



Regd. Office :
"Godrej One", 3rd Floor,
Piroshanagar, Eastern Express Highway,
Vikhroli (East), Mumbai - 400079,
Maharashtra, India
Telephone No. : 022-25188010
Fax No. : 022-22618289
Email id : astecinfo@godrejastec.com
Website : www.godrejastec.com
CIN : L99999MH1994PLC076236

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF-YEAR ENDED SEPTEMBER 30, 2026

(Rs. in lakh)

Standalone						Particulars	Consolidated					
Quarter Ended			Year to date figure for the Period Ended		Year Ended		Quarter Ended			Year to date figure for the Period Ended		Year Ended
30-Sep-26 (Unaudited)	30-Jun-26 (Unaudited)	30-Sep-25 (Unaudited)	30-Sep-26 (Unaudited)	30-Sep-25 (Unaudited)	31-Mar-26 (Audited)		30-Sep-26 (Unaudited)	30-Jun-26 (Unaudited)	30-Sep-25 (Unaudited)	30-Sep-26 (Unaudited)	30-Sep-25 (Unaudited)	31-Mar-26 (Audited)
7,202.01	8,356.43	7,372.06	15,558.44	16,480.27	44,814.56	INCOME	7,202.01	8,356.43	7,372.06	15,558.44	16,480.27	44,814.56
59.72	70.85	109.44	130.57	158.10	498.87	Revenue From Operations	61.63	72.74	111.56	134.37	162.21	507.09
7,261.73	8,427.28	7,481.50	15,689.01	16,638.37	45,313.43	Other Income	7,263.64	8,429.17	7,483.62	15,692.81	16,642.48	45,321.65
						TOTAL INCOME						
5,627.83	7,632.28	5,811.92	13,260.11	11,752.54	27,045.00	EXPENSES	5,627.83	7,632.28	5,811.92	13,260.11	11,752.54	27,045.01
(404.96)	(3,370.38)	(1,683.66)	(3,775.34)	(1,235.89)	2,796.44	Cost of materials consumed	(404.96)	(3,370.38)	(1,683.66)	(3,775.34)	(1,235.89)	2,796.44
1,510.78	1,599.96	1,562.26	3,110.74	3,080.67	6,290.81	Changes in inventories of finished goods and Work-in-progress	1,510.78	1,599.96	1,562.26	3,110.74	3,080.67	6,290.81
707.86	773.99	840.86	1,481.85	1,945.76	3,456.76	Employee benefits expense	707.04	773.18	839.74	1,480.22	1,944.12	3,452.89
1,120.02	1,108.62	1,045.73	2,228.64	2,196.75	4,499.34	Finance costs	1,118.16	1,106.77	1,043.88	2,224.93	2,193.29	4,492.18
2,447.16	2,560.73	2,349.48	5,007.89	4,649.27	9,132.84	Depreciation and amortisation expenses	2,447.57	2,561.18	2,350.22	5,008.75	4,650.24	9,134.90
11,008.69	10,305.20	9,926.59	21,313.89	22,389.10	53,221.19	Other expenses	11,006.42	10,302.99	9,924.36	21,309.41	22,384.97	53,212.23
(3,746.96)	(1,877.92)	(2,445.09)	(5,624.88)	(5,750.73)	(7,907.76)	TOTAL EXPENSES	(3,742.78)	(1,873.82)	(2,440.74)	(5,616.60)	(5,742.49)	(7,890.58)
-	-	-	-	-	209.43	LOSS BEFORE EXCEPTIONAL ITEMS & TAX	-	-	-	-	-	209.43
(3,746.96)	(1,877.92)	(2,445.09)	(5,624.88)	(5,750.73)	(8,117.19)	Exceptional items (Refer Note 3)	(3,742.78)	(1,873.82)	(2,440.74)	(5,616.60)	(5,742.49)	(8,100.01)
(4.08)	(4.08)	-	(8.16)	-	(16.31)	LOSS BEFORE TAX	(3.07)	(3.09)	0.96	(6.16)	1.90	(12.39)
-	-	-	-	-	-	Tax expense:	1.00	0.98	0.94	1.98	2.00	4.00
(4.08)	(4.08)	-	(8.16)	-	(16.31)	1. Current tax	(4.07)	(4.07)	0.02	(8.14)	(0.10)	(16.39)
(3,742.88)	(1,873.84)	(2,445.09)	(5,616.72)	(5,750.73)	(8,100.88)	2. Deferred tax expense / (income)						
						LOSS FOR THE PERIOD	(3,739.71)	(1,870.73)	(2,441.70)	(5,610.44)	(5,744.39)	(8,087.62)



