



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: 29/05/2026

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: Audited Standalone and Consolidated Financial Results for the Half Year and Year ended 31st March, 2026.

Respected Sir/Madam,

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

1. Audited Standalone and Consolidated Financial Statements for the Year ended 31st March, 2026 and Financial Results for the Half Year and Year ended 31st March, 2026 along with the Statement of Assets and Liabilities, Cash Flow Statements; and
2. Auditor's Report on the above Audited Standalone and Consolidated Financial Results.
3. Declaration in respect of Auditor's Report with Unmodified Opinion related to the Financial Results for the Half Year and Year ended 31st March, 2026.

The above results have been considered and approved in the Meeting of the Board of Directors of the Company held on Friday, 29th May, 2026 commenced at 03.00 p.m. and concluded at 7.00 p.m.

Kindly take the same on your record and oblige.

Thanking You,

Yours faithfully,
For DEV LABTECH VENTURE LIMITED

PANKAJ PANDAV
Company Secretary & Compliance Officer
ACS No. 62216

Encl.: as above

Independent Auditor's Report (Unmodified Opinion) on Audited standalone Half Yearly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF DEV LABTECH VENTURE LIMITED

Report on the audit of the Standalone Financial Results Opinion

We have audited the accompanying standalone half yearly financial results of Dev Labtech Venture Limited for the Half year ended 31/03/2026 and the year to date results for the period from 01/04/2025 to 31/03/2026, 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 ("LODR Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

i. are presented in accordance with the requirements of Regulation 33 of the LODR Regulations in this regard; and

ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the Half Year ended 31/03/2026 as well as the year to date results for the period from 01/04/2025 to 31/03/2026

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) 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 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 results under the provisions of the Companies Act, 2013 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.



Emphasis of Matter

We draw attention to Other Current Liabilities forming part of the financial result, which states that Professional Tax deducted from employees during the financial year ended 31st March, 2026, but remaining unpaid as at the Balance Sheet date, has been carried forward as a statutory liability under "Other Current Liabilities" and shall be remitted in the subsequent financial year. The said liability has been appropriately disclosed and recognized in the Balance Sheet.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. 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 profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under 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 LODR 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone 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 Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results 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 standalone financial results.



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 standalone 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal 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 financial results 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 standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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.

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 Matter

The Statement includes the results for the half year ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the



published unaudited year-to-date figures up to the half year of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For,

H A R & Co.

Chartered Accountants

FRN No : 0142923W



CA Ravikumar D. Donda

Partner

Mem No : 172907



UDIN : 26172907VOWVRZ4626

Date : 29/05/2026

Place : Surat



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Standalone Financial Results for the Half Year and Year Ended 31st March, 2026						
(₹ In Lakh except per share data)						
Particulars	Half Year / Period Ended			Year Ended		
	31-03-2026	30-09-2025	31-03-2025	31-03-2026	31-03-2025	
A	Date of start of reporting period	01-10-2025	01-04-2025	01-10-2024	01-04-2025	01-04-2024
B	Date of end of reporting period	31-03-2026	30-09-2025	31-03-2025	31-03-2026	31-03-2025
C	Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone
I	Revenue From Operations	1005.46	4924.32	3290.03	5929.78	5241.39
II	Other Income	3.00	0.15	0.39	3.16	0.52
III	Total Income (I+II)	1008.46	4924.47	3290.42	5932.94	5241.91
IV	Expenses					
(a)	Cost of materials consumed	1971.19	3623.11	3369.64	5594.31	5380.38
(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	-1401.71	805.40	-664.20	-596.31	-1248.70
(d)	Employee benefit expense	-112.18	326.29	142.69	214.12	249.81
(e)	Finance Costs	6.47	4.38	7.21	10.85	12.07
(f)	Depreciation and amortisation expense	57.98	56.31	60.57	114.28	111.00
(g)	Other Expenses	480.13	72.69	255.48	552.82	552.80
	Total expenses (IV)	1001.89	4888.18	3171.38	5890.07	5057.35
V	Profit/(loss) before exceptional and extraordinary items and tax (III-IV)	6.57	36.30	119.04	42.87	184.55
VI	Exceptional items					
VII	Profit before extraordinary items and tax (V - VI)	6.57	36.30	119.04	42.87	184.55
VIII	Extraordinary items	0.00	0.00	0.00	0.00	0.00
IX	Profit before tax (VII- VIII)	6.57	36.30	119.04	42.87	184.55
X	Tax Expense					
(a)	Current Tax	7.47	13.39	44.25	20.85	61.29
(d)	Deferred Tax	32.18	-10.76	-6.11	21.41	-6.11
XI	Profit (Loss) for the period from continuing operations (IX-X)	-33.07	33.67	80.89	0.61	129.38
XII	Profit/(loss) from discontinued operations before tax	0.00	0.00	0.00	0.00	0.00
XIII	Tax expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00
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 (XI + XIV)	-33.07	33.67	80.89	0.61	129.38
XVI	Earnings per share					
	Earnings per share (not annualised for half year / Period ended)					
	1. Basic	(0.28)	0.29	0.47	0.01	1.31
	2. Diluted	(0.28)	0.29	0.47	0.01	1.09

