



DEV LABTECH VENTURE LIMITED

Registered Office:

GF/22-23, PATTANI PLAZA, DAIRY ROAD, NEAR NILAMBAUG CIRCLE, BHAVNAGAR - 364002, GUJARAT (INDIA).

Branch Office:

PLOT NO 53 54, 1ST FLOOR, THAKORDWAR SOCIETY, MINI BAZAR, VARACHHA ROAD, SURAT- 395006, GUJARAT (INDIA).

D 403, GREEN WOODS, ANDHERI KURLA ROAD, CHAKALA, ANDHERI EAST, MUMBAI - 400093, MAHARASHTRA (INDIA).

Tel: 0278-2995027 **Mo.:** +91-9324485010, +91-9324485012 **Email:** info@devlabtechventure.com **CIN No.:** L36100GJ1993PLC019374

[Erstwhile **DEV LABTECH VENTURE PRIVATE LIMITED & JAY GEMS (INDIA) PRIVATE LIMITED**]

www.devlabtechventure.com

Date: 12/11/2025

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

Scrip Code: 543848, Scrip ID: DEVLAB (BSE SME), ISIN: INEONIJ01017

Subject: Unaudited Standalone and Consolidated Financial Results for the Half Year ended 30th September, 2025 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, 2025 along with the Statement of Assets and Liabilities and Cash Flow Statement for the Half Year ended 30th September, 2025; 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, 2025.

The Meeting of the Board of Directors of the Company held on 12th November, 2025 commenced at 03.00 p.m. and concluded at 9.00 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.



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[Erstwhile DEV LABTECH VENTURE PRIVATE LIMITED & JAY GEMS (INDIA) PRIVATE LIMITED]

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Statement of Standalone Unaudited Financial Results for the half year and year ended on September 30, 2025

(₹ In Lakh except per share data)

Particulars		Half Year / Period ended			Year Ended	
		30-09-2025	30-09-2024	31-03-2025	31-03-2025	31-03-2024
A	Date of start of reporting period	01-04-2025	01-04-2024	01-10-2024	01-04-2024	01-04-2023
B	Date of end of reporting period	30-09-2025	30-09-2024	31-03-2025	31-03-2025	31-03-2024
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	4924.32	1951.35	3290.04	5241.39	4322.24
II	Other Income	0.15	0.13	0.25	0.38	0.81
III	Total Income (I+II)	4924.47	1951.48	3290.29	5241.77	4323.06
IV	Expenses					
(a)	Cost of materials consumed	3623.11	2010.75	3428.19	5438.93	4356.47
(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	805.40	-584.50	-722.75	-1307.25	-888.35
(d)	Employee benefit expense	326.29	107.12	142.69	249.81	172.70
(e)	Finance Costs	4.38	4.86	7.21	12.07	11.79
(f)	Depreciation and amortisation expense	56.31	50.42	60.57	111.00	93.16
(g)	Other Expenses	72.69	297.32	255.34	552.66	394.18
	Total expenses (IV)	4888.18	1885.97	3171.25	5057.22	4139.95
V	Profit/(loss) before exceptional and extraordinary items and tax (III-IV)	36.30	65.51	119.04	184.55	183.11
VI	Exceptional items					
VII	Profit before extraordinary items and tax (V - VI)	36.30	65.51	119.04	184.55	183.11
VIII	Extraordinary items	0.00	0.00	0.00	0.00	0.00
IX	Profit before tax (VII- VIII)	36.30	65.51	119.04	184.55	183.11
X	Tax Expense	2.62	17.03	38.14	55.18	48.98
(a)	Current Tax	13.39	17.03	44.25	61.29	32.39
(b)	(Less):- MAT Credit					
(c)	Current Tax Expense Relating to Prior years					
(d)	Deferred Tax (Asset)/ Liabilities	-10.76	0.00	-6.11	-6.11	16.59
XI	Profit (Loss) for the period from continuing operations (IX-X)	33.67	48.48	80.90	129.38	134.13
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)	33.67	48.48	80.90	129.38	134.13
XVI	Share of Profit (Loss) of Associates					
XVII	Profit (Loss) of Minority Interest					
XVIII	Net Profit (Loss) for the period (XV+XVI-XVII)	33.67	48.48	80.90	129.38	134.13
XIX	Earnings per share					
	Earnings per share (not annualised for half year/ Period ended)					
	Basic earnings (loss) per share from continuing and discontinued operations	0.29	0.47	0.84	1.31	1.62
	Diluted earnings (loss) per share continuing and discontinued operations	0.29	0.47	0.62	1.09	1.62



