



Astec LifeSciences Ltd.

Date: 29th October, 2025

To,

BSE Limited

P. J. Towers, Dalal Street, Fort
Mumbai – 400 001

Ref.: BSE Scrip Code No. “533138”

To,

National Stock Exchange of India Limited

Exchange Plaza, Bandra - Kurla Complex,
Bandra (East), Mumbai-400 051

Ref.: “ASTEC”

Debt Segment NSE:

NCD-ASTEC-ISIN: INE563J08015

Sub.: Outcome of the Board Meeting

Pursuant to Regulations 30, 33 and 52(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) read with Schedule III to the said Regulations, this is to inform you that the Board of Directors of the Company, at its Meeting held today, i.e., on Wednesday, 29th October, 2025 (which commenced at 3.30 p.m. and concluded at 4.40 p.m.), *inter alia*, has approved / noted the following:

(a) Approval of the Unaudited Financial Results (Standalone & Consolidated) for the Quarter and Half Year ended 30th September, 2025:

Upon recommendation of the Audit Committee, the Board of Directors has approved the Unaudited Financial Results (Standalone & Consolidated) as per Indian Accounting Standards (IND AS) for the Quarter and Half Year ended 30th September, 2025 along with the Cash Flow Statement and the Statement of Assets and Liabilities as on 30th September, 2025 (enclosed herewith).

(b) Noting of the Limited Review Reports of the Statutory Auditors for the Quarter and Half Year ended 30th September, 2025:

The Board of Directors took note of the Limited Review Reports of the Statutory Auditors on the Unaudited Financial Results (Standalone & Consolidated) for the Quarter and Half Year ended 30th September, 2025 (enclosed herewith).



Regd. Office :
“Godrej One”, 3rd Floor,
Pirojshanagar, Eastern Express Highway,
Vikhroli (East), Mumbai - 400079,
Maharashtra, India
Telephone No. : 022-25188010
Fax No. : 022-22618289
Email id : astecinfo@godrejastec.com
Website : www.godrejastec.com
CIN : L99999MH1994PLC076236



Astec LifeSciences Ltd.

The Limited Review Reports of the Statutory Auditors are with unmodified opinion with respect to the Unaudited Financial Results (Standalone and Consolidated) of the Company for the Quarter and Half Year ended 30th September, 2025.

Please take the above information on your records.

Thanking you,

Yours sincerely,

For Astec LifeSciences Limited

Tejashree Pradhan
Company Secretary & Compliance Officer
(FCS 7167)

Encl.: As above



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(Rs. in Lakh)

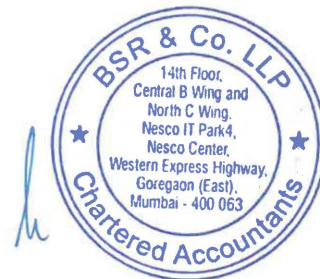
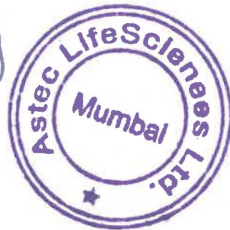
Sr. No	Particulars	STANDALONE					Year ended 31-Mar-25 (Audited)
		Quarter ended			Year to date figure for the period ended		
		30-Sep-25 (Unaudited)	30-Jun-25 (Unaudited)	30-Sep-24 (Unaudited)	30-Sep-25 (Unaudited)	30-Sep-24 (Unaudited)	
I	Revenue from Operations	7,372.06	9,108.21	9,854.56	16,480.27	16,791.81	38,130.35
II	Other Income	109.44	48.66	198.19	158.10	288.89	555.81
III	Total Income (I+II)	7,481.50	9,156.87	10,052.75	16,638.37	17,080.70	38,686.16
IV	Expenses	(2,445.09)					
	Cost of materials consumed	5,811.92	5,940.62	6,638.06	11,752.54	10,009.52	24,885.99
	Changes in inventories of finished goods and work-in-progress	(1,683.66)	447.77	1,384.60	(1,235.89)	6,172.24	4,807.63
	Employee benefits expense	1,562.26	1,518.41	1,493.21	3,080.67	3,116.29	6,110.45
	Finance costs	840.86	1,104.90	933.70	1,945.76	1,638.25	3,670.70
	Depreciation and amortisation expense	1,045.73	1,151.02	1,148.57	2,196.75	2,076.56	4,377.40
	Other expenses	2,349.48	2,299.79	2,311.87	4,649.27	4,091.90	8,945.81
	Total expenses (IV)	9,926.59	12,462.51	13,910.01	22,389.10	27,104.76	52,797.98
V	Loss before exceptional items and tax (III - IV)	(2,445.09)	(3,305.64)	(3,857.26)	(5,750.73)	(10,024.06)	(14,111.82)
VI	Exceptional Items	-	-	-	-	-	-
VII	Loss before tax (V-VI)	(2,445.09)	(3,305.64)	(3,857.26)	(5,750.73)	(10,024.06)	(14,111.82)
VIII	Tax Expense:						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax expenses/(income)	-	-	-	-	(2,193.11)	(631.00)
IX	Loss for the period/year from continuing operations (VII-VIII)	(2,445.09)	(3,305.64)	(3,857.26)	(5,750.73)	(7,830.95)	(13,480.82)
X	Loss from discontinuing operations	-	-	-	-	-	-
XI	Tax expense of discontinuing operations	-	-	-	-	-	-
XII	Loss from discontinuing operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	Loss for the period/year (IX + XII)	(2,445.09)	(3,305.64)	(3,857.26)	(5,750.73)	(7,830.95)	(13,480.82)
XIV	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	5.64	5.64	41.02	11.28	40.52	22.56
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	(0.13)	-	-	(5.68)
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV	Total Comprehensive Loss for the period/year (XIII + XIV) (Comprising Profit / (loss) and Other Comprehensive Income for the period/year)	(2,439.45)	(3,300.00)	(3,816.37)	(5,739.45)	(7,790.43)	(13,463.94)
XVI	Paid-up Equity Share Capital (Face Value of Rs.10/- per share)	2,228.17	1,961.17	1,961.14	2,228.17	1,961.14	1,961.14
XVII	Other Equity excluding Revaluation Reserve						21,446.25
XVIII	Earnings per equity share (Face Value of Rs.10/- per share) (for continuing & discontinuing operations) (non-annualised) :						
	(1) Basic (in Rs.)	(11.39)	(16.86)	(19.67)	(27.99)	(39.93)	(68.74)
	(2) Diluted (in Rs.)	(11.39)	(16.85)	(19.67)	(27.99)	(39.93)	(68.74)

