

Date: November 14, 2024

To,
National Stock Exchange of India Limited
Exchange Plaza,
Bandra Kurla Complex
Bandra (E), Mumbai - 400051.

Dear Sir/Ma'am,

Sub: Outcome of Board meeting held on today i.e. on November 14, 2024, in terms of second proviso to Regulation 30(6) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref: Aristo Bio-Tech and Lifescience Limited (SYMBOL/ ISIN: ARISTO/ INE082101010)

In reference to captioned subject, we hereby inform you that the Board of Directors of the Company, in their Board Meeting held on today, i.e. on Thursday , November 14, 2024, held at the registered office of the Company situated at E-24, 25, 26, G.I.D.C. Manjusar, Ta. Savli, Vadodara -391775, Gujarat, India which was commenced at 6:30 P.M. and concluded at 07: 10 PM, have :

1. Considered, approved & taken on record the Unaudited Standalone Financial Results of the Company for the half year ended on September 30, 2024 along with Statement of Assets and Liabilities and Cash Flow Statement as per Regulation 33 of the Listing Regulation along with Limited Review Report.
2. Considered and approved all other business as per agenda circulated.

Kindly take the same on your record and oblige us.

Thanking you,

Yours faithfully,
For, **Aristo Bio-Tech and Lifescience Limited**

Narendra Singh Barhat
Chairman & Managing Director
DIN: 00310306

Place: Vadodara

Date: November 14, 2024

To,
National Stock Exchange of India Limited
Exchange Plaza,
Bandra Kurla Complex
Bandra (E), Mumbai - 400051.

Dear Sir/Ma'am,

Subject: Submission of Unaudited Standalone Financial Result of the Company for the quarter ended on September 30, 2024 along with Limited Review Report.

Ref: Aristo Bio-Tech and Lifescience Limited (SYMBOL/ ISIN: ARISTO/ INE082101010)

In reference to captioned subject and pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are hereby submitting the followings:

1. Unaudited Standalone Financial Results for the half year ended on September 30, 2024;
2. Unaudited Standalone Statement of Assets and Liabilities for the half year ended on September 30, 2024
3. Unaudited Standalone Cash Flow Statement for the half year ended on September 30, 2024;
4. Limited Review Report.

Kindly take the same on your record and disseminate the same on your website and oblige us

Thanking you,

Yours faithfully,
For, **Aristo Bio-Tech and Lifescience Limited**

Narendra Singh Barhat
Chairman & Managing Director
DIN: 00310306

Place: Vadodara



INDEPENDENT AUDITOR'S REVIEW REPORT ON HALF YEARLY UNAUDITED INTERIM FINANCIAL RESULTS

REVIEW REPORT TO
THE BOARD OF DIRECTORS OF
ARISTO BIOTECH LIFE-SCIENCE LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of ARISTO BIOTECH LIFE-SCIENCE LIMITED (the "Company"), for the half year ended September 30, 2024 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), 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.

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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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.



PRAKASH CHANDRA JAIN & CO.

Chartered Accountants



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Alkapuri, Vadodara - 390 005.
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4. Based on our review conducted as stated in paragraph 3 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 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Date: 14.11.2024

Place: Vadodara

**FOR PRAKASH CHANDRA JAIN & CO.
(Chartered Accountants)
Reg No. :002438C**

**CA DINESH C JAIN
(Partner)
B.Com. FCA, FAFD**

**M.No.: 041235
UDIN: 24041235BKADIC7904**

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ARISTO BIO-TECH AND LIFESCIENCE LIMITED
E-24/25/26, G.I.D.C, Manjusar, Tal Savli, Dist. Vadodara, Gujarat, India - 391775
CIN: L01100GJ2005PLC127397

Statement of Unaudited Financial Results for the Half Year ended on 30th September 2024

(Rs. In lakh)