For and on behalf of Board of Directors

DEV LABTECH VENTURE LIMITED

JERAMBHAI LAVJIBHAI DONDA

Chairman & Managing Director

DIN: 00484152





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Standalone Statement of Assets & Liabilities as at 31st March, 2026

(₹ In Lakh)

Particulars	As on		
	31-03-2026	31-03-2025	
A	Date of start of reporting period	01-04-2025	01-04-2024
B	Date of end of reporting period	31-03-2026	31-03-2025
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
(A) EQUITY AND LIABILITIES			
1	Shareholders' funds		
a	Share capital	1186.31	1130.31
b	Reserves and surplus	3191.62	2899.81
c	Money received against share warrants	0.00	86.80
2	Share application money pending allotment	0.00	0.00
3	Non-current liabilities		
a	Long-term borrowings	317.70	101.93
b	Deferred tax liabilities (Net)	21.99	0.58
c	Other Long term liabilities	0.00	0.00
e	Long-term provisions	9.78	26.70
4	Current liabilities		
a	Short-term borrowings	6.24	4.74
b	Trade Payables:-		
i	Total outstanding dues of micro enterprises and small enterprises	3.23	0.00
ii	Total outstanding dues of creditors other than micro enterprises and small	275.87	73.12
c	Other current liabilities	71.66	52.58
d	Short-term provisions	7.01	20.90
	Total	5091.41	4397.47
(B) ASSETS			
	Non-current assets		
1	Property, Plant and Equipment		
i	Tangible assets	395.00	488.41
ii	Intangible assets	0.15	0.28
iii	Capital work-in-progress	0.00	0.00
IV	Intangible assets under development	0.00	0.00
b	Non-current investments	126.95	0.00
c	Deferred tax assets (net)	0.00	0.00
d	Long-term loans and advances	0.00	0.00
e	Other non-current assets	0.00	0.00
2	Current assets		
a	Current investments		
b	Inventories	3823.30	3226.99
c	Trade receivables	501.13	487.67
d	Cash and cash equivalents	20.09	6.73
e	Short-term loans and advances	105.38	15.42
f	Other current assets	119.41	171.97
	Total	5091.41	4397.47

