



ARUNJYOTI BIO VENTURES LTD.

To,

Date: 13.05.2026

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

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on 13.05.2026

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 Wednesday, 13.05.2026 at 04:15 P.M. at the Registered Office of the Company at Door No.1-98/1/JSIC/6F/604-B 6th Floor, Jain Sadhguru Capital Park, Beside Image Gardens, Madhapur, Shaikpet Telangana 500081, has inter alia considered and approved the following item:

1. Audited financial results along with the Auditor's Report for the quarter ended 31.03.2026. (**Enclosed**).
2. Write off of outstanding Debtors and Creditors to Rs. 2,73,64,542/- in the books of accounts of the Company.

The meeting concluded at 05:45 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



Encl. as above

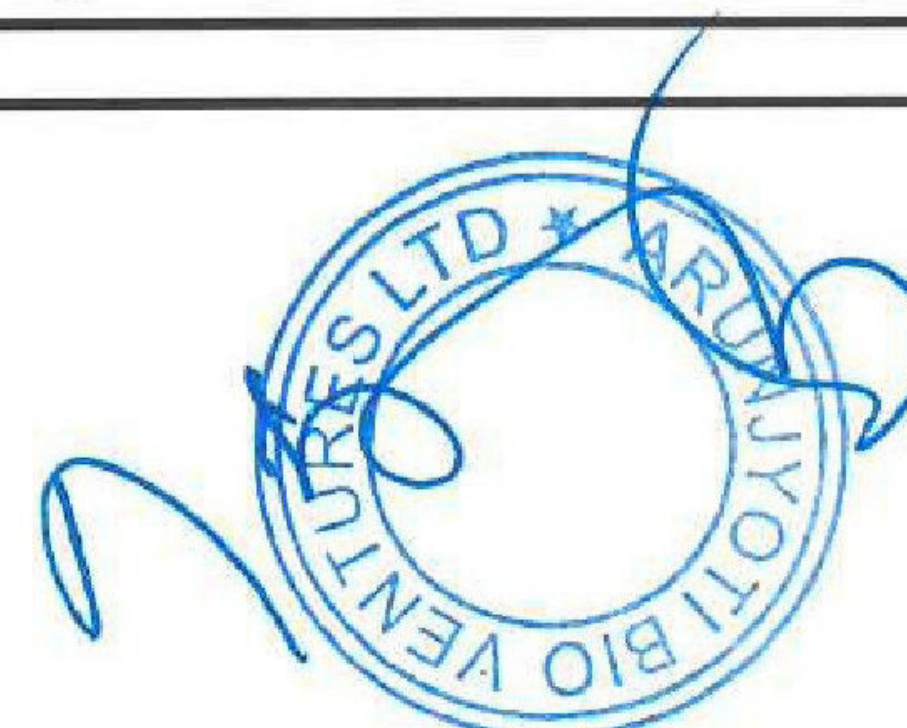
Arunjyoti Bio Ventures Limited
CIN NO: L01400TG1986PLC062463

Regd office: 604B, Jain Sadhguru Image Garden Park, Madhapur, Hyderabad-500082
Website: www.abvl.co.in, Email: cenport@gmail.com