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(Rs. in lakh)

Standalone						Particulars	Consolidated					
Quarter Ended			Year to date figure for the Period Ended		Year Ended		Quarter Ended			Year to date figure for the Period Ended		Year Ended
30-Sep-26 (Unaudited)	30-Jun-26 (Unaudited)	30-Sep-25 (Unaudited)	30-Sep-26 (Unaudited)	30-Sep-25 (Unaudited)	31-Mar-26 (Audited)		30-Sep-26 (Unaudited)	30-Jun-26 (Unaudited)	30-Sep-25 (Unaudited)	30-Sep-26 (Unaudited)	30-Sep-25 (Unaudited)	31-Mar-26 (Audited)
16.20	16.20	5.64	32.40	11.28	64.80	OTHER COMPREHENSIVE INCOME	16.20	16.20	5.64	32.40	11.28	64.80
(4.08)	(4.08)	-	(8.16)	-	(16.31)	(A) (i) Items that will not be reclassified to profit or loss (ii) Income tax related to Items that will not be reclassified to profit or loss	(4.08)	(4.08)	-	(8.16)	-	(16.31)
-	-	-	-	-	-	(B) (i) Items that will be reclassified to profit or loss (ii) Income tax related to items that will be reclassified to profit or loss	(0.50)	(0.77)	0.35	(1.27)	0.06	(2.32)
-	-	-	-	-	-		-	-	-	-	-	-
12.12	12.12	5.64	24.24	11.28	48.49	TOTAL OTHER COMPREHENSIVE INCOME FOR THE PERIOD, NET OF INCOME TAX	11.62	11.35	5.99	22.97	11.34	46.17
(3,730.76)	(1,861.72)	(2,439.45)	(5,592.48)	(5,739.45)	(8,052.39)	TOTAL COMPREHENSIVE LOSS FOR THE PERIOD	(3,728.09)	(1,859.38)	(2,435.71)	(5,587.47)	(5,733.05)	(8,041.45)
2,228.28	2,228.28	2,228.17	2,228.28	2,228.17	2,228.22 36,758.42	Loss for the period attributable to:						
						a) Owners of the Company	(3,740.73)	(1,871.74)	(2,442.70)	(5,612.47)	(5,746.48)	(8,091.75)
						b) Non Controlling Interest	1.02	1.01	1.00	2.03	2.09	4.13
						Other Comprehensive Income attributable to:						
						a) Owners of the Company	11.62	11.35	5.99	22.97	11.34	46.17
						b) Non Controlling Interest	-	-	-	-	-	-
						Total Comprehensive Loss attributable to:						
						a) Owners of the Company	(3,729.11)	(1,860.39)	(2,436.71)	(5,589.50)	(5,735.14)	(8,045.58)
						b) Non Controlling Interest	1.02	1.01	1.00	2.03	2.09	4.13
						Paid-up Equity share capital (Face Value Rs. 10 per share)	2,228.28	2,228.28	2,228.17	2,228.28	2,228.17	2,228.22
Other Equity						36,832.36						
Earnings per equity share of Rs. 10 each (non-annualized)												
(16.80)	(8.41)	(11.39)	(25.21)	(27.99)	(37.83)	Basic (Rs.)	(16.79)	(8.40)	(11.35)	(25.19)	(27.97)	(37.79)
(16.80)	(8.41)	(11.39)	(25.21)	(27.99)	(37.83)	Diluted (Rs.)	(16.79)	(8.40)	(11.34)	(25.19)	(27.97)	(37.79)



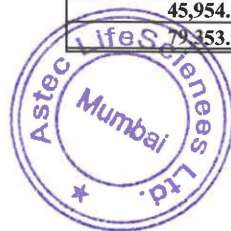
Angad Kulkarni



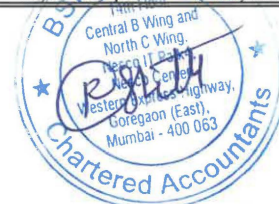
Statement of Assets and Liabilities

(Rs. in lakh)

