



ARUNJYOTI BIO VENTURES LTD.

To,

Date: 25.07.2023

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

Dear Sir/Madam,

Sub: Outcome of Board meeting held on 25.07.2023

Ref: Company's letter dated 17.07.2023

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, 25.07.2023 at 4:00 p.m. at the Registered Office of the company, the following were considered and approved:

1. Un-Audited financial results for the quarter ended 30.06.2023. **(Enclosed)**
2. Limited Review Report as per Regulation 33 of SEBI (LO&DR) Regulations, 2015 for the quarter ended 30.06.2023. **(Enclosed)**

The meeting concluded at 04:30 p.m.

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

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:LO1400TG1986PLC062463

Statement of Un-Audited Results for the Quarter ended 30.06.2023

(Amount in Lakhs)

| S.No. | Particulars | Quarter ended | | | Year ended |
|--------------|---|----------------------------------|----------------------------------|----------------------------------|-------------------------------|
| | | For the Quarter ended 30.06.2023 | For the Quarter ended 31.03.2023 | For the Quarter ended 30.06.2022 | For the Year ended 31.03.2023 |
| | | Un-Audited | Audited | Un-Audited | Audited |
| I. | Revenue from Operations | 279.92 | 125.81 | - | 173.53 |
| II. | Other Income | 1.11 | - | - | 9.50 |
| III. | Total income (I+II) | 281.03 | 125.81 | - | 183.03 |
| IV. | Expenses | | | | |
| | (a) Cost of Materials consumed | - | - | - | - |
| | (b) Purchase of stock-in-trade | 206.19 | 141.24 | 0.04 | 238.06 |
| | (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | -11.71 | (31.96) | - | (88.48) |
| | (d) Employee benefits expense | 17.62 | -0.84 | - | - |
| | (e) Finance Cost | 0.70 | -0.50 | 0.07 | - |
| | (F) Depreciation and amortisation expense | - | - | - | - |
| | (G) Other expenses | 62.48 | 1.03 | 3.62 | 6.82 |
| | Total Expenses | 275.28 | 108.97 | 3.73 | 156.40 |
| V. | Profit / (Loss) before and exceptional items and Tax (III-IV) | 5.75 | 16.84 | (3.73) | 26.63 |
| VI. | Exceptional Items | - | - | - | - |
| VII | Profit / (Loss) from before tax (V-VI) | 5.75 | 16.84 | (3.73) | 26.63 |
| VIII. | Tax expense | | | | |
| | Current Tax | 1.44 | - | - | 4.45 |
| | Deferred Tax | - | - | - | - |
| IX. | Profit/ (Loss) for the period from Continuing operations (VII-VIII) | 4.31 | 16.84 | (3.73) | 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) | 4.31 | 16.84 | (3.73) | 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) | 4.31 | 16.84 | (3.73) | 22.18 |
| XVI | Earnings Per Equity Share of face value of Rs.10/- each)(for Continuing operations): | | | | |
| | 1) Basic | 0.21 | 0.81 | (0.18) | 1.07 |
| | 2). Diluted | 0.21 | 0.81 | (0.18) | 1.07 |
| XVII | Earnings Per Equity Share of face value of Rs.10/- each) (for Discounting operations): | | | | |
| | 1) Basic | - | - | - | - |
| | 2). Diluted | - | - | - | - |
| XVIII | Earnings Per Equity Share of face value of Rs.10/- each) (for Continued and Discounting operations): | | | | |
| | 1) Basic | 0.21 | 0.81 | (0.18) | 1.07 |
| | 2). Diluted | 0.21 | 0.81 | (0.18) | 1.07 |
| XIX | Paid-up equity share capital (Face Value of Rs. 10/- per share) | 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 25th July, 2023.
- 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 LIMITED

Station: Hyderabad
Date : 25.07.2023PABBATHI BADARI NARAYANA MURTHY
Wholetime Director
(DIN: 01445523)



V. RAVI & CO.

Chartered Accountants

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 **30th June, 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 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, 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



[Signature]
D Ramesh Kumar
Partner

Membership No. 217139
UDIN: 23217139BGUDIA9163

Place: Hyderabad
Date: 25/07/2023

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