



# ARUNJYOTI BIO VENTURES LTD.

To,

Date: 03.02.2026

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

Dear Sir/Madam,

**Sub: Outcome of Board Meeting held on 03.02.2026**

**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, 03.02.2026 at 10:30 A.M 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, has considered and approved the following item:

1. Un-audited financial results along with the Limited Review Report for the quarter ended 31.12.2025. (Enclosed)

The meeting concluded at 02:20 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



Encl. as above



# ARUNJYOTI BIO VENTURES LTD.

Arunjyoti Bio Ventures Limited  
CIN NO: L01400TG1986PLC062463

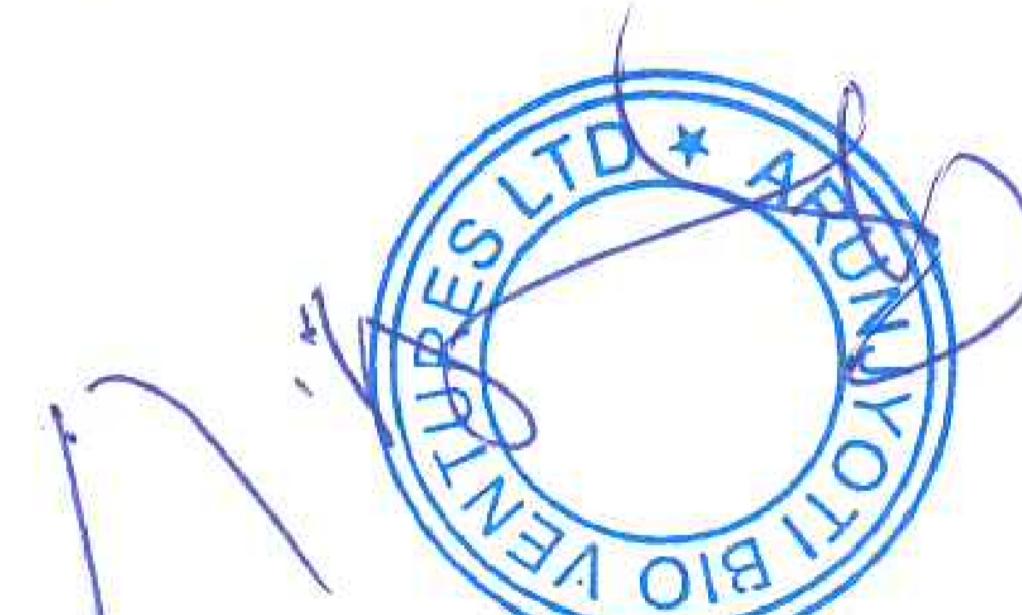
Regd office: 604B, Jain Sadhguru Image Garden Park, Madhapur, Hyderabad-500082

Website: [www.abvl.co.in](http://www.abvl.co.in), Email: [cenport@gmail.com](mailto:cenport@gmail.com)

Statement of Unaudited Financial Results for the Quarter and Nine months ended 31 December 2025