Sr. No.	PARTICULARS	6 Months Ended			Year Ended on
		01.04.2024 30.09.2024	01.10.2023 31.03.2024	01.04.2023 30.09.2023	01.04.2023 31.03.2024
A	Date of start of reporting period	01.04.2024	01.10.2023	01.04.2023	01.04.2023
B	Date of end of reporting period	30.09.2024	31.03.2024	30.09.2023	31.03.2024
C	Whether results are audited of unaudited	Unaudited	Audited	Unaudited	Audited
(I)	REVENUE FROM OPERATIONS	21,414.59	11,231.97	13,282.82	24,514.79
(II)	OTHER INCOME	22.52	4.78	13.26	18.04
(III)	TOTAL REVENUE (I+II)	21,437.11	11,236.76	13,296.08	24,532.83
(IV)	EXPENSES :				
	COST OF MATERIAL CONSUMED	19,701.51	10,249.57	12,057.63	22,307.21
	STORES & SPARES CONSUMED	-	-	-	-
	PURCHASES OF STOCK-IN-TRADE	-	-	-	-
	CHANGES IN INVENTORIES OF FINISHED GOODS	34.51	132.58	132.23	264.80
	WORK IN PROGRESS AND STOCK-IN-TRADE	-	-	-	-
	EMPLOYEE BENEFIT'S EXPENSE	192.92	10.27	356.26	366.53
	FINANCE COST	102.07	67.62	101.79	169.41
	DEPRECIATION AND AMORTIZATION EXPENSE	128.60	79.56	77.52	157.07
	OTHER EXPENSES	670.66	514.76	212.29	727.05
	TOTAL EXPENSES	20,830.27	11,054.35	12,937.72	23,992.07
(V)	PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX(III-IV)	606.85	182.40	358.36	540.77
(VI)	EXCEPTIONAL ITEMS				
	PRIOR PERIOD ITEMS (NET)				
	OTHER EXCEPTIONAL ITEMS				
(VII)	PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (V-VI)	606.85	182.40	358.36	540.77
(VIII)	EXTRAORDINARY ITEMS				
(IX)	PROFIT BEFORE TAX (VII-VIII)	606.85	182.40	358.36	540.77
(X)	TAX EXPENSE :				
	1) SHORT PROVISION OF TAXES IN EARLIER YEAR	-	-6.38	6.69	0.31
	2) CURRENT TAX	123.76	64.33	74.36	138.69
	3) DEFERRED TAX	27.74	-7.82	20.00	12.19
(XI)	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES (IX-X)	455.34	132.26	257.31	389.57
(XII)	PROFIT/(LOSS) FROM DISCONTINUING OPERATION (BEFORE TAX) (XI-XII)				
(XIII)	TAX EXPENSE OF DISCONTINUING OPERATION				
(XIV)	PROFIT/(LOSS) FROM DISCONTINUING OPERATION (AFTER TAX) (XI-XIII)				
(XV)	PROFIT (LOSS) FOR THE PERIOD BEFORE MINORITY INTEREST (XI-XIV)	455.34	132.26	257.31	389.57
	SHARE OF PROFIT/LOSS OF ASSOCIATES				
	SHARE OF PROFIT/LOSS OF MINORITY INTEREST				
	NET PROFIT (LOSS) FOR THE PERIOD	-	-	-	-
	DETAILS OF EQUITY SHARE CAPITAL				
	PAID UP EQUITY SHARE CAPITAL	680.78	680.78	680.78	680.78
	FACE VALUE OF EQUITY SHARE (PER SHARE) (in Rupees)	10.00	10.00	10.00	10.00
	DETAILS OF DEBT CAPITAL				
	PAID UP DEBT CAPITAL	-	-	-	-
	FACE VALUE OF DEBT SECURITIES	-	-	-	-
	RESERVES EXCLUDING REVALUATION RESERVE AS PER BALANCE SHEET OF PREVIOUS YEAR	3,135.42	2,680.08	2,575.05	2,680.08
(XVI)	EARNINGS PER EQUITY SHARE :				
	1) BASIC	6.69	1.94	3.78	5.72
	2) DILUTED	6.69	1.94	3.78	5.72

FOR ARISTO BIO-TECH AND LIFESCIENCE LIMITED

Narendra Singh Barhat
(Chairman & Managing Director)
(DIN-00310306)
PLACE: VADODARA
DATE: 14.11.2024