Notes:

- The above Financial Results which are published in accordance with Regulations 33 and Regulations 52 (4) read with regulation 63 of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015 have been reviewed by the Audit Committee and have been approved by the Board of Directors at its Meeting held on Wednesday, 29th October, 2025.
- The Financial Results are in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under section 133 of the Companies Act, 2013 ("Act"), read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 (including any amendment(s) / modification(s) / re-enactment(s) thereto). The Financial Results have been subjected to limited review by the Statutory Auditors of the Company and they have expressed an unmodified review opinion.
- The Company has only one reportable segment i.e. Agrochemicals as per Ind-AS 108 "Operating Segments" specified under Section 133 of the Companies Act, 2013.
- On dated 30th June 2025 and 2nd July 2025, The Rights Issue Committee of the board of directors ("Rights Issue Committee") approved various terms of the Rights Issue and the Letter of Offer respectively, for issue of 28,01,673 fully paid-up Equity Shares at an issue price of Rs.890 per Equity Share (face value of Rs.10 per share and a premium of Rs.880 per share) ("fully paid-up equity shares"). Accordingly, the Rights Issue Committee on July 29th, 2025 inter-alia, considered and approved the allotment of 26,69,951 fully paid-up equity shares to eligible equity shareholders on application ("Allotment"). There has been no deviation in the use of proceeds of the Rights Issue, from the objects stated in the Offer document.

For Astec LifeSciences Limited


BURJIS GODREJ
Managing Director
DIN: 08183082
Place : Mumbai
Date : 29th October, 2025



**Astec LifeSciences Limited**

Corporate Identity Number : L99999MH1994PLC076236



Registered Office : Godrej One, 3rd Floor, Pirojshanagar, Eastern Express Highway, Vikhroli (East), Mumbai- 400079, Maharashtra

Website: www.godrejastec.com, Tel no.: 022-2519 5768, Fax no.: 022-2261 8289, Email id: astecinvestors@godrejastec.com

Additional disclosures as per Clause 52(4) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

(Rs. in Lakh)