Standalone		PARTICULARS	Consolidated	
(Unaudited)	(Audited)		(Unaudited)	(Audited)
As at September 30, 2026	As at March 31, 2026		As at September 30, 2026	As at March 31, 2026
		A ASSETS		
		1 Non-current assets		
40,334.06	42,337.79	(a) Property, Plant and Equipment	40,353.75	42,357.89
59.03	19.57	(b) Capital work-in-progress	59.03	19.57
3,011.49	3,035.43	(c) Right of use assets	2,985.40	3,005.22
1,019.36	534.68	(d) Intangible assets	1,019.36	534.68
1,340.69	1,940.78	(e) Intangible assets under development	1,340.69	1,940.78
		(f) Financial Assets		
		(i) Investments		
42.18	42.18	Investments in Subsidiaries and Joint Venture	-	-
0.53	0.53	Other investments	0.53	0.53
226.39	134.64	(ii) Other financial assets	226.39	134.64
872.43	879.70	(g) Other tax assets (net)	873.24	880.60
1,044.51	1,030.80	(h) Other non-current assets	1,044.51	1,030.80
47,950.67	49,956.10	Total of Non-Current Assets	47,902.90	49,904.71
		2 Current Assets		
17,108.95	13,803.32	(a) Inventories	17,108.95	13,803.32
		(b) Financial Assets		
10,791.22	24,771.68	(i) Trade Receivables	10,791.22	24,771.68
13.21	1,003.70	(ii) Cash and cash equivalents	14.61	1,004.90
1.35	93.25	(iii) Bank balance, other than (iii) above	131.51	220.19
272.45	261.12	(iv) Loans	272.45	261.12
82.04	105.18	(v) Other financial assets	82.04	105.18
3,134.08	4,128.08	(c) Other current assets	3,138.14	4,132.72
31,403.30	44,166.33	Total of Current Assets	31,538.92	44,299.11
79,353.97	94,122.43	Total -Assets	79,441.82	94,203.82
		B EQUITY AND LIABILITIES		
		1 Equity		
2,228.28	2,228.22	(a) Equity share capital	2,228.28	2,228.22
31,171.64	36,758.42	(b) Other equity	31,248.56	36,832.36
-	-	(c) Non-controlling interests	33.29	31.26
33,399.92	38,986.64	TOTAL EQUITY	33,510.13	39,091.84
		2 Liabilities		
		Non current liabilities		
3,000.00	5,000.00	(a) Financial liabilities		
24.16	28.61	(i) Borrowings	3,000.00	5,000.00
147.37	129.62	(ii) Lease Liabilities	-	-
-	-	(b) Provisions	147.37	129.62
3,171.53	5,158.23	(c) Deferred tax liabilities (net)	3.73	3.72
		Total Non current liabilities	3,151.10	5,133.34
		Current liabilities		
30,050.02	39,892.99	(a) Financial liabilities		
8.22	7.55	(i) Borrowings	30,050.02	39,892.99
		(ii) Lease Liabilities	-	-
432.69	749.58	(iii) Trade payables		
		Total outstanding dues of micro enterprises and small enterprises	432.69	749.58
10,379.66	8,011.17	Total outstanding dues of creditors other than micro enterprises and small enterprises	10,382.58	8,016.95
400.47	938.31	(iv) Other financial liabilities	403.00	940.57
1,383.94	134.75	(b) Other current liabilities	1,384.78	135.34
127.52	243.21	(c) Provisions	127.52	243.21
42,782.52	49,977.56	Total current liabilities	42,780.59	49,978.64
45,954.05	55,135.79	Total liabilities	45,931.69	55,111.98
79,353.97	94,122.43	Total Equity and Liabilities	79,441.82	94,203.82



Arifa Kulkarni



Astec LifeSciences Limited

Corporate Identity Number : L99999MH1994PLC076236

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Website: www.godrejastec.com, Tel no.: 022-2519 5768, Fax no.: 022-2261 8289, Email id: astecinvestors@godrejastec.com

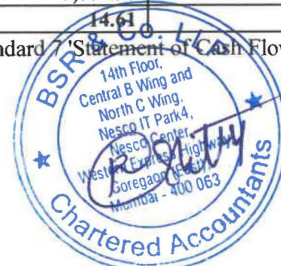
(Rs. in lakh)

