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 theRegistered 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, 2015for 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.

ASSETS		Un-Audited Financial Position as at Se		(Rupees in Lakhs
A			As at Sept 30, 2023	As at Mar 31, 2023
(a) Property, plant and equipment				(Matrea)
(b) Right to use assets (c) Capital work in progress (d) Intangible Assets (e) Financial assets (i) Investments (ii) Loans (i) Deferred Tax Asset (Net) (g) Other non-current asset Eurrent assets (a) Investments (iii) Loans (b) Enerred Tax Asset (Net) (g) Other non-current asset Eurrent assets (a) Investments (ii) Trade receivables (iii) Loans (b) Financial assets (c) Investments (iii) Trade receivables (iii) Cash and cash equivalents (iv) Bank Balances other than (iii) above (c) Current Tax Asset (Net) (d) Other current assets Total current assets Non Current Assets Clasiffied as Held for Sale (C) Equity (a) Equity share capital (b) Other equity (c) Equity Share capital (c) Equity Share capital (d) Current Habilities (e) Borrowings (ii) Trade payables (iii) Other Financial Liabilities (iii) Equity Share capital (c) Equity Share capital (d) Current Habilities (e) Equity Share capital (f) Equity Share capital (f) Equity Share capital (h) Other equity (h) Expect Share (h) Equity Share (h)	A			
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Total non-current liabilities (B) Current liabilities (a) Financial liabilities (ii) Borrowings (iii) Other financial liabilities (b) Short term provisions (c) Other current liabilities (d) Current Tax Laibilities (net) Total current liabilities (C) Total liabilities (D=B+C) Total equity and liabilities (A+D) e notes are an integral part of the financial statements per our Report of even date Total equity and liabilities (A+D) Pabbathi Badari Narayana Murthy Wholetime Director			_	-
Total non-current liabilities (B) Current liabilities (a) Financial liabilities (ii) Borrowings (iii) Trade payables (iii) Other financial liabilities (b) Short term provisions (c) Other current liabilities (d) Current Tax Laibilities (net) Total current liabilities (C) Total liabilities (D=B+C) Total equity and liabilities (A+D) e notes are an integral part of the financial statements per our Report of even date Total requirement liabilities (B) Pabbathi Badari Narayana Murthy Wholetime Director		(c) Deferred tax Liabilities(Net)		
Current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities (b) Short term provisions (c) Other current liabilities (d) Current Tax Laibilities (net) Total current liabilities (C) Total liabilities (D=B+C) Total equity and liabilities (A+D) Total equity and liabilities (A+D) Total equity and liabilities (A+D) Pabbathi Badari Narayana Murthy Wholetime Director		(d) Other non Current Liabilities	-	-
Current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities (b) Short term provisions (c) Other current liabilities (d) Current Tax Laibilities (net) Total current liabilities (C) Total liabilities (D=B+C) Total equity and liabilities (A+D) Total equity and liabilities (A+D) Total equity and liabilities (A+D) Pabbathi Badari Narayana Murthy Wholetime Director				
(a) Financial liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities (b) Short term provisions (c) Other current liabilities (d) Current Tax Laibilities (net) Total current liabilities (C) Total liabilities (D=B+C) Total equity and liabilities (A+D) e notes are an integral part of the financial statements per our Report of even date Pabbathi Badari Narayana Murthy Wholetime Director	0		4,152.95	3,227.18
(i) Borrowings (ii) Trade payables (iii) Other financial liabilities (b) Short term provisions (c) Other current liabilities (d) Current Tax Laibilities (net) Total current liabilities (C) Total liabilities (D=B+C) Total equity and liabilities (A+D) e notes are an integral part of the financial statements per our Report of even date (ii) Trade payables (9,00			-	-
(iii) Trade payables (iii) Other financial liabilities (b) Short term provisions (c) Other current liabilities (d) Current Tax Laibilities (net) Total current liabilities (C) Total liabilities (D=B+C) Total equity and liabilities (A+D) Total equity and liabilities (A+D) Total equity and liabilities (A+D) Pabbathi Badari Narayana Murthy Wholetime Director		*** * ** * ** *** *** *** *** *** ***	-	-
(iii) Other financial liabilities (b) Short term provisions (c) Other current liabilities (d) Current Tax Laibilities (net) Total current liabilities (C) Total liabilities (D=B+C) Total equity and liabilities (A+D) Pabbathi Badari Narayana Murthy Wholetime Director		, ,	0.00	-
(b) Short term provisions (c) Other current liabilities (d) Current Tax Laibilities (net) Total current liabilities (C) Total liabilities (D=B+C) Total equity and liabilities (A+D) Total equity and liabilities (A+D) Total equity and liabilities (A+D) Pabbathi Badari Narayana Murthy Wholetime Director		A COLUMN TO THE	9.00	120.00
(c) Other current liabilities (d) Current Tax Laibilities (net) Total current liabilities (C) Total liabilities (D=B+C) Total equity and liabilities (A+D) Total equity and liabilities (A+D) Total equity and liabilities (A+D) Pabbathi Badari Narayana Murthy Wholetime Director				128.00
(d) Current Tax Laibilities (net) Total current liabilities (C) Total liabilities (D=B+C) Total equity and liabilities (A+D) Total equity and liabilities (A+D) Total equity and liabilities (A+D) Pabbathi Badari Narayana Murthy Wholetime Director			22.86	24.13
Total current liabilities (C) Total liabilities (D=B+C) Total equity and liabilities (A+D) 4,269.29 3,590.80 Pabbathi Badari Narayana Murthy Wholetime Director		(d) Current Tax Laibilities (net)	Service Control of the Control of th	24.10
Total liabilities (D=B+C) Total equity and liabilities (A+D) Total equity and liabilities (A+D) 4,190.54 3,379.3 4,269.29 3,590.86 Pabbathi Badari Narayana Murthy Wholetime Director				152.14
e notes are an integral part of the financial statements per our Report of even date Pabbathi Badari Narayana Murthy Wholetime Director		Total liabilities (D=B+C)	4,190.54	3,379.31
e notes are an integral part of the financial statements per our Report of even date Pabbathi Badari Narayana Murthy Wholetime Director		m / /	-	-
per our Report of even date Pabbathi Badari Narayana Murthy Wholetime Director			4,269.29	3,590.86
ce: Hyderabad Wholetime Director			he)
21 12 222	CE.			Murthy
te: 31-10-2023 DIN:01445523		1101		



