



Date: November 14, 2025

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

Dear Sir/Ma'am,

<u>Sub: Outcome of Board Meeting held today i.e. on Friday, November 14, 2025 in terms of second proviso to Regulation 30(6) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015</u>

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

In reference to the captioned subject, we hereby inform that the Board of Directors of the Company, in their Board Meeting held today, i.e. Friday, November 14, 2025, 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 commenced at 04:30 P.M. and concluded at 05:00 P.M., have apart from other businesses:

- Considered, approved and taken on record the Unaudited Standalone Financial Results for the half year ended on September 30, 2025 along with Statement of Assets and Liabilities and Cash Flow Statement as per provisions of Regulation 33 of the SEBI Listing Regulations, 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

Website: www.aristobiotech.com CIN No.: L01100GJ2005PLC127397





Date: November 14, 2025

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

Dear Sir/Ma'am,

<u>Subject: Submission of Unaudited Standalone Financial Result of the Company for the half year ended on September 30, 2025 along with Limited Review Report.</u>

In reference to captioned subject and pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Unaudited Standalone Financial Result of the Company for the Half year ended on September 30, 2025 along with Limited Review Report issued by Statutory Auditors of the company, M/s. Prakash Chandra Jain & Co., Chartered Accountants (FRN: 002438C).

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

Website: www.aristobiotech.com CIN No.: L01100GJ2005PLC127397

# PRAKASH CHANDRA JAIN & CO.

**Chartered Accountants** 



74-76, Gayatri Chambers, Near Railway Station, Alkapuri, Vadodara - 390 005.

Phone (0) 0265 - 2331056, 2334365

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INDEPENDENT AUDITOR'S REVIEW REPORT ON HALF YEARLY UNAUDITED INTERIM FINANCIAL RESULTS OF ARISTO BIOTECH LIFE-SCIENCE LIMITED PURSUTANT TO THE REGULATION 33 OF SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIRMENTS) REGULATIONS, 2015 AS AMENDED

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, 2025 (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 Accounting Standard 25 "interim Financial Reporting" (AS 25)the 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.

H.O. 101, Building 3D, Dheeraj Enclave CHSL, Opp. Bhor Industries, W.E. Highway, Borivali (E), Mumbai-400 066.

: Ph.: 022 - 40165342 Fax : 022 - 40165342

IInd Floor, Meera Complex, 1 Sardarpura, Opp. M.G. College, Udaipur, Rajasthan--313 001.

ARODA

Branch : Ph.: 0294 - 2416169, 261072 Fax: 0294 - 2561072

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:14/11/2025

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: 25041235BMFZF06074

### 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 2025

(Rs. In lakh)

Sr. No.	PARTICULARS	6 Months Ended 30/09/2025 31/03/2025 30/09/2024			Year Ended on
					31/03/2025
A	Date of start of reporting period	01/04/2025	01/10/2024	01/04/2024	01/04/2024
В	Date of end of reporting period	30/09/2025	31/03/2025	30/09/2024	31/03/2025
С	Whether results are audited of unaudited	Unaudited	Audited	Audited	Audited
(I)	REVENUE FROM OPERATIONS	25,645.31	10,394.68	21,414.59	31,809.27
(II)	OTHER INCOME	8.61	22.84	22.52	45.36
(III) (IV)	TOTAL REVENUE (I+II) EXPENSES:	25,653.93	10,417.52	21,437.11	31,854.63
(17)	COST OF MATERIAL CONSUMED STORES & SPARES CONSUMED PURCHASES OF STOCK-IN-TRADE	23,941.68	9,858.53	19,701.51	29,560.04
	CHANGES IN INVENTORIES OF FINISHED GOODS WORK IN PROGRESS AND STOCK-IN-TRADE	23.08	-41.13 -	34.51	-6.62 -
	EMPLOYEE BENEFITS EXPENSE FINANCE COST	217.01 97.76	216.95 63.70	192.92 102.07	409.87 165.77
	DEPRECIATION AND AMORTIZATION EXPENSE	146.66	131.65	128.60	260.25
	OTHER EXPENSES	673.30	247.97	670.66	918.63
	TOTAL EXPENSES	25,099.48	10,477.67	20,830.27	31,307.94
	TOTAL LAI ENGLS	23,077.40	10,477.07	20,030.27	31,307.74
(v)	PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX(III-IV)	554.44	-60.15	606.84	546.69
(VI)	EXCEPTIONAL ITEMS PRIOR PERIOD ITEMS (NET) OTHER EXCEPTIONAL ITEMS				
(VII)	PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (V-VI)	554.44	-60.15	606.84	546.69
(VIII)	EXTRAORDINARY ITEMS				
(IX)	PROFIT BEFORE TAX (VII-VIII)	554.44	-60.15	606.84	546.69
(X)	TAX EXPENSE: 1) SHORT PROVISION OF TAXES IN EARLIER YEAR 2) CURRENT TAX 3) DEFERRED TAX	-5.16 114.60 28.05	- 20.31 -31.43	- 123.76 27.74	- 144.07 -3.69
(XI)	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES (IX-X)	137.49 <b>416.96</b>	-11.12 <b>-49.03</b>	151.50 <b>455.34</b>	406.31
(XII) (XIII)	PROFIT/(LOSS) FROM DISCONTINUING OPERATION (BEFORE TAX) (XII-XIII) TAX EXPENSE OF DISCONTINUING OPERATION PROFIT/(LOSS) FROM DISCONTINUING OPERATION (AFTER				
(XIV)	TAX) (XII-XIII)				
(MAD)	PROFIT (LOSS) FOR THE PERIOD BEFORE MINORITY INTEREST				
(XV)	(XI-XIV)	416.96	-49.03	455.34	406.31
	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) DETAILS OF DEBT CAPITAL	10.00	10.00	10.00	10.00
	PAID UP DEBT CAPITAL			-	-
	FACE VALUE OF DEBT SECURITIES RESERVES EXCLUDING REVALUATION RESERVS AS PER			-	-
(XVI)	BALANCE SHEET OF PREVIOUS YEAR EARNINGS PER EQUITY SHARE:	3,469.31	-83.07	3,135.42	3,052.35
(AVI)	1) BASIC 2) DILUTED	6.12 6.12	-0.72 -0.72	6.69 6.69	5.97 5.97
	מוניסונט ניים	0.12	-0.72	0.09	3.97