For and on behalf of Board of Directors

DEV LABTECH VENTURE LIMITED

JERAMBHAI LAVJIBHAI DONDA

Chairman & Managing Director

DIN: 00484152





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Standalone Cash Flow Statement for the Year Ended 31st March, 2026				
(₹ In Lakh)				
Particulars		Year Ended		Year Ended
		31-03-2026		31-03-2025
A	Date of start of reporting period	01-04-2025		01-04-2024
B	Date of end of reporting period	31-03-2026		31-03-2025
C	Whether results are audited or unaudited	Audited		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		42.87		184.55
<i>Add: Adjustment For</i>				
(a)	Depreciation	114.28		111.00
(b)	Finance Cost	10.50		11.76
(c)	Gratuity for Transition period	0.00		0.00
(d)	Other	0.00	124.79	0.00
122.76				
<i>Deduct:</i>				
(a)	Sale of Fixed Assets	0.43		0.00
(b)	Transferred for Bonus Issue	0.00		0.00
(c)	Profit on Sale of Investments	0.00	0.43	0.00
0.00				
Operating Profit before working Capital Changes		167.22		307.31
Movements in Working Capital :				
<i>Add: Adjustment For</i>				
(a)	Increase / (Decrease) in current Liabilities & Provisions	203.39		15.87
<i>Deduct: Adjustment For</i>				
(a)	Increase / (Decrease) in short term Loan & Advances	89.96		0.00
(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	557.21	647.17	1548.78
1548.78				
CASH GENERATED FROM OPERATIONS		-276.55		-1225.60
<i>Deduct:</i>				
Direct Taxes paid		34.74		71.86
Net Cash Flow From Operating Activities		0.00	-311.29	0.00
				-1297.47
B. CASH FLOW FROM INVESTMENT ACTIVITIES				
<i>Add: Adjustment For</i>				
(a)	Profit on Sale of Investments	0.00		0.00
(b)	Sale of Fixed Assets	0.43	0.43	0.00
0.00				
<i>Deduct: Adjustment For</i>				
(a)	Purchase of Fixed Assets	147.35	147.35	98.50
98.50				
Net Cash Flow From Investment Activities		-146.92		-98.50
C. CASH FLOW FROM FINANCING ACTIVITIES				
<i>Add: Adjustment For</i>				
(a)	Increase / (Decrease) in Non- Current Liabilites	135.22		-478.24
(b)	Increase / (Decrease) in Share Capital & Security Premium	347.20	482.42	1879.84
1401.60				
<i>Deduct: Adjustment For</i>				
(a)	Interest and Financial Charges	10.85		12.07
Net Cash Flow From Financing Activities		471.57		1389.53
NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]		13.35		-6.43
Opening Cash & Cash Equivalents		6.73		13.17
Closing Cash and Cash Equivalents		20.09		6.73

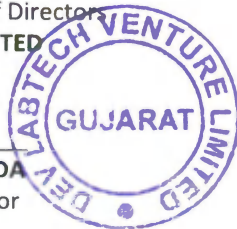
For and on behalf of Board of Directors

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Notes:

1. The above Audited Standalone Financial Results of the Company for the Half Year and Year ended 31st March, 2026 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.
2. The above Audited Standalone Results of the Company for the half year and year ended 31st March, 2026 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on 29th May, 2026. The statutory auditors have expressed an unmodified audit opinion on the financial results.
3. The figures for the Half Year ended on 31st March, 2026, are the balancing figures between the audited figures in respect of the full Financial Year ended 31st March, 2026, and the published unaudited figures of the Year to date (Half Year) ended 30th September, 2025.
4. The Company has not adopted the Indian Accounting Standards (IND AS) in terms of Exemptions available to the Companies Listed with SME Exchange.
5. The above Standalone Cash flow statement has been prepared under the "Indirect Method" as set out in Accounting Standard-3, "Cash Flow Statements" issued under the Companies (Accounting Standard) Rules, 2006.
6. The Figures for the previous half year/year have been regrouped/reclassified, wherever necessary to confirm to current period/year classification.
7. The weighted average number of equity shares outstanding during the period has been considered for calculating the basic and diluted earning per share (not annualized) in accordance with the AS.
8. There are no Investors Complaints pending as on 31st March, 2026.
9. During the year ended 31st March, 2026, the Company has following wholly owned subsidiary Companies.
 - (i) Dev Labtech Venture Inc. (USA).
 - (ii) Dev Labtech Trading FZCO (UAE). (Acquisition on dated 29th October, 2025)
10. 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.
11. The Company has deducted Professional Tax during the year; however, payment of the same could not be made before the year end. The outstanding amount shall be paid in the succeeding financial year and has been classified appropriately.



