



CIN: L01400TG1986PLC062463

ARUNJYOTI BIO VENTURES LTD.

Date: 10.02.2024

BSE Limited

P.J.Towers, Dalal Street
Mumbai - 400001

Dear Sir/Madam,

Sub: Outcome of Board meeting held on 10.02.2024

Unit: Arunjyoti Bio Ventures Limited (Scrip Code: 530881)

Ref: Company's letter dated 02.02.2024

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, 10.02.2024 at 2.00 p.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, Hyderabad, Shaikpet, 500081 - Telangana the following were considered and approved:

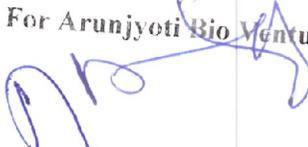
1. Unaudited financial results for the quarter ended 31.12.2023 **(Enclosed)**.
2. Limited Review Report as per Regulation 33 of SEBI (LODR) Regulations, 2015 for the quarter ended 31.12.2023. **(Enclosed)**
3. Appointment of M/s. Vivek Surana & Associates., practicing company secretaries, as Secretarial Auditor of the Company for the FY 2023-24. **(Brief Profile is annexed as Annexure - I)**

The meeting concluded at 3.00 p.m.

Thanking you,

Yours sincerely,

For Arunjyoti Bio Ventures Limited


P.B.N. Murthy
Whole-Time Director
(DIN: 01445523)





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ARUNJYOTI Bio VENTURES LTD.

Annexure I

Brief Profile of M/s. Vivek Surana & Associates, Practicing Company Secretaries as Secretarial Auditor of the Company

The details required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular CIR/CFD/CMD/4/2015 dated 9th September, 2015

Particulars	M/s. Vivek Surana & Associates
Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment of M/s. Vivek Surana & Associates, Practicing Company Secretaries as Secretarial Auditor of the Company.
Date of appointment & Terms of appointment	For the Financial Year 2023-24
Brief Profile	Vivek Surana & Associates, is a Practicing Company Secretaries firm based at Hyderabad providing secretarial, listing and other advisory services. The firm has existence of more than a decade in the above said services.
Disclosure of relationships between directors (in case of appointment of a director)	NA






ARUNJYOTI BIO VENTURES LTD.

ARUNJYOTI BIO VENTURES LIMITED
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Statement of Un-Audited Results for the Quarter ended 31.12.2023

S.No.	Particulars	(Amount in Lakhs)					
		Quarter ended			Nine Months Ended		Year ended
		For the Quarter ended 31.12.2023	For the Quarter ended 30.09.2023	For the Quarter ended 31.12.2022	For the Quarter ended 31.12.2023	For the Quarter ended 31.12.2022	For the Year ended 31.03.2023
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited	
I	Revenue from Operations	579.10	314.08	47.72	1,173.10	47.72	173.53
II	Other Income	-	6.74	-	7.85	9.50	9.50
III	Total Income (I+II)	579.10	320.82	47.72	1,180.95	57.22	183.03
IV	Expenses						
	(a) Cost of materials consumed	53.61	-	-	53.61	-	-
	(b) Purchase of stock-in-trade	133.28	93.93	96.78	433.40	96.82	238.06
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(71.37)	72.90	(54.52)	(10.18)	(54.52)	(88.48)
	(d) Employee benefits expense	153.18	100.23	-	271.03	0.84	-
	(e) Finance Cost	71.46	56.95	-	-	0.08	-
	(f) Depreciation and amortisation expense	66.56	53.76	0.42	120.32	0.42	-
	(g) Other expenses	128.41	81.70	1.29	272.59	5.79	6.82
	Total Expenses	535.13	459.47	43.97	1,140.77	49.43	156.40
V	Profit / (Loss) before and exceptional items and Tax (III-IV)	43.97	(138.65)	3.75	40.18	7.79	26.63
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) from before tax (V-VI)	43.97	(138.65)	3.75	40.18	7.79	26.63
VIII	Tax expense						
	Current Tax	-	(1.44)	0.94	-	1.95	4.43
	Deferred Tax	72.03	-	-	72.03	-	-
IX	Profit/ (Loss) for the period from Continuing operations (VII-VIII)	(28.06)	(137.21)	2.81	(31.85)	5.84	22.18
X	Profit/ (Loss) from discontinuing operations	-	-	-	-	-	-
XI	Tax Expense of discontinuing operations	-	-	-	-	-	-
XII	Profit/ (Loss) from discontinuing operations after tax	-	-	-	-	-	-
XIII	Profit/(loss) for the Period (IX+XII)	(28.06)	(137.21)	2.81	(31.85)	5.84	22.18
XIV	Other Comprehensive Incomes						
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	-	-	-	-	-	-
	Total Other Comprehensive Income (A+B)	-	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV)	(28.06)	(137.21)	2.81	(31.85)	5.84	22.18
XVI	Earnings Per Equity Share of face value of Rs.10/- each (for Continuing operations):						
	1) Basic	(1.35)	(6.63)	0.14	(1.54)	0.28	1.07
	2) Diluted	(1.35)	(6.63)	0.14	(1.54)	0.28	1.07
XVII	Earnings Per Equity Share of face value of Rs.10/- each (for Discontinuing operations):						
	1) Basic	-	-	-	-	-	-
	2) Diluted	-	-	-	-	-	-
XVIII	Earnings Per Equity Share of face value of Rs.10/- each (for Continued and Discontinued)						
	1) Basic	(1.35)	(6.63)	0.14	(1.54)	0.28	1.07
	2) Diluted	(1.35)	(6.63)	0.14	(1.54)	0.28	1.07
XIX	Participating share capital (Face Value of Rs. 10/- per share)	207.09	207.09	207.09	207.09	207.09	207.09

NOTES:

- 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 10th February, 2024.
- 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).
- The results are also available on the website of the Company www.abvl.co.in
- The figures of the previous year/periods have been re-grouped/re-classified, whenever necessary, for the purpose of comparison.
- 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 LTD.

Regd. Office : 6th floor, 604B, Jain Sadguru Capital Park, Beside Image Gardens, Madhapur, Hyderabad, Rangareddy, Telangana-500081.
Plant Unit 1: Sy No. 36-40-B, 36-39-B, 36-34-B, 17-G-3, 36-45-B, 36-33-B, 36-48-B, 36-44-B, 34-27-B, Lingalapudi Mandal, Kallempalli, Jangaon, Telangana-506201
Plant Unit 2: Sy No 160/1, Annadevarapeta, Tallapudi Mandal, East Godavari, Andhra Pradesh-534341.



V. RAVI & CO.

Chartered Accountants

LIMITED REVIEW REPORT

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** or the quarter ended **31st December, 2023** attaching herewith, being submitted by the company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing obligations and disclosure Requirements) Regulations, 2015, as amended

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



Ramesh Kumar
Partner
Membership No. 217139
UDIN: 24217139BKBMET2205

Place: Hyderabad
Date: 10-02-2024

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