

Date: August 28, 2024

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

Sub: Clarification Letter for typographical error in the Outcome of the Meeting of the Board of Directors pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref: Outcome of Board Meeting held on today i.e. August 28, 2024 in terms of Regulation 30 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.

This is in continuation of the outcome of the Board Meeting filled today on August 28, 2024, where the record date was fixed for determining the eligibility of shareholders for the final dividend of Rs. 0.4/- (Rupees Forty Paisa only) per equity share of face value Rs. 10/- each for the financial year ending March 31, 2024.

We would like to clarify that there was an inadvertent clerical/typographical error in the previous communication. The record date was incorrectly mentioned as Friday, September 06, 2024. The correct record date is Friday, September 13, 2024.

Under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby rectify this error by submitting the revised outcome of the Board Meeting, ensuring compliance with good corporate governance practices. The rectification now includes Friday, September 13, 2024 as Record Date for the purpose of determining eligibility of Shareholders for final dividend of Rs. 0.4/- (Rupees Forty Paisa only) per equity share of face value of Rs. 10/- each for the financial year on 31st March, 2024.

We sincerely apologize for any confusion this may have caused and appreciate your understanding in this matter and the same was purely a clerical oversight and not a deliberate omission.

Thanking You,

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

NARENDRA
SINGH BARHAT

Digitally signed by NARENDRA SINGH BARHAT
DN: cn=NARENDRA SINGH BARHAT, o=ARISTO BIO-TECH AND LIFESCIENCE LIMITED, email=NARENDRA.SINGH.BARHAT@ARISTOBIOTECH.COM, c=IN
Date: 2024.08.28 10:41:10 +05'30'

Narendra Singh Barhat
Chairman and Managing Director
DIN: 00310306

Place: Vadodara

Encl: A/a

Date: August 28, 2024

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

Sub: Outcome of Board Meeting held on today i.e. on Wednesday, August 28, 2024, pursuant to Regulation 30 of the 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 would like to inform you that the Board of Directors of the Company, in their Board Meeting held on today i.e. on Wednesday, August 28, 2024 at the registered office of the company situated at E-24,25,26, G.I.D.C. Manjusar, Ta. Savli, Vadodara-391775, Gujarat, which was commenced at 06:00 P.M. and concluded at 06:45 P.M., to have;

1. Approved Draft Directors' Report of the company for the financial year 2023-24 along with its Annexures and other reports to be included in the Annual Report 2023-24;
2. Decided to call 19th Annual General Meeting of the Company on Friday, September 20, 2024 at 03:00 P.M. (IST) through Video Conferencing (VC) or Other Audio-Visual Means (OVAM) in compliance with the applicable circulars of Ministry of Corporate Affairs (MCA) and SEBI and approved the Draft Notice of 19th Annual General Meeting of the Company.

The copy of Notice of 19th Annual General Meeting and Annual Report for the financial year 2023-24 will be submitted to exchange as soon as the same be sent to the Shareholders of the Company through Email registered With Company/Depositories.

3. Fixed Friday, September 13, 2024 as Record Date for the purpose of determining eligibility of Shareholders for final dividend of Rs. 0.4/- (Rupees Forty Paisa only) per equity share of face value of Rs. 10/- each for the financial year on 31st March, 2024.
4. Appointed M/s Y.S. Thakar & Co., Cost Accountants, (FRN: 000318), Vadodara as Cost Auditor for conducting Cost Audit of the Company for the F.Y. 2024-25.

The relevant disclosure under Regulation 30 of SEBI (LODR), 2015 read with SEBI Circular No: SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 is enclosed herewith as Annexure-A

5. Approved Appointment of National Securities Depository Limited (NSDL) as Remote E-Voting Agency for resolutions Proposed to be passed at Annual General Meeting.
6. Approved the appointment of M/s. SCS and Co. LLP, Practicing Company Secretaries as Scrutinizer for E-Voting Process for AGM.
7. 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

Narendra Singh Barhat
Chairman and Managing Director
DIN: 00310306

Place: Vadodara

Annexure A

Disclosures under Regulation 30 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 read with SEBI Circular No: SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023-Appointment of cost auditor

<u>Sr No</u>	<u>Particulars</u>	<u>Details</u>
1.	Name of the Cost Auditor Firm	M/s Y.S. Thakar & Co.
2.	Reason for change viz. appointment, ~~resignation, removal,~~ ~~death or otherwise;~~	Appointment to comply with the provisions of the section 138 of the Companies Act, 2013
3.	Date of appointment/ ~~cessation~~ & term of appointment	Date: August 28, 2024 Appointment of M/s Y.S. Thakar & Co., Cost Accountants, (FRN: 000318), Vadodara as Cost Auditor for conducting Cost Audit of the Company for the F.Y. 2024-25.
4.	Brief Profile;	As attached
5.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