Sr. No	Particulars	STANDALONE					
		Quarter ended			Year to date figure for the period ended		Year ended
		30-Sep-25 (Unaudited)	30-Jun-25 (Unaudited)	30-Sep-24 (Unaudited)	30-Sep-25 (Unaudited)	30-Sep-24 (Unaudited)	31-Mar-25 (Audited)
I	Current Ratio (refer note 1)	1.04	0.78	0.81	1.04	0.81	0.93
II	Net Worth (in Rs. Lakh)	41,321.70	20,112.25	29,085.44	41,321.70	29,085.44	23,407.39
III	Outstanding redeemable preference shares (quantity and value)	-	-	-	-	-	-
IV	Net profit/(loss) after tax (in Rs. Lakh)	(2,445.09)	(3,305.64)	(3,857.26)	(5,750.73)	(7,830.95)	(13,480.82)
V	Basic Earnings per share	(11.39)	(16.86)	(19.67)	(27.99)	(39.93)	(68.74)
VI	Diluted Earnings per share	(11.39)	(16.85)	(19.67)	(27.99)	(39.93)	(68.74)
VII	Capital Redemption Reserve (in Rs. Lakh)	0.30	0.30	0.30	0.30	0.30	0.30
VIII	Debt Equity ratio (refer note 1)	0.89	2.96	1.72	0.89	1.72	2.37
IX	Debt Service Coverage Ratio (DSCR) (refer note 1)	(0.05)	(0.21)	(1.37)	(0.10)	(1.56)	(1.15)
X	Interest Service Coverage Ratio (ISCR) (refer note 1)	(0.66)	(0.95)	(1.89)	(0.82)	(2.51)	(1.48)
XI	Long term debt to working capital (refer note 1)	3.37	*	*	3.37	*	*
XII	Bad debts to Account receivable ratio (refer note 1)	-	-	-	-	-	-
XIII	Current liability ratio (refer note 1)	0.67	0.62	0.63	0.67	0.63	0.55
XIV	Total debts to total assets (refer note 1)	0.42	0.68	0.57	0.42	0.57	0.63
XV	Debtors turnover (refer note 1)	2.34	2.77	2.69	2.31	2.20	2.35
XVI	Inventory turnover (refer note 1)	1.80	2.33	2.66	1.96	1.94	2.14
XVII	Operating margin (%)	-9.06%	-12.06%	-20.02%	-10.72%	-39.29%	-17.36%
XVIII	Net profit/(loss) margin (%)	-33.17%	-36.29%	-39.14%	-34.89%	-46.64%	-35.35%

*** Working Capital is negative**

1 Pursuant to SEBI Operational Circular for Issue and Listing of Non-Convertible Securities, Securitised Debt Instruments, Security Receipts, Municipal Debt Securities and Commercial Paper dated 10th August, 2021, the Company has listed Commercial Papers on National Stock Exchange (NSE).

The Company is rated by leading credit agency ICRA and India Ratings & Research. ICRA has assigned the rating "[ICRA] A1+" and "[ICRA] AA-" for its short term facilities (including commercial paper) and long term facilities respectively. India Ratings & Research has assigned "[IND] AA-" for its Non-Convertible Debentures (NCDs).

Formulae for computation of ratios:

Current ratio : Current assets / Current liabilities

Net Worth: Total equity

Debt Equity ratio : Total Debt / Shareholder's Equity

Debt Service Coverage Ratio : (Net Profit after taxes + Non-cash operating expenses like depreciation and other amortizations + Interest + other adjustments like loss on sale of Fixed assets/Investment etc.) / (Interest & Lease Payments + Principal Repayments)

Interest service coverage ratio: (Net Profit after taxes + Non-cash operating expenses like depreciation and other amortizations + Interest + other adjustments like loss on sale of Fixed assets/Investment etc.) / Interest expense

Long term debt to working capital : (Non-current borrowings+Current maturities of long term debt) / (Current Assets - (Current liabilities-Current maturities of long term debt))

Bad debts to Account receivable ratio : Bad debts including provision for doubtful debts / Average Trade receivable.

Current liability ratio : (Current liabilities-Current maturities of Long term Debt) / Total liabilities

Total debts to total assets : Total borrowings / Total assets

Debtors turnover : Net Credit Sales / Average Trade Receivable (annualised)

Inventory turnover : Net Sales/ Average Inventory (annualised).

Operating margin (%): Earnings before Interest, Tax & Depreciation & Amortisation less Other Income/Revenue from Operations

Net Profit/(Loss) margin(%): Profit/Loss after Tax(after exceptional items)/Revenue from Operations

Bunjis N. Godwej



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Website: www.godrejastec.com, Tel no.: 022-2519 5768, Fax no.: 022-2261 8289, Email id: astecinvestors@godrejastec.com

**Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year ended 30th September, 2025**

(Rs. in Lakh)

