

Date: May 27, 2023

To,
National Stock Exchange of India Limited
Listing Department Exchange Plaza,
Plot no. C/1, G Block, Bandra Kurla Complex
Bandra (East), Mumbai – 400051

Dear Sir,

Sub: Outcome of board meeting held on today i.e. On Saturday, May 27, 2023, 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)

Respected Sir/Madam,

Pursuant to the Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 we hereby inform you that the Board of Directors of the Company, in their board Meeting held on today, i.e. Saturday, May 27, 2023, at the registered office of the company situated at E-24,25,26, G.I.D.C., Ta. Savli, Manjusar, Vadodara-391775, Gujarat and which was commenced at 04.30 pm and concluded at 06.00 pm has inter-alia considered and approved the followings;

1. Considered, approved and taken on record the Audited financial results of the company for the half year and year ended on March 31, 2023 along with Audit Report (Unmodified Opinion) and Declaration by the Company for the Audit Report with Unmodified Opinion;
2. Considered, approved and taken on record the audited Financial Statement of the Company, prepared pursuant to the Companies Act, 2013 for the financial year ended on March 31, 2023.
3. Recommended a Final Dividend of Rs. 0.25/- (Twenty Five Paise) per equity share, face value Rs. 10/- per equity share (i.e. 2.5 % of face value) for the financial year ended on March 31, 2023, subject to approval of the members at the ensuing Annual General Meeting. Final Dividend, if approved by the members, will be paid/ dispatched after the Annual General Meeting.

This intimation shall also be considered to be disclosure under clause 4(a) of Para A of part A of schedule III of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

4. Considered & approved all other business as per Agenda circulated.

The said Financial Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company, at their respective meetings held today

Kindly take the above on record

Thanking you

For, Aristo Bio-Tech and Lifescience Limited

NARENDRA
SINGH BARHAT

Digitally signed by
NARENDRA SINGH BARHAT
Date: 2023.05.27 18:02:16
+05'30'

Narendra Singh Barhat
Chairman cum Managing Director
Din: 00310306

Date: May 27, 2023

To,
National Stock Exchange of India Limited
Listing Department Exchange Plaza,
Plot no. C/1,G Block,Bandra Kurla Complex
Bandra (East), Mumbai – 400051

Dear Sir,

Sub: Submission of Audited Financial Result of the Company for the Half year and year ended on March 31, 2023 along with Auditor Report (Unmodified Opinion) and Declaration for the Auditor's Report with Unmodified Report.

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

With 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. Audited Financial Results for the half year and year ended on March 31, 2023.
2. Statement of Assets and Liabilities.
3. Cash Flow Statement.
4. Audit Report (unmodified opinion) on the Audited Financial Results.
5. Declaration by the Company (for audit report with unmodified opinion).

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

Thanking you

For, Aristo Bio-Tech and Lifescience Limited

NARENDRA
SINGH BARHAT

Digitally signed by
NARENDRA SINGH BARHAT
Date: 2023.05.27 18:02:35
+05'30'

Narendra Singh Barhat
Chairman cum Managing Director
Din: 00310306

Place: Vadodara

Encl: A/a

Date: May 27, 2023

To,
Listing Compliance Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex
Bandra East, Mumbai – 400051

Dear Sir,

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

In Compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification no. SEBI/LAD-NRO /GN/2016-17/001 dated May 25, 2016 and circular no. CIR/CFD /CMD /56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company, M/s. PRAKASH CHANDRA JAIN & CO., Chartered Accountants, (FRN: 002438C) Vadodara, Gujarat have issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company for the Half year and year ended March 31, 2023.

You are requested to take the same on record.

Thanking You,

For, Aristo Bio-Tech and Lifescience Limited

NARENDRA
SINGH BARHAT

Digitally signed by
NARENDRA SINGH
BARHAT
Date: 2023.05.27 18:02:51
+05'30'

Narendra Singh Barhat
Chairman cum Managing Director
Din: 00310306

Place: Vadodara

Encl; A/a



INDEPENDENT AUDITOR'S REPORT ON THE AUDIT OF THE STANDALONE FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF ARISTO BIO-TECH AND LIFESCIENCE LIMITED

Opinion

We have audited the accompanying Statement of Standalone Financial Results of **ARISTO BIO-TECH AND LIFESCIENCE LIMITED** (the "Company"), for the half year and year ended March 31, 2023, (the "Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- a. is presented in accordance with the requirements of Regulation 33 of the Listing Regulation; and
- b. gives a true and fair view in conformity with the aforesaid accounting Standards and other accounting principles generally accepted in India of the net profit and other financial information of the Company for the half year and year ended March 31, 2023.