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12. The Board of Directors of the Company in their meeting held on 30th April, 2025 has allotted 5,60,000 Equity Shares to allottees pursuant to conversion of warrant on preferential basis. Accordingly, Share Capital of Company increased from 1,13,03,139 Equity Shares of Rs. 10/- each to 1,18,63,139 Equity Shares of Rs. 10/- each.
13. The Stock Exchange i.e. BSE Limited has granted following Listing and/or Trading Approval:
 - (i) Trading approval has been granted on 4th April, 2025 for Trading of 5,20,000 equity shares pursuant to conversion of warrant on preferential basis.
 - (ii) Listing Approval has been granted on 16th July, 2025 and Trading approval on 1st August, 2025 for Trading of 5,60,000 equity shares pursuant to conversion of warrant on preferential basis.
14. The Registered Office of the Company has been shifted from GF/22-23, Pattani Plaza, Dairy Road, Near Nilambaug Circle, Bhavnagar - 364002, Gujarat to Spine - 232, 2nd Floor, Surat Diamond Bourse, Dream City, Khajod, Surat-395007, Gujarat w.e.f. 15/11/2025.
15. The Board of Directors of the Company Considered and approved the following Matters in their Meeting held on 27th March, 2026 and subsequently the members of the Company have approved a Resolution through Postal ballot via remote e-voting end on 29th April, 2026:
 - (i) Increase the Authorized Share Capital of the Company from Rs. 15.00 Cr. to 25.00 Cr.
 - (ii) Alteration of Object Clause of the Memorandum of Association (MOA) of the Company.
 - (iii) Sub-division (split) of 1 (One) Equity Share of face value of Rs. 10/- (Rupees Ten) each fully paid-up into 2 (Two) Equity Shares of face value of Rs. 5/- (Rupees Five) each fully paid-up.
 - (iv) Issue of bonus equity shares in the ratio of 1:1 to the eligible shareholders of the Company.
16. The Board of Directors of the Company in their Meeting held on 18th May, 2026, allotted 2,37,26,278 Bonus Equity Shares in the ratio of 1:1 to the eligible shareholders of the Company as on the Record Date i.e. 15th May, 2026 and subsequently the Stock Exchange i.e. BSE Limited has granted Listing & Trading Approval for trading 2,37,26,278 equity shares. Pursuant to Sub-division of Equity shares and Bonus Issue of Equity Shares, the Share Capital of Company increased from 1,18,63,139 Equity Shares of Rs. 10/- each to 4,74,52,556 Equity Shares of Rs. 5/- each.
17. The above Audited Standalone Financial Results of the Company are available on the Company's website i.e. www.devlabtechventure.com and on the website of the BSE Limited i.e. www.bseindia.com, where the Company's shares are listed.

For and on behalf of Board of Directors

DEV LABTECH VENTURE LIMITED

JERAMBHAI LAVJIBHAI DONDA

Chairman & Managing Director

DIN: 00484152



Date: 29/05/2026

Place: Surat

Independent Auditor's Report (Unmodified Opinion) on consolidated audited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

**INDEPENDENT AUDITOR'S REPORT
TO THE BOARD OF DIRECTORS OF DEV LABTECH VENTURE LIMITED**

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of Dev Labtech Venture Limited ("Holding company") and its subsidiaries (holding company and its subsidiaries together referred to as "the Group"), its associates and jointly controlled entities for the Half Year ended 31/03/2026 and for the period from 01/04/2025 to 31/03/2026 ("the Statement"), being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("LODR Regulations"). Attention is drawn to the fact that the consolidated figures for the corresponding half year ended 31/03/2026 and the corresponding period from 01/04/2025 to 31/03/2026, as reported in these financial results have been approved by the holding company's Board of Directors, but have not been subjected to audit/review.

