DEV LABTECH VENTURE LIMITED

Registered Office:
SPINE - 232, 2ND FLOOR, SURAT DIAMOND BOURSE, DREAM CITY, KHAJOD, SURAT-395007, GUJARAT (INDIA).

Branch Office:
SURAT: PLOT NO 53 54, 1ST FLOOR, THAKORDWAR SOCIETY, MINI BAZAR, VARACHHA ROAD, SURAT- 395006, GUJARAT (INDIA).
BHAVNAGAR: GF/22-23, PATTANI PLAZA, DAIRY ROAD, NEAR NILAMBAUG CIRCLE, BHAVNAGAR – 364002, GUJARAT (INDIA).
MUMBAI: D 403, GREEN WOODS, ANDHERI KURLA ROAD, CHAKALA, ANDHERI EAST, MUMBAI - 400093, MAHARASHTRA (INDIA).

Mo.: +91-9324485010, +91-9324485012 **Email:** info@devlabtechventure.com **CIN No.:** L36100GJ1993PLC019374

www.devlabtechventure.com

Date: 06/11/2026

To,
The Listing Compliance Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001, Maharashtra

Scrip Code: 543848, Scrip ID: DEVLAB (BSE SME), ISIN: INE0NIJ01025

Subject: Unaudited Standalone and Consolidated Financial Results for the Half Year ended 30th September, 2026 along with Limited Review Report of Statutory Auditor.

Dear Sir/Madam,

In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are pleased to enclose herewith the following:

1. Unaudited Standalone and Consolidated Financial Results for the Half Year ended 30th September, 2026 along with the Statement of Assets and Liabilities and Cash Flow Statement for the Half Year ended 30th September, 2026; and
2. Limited Review Report issued by the Statutory Auditor of the Company on Unaudited Standalone and Consolidated Financial Results for the Half Year ended 30th September, 2026.

The Meeting of the Board of Directors of the Company held on 6th November, 2026 commenced at 03.00 p.m. and concluded at 07.30 p.m.

Kindly take the same on your record and oblige.

Thanking You.

Yours Faithfully,
For DEV LABTECH VENTURE LIMITED

PANKAJ VALJIBHAI PANDAV

Digitally signed by PANKAJ VALJIBHAI PANDAV
DN: cn=PANKAJ VALJIBHAI PANDAV, c=IN, st=Gujarat, o=Personal, title=3119, serialNumber=8bd562aac92ab411db5022dc9c334d39c21a84d272319ad5714 5a448ca3003d6
Date: 2026.11.06 20:23:48 +05'30'

PANKAJ PANDAV
Company Secretary & Compliance Officer
ACS No. 62216

Encl: As above.

HAR & CO.
Chartered Accountants
harandco.ca@gmail.com
+91 02614535699 9512879090

Limited Review Report on standalone un-audited half year financial results for the half year ended 30th September, 2026 of Dev Labtech Venture Limited under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements} Regulation, 2015

To,
The Board of Directors
Dev Labtech Venture Limited

We have reviewed the accompanying statement of unaudited financial results of **Dev Labtech Venture Limited** having its registered office at 2nd Floor, Spine-232, Surat Diamond Bourse, Sdb Road, Khajod, Surat, Gujarat, 395007. for the half year ended 30th September, 2026. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

HAR & CO. CHARTERED ACCOUNTANTS SURAT INDIA

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards 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.

Our conclusion is not modified in respect of this matter.

For,
H A R & Co.
Chartered Accountants
FRN No: 142923W

CA Ashish P. Nakrani
Partner
Mem No.: 173391

UDIN: 26173391TRDKEF5607

Date: 06/11/2026
Place: Surat

DEV LABTECH VENTURE LIMITED

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Mo.: +91-9324485010, +91-9324485012 **Email:** info@devlabtechventure.com **CIN No.:** L36100GJ1993PLC019374
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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2026

(Rs. In Lakh except per share data)

