



CIN: L01400TG1986PLC062463

ARUNJYOTI BIO VENTURES LTD.

To,

Date: 26.06.2021

BSE Limited,
P.J. Towers, Dalal Street,
Mumbai - 400001

Dear Sir/Madam,

Sub: Outcome of Board meeting held on 26.06.2021

Ref: Our Company's letter dated 15.06.2021

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 Saturday, 26.06.2021 at 3:30 p.m. at the registered office of the company the following were considered and approved:

1. Audited financial results for the quarter and year ended 31.03.2021. **(Enclosed)**
2. Auditors Report along with Declaration as per Regulation 33 of SEBI (LO&DR) Regulations, 2015 for year ended 31.03.2021. **(Enclosed)**

The meeting concluded at 4.00 p.m.

This is for the information and records of the Exchange, please.

Thanking you.

Yours sincerely,
For Arunjyoti Bio Ventures Limited


P. Praveen Kumar
Whole time Director & CFO
DIN: 02009879

Encl: as above

ARUNJYOTI BIO VENTURES LIMITED
Plot No. 45, P & T Colony, Karkhana Secunderabad Hyderabad TG 500009 IN
PART II - AUDITED STATEMENT OF PROFIT AND LOSS FOR QUARTER IV AND YEAR ENDED 31ST MARCH, 2021
Amounts in Lakhs

		Quarter Ended			Year Ended	
		3 Months Ended 31/03/2021	Preceeding 3 Months Ended 31/12/2020	Corsp. 3 months ended 31/03/2020	3/31/2021	3/31/2020
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from Operations	219.60	91.98	146.40	551.29	730.89
II	Other Income	0.15	0.03	0.22	0.18	0.28
III	Total Revenue (I+II)	219.75	92.01	146.62	551.47	731.17
IV	Expenses					
	Cost of Material Consumed	-	-	-	-	-
	Purchase of Stock-in-trade	170.19	82.84	119.87	466.35	532.44
	Changes in inventories of finished goods, Work in progress and Stock in trade	2.03	(1.66)	(0.01)	0.37	49.93
	Employee benefits expense	13.64	5.98	0.69	23.79	31.35
	Finance Costs	0.06	0.09	-	0.16	0.02
	Direct Expenses	14.69	-	-	14.69	-
	Depreciation and Amortisation expense	-	-	-	-	-
	Other Expense	23.16	10.28	23.31	36.89	104.34
	Total Expenses	223.76	97.53	143.86	542.25	718.08
V	Profit/(Loss) from before Prior Period Expenses and tax (I-IV)	(4.01)	(5.52)	2.76	9.23	13.09
VI	Prior Period Expenses	-	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	(4.01)	(5.52)	2.76	9.23	13.09
VIII	Tax Expense:					
	Current Tax	2.40	-	2.22	2.40	2.52
	Deferred Tax	-	-	-	-	-
IX	Profit/ (Loss) for the period from Continuing operations (VII-VIII)	(6.41)	(5.52)	0.54	6.83	10.57
X	Profit/ (Loss) from discontinuing operations	-	-	-	-	-
XI	Tax Expense of discontinuing operations	-	-	-	-	-
XII	Profit/ (Loss) for the period from discontinuing operations after tax (X-XI)	-	-	-	-	-
XIII	Profit/ (Loss) for the period (IX+XII)	(6.41)	(5.52)	0.54	6.83	10.57
XIV	Other Comprehensive Income A) (i) Items that will not be reclassified to profit or loss (ii) Income Tax related 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	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (loss) and Other Comprehensive Income for the Period)	(6.41)	(5.52)	0.54	6.83	10.57

XVI	Earnings Per Equity Share (For Continuing Operations) (Face Value INR 10/- each) 1) Basic 2) Diluted	(0.31)	(0.27)	0.03	0.33	0.51
XVII	Earnings Per Equity Share (For Discontinued Operations) (Face Value INR 10/- each) 1) Basic	-	-	-	-	-
XVII	Earnings Per Equity Share (For Continued and Discontinued	(0.31)	(0.27)	0.03	0.33	0.51
XIX	Paid Up Equity Share Capital (Face Value of INR 10/- per share)	207.09	207.09	207.09	207.09	207.09
XX	Reservers & Surplus (Excluding					

Notes:

1. In pursuance with Regulation 33 of SEBI (LODR) Regulations, 2015 and Schedule III of Companies Act, 2013, the above Financial Results have been prepared, reviewed by the Statutory Auditors of Company and recommended by Audit Committee and subsequently approved by Board of Directors of Company at their meeting held on 26th June, 2021.

