



ARUNJYOTI BIO VENTURES LTD.

To,

Date: 03.11.2025

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

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on 03.11.2025

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, 03.11.2025 at 3:30 p.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, the following were considered and approved:

1. Un-Audited financial results for the quarter and half-year ended 30.09.2025. **(Enclosed)**
2. Limited Review Report for the quarter and half year ended 30.09.2025. **(Enclosed)**

The meeting concluded at 4:45 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 Limited
CIN NO: L01400TG1986PLC062463
 Regd office: 604B, Jain Sadhguru Image Garden Park, Madhapur, Hyderabad-500082
 Website: www.abvl.co.in, Email: cenport@gmail.com
Statement of unaudited financial results for the quarter and half year ended 30 September 2025

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

S No	Particulars	Quarter ended				Half year ended		Year ended
		30 September 2025	30 June 2025	30 September 2024	30 September 2025	30 September 2024	31 March 2025	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
I	Income:							
	a) Revenue from operations	533.65	871.24	635.03	1,404.89	1,644.92	2,788.41	
	b) Other income	1.21	1.21	11.08	2.42	21.12	28.13	
	Total Income (a+b)	534.86	872.45	646.11	1,407.31	1,666.04	2,816.54	
II	Expenses							
	a) Cost of materials Consumed	-	-	-	-	-	-	
	b) Purchase of Stock in Trade	-	-	90.27	-	317.89	376.91	
	c) Changes in inventories of finished goods, stock-in-trade and work-in progress	-	-	18.36	-	39.95	134.99	
	d) Employee benefits expenses	262.81	262.79	262.47	525.60	399.61	900.93	
	e) Finance cost	51.10	61.99	66.73	113.09	134.03	258.88	
	f) Depreciation and amortisation expenses	83.41	81.71	74.20	165.12	145.94	304.59	
	g) Other expenses	245.23	249.05	185.99	494.28	455.39	874.34	
	Total expenses	642.55	655.54	698.02	1,298.09	1,492.81	2,850.64	
III	Profit/(loss) before exceptional items and tax (I - II)	(107.69)	216.91	(51.91)	109.22	173.23	(34.10)	
IV	Exceptional items	-	-	-	-	-	-	
V	Profit/(loss) before tax (III-IV)	(107.69)	216.91	(51.91)	109.22	173.23	(34.10)	
VI	Tax expense:							
	a. Current tax	5.26	-	(28.58)	5.26	12.77	-	
	b. Deferred tax (Refer Note 7)	9.78	12.37	(1.62)	22.15	(3.24)	(6.47)	
	Total tax expense	15.04	12.37	(30.20)	27.41	9.53	(6.47)	
VII	Net Profit/(loss) after tax for the period / year (V-VI)	(122.73)	204.54	(21.71)	81.81	163.70	(27.63)	
VIII	Other comprehensive income							
	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)	-	-	-	-	-	-	
IX	Total comprehensive income/(loss) for the period / year (VII+VIII)	(122.73)	204.54	(21.71)	81.81	163.70	(27.63)	
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)							
	(i) Basic	(0.07)	0.11	(0.01)	0.04	0.09	(0.01)	
	(ii) Diluted	(0.07)	0.11	(0.01)	0.04	0.09	(0.01)	



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

Statement of Assets and Liabilities as at 30 September 2025

S No	Particulars	As at 30 September 2025	As at 31 March 2025
		Unaudited	Audited
I	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	4,641.46	4,278.35
	(b) Right of use Assets	50.38	54.58
	(c) Financial assets		
	(i) Others	0.35	0.35
	(d) Other non-current assets	185.54	149.23
	(e) Deferred tax Asset (Net) (Refer Note 7)	-	17.28
	Total Non current Assets	4,877.73	4,499.79
2	Current assets		
	(a) Inventories	255.99	262.36
	(b) Financial assets		
	(i) Trade receivables	346.05	396.50
	(ii) Cash and cash equivalents	7.38	59.21
	(c) Current Tax Asset (Net)	73.30	48.11
	(d) Other current assets	348.55	713.60
	Total current Assets	1,031.27	1,479.78
	TOTAL ASSETS	5,909.00	5,979.58
II	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	1,863.81	1,863.81
	(b) Other equity	1,523.66	1,441.84
	Total Equity	3,387.47	3,305.65
2	Liabilities		
(i)	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	1,494.71	1,677.23
	(ii) Lease Liabilities	48.29	52.04
	(b) Deferred tax liabilities (Net) (Refer Note 7)	4.86	-
	Total Non Current Liabilities	1,547.86	1,729.28
(ii)	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	862.88	884.68
	(ii) Lease Liabilities	7.34	7.03
	(iii) Trade payables		
	- total outstanding dues of micro and small enterprises;	-	-
	- total outstanding dues of creditors other than micro and small enterprises	51.29	-
	(iv) Other financial liabilities	-	-
	(b) Other current liabilities	47.16	52.94
	(c) Provisions	5.00	-
	Total Current Liabilities	973.67	944.65
	Total Liabilities	2,521.53	2,673.93
	TOTAL EQUITY AND LIABILITIES	5,909.00	5,979.58