	Particulars	Half Year/ Period ended			Year Ended	
		30-09-2026	30-09-2025	31-03-2026	31-03-2026	31-03-2025
A	Date of start of reporting period	01-04-2026	01-04-2025	01-10-2025	01-04-2025	01-04-2024
B	Date of end of reporting period	30-09-2026	30-09-2025	31-03-2026	31-03-2026	31-03-2025
C	Whether results are audited or unaudited	Unaudited	Unaudited	Audited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone
I	**Revenue From Operations**					
	Net sales or Revenue from Operations	3432.88	4924.32	1005.46	5929.78	5241.39
II	Other Income	4.61	0.15	3.00	3.16	0.52
III	**Total Income (I+II)**	**3437.49**	**4924.47**	**1008.45**	**5932.94**	**5241.91**
IV	**Expenses**					
(a)	Cost of materials consumed	1307.02	3623.11	1971.19	5594.31	5427.38
(b)	Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	1672.93	805.40	-1401.71	-596.31	-1295.70
(d)	Employee benefit expense	91.14	326.29	-112.18	214.12	249.81
(e)	Finance Costs	34.21	4.38	6.47	10.85	12.07
(f)	Depreciation and amortisation expense	54.53	56.31	57.98	114.28	111.00
(g)	Other Expenses	271.53	72.69	480.13	552.82	552.80
	Total expenses (IV)	**3431.37**	**4888.18**	**1001.89**	**5890.07**	**5057.35**
V	**Profit/(loss) before exceptional and extraordinary items and tax (III-IV)**	**6.12**	**36.30**	**6.57**	**42.87**	**184.55**
VI	Exceptional items					
VII	**Profit before extraordinary items and tax (V - VI)**	**6.12**	**36.30**	**6.57**	**42.87**	**184.55**
VIII	Extraordinary items	0.00	0.00	0.00	0.00	0.00
IX	**Profit before tax (VII- VIII)**	**6.12**	**36.30**	**6.57**	**42.87**	**184.55**
X	**Tax Expense**	**-6.19**	**2.62**	**39.64**	**42.27**	**55.18**
(a)	Current Tax	1.70	13.39	7.47	20.85	61.29
(b)	(Less):- MAT Credit					
(c)	Current Tax Expense Relating to Prior years					
(d)	Deferred Tax (Asset)/Liabilities	-7.89	-10.76	32.18	21.41	-6.11
XI	**Profit (Loss) for the period from continuing operations (IX-X)**	**12.31**	**33.67**	**-33.07**	**0.61**	**129.38**
XII	Profit/(loss) from discontinued operations before tax					
XIII	Tax expenses of discontinued operations					
XIV	**Profit/(loss) from Discontinued operations (after tax) (XII-XIII)**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
XV	**Profit (Loss) for the period before minority interest (XI + XIV)**	**12.31**	**33.67**	**-33.07**	**0.61**	**129.38**
XVI	Share of Profit (Loss) of Associates					
XVII	Profit (Loss) of Minority Interest					
XVIII	**Net Profit (Loss) for the period (XV+XVI-XVII)**	12.31	33.67	-33.07	0.61	129.38
XIX	**Earnings per share**					
	Earnings per share (not annualised for half year/ Period ended)					
	Basic earnings (loss) per share from continuing and discotinued operations	0.03	0.29	(0.28)	0.01	1.31
	Diluted earnings (loss) per share continuing and discotinued operations	0.03	0.29	(0.28)	0.01	1.09

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STANDALONE CASH FLOW STATEMENT

(Rs. In Lakh)