2. The Financial Statements have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS prescribed under Section 133 of Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended).

3. The figures of the previous year/periods have been re-grouped/re-classified, whenever necessary, for the purpose of comparison.

4. The figures of the current quarter ended 31st March, 2021 and the quarter ended 31st March, 2020 are the balancing figures between the audited figures in respect of the full financial year ended respectively and published unaudited year to date figures upto the third quarter of the respective financial years.

5. The results are also available on the website of the Company www.orbisagri.com

6. The Company is engaged in "Trading of Hardware and Agriculture Inputs" operating hence there are no separate reportable segments as per Ind AS -108 "Operating Segments"

For ARUNJYOTI BIO VENTURES LIMITED

PABBATHI PRAVEEN KUMAR

Wholetime Director

(DIN: 02009879)

Place : Hyderabad

Date : 26.06.2021

ARUNJYOTI BIO VENTURES LIMITED
Plot No. 45, P & T Colony, Karkhana Secunderabad Hyderabad TG 500009 IN
AUDITED BALANCE SHEET AS AT 31st MARCH 2021

(Amount in Rs.)

	PARTICULARS	Note No.	As at March 31, 2021	As at March 31, 2020
I	ASSETS:			
(1)	Non-current assets			
	(a) Property, Plant and Equipment	2	-	-
	(b) Capital work-in-progress		-	-
	(c) Goodwill		-	-
	(d) Other Intangible Assets		-	-
	(e) Intangible Assets under development		-	-
	(f) Biological Assets		-	-
	(g) Financial assets			
	(i) Investments	3	-	-
	(ii) Other Financial Assets	4	149.7119	149.712
	(h) Deferred tax assets (net)		-	-
	(i) Other non-current assets	5	-	-
(2)	Current assets			
	(a) Inventories	6	2.5948	2.960
	(b) Financial assets			
	(i) Investments		-	-
	(ii) Trade receivables	7	183.8137	267.250
	(iii) Cash and cash equivalents	8	80.8705	111.760
	(iv) Bank Balances other than (iii) above		-	-
	(v) Loans and advances	9	-	-
	(vi) Investments held for Sale		-	-
	(c) Other current assets	10	53.3398	58.260
	TOTAL ASSETS		470.3307	589.942
II	EQUITY AND LIABILITIES:			
	Equity			
	(a) Equity Share Capital	11	207.0900	207.090
	(b) Other Equity			
	(ii) Reserves and Surplus	12	(12.5848)	(19.430)
	Liabilities			
(1)	Non Current Liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	13	-	-
	(b) Deferred tax liabilities (Net)	14	-	-
(2)	Current Liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	15	-	-
	(ii) Trade Payables	16	131.0321	218.420
	(iii) Other financial liabilities		-	-
	(b) Other current liabilities	17	142.3949	181.340
	(c) Provisions	18	2.3984	2.520
	(d) Current tax liabilities(Net)		-	-
	TOTAL EQUITY AND LIABILITIES		470.3307	589.940

For ARUNJYOTI BIO VENTURES LIMITED



PABBATHI PRAVEEN KUMAR
 Wholtime Director
 (DIN: 02009879)

Place: Hyderabad
 Date : 26.06.202021

ARUNJYOTI BIO VENTURES LIMITED
Plot No. 45, P & T Colony, Karkhana Secunderabad Hyderabad TG 500009 IN
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31st MARCH, 2021