Basis for Opinion

We conducted our audit of the Statement in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Standalone Financial Results

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related audited interim condensed standalone financial statements for the half year and year ended March 31, 2023.

The Company's Board of Directors is responsible for the preparation and presentation of the standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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 Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 the 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 is free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors is 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 is also responsible for overseeing the financial reporting process of the Company.

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 is 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.

PRAKASH CHANDRA JAIN & CO.

- 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 made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- 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 Company 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 Statement 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 standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the standalone financial results of the Company to express an opinion on the standalone financial results.

Materiality is the magnitude of misstatements in the standalone financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial results.

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.

PRAKASH CHANDRA JAIN & CO.

Other Matter's

Attention is drawn to the following facts;

1. During the period under reference, the Company has issued and allotted 18,12,800 Equity Shares of face value of Rs. 10 each at the price of Rs. 72 each (including Rs. 62 Security Premium) for total consideration of Rs. 1305.22 Lakhs through SME IPO (Initial Public Offer) on National Stock Exchange of India (NSE). The security premium earned on the said issue is Rs. 1123.94 Lakhs. IPO issue expenses which is amounting to Rs. 132.47 Lakhs (Net of GST- Gross Amount Rs.155.72 Lakhs) is charged against Security Premium Account. Our report is not modified in respect of this matter.
2. The figures in the financial statements for the half year ended March 31st, 2023 are the balancing figures between audited figures in respect of year ended March 31st 2023 and Audited figures for half year ended on September 30th 2022. The figures for the half year ended March 31st 2022 are the balancing figures between figures in respect of year ended March 31st 2022 and unaudited figures for half year ended on September 30th 2021. Our report is not modified in respect of this matter.

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



A handwritten signature in blue ink, appearing to read "D Jain".

**Date: 27/05/2023
Place: Vadodara**

**DINESH C JAIN
(Partner)
B.Com. FCA, FAFD
M.No.: 041235
UDIN: 23041235BGWIPG3032**

ARISTO BIO-TECH AND LIFESCIENCE LIMITED
E-24/25/26, G.I.D.C, Manjusar, Tal Savli, Dist. Vadodara, Gujarat, India - 391775
CIN: U01100GJ2005PLC127397

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE HALF YEAR & YEAR ENDED ON MARCH,31 2023

(All amounts INR in Lakhs except otherwise stated)