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

Statement of Assets and Liabilities as at 31 March 2026

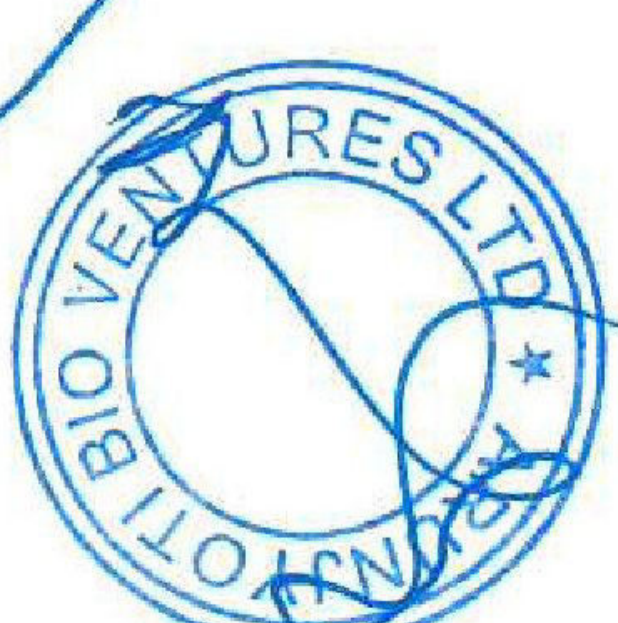
S No	Particulars	As at 31 March 2026	As at 31 March 2025
		Audited	
I	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	4,240.31	4,291.95
	(b) Investment Property	271.45	-
	(c) Intangible Assets	1.36	3.21
	(d) Right of use Assets	46.18	54.58
	(e) Financial Assets	-	-
	i) Other financial assets	187.83	149.57
	(f) Deferred tax Asset (Net) (Refer Note 5)	97.45	37.05
	(g) Other non-current Assets	-	-
	Total Non Current Assets	4,844.58	4,536.36
2	Current assets		
	(a) Inventories	10.53	245.57
	(b) Financial assets		
	(i) Trade receivables	383.73	396.51
	(ii) Cash and cash equivalents	12.67	59.22
	(iii) Loans	65.99	0.27
	(iii) Other financial assets	0.90	0.37
	(c) Current Tax Asset (Net)	62.22	51.41
	(d) Other current assets	35.67	849.05
	Total Current Assets	571.71	1,602.40
	TOTAL ASSETS	5,416.29	6,138.76
II	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	1,863.81	1,863.81
	(b) Other equity	1,008.00	1,461.61
	Total Equity	2,871.81	3,325.42
2	Liabilities		
(i)	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	1,150.05	1,579.66
	(ii) Lease Liabilities	45.01	52.03
	(b) Provisions	9.89	-
	Total Non Current Liabilities	1,204.95	1,631.69
(ii)	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	1,025.07	982.25
	(ii) Lease Liabilities	7.03	7.03
	(iii) Trade payables		
	- total outstanding dues of micro and small enterprises;	4.23	0.71
	- total outstanding dues of creditors other than micro and small enterprises	175.37	140.62
	(iv) Other financial liabilities	81.35	40.40
	(b) Other current liabilities	46.44	10.64
	(c) Provisions	0.04	-
	Total Current Liabilities	1,339.53	1,181.65
	Total Liabilities	2,544.48	2,813.34
	TOTAL EQUITY AND LIABILITIES	5,416.29	6,138.76
		-	-



Statement of Audited financial results for the quarter and year ended 31 March 2026

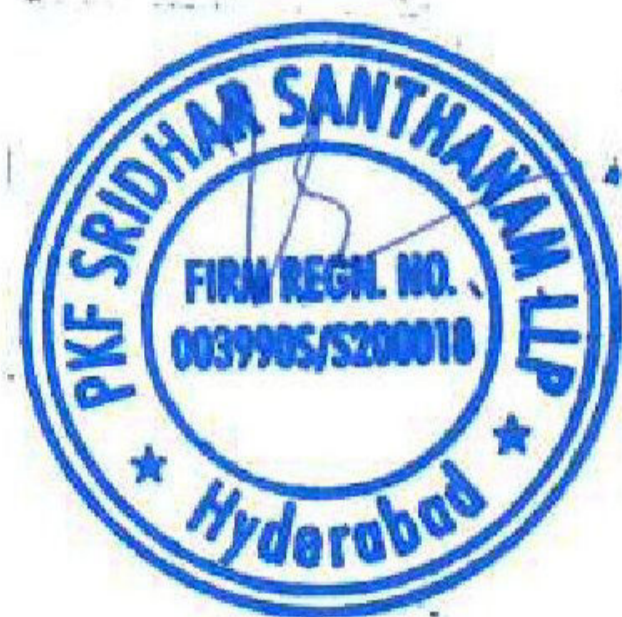
(All amounts are in INR Lakhs except share data or unless otherwise stated)