PARTICULARS	Year ended 31-03-2021 Amount in Lakhs.	Year ended 31-03-2020 Amount in Lakhs.
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net profit before tax	9.225	13.09
Adjustment for:		
Depreciation and Amortisation	-	-
Preliminary Expenses Written off	-	-
Transfer from Profit & Loss	-	-
Discount received	-	-
Cash Flows from Operations before changes in assets and liabilities	9.225	13.09
Movements in Working Capital::		
(Increase)/ Decrease in trade receivables	83.441	(31.66)
(Increase)/Decrease in other Current Assets	4.905	17.81
(Increase) / Decrease in Inventories	0.370	49.93
(Increase) / Decrease in Loans and Advances	-	-
Increase / (Decrease) in Trade Payables	(87.390)	7.85
Increase / (Decrease) in Short Term Provision	0.145	2.04
Increase/(Decrease) in Other current liabilities	(38.945)	21.46
Change in Working Capital	(37.473)	67.43
Changes in non current assets and liabilities		
Decrease/(Increase) in loans & advances	-	-
Decrease/(Increase) in Long Term Provisions	-	-
Decrease/(Increase) in Other non Current Assets	-	-
Changes in non current assets and liabilities	-	-
Cash Generated From Operations	(28.249)	80.52
Less: Taxes paid	2.645	3.34
Net Cash from operating activities(A)	(30.894)	77.18
B. CASH FLOW FROM INVESTING ACTIVITIES		
(Increase) / Decrease in Fixed assets and Capital Work In progress	-	-
Bank Balances not considered as Cash and Cash equivalents	-	-
Discount received	-	-
-Balance of Unclaimed Dividend	-	-
Net cash used in Investing activities (B)	-	-
C.CASH FLOW FROM FINANCING ACTIVITIES		
Increase / (Decrease) in Share Capital	-	-
Increase / (Decrease) in Borrowings	-	-
Interest & Finance Charges.	-	-
Net cash Flow from Financing Activities (C)	-	-
D. Effect of exchange differences on translation of foreign currency cash and cash equivalents		-
Net Increase/(Decrease) in cash & cash equivalents [A+B+C]	(30.894)	77.18
CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	111.764	34.58
CASH & CASH EQUIVALENTS AT THE END OF THE YEAR	80.87	111.76

For ARUNJYOTI BIO VENTURES LIMITED

PABBATHI PRAVEEN KUMAR
 Wholetime Director
 (DIN: 02009879)

Place: Hyderabad
 Date: 26.06.2021



CIN: L01400TG1986PLC062463

ARUNJYOTI BIO VENTURES LTD.

To,
BSE Limited,
P.J. Towers, Dalal Street,
Mumbai - 400001

Date: 26.06.2021

Dear Sir,

Sub: Declaration pursuant to regulation 33 (3) (d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

I, P. Praveen Kumar, Whole-time Director of Arunjyoti Bio Ventures Limited hereby declare that, the statutory Auditors of the company, M/s. Ravi & Co., Chartered Accountants have issued an Audit Report with unmodified/unqualified opinion on Audited Financial Results of the company for the quarter and year ended 31st March, 2021.

This declaration is issued in compliance of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Thanking you.

Yours sincerely,
For Arunjyoti Bio Ventures Limited

P. Praveen Kumar
Whole time Director & CFO
DIN: 02009879



Independent Auditor's Report on Quarterly Financial Results and Year to Date pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015

To the Board of Directors of ARUNJYOTI BIO VENTURES LIMITED Report on the Audit of Financial Results

Opinion

We have audited the accompanying annual financial results of ARUNJYOTI BIO VENTURES LIMITED hereinafter referred to as 'the Company') for the quarter and year ended March 31, 2021 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Statement:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of net Profit and other comprehensive income and other financial information of the company for the year ended March 31, 2021.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate



to provide a basis for our opinion.

Board of Directors' Responsibilities for the Financial Results

This Statement have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of this Statement that give a true and fair view of the net loss and other comprehensive income in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Board of Directors of the Company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Company, as aforesaid.

In preparing the Statement, the Board of Directors of the Company are responsible for assessing the ability of the Company not to continue as a going concern, further the company is under the Corporate Insolvency Resolution Process initiated vide Hon'ble NCLT order dated 05.01.2021.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement 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 Statement.

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 Statement, 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 control.
- Obtain an understanding of internal control 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 with reference to financial statements 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 the Board of Directors.
- Conclude on the appropriateness of the Board of Directors 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 ability of the Company 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 Statement 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 Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Company of which we are the independent auditors 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.

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



CA Ramesh Kumar D
Partner
Membership No. 217139
UDIN: 21217139AAAAFA4442

Date: 26.06.2021.
Place: Hyderabad