Sr. No.	PARTICULARS	6 Months Ended			Year Ended on	
		31-03-2023	30-09-2022	31-03-2022	31-03-2023	31-03-2022
A	Date of start of reporting period	01-10-2022	01-04-2022	01-10-2021	01-04-2022	01-04-2021
B	Date of end of reporting period	31-03-2023	30-09-2022	31-03-2022	31-03-2023	31-03-2022
C	Whether results are audited of unaudited	Audited	Audited	Audited	Audited	Audited
	REVENUE FROM OPERATIONS	8,880.81	12,904.75	7,311.35	21,785.56	16,576.35
	OTHER INCOME	29.98	2.74	15.57	32.72	26.94
	TOTAL REVENUE (I+II)	8,910.79	12,907.48	7,326.93	21,818.27	16,603.29
	EXPENSES :					
	COST OF MATERIAL CONSUMED	7,952.51	11,873.91	6,452.26	19,826.42	13,841.80
	STORES & SPARES CONSUMED					
	PURCHASES OF STOCK-IN-TRADE	3.11	92.58	105.82	95.69	880.15
	CHANGES IN INVENTORIES OF FINISHED GOODS	-66.58	-278.85	69.98	-345.43	-15.67
	WORK IN PROGRESS AND STOCK-IN-TRADE					
	EMPLOYEE BENEFITS EXPENSE	261.04	314.72	285.24	575.76	531.46
	FINANCE COST	198.09	77.26	94.00	275.34	236.34
	DEPRECIATION AND AMORTIZATION EXPENSE	81.73	71.90	58.74	153.62	109.89
	OTHER EXPENSES	366.99	395.98	312.24	762.97	821.29
	TOTAL EXPENSES	8,796.89	12,547.49	7,378.28	21,344.37	16,405.26
	PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX(III-IV)	113.90	360.00	-51.35	473.90	198.03
	EXCEPTIONAL ITEMS					
	PRIOR PERIOD ITEMS (NET)					
	OTHER EXCEPTIONAL ITEMS					
	PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (V-VI)	113.90	360.00	-51.35	473.90	198.03
	EXTRAORDINARY ITEMS					
	PROFIT BEFORE TAX (VII-VIII)	113.90	360.00	-51.35	473.90	198.03
	TAX EXPENSE :					
	1) SHORT PROVISION OF TAXES IN EARLIER YEAR	0.83	-	-	0.83	-
	2) CURRENT TAX	24.84	101.37	-25.48	126.21	47.38
	3) DEFERRED TAX	-11.41	2.05	7.27	-9.37	7.27
		14.26	103.42	-18.20	117.68	54.65
	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES	99.64	256.58	-33.15	356.22	143.38
	PROFIT/(LOSS) FROM DISCONTINUING OEPRATIONS BEFORE TAX	-	-	-	-	-
	TAX EXPENSE OF DISCONTINUING OPERATIONS	-	-	-	-	-
	NET PROFIT/(LOSS) FROM DISCONTINUING OEPRATIONS AFTER TAX	-	-	-	-	-
	PROFIT / (LOSS) FOR PERIOD BEFORE MINORITY INTEREST	-	-	-	-	-
	SHARE OF PROFIT/LOSS OF ASSOCIATES	-	-	-	-	-
	PROFIT/LOSS OF MINOIRTY INTEREST	-	-	-	-	-
	NET PROFIT (+)/LOSS (-) FOR PERIOD	99.64	256.58	-33.15	356.22	143.38
	DETAILS OF EQUITY SHARE CAPITAL					
	PAID UP EQUITY SHARE CAPITAL	680.78	499.50	499.50	680.78	499.50
	FACE VALUE OF EQUITY SHARE CAPITAL (PER SHARE)	10.00	10.00	10.00	10.00	10.00
	DETAILS OF DEBT SECURITIES					
	PAID UP DEBT CAPITAL	-	-	-	-	-
	FACE VALUE OF DEBT SECURITIES	-	-	-	-	-
	RESERVE EXCLUDING REVALUATION RESERVES AS PER BALANCE SHEET OF PREVIOUS YEAR	2,334.76	1,243.65	987.07	2,334.76	987.07
	EARNINGS PER EQUITY SHARE : (In Rs.)					
	1) BASIC	1.78	3.77	-0.05	6.72	2.87
	2) DILUTED	1.78	3.77	-0.05	6.72	2.87

FOR ARISTO BIO-TECH AND LIFESCIENCE LIMITED



NARENDRA SINGH BARHAT
(CHAIRMAN & MANAGING DIRECTOR)

(DIN-00310306)

PLACE : Vadodara

DATE: 27/05/2023

Notes attached to audited Standalone Financial Results for the year Ended March 31st, 2023:

1. The audited standalone financial results for the half year and year ended 31st March 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 27 May 2023.
2. The Statutory auditors have carried out statutory audit of the above financial results of the company and have expressed an unmodified opinion these results.
3. 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.
4. The above Audited financial results have been prepared in accordance with Companies (Accounting Standards) Rules, 2006 (AS) as amended, prescribed under Section 129 to 133 of Companies Act, 2013, read with relevant rules.
5. The Company has only single reportable business segment. Hence, separate information for segment wise disclosure is given in accordance with the requirements of Accounting Standards (AS) 17. "Segment Reporting" is not applicable.
6. Earnings Per Share: Earnings Per Share is calculated on the weighted average of the share capital received by the company.
7. The company is engaged primarily in the business of 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.
8. Pursuant to the approval of shareholders of the company, in its Extra-Ordinary General meeting held on 06/04/2022 and the approval of board of directors of the company at their meeting held on 25/01/2023, the company has issued and allotted 18,12,800 equity shares of face value of Rs. 10 each at the price of Rs. 72 each (including Rs. 62 Security premium) for total consideration of Rs. 1305.22 Lakhs through SME IPO (Initial Public offer) on National Stock Exchange of India (NSE). The proceeds from IPO and utilization of the same is as below:

Particulars	As per Prospectus	Utilized till 31.03.2022	(Rs. In Lakhs)
			Difference
Funding Working Capital Requirement	935.22	935.22	0.00
General Corporate Purpose	250.00	250.00	0.00
Issue Expense	120.00	*120.00	0.00
Total	1305.00	1305.00	0.00

*The IPO expense is Rs. 132.47 Lakhs (Net of GST- Gross Amount Rs.155.72 Lakhs)

9. The figures for the half year ended March 31st, 2023 are the balancing figures between audited figures in respect of year ended March 31st 2023 and Audited figures for half year ended on September 30th 2022. The figures for the half year ended March 31st 2022 are the balancing figures between figures in respect of year ended March 31st 2022 and unaudited figures for half year ended on September 30th 2021.
10. Audited statement of Assets and liabilities and statement of Cash flow are attached as "Annexure A" and "Annexure B" respectively.
11. For the Financial year ending on March 31st 2023, the board of directors of the company have recommended final dividend of Rs. 0.25/- (par value of equity shares of Rs. 10 each) per equity share. This payment is subject to the approval of shareholders in the ensuing General meeting of the company.
12. Under Initial Public Offer ("IPO") the company has issued and allotted 18,12,800 equity share at premium of Rs. 62 per share and earned aggregate proceeds of Rs. 1123.94 Lakhs on account of security premium and the



ARISTO

BIO-TECH AND LIFESCIENCE LIMITED



AN ISO 9001:2015 CERTIFIED CO.

same has been recognized as security premium under other equity and expenses relating to issue of IPO is adjusted against such security premium.

13. The Company operates a defined contribution gratuity plan which requires contributions to be made to a separately administered fund by the Life Insurance Corporation of India (LIC) and the company has recognized whole premium amount of Rs.19,17,240.00 for gratuity expense in second half of the year (i.e. 31st March 2023).
14. Previous year's / period's figures have been regrouped / reclassified, where necessary, to confirm to current year's presentation.

For, Aristo Bio-Tech and Lifescience Limited

Narendra Singh Barhat
Chairman cum Managing Director
Din: 00310306



Place: Vadodara
Date: 27.05.2023

ARISTO BIO-TECH AND LIFESCIENCE LIMITED
E-24/25/26, G.I.D.C, Manjusar, Tal Savli, Dist. Vadodara, Gujarat, India - 391775
CIN: U01100GJ2005PLC127397

ANNEXURE A: AUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES

(All amounts INR in Lakhs except otherwise stated)

Sr. No.	PARTICULARS	Year Ended on	
		31-03-2023	31-03-2022
		Audited	Audited
(I)	EQUITY AND LIABILITIES		
1	SHARE HOLDER'S FUNDS		
	A) SHARE CAPITAL	680.78	499.50
	B) RESERVES AND SURPLUS	2,334.76	987.07
	C) MONEY RECEIVED AGAINST SHARE WARRENTS		
2	SHARE APPLICATION MONEY PENDING ALLOTMENT	-	-
3	MINORITY INTEREST	-	-
3	NON-CURRENT LIABILITIES		
	A) LONG TERM BORROWINGS	1,016.60	1,109.11
	B) DEFERRED TAX LIABILITIES (NET)	-	8.55
	C) OTHER LONG TERM LIABILITIES	2.23	2.00
	D) LONG TERM PROVISION	-	-
4	CURRENT LIABILITIES		
	A) SHORT TERM BORROWINGS	1,232.43	1,439.32
	B) TRADE PAYABLE		
	- Outstanding dues of micro and small enterprise	354.35	752.74
	- Outstanding dues of other than micro and small enterprise	4,184.74	2,768.51
	C) OTHER CURRENT LIABILITIES	12.86	43.76
	D) SHORT-TERM PROVISIONS	164.18	89.60
	TOTAL	9,982.92	7,700.16
(II)	ASSETS		
1	NON-CURRENT ASSETS		
	A) PROPERTY, PLANT & EQUIPMENTS		
	(I) TANGIBLE ASSETS	1,561.99	1,436.20
	(II) INTANGIBLE ASSETS	-	-
	(III) CAPITAL WORK-IN-PROGRESS	109.69	9.80
	(IV) INTANGIBLE ASSETS UNDER DEVELOPMENT	-	-
	B) NON -CURRENT INVESTMENTS	-	-
	C) DEFERRED TAX ASSETS (NET)	0.81	-
	D) LONG TERM LOANS AND ADVANCES	-	-
	E) OTHER NON-CURRENT ASSETS	-	-
2	CURRENT ASSETS		
	A) CURRENT INVESTMENTS	-	-
	B) INVENTORIES	3,077.70	2,436.19
	C) TRADE RECEIVABLES	4,457.32	3,320.04
	D) CASH AND CASH EQUIVALENTS	185.29	41.64
	E) SHORT TERM LOANS AND ADVANCES	523.15	354.90
	F) OTHER CURRENT ASSETS	66.98	101.40
	TOTAL	9,982.92	7,700.16