For, Aristo Bio-Tech and Lifescience Limited

NARENDRA
SINGH BARHAT

Digitally signed by NARENDRA SINGH BARHAT
DN: cn=NARENDRA SINGH BARHAT, o=ARISTO BIO-TECH AND LIFESCIENCE LIMITED, ou=ARISTO BIO-TECH AND LIFESCIENCE LIMITED, email=NARENDRA.SINGH.BARHAT@ARISTOBIOTECH.COM, c=IN

Narendra Singh Barhat
Chairman and Managing Director
DIN: 00310306

Y S THAKAR & Co.

Cost Accountants

CMA Yashodhar Shashikant Thakar

M.Com, LLB, FICWA, CS (Inter)

**305, UjvalComplex, ThiredFloor, Central Wing, Nr. Akota Stadium,
Productivity Road, Akota, Vadodara 390 020**

Y S Thakar M- 098980 41194,
Tel : (Off) (0265) 2311194

Name of the Firm

Y S THAKAR &Co. (Partnership Firm)

Associate Firms-All cost Accountants

Y S Thakar & Associates	(Proprietorship Firm)
Santosh Jejurkar & Associates	(Proprietorship Firm)
Shivam Dave & Co.	(Proprietorship Firm)

Main Associate

Yashodhar Shashikant Thakar
(M Com., LLB, AICWA, C.S. -Intermediate)

Is a practicing Cost Accountant having 34 **years post qualification experience**, mainly in the field of Cost Accounting , Cost Audit, Product Costing, Profitability Analysis, Establishment of System, Generation and maintenance of MIS, Stock valuation, inventory management, Fixed Asset Management, etc.,

Was a member of the core group at the time of implementing SAP System in one of the esteemed manufacturing organisations.

Four of our clients selected for AWARD by the Institute of Cost Accountants of India at National Level for Excellence in Cost Management .

Resources:Manpower

Cost Accountants including partners–

- | | |
|------------------------|-------------------|
| 1) Yashodhar S Thakar | -Cost Accountant |
| 2) Jayesh C. Prajapati | -Cost Accountant |
| 3) Santosh Jejurkar | -Cost Accountant |
| 4) Shivam Dave | -Cost Accountant |
| 5) Ritesh Jaiswal | - Cost Accountant |
| 6) Jayantkumar | - Cost Accountant |

Support Team:

- 1) *Krina Patel- CMA, pursuing M.Com*
- 2) *Vaishnavi Pandya- B. Com, Pursuing Final CMA*
- 3) *Charmi Patel -BCom., Pursuing CMA*
- 4) *Avantika Sharma-M Com, Pursuing Final CMA*
- 5) *Sunil Rajput -B. Com and pursuing final CMA*
- 6) *Dhruv Dashrath B.Com and pursuing final CMA*
- 7) *Kajal Jingar- BCom, Pursuing Final CMA*
- 8) *Vishwa Patel- IT Engineer Pursuing Final CMA*

Exposure as a Practicing Cost Accountant [since 2004]

- **Cost Audit (submitted more than 2000 Cost Audit Report)**
- Establishment of Costing System
- Product Costing/Segment Analysis/Profitability determination and Analysis
- Maintenance of Cost Records as per Cost Audit Report Rules
- Excise Audit u/s 14 A and 14 AA of the Central Excise & Customs Act, 1944
- Stock verification and Stock Audit

- Assets Verification and preparation of Asset Register
- VAT Audit

Job Exposure [Total 18 Years, Resigned as Manager - Costing (Alembic Ltd)]

- Cost and Management Accounting
- Cost Audit, Management Audit, System Audit, and Internal Audit
- Budgeting
- Financial Accounting and Banking
- Direct – Indirect Taxation
- Others like Inventory Management, Stock Valuation, MIS Reporting etc.
- **Prepared & Presented approximately 100 Cost Audit Reports**
- **Part of the core team for implementing SAP system.**

(reporting to Managing Director, solely responsible for performance of one independent Engineering Unit)

General Scope of Work

For Cost Audit, Scope of work include:

We would be deputing our team for Cost Audit in consultation of the Company as and when required. Would carry out:

Audit of Cost records maintained by the Company

Reconciliation of Cost Accounting profit with Financial Records

Ensuring that the Cost Records meet latest requirements of the notification as issued by the Ministry of Corporate office

Also ensuring from our side that the Cost Audit is completed within the statutory time limit.