Standalone		STATEMENT OF CASH FLOWS	Consolidated	
(Unaudited)	(Unaudited)		(Unaudited)	(Unaudited)
For the period ended September 30, 2026	For the period ended September 30, 2025	Particulars	For the period ended September 30, 2026	For the period ended September 30, 2025
		A. Cash Flows from Operating Activities :		
(5,624.88)	(5,750.73)	Loss before tax	(5,616.60)	(5,742.49)
		<u>Adjustment for:</u>		
2,228.64	2,196.75	Depreciation and amortisation expense	2,224.93	2,193.29
(19.99)	(20.99)	Interest income	(23.79)	(25.11)
1,481.85	1,945.76	Finance cost	1,480.22	1,944.12
153.69	(170.32)	Unrealised foreign exchange loss/(gain) (net)	152.42	(170.32)
61.85	7.25	Allowances for doubtful debts	61.85	7.25
10.63	4.82	Loss/(Profit) on sale of property, plant and equipment	10.63	4.82
291.33	-	Provision for inventory	291.33	-
5.70	3.57	Employee share based compensation cost	5.70	3.57
4,213.70	3,966.84		4,203.29	3,957.62
(1,411.18)	(1,783.89)	Operating (loss)/ profit before working capital changes	(1,413.31)	(1,784.87)
		<u>Change in operating assets and liabilities</u>		
13,183.65	1,373.05	Decrease/(Increase) in trade receivables	13,183.65	1,373.05
(11.33)	18.32	(Increase)/Decrease in loans	(11.33)	18.32
(68.62)	(20.50)	(Increase)/Decrease in other financial assets	(68.61)	(20.50)
994.00	(937.52)	Decrease/(Increase) in other current assets	994.58	(942.58)
(3,596.95)	(1,603.64)	(Increase)/Decrease in inventories	(3,596.95)	(1,603.64)
-	90.33	Decrease/(Increase) in other non-current assets	-	17.68
2,111.97	1,194.14	Increase/(Decrease) in trade payables	2,109.11	1,195.87
(190.98)	209.38	(Decrease)/Increase in other financial liabilities	(190.71)	(218.75)
1,249.20	(34.19)	Increase/(Decrease) in other current liabilities	1,249.43	(33.76)
(65.53)	(9.21)	(Decrease)/Increase in provisions	(65.53)	(9.21)
-	55.00	(Decrease)/Increase in other non-current financial liabilities	-	55.00
13,605.41	335.16		13,603.64	(168.52)
12,194.23	(1,448.73)	Cash Generated from Operations	12,190.33	(1,953.39)
7.27	(39.87)	Income Taxes paid (net of refunds received)	5.38	(41.79)
12,201.50	(1,488.60)	Net cash generated from/(used in) operating activities	12,195.71	(1,995.18)
		B. Cash Flows from Investing Activities :		
(183.51)	(896.61)	Acquisition of property, plant and equipment, intangible assets and capital work-in-progress	(183.51)	(354.39)
26.53	42.28	Proceeds from sale of property, plant and equipment	26.53	42.25
91.90	(447.88)	Deposits redeemed/(placed)	88.68	(451.58)
19.99	25.54	Interest received	23.79	29.67
(45.09)	(1,276.67)	Net cash (used in) investing activities	(44.51)	(734.05)
		C. Cash Flows from Financing Activities :		
-	-	Proceeds from Long term Borrowings	-	-
(2,000.00)	(9,992.99)	Repayment of Long term Borrowings	(2,000.00)	(9,992.99)
(9,616.05)	(3,975.99)	(Repayment)/Proceeds of short term borrowings (net)	(9,616.05)	(3,975.99)
0.06	23,650.19	Proceeds from issue of shares	0.06	23,650.19
(3.77)	37.67	Payment of lease liabilities	-	-
(1.63)	(1.64)	Payment of Interest on lease liabilities	-	-
-	-	Intercompany deposits taken Long term	-	-
-	(3,900.00)	Intercompany deposits repaid Long term	-	(3,900.00)
-	(1,000.00)	Intercompany deposits taken/(repaid) short term	-	(1,000.00)
(1,525.51)	(1,805.05)	Finance cost paid	(1,525.50)	(1,805.03)
(13,146.90)	3,012.19	Net Cash (used in)/generated from Financing Activities	(13,141.49)	2,976.18
(990.49)	246.92	Net (decrease)/increase in Cash and Cash equivalents	(990.29)	246.95
1,003.70	56.50	Cash and Cash equivalents (Opening balance)	1,004.90	57.54
13.21	303.42	Cash and Cash equivalents (Closing balance)	14.61	304.49

The above statement of cash flow has been prepared under the indirect method as set out in Indian Accounting standard "Statement of Cash Flows".