FOR ARISTO BIO-TECH AND LIFESCIENCE LIMITED

NARENDRA SINGH BARHAT (CHAIRMAN & MANAGING DIRECTOR) (DIN-00310306) PLACE: VADODARA DATE: 14/11/2025

N	Notes attached to Unaudited Financial Results for the Half Year Ended on 30th September 2025				
1	The above results have been reviewed by the Audit Committee and Subsequently approved by the Board of Directors on 14th November, 2025				
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	Earning per Equity Share (EPS) is calculated on the weighted average share capital				
7	The Status of Investor's complaints during the half year ended 30th September, 2025 as under:Complaints pending at the beginning of the period: NIL complaints received during the period: NIL Complaints dispossed during the period: NIL				
8	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.				
9	The Statutary Auditor have carried out Limited Review of the standalone financial result of the company for the half year ended 30th September 2025				

### FOR ARISTO BIO-TECH AND LIFESCIENCE LIMITED

NARENDRA SINGH BARHAT (CHAIRMAN & MANAGING DIRECTOR) (DIN-00310306) PLACE: VADODARA

**DATE: 14/11/2025** 

### ARISTO BIO-TECH AND LIFESCIENCE LIMITED

### E-24/25/26, G.I.D.C, Manjusar, Tal Savli, Dist. Vadodara, Gujarat, India - 391775 CIN: L01100GJ2005PLC127397

# $Unaudited \ Standalone \ Statement \ of \ Assets \ and \ Liablities \ as \ on \ 30th \ September \ 2025$

(Rs. In lakh)

			(RS. III Iakii)		
		As on	As on AS on		
Sr. No.	PARTICULARS	30/09/2025	31/03/2025		
5111101		Unaudited			
(I)	POLITING AND LIADINITY OF	Unauditeu	Audited		
(I)	EQUITY AND LIABILITIES				
1	SHARE HOLDER'S FUNDS				
	A) SHARE CAPITAL	680.78	680.78		
	B) RESERVES AND SURPLUS	3,469.31	3,052.35		
	C) MONEY RECEIVED AGAINST SHARE WARRENTS				
2	SHARE APPLICATION MONEY PENDING ALLOTMENT				
3	NON-CURRENT LIABILITIES				
	A) LONG TERM BORROWINGS	777.66	764.00		
	B) DEFERRED TAX LIABILITIES (NET)	35.73	7.69		
	C) OTHER LONG TERM LIABILITIES	-	-		
	D) LONG TERM PROVISION	-	-		
4	CURRENT LIABILITIES				
	A) SHORT TERM BORROWINGS	2,690.34	1,421.43		
	B) TRADE PAYABLE	-	·		
	Total Outstanding Dues Of Micro enterprises And Small Enterprise	1,308.84	384.04		
	Total Outstanding Dues Of Creditors Other Than Micro enterprises And Small	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
	Enterprise	14,409.83	7,456.59		
	C) OTHER CURRENT LIABILITIES	1,482.71	103.35		
	D) SHORT-TERM PROVISIONS	156.12	192.16		
	TOT		14,062.39		
	101	AL 25,011.32	14,002.39		
(II)	ASSETS				
1	NON-CURRENT ASSTES				
	A) FIXED ASSETS				
	(I) TANGIBLE ASSETS	2,409.31	2,395.22		
	(II) INTANGIBLE ASSETS	0.07	0.08		
	(III) CAPITAL WORK-IN-PROGRESS		-		
	(IV) INTANGIBLE ASSSETS UNDER DEVELOPMENT		_		
	(**)				
	B) NON -CURRENT INVESTMENTS		_		
	C) DEFERRED TAX ASSETS (NET)	_	_		
	D) LONG TERM LOANS AND ADVANCES	0.66	90.99		
	E) OTHER NON-CURRENT ASSETS	100.99	90.99		
	EJOTHER NON-CORRENT ASSETS	100.55	-		
2	CURRENT ACCETS				
2	CURRENT ASSETS				
	A) CURRENT INVESTMENTS	-			
	B) INVENTORIES	4,582.15	4,736.57		
	C) TRADE RECEIVABLES	15,437.58	5,618.44		
	D) CASH AND CASH EQUIVALENTS	208.15	111.56		
	E) SHORT TERM LOANS AND ADVANCES	2,232.45	1,047.35		
	F) OTHER CURRENT ASSETS	39.96	62.18		
	TOT	'AL 25,011.32	14,062.39		
		-0.00			
(III)	CONTINGENT LIABILITIES	18.22	18.22		
(111)	CONTINUENT BINDIBITIES	10.22	10.22		