[Handwritten Signature]

<p style="text-align: center;"> Arunjyoti Bio Ventures Limited CIN NO: L01400TG1986PLC062463 Regd office: 604B, Jain Sadhguru Image Garden Park, Madhapur, Hyderabad-500082 Website: www.abvl.co.in, Email: cenport@gmail.com (All amounts are in INR Lakhs except share data or unless otherwise stated) </p>		
Statement of Cash Flows for the half year ended 30th September 2025		
Particulars	For the half year ended 30 September 2025	For the year ended 31 March 2025
	(Unaudited)	(Audited)
Cash Flows from Operating Activities		
Profit/(Loss) Before Tax	109.22	(34.10)
Adjustment for:		
Finance Costs	113.09	258.88
Interest Income	(2.42)	(28.13)
Depreciation and Amortisation Expenses	165.12	304.59
Operating Profit Before Working Capital Changes	385.01	501.24
Movements in Working Capital:		
(Increase) / Decrease in Trade Receivables	50.45	(123.38)
(Increase) / Decrease in inventories	6.37	30.65
(Increase) / Decrease in other current assets	365.05	(180.71)
(Increase) / Decrease in other non current assets	(36.31)	(26.36)
(Increase) / Decrease in other non current financial assets	-	-
Increase / (Decrease) in Trade Payables	51.29	(38.74)
Increase / (Decrease) in Provisions	5.00	-
Increase / (Decrease) in other current liabilities	(5.78)	10.48
Cash Flows Generated From Operating Activities	821.08	173.18
Net income tax paid / refunded	(30.45)	(28.16)
Net Cash Flows Generated From Operating Activities	790.63	145.03
Cash Flows From Investing Activities		
Purchase of property, plant and equipment	(524.03)	(595.39)
Interest Received	2.42	(28.13)
Net Cash Used In Investing Activities	(521.61)	(623.52)
Cash Flows From Financing Activities		
Proceeds from Issue of share capital (net of expenses)	-	3,313.44
Proceeds from/(Repayment of) non-current borrowings	(182.52)	(2,566.89)
Proceeds from/(Repayment of) current borrowings	(21.80)	53.43
Interest Paid	(110.52)	(258.88)
Payment of lease liabilities	(6.01)	(12.00)
Net Cash Used In Financing Activities	(320.85)	529.11
Net Change In Cash And Cash Equivalents	(51.83)	50.62
Cash And Cash Equivalents At The Beginning Of The Year	59.21	8.59
Cash And Cash Equivalents At The End Of The Year	7.38	59.21



Notes

1. 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.
2. The above unaudited results have been reviewed by the Audit Committee at its meeting held on 03 November 2025 and approved by the Board of Directors of the Company at their meeting held on 03 November 2025.
3. 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.
4. The company operates in one reportable business segment. Hence segment reporting as per Ind AS 108 is not applicable.
5. The results for the Quarter and Half Year ended 30 September 2025 are also available on website of BSE Limited and on the Company's website.
6. 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.
7. During the current period, 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 Assets and Liabilities for the period / year published and opening period increased / (decreased) by:

Particulars	As at 31.03.2025	As at 01.04.2024
Deferred tax liability	(33.15)	86.83
Other Equity	33.15	(86.83)

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

Particulars	Quarter ended 30.06.2025	Quarter ended 30.09.2024	Half year ended 30.09.2024	Year ended 31.03.2025
Deferred tax charge	31.86	(19.12)	(35.29)	(154.52)
Profit After Tax	(31.86)	19.12	35.29	154.52
Earnings per Share – in Rs. (Both Basic and Diluted)	(0.02)	0.02	(0.03)	0.09

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

Date: 03rd November 2025
Place: Hyderabad



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

Pabbathi Badari Narayana Murthy
Wholtime 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 Arunjyoti Bio Ventures Limited

1. We have reviewed the accompanying unaudited Statement of financial results of **Arunjyoti Bio Ventures Limited** (the "Company"), for the quarter and half year ended 30th September 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 ended June 30, 2025, quarter and half year ended September 30, 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 August 4, 2025, November 12, 2024 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

K+VNSS Viswanadh

Viswanadh VNSS Kuchi

Partner

Membership No. 210789

Place: Hyderabad

Date: 3rd November 2025

UDIN No: **25210789BM0UVV5989**



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REGISTRATION NO. WITH ICAI IS 003990S/S200018