Signature of the authorized signatory



Astec LifeSciences Limited
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Website: www.godrejastec.com, Tel no.: 022-2519 5768, Fax no.: 022-2261 8289, Email id: astecinvestors@godrejastec.com
Additional disclosures as per Clause 52(4) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Standalone						Particulars	Consolidated					
Quarter Ended			Year to date figure for the period Ended		Year ended		Quarter Ended			Year to date figure for the period Ended		Year ended
30-Sep-26 (Unaudited)	30-Jun-26 (Unaudited)	30-Sep-25 (Unaudited)	30-Sep-26 (Unaudited)	30-Sep-25 (Unaudited)	31-Mar-26 (Audited)		30-Sep-26 (Unaudited)	30-Jun-26 (Unaudited)	30-Sep-25 (Unaudited)	30-Sep-26 (Unaudited)	30-Sep-25 (Unaudited)	31-Mar-26 (Audited)
0.73	0.83	1.04	0.73	1.04	0.88	Current Ratio (refer note 1)	0.74	0.83	1.04	0.74	1.04	0.89
33,399.92	37,128.05	41,321.70	33,399.92	41,321.70	38,986.64	Net Worth (in Rs. Lakh)	33,510.13	37,235.59	41,422.36	33,510.13	41,422.36	39,091.79
-	-	-	-	-	-	Outstanding redeemable preference shares (quantity and value)	-	-	-	-	-	-
(3,742.88)	(1,873.84)	(2,445.09)	(5,616.72)	(5,750.73)	(8,100.88)	Net profit/(loss) after tax (in Rs. Lakh)	(3,739.71)	(1,870.73)	(2,441.70)	(5,610.44)	(5,744.39)	(8,087.62)
(16.80)	(8.41)	(11.39)	(25.21)	(27.99)	(37.83)	Basic Earnings per share	(16.79)	(8.40)	(11.35)	(25.19)	(27.97)	(37.79)
(16.80)	(8.41)	(11.39)	(25.21)	(27.99)	(37.83)	Diluted Earnings per share	(16.79)	(8.40)	(11.34)	(25.19)	(27.97)	(37.79)
0.30	0.30	0.30	0.30	0.30	0.30	Capital Redemption Reserve (in Rs. Lakh)	0.30	0.30	0.30	0.30	0.30	0.30
0.99	0.99	0.89	0.99	0.89	1.15	Debt Equity ratio (refer note 1)	0.99	0.98	0.89	0.99	0.89	1.15
(1.10)	0.01	(0.05)	(0.54)	(0.10)	(0.01)	Debt Service Coverage Ratio (DSCR) (refer note 1)	(1.11)	0.01	(0.05)	(0.54)	(0.10)	(0.01)
(2.71)	0.03	(0.66)	(1.28)	(0.82)	(0.04)	Interest Service Coverage Ratio (ISCR) (refer note 1)	(2.71)	0.03	(0.66)	(1.28)	(0.82)	(0.04)
#	8.65	3.37	#	3.37	4.49	Long term debt to working capital (refer note 1)	#	7.93	3.28	#	3.28	4.31
0.00*	-	-	0.00*	-	-	Bad debts to Account receivable ratio (refer note 1)	0.00*	-	-	0.00*	-	-
0.73	0.73	0.67	0.73	0.67	0.74	Current liability ratio (refer note 1)	0.73	0.73	0.67	0.73	0.67	0.75
0.42	0.43	0.42	0.42	0.42	0.48	Total debts to total assets (refer note 1)	0.42	0.43	0.42	0.42	0.42	0.48
2.05	1.61	2.34	1.72	2.31	2.25	Debtors turnover (refer note 1)	2.05	1.61	2.34	1.72	2.31	2.25
1.68	2.15	1.80	2.01	1.96	3.01	Inventory turnover (refer note 1)	1.68	2.15	1.80	2.01	1.96	3.01
-27.48%	-0.79%	-9.06%	-13.14%	-10.72%	-1.47%	Operating margin (%) (refer note 1)	-27.48%	-0.80%	-9.07%	-13.15%	-10.72%	-1.48%
-51.97%	-22.42%	-33.17%	-36.10%	-34.89%	-18.08%	Net profit/(loss) margin (%) (refer note 1)	-51.93%	-22.39%	-33.12%	-36.06%	-34.86%	-18.05%

Working Capital is negative

* Numbers are in decimal

1 Pursuant to SEBI Operational Circular for Issue and Listing of Non-Convertible Securities, Securitised Debt Instruments, Security Receipts, Municipal Debt Securities and Commercial Paper dated August 10, 2021, the Company has listed Commercial Papers on National Stock Exchange (NSE).