ARUNJYOTI BIO VENTURES LTd.

	Statement of Un-Au	:L01400TG198 dited Results	for the Quarte	er and Half Yea	ar ended 30.09	.2023	
			uarter ended		Six Month	(Amou	int in Lakhs) Year ended
.No.	Particulars	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
	Other Income	6.74 320.82	281.03	9.50 9.50	7.85 601.85	9.50	9.50 183.03
_	Total income (I+II) Expenses	320.82	281.03	9.50	501.00	, ,,,,,,,	
	(a) Cost of Materials consumed	-		-		0.01	220.06
	(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 53.76	0.70	0.01	57.65 53.76	0.08	-
	(f) Depreciation and amortisation expense (g)Other expenses	81.70	62.48	0.88	144.18	4.50	6.82
	Total Expenses	459.47	275.28	1.73	734.75	5.46	156.40
	Profit / (Loss) before and exceptional items and Tax (III-IV)	(138.65)	5.75	7.77	(132.90	4.04	26.63
VI.	Exeptional Items	,		7.77	(132.90)	4.04	26.63
	Profit / (Loss) from before tax (V-VI)	(138.65)	5.75	7.77	(132.90	4.04	20.03
	Tax expense Current Tax	(1.44)	1.44	1.01		1.01	4.45
	Deferred Tax		~	125		-	20
IX.	Profit/ (Loss) for the period from Continuing operations (VII-VIII)	(137.21)	4.31	6.76	(132.90	3.03	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)	(137.21)	4.31	6.76	(132.90	3.03	22.18
	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	(137.21)	4.31	6.76	(132.90	3.03	22.18
xvi	(XIII+XIV) Earnings Per Equity Share of face value of Rs.10/-	(137.21)	4.01	0.70	(222.5	,	
	each)(for Continuing opertions):	(6.63)	0.21	0.33	(6.42	0.15	1.0
	1) Basic 2). Diluted	(6.63)	-			-	
XVII	Earnings Per Equity Share of face value of Rs. 10/-						
	each) (for Discontinuing opertions):						
	1) Basic 2). Diluted	-	-	-			-
xvIII	Earnings Per Equity Share of face value of Rs. 10/-						
	each) (for Continued and Discountinued						1.00
	1) Basic	(6.63					_
27727	2). Diluted Paid-up equity share capital	(6.63	0.21	0.33	(0.42	0.10	1.0
VIV	(Face Value of Rs. 10/- per share)	207.09	207.0	9 207.0	9 207.0	9 207.0	9 207.0
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 31th 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).						
	The results are also available on the webiste of the Company www.abvl.co.in						
The figures of the previous year/periods have been re-grouped/re-classifed, whenever necessary, for the purpose of c							
	The Company is engaged in "Trading of Hardware and Ind AS -108 "Operating Segments"	d Agriculture In	puts" operating	thence there at			nents as per
	Station: Hyderabad Date : 31st October 2023	1/10	ADARI NARAYA	URIS LIMITE	OB	ES (10) *	



ARUNJYOTI BIO VENTURES LTd.

