



CIN: L01400TG1986PLC062463

ARUNJYOTI BIO VENTURES LTD.

To,

Date: 30.05.2024

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

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on 30.05.2024

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 Thursday, 30.05.2024 at 4:00 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, Shaikpet Telangana 500081, the following were considered and approved:

1. Audited financial results for the quarter and year ended 31.03.2024. **(Enclosed)**
2. Auditor's Report along with Declaration as per Regulation 33 of SEBI (LODR) Regulations, 2015 for the quarter and year ended 31.03.2024. **(Enclosed)**
3. Appointment of M/s. K S Ramakrishna & Co., Chartered Accountants, as Internal Auditors of the Company for FY 2024-25.

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



Pabbathi Badari
Narayana
Murthy

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Pabbathi Badari
Narayana Murthy
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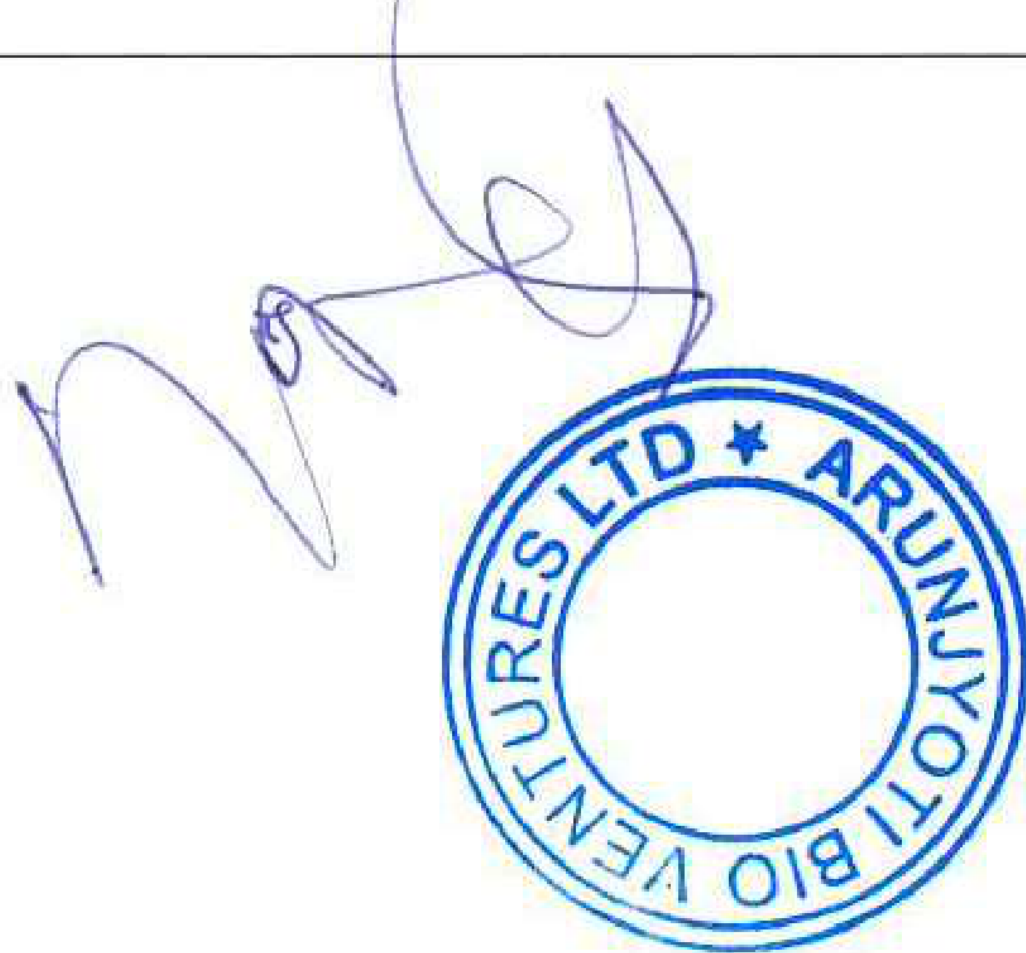


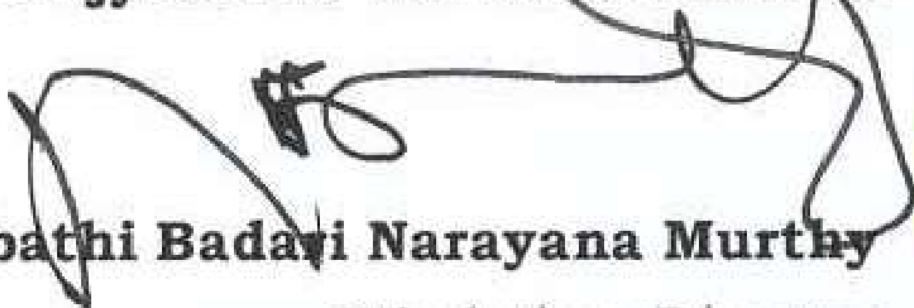
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ARUNJYOTI BIO VENTURES LTD.