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

S No	Particulars	Quarter Ended			Nine months ended		Year ended
		31 December 2025	30 September 2025	31 December 2024	31 December 2025	31 December 2024	31 March 2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	<b>Income:</b> a) Revenue from operations b) Other income <b>Total Income (a+b)</b>	646.82 1.19 <b>648.01</b>	533.65 1.21 <b>534.86</b>	615.38 5.72 <b>621.10</b>	2,051.71 3.61 <b>2,055.32</b>	2,260.30 26.84 <b>2,287.14</b>	2,788.41 28.13 <b>2,816.54</b>
II	<b>Expenses</b> a) Cost of materials Consumed b) Purchase of Stock in Trade c) Changes in inventories of finished goods, stock-in-trade and work-in progress d) Employee benefits expenses e) Finance cost f) Depreciation and amortisation expenses g) Other expenses <b>Total expenses</b>	- - - 255.34 51.91 83.80 250.01 <b>641.06</b>	- - - 262.81 51.10 83.41 245.23 <b>642.55</b>	- 42.48 95.03 243.57 65.38 78.41 199.37 <b>724.24</b>	- - - 780.94 165.00 248.92 744.29 <b>1,939.15</b>	- 360.37 134.99 643.19 199.41 224.36 654.77 <b>2,217.09</b>	- 376.91 134.99 900.93 258.88 304.59 874.34 <b>2,850.64</b>
III	<b>Profit/(loss) before exceptional items and tax (I - II)</b>	<b>6.95</b>	<b>(107.69)</b>	<b>(103.14)</b>	<b>116.17</b>	<b>70.05</b>	<b>(34.10)</b>
IV	<b>Exceptional items</b>	-	-	-	-	-	-
V	<b>Profit/(loss) before tax (III-IV)</b>	<b>6.95</b>	<b>(107.69)</b>	<b>(103.14)</b>	<b>116.17</b>	<b>70.05</b>	<b>(34.10)</b>
VI	<b>Tax expense:</b> a. Current tax b. Deferred tax (Refer Note 7)	(5.26) 7.54	5.26 9.78	(12.76) (1.62)	- 29.69	- (4.85)	- (6.47)
	<b>Total tax expense</b>	<b>2.28</b>	<b>15.04</b>	<b>(14.38)</b>	<b>29.69</b>	<b>(4.85)</b>	<b>(6.47)</b>
VII	<b>Net Profit/(loss) after tax for the period / year (V-VI)</b>	<b>4.67</b>	<b>(122.73)</b>	<b>(88.76)</b>	<b>86.48</b>	<b>74.90</b>	<b>(27.63)</b>
VIII	<b>Other comprehensive income</b> 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 <b>Total other comprehensive income/(loss)</b>	- - - - - - - - <b>-</b>	- - - - - - - - <b>-</b>	- - - - - - - - <b>-</b>	- - - - - - - - <b>-</b>	- - - - - - - - <b>-</b>	- - - - - - - - <b>-</b>
IX	<b>Total comprehensive income/(loss) for the period / year (VII+VIII)</b>	<b>4.67</b>	<b>(122.73)</b>	<b>(88.76)</b>	<b>86.48</b>	<b>74.90</b>	<b>(27.63)</b>
X	Paid Up Equity Share Capital (Face Value of Rs.1/- each) (Refer Note 6)	1,863.81	1,863.81	1,863.81	1,863.81	1,863.81	1,863.81
XI	Other equity						1,441.84
XII	Earnings per equity share (of Rs. 1/- each) (not annualised for the quarters / nine months) (i) Basic (ii) Diluted	0.003 0.003	(0.07) (0.07)	(0.05) (0.05)	0.05 0.05	0.04 0.04	(0.01) (0.01)





# ARUNJYOTI BIO VENTURES LTD.

## Notes

- The above unaudited financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act 2013 with relevant rules issued thereunder, other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India.
- The above unaudited results have been reviewed by the Audit Committee at its meeting held on 03rd February 2026 and approved by the Board of Directors of the Company at their meeting held on 03rd February 2026.
- The Statutory Auditors of the Company have carried out the limited review of the above unaudited financial results and their report has been placed before the board at the said meeting as required under Regulation 33 of SEBI (LODR) Regulations, 2015.
- The company operates in one reportable business segment. Hence segment reporting as per Ind AS 108 is not applicable.
- The results for the Quarter and Nine Months ended 31 December 2025 are also available on website of BSE Limited and on the Company's website.
- 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.
- During the previous quarter, the Company identified and corrected a prior period error relating to deferred tax on depreciation differences and recognition of previously unavailed tax benefit on unabsorbed depreciation. In accordance with Ind AS 8, the comparative figures have been restated. The adjustment is non-cash in nature and has no impact on the Company's operating performance or cash flows. Following is the impact of the above in Statement of Assets and Liabilities and Statement of Profit and loss.

Amounts in the Statement of Profit and Loss for the respective periods / year published in the above results increased / (decreased) by:

Particulars	Quarter ended 31.12.2024	Nine months ended 31.12.2024	Year ended 31.03.2025
Deferred tax charge	(22.85)	58.13	(154.52)
Profit After Tax	22.85	58.13	154.52
Earnings per Share – in Rs. (Both Basic and Diluted)	0.01	0.03	0.09

8. The Government of India notified on November 21, 2025, four Labour Codes - the Code of Wages 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating existing labour laws. Based on management's assessment, the Company's existing employee compensation structures and benefit practices are largely aligned with the requirements of the Labour Codes and hence there is no impact on the financial results for the period under review. The Company will continue to monitor developments relating to implementation of the Labour Codes and evaluate any impact, if any, in future periods.