The Company is rated by leading credit agency ICRA and India Ratings & Research. ICRA has assigned the rating "[ICRA] A1+" for its short term facilities (including commercial paper) and "[ICRA] AA-" for its long term facilities. India Ratings & Research has assigned "[IND] AA-" for its Non-Convertible Debentures (NCDs).

Formulae for computation of ratios:

Current ratio: Current assets / Current liabilities

Net Worth: Total equity

Debt Equity ratio: Total Debt / Total Equity

Debt Service Coverage Ratio: (Net Profit after taxes + Depreciation and other amortizations + Finance Costs + loss on sale of Fixed assets/Investment) / (Finance costs & Lease Payments + Principal Repayments made during the year/period of long term debts)

Interest service coverage ratio: (Net Profit after taxes + Depreciation and other amortizations + Interest + loss on sale of Fixed assets/Investment) / Finance Costs

Long term debt to working capital: (Non-current borrowings + Current maturities of long term debt) / (Current Assets - (Current liabilities - Current maturities of long term debt))

Bad debts to Account receivable ratio: Bad debts including provision for doubtful debts / Average Trade receivable.

Current liability ratio: (Current liabilities - Current maturities of Long term Debt) / Total liabilities

Total debts to total assets: Total borrowings / Total assets

Debtors turnover: Net Credit Sales / Average Trade Receivable (annualised)

Inventory turnover: Net Sales / Average Inventory (annualised)

Operating margin (%): Earnings before Interest, Tax & Depreciation & Amortisation less Other Income / Revenue from Operations

Net Profit/(Loss) margin(%): Profit/Loss after Tax/ Revenue from Operations



Angela Mulherge



Notes:

- 1 The above Financial Results which are published in accordance with Regulations 33 and Regulations 52 (4) read with regulation 63 of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended, as prescribed in Securities and Exchange Board of India Operational Circular SEBI/HO/DDHS/P/CIR/2021/613 dated August 10, 2021 have been reviewed by the Audit Committee and have been approved by the Board of Directors at its Meeting held on Monday, October 26, 2026. The Financial Results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013 ("Act"), read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 (including any amendment(s) / modification(s) / re-enactment(s) thereto). The Financial Results have been subjected to limited review by the Statutory Auditors and they have expressed an unmodified review conclusion.
- 2 The Group has only one reportable segment i.e. Agrochemicals as per Ind AS 108 "Operating Segments" specified under Section 133 of the Companies Act, 2013.
- 3 Impact of labour codes : On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the Group had presented incremental impact of Rs. 209.43 lakh under "Exceptional items" in the statement of profit and loss for the year ended March 31, 2026.

For Astec LifeSciences Limited




Arijit Mukherjee
Executive Director & Chief Operating Officer
DIN: 07334111
Place : Mumbai
Date : October 26, 2026



Limited Review Report on unaudited standalone financial results of Astec LifeSciences Limited for the quarter ended 30 September 2026 and year to date results for the period from 01 April 2026 to 30 September 2026 pursuant to Regulation 33 and Regulation 52(4) read with Regulation 63 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, as prescribed in Securities and Exchange Board of India operational circular SEBI/HO/DDHS/P/CIR/2021/613 dated 10 August 2021, as amended

To the Board of Directors of Astec LifeSciences Limited

1. We have reviewed the accompanying Statement of unaudited standalone financial results of Astec LifeSciences Limited (hereinafter referred to as “the Company”) for the quarter ended 30 September 2026 and year to date results for the period from 01 April 2026 to 30 September 2026 (“the Statement”).
2. This Statement, which is the responsibility of the Company’s management and approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 “*Interim Financial Reporting*” (“Ind AS 34”), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52(4) read with Regulation 63 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (“Listing Regulations”), as prescribed in Securities and Exchange Board of India operational circular SEBI/HO/DDHS/P/CIR/2021/613 dated 10 August 2021, as amended. Our responsibility is to issue a report on the Statement based on our review.
3. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52(4) read with Regulation 63 of the Listing Regulations, as prescribed in Securities and Exchange Board of India operational circular SEBI/HO/DDHS/P/CIR/2021/613 dated 10 August 2021, as amended, including the manner in which it is to be disclosed, or that it



B S R & Co. LLP

Limited Review Report (Continued)
Astec LifeSciences Limited

contains any material misstatement.