Notes attached to Unaudited Financial Results for the Half Year Ended on 30th September 2024		
1	The above results have been reviewed by the Audit Committee and Subsequently approved by the Board of Directors on 14th November, 2024	
2	The figures have been regrouped/ rearranged wherever necessary to make them comparable with the current period figures	
3	Company is engaged in providing Best Quality manufacturing, formulation, supply and packaging, job work services for various Pesticides: Insecticides, Herbicides, Fungicides, Plant Growth Regulators and a wide variety of other Agrochemicals in India as well as for Export.	
4	The company has only single reportable business segment and hence, seprate information for segment wise disclosure is not applicable in accordance with the requirements of accounting standard (AS) 17.	
5	IND AS is not currently applicable to the company hence the statement is prepared in accordance with the requirement of Accounting Standards (AS) specified under section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014.	
6	The figures for half year ended on 31.03.2024 are the balancing figures between audited figures in respect of year ended 31.03.2024 and unaudited figures for the half year ended on 30.09.2023	
7	Earning per Equity Share (EPS) is calculated on the weighted average share capital	
8	The Status of Investor's complaints during the half year ended 30th September, 2024 as under:	
	Complaints pending at the beginning of the period	Nil
	complaints received during the period	Nil
	complaints dispossed during the period	Nil
	complaints unresolved at the end of the period	Nil
9	Contigent liability included Bank Guarantee provided to customer, contracts to be executed by company and Outstanding tax demand in respect of Sales Tax not considered as debt.	

FOR ARISTO BIO-TECH AND LIFESCIENCE LIMITED

Narendra Singh Barhat
(Chairman & Managing Director)
(DIN-00310306)
PLACE: VADODARA
DATE: 14.11.2024

ARISTO BIO-TECH AND LIFESCIENCE LIMITED
E-24/25/26, G.I.D.C, Manjusar, Tal Savli, Dist. Vadodara, Gujarat, India - 391775
CIN: L01100GJ2005PLC127397

Unaudited Statement of Assets and Liabilities as on 30th September 2024

(Rs. In lakh)

Sr. No.	PARTICULARS	As on	AS on
		30-09-24	31-03-24
		Unaudited	Audited
(I)	EQUITY AND LIABILITIES		
1	SHARE HOLDER'S FUNDS		
	A) SHARE CAPITAL	680.78	680.78
	B) RESERVES AND SURPLUS	3,135.42	2,680.08
	C) MONEY RECEIVED AGAINST SHARE WARRENTS		
2	SHARE APPLICATION MONEY PENDING ALLOTMENT		
3	NON-CURRENT LIABILITIES		
	A) LONG TERM BORROWINGS	847.81	999.64
	B) DEFERRED TAX LIABILITIES (NET)	39.11	11.37
	C) OTHER LONG TERM LIABILITIES	-	-
	D) LONG TERM PROVISION	-	-
4	CURRENT LIABILITIES		
	A) SHORT TERM BORROWINGS	1,183.53	1,087.95
	B) TRADE PAYABLE		
	Total Outstanding Dues Of Micro enterprises And Small Enterprise	762.91	241.94
	Total Outstanding Dues Of Creditors Other Than Micro enterprises And Small Enterprise	15,421.59	6,707.92
	C) OTHER CURRENT LIABILITIES	53.80	145.59
	D) SHORT-TERM PROVISIONS	203.37	173.42
	TOTAL	22,328.34	12,728.70
(II)	ASSETS		
1	NON-CURRENT ASSETS		
	A) FIXED ASSETS		
	(I) TANGIBLE ASSETS	2,317.68	2,167.93
	(II) INTANGIBLE ASSETS	0.09	0.11
	(III) CAPITAL WORK-IN-PROGRESS		-
	(IV) INTANGIBLE ASSETS UNDER DEVELOPMENT		-
	B) NON -CURRENT INVESTMENTS	-	-
	C) DEFERRED TAX ASSETS (NET)	-	-
	D) LONG TERM LOANS AND ADVANCES	65.25	58.11
	E) OTHER NON-CURRENT ASSETS	-	-
2	CURRENT ASSETS		
	A) CURRENT INVESTMENTS	-	-
	B) INVENTORIES	4,471.27	4,018.66
	C) TRADE RECEIVABLES	14,227.40	5,747.29
	D) CASH AND CASH EQUIVALENTS	78.07	63.71
	E) SHORT TERM LOANS AND ADVANCES	1,131.66	630.98
	F) OTHER CURRENT ASSETS	36.90	41.91
	TOTAL	22,328.33	12,728.70
(III)	CONTINGENT LIABILITIES	0.00	-0.00
		47.86	47.86