9. Figures for previous period have been regrouped / reclassified to conform to the classification of the current period

Date: 03rd February 2026

Place: Hyderabad

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

Rabbathi Badari Narayana Murthy  
Wholetime Director  
DIN:01445523



# PKF SRIDHAR & SANTHANAM LLP

Chartered Accountants

Independent Auditor's Review Report on review of Interim financial results

To the Board of Directors of Arunyoti Bio Ventures Limited

1. We have reviewed the accompanying unaudited Statement of financial results of **Arunyoti Bio Ventures Limited** (the "Company"), for the quarter and nine months ended 31<sup>st</sup> December 2025 ("the Statement"), being submitted by the company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Obligations") which has been initialed by us for identification.

## Management's Responsibility

2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

## Auditor's Responsibility

3. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the Statement 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 Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

## Conclusion

4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Obligations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

## Emphasis of matter

5. We draw attention to Note 7 of the Statement, which describes the adjustments made by the Company relating to the correction of deferred tax computation on temporary differences arising from depreciation and the recognition of previously unavailed tax benefit on unabsorbed depreciation. As stated in the said note, the comparative figures have been restated in accordance with Ind AS 8 Accounting Policies, Changes in Accounting Estimates and Errors.

Our conclusion is not modified in respect of this matter.

## Other matter

6. The financial results of the company for the quarter and nine months ended December 31, 2024 and year ended March 31, 2025 included in the statement, were reviewed / audited by the predecessor auditor who expressed an unmodified conclusion / opinion on those statements on January 27, 2025 and May 29, 2025 respectively.

Our conclusion is not modified in respect of this matter.

For **PKF Sridhar & Santhanam LLP**

Chartered Accountants

Firm's Registration No. 003990S/S200018



Viswanadh VNSS Kuchi

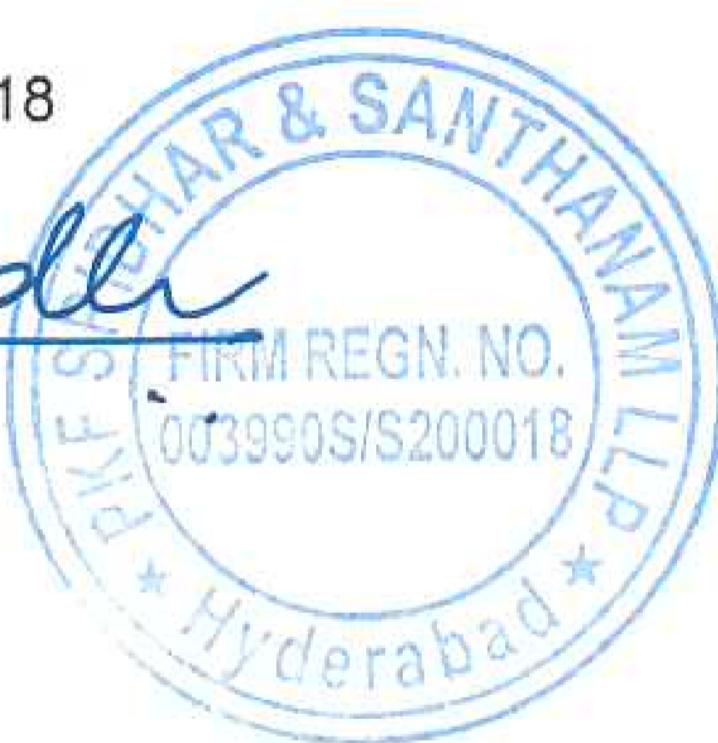
Partner

Membership No. 210789

Place: Hyderabad

Date: 3<sup>rd</sup> February 2026

UDIN No: **26210789LKK SAR 2125**



Office Unit No: 609, Jain Sadguru Images Capital Park, 6<sup>th</sup> Floor, Plot No: 1-98/4/1-2 28 & 29, Image Garden Road,

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REGISTRATION NO. WITH ICAI IS 003990S/S200018