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements/ financial information of subsidiaries, associates and jointly controlled entities, the Statement:

a. includes the results of the following entities:

Holding Company	: Dev Labtech Venture Limited
wholly owned subsidiary Companies	: Dev Labtech Venture INC
wholly owned subsidiary Companies	: Dev Labtech Trading FZCO (UAE)

b. is presented in accordance with the requirements of Regulation 33 of the LODR Regulations, as amended; and

c. gives a true and fair view, in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of consolidated total comprehensive income [profit/loss] and other comprehensive income/ loss) and other financial information of the Group for the half year ended 31/03/2026 and for the period from 01/04/2025 to 31/03/2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) 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 Consolidated Financial Results* section of our report. We are independent of the Group, its associates and jointly controlled entities 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 Companies Act, 2013 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 and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to Other Current Liabilities forming part of the financial result, which states that Professional Tax deducted from employees during the financial year ended 31st March, 2026, but remaining unpaid as at the Balance Sheet date, has been carried forward as a statutory liability under "Other Current Liabilities" and shall be remitted in the subsequent financial year. The said liability has been appropriately disclosed and recognized in the Balance Sheet.

Management's Responsibilities for the Consolidated Financial Results

These quarterly financial results as well as the year to date consolidated financial results have been prepared on the basis of the interim financial statements.

The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information of the Group including its associates and jointly controlled entities in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under 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 LODR Regulations. The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associates and jointly controlled entities 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 consolidated financial results 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 consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for assessing the ability of the Group and of its associates and jointly controlled entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.



The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for overseeing the financial reporting process of the Group and of its associates and jointly controlled entities.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results 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 consolidated financial results.

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 consolidated 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal 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 ability of the Group and its associates and jointly controlled entities 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 consolidated financial results 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 Group and its associates and jointly controlled entities to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associates and jointly controlled entities to express an opinion



on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results 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.

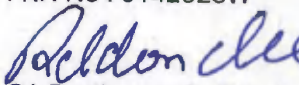
We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the LODR Regulations, as amended, to the extent applicable.

Other Matters

The consolidated financial statement includes the results for the half year ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the half year of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financial Results/financial information certified by the Board of Directors.

For,
H A R & Co.
Chartered Accountants
FRN No : 0142923W


CA Ravikumar D. Donda
Partner
Mem No : 172907



UDIN : 26172907DSFYXU9072

Date : 29/05/2026

Place : Surat



DEV LABTECH VENTURE LIMITED

Registered Office:

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Mo.: +91-9324485010, +91-9324485012 **Email:** info@devlabtechventure.com **CIN No.:** L36100GJ1993PLC019374www.devlabtechventure.com

Consolidated Financial Results for the Half Year and Year Ended 31st March, 2026						
(₹ In Lakh except per share data)						
Particulars	Half Year / Period Ended			Year Ended		
	31-03-2026	30-09-2025	31-03-2025	31-03-2026	31-03-2025	
A	Date of start of reporting period	01-10-2025	01-04-2025	01-10-2024	01-04-2025	01-04-2024
B	Date of end of reporting period	31-03-2026	30-09-2025	31-03-2025	31-03-2026	31-03-2025
C	Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited	Audited
D	Nature of report standalone or consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated
I	Revenue From Operations	11793.80	4924.32	3290.03	16718.13	5241.39
II	Other Income	3.00	0.15	0.39	3.16	0.52
III	Total Income (I+II)	11796.80	4924.47	3290.42	16721.29	5241.91
IV	Expenses					
(a)	Cost of materials consumed	14942.09	3623.11	3369.64	18565.21	5380.38
(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	-5107.44	805.40	-664.20	-4302.04	-1248.70
(d)	Employee benefit expense	-109.73	326.29	142.69	216.56	249.81
(e)	Finance Costs	6.47	4.38	7.21	10.85	12.07
(f)	Depreciation and amortisation expense	57.98	56.31	60.57	114.28	111.00
(g)	Other Expenses	1044.59	72.69	255.48	1117.28	552.80
	Total expenses (IV)	10833.97	4888.18	3171.38	15722.15	5057.35
V	Profit/(loss) before exceptional and extraordinary items and tax (III-IV)	962.83	36.30	119.04	999.14	184.55
VI	Exceptional items					
VII	Profit before extraordinary items and tax (V - VI)	962.83	36.30	119.04	999.14	184.55
VIII	Extraordinary items	0.00	0.00	0.00	0.00	0.00
IX	Profit before tax (VII- VIII)	962.83	36.30	119.04	999.14	184.55
X	Tax Expense					
(a)	Current Tax	7.47	13.39	44.25	20.85	61.29
(d)	Deferred Tax	32.18	-10.76	-6.11	21.41	-6.11
XI	Profit (Loss) for the period from continuing operations (IX-X)	923.19	33.67	80.89	956.88	129.38
XII	Profit/(loss) from discontinued operations before tax	0.00	0.00	0.00	0.00	0.00
XIII	Tax expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00
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 (XI + XIV)	923.19	33.67	80.89	956.88	129.38
XVI	Earnings per share					
	Earnings per share (not annualised for half year / Period ended)					
	1. Basic	7.78	0.29	0.47	8.10	1.31
	2. Diluted	7.78	0.29	0.47	4.05	1.09