S No	Particulars	Quarter ended		Year ended	
		31 March 2026	31 December 2025	31 March 2025	31 March 2026
		Audited	Unaudited	Audited	Audited
I	Income:				
	a) Revenue from operations	723.73	646.82	528.10	2,775.44
	b) Other income	8.19	1.19	1.29	11.80
	Total Income (a+b)	731.92	648.01	529.39	2,787.24
II	Expenses				
	a) Purchase of Stock in Trade	-	-	16.53	-
	b) Changes in inventories of finished goods, stock-in-trade and work-in-progress	-	-	-	-
	c) Employee benefits expenses	342.55	255.34	257.75	1,123.49
	d) Finance cost	39.73	51.91	59.47	204.73
	e) Depreciation and amortisation expenses	86.89	83.80	80.23	335.81
	f) Other expenses (Refer Note 7)	619.29	250.01	219.58	1,363.58
	Total expenses (a to f)	1,088.46	641.06	633.56	3,027.61
III	Profit/(loss) before exceptional items and tax (I - II)	(356.54)	6.95	(104.17)	(240.37)
IV	Exceptional items (Refer Note 6)	(273.65)	-	-	(273.65)
V	Profit/(loss) before tax (III+IV)	(630.19)	6.95	(104.17)	(514.02)
VI	Tax expense:				
	a. Current tax	-	(5.26)	-	-
	b. Deferred tax (Refer Note 5)	(90.10)	7.54	(1.62)	(60.41)
	Total tax expense	(90.10)	2.28	(1.62)	(60.41)
VII	Net Profit/(loss) after tax for the period / year (V-VI)	(540.09)	4.67	(102.55)	(453.61)
VIII	Other comprehensive income				
	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)	-	-	-	-
IX	Total comprehensive Income/(loss) for the period / year (VII+VIII)	(540.09)	4.67	(102.55)	(453.61)
X	Paid Up Equity Share Capital (Face Value of Rs. 1/- each) (Refer Note 4)	1,863.81	1,863.81	1,863.81	1,863.81
XI	Other equity				
	Earnings per equity share (of Rs. 1/- each) (not annualised for the quarters)				
	a) Basic	(0.29)	0.003	(0.06)	(0.24)
	b) Diluted	(0.29)	0.003	(0.06)	(0.24)



Statement of Cash Flows for the year ended 31st March 2026

Particulars	As at 31 March 2026	As at 31 March 2025
	Audited	
Cash Flows from Operating Activities		
Profit/(Loss) Before Tax	(514.02)	(34.09)
Adjustment for:		
Depreciation and amortisation	335.81	304.58
Bad debts written off	170.93	-
Advances to vendors written off	102.72	-
Inventory written off	241.18	-
(Profit)/ Loss on sale of Property, Plant and Equipment	11.93	-
Interest expenses	204.73	258.87
Interest income	(11.80)	(28.13)
Income from Investment Property	(61.08)	-
Operating Profit Before Working Capital Changes	480.40	501.23
Movements in Working Capital:		
(Increase)/Decrease in trade receivables	(158.15)	(123.39)
(Increase)/Decrease in inventories	(6.14)	47.44
(Decrease)/ Increase in trade payables	38.27	(206.82)
(Increase)/Decrease in loans	(65.72)	(0.27)
(Increase)/Decrease in other financial assets	(0.53)	(0.37)
(Increase)/Decrease in non-current financial assets	(38.26)	(26.35)
(Increase)/Decrease in other non-current assets	-	-
(Increase)/Decrease in other current assets	710.66	(6.74)
(Decrease)/Increase in provisions	9.93	-
(Decrease)/Increase in other financial liabilities	40.95	12.50
(Decrease)/Increase in other current liabilities	35.80	(3.92)
Cash Flows Generated From Operating Activities	1,047.21	193.31
Net income tax paid / refunded	(10.81)	(31.46)
Net Cash Flows Generated From Operating Activities	1,036.40	161.85
Cash Flows From Investing Activities		
Payment for Purchase of property plant equipment (Including Capital advance & Work in Progress)	(291.04)	(604.03)
Payment for Purchase of investment property	(276.32)	-
Proceeds from sale of Property, Plant and Equipment	10.08	-
Interest income received	11.80	28.13
Income from Investment Property	61.08	-
Net Cash Used In Investing Activities	(484.40)	(575.90)
Cash Flows From Financing Activities		
Proceeds from Issue of share capital (net of expenses)	-	3,243.44
Proceeds from/(Repayment of) non-current borrowings	(429.61)	(2,664.46)
Proceeds from/(Repayment of) current borrowings	42.82	151.00
Interest paid	(199.76)	(253.30)
Payment of lease liabilities	(12.00)	(12.00)
Net Cash Used In Financing Activities	(598.55)	464.68
Net Change In Cash And Cash Equivalents	(46.55)	50.63
Cash And Cash Equivalents At The Beginning Of The Year	59.22	8.59
Cash And Cash Equivalents At The End Of The Year	12.67	59.22



Independent Auditors' Report on the financial results

To the Board of Directors of Arunjyoti Bio Ventures Limited

Opinion

1. We have audited the accompanying Financial Results of **Arunjyoti Bio Ventures Limited** (the "Company"), for the quarter and year ended 31st March 2026 ('the Statement'), 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") which has been initialed by us for identification.
2. In our opinion and to the best of our information and according to the explanations given to us, the statement:
 - a) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, in this regard.
 - b) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting standards and other accounting principles generally accepted in India, of the net loss and other comprehensive income and other financial information of the company for the quarter and year ended 31st March 2026.

