

Date: May 29, 2025

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 today i.e. on Thursday, May 29, 2025 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 today, i.e. on Thursday, May 29, 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 was commenced at 11:45 A.M. and concluded at 12:50 P.M., have apart from other businesses:

1. Considered, approved and taken on record the Audited Standalone Financial Results for the half year and year ended on March 31, 2025 along with Audit Report (Unmodified Opinion) and Declaration by the Company for the Audit Report with Unmodified Opinion;
2. Consider, approve & take on record the Audited Standalone Financial Statement of the Company for the financial year ended on March 31, 2025 in accordance with the Companies Act, 2013;
3. Recommendation of final dividend of Rs. 0.50/- (Rupees fifty paise only) per Equity share having face value of Rs.10/- per equity share (i.e. 5 % of face value) for the financial year ended on March 31, 2025, subject to the 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.

4. Accepted Resignation of Mrs. Ayushi Aditya Deora, Company Secretary & Compliance Officer of the Company w.e.f. May 29, 2025.

The details as required under Regulation 30 of the Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFDPoD-1/P/CIR/2023/123 dated July 13, 2023, SEBI Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 and SEBI Circular No. SEBI/HO/CFD/CFD-PoD- 2/CIR/P/2024/185 dated December 31, 2024 is enclosed as Annexure A.

5. On the recommendation of Nomination & Remuneration Committee, appointed Ms. Diksha Jaiprakash Peswani (ACS: A76634) as Company Secretary & Compliance Officer of the Company w.e.f. May 29, 2025.

The details as required under Regulation 30 of the Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFDPoD-1/P/CIR/2023/123 dated July 13, 2023, SEBI Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 and SEBI Circular No. SEBI/HO/CFD/CFD-PoD- 2/CIR/P/2024/185 dated December 31, 2024 is enclosed as Annexure B.

6. 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

Annexure-A

The details as required under Regulation 30 of the Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD- PoD-1/P/CIR/2023/123 dated July 13, 2023, SEBI Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024.

Name of the Key Managerial Personnel resigning: Mrs. Ayushi Aditya Deora

Sr. No.	Particulars	Details
1.	Reason for change viz. appointment, resignation, removal, death or otherwise	Resignation of Ayushi Deora as Company Secretary & Compliance Officer of the Company due to personal reasons.
2.	Date of Cessation	May 29, 2025
3.	Brief Profile	Not Applicable
4.	Disclosure of relationships between directors (In case of appointment of Director)	Not Applicable

Annexure-B

The details as required under Regulation 30 of the Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD- PoD-1/P/CIR/2023/123 dated July 13, 2023, SEBI Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024.

Name of Key Managerial Personnel: Ms. Diksha Jaiprakash Peswani

Sr. No.	Particulars	Details
1.	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment
2.	Name	Ms. Diksha Jaiprakash Peswani
3.	Date of appointment and Term of appointment	Date of Appointment: May 29, 2025. Term of Appointment: Appointed as Company Secretary & Compliance Officer of the Company.
4.	Brief Profile	Ms. Diksha Peswani is an Associate Member of the Institute of Company Secretaries of India and holds a Bachelor's degree in Commerce. She has a knowledge and understanding of Corporate Laws, Secretarial Practices, and Due Diligence, with a focus on Compliance Management and Corporate Governance. Her areas of interest also include Compliance Audits and other regulatory matters. Ms. Diksha is known for her sincere and detail-oriented approach and is committed to supporting regulatory compliance and good governance practices. She aims to contribute effectively to the secretarial functions of a dynamic organization.
5.	Disclosure of relationships between directors (In case of appointment of Director)	Not Applicable

Date: May 29, 2025

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

Dear Sir/Ma'am,

Sub: Submission of Standalone Audited Financial Result of the Company for the half year and year ended on March 31, 2025 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)

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. Standalone Audited Financial Results for the half year and year ended on March 31, 2025.
2. Statement of Standalone Audited Asset & Liabilities for the year ended as at March 31, 2025.
3. Standalone Cash Flow Statement for the year ended as at March 31, 2025.
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 oblige us.