For and on behalf of Board of Directors

DEV LABTECH VENTURE LIMITED



JERAMBHAI LAVJIBHAI DONDA

Chairman & Managing Director

DIN: 00484152



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Consolidated Statement of Assets & Liabilities as at 31st March, 2026			
(₹ In Lakh)			
Particulars	As on		
	31-03-2026	31-03-2025	
A	Date of start of reporting period	01-04-2025	01-04-2024
B	Date of end of reporting period	31-03-2026	31-03-2025
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
(A) EQUITY AND LIABILITIES			
1	Shareholders' funds		
a	Share capital	1186.31	1130.31
b	Reserves and surplus	3905.93	2899.81
c	Money received against share warrants	0.00	86.80
2	Share application money pending allotment	0.00	0.00
3	Non-current liabilities		
a	Long-term borrowings	317.70	101.93
b	Deferred tax liabilities (Net)	21.99	0.58
c	Other Long term liabilities	0.00	0.00
e	Long-term provisions	9.78	26.70
4	Current liabilities		
a	Short-term borrowings	6.24	4.74
b	Trade Payables:-		
i	Total outstanding dues of micro enterprises and small enterprises	3.23	0.00
ii	Total outstanding dues of creditors other than micro enterprises and small enterprises.	10983.57	73.12
c	Other current liabilities	71.66	52.58
d	Short-term provisions	7.01	20.90
	Total	16513.43	4397.47
(B) ASSETS			
	Non-current assets		
1 a	Property, Plant and Equipment		
i	Tangible assets	395.00	488.41
ii	Intangible assets	0.15	0.28
iii	Capital work-in-progress	0.00	0.00
IV	Intangible assets under development	0.00	0.00
b	Non-current investments	0.00	0.00
c	Deferred tax assets (net)	0.00	0.00
d	Long-term loans and advances	0.00	0.00
e	Other non-current assets	0.00	0.00
2	Current assets		
a	Current investments		
b	Inventories	7529.02	3226.99
c	Trade receivables	8132.97	487.67
d	Cash and cash equivalents	37.06	6.73
e	Short-term loans and advances	275.70	15.42
f	Other current assets	143.53	171.97
	Total	16513.43	4397.47