	Particulars	Half Year Ended		Year Ended	
		30-09-2026		31-03-2026	
A	Date of start of reporting period	01-04-2026		01-04-2025	
B	Date of end of reporting period	30-09-2026		31-03-2026	
C	Whether results are audited or unaudited	Unaudited		Audited	
D	Nature of report standalone or consolidated	Standalone		Standalone	
	A. CASH FLOW FROM OPERATING ACTIVITIES				
	Net Profit as per P & L A/c. before Income Tax		6.12		42.87
	Add : Adjustment For				
	(a) Depreciation	54.53		114.28	
	(b) Finance Cost	29.90		10.50	
	(c) Gratuity for Transition period	0.00		0.00	
	(d) Loss on Sale of Fixed Assets	0.00	84.42	0.00	124.78
	Deduct:				
	(a) Sale of Fixed Assets	0.00		0.43	
	(b) Transferred for Bonus Issue	0.00		0.00	
	(c) Profit on Sale of Investments	0.00	0.00	0.00	0.43
	Operating Profit before working Capital Changes		**90.54**		**167.22**
	Movements in Working Capital :				
	Add : Adjustment For				
	(a) Increase / (Decrease) in current Liabilities & Provisions		-212.97		203.42
	Deduct: : Adjustment For				
	(a) Increase / (Decrease) in short term Loan & Advances	780.23		90.34	
	(b) Increase / (Decrease) in Long term Loan & Advances	0.00		0.00	
	(c) Increase / (Decrease) in Non-Current Assets	0.00		0.00	
	(c) Increase / (Decrease) in Other Current Assets	-438.47	341.76	556.83	647.17
	CASH GENERATED FROM OPERATIONS		**-464.18**		**-276.54**
	Deduct:				
	Direct Taxes paid		0.87		34.74
	Net Cash Flow From Operating Activities		**-465.05**	**0.00**	**-311.28**
	B. CASH FLOW FROM INVESTMENT ACTIVITIES				
	Add : Adjustment For				
	(a) Profit on Sale of Investments / Interest received	4.32		0.35	
	(b) Sale of Fixed Assets	0.00	4.32	0.43	0.78
	Deduct: : Adjustment For				
	(a) Purchase of Fixed Assets	76.98	76.98	147.71	147.71
	Net Cash Flow From Investment Activities		**-72.66**		**-146.93**
	C. CASH FLOW FROM FINANCING ACTIVITIES				
	Add : Adjustment For				
	(a) Increase / (Decrease) in Non- Current Liabilites	561.77		135.21	
	(b) Increase / (Decrease) in Share Capital & Security Premium	0.00	561.77	347.20	482.41
	Deduct: : Adjustment For				
	(a) Interest and Financial Charges		34.21		10.85
	Net Cash Flow From Financing Actitivities		**527.56**		**471.57**
	NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]		-10.15		13.36
	Opening Cash & Cash Equivalents		20.09		6.73
	Closing Cash and Cash Equivalents		**9.94**		**20.09**

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STANDALONE STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lakh)

	Particulars	As on	
		30-09-2026	31-03-2026
A	Date of start of reporting period	01-04-2026	01-04-2025
B	Date of end of reporting period	30-09-2026	31-03-2026
C	Whether results are audited or unaudited	Unaudited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
(A)	EQUITY AND LIABILITIES		
1	Shareholders' funds		
a	Share capital	2372.63	1186.31
b	Reserves and surplus	2017.61	3191.62
c	Money received against share warrants	0.00	0.00
2	Share application money pending allotment		
3	Deferred Government grants		
4	Non-current liabilities		
a	Long-term borrowings	834.79	317.70
b	Deferred tax liabilities (Net)	14.10	21.99
c	Foreign Currency monetory item translation difference liability account		
d	Other Long term liabilities	0.00	0.00
e	Long-term provisions	13.85	9.78
5	Current liabilities		
a	Short-term borrowings	44.68	6.24
b	Trade Payables:-		
i	Total outstanding dues of micro enterprises and small enterprises	0.05	3.23
ii	Total outstanding dues of creditors other than micro enterprises and small	34.78	275.87
c	Other current liabilities	201.76	71.66
d	Short-term provisions	8.16	7.01
	Total	5542.41	5091.41
(B)	ASSETS		
	Non-current assets		
1 a	Property, Plant and Equipment		
i	Tangible assets	417.11	395.00
ii	Producing Properties		
iii	Intangible assets	0.50	0.15
iv	Pre-producing Properties		
v	Tengible assets capital work-in-progress		
vi	Intangible assets under development or work in progress		
b	Non-current investments	126.95	126.95
c	Deferred tax assets (net)	0.00	0.00
d	Foreign Currency monetory item translation difference asset account		
e	Long-term loans and advances	0.00	0.00
f	Other non-current assets	0.00	0.00
2	Current assets		
a	Current investments		
b	Inventories	2150.36	3823.30
c	Trade receivables	1534.91	501.13
d	Cash and cash equivalents	9.94	20.09
e	Short-term loans and advances	885.59	103.63
f	Other current assets	417.04	121.17
	Total	5542.41	5091.41

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NOTES:

1. The above Standalone Financial Results of the Company have been prepared in accordance with the recognition and measurement principles laid down in applicable Accounting Standards ("AS") as prescribed under the Companies Act, 2013, as amended, read with relevant rules thereunder and in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended, including relevant circulars issued by the SEBI from time to time.