Thanking You,

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

Narendra Singh Barhat
Chairman & Managing Director
DIN: 00310306

Place: Vadodara

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 STANDALONE AUDITED FINANCIAL RESULTS FOR THE HALF YEAR & YEAR ENDED ON MARCH,31 2025

(All amounts INR in Lakhs except otherwise stated)

Sr. No.	PARTICULARS	6 Months Ended		Year Ended on	
		31-03-2025	30-09-2024	31-03-2024	31-03-2025
A	Date of start of reporting period	01-10-2024	01-04-2024	01-10-2023	01-04-2024
B	Date of end of reporting period	31-03-2025	30-09-2024	31-03-2024	31-03-2025
C	Whether results are audited of unaudited	Audited	Unaudited	Audited	Audited
	REVENUE FROM OPERATIONS	10,394.68	21,414.59	11,231.97	31,809.27
	OTHER INCOME	22.84	22.52	4.78	45.36
	TOTAL REVENUE (I+II)	10,417.52	21,437.11	11,236.76	31,854.63
	EXPENSES :				
	COST OF MATERIAL CONSUMED	9,858.53	19,701.51	10,249.57	29,560.04
	STORES & SPARES CONSUMED	-	-	-	-
	PURCHASES OF STOCK-IN-TRADE	-	-	-	-
	CHANGES IN INVENTORIES OF FINISHED GOODS	-41.13	34.51	132.58	-6.62
	WORK IN PROGRESS AND STOCK-IN-TRADE	-	-	-	-
	EMPLOYEE BENEFITS EXPENSE	216.95	192.92	10.27	409.87
	FINANCE COST	63.70	102.07	67.62	165.77
	DEPRECIATION AND AMORTIZATION EXPENSE	131.65	128.60	79.56	260.24
	OTHER EXPENSES	247.97	670.66	514.76	918.63
	TOTAL EXPENSES	10,477.67	20,830.27	11,054.35	31,307.94
	PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX(III-IV)	-60.15	606.85	182.40	546.69
	EXCEPTIONAL ITEMS				
	PRIOR PERIOD ITEMS (NET)	-	-	-	-
	OTHER EXCEPTIONAL ITEMS	-	-	-	-
	PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (V-VI)	-60.15	606.85	182.40	546.69
	EXTRAORDINARY ITEMS				
	PROFIT BEFORE TAX (VII-VIII)	-60.15	606.85	182.40	546.69
	TAX EXPENSE :				
	1) SHORT PROVISION OF TAXES IN EARLIER YEAR	-	-	-6.38	0.31
	2) CURRENT TAX	20.31	123.76	64.33	144.07
	3) DEFERRED TAX	-31.43	27.74	-7.82	-3.69
	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES	-11.12	151.50	50.14	140.38
		-49.03	455.34	132.26	406.31
	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	-49.03	455.34	132.26	406.31
	DETAILS OF EQUITY SHARE CAPITAL				
	PAID UP EQUITY SHARE CAPITAL	680.78	680.78	680.78	680.78
	FACE VALAJE OF EQUITY SHARE CAPITAL (PER SHARE)	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	-83.07	3,135.42	2,334.76	3,052.35
	EARNINGS PER EQUITY SHARE : (In Rs.)				
	1) BASIC	-0.72	6.69	1.94	5.97
	2) DILUTED	-0.72	6.69	1.94	5.97

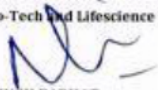
For Aristo Bio-Tech and Lifescience Limited