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


JERAMBHAI LAVJIBHAI DONDA
Chairman & Managing Director
DIN: 00484152





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Consolidated Cash Flow Statement for the Year Ended 31st March, 2026				
(₹ In Lakh)				
Particulars		Year Ended		Year Ended
		31-03-2026		31-03-2025
A	Date of start of reporting period	01-05-2025		01-04-2024
B	Date of end of reporting period	31-03-2026		31-03-2025
C	Whether results are audited or unaudited	Audited		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		999.14		184.55
<i>Add : Adjustment For</i>				
(a) Depreciation		114.28		111.00
(b) Finance Cost		10.50		11.76
(c) Gratuity for Transition period		0.00		0.00
(d) Other		0.00	124.79	0.00
122.76				
<i>Deduct:</i>				
(a) Sale of Fixed Assets		0.43		0.00
(b) Transferred for Bonus Issue		0.00		0.00
(c) Profit on Sale of Investments		0.00	0.43	0.00
0.00				0.00
Operating Profit before working Capital Changes		1123.49		307.31
Movements in Working Capital :				
<i>Add : Adjustment For</i>				
(a) Increase / (Decrease) in current Liabilities & Provisions		10911.10		15.87
<i>Deduct: : Adjustment For</i>				
(a) Increase / (Decrease) in short term Loan & Advances		260.27		0.00
(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		11918.89	12179.16	1548.78
CASH GENERATED FROM OPERATIONS		-144.58		-1225.60
<i>Deduct:</i>				
Direct Taxes paid		34.74		71.86
Net Cash Flow From Operating Activities		0.00		-1297.47
B. CASH FLOW FROM INVESTMENT ACTIVITIES				
<i>Add : Adjustment For</i>				
(a) Profit on Sale of Investments		0.00		0.00
(b) Sale of Fixed Assets		0.43	0.43	0.00
0.00				0.00
<i>Deduct: : Adjustment For</i>				
(a) Purchase of Fixed Assets		20.40	20.40	98.50
Net Cash Flow From Investment Activities		-19.97		-98.50
C. CASH FLOW FROM FINANCING ACTIVITIES				
<i>Add : Adjustment For</i>				
(a) Increase / (Decrease) in Non- Current Liabilites		105.25		-478.24
(b) Increase / (Decrease) in Share Capital & Security Premium		135.22	240.47	1879.84
1401.60				
<i>Deduct: : Adjustment For</i>				
(a) Interest and Financial Charges		10.85		12.07
Net Cash Flow From Financing Activities		229.62		1389.53
NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]		30.33		-6.43
Opening Cash & Cash Equivalents		6.73		13.17
Closing Cash and Cash Equivalents		37.06		6.73

For and on behalf of Board of Directors

DEV LABTECH VENTURE LIMITED

JERAMBHAI LAVJIBHAI DONDA

Chairman & Managing Director

DIN: 00484152





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Notes:

1. The above Audited Consolidated Financial Results of the Company for the Half Year and Year ended 31st March, 2026 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.
2. The above Audited Consolidated Results of the Company for the half year and year ended 31st March, 2026 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on 29th May, 2026. The statutory auditors have expressed an unmodified audit opinion on the financial results.
3. The figures for the Half Year ended on 31st March, 2026, are the balancing figures between the audited figures in respect of the full Financial Year ended 31st March, 2026, and the published unaudited figures of the Year to date (Half Year) ended 30th September, 2025.
4. The Company has not adopted the Indian Accounting Standards (IND AS) in terms of Exemptions available to the Companies Listed with SME Exchange.
5. The above Consolidated Cash flow statement has been prepared under the "Indirect Method" as set out in Accounting Standard-3, "Cash Flow Statements" issued under the Companies (Accounting Standard) Rules, 2006.
6. The Figures for the previous half year/year have been regrouped/reclassified, wherever necessary to confirm to current period/year classification.
7. The weighted average number of equity shares outstanding during the period has been considered for calculating the basic and diluted earning per share (not annualized) in accordance with the AS.
8. There are no Investors Complaints pending as on 31st March, 2026.
9. During the year ended 31st March, 2026, the Company has following wholly owned subsidiary Companies.
 - (i) Dev Labtech Venture Inc. (USA).
 - (ii) Dev Labtech Trading FZCO (UAE). (Acquisition on dated 29th October, 2025)
10. The Consolidated financial result for the Half year and Year ended 31st March, 2026 includes the results of following entities:
 - (i) Dev Labtech Venture Limited
 - (ii) Dev Labtech Venture Inc. (USA).
 - (iii) Dev Labtech Trading FZCO (UAE).
11. 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.
12. The Company has deducted Professional Tax during the year; however, payment of the same could not be made before the year end. The outstanding amount shall be paid in the succeeding financial year and has been classified appropriately.
13. The Board of Directors of the Company in their meeting held on 30th April, 2025 has allotted 5,60,000 Equity Shares to allottees pursuant to conversion of warrant on preferential basis. Accordingly, Share Capital of Company increased from 1,13,03,139 Equity Shares of Rs. 10/- each to 1,18,63,139 Equity Shares of Rs. 10/- each.