	as at	ow Statement as at September 30, 2023		
4		As at Sept 30, 2023	Ac -4 7/	
	CASH FROM OPERATING ACTIVITIES	F1 33, 2023	As at Mar 31, 202	
	(Loss) Profit before tax and extraordinary items			
	3	(1,32,80,473)	15,78,82	
	Income tax expense recognised in profit or loss			
	The costs recognised in profit - 1	-	_	
	income recognised in and	-		
	of disposal of property plant and	- "		
		-		
	Gain on disposal of interest in former associate	_		
	Net (gain) /loos and last		_	
	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-			
	Expense recognised in respect of equity-settled share- exchange for goods (see Fig. 2).		_	
	exchange for goods/services			
	Amortisation of financial	-		
	Amortisation of financial guarantee contracts Operating Profit before Walting		~	
	Operating Profit before Working Capital Changes Movement for Working Capital:	(1,32,80,473)	-	
	Increase in the large Capital:	(1,02,80,473)	15,78,828	
	Increase in trade and other receivables	(20.02.207)		
	(Increase)/decrease in amounts due from customers	(38,93,387)	(24, 36, 439)	
	diffici constructs	_		
	(Increase)/decrease in inventories		-	
	(Increase)/decrease in other assets	61,19,442	(88, 48, 423)	
	Decrease in trade and other payables	(3,02,76,244)	(2,01,32,737)	
	increase/(decrease) in amounts due to customers	8,99,575	(1,67,925)	
	constitution contracts		() - () - 20)	
	Increase/(decrease) in provisions	_	~	
	(Decrease)/increase in deferred revenue	_	(2,39,838)	
	(Decrease)/increase in other liabilities	-	(2,03,008)	
	, defer habilities	4,47,041	14,46,750	
	Changes in non current assets and liabilities		14,40,730	
	Decrease / (Increase) in loans & advances			
	Decrease (Increase) in Long Term Provisions	1,04,627		
	Decrease (Increase) in Other	-,- ,,52.	-	
	Decrease/(Increase) in Other non Current Assets	11,17,72,454	(10,18,67,375)	
Ca	sh generated from operations	2, 2, 101	(10,10,07,375)	
	- Income taxes paid	7,18,93,033	(12.06.67.150)	
	Net Cash flow before	, ,, ,, ,, ,,	(13,06,67,158)	
'	Net Cash flow before extraordinary items	7,18,93,033	(12.06.65.150)	
NE	- Extraordinary & Prior period items	-,,,	(13,06,67,158)	
141	ET CASH FROM OPERATING ACTIVITIES	7,18,93,033	/12.06.65.45.	
CA	CH ELOW ED CO.	1,10,53,033	(13,06,67,158)	
CA	ASH FLOW FROM INVESTING ACTIVITIES:			
	Payments to acquire financial assets			
	Repayments by related parties	-	-	
1	Payments for property, plant and equipment	(16.40 ==	-	
	Proceeds from disposal of property plant and equipment	(16,42,30,806)	(19, 18, 72, 076)	
	ayments for investment property	-	-	
]]	Net cash inflow on disposal of subsidiary	-	-	
1	Net cash inflow on disposal of associate	-	_	
NE'	T CASH FROM INVESTING ACTIVITIES		_	
		(16,42,30,806)	(19, 18, 72, 076)	

С	CASH FLOW FROM FINANCING ACTIVITIES	_	-
	Proceeds from issue of equity instruments of the Compan	V	
	Payment for debt issue costs Proceeds from borrowings	9	-
	Proceeds from borrowings	9,25,76,718	32,27,17,790
	Proceeds from government loans	-	52,27,17,790
	Interest paid	_	_
	Long Term Provisions	_	_
	NET CASH FROM FINANCING ACTIVITIES	9,25,76,718	32,27,17,790
	NET INCREASE IN CASH & CASH EQUIVALENTS	2,38,946	1,78,556
	Cash and cash equivalents at the beginning of the year		
	1.04.2022	2,52,169	73,613
	Effects of exchange rate changes on the balance of cash held		
	in foreign currencies	-	-
	Cash and cash equivalents at the end of the year as on		
_	31.03.2023	4,91,115	2,52,169
	nciliation of cash and cash equivalents as per the cash flow	v Statement	
	and cash equivalents (Note-10.1)	4,91,115	2,52,169
Bank	c overdraft /		
	nce as per statement of cash flows	4,91,115	2,52,169
The 1	notes are an integral part of the financial statements		
As pe	er our Report of even date	For and on behalf of the Boa	ard of Directors
		Arunjyoti Bio Ventures Limite	d
			JENTUS

Place: Hyderabad Date: 31-10-2023

Pabbathi Badari Narayana Murthy Wholetime Director DIN:01445523



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 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, 2015is 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.

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