FOR ARISTO BIO-TECH AND LIFESCIENCE LIMITED

Narendra Singh Barhat
(Chairman & Managing Director)
(DIN-00310306)
PLACE: VADODARA
DATE: 14.11.2024

ARISTO BIO-TECH AND LIFESCIENCE LIMITED
E-24/25/26, G.I.D.C, Manjusar, Tal Savli, Dist. Vadodara, Gujarat, India - 391775
CIN: L01100GJ2005PLC127397

Unaudited Cash Flow Statement for the half year ended 30th September, 2024

(Rs. In lakh)

Particular	As on 30th September, 2024		As on 31st March, 2024	
	Amount (In Rs.)	Total Amount (In Rs.)	Amount (In Rs.)	Total Amount (In Rs.)
Cash flow from operating Activity				
Net Profit Before taxation and extraordinary activities		606.85		540.77
Adjustment				
Depreciation	128.60		157.07	
Profit/Loss on Sale of Car	-6.87		0.03	
Interest Income	-1.99		-4.61	
Expenses Reported under other activity head	102.07	221.81	169.41	321.91
Current assets(other than cash)				
Increase/(Decrease) in Inventory	-452.61		-940.95	
Increase/(Decrease) in Trade Receivables	-8,480.11		-1,289.98	
Increase/(Decrease) in other current assets	5.01		-20.95	
Increase/(Decrease) in Short Term Loans and Advances	-500.68	-9,428.39	-107.84	-2,359.72
Current liabilities				
Increase/(Decrease) in Short term borrowing	95.58		-144.48	
Increase/(Decrease) in Other Current liabilities	-91.79		132.73	
Increase/(Decrease) in Trade payable	9,234.64		2,410.78	
Increase/(Decrease) In Short Term Provision	29.95	9,268.38	9.24	2,408.27
Cash Generated from operation		668.65		911.23
less: Cash generated from discontinue business	-		-	
less: Income tax paid	-123.76		-138.69	
Add/(Less) : DTA	-27.74		-12.19	
Less: Short Provision in Last Year	-		-0.31	
Less: Dividend Payable	-	-151.50	-	-151.19
Net Cash flow from operating activities :		517.14		760.04
Cash flow from Investing Activities				
Increase Capital Work In Progress	-		-	
Purchase of Fixed Assets	-301.47		-655.49	
Sale of Fixed Assets	30.01		2.03	
Decrease/(Increase) in Non Current Asset	-		-	
Increase in Long Term Loans & Advances	-7.14		-12.10	
Increase in Non Current Investment	-		-	
Purchase of Tangible Assets	-		-	
Interest Income	1.99		4.61	
Net Cash flow from Investing Activities :		-276.62		-660.96
Cash flow from Financing Activities				
Increase in share capital (IPO)	-		-	
Security Premium (IPO)	-		-	
IPO Expense	-		-	
Interest Expense	-106.23		-166.74	
Finance Cost	-5.31		-10.68	
Foreign Exchange Loss	9.47		8.01	
Increase/(Decrease) In Long Term Borrowings	-151.83		-16.96	
Increase/(Decrease) In Deferred Tax Liability	27.74		12.19	
Increase/(Decrease) In Other Long Term Liability	-		-2.23	
Dividend paid	-		-44.25	
Net Cash flow from Financing Activities :		-226.16		-220.66
Net Increase in Cash & cash Equivalent		14.37		-121.58
Cash & cash equivalent at beginning of period		63.70		185.29
Cash & cash equivalent at end of period		78.07		63.70

FOR ARISTO BIO-TECH AND LIFESCIENCE LIMITED

Narendra Singh Barhat
(Chairman & Managing Director)
(DIN- 00310306)
PLACE: VADODARA
DATE: 14.11.2024