FOR ARISTO BIO-TECH AND LIFESCIENCE LIMITED




NARENDRA SINGH BARHAT
(CHAIRMAN & MANAGING DIRECTOR)
(DIN-00310306)
PLACE : Vadodara
DATE: 27/05/2023

ANNEXURE B: AUDITED STANDALONE CASH FLOW STATEMENT

(All amounts INR in Lakhs except otherwise stated)

PARTICULARS	F.Y. 2022-23		F.Y. 2021-22	
	Amount	Total Amount	Amount	Total Amount
Cash flow from operating Activity				
Net Profit Before taxation and extraordinary activities		473.90		198.03
Adjustment				
Depreciation	153.62		109.89	
Interest Income	-5.56		-2.42	
Expenses Reported under other activity head	275.34	423.41	236.34	343.82
Current assets(other than cash)				
Increase/(Decrease) in Inventory	641.52		758.33	
Increase/(Decrease) in Trade Receivables	1,137.28		-43.49	
Increase/(Decrease) in other current assets	-34.42		-34.13	
Increase/(Decrease) in Short Term Loans and Advances	168.25	-1,912.62	40.81	721.53
Current liabilities				
Increase/(Decrease) in Short term borrowing	-206.88		420.55	
Increase/(Decrease) in Other Current liabilities	-30.90		-625.47	
Increase/(Decrease) in Trade payable	1,017.84		-313.88	
Increase/(Decrease) In Short Term Provision	74.58	854.62	-31.77	-550.57
Cash Generated from operation		-160.69		712.81
less: Cash generated from discontinue business				
less: Income tax paid	126.21		35.00	
Add/(Less) : DTA	9.37		-	
Less: Short Provision in Last Year	-0.83	-117.68	-	35.00
Net Cash flow from operating activities :		-278.37		677.81
Cash flow from Investing Activities				
Increase Capital Work In Progress	-126.33		-9.80	
Purchase of Fixed Assets	-279.72		-315.08	
Sale of Fixed Assets	26.75		0.44	
Increase in other Non current Assets	-		6.01	
Increase in Non Current Investment	-0.81		-	
Purchase of Tangible Assets	-		-	
Interest Income	5.56		2.42	
Net Cash flow from Investing Activities :		-374.56		-316.01
Cash flow from Financing Activities				
Increase in share capital (IPO)	181.28		-	
Security Premium (IPO)	1,123.94		-	
IPO Expense	-132.47		-	
Interest Expense	-220.67		-188.21	
Finance Cost	-30.45		-47.16	
Foreign Exchange Loss	-24.22		-0.97	
Increase/(Decrease) In Long Term Borrowings	-92.51		-96.89	
Increase/(Decrease) In Deferred Tax Liability	-8.55		1.85	
Increase/(Decrease) In Other Long Term Liability	0.23		-	
Net Cash flow from Financing Activities :		796.57		-331.38
Net Increase in Cash & cash Equivalent		143.64		30.42
Cash & cash equivalent at beginning of period		41.64		11.23
Cash & cash equivalent at end of period		185.29		41.64

FOR ARISTO BIO-TECH AND LIFESCIENCE LIMITED



NARENDRA SINGH BARGAT
(CHAIRMAN & MANAGING DIRECTOR)
(DIN: 00310306)
PLACE : Vadodara
DATE: 27/05/2023