



CIN: L01400TG1986PLC062463

# ARUNJYOTI BIO VENTURES LTD.

To,

Date: 31.10.2023

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

Dear Sir/Madam,

**Sub: Outcome of Board Meeting held on 31.10.2023**  
**Ref: Company's letter dated 25.10.2023**

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, 31.10.2023 at 3:00 PM at the registered office of the Company at the Registered Office of the company, the following were considered and approved:

1. Unaudited financial results for the quarter and half-year ended 30.09.2023(Enclosed)
2. Limited Review Report as per Regulation 33 of SEBI (LODR) Regulations, 2015 for the quarter and half-year ended 30.09.2023. (Enclosed)
3. Conversion of the unsecured loans earlier availed of Rs. 22,92,82,540/- crores from Promoter & Promoter Directors into equity shares against their obligation of rights entitlement, including additional subscriptions, if any.
4. Convene an Extra-Ordinary General Meeting on Monday, November 27, 2023 at 11:00 AM through video conferencing or other audio visual means to seek approval of the shareholders for the item mentioned in pt. no. 3.

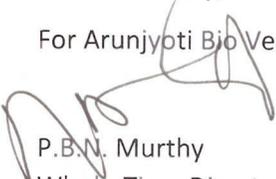
The meeting concluded at 5:30 p.m.

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





# ARUNJYOTI BIO VENTURES LTD.

Un-Audited Financial Position as at September 30, 2023

Particulars		(Rupees in Lakhs)	
		As at Sept 30, 2023	As at Mar 31, 2023 (Audited)
I	<b>ASSETS</b>		
A	<b>Non-current assets</b>		
	(a) Property, plant and equipment	3,561.03	-
	(b) Right to use assets	-	-
	(c) Capital work in progress	-	1,918.72
	(d) Intangible Assets	-	-
	(e) Financial assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Loans	-	1.05
	(f) Deferred Tax Asset (Net)	-	-
	(g) Other non-current asset	-	1,117.72
	<b>Total non-current assets (A)</b>	<b>3,561.03</b>	<b>3,037.49</b>
B	<b>Current assets</b>		
	(a) Inventories	27.29	88.48
	(b) Financial assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	117.21	78.28
	(iii) Cash and cash equivalents	4.91	2.52
	(iv) Bank Balances other than (iii) above	-	-
	(c) Current Tax Asset (Net)	-	-
	(d) Other current assets	558.85	384.09
	<b>Total current assets (B)</b>	<b>708.26</b>	<b>553.37</b>
C	Non Current Assets Classified as Held for Sale (C)	-	-
	<b>Total assets (A+B+C)</b>	<b>4,269.29</b>	<b>3,590.86</b>
II	<b>EQUITY AND LIABILITIES</b>		
A	<b>Equity</b>		
	(a) Equity share capital	207.09	207.09
	(b) Other equity	(128.35)	4.46
	<b>Total equity (A)</b>	<b>78.74</b>	<b>211.55</b>
B	<b>Liabilities</b>		
(i)	<b>Non-current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	4,152.95	3,227.18
	(ii) Trade Payables	-	-
	(iii) Other Financial Liabilities	-	-
	(b) Long term provisions	-	-
	(c) Deferred tax Liabilities(Net)	-	-
	(d) Other non Current Liabilities	-	-
	<b>Total non-current liabilities (B)</b>	<b>4,152.95</b>	<b>3,227.18</b>
C	<b>Current liabilities</b>		
	(a) Financial liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	9.00	-
	(iii) Other financial liabilities	-	128.00
	(b) Short term provisions	-	-
	(c) Other current liabilities	22.86	24.13
	(d) Current Tax Liabilities (net)	5.75	-
	<b>Total current liabilities (C)</b>	<b>37.60</b>	<b>152.14</b>
	<b>Total liabilities (D=B+C)</b>	<b>4,190.54</b>	<b>3,379.31</b>
	<b>Total equity and liabilities (A+D)</b>	<b>4,269.29</b>	<b>3,590.86</b>

The notes are an integral part of the financial statements  
As per our Report of even date