2. The above year to date financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on 6th November, 2026.

3. The Statutory auditors of the company have carried out Limited Review of the above half yearly financial results as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

4. The weighted average number of Equity shares outstanding during the period has been considered for calculating the basic and diluted Earnings per share (not annualized) in accordance with the AS.

5. Previous Year/Period figures are regrouped / reclassified / rearranged, whenever found necessary to make them comparable with the current period figures.

6. The Company is primarily engaged in the business of manufacturing of polished diamonds and lab grown diamonds, which constitute a single business segment in terms of Accounting Standard - 27 on "Segment Reporting". Accordingly, there are no separate reportable segments as per Accounting Standard - 27.

7. The Cashflow statement has been prepared under the "Indirect Method" as set out in Accounting Standard -3, "Cash Flow Statement" issued under the Companies (Accounting Standard) Rules, 2006.

8. The Company has not adopted the Indian Accounting Standards (IND AS) in terms of Exemptions available to the Companies Listed with SME Exchange.

9. The above unaudited financial results of the Company are available on the Company's website i.e. ww.devlabtechventure.com and on the website of the BSE Limited i.e. www.bseindia.com, where the Company's shares are listed.

10. There are no Investors Complaints pending as on 30th September, 2026.

11. During the Half year ended 30th September, 2026, the Company undertook the following significant approvals of the Board of Directors and the Shareholders:

    (a) The Shareholders of the Company by passing the requisite resolutions through Postal Ballot by remote e-voting, the results of which were declared on 29th April, 2026, approved the following matters:

        i. Increase the Authorized Share Capital of the Company from Rs. 15,00,00,000/- to Rs. 25,00,00,000/-.
        ii. Alteration of the Object Clause of the Memorandum of Association ("MOA") of the Company.
        iii. Sub-division (Stock Split) of every 1 (One) Equity Share of face value Rs. 10/- (Rupees Ten) each fully paid-up into 2 (Two) Equity Shares of face value Rs. 5/- (Rupees Five) each fully paid-up.
        iv. Issue of Bonus Equity Shares in the proportion of 1:1 i.e. 1 (One) new fully paid-up Bonus Equity Shares of Rs. 5/- (Rupees Five) each for every 1 (One) existing fully paid-up Equity Shares of Rs. 5/- (Rupees Five) each held by the Members as on Record date.
        v. The bonus shares have been issued by capitalisation of the Securities Premium Account amounting to ₹11,86,31,390/- in accordance with the applicable provisions of the Companies Act, 2013.

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(b) The Board of Directors at its Meeting held on Monday, 18th May, 2026, approved the allotment of 2,37,26,278 fully paid-up Bonus Equity Shares of Rs. 5/- each to the eligible shareholders whose names appeared in the Register of Members/List of Beneficial Owners as on the Record Date, i.e., 15th May, 2026, in the ratio of 1:1, i.e., 1 (One) new fully paid-up Bonus Equity Share of Rs. 5/- each for every 1 (One) existing fully paid-up Equity Share of Rs. 5/- each held by them. Consequent to the above corporate actions, the following changes took place:

i. The paid-up equity Share capital of the Company increased from Rs. 11,86,31,390/-, comprising 2,37,26,278 Equity Shares of Rs. 5/- each, to Rs. 23,72,62,780/-, comprising 4,74,52,556 Equity Shares of Rs. 5/- each.
ii. Consequent upon the sub-division (Stock Split) of the Equity Shares, the ISIN of the Company's Equity Shares was changed to INE0NIJ01025.
iii. BSE Limited has granted Listing and Trading Approval of above Equity shares of the Company.

12. After Closure of Half year ended 30th September, 2026 and as on the date of declaration of Financial Result, the Company undertook the following significant approvals of the Board of Directors and the Shareholders:

(a) The Shareholders of the Company by passing the requisite resolutions at its Meeting held on 5th November, 2026, approved the following matters:

i. Increase the Authorized Share Capital of the Company from Rs. 25,00,00,000/- to Rs. 31,00,00,000/-.
ii. Issuance of upto 1,37,00,000 (One Crore Thirty-Seven Lakh) Convertible Warrants at a price of Rs. 13/- (Rupees Thirteen) each, convertible into 1,37,00,000 (One Crore Thirty-Seven Lakh) Equity Share of Face Value of Rs. 5/- (Rupees Five) each and premium of Rs. 8/- (Rupees Eight), aggregating Rs. 17,81,00,000/- (Rupees Seventeen Crore Eighty-One Lakh), for cash to Promoter/Promoter Group and Non- Promoters of the Company on Preferential basis.