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[Erstwhile DEV LABTECH VENTURE PRIVATE LIMITED & JAY GEMS (INDIA) PRIVATE LIMITED]

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Standalone Statement of Assets and Liabilities

(₹ In Lakh)

Particulars		As on	
		30-09-2025	31-03-2025
A	Date of start of reporting period	01-04-2025	01-04-2024
B	Date of end of reporting period	30-09-2025	31-03-2025
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	1186.31	1130.31
b	Reserves and surplus	3224.69	2899.81
c	Money received against share warrants	0.00	86.80
2	Share application money pending allotment		
3	Deferred Government grants		
4	Non-current liabilities		
a	Long-term borrowings	104.22	101.93
b	Deferred tax liabilities (Net)	0.00	0.58
c	Foreign Currency monetary item translation difference liability account		
d	Other Long term liabilities	0.00	0.00
e	Long-term provisions	0.00	26.70
5	Current liabilities		
a	Short-term borrowings	3.30	4.74
b	Trade Payables:-		
i	Total outstanding dues of micro enterprises and small enterprises	0.00	0.00
ii	Total outstanding dues of creditors other than micro enterprises and small	332.43	57.35
c	Other current liabilities	57.12	67.21
d	Short-term provisions	4.40	2.26
	Total	4912.47	4377.69
(B) ASSETS			
	Non-current assets		
1 a	Property, Plant and Equipment		
i	Tangible assets	435.61	488.41
ii	Producing Properties		
iii	Intangible assets	0.15	0.28
iv	Pre-producing Properties		
v	Tangible assets capital work-in-progress		
vi	Intangible assets under development or work in progress		
b	Non-current investments	0.87	0.00
c	Deferred tax assets (net)	10.18	0.00
d	Foreign Currency monetary item translation difference asset account		
e	Long-term loans and advances	0.00	2.14
f	Other non-current assets	0.00	0.00
2	Current assets		
a	Current investments		
b	Inventories	2201.79	3226.99
c	Trade receivables	2106.71	480.44
d	Cash and cash equivalents	8.60	6.73
e	Short-term loans and advances	125.63	17.10
f	Other current assets	22.91	155.60
	Total	4912.47	4377.69





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Standalone Cash Flow Statement

(₹ In Lakh)

Particulars		Half Year Ended		Half Year Ended	
		30-09-2025		31-03-2025	
A	Date of start of reporting period	01-04-2025		01-10-2024	
B	Date of end of reporting period	30-09-2025		31-03-2025	
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			36.30		119.04
Add : Adjustment For					
(a) Depreciation		56.31		60.57	
(b) Finance Cost		4.38		7.21	
(c) Gratuity for Transition period		0.00		0.00	
(d) Loss on Sale of Fixed Assets		0.00	60.69	0.00	67.78
Deduct:					
(a) Sale of Fixed Assets		0.00		0.00	
(b) Transferred for Bonus Issue		0.00		0.00	
(c) Profit on Sale of Investments		0.00	0.00	0.00	0.00
Operating Profit before working Capital Changes			96.98		186.83
Movements in Working Capital :					
Add : Adjustment For					
(a) Increase / (Decrease) in current Liabilities & Provisions			184.07		11.84
Deduct: : Adjustment For					
(a) Increase / (Decrease) in short term Loan & Advances		0.00		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		462.60	462.60	-511.75	-511.75
CASH GENERATED FROM OPERATIONS			-181.54		710.41
Deduct:					
Direct Taxes paid			0.00		44.25
Net Cash Flow From Operating Activities			-181.54	0.00	666.16
B. CASH FLOW FROM INVESTMENT ACTIVITIES					
Add : Adjustment For					
(a) Profit on Sale of Investments				0.00	
(b) Sale of Fixed Assets		0.00	0.00	0.00	0.00
Deduct: : Adjustment For					
(a) Purchase of Fixed Assets		207.59	207.59	48.38	48.38
Net Cash Flow From Investment Activities			-207.59		-48.38
C. CASH FLOW FROM FINANCING ACTIVITIES					
Add : Adjustment For					
(a) Increase / (Decrease) in Non- Current Liabilites		-84.51		-10.04	
(b) Increase / (Decrease) in Share Capital & Security Premium		479.89	395.38	-608.19	-618.23
Deduct: : Adjustment For					
(a) Interest and Financial Charges			4.38		7.21
Net Cash Flow From Financing Activities			391.00		-625.44
NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]			1.87		-7.66
Opening Cash & Cash Equivalents			6.74		14.40
Closing Cash and Cash Equivalents			8.60		6.74