For B S R & Co. LLP

Chartered Accountants

Firm's Registration No.:101248W/W-100022



Rajesh Shetty

Partner

Mumbai

26 October 2026

Membership No.: 130778

UDIN:26130778AHYEDN3661

Limited Review Report on unaudited consolidated financial results of Astec LifeSciences Limited for the quarter ended 30 September 2026 and year to date results for the period from 01 April 2026 to 30 September 2026 pursuant to Regulation 33 and Regulation 52(4) read with Regulation 63 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, as prescribed in Securities and Exchange Board of India operational circular SEBI/HO/DDHS/P/CIR/2021/613 dated 10 August 2021, as amended

To the Board of Directors of Astec LifeSciences Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of Astec LifeSciences Limited (hereinafter referred to as "the Parent"), and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended 30 September 2026 and year to date results for the period from 01 April 2026 to 30 September 2026 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 and Regulation 52(4) read with Regulation 63 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"), as prescribed in Securities and Exchange Board of India operational circular SEBI/HO/DDHS/P/CIR/2021/613 dated 10 August 2021, as amended.
2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52(4) read with Regulation 63 of the Listing Regulations, as prescribed in Securities and Exchange Board of India operational circular SEBI/HO/DDHS/P/CIR/2021/613 dated 10 August 2021, as amended. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the entities mentioned in Annexure I to the Statement.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the other auditor referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52(4) read with Regulation 63 of the Listing Regulations, as prescribed in Securities and Exchange Board of India operational circular SEBI/HO/DDHS/P/CIR/2021/613 dated 10 August 2021, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



BSR & Co. LLP is a partnership firm with Registration No. BA61223) converted into BSR & Co. LLP (a Limited Liability Partnership with LLP Registration No. AAB-8181) with effect from October 14, 2013

Registered Office:

14th Floor, Central B Wing and North C Wing, Nesco IT Park 4, Nesco Center, Western Express Highway, Goregaon (East), Mumbai - 400063

Limited Review Report (Continued)

Astec LifeSciences Limited

6. We did not review the interim financial information of One Subsidiary included in the Statement, whose interim financial information reflects total assets (before consolidation adjustments) of Rs. 167.46 lakhs as at 30 September 2026 and total revenues (before consolidation adjustments) of Rs. Nil and Rs. Nil, total net profit after tax (before consolidation adjustments) of Rs.2.98 lakhs and Rs.5.91 lakhs and total comprehensive income (before consolidation adjustments) of Rs.2.98 lakhs and Rs.5.91 lakhs, for the quarter ended 30 September 2026 and for the period from 01 April 2026 to 30 September 2026 respectively, and cash inflows (net) (before consolidation adjustments) of Rs.0.15 lakhs for the period from 01 April 2026 to 30 September 2026 as considered in the Statement. These interim financial information has been reviewed by other auditor whose report has been furnished to us by the Parent's management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of this matter.

7. The Statement includes the interim financial information of One Subsidiary which has not been reviewed, whose interim financial information reflects total assets (before consolidation adjustments) of Rs.0.25 lakhs as at 30 September 2026 and total revenues (before consolidation adjustments) of Rs. Nil, total net profit after tax (before consolidation adjustments) and total comprehensive income (before consolidation adjustments) of Rs.Nil, for the quarter ended 30 September 2026 and for the period from 01 April 2026 to 30 September 2026 respectively, and cash flows (net) (before consolidation adjustments) of Rs. Nil for the period from 01 April 2026 to 30 September 2026 as considered in the Statement. According to the information and explanations given to us by the Parent's management, these interim financial information are not material to the Group.

Our conclusion is not modified in respect of this matter.

For **B S R & Co. LLP**

Chartered Accountants

Firm's Registration No.:101248WW-100022

Rajesh Shetty

Partner

Mumbai

26 October 2026

Membership No.: 130778

UDIN:26130778AFRHZD2778

Limited Review Report (Continued)
Astec LifeSciences Limited

Annexure I

List of entities included in unaudited consolidated financial results.

Sr. No	Name of component	Relationship
1	Astec LifeSciences Limited	Holding Company
2	Behram Chemicals Private Limited	Subsidiary Company
3	Comercializadora Agricola Agroastrachem Cia Ltda	Subsidiary Company