(b) Further, the Company has applied for In-principle approval to Stock Exchange i.e. BSE Limited for issue and allotment of 1,37,00,000 Convertible Warrants to be issued on a preferential basis.

For and on behalf of Board of Directors
DEV LABTECH VENTURE LIMITED

DEV LABTECH VENTURE LIMITED GUJARAT

JERAMBHAI LAVJIBHAI DONDA
Chairman & Managing Director
DIN: 00484152

Date: 06/11/2026
Place: Surat

HAR & CO.
Chartered Accountants
harandco.ca@gmail.com
+91 02614535699 9512879090

Limited Review Report on Consolidated un-audited half year financial results for the half year ended 30th September, 2026 of Dev Labtech Venture Limited under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

To,
The Board of Directors
Dev Labtech Venture Limited

We have reviewed the accompanying consolidated of unaudited financial results of Dev Labtech Venture Limited having its registered office at 2nd Floor, Spine-232, Surat Diamond Bourse, SDB Road, Khajod, Surat, Gujarat, 395007 for the half year ended 30th September, 2026. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

This Statement, which is the responsibility of the Parent Company's Management and has been approved by the Parent Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 21 – Interim Financial Reporting, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder 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 of the Statement in accordance with the Standard on Review Engagements (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

HAR & CO. FRN 142923W SURAT CHARTERED ACCOUNTANTS CA INDIA

inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

This statement includes the results of the following entities:

Holding Company	:	Dev Labtech Venture Limited
wholly owned subsidiary	:	Dev Labtech Venture INC
wholly owned subsidiary	:	Dev Labtech Trading FZCO

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards 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.

Our conclusion is not modified in respect of this matter.

For,
H A R & Co.
Chartered Accountants
FRN No : 142923W

CA Ashish P. Nakrani
Partner
Mem No. : 173391
UDIN : 26173391RPQNZP2152

Date : 06/11/2026
Place : Surat

DEV LABTECH VENTURE LIMITED

Registered Office:
SPINE - 232, 2ND FLOOR, SURAT DIAMOND BOURSE, DREAM CITY, KHAJOD, SURAT-395007, GUJARAT (INDIA).

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Mo.: +91-9324485010, +91-9324485012 **Email:** info@devlabtechventure.com **CIN No.:** L36100GJ1993PLC019374

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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2026

(Rs. In Lakh except per share data)