NARENDRA SINGH BARHAT
(CHAIRMAN & MANAGING DIRECTOR)
(DIN-00310306)
PLACE : Vadodara
DATE:29/05/2025



Notes attached to audited Financial Results for the Year Ended on 31st March, 2025	
1	The above results have been reviewed by the Audit Committee and Subsequently approved by the Board of Directors on May 29th, 2025
2	The figures have been regrouped/ rearranged wherever necessary to make them comparable with the current period figures
3	The Statutory Auditors have carried out the Statutory audit of the above financial results of the company and have expressed an unmodified opinion on these results
4	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.
5	The company has only single reportable business segment and hence, separate information for segment wise disclosure is not applicable in accordance with the requirements of accounting standard (AS) 17.
6	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.
7	The figures of the half year ended 31st March, 2025 are the balancing figures between audited figures in respect of the full financial year 2024-25 and the half year ended Audited figure upto 30th September, 2024.
8	For the financial year ending on March 31st 2025, the board of director of the company have recommended final dividend of Rs.34,03,900/- per equity share i.e. 5 % on face value of Rs 10 per equity share. This payment is subject to approval of shareholders in the ensuring General Meeting of the company
9	Earning per Equity Share (EPS) is calculated on the weighted average share capital
10	The Status of Investor's complaints during the half year ended 31st march, 2025 as under:
	Complaints pending at the beginning of the period Nil
	complaints received during the period Nil
	complaints disposed during the period Nil
	complaints unresolved at the end of the period Nil
11	Contingent 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: 29/05/2025



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

ANNEXURE A: AUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON 31.03.2025

(All amounts INR in Lakhs except otherwise stated)

Sr. No.	PARTICULARS	Year Ended on	
		31-03-2025	31-03-2024
		Audited	Audited
(I)	EQUITY AND LIABILITIES		
1	SHARE HOLDER'S FUNDS		
	A) SHARE CAPITAL	680.78	680.78
	B) RESERVES AND SURPLUS	3,052.35	2,680.08
	C) MONEY RECEIVED AGAINST SHARE WARRENTS		
2	SHARE APPLICATION MONEY PENDING ALLOTMENT		
3	MINORITY INTEREST		
3	NON-CURRENT LIABILITIES		
	A) LONG TERM BORROWINGS	764.00	999.64
	B) DEFERRED TAX LIABILITIES (NET)	7.69	11.37
	C) OTHER LONG TERM LIABILITIES	-	-
	D) LONG TERM PROVISION	-	-
4	CURRENT LIABILITIES		
	A) SHORT TERM BORROWINGS	1,421.43	1,087.95
	B) TRADE PAYABLE		
	- Outstanding dues of micro and small enterprise	384.04	237.04
	- Outstanding dues of other than micro and small enterprise	7,456.59	6,712.83
	C) OTHER CURRENT LIABILITIES	103.35	145.59
	D) SHORT-TERM PROVISIONS	192.16	173.42
	TOTAL	14,062.39	12,728.70
(II)	ASSETS		
1	NON-CURRENT ASSETS		
	A) PROPERTY, PLANT & EQUIPMENTS		
	(I) TANGIBLE ASSETS	2,395.22	2,167.93
	(II) INTANGIBLE ASSETS	0.08	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	90.99	58.11
	E) OTHER NON-CURRENT ASSETS		
2	CURRENT ASSETS		
	A) CURRENT INVESTMENTS		
	B) INVENTORIES	4,736.57	4,018.66
	C) TRADE RECEIVABLES	5,618.44	5,747.29
	D) CASH AND CASH EQUIVALENTS	111.55	63.71
	E) SHORT TERM LOANS AND ADVANCES	1,047.35	630.98
	F) OTHER CURRENT ASSETS	62.18	41.91
	TOTAL	14,062.39	12,728.70
(III)	CONTINGENT LIABILITIES	18.22	47.85

For Aristo Bio-Tech and Lifescience Limited



NARENDRA SINGH BARHAT
(CHAIRMAN & MANAGING DIRECTOR)
(DIN-00310306)
PLACE : Vadodara
DATE: 29/05/2025



ANNEXURE B: AUDITED STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31.03.2025

(All amounts INR in Lakhs except otherwise stated)