Place: Hyderabad  
Date : 31-10-2023

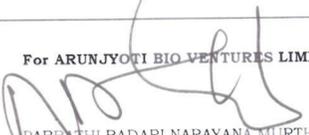


**Pabbathi Badari Narayana Murthy**  
Wholetime Director  
DIN:01445523



CIN: L01400TG1986PLC062463

# ARUNJYOTI BIO VENTURES LTD.

ARUNJYOTI BIO VENTURES LIMITED							
CIN:L01400TG1986PLC062463							
Statement of Un-Audited Results for the Quarter and Half Year ended 30.09.2023							
(Amount in Lakhs)							
S.No.	Particulars	Quarter ended			Six Months Ended		Year ended
		For the Quarter ended 30.09.2023	For the Quarter ended 30.06.2023	For the Quarter ended 30.09.2022	For the Half Year ended 30.09.2023	For the Half Year ended 30.09.2022	For the Year ended 31.03.2023
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I.	Revenue from Operations	314.08	279.92	-	594.00	-	173.53
II.	Other Income	6.74	1.11	9.50	7.85	9.50	9.50
III.	<b>Total income (I+II)</b>	<b>320.82</b>	<b>281.03</b>	<b>9.50</b>	<b>601.85</b>	<b>9.50</b>	<b>183.03</b>
IV.	<b>Expenses</b>						
	(a) Cost of Materials consumed	-	-	-	-	-	-
	(b) Purchase of stock-in-trade	93.93	206.19	0.00	300.12	0.04	238.06
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	72.90	(11.71)	-	61.19	-	(88.48)
	(d) Employee benefits expense	100.23	17.62	0.84	117.85	0.84	-
	(e) Finance Cost	56.95	0.70	0.01	57.65	0.08	-
	(f) Depreciation and amortisation expense	53.76	-	-	53.76	-	-
	(g) Other expenses	81.70	62.48	0.88	144.18	4.50	6.82
	<b>Total Expenses</b>	<b>459.47</b>	<b>275.28</b>	<b>1.73</b>	<b>734.75</b>	<b>5.46</b>	<b>156.40</b>
V.	<b>Profit / (Loss) before and exceptional items and Tax (III-IV)</b>	<b>(138.65)</b>	<b>5.75</b>	<b>7.77</b>	<b>(132.90)</b>	<b>4.04</b>	<b>26.63</b>
VI.	Exceptional items	-	-	-	-	-	-
VII.	<b>Profit / (Loss) from before tax (V-VI)</b>	<b>(138.65)</b>	<b>5.75</b>	<b>7.77</b>	<b>(132.90)</b>	<b>4.04</b>	<b>26.63</b>
VIII.	<b>Tax expense</b>						
	Current Tax	(1.44)	1.44	1.01	-	1.01	4.45
	Deferred Tax	-	-	-	-	-	-
IX.	<b>Profit/ (Loss) for the period from Continuing operations (VII-VIII)</b>	<b>(137.21)</b>	<b>4.31</b>	<b>6.76</b>	<b>(132.90)</b>	<b>3.03</b>	<b>22.18</b>
X.	Profit/ (Loss) from discontinuing operations	-	-	-	-	-	-
XI.	Tax Expense of discontinuing operations	-	-	-	-	-	-
XII.	<b>Profit/ (Loss) from discontinuing operations after tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XIII.	<b>Profit/(loss) for the Period (IX+XII)</b>	<b>(137.21)</b>	<b>4.31</b>	<b>6.76</b>	<b>(132.90)</b>	<b>3.03</b>	<b>22.18</b>
XIV.	<b>Other Comprehensive Incomes</b>						
A.	(i) Items that will not be recycled to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
B.	(i) Items that may be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax on items that may be reclassified to profit or loss	-	-	-	-	-	-
	<b>Total Other Comprehensive Income (A+B)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XV.	<b>Total Comprehensive Income for the period (XIII+XIV)</b>	<b>(137.21)</b>	<b>4.31</b>	<b>6.76</b>	<b>(132.90)</b>	<b>3.03</b>	<b>22.18</b>
XVI.	<b>Earnings Per Equity Share of face value of Rs.10/- each)(for Continuing operations):</b>						
	1) Basic	(6.63)	0.21	0.33	(6.42)	0.15	1.07
	2) Diluted	(6.63)	0.21	0.33	(6.42)	0.15	1.07
XVII.	<b>Earnings Per Equity Share of face value of Rs.10/- each) (for Discontinuing operations):</b>						
	1) Basic	-	-	-	-	-	-
	2) Diluted	-	-	-	-	-	-
XVIII.	<b>Earnings Per Equity Share of face value of Rs.10/- each) (for Continued and Discontinued</b>						
	1) Basic	(6.63)	0.21	0.33	(6.42)	0.15	1.07
	2) Diluted	(6.63)	0.21	0.33	(6.42)	0.15	1.07
XIX.	<b>Paid-up equity share capital (Face Value of Rs. 10/- per share)</b>	<b>207.09</b>	<b>207.09</b>	<b>207.09</b>	<b>207.09</b>	<b>207.09</b>	<b>207.09</b>
<b>NOTES:</b>							
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 31st October, 2023.						
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 results are also available on the website of the Company <a href="http://www.abvl.co.in">www.abvl.co.in</a>						
4	The figures of the previous year/periods have been re-grouped/re-classified, whenever necessary, for the purpose of comparison.						
5	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  PABBAITHI BADARI NARAYANA MURTHY Wholtime Director (DIN: 01445523)						
							