[Signature]



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NOTES:

1. The standalone financial results of the Company have been prepared in accordance with the AS prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, other accounting principles generally accepted in India and in term 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 approved by the Board of Directors at their meeting held on 12th November, 2025.
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 earning 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. During the Half year ended 30th September, 2025, the Company has (1) One wholly owned subsidiary i.e. Dev Labtech Venture Inc. (USA).
7. The Company is primarily engaged in manufacturing of lab-grown diamonds, which constitute 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 above unaudited 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.
10. The Status of investors complaints as on 30th September, 2025 are as follows:

1. Pending at the beginning of the quarter	-	0
2. Received during the quarter	-	0
3. Disposed-off during the quarter	-	0
4. Remaining unresolved at the end of the quarter	-	0
11. 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.





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12. During the Half Year ended 30th September, 2025, 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.

13. The Company has been fully Utilized the Preferential Issue proceeds; the details are summarized below:

(Rs. in Lakh)

Sr. No.	Particulars	Amount to be Utilize	Utilisation up to 30.09.2025	Unutilized amount as on 30.09.2025
1	To meet the Capital Expenditure Requirements for business expansion & To meet Additional Working Capital Requirement time to time.	2,227.04	2,227.04	0.00
	Total	2,227.04	2,227.04	0.00

For and on behalf of Board of Directors

DEV LABTECH VENTURE LIMITED



JERAMBHAI LAVJIBHAI DONDA

Chairman & Managing Director

DIN: 00484152

Date: 12/11/2025

Place: Surat

Limited Review Report on standalone un-audited half year financial results for the half year ended 30th September, 2025 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

✉ harandco.ca@gmail.com
☎ +91 026 4535699

We have reviewed the accompanying statement of unaudited financial results of **Dev Labtech Venture Limited** having its registered office at GF/22-23, Pattani Plaza, Dairy Road, Nr Nilambaug Circle, Bhavnagar (Gujarat)-364001 for the half year ended 30th September, 2025. 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.

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



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.

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,
HAR & Co.
Chartered Accountants
FRN No : 142923W