PARTICULARS	F.Y. 2024-25		F.Y. 2023-24	
	Amount	Total Amount	Amount	Total Amount
Cash flow from operating Activity				
Net Profit Before taxation and extraordinary activities		546.69		540.77
Adjustment				
Depreciation	260.24		157.07	
Interest Income	-5.71		-4.61	
Expenses Reported under other activity head	165.77		169.41	321.90
Loss on sale of car	-	420.31	0.03	
Current assets(other than cash)				
Increase/(Decrease) in Inventory	-717.91		-940.95	
Increase/(Decrease) in Trade Receivables	128.85		-1,289.98	
Increase/(Decrease) in other current assets	-20.27		-20.95	
Increase/(Decrease) in Short Term Loans and Advances	-416.37	-1,025.70	-107.84	-2,359.72
Current liabilities				
Increase/(Decrease) in Short term borrowing	333.47		-144.48	
Increase/(Decrease) in Other Current liabilities	-42.23		132.73	
Increase/(Decrease) in Trade payable	890.76		2,410.78	
Increase/(Decrease) in Short Term Provision	18.74	1,200.75	9.24	2,408.27
Cash Generated from operation		1,142.05		911.22
less: Cash generated from discontinue business	-144.07			
less: Income tax paid	3.69		-138.69	
Add/(Less) : DTA	-		-12.19	
Less: Short Provision in Last Year		-140.39	-0.31	-151.19
Net Cash flow from operating activities :		1,001.66		760.02
Cash flow from Investing Activities				
Increase Capital Work In Progress	-		-	
Purchase of Fixed Assets	-510.65		-655.49	
Sale of Fixed Assets	23.14		2.03	
Increase in other Non current Assets	-		-	
Increase in Long Term Loans & Advances	-31.46		-12.10	
Interest Income	4.29		4.61	
Net Cash flow from Investing Activities :		-514.68		-660.95
Cash flow from Financing Activities				
Increase in share capital (IPO)	-		-	
Security Premium (IPO)	-		-	
IPO Expense	-		-	
Interest Expense	-180.92		-166.74	
Finance Cost	-8.84		-10.68	
Foreign Exchange Loss	23.99		8.01	
Increase/(Decrease) in Long Term Borrowings	-235.64		-16.96	
Increase/(Decrease) in Deferred Tax Liability	-3.69		12.19	
Increase/(Decrease) in Other Long Term Liability	-		-2.23	
Dividend paid	-34.04		-44.25	
Net Cash flow from Financing Activities :		-439.14		-220.66
Net Increase in Cash & cash Equivalent		47.84		-121.59
Cash & cash equivalent at beginning of period		63.70		185.29
Cash & cash equivalent at end of period		111.55		63.70

For Aristo Bio-Tech and Lifescience Limited


NARENDRA SINGH BARHAT
(CHAIRMAN & MANAGING DIRECTOR)
(DIN-00310306)
PLACE : Vadodara
DATE:29/05/2025





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, 2025, (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, 2025.

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, 2025.

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:

The Statement includes the results for the half year and year ended on 31st March, 2025 and 31st March 2024 being the balancing figure between the audited figures in respect of the full financial year and published year to date figures up to the end of first half year of respected financial year. Also, the figures up to the end of the half year had only been reviewed and not subject to audit. Our report is not modified in respect of this matter.

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

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JAIN



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by DINESH
CHAND JAIN
Date: 2025.05.29
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**Date: 29/05/2025
Place: Vadodara**

**CA DINESH C JAIN
Partner
B.Com. FCA, FAFD
M.No.: 041235
UDIN: 25041235BMFXXL2915**

Date: May 29, 2025

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

Dear Sir/Ma'am,

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)

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that M/s Prakash Chandra Jain & Co., (Firm Reg. No. 002438C), have issued an Audit Report with unmodified opinion on the Standalone Audited Financial Results of the Company for the half year and year ended March 31, 2025.

You are requested to take the same on record.

Thanking You,

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

Narendra Singh Barhat
Chairman & Managing Director
DIN: 00310306

Place: Vadodara