Basis for Opinion

3. We conducted our audit of the Statement in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results 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 ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

4. We draw attention to Note 5 of the Statement, which describes the adjustments made by the Company relating to the correction of deferred tax computation on temporary differences arising from depreciation and the recognition of previously unavailed tax benefit on unabsorbed depreciation. As stated in the said note, the comparative figures have been restated in accordance with Ind AS 8 Accounting Policies, Changes in Accounting Estimates and Errors.
5. We draw attention to Note 6 to the accompanying audited financial results regarding the write-off of certain balances amounting to Rs. 273.65 lakhs recognised during the year based on the board approval.

Our opinion is not modified in respect of these matters.



Management's and Board of Directors' Responsibilities for the Financial Results

6. This Statement has been prepared on the basis of the audited financial statements for the quarter and year ended 31st March 2026.

The Company's Board of Directors are responsible for the preparation of these Financial Results that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes 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 design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

7. In preparing the Financial Results, the Board of Directors are responsible for assessing the Company's ability, 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 are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

8. Our objectives are to obtain reasonable assurance about whether the Financial Results as a whole is 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 this Financial Results.

9. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial Results, 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 through a separate report on the complete set of financial statements on whether the entity has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such control.

- 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 Company's ability 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 Financial Results, including the disclosures, and whether the Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
10. We communicate with those charged with governance 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.
11. 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

12. The financial statements of the Company for the year ended March 31, 2025, were audited by the predecessor auditor whose report dated May 29, 2025 expressed an unmodified opinion on those financial statements.

As explained in Note 5 to the financial results, the comparative financial information for the year ended March 31, 2025 has been restated pursuant to the requirements of *Ind AS 8, Accounting Policies, Changes in Accounting Estimates and Errors*. We have audited the adjustments made to restate the comparative financial information and, in our opinion, such adjustments are appropriate and have been properly applied. However, we were not engaged to audit, review or apply any procedures to the financial statements of the Company for the year ended March 31, 2025 other than with respect to such adjustments.

13. Attention is drawn to the fact that the figures for the quarter ended 31st March 2026 and the corresponding quarter ended in the previous year as reported in these financial results are the balancing figures between audited figures in respect of full financial year and the published unaudited year to date figures up to the end of the third quarter of the relevant financial year which were subject to limited review by us / previous auditor.

Our opinion is not modified in respect of above matters.

For **PKF Sridhar & Santhanam LLP**

Chartered Accountants

Firm's Registration No. 003990S/S200018

KVNSS Viswanadh

Viswanadh VNSS Kuchi

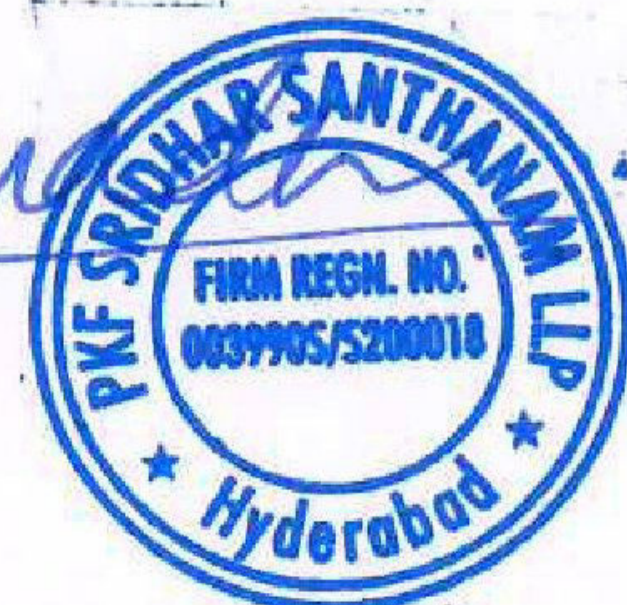
Partner

Membership No: 210789

UDIN: 26210789XAIWKK5989

Place: Hyderabad

Date: 13th May 2026





ARUNJYOTI BIO VENTURES LTD.

To, Date: 13.05.2026

BSE Limited,

P.J. Towers, Dalal Street,

Mumbai – 400001

Dear Sir/ Madam,

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

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

I, P.B.N Murthy, Whole-Time Director of M/s. Arunjyoti Bio Ventures Limited hereby declare that, the Statutory Auditors of the Company, M/s. M. PKF Sridhar & Santhanam LLP, 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, 2026.

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 sincerely,

For Arunjyoti Bio Ventures Limited

Pabbathi Badari Narayana Murthy

Whole-Time Director

DIN: 01445523