FOR ARISTO BIO-TECH AND LIFESCIENCE LIMITED

NARENDRA SINGH BARHAT (CHAIRMAN & MANAGING DIRECTOR) (DIN-00310306) PLACE: VADODARA DATE: 14/11/2025

## 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, 2025

(Rs. In lakh)

Particular	As on 30th Se	(Rs. In lakh) March, 2025		
	Amount (In Rs.)	Total Amount (In	Amount (In Rs.)	Total Amount (In
		Rs.)		Rs.)
Cash flow from operating Activity				
cash now from operating nearity				
Net Profit Before taxation and extraordinary activities		554.44		546.69
Adjustment				
Depreciation	146.66		260.24	
Profit/Loss on Sale of Car	-			
Interest Income	2.54	246.06	-5.71	100.01
Expenses Reported under other activity head	97.76	246.96	165.77	420.31
Current assets( other than cash)				
Increase/(Decrease) in Inventory	154.42		-717.91	
Increase/(Decrease) in Trade Receiavbles	-9,819.14		128.85	
Increase/(Decrease) in other current assets	22.23		-20.27	
Increase/(Decrease) in Short Term Loans and Advances	-1,185.09	-10,827.59	-416.37	-1,025.70
Current liabilities				
Increase/(Decrease) in Short term borrowing	1,268.92		333.47	
Increase/(Decrease) in Other Current liabalities	1,379.35		-42.23	
Increase/(Decrease) in Trade payable	7,878.04	10 400 05	890.76	4 200 55
Increase/(Decrease) In Shot Term Provision	-36.03	10,490.27	18.74	1,200.75
Cash Generated from operation		464.08		1.142.05
less: Cash generated from discontinue business	_	404.00	_	1,142.03
less: Income tax paid	-114.60		-144.07	
Add/(Less) : DTA	-28.05		3.69	
Less: Short Provision in Last Year	5.16		-	
Less: Dividend Payable		-137.49	-	-140.39
Net Cash flow from operating activites :		326.59		1,001.66
Code Co. Com Victorial Co. Anti-Victoria				
Cash flow from Investing Activities	_		_	
Increase Capital Work In Progress Purchase of Fixed Assets	-160.75			
Sale of Fixed Assets	-100./3		-510.65	
Decrease/(Increse) in Non Current Asset	-19.06		23.14	
Increase in Long Term Loans & Advances	8.41		-35.86	
Increse in Non Current Investment	0.41		2.98	
Purchase of Tangible Assets	_		-	
Interest Income	-2.54		5.71	
Net Cash flow from Investing Activities :		-173.94		-514.68
Cook flow from Financina Antimitica				
Cash flow from Financing Activities Increase in share capital (IPO)	_			
Security Premium (IPO)	-		-	
IPO Expense	-		-	
Interest Expense	-105.39		-180.92	
Finance Cost	-14.49		-8.84	
Foreign Exchange Loss	22.12		23.99	
Increase/(Decrease) In Long Term Borrowings	13.66		-235.64	
Increase/(Decrease) In Deferred Tax Liablity	28.05		-3.69	
Increase/(Decrease) In Other Long Term Liability	-		-	
Dividend paid	-		-34.04	
Net Cash flow from Financing Activities :		-56.05		-439.14
Net Increase in Cash & cash Equivalent		96.60		47.84
Cash & cash equivalent at beginning of period		111.55		63.71
Cash & cash equivalent at end of period		208.15		111.55

FOR ARISTO BIO-TECH AND LIFESCIENCE LIMITED

NARENDRA SINGH BARHAT (CHAIRMAN & MANAGING DIRECTOR) (DIN-00310306) PLACE: VADODARA

DATE: 14/11/2025