	Particulars	Half Year/ Period ended			Year Ended	
		30-09-2026	30-09-2025	31-03-2026	31-03-2026	31-03-2025
A	Date of start of reporting period	01-04-2026	01-04-2025	01-10-2025	01-04-2025	01-04-2024
B	Date of end of reporting period	30-09-2026	30-09-2025	31-03-2026	31-03-2026	31-03-2025
C	Whether results are audited or unaudited	Unaudited	Unaudited	Audited	Audited	Audited
D	Nature of report standalone or consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated
I	**Revenue From Operations**					
	Net sales or Revenue from Operations	15517.01	4924.32	11793.80	16718.13	5241.39
II	Other Income	4.61	0.15	3.00	3.16	0.52
III	**Total Income (I+II)**	**15521.62**	**4924.48**	**11796.81**	**16721.29**	**5241.91**
IV	**Expenses**					
(a)	Cost of materials consumed	1307.02	3623.11	14656.24	18279.35	5427.38
(b)	Purchases of stock-in-trade	10722.13	0.00	0.00	0.00	0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	1982.35	805.40	-4821.58	-4016.18	-1295.69
(d)	Employee benefit expense	168.86	326.29	-109.73	216.56	249.81
(e)	Finance Costs	34.21	4.38	6.47	10.85	12.07
(f)	Depreciation and amortisation expense	54.53	56.31	57.98	114.28	111.00
(g)	Other Expenses	354.53	72.69	1044.59	1117.28	552.80
	Total expenses (IV)	**14623.63**	**4888.18**	**10833.97**	**15722.15**	**5057.36**
V	**Profit/(loss) before exceptional and extraordinary items and tax (III-IV)**	**897.99**	**36.30**	**962.83**	**999.14**	**184.55**
VI	Exceptional items					
VII	**Profit before extraordinary items and tax (V - VI)**	**897.99**	**36.30**	**962.83**	**999.14**	**184.55**
VIII	Extraordinary items	0.00	0.00	0.00	0.00	0.00
IX	**Profit before tax (VII- VIII)**	**897.99**	**36.30**	**962.83**	**999.14**	**184.55**
X	**Tax Expense**	**-6.19**	**2.63**	**39.65**	**42.27**	**55.18**
(a)	Current Tax	1.70	13.39	7.47	20.85	61.29
(b)	(Less):- MAT Credit					
(c)	Current Tax Expense Relating to Prior years					
(d)	Deferred Tax (Asset)/Liabilities	-7.89	-10.76	32.18	21.41	-6.11
XI	**Profit (Loss) for the period from continuing operations (IX-X)**	**904.17**	**33.67**	**923.19**	**956.88**	**129.38**
XII	Profit/ (loss) from discontinued operations before tax					
XIII	Tax expenses of discontinued operations					
XIV	**Profit/(loss) from Discontinued operations (after tax) (XII-XIII)**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
XV	**Profit (Loss) for the period before minority interest (XI + XIV)**	**904.17**	**33.67**	**923.19**	**956.88**	**129.38**
XVI	Share of Profit (Loss) of Associates					
XVII	Profit (Loss) of Minority Interest					
XVIII	**Net Profit (Loss) for the period (XV+XVI-XVII)**	**904.17**	**33.67**	**923.19**	**956.88**	**129.38**
	Earnings per share (not annualised for half year/ Period ended)					
	Basic earnings (loss) per share from continuing and discotinued operations	1.91	0.29	7.78	8.10	1.31
	Diluted earnings (loss) per share continuing and discotinued operations	1.91	0.29	3.76	4.05	1.09

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STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES

(Rs. In Lakh)

		Particulars	As on	
			30-09-2026	31-03-2026
A		Date of start of reporting period	01-04-2026	01-04-2025
B		Date of end of reporting period	30-09-2026	31-03-2026
C		Whether results are audited or unaudited	Unaudited	Audited
D		Nature of report standalone or consolidated	Consolidated	Consolidated
	(A)	EQUITY AND LIABILITIES		
1		Shareholders' funds		
	a	Share capital	2372.63	1186.31
	b	Reserves and surplus	3957.58	3905.93
	c	Money received against share warrants	0.00	0.00
2		Share application money pending allotment		
3		Deferred Government grants		
4		Non-current liabilities		
	a	Long-term borrowings	834.79	317.70
	b	Deferred tax liabilities (Net)	14.10	21.99
	c	Foreign Currency monetory item translation difference liability account		
	d	Other Long term liabilities	0.00	0.00
	e	Long-term provisions	13.85	9.78
5		Current liabilities		
	a	Short-term borrowings	44.68	6.24
	b	Trade Payables:-		
	i	Total outstanding dues of micro enterprises and small enterprises	0.05	3.23
	ii	Total outstanding dues of creditors other than micro enterprises and small	3646.94	10983.57
	c	Other current liabilities	3141.82	71.66
	d	Short-term provisions	8.16	7.01
		Total	**14034.59**	**16513.43**
	(B)	ASSETS		
		Non-current assets		
1	a	Property, Plant and Equipment		
	i	Tangible assets	417.49	395.00
	ii	Producing Properties		
	iii	Intangible assets	0.12	0.15
	iv	Pre-producing Properties		
	v	Tengible assets capital work-in-progress		
	vi	Intangible assets under development or work in progress		
	b	Non-current investments	0.00	
	c	Deferred tax assets (net)	0.00	0.00
	d	Foreign Currency monetory item translation difference asset account		
	e	Long-term loans and advances	0.00	0.00
	f	Other non-current assets	0.00	0.00
2		Current assets		
	a	Current investments		
	b	Inventories	5863.85	7529.02
	c	Trade receivables	5709.91	8132.97
	d	Cash and cash equivalents	194.01	37.06
	e	Short-term loans and advances	1430.86	273.94
	f	Other current assets	418.35	145.29
		Total	**14034.59**	**16513.43**

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CONSOLIDATED CASH FLOW STATEMENT

(Rs. In Lakh)

