



AJOONI BIOTECH LIMITED

Regd. Office: D-118, Industrial Area, Phase VII, Mohali-160055 (Pb.)

Phone: 0172-5020758-69 Website: www.ajoonibiotech.com

E-mail: ajooni.biotech@gmail.com / info@ajoonibiotech.com

CIN: L85190PB2010PLC040162

November 09, 2023

To,
National Stock Exchange of India Ltd
Exchange Plaza, Plot no. C/1, G Block,
Bandra-Kurla Complex, Bandra (E)
Mumbai - 400051

Dear Sir / Madam,

SYMBOL: AJOONI

Sub.: Approval of Un-audited Financial Results for the quarter and half year ended September 30, 2023.

Dear Sir,

Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosures Requirements) Regulation, 2015, we wish to inform that the Board of Directors of the Company at their meeting held on Thursday, November 09, 2023 at the Registered Office of the company have considered and approved the Un-audited Financial Results quarter and half year ended September 30, 2023. In this regards, we are enclosing herewith:

1. Un-audited Financial Results for the quarter and half year ended September 30, 2023 as recommended by the Audit Committee.
2. Limited Review Report for the quarter and half year ended September 30, 2023.

You are requested to kindly take the same on record.

Thanking You,
Yours Truly,
For Ajooni Biotech Limited

Jasjot Singh
Managing Director
DIN: 01937631

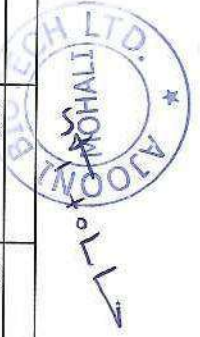
AJOONI BIOTECH LIMITED

CIN : L85190PB2010PLC040162

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER 2023 (In Lakhs)

PARTICULARS	30.09.2023	30.06.2023	30.09.2022	Period Ended (UnAudited) 30.09.2023	Period Ended (UnAudited) 30.09.2022	Year Ended (Audited) 31.03.2023
I Income						
Revenue from operations	1,947.99	2,100.27	1,029.14	4,048.26	2,260.21	7448.77
Other income	29.00	7.22	0.34	36.22	1.12	29.41
Total income from operations	1,976.99	2,107.49	1,029.48	4,084.48	2,261.33	7,478.18
II Expenses						
Cost of Material Consumed	1,743.89	1,902.71	767.05	3,646.60	1,839.10	6,612.12
Change In Inventories	15.90	(19.08)	55.98	(3.18)	13.76	(37.85)
Employee benefit expenses	51.08	53.63	45.86	104.71	98.31	176.11
Finance costs	19.19	13.38	13.38	32.57	23.30	47.83
Depreciation and amortization expenses	21.34	20.91	25.32	42.25	50.26	100.49
Payment to NSE						
Other expenses	73.51	96.51	101.63	170.02	174.25	421.81
Total expenses	1,924.91	2,068.06	1,009.22	3,992.97	2,198.98	7,320.51
III Profit/(Loss) before exceptional items and tax	52.08	39.43	20.26	91.51	62.35	157.67
IV Exceptional items						
V Profit/(Loss) before tax	52.08	39.43	20.26	91.51	62.35	157.67
VI Tax expenses						
a) Current tax	12.50		5.27	12.50	16.21	54.24
b) Deferred tax	0.89	0.76	0.55	1.65	1.60	9.02
b) Mat Credit						
VII Net Profit/(Loss) for the period/year	40.47	40.19	15.54	80.66	47.74	112.45
VIII Other comprehensive income (net of tax)						
Items that will not be reclassified to profit or loss:		(162.77)		(162.77)		186
Total other comprehensive income						
IX Total comprehensive income for the period/year (VII+VIII)	40.47	(122.58)	15.54	(82.11)	47.74	298.52
X Paid-up equity share capital (face value of the share shall be indicated)						
XI Other equity (excluding revaluation reserve)	1,752.27	1,752.27	1,000.55	1,752.27	1,000.55	1,752.27
XII EPS in Rs. (Face Value of Rs.10/- each)*	2,332.55	2,292.02	685.41	2,332.55	685.41	2,414.66
-Basic	0.23	0.23	0.16	0.46	0.48	1.94
-Diluted	0.23	0.23	0.16	0.46	0.48	1.94

Notes:



1. The above results are as per Regulation 33 of the SEBI (LODR) Regulations, 2015 as amended and have been taken on record by Board of Directors at its meeting held on 09.11.2023 after being reviewed by the Audit Committee.

2. The company is having single segment in accordance with IND AS 108 "operating segments", and therefore segment reporting is not applicable to the Company.

3. Due to re-grouping of schedules, and as per applicability of IND-AS, there has been a difference in the figures as reported earlier.