CA Ravikumar D. Donda
Partner
Mem No. : 172907



UDIN : 25172907BMJGRK7172

Date : 12/11/2025
Place : Surat



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	(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	805.40	-584.50	-722.75	-1307.25	-888.35
	(d) Employee benefit expense	326.29	107.12	142.69	249.81	172.70
	(e) Finance Costs	4.38	4.86	7.21	12.07	11.79
	(f) Depreciation and amortisation expense	56.31	50.42	60.57	111.00	93.16
	(g) Other Expenses	72.69	297.32	255.34	552.66	394.18
	Total expenses (IV)	4888.18	1885.97	3171.25	5057.22	4139.95
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	(a) Current Tax	13.39	17.03	44.25	61.29	32.39
	(b) (Less)- MAT Credit					
	(c) Current Tax Expense Relating to Prior years					
	(d) Deferred Tax (Asset)/Liabilities	-10.76	0.00	-6.11	-6.11	16.59
XI	Profit (Loss) for the period from continuing operations (IX-X)	33.67	48.48	80.90	129.38	134.13
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)	33.67	48.48	80.90	129.38	134.13
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XVII	Profit (Loss) of Minority Interest					
XVIII	Net Profit (Loss) for the period (XV+XVI-XVII)	33.67	48.48	80.90	129.38	134.13
	Earnings per share (not annualised for half year / Period ended)					
	Basic earnings (loss) per share from continuing and discontinued operations	0.29	0.47	0.84	1.31	1.62
	Diluted earnings (loss) per share continuing and discontinued operations	0.29	0.47	0.62	1.09	1.62



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Tel: 0278-2995027 **Mo.:** +91-9324485010, +91-9324485012 **Email:** info@devlabtechventure.com **CIN No.:** L36100GJ1993PLC019374

[Erstwhile DEV LABTECH VENTURE PRIVATE LIMITED & JAY GEMS (INDIA) PRIVATE LIMITED]

www.devlabtechventure.com

Statement of Consolidated Assets and Liabilities

(₹ In Lakh)

Particulars		As on	
		30-09-2025	31-03-2025
A	Date of start of reporting period	01-04-2025	01-04-2024
B	Date of end of reporting period	30-09-2025	31-03-2025
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	1186.31	1130.31
b	Reserves and surplus	3224.70	2899.81
c	Money received against share warrants	0.00	86.80
2	Share application money pending allotment		
3	Deferred Government grants		
4	Non-current liabilities		
a	Long-term borrowings	104.22	101.93
b	Deferred tax liabilities (Net)	0.00	0.58
c	Foreign Currency monetary item translation difference liability account		
d	Other Long term liabilities	0.00	0.00
e	Long-term provisions	0.00	26.70
5	Current liabilities		
a	Short-term borrowings	3.30	4.74
b	Trade Payables:-		
i	Total outstanding dues of micro enterprises and small enterprises	0.00	0.00
ii	Total outstanding dues of creditors other than micro enterprises and	332.43	57.35
c	Other current liabilities	57.12	67.21
d	Short-term provisions	4.40	2.26
	Total	4912.48	4377.69
(B) ASSETS			
	Non-current assets		
1 a	Property, Plant and Equipment		
i	Tangible assets	435.61	488.41
ii	Producing Properties		
iii	Intangible assets	0.15	0.28
iv	Pre-producing Properties		
v	Tangible 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)	10.18	0.00
d	Foreign Currency monetary item translation difference asset account		
e	Long-term loans and advances	0.00	2.14
f	Other non-current assets	0.00	0.00
2	Current assets		
a	Current investments		
b	Inventories	2201.79	3226.99
c	Trade receivables	2106.71	480.44
d	Cash and cash equivalents	9.49	6.73
e	Short-term loans and advances	125.63	17.10
f	Other current assets	22.91	155.60
	Total	4912.48	4377.69





DEV LABTECH VENTURE LIMITED

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Consolidated Cash Flow Statement

(₹ In Lakh)