Audit Approach and Audit Methodology

As a matter of fact, Cost Accounting records are prepared based on the Financial Accounting. Our Audit team would match production figures- with the Source documents. Would check the same with the statutory records maintained for the purpose.

Place of Manufacture and place of clearance would be identified with a view to arrive at the cost where it is manufactured. As per the cost accounting principles, cost is to be calculated with respect to place at which it is incurred. All abnormal items of cost and income would be identified separately and would be kept outside the purview of the Cost. Each element of Cost would be segregated and linked with the accounting information/figures.

Would also audit the various basis considered for apportionment of common Indirect Cost. Cost Statement would be prepared and checked HSN code wise as required under law.

CLIENT BASE:

- 20 Microns Limited-All Units at India Level (Cost Audit)
- 20 Microns Nano Pvt Ltd (Cost Records and certification)
- Agrocel Industries Limited, -Gujarat (Cost Audit)
- Alembic Limited – (with associate)(Cost Audit)
- Ahan Chemicals Private Limited(Other Assignments)
- Amcor Flexibles Private Limited(Certification and Assets Verification)
- API Core Private Limited(Cost Audit)
- Aristo Biotech Pvt. Ltd. (Cost Audit)
- Arysta Life Sciences Pvt. Ltd.(Cost Audit)
- Axslta Coating Systems India Private Limited-(Cost Audit)Gurgaon

- Arvalli Castor Derivatives Pvt Ltd-(Cost Audit)Gujarat-
- Ban Labs Limited- Gujarat, Himachal Pradesh(Cost Records and Cost Audit)
- Banco Aluminium Limited-Gujarat (C0st Audit and Certification)
- Banco Gasket Limited- Gujarat (Cost Audit & Certification)
- Banco Products Limited-Gujarat (Cost Audit and Certification)
- Bankers Cardiology Private Limited-Cost Audit
- BDR Pharma Pvt. Ltd. Gujarat (Cost Audit)
- Best Valuechem private Limited-Cost AUDit
- Bombardier- Gujarat, Delhi (Cost Audit)
- Bundy Tubing India Limited –Gujarat, Tamilnadu, Maharashtra, Delhi (Cost Audit and Cost Records)
- Calico Kusters Pvt. Ltd(Other Assignment and certification)
- Centurion Remedies Private Limited-Gujarat (Cost Audit and Cost Records)
- Centurion Laboratories Private Limited (Cost Audit)
- Century Pharma Limited – Gujarat (Cost Audit)
- China Steel Corporation Limited- Gujarat (Cost Audit & Cost Records Maintenance)
- Coal India Limited-(Cost Audit)
- Comed Chemicals Limited-Gujarat, Himachal Pradesh (Cost Audit)
- Contempotary Targett Pvt. Ltd.-Gujarat(Cost Accounting Work)
- Corteva Agriscience India Private Limited-(Cost Audit) Telangana
- Dakshin Gujarat Vij Company Limited-Gujarat (Cost Audit)
- Deepak Nitrite Limited, All Units Located In India (Certification)
- Deepak Phenolics Limited-(Cost Audit)
- Denisco Nutrition and Bio Sciences India Pvt Ltd, (Cost Audit) Gurgaon
- Elecon Engineering Company Limited- Gujarat (Cost audit)
- Elemex Electricals Pvt. Limited-Gujarat (Cost Records & Certification)
- Elmex Electricals and Electronics Pvt. Ltd.-Gujarat (Cost Records & Certification)
- EimcoElecon (India) Limited-Gujarat (Cost Audit)
- Envee Drugs Intermediates Pvt. Ltd-Gujarat (Cost Audit)
- Gujarat Containers Limited- Gujarat (Cost Audit)
- GEA Process Engineering India Private Limited(Cost Audit)
- Gujarat Energy Transmission corporation Limited, Whole Gujarat State (Cost Audit)
- Gujarat Guardian Limited-Gujarat, Delhi (Cost Audit)
- Gujarat Refinery(Certification)
- Gujarat State Energy Corporation Limited – Gujarat (Cost Audit/Power Station wise Cost Records)
- Gujarat Urja Vikas Nigam Limited – Gujarat (Cost Audit)
- Himgiri Casting Pvt. Limited-Gujarat, Goa, West Bangal (Cost Audit)
- Hiru Cirrosion Protection Services India Pvt Ltd(Cost Records and certification)
- Isagro (Asia) Agrochemicals Limited- Gujarat, Maharashtra (Cost Audit-With Associate)
- IDMC Limited-(Cost Audit)
- Jiagro Limited-(Cost Audit)
- Jyoti Limited-(Cost Audit)
- Jaynix Engineering Private Limited-(Cost Records)
- KOCH Chemical Technology Group India Pvt. Limited-Gujarat, Maharashtra (Cost Audit)
- Kohler India Corp. Pvt. Ltd.-Gujarat, Delhi (Cost Audit)
- Kusters Calico Machinery Pvt Ltd(Cost Records)
- Kitek Industries India Pvt Ltd. (Cost Records)
- Krystal Global Engineering Limited-(Cost Audit)
- Lubrizol Advanced Materials India Pvt., Ltd.-Gujarat (Cost Audit)
- Lupin Limited-(Other Assignment)
- Madhya Gujarat Vij Company Limited- Gujarat (Cost Records)
- Madhya Pradesh Power Generating Co Limited(Other Assignment)
- Meena Circuit Pvt. Ltd.-Gujarat (Cost Records and certification)
- MRK Healthcare Pvt Ltd, Gujarat (Cost Audit) Gujarat and Maharashtra
- Nandolia Chemicals Pvt. LTD (Cost Audit) . Gujarat& Maharashtra
- Naranlana Private Limited-System Audit
- Netafin Irrigation Systems Private Limited-Gujarat, Tamilnadu
- NHPC Limited-(Cost Audit)
- Omega Plasto Compound Private Limited (Cost Audit)