	Particulars	Half Year Ended		Year Ended	
		30-09-2026		31-03-2026	
A	Date of start of reporting period	01-04-2026		01-04-2025	
B	Date of end of reporting period	30-09-2026		31-03-2026	
C	Whether results are audited or unaudited	Unaudited		Audited	
D	Nature of report standalone or consolidated	Consolidated		Consolidated	
	A. CASH FLOW FROM OPERATING ACTIVITIES				
	Net Profit as per P & L A/c. before Income Tax		897.99		999.14
	Add : Adjustment For				
	(a) Depreciation	54.53		114.28	
	(b) Finance Cost	29.90		10.50	
	(c) Gratuity for Transition period	0.00		0.00	
	(d) Loss on Sale of Fixed Assets	0.00	84.42	0.00	124.78
	Deduct:				
	(a) Sale of Fixed Assets	0.00		0.43	
	(b) Transferred for Bonus Issue	0.00		0.00	
	(c) Profit on Sale of Investments	0.00	0.00	0.00	0.43
	Operating Profit before working Capital Changes		**982.41**		**1123.49**
	Movements in Working Capital :				
	Add : Adjustment For				
	(a) Increase / (Decrease) in current Liabilities & Provisions		-4124.85		10911.12
	Deduct: : Adjustment For				
	(a) Increase / (Decrease) in short term Loan & Advances	0.00		260.65	
	(b) Increase / (Decrease) in Long term Loan & Advances	1138.57		0.00	
	(c) Increase / (Decrease) in Non-Current Assets	0.00		0.00	
	(c) Increase / (Decrease) in Other Current Assets	-3930.36	-2791.79	11918.54	12179.19
	CASH GENERATED FROM OPERATIONS		**-350.65**		**-144.58**
	Deduct:				
	Direct Taxes paid		0.87		34.74
	Net Cash Flow From Operating Activities		**-351.52**	**0.00**	**-179.32**
	B. CASH FLOW FROM INVESTMENT ACTIVITIES				
	Add : Adjustment For				
	(a) Profit on Sale of Investments / Interest received	4.32		0.35	
	(b) Sale of Fixed Assets	0.00	4.32	0.43	0.78
	Deduct: : Adjustment For				
	(a) Purchase of Fixed Assets	76.95	76.95	20.76	20.76
	Net Cash Flow From Investment Activities		**-72.63**		**-19.97**
	C. CASH FLOW FROM FINANCING ACTIVITIES				
	Add : Adjustment For				
	(a) Increase / (Decrease) in Non- Current Liabilites	563.66		135.21	
	(b) Increase / (Decrease) in Share Capital & Security Premium	51.65	615.31	105.25	240.46
	Deduct: : Adjustment For				
	(a) Interest and Financial Charges		34.21		10.85
	Net Cash Flow From Financing Actitivities		**581.10**		**229.62**
	NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]		156.95		30.33
	Opening Cash & Cash Equivalents		37.06		6.73
	Closing Cash and Cash Equivalents		**194.01**		**37.06**

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NOTES:

1. The above Consolidated Financial Results of the Company have been prepared in accordance with the recognition and measurement principles laid down in applicable Accounting Standards ("AS") as prescribed under the Companies Act, 2013, as amended, read with relevant rules thereunder and in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended, including relevant circulars issued by the SEBI from time to time.

2. The above year to date financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on 6th November, 2026.

3. The Statutory auditors of the company have carried out Limited Review of the above half yearly financial results as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

4. The weighted average number of Equity shares outstanding during the period has been considered for calculating the basic and diluted Earnings per share (not annualized) in accordance with the AS.

5. Previous Year/Period figures are regrouped / reclassified / rearranged, whenever found necessary to make them comparable with the current period figures.

6. The Consolidated financial result for the Half year ended on 30th September, 2026 includes the results of following entities:
   (i) Dev Labtech Venture Inc. (USA)
   (ii) Dev Labtech Trading FZCO (UAE).

7. The Company is primarily engaged in the business of manufacturing of polished diamonds and lab grown diamonds, which constitute a single business segment in terms of Accounting Standard - 27 on "Segment Reporting". Accordingly, there are no separate reportable segments as per Accounting Standard - 27.

8. The Cashflow statement has been prepared under the "Indirect Method" as set out in Accounting Standard -3, "Cash Flow Statement" issued under the Companies (Accounting Standard) Rules, 2006.