Particulars		Half Year Ended	Half Year Ended
		30-09-2025	31-03-2025
A	Date of start of reporting period	01-04-2025	01-10-2024
B	Date of end of reporting period	30-09-2025	31-03-2025
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	36.30	119.04
	Add : Adjustment For		
	(a) Depreciation	56.31	60.57
	(b) Finance Cost	4.38	7.21
	(c) Gratuity for Transition period	0.00	0.00
	(d) Loss on Sale of Fixed Assets	0.00	60.69
	Deduct:		
	(a) Sale of Fixed Assets	0.00	0.00
	(b) Transferred for Bonus Issue	0.00	0.00
	(c) Profit on Sale of Investments	0.00	0.00
	Operating Profit before working Capital Changes	96.98	186.83
	Movements in Working Capital :		
	Add : Adjustment For		
	(a) Increase / (Decrease) in current Liabilities & Provisions	184.07	11.84
	Deduct: : Adjustment For		
	(a) Increase / (Decrease) in short term Loan & Advances	0.00	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	-462.60	-511.75
	CASH GENERATED FROM OPERATIONS	-181.54	710.41
	Deduct:		
	Direct Taxes paid	0.00	44.25
	Net Cash Flow From Operating Activities	-181.54	666.16
B. CASH FLOW FROM INVESTMENT ACTIVITIES			
	Add : Adjustment For		
	(a) Profit on Sale of Investments		0.00
	(b) Sale of Fixed Assets	0.00	0.00
	Deduct: : Adjustment For		
	(a) Purchase of Fixed Assets	206.70	48.38
	Net Cash Flow From Investment Activities	-206.70	-48.38
C. CASH FLOW FROM FINANCING ACTIVITIES			
	Add : Adjustment For		
	(a) Increase / (Decrease) in Non- Current Liabilities	-84.51	-10.04
	(b) Increase / (Decrease) in Share Capital & Security Premium	479.89	-608.19
	Deduct: : Adjustment For		
	(a) Interest and Financial Charges	4.38	7.21
	Net Cash Flow From Financing Activities	391.00	-625.44
	NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]	2.76	-7.66
	Opening Cash & Cash Equivalents	6.73	14.40
	Closing Cash and Cash Equivalents	9.49	6.74





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NOTES:

1. The Consolidated financial results of the Company have been prepared in accordance with the AS prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, other accounting principles generally accepted in India and in term 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 approved by the Board of Directors at their meeting held on 12th November, 2025.
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 earning 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. During the Half year ended 30th September, 2025, the Company has (1) One wholly owned subsidiary i.e. Dev Labtech Venture Inc. (USA).
7. The Consolidated financial result for the Half year ended on 30th September, 2025 includes the results of following entities:
 - a. Dev Labtech Venture Limited
 - b. Dev Labtech Venture Inc.
8. The Company is primarily engaged in manufacturing of lab-grown diamonds, which constitute single business segment in terms of Accounting Standard - 27 on "Segment Reporting". Accordingly, there are no separate reportable segments as per Accounting Standard - 27.
9. 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.
10. The above unaudited 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.
11. The Status of investors complaints as on 30th September, 2025 are as follows:

1. Pending at the beginning of the quarter	-	0
2. Received during the quarter	-	0
3. Disposed-off during the quarter	-	0
4. Remaining unresolved at the end of the quarter	-	0





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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. During the Half Year ended 30th September, 2025, 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 Company has been fully Utilized the Preferential Issue proceeds; the details are summarized below:

(Rs. in Lakh)

Sr. No.	Particulars	Amount to be Utilize	Utilisation up to 30.09.2025	Unutilized amount as on 30.09.2025
1	To meet the Capital Expenditure Requirements for business expansion & To meet Additional Working Capital Requirement time to time.	2,227.04	2,227.04	0.00
	Total	2,227.04	2,227.04	0.00

For and on behalf of Board of Directors

DEV LABTECH VENTURE LIMITED



JERAMBHAI LAVJIBHAI DONDA

Chairman & Managing Director

DIN: 00484152

Date: 12/11/2025

Place: Surat

Limited Review Report on Consolidated un-audited half year financial results for the half year ended 30th September, 2025 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

✉ harandco.ca@gmail.com

☎ +91 0261 4535699

We have reviewed the accompanying consolidated of unaudited financial results of Dev Labtech Venture Limited having its registered office at GF/22-23, Pattani Plaza, Dairy Road, Nr Nilambaug Circle, Bhavnagar (Gujarat)-364001 for the half year ended 30th September, 2025. 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



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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

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,
HAR & Co.
Chartered Accountants
FRN No : 142923W



Ravikumar D. Donda
CA Ravikumar D. Donda
Partner
Mem No. : 172907

UDIN : 25172907BMJGRK7172

Date : 12/11/2025

Place : Surat