(28.06)	16.79	(31.85)	(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)	(111.61)	(40.82)	(28.06)	16.79	(31.85)	(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	(0.70)	(0.35)	(1.35)	0.06	(1.54)	(1.68)
	(ii) Diluted.	(0.70)	(0.35)	(1.35)	0.06	(1.54)	(1.68)
	Restated EPS						
	(i) Basic	NA	NA	(0.65)	NA	(0.73)	(0.80)
	(ii) Diluted.	NA	NA	(0.65)	NA	(0.73)	(0.80)

Notes

1. 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 January 27, 2025. 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.

2. 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.

3. The company operates in one reportable business segment. Hence segment reporting as per Ind AS 108 is not applicable.

4. 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.

5. These Financial Results for the quarter ended December 31, 2024 are also available on website of BSE Limited and on the Company's website.

Date : January 27, 2025

Place : Hyderabad.





V. RAVI & CO.
Chartered Accountants

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 **31st December, 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

D Ramesh Kumar
Partner

Membership No. 217139
UDIN: 25217139BMOS017596

Place: Hyderabad
Date: 27-01-2025.

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