	Station: Hyderabad Date : 31st October 2023						

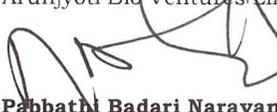


# ARUNJYOTI BIO VENTURES LTD.

CIN: L01400TG1986PLC062463

## Un-Audited Cash Flow Statement as at September 30, 2023

	As at Sept 30, 2023	As at Mar 31, 2023
<b>A</b>		
<b>CASH FROM OPERATING ACTIVITIES</b>		
(Loss)/Profit before tax and extraordinary items		15,78,828
<b>Adjustment for:</b>	(1,32,80,473)	
Income tax expense recognised in profit or loss	-	-
Finance costs recognised in profit or loss	-	-
Investment income recognised in profit or loss	-	-
Gain on disposal of property, plant and equipment	-	-
Gain on disposal of a subsidiary	-	-
Gain on disposal of interest in former associate	-	-
Net (gain)/loss recorded in profit or loss on financial liabilities designated as at fair value through profit or loss	-	-
Expense recognised in respect of equity-settled share-exchange for goods/services	-	-
Amortisation of financial guarantee contracts	-	-
<b>Operating Profit before Working Capital Changes</b>	<b>(1,32,80,473)</b>	<b>15,78,828</b>
<b>Movement for Working Capital:</b>		
Increase in trade and other receivables	(38,93,387)	(24,36,439)
(Increase)/decrease in amounts due from customers under construction contracts	-	-
(Increase)/decrease in inventories	61,19,442	(88,48,423)
(Increase)/decrease in other assets	(3,02,76,244)	(2,01,32,737)
Decrease in trade and other payables	8,99,575	(1,67,925)
Increase/(decrease) in amounts due to customers under construction contracts	-	-
Increase/(decrease) in provisions	-	(2,39,838)
(Decrease)/increase in deferred revenue	-	-
(Decrease)/increase in other liabilities	4,47,041	14,46,750
<b>Changes in non current assets and liabilities</b>		
Decrease/(Increase) in loans & advances	1,04,627	-
Decrease/(Increase) in Long Term Provisions	-	-
Decrease/(Increase) in Other non Current Assets	11,17,72,454	(10,18,67,375)
<b>Cash generated from operations</b>	<b>7,18,93,033</b>	<b>(13,06,67,158)</b>
- Income taxes paid	-	-
<b>Net Cash flow before extraordinary items</b>	<b>7,18,93,033</b>	<b>(13,06,67,158)</b>
- Extraordinary & Prior period items	-	-
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>7,18,93,033</b>	<b>(13,06,67,158)</b>
<b>B</b>		
<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Payments to acquire financial assets	-	-
Repayments by related parties	-	-
Payments for property, plant and equipment	(16,42,30,806)	(19,18,72,076)
Proceeds from disposal of property, plant and equipment	-	-
Payments for investment property	-	-
Net cash inflow on disposal of subsidiary	-	-
Net cash inflow on disposal of associate	-	-
<b>NET CASH FROM INVESTING ACTIVITIES</b>	<b>(16,42,30,806)</b>	<b>(19,18,72,076)</b>

C	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>	-	-
	Proceeds from issue of equity instruments of the Company	-	-
	Payment for debt issue costs Proceeds from borrowings	-	-
	Proceeds from borrowings	9,25,76,718	32,27,17,790
	Proceeds from government loans	-	-
	Interest paid	-	-
	Long Term Provisions	-	-
	<b>NET CASH FROM FINANCING ACTIVITIES</b>	<b>9,25,76,718</b>	<b>32,27,17,790</b>
	<b>NET INCREASE IN CASH &amp; CASH EQUIVALENTS</b>	<b>2,38,946</b>	<b>1,78,556</b>
	<b>Cash and cash equivalents at the beginning of the year</b>		
	<b>1.04.2022</b>	2,52,169	73,613
	Effects of exchange rate changes on the balance of cash held in foreign currencies	-	-
	<b>Cash and cash equivalents at the end of the year as on</b>		
	<b>31.03.2023</b>	<b>4,91,115</b>	<b>2,52,169</b>
<b>Reconciliation of cash and cash equivalents as per the cash flow Statement</b>			
	Cash and cash equivalents (Note-10.1)	4,91,115	2,52,169
	Bank overdraft		
	<b>Balance as per statement of cash flows</b>	<b>4,91,115</b>	<b>2,52,169</b>
The notes are an integral part of the financial statements			
As per our Report of even date			
Place: Hyderabad		<b>For and on behalf of the Board of Directors</b>	
Date : 31-10-2023		Arunjyoti Bio Ventures Limited	
		 <b>Pabbathi Badari Narayana Murthy</b> Wholetime Director DIN:01445523	
			

**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 **30<sup>th</sup> September, 2023** 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 thereunder 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:23217139BGUDKD7430

Place: Hyderabad

Date: 31-10-2023.

**Branches :****Head Office :**

Gr Floor, 2-6-1071,  
Road No.2, KLN Reddy Colony  
Hanamkonda, Warangal Urban Dist  
Telangana - 506 001  
Mobile : 96521 08456  
vraviandco.ca@gmail.com

**Hyderabad :**

H.No. 1-74/DH/301,  
Diamond Hills, Gachibowli  
Hyderabad.  
Telangana - 500 032  
Mobile : 90321 22231  
rajenderrao@gmail.com

**Karimnagar :**

10-3-239,  
Vidyanagar  
Karimnagar  
Telangana - 505 001  
Mobile : 99893 13399  
rkdannapuneni@gmail.com

**Hanamkonda :**

1-7-900/A/61,  
Nandi Hills, Hunter Road  
Hanamkonda, Warangal Urban Dist.  
Telangana - 506 001  
Mobile : 99894 15638  
wglauditors@gmail.com