DEV LABTECH VENTURE LIMITED

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14. The Stock Exchange i.e. BSE Limited has granted following Listing and/or Trading Approval:
 - (i) Trading approval has been granted on 4th April, 2025 for Trading of 5,20,000 equity shares pursuant to conversion of warrant on preferential basis.
 - (ii) Listing Approval has been granted on 16th July, 2025 and Trading approval on 1st August, 2025 for Trading of 5,60,000 equity shares pursuant to conversion of warrant on preferential basis.
15. The Registered Office of the Company has been shifted from GF/22-23, Pattani Plaza, Dairy Road, Near Nilambaug Circle, Bhavnagar - 364002, Gujarat to Spine - 232, 2nd Floor, Surat Diamond Bourse, Dream City, Khajod, Surat-395007, Gujarat w.e.f. 15/11/2025.
16. The Board of Directors of the Company Considered and approved the following Matters in their Meeting held on 27th March, 2026 and subsequently the members of the Company have approved a Resolution through Postal ballot via remote e-voting end on 29th April, 2026:
 - (i) Increase the Authorized Share Capital of the Company from Rs. 15.00 Cr. to 25.00 Cr.
 - (ii) Alteration of Object Clause of the Memorandum of Association (MOA) of the Company.
 - (iii) Sub-division (split) of 1 (One) Equity Share of face value of Rs. 10/- (Rupees Ten) each fully paid-up into 2 (Two) Equity Shares of face value of Rs. 5/- (Rupees Five) each fully paid-up.
 - (iv) Issue of bonus equity shares in the ratio of 1:1 to the eligible shareholders of the Company.
17. The Board of Directors of the Company in their Meeting held on 18th May, 2026, allotted 2,37,26,278 Bonus Equity Shares in the ratio of 1:1 to the eligible shareholders of the Company as on the Record Date i.e. 15th May, 2026 and subsequently the Stock Exchange i.e. BSE Limited has granted Listing & Trading Approval for trading 2,37,26,278 equity shares. Pursuant to Sub-division of Equity shares and Bonus Issue of Equity Shares, the Share Capital of Company increased from 1,18,63,139 Equity Shares of Rs. 10/- each to 4,74,52,556 Equity Shares of Rs. 5/- each.
18. The above Audited Consolidated Financial Results of the Company are available on the Company's website i.e. www.devlabtechventure.com and on the website of the BSE Limited i.e. www.bseindia.com, where the Company's shares are listed.

For and on behalf of Board of Directors

DEV LABTECH VENTURE LIMITED



JERAMBHAI LAVJIBHAI DONDA

Chairman & Managing Director

DIN: 00484152

Date: 29/05/2026

Place: Surat



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: 29/05/2026

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: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 in respect of Audit Reports with unmodified opinion.

Respected Sir/Madam,

I, Jerambhai Lavjibhai Donda, Chairman & Managing Director of the Company, hereby declare and Confirm that M/s. H A R & Co., Chartered Accountants, (FRN: 142923W), Statutory Auditors of the Company, have issued Audit Reports with unmodified opinion on Audited Standalone and Consolidated Financial Results for the Half Year and Year ended 31st March, 2026.

This declaration is being given in accordance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended, and SEBI Circular No.: CIR/CFO /CMD/56/2016 dated 27th May, 2016.

Kindly take the same on your record and oblige.

Thanking You,

Yours faithfully,

For DEV LABTECH VENTURE LIMITED

JERAMBHAI LAVJIBHAI DONDA
Chairman & Managing Director
DIN: 00484152