4. This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

Place : Mohali

Date : 09/11/2023

For Ajooni Biotech Limited

Jasjot Singh

Managing Director

DIN:

01937631



Statement of Assets and Liabilities
For the Year ended on 30th September 2023

PARTICULARS	(in Rs lakhs.)	
	30TH SEP 2023	31ST MARCH 2023
<u>I. ASSETS</u>		
(1) <u>Non - Current Assets</u>		
a) Property, Plant and Equipment	607.80	628.91
b) Capital Work In Progress	75.27	26.19
c) Investment Property	-	-
d) Goodwill	-	-
e) Other Intangible Assets	-	-
f) Intangible Assets Under Development	-	-
g) Biological Assets other than Bearer Plants	-	-
h) Financial Assets		
(1) Investments	109.38	373.72
(2) Trade Receivables	-	-
(3) Loans	-	-
(4) Other Financial Assets	800.00	1,200.00
i) Deffered Tax Asset (net)	28.85	27.20
j) Other Non Current Asset	230.00	150.00
(2) <u>Current Assets</u>		
a) Inventories	1,022.60	699.40
b) Financial Assets		
(1) Investments		
(2) Trade Receivables	2,179.62	2,055.11
(3) Cash & Cash Equivalent	27.72	30.93
(4) Bank Balances other than (iii) above		
(5) Loans	646.82	403.35
(6) Other Financial Asset	18.41	18.41
c) Current Tax Assets (net)		-
d) Other Current Asset	49.57	259.93
TOTAL	5,796.04	5,873.14



II EQUITY AND LIABILITIES

(1) Equity

a) Equity Share Capital	1,752.27	1,752.27
b) Other Equity	2,319.96	2,414.66

(2) Non-Current Liabilities

a) Financial Liabilities		
(1) Borrowings	156.92	174.66
(2) Trade Payables		
(3) Other Financial Liabilities		
b) Employee Benefit Obligations	10.61	10.61
c) Deferred Tax Liability (net)	-	-
d) Other Non Current Liability	-	-

(3) Current Liabilities

a) Financial Liabilities		
(1) Borrowings	632.17	343.04
(2) Trade Payables	865.54	1,011.11
(3) Other Financial Liabilities		
b) Employee Benefit Obligations	2.40	2.40
c) Other Current Liabilities	43.67	110.16
d) Current tax liabilities (Net)	12.50	54.24

TOTAL	5,796.04	5,873.14
-------	----------	----------

Date: 09.11.2023

Place: Mohali

For Ajooni Biotech Limited


Jasjot Singh

Managing Director

DIN: 01937631

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2023 (IN RS. LAKHS)

"A" (1) CASH FLOW FROM OPERATING ACTIVITIES			
Profit/(Loss) Before Tax			91.51
Adjustments for:			
Depreciation & Amortization	46.97		
Change In Reserves	8.99		
Interest & Finance Charges	32.57		
Interest Income	-27.77	60.76	
Operating Profit before Working Capital Changes			152.27
Adjustments for:			
Decrease/(Increase) in Receivables	-124.51		
Decrease/(Increase) in Inventories	-323.20		
Decrease/(Increase) in Loans and Other Advances	-243.47		
Decrease/(Increase) in Other Current Assets	208.71		
Increase/(Decrease) in Trade Payables	-145.57		
Increase/(Decrease) in Other Current Liabilities	-66.49	-694.53	
Cash generated from operations			(542.26)
Tax paid prev year		-54.31	
Net Cash flow from Operating activities			(596.57)
(2) CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Tangible Assets/ Intangible Assets/ Capital Work-In-Progress		-76.02	
claim received against Fixed Asset		3.44	
Advance For Land		-80	
Investment in fdr's redeemed		400	
(Increase)/Decrease by sale/purchase in Non-Current Investment		101.56	
Interest Income		27.77	
Net Cash used in Investing activities			376.75
(3) CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from/ (Repayment) of Long term Borrowings		-17.74	
Increase/(Decrease) in Short Term Borrowings		289.13	
Interest and Other Finance Costs paid		(32.57)	
Net Cash used in financing activities			238.83
"B"	Net increase in cash & Cash Equivalents		19.00
	Add: Cash and Cash equivalents at the Beginning of the Year 1.04.2023		30.93
"c"	Cash & Cash Equivalents at 30.09.2023		27.72



Harjeet Parvesh & Company

CHARTERED ACCOUNTANTS

(A PEER REVIEWED FIRM)

Limited Review Report on Standalone Financial Results

To Board of Directors of M/s Ajooni Biotech Limited

We have reviewed the Standalone Un-Audited Financial Result of **M/s. Ajooni Biotech Limited** having its Regd. Office at D-118, Industrial Area, Phase VII, Mohali, Punjab-160055 for the Quarter ended 30th SEPTEMBER 2023("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), including relevant circulars issued by the Securities and Exchange Board of India ('SEBI') from time to time.

This statement is the responsibility of 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 in accordance with the Standard on Review Engagement (SRE) 2410, Engagement to "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 statement is free of material mis-statement. A review is limited primarily to inquiries of company personal 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 of Standalone-audited Financial Result prepared in accordance with applicable Accounting Standards i.e Indian Accounting Standards (' Ind AS') prescribed under section 133 of Companies Act, 2013, read with relevant rules issued there under and others recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Harjeet Parvesh & Co.
Chartered Accountants

CA Kancha Madan
Partner
M.No 547759

Date : 09.11.2023

UDIN : 23547759BGROHE4327



House No. 1122, Sector 71, Mohali

Mobile : 096460-27023, 098120-27023 | E-mail : harjeetca@yahoo.com