Disclosure as required under Regulation 30 of Securities and Exchange Board of India
(Listing Obligations and Disclosure Requirements) Regulations, 2015

Particulars	M/s. K S Ramakrishna & Co
Reason for change viz. Resignation/ appointment	Appointment of M/s. K S Ramakrishna & Co as Internal Auditor
Date of Appointment / Cessation	01.04.2024
Terms of appointment	For FY 2024-25
Brief profile (in case of appointment)	M/s. K.S. Ramakrishna & CO., was established in 1981, now with 5 partners and all are FCA. The firm has vast experience in Statutory Audit of PSU, MNC, Large Corporates, Public and Private limited companies also. Our firm has done Central Statutory Audit of One of the Nationalised Bank. We are also experts in Internal Audit, Management Audit, Systems Audit etc. The firm is peer reviewed and also provide services in Income Tax, GST etc.
Relationships with other Directors (in case of appointment)	NA
Information as required pursuant to BSE circular with ref.no LIST/COMP/14/2018- 19	NA



Arunjyoti Bio Ventures Limited			
CIN NO: L01400TG1986PLC062463			
604B, Jain Sadhguru Image Garden Park, Madhapur, Hyderabad-500082			
(All amounts are in INR Lakh except share data or unless otherwise stated)			
Statement of Audited Assets and Liabilities			
	Particulars	As at March 31, 2024(Audited)	As at Mar 31, 2023(Audited)
I	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	3,987.33	-
	(b) Capital Work in Progress	-	1,918.72
	(c) Right of use Assets	62.98	
	(d) Financial assets		
	(i) Investments	-	-
	(ii) Others	-	-
	(ii) Loans	-	1.05
	(e) Other non-current assets	123.22	1,117.72
	(f) Deferred tax Asset (Net)	97.63	-
		4,271.16	3,037.49
2	Current assets		
	(a) Inventories	293.01	88.48
	(b) Financial assets		
	(i) Trade receivables	273.12	78.28
	(ii) Cash and cash equivalents	8.59	2.52
	(c) Current Tax Asset (Net)	19.95	-
	(d) Other current assets	532.89	384.09
		1,127.56	553.37
	Total assets	5,398.72	3,590.86
II	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	207.09	207.09
	(b) Other equity	(30.43)	4.46
		176.66	211.55
2	Liabilities		
(i)	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	4,413.91	3,227.18
	(ii) Lease Liabilities	59.06	-
	(b) Provisions	-	-
		4,472.98	3,227.18
(ii)	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	661.46	-
	(ii) Lease Liabilities	6.43	-
	(iii) Trade payables		
	- total outstanding dues of micro and small enterprises;		
	- total outstanding dues of creditors other than micro and small enterprises	38.74	-
	(iv) Other financial liabilities	-	128.00
	(b) Other current liabilities	41.01	24.13
	(c) Provisions	1.45	-
	(d) Current tax liabilities (net)	-	-
		749.08	152.14
	Total liabilities	5,222.06	3,379.31
	Total equity and liabilities	5,398.72	3,590.86
<p style="text-align: center;">For and on behalf of the Board of Directors Arunjyoti Bio Ventures Limited</p> <p style="text-align: center;">  Pabbathi Badavi Narayana Murthy Wholetime Director DIN:01445523 </p>			



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

		Quarter ended March 31,2024			Year ended March 31,2024	
S No	Particulars	March 31,2024	December 31,2023	March 31,2023	March 31,2024	March 31,2023
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I	Income from operations					
	a) Net Sales/income from operations	870.05	579.10	125.81	2,043.15	173.53
	Total income from operations	870.05	579.10	125.81	2,043.15	173.53
II	Other income	(4.16)	-	-	3.69	9.50
III	Total Income (I + II)	865.89	579.10	125.81	2,046.84	183.03
VI	Expenses					
	a) Cost of materials Consumed	-		-	-	-
	b) Purchase of Stock in Trade	543.14	186.89	141.24	1,030.15	238.06
	c) Changes in inventories of finished goods, work-in progress and stock-in-trade(increase)/decrease	(168.06)	(71.37)	(31.96)	(178.24)	(88.48)
	d) Employee benefits expenses	171.84	153.18	(0.84)	442.87	-
	e) Finance cost	80.09	71.46	(0.50)	209.20	-
	f) Depreciation and amortisation expenses	81.02	66.56	-	201.34	-
	g) Other expenses	198.77	128.41	1.03	471.36	6.82
	Total expenses	906.81	535.13	108.97	2,176.69	156.40
V	Profit/(loss) before exceptional items and tax (III - IV)	(40.92)	43.97	16.84	(129.85)	26.63
VI	Exceptional itmes	-	-	-	-	-
VII	Profit/(loss) before Tax (V -VI)	(40.92)	43.97	16.84	(129.85)	26.63
VIII	Tax expense :					
	a. Current tax (net)	-	-	-	-	4.45
	b. Deferred tax(net)	(166.99)	72.03	-	(94.96)	-
	Total tax expense	(166.99)	72.03	-	(94.96)	4.45
IX	Profit/(loss) for the period (VII-VIII)	126.07	(28.06)	16.84	(34.89)	22.18
X	Other comprehensive income(OCI)					
	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)	-	-	-	-	-
XI	Total comprehensive income/(loss) net of tax for the Period/year (IX+X))	126.07	(28.06)	16.84	(34.89)	22.18
XII	Paid Up Equity Share Capital (Face Value of Rs.10/- each)	207.09	207.09	207.09	207.09	207.09
XIII	Other equity	-	-	-	(30.43)	4.46
XIV	Earnings per equity share (of Rs. 10/- each)					
	: (not annualised for the quarters)					
	(i) Basic	6.09	(1.35)	0.81	(1.68)	1.07
	(ii) Diluted.	6.09	(1.35)	0.81	(1.68)	1.07