- Pab Organic Private Limited (Cost Audit)
- Palvi Industries Limited(Cost Audit)
- PBM Polytext Limited-(Cost Audit)
- Power Build Private Limited-(Cost Audit)
- Performance Speciality Products India Private Limited-Cost Audit-Karnataka
- Polymech Limited (Cost Records Maintenance)
- Punia Zinox Pvt Ltd-Gujarat (Cost Audit)
- Quebec Petroleum Resources Limited-(Cost Audit)
- R.S. Foil Pvt. Ltd.-Gujarat, Uttarakhand (Cost Audit)
- Rajputana Stainless Limited-Gujarat (Cost Audit)
- Rotex Automation Ltd.-Gujarat (Cost Audit)
- Rotex Manufacturers & Engineers Pvt. Ltd.- Maharashtra (Cost Audit)
- Renown Pharmaceuticals Private Limited(Cost Records and certification)
- SABIC Innovative Plastics India Private Limited-Gujarat (Cost Audit),
- Sardar Sarovar Narmada Nigam Limited-Gujarat (Cost Records)
- Schaeffler India Limited(Cost Audit) All plants of India
- Sesacare Private Limited-(Cost Audit) Maharashtra
- Shailee Engineering & Plastics Limited- Gujarat (Records Maintenance and Cost Audit)
- Shakun Polymers Limited –Gujarat (Cost Audit)
- Shine Pharmaceuticals Limited(Cost Audit)
- Shree Dinesh Mills Limited – Gujarat (Cost Certification)
- Simalin Chemical Industries Pvt. Ltd.-Gujarat (Cost Audit)
- Standard Pesticides Limited – Gujarat(Cost Audit)
- Steelco Limited – Gujarat (Cost Audit and other)
- SEW Urodrive India Private Limited-(Cost Audit)
- Tatvachintan Pharmachem Limited(Cost Audit)
- TD Williamson Private Limited (Cost Audit)
- Transmetal Industries Limited – Gujarat (Cost Records and Compliances)
- Transpek Industries Limited – Gujarat (Cost Audit)
- Transworld Furtichem Private Limited(Cost Audit)
- Unicure Remedies Pvt. Limited-Gujarat (Cost Audit)
- Vadodara Gas Limited, Gujarat (Cost Audit)
- Vijay Mistry Constructions Pvt. Limited-Gujarat-(Cost Audit)
- Vision Products Private Limited-(Cost Audit)
- Voltamp Transformers Limited – (Cost Audit) Gujarat
- Weather Ford D&P Services (India) Pvt. Ltd-Gujarat (Cost Records Maintenance)
- Xylem Water Solutions India Pvt Ltd (Cost Audit)
- Zobebe India Private Limited(Cost Audit)
- Zydex Industries, Gujarat (Cost Audit)

Note: Criteria as required is attached herewith.