9. The Company has not adopted the Indian Accounting Standards (IND AS) in terms of Exemptions available to the Companies Listed with SME Exchange.

10. The above unaudited financial results of the Company are available on the Company's website i.e. ww.devlabtechventure.com and on the website of the BSE Limited i.e. www.bseindia.com, where the Company's shares are listed.

11. There are no Investors Complaints pending as on 30th September, 2026.

12. During the Half year ended 30th September, 2026, the Company undertook the following significant approvals of the Board of Directors and the Shareholders:

    (a) The Shareholders of the Company by passing the requisite resolutions through Postal Ballot by remote e-voting, the results of which were declared on 29th April, 2026, approved the following matters:

        i. Increase the Authorized Share Capital of the Company from Rs. 15,00,00,000/- to Rs. 25,00,00,000/-.
        ii. Alteration of the Object Clause of the Memorandum of Association ("MOA") of the Company.
        iii. Sub-division (Stock Split) of every 1 (One) Equity Share of face value Rs. 10/- (Rupees Ten) each fully paid-up into 2 (Two) Equity Shares of face value Rs. 5/- (Rupees Five) each fully paid-up.

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iv. Issue of Bonus Equity Shares in the proportion of 1:1 i.e. 1 (One) new fully paid-up Bonus Equity Shares of Rs. 5/- (Rupees Five) each for every 1 (One) existing fully paid-up Equity Shares of Rs. 5/- (Rupees Five) each held by the Members as on Record date.

v. The bonus shares have been issued by capitalisation of the Securities Premium Account amounting to ₹11,86,31,390/- in accordance with the applicable provisions of the Companies Act, 2013.

(b) The Board of Directors at its Meeting held on Monday, 18th May, 2026, approved the allotment of 2,37,26,278 fully paid-up Bonus Equity Shares of Rs. 5/- each to the eligible shareholders whose names appeared in the Register of Members/List of Beneficial Owners as on the Record Date, i.e., 15th May, 2026, in the ratio of 1:1, i.e., 1 (One) new fully paid-up Bonus Equity Share of Rs. 5/- each for every 1 (One) existing fully paid-up Equity Share of Rs. 5/- each held by them. Consequent to the above corporate actions, the following changes took place:

i. The paid-up equity Share capital of the Company increased from Rs. 11,86,31,390/-, comprising 2,37,26,278 Equity Shares of Rs. 5/- each, to Rs. 23,72,62,780/-, comprising 4,74,52,556 Equity Shares of Rs. 5/- each.
ii. Consequent upon the sub-division (Stock Split) of the Equity Shares, the ISIN of the Company's Equity Shares was changed to INE0NIJ01025.
iii. BSE Limited has granted Listing and Trading Approval of above Equity shares of the Company.

13. After Closure of Half year ended 30th September, 2026 and as on the date of declaration of Financial Result, the Company undertook the following significant approvals of the Board of Directors and the Shareholders:

(a) The Shareholders of the Company by passing the requisite resolutions at its Meeting held on 5th November, 2026, approved the following matters:

i. Increase the Authorized Share Capital of the Company from Rs. 25,00,00,000/- to Rs. 31,00,00,000/-.
ii. Issuance of upto 1,37,00,000 (One Crore Thirty-Seven Lakh) Convertible Warrants at a price of Rs. 13/- (Rupees Thirteen) each, convertible into 1,37,00,000 (One Crore Thirty-Seven Lakh) Equity Share of Face Value of Rs. 5/- (Rupees Five) each and premium of Rs. 8/- (Rupees Eight), aggregating Rs. 17,81,00,000/- (Rupees Seventeen Crore Eighty-One Lakh), for cash to Promoter/Promoter Group and Non- Promoters of the Company on Preferential basis.

(b) Further, the Company has applied for In-principle approval to Stock Exchange i.e. BSE Limited for issue and allotment of 1,37,00,000 Convertible Warrants to be issued on a preferential basis.

For and on behalf of Board of Directors
DEV LABTECH VENTURE LIMITED

DEV LABTECH VENTURE LIMITED GUJARAT

JERAMBHAI LAVJIBHAI DONDA
Chairman & Managing Director
DIN: 00484152

Date: 06/11/2026
Place: Surat