Wholetime Director - (DIN: 01445523)



Arunjyoti Bio Ventures Limited CIN NO: L01400TG1986PLC062463 604B, Jain Sadhguru Image Garden Park, Madhapur, Hyderabad-500082		
(All amounts are in INR Lakh except share data or unless otherwise stated)		
Statement of Audited Cash Flows		
Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
Cash flows from operating activities		
Profit before tax	(129.85)	15.79
Adjustment for:		
Finance costs	209.20	-
Interest income	(3.69)	-
Depreciation and amortisation expenses	201.34	-
Operating profit before working capital changes	276.99	15.79
Movements in working capital:		
Trade receivables	(194.84)	(24.36)
Inventories	(204.52)	(88.48)
Other current assets	(150.43)	(201.33)
Other non current assets	994.50	(1,018.67)
Trade payables	38.74	-
Provisions	1.45	(2.40)
Other payables	(19.95)	(1.68)
Other liabilities	16.88	14.47
Other financial liabilities	(128.00)	-
Cash flows generated from operating activities	630.81	(1,306.67)
Income-taxes paid	-	-
Net cash flows generated from operating activities	630.81	(1,306.67)
Cash flows from investing activities		
Purchase of property, plant and equipment	(2,332.93)	(1,918.72)
Interest received	3.69	-
Net cash used in investing activities	(2,329.24)	(1,918.72)
Cash flows from financing activities		
Proceeds from long-term borrowings	1,186.74	3,227.18
Proceeds from short-term borrowings	661.46	-
Interest paid	(209.20)	-
Repayment of principle portion of lease liability	65.49	-
Net cash used in financing activities	1,704.49	3,227.18
Net change in cash and cash equivalents	6.06	1.79
Cash and cash equivalents at the beginning of the year	2.52	0.74
Cash and cash equivalents at the end of the year	8.59	2.52

For Arunjyoti Bio Ventures Ltd

Authorised Signatory



Independent Auditor's Report on Quarterly Standalone 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 Standalone Financial Results

Opinion

We have audited the accompanying standalone annual financial results of **ARUNJYOTI BIO VENTURES LIMITED** hereinafter referred to as 'the Company') for the quarter and year ended March 31, 2024 ('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:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- 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 loss and other comprehensive income and other financial information of the company for the year ended March 31, 2024.

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 Standalone 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.



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Board of Directors' Responsibilities for the Standalone Financial Results

This Statement have been prepared on the basis of the standalone 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 to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors of the Company are responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone 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.



Other Matters:

The statement includes the results for the quarter ended March 31, 2024 being the balance figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" which were subject to limited review by us.

Our opinion is not modified in respect of the above matters.

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



RAMESH KUMAR
Partner
Membership No.217139
UDIN: 24217139BKBMG1200

Date: 30.05.2024
Place: Hyderabad



CIN: L01400TG1986PLC062463

ARUNJYOTI BIO VENTURES LTD.

To,

Date: 30.05.2024

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

Dear Sir,

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

Ref: Arunjyoti Bio Ventures Limited (BSE Scrip Code –530881)

I, PBN Murthy, Whole-Time Director of M/s. Arunjyoti Bio Ventures Limited hereby declare that, the Statutory Auditors of the company, M/s. V. Ravi & Co, Chartered Accountants have issued an Audit Report with unmodified/unqualified opinion on Audited Financial Results (Standalone) of the company for the quarter and year ended 31st March, 2024.

This declaration is issued in compliance of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended vide. Circular No.CIR/CFD/CMD/56/2016 dated 27-05-2016.

Thanking you

Yours faithfully,
For Arunjyoti Bio Ventures Limited

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