Sr. No	Particulars	Consolidated					
		Quarter ended			Year to date figure for the period ended		Year ended
		30/Sep/25 (Unaudited)	30/Jun/25 (Unaudited)	30/Sep/24 (Unaudited)	30/Sep/25 (Unaudited)	30/Sep/24 (Unaudited)	31/Mar/25 (Audited)
I	Revenue from Operations	7,372.06	9,108.21	9,854.56	16,480.27	16,791.81	38,130.35
II	Other Income	111.56	50.65	199.92	162.21	292.29	562.87
III	Total Income (I+II)	7,483.62	9,158.86	10,054.48	16,642.48	17,084.10	38,693.22
IV	Expenses						
	Cost of materials consumed	5,811.92	5,940.62	6,638.07	11,752.54	10,009.53	24,885.98
	Changes in inventories of finished goods and work-in-progress	(1,683.66)	447.77	1,384.60	(1,235.89)	6,172.24	4,807.63
	Employee benefits expense	1,562.26	1,518.41	1,493.22	3,080.67	3,116.30	6,110.45
	Finance costs	839.74	1,104.38	933.45	1,944.12	1,637.74	3,669.67
	Depreciation and amortisation expense	1,043.88	1,149.41	1,147.07	2,193.29	2,073.57	4,371.45
	Other expenses.	2,350.22	2,300.02	2,312.16	4,650.24	4,092.75	8,946.96
	Total expenses (IV)	9,924.36	12,460.61	13,908.57	22,384.97	27,102.13	52,792.14
V	Loss before exceptional items and tax (III - IV)	(2,440.74)	(3,301.75)	(3,854.09)	(5,742.49)	(10,018.03)	(14,098.92)
VI	Exceptional Items	-	-	-	-	-	-
VII	Loss before tax (V-VI)	(2,440.74)	(3,301.75)	(3,854.09)	(5,742.49)	(10,018.03)	(14,098.92)
VIII	Tax Expense:						
	(1) Current tax	0.94	1.06	0.96	2.00	1.84	3.91
	(2) Deferred tax expenses/(income)	0.02	(0.12)	(0.16)	(0.10)	(2,193.44)	(631.66)
IX	Loss for the period/year from continuing operations (VII-VIII)	(2,441.70)	(3,302.69)	(3,854.89)	(5,744.39)	(7,826.43)	(13,471.17)
X	Loss from discontinuing operations	-	-	-	-	-	-
XI	Tax expense of discontinuing operations	-	-	-	-	-	-
XII	Loss from discontinuing operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	Loss for the period/year (IX + XII)	(2,441.70)	(3,302.69)	(3,854.89)	(5,744.39)	(7,826.43)	(13,471.17)
XIV	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	5.64	5.64	41.02	11.28	40.52	22.56
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	(0.13)	-	-	(5.68)
	B (i) Items that will be reclassified to profit or loss	0.35	(0.29)	(0.02)	0.06	0.62	0.50
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV	Total Comprehensive Loss for the period/year (XIII + XIV) (Comprising Profit / (loss) and Other Comprehensive Income for the period/year)	(2,435.71)	(3,297.34)	(3,814.02)	(5,733.05)	(7,785.29)	(13,453.79)
XVI	Net Profit/(loss) attributable to:						
	- Owners	(2,442.70)	(3,303.78)	(3,855.90)	(5,746.48)	(7,828.36)	(13,475.24)
	- Non controlling interests	1.00	1.09	1.01	2.09	1.93	4.07
	Total Comprehensive loss attributable to:						
	- Owners	(2,436.71)	(3,298.43)	(3,815.03)	(5,735.14)	(7,787.22)	(13,457.86)
	- Non controlling interests	1.00	1.09	1.01	2.09	1.93	4.07
XVII	Paid-up Equity Share Capital (Face Value of Rs.10/- per share)	2,228.17	1,961.17	1,961.14	2,228.17	1,961.14	1,961.14
XVIII	Other Equity excluding Revaluation Reserve						21,513.38
XIX	Earnings per equity share (Face Value of Rs.10/- per share) (for continuing & discontinuing operations) (non-annualised) :						
	(1) Basic (in Rs.)	(11.35)	(16.85)	(19.66)	(27.97)	(39.92)	(68.71)
	(2) Diluted (in Rs.)	(11.34)	(16.85)	(19.66)	(27.97)	(39.92)	(68.71)

Notes:

- The above Financial Results which are published in accordance with Regulations 33 and Regulations 52 (4) read with regulation 63 of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015 have been reviewed by the Audit Committee and have been approved by the Board of Directors at its Meeting held on Wednesday, 29th October, 2025.
- The Financial Results are in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under section 133 of the Companies Act, 2013 ("Act"), read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 (including any amendment(s) / modification(s) / re-enactment(s) thereto). The Financial Results have been subjected to limited review by the Statutory Auditors of the Company and they have expressed an unmodified review opinion.
- The Group has only one reportable segment i.e. Agrochemicals as per Ind-AS 108 "Operating Segments" specified under Section 133 of the Companies Act, 2013.
- On dated 30th June 2025 and 2nd July 2025, The Rights Issue Committee of the board of directors ("Rights Issue Committee") approved various terms of the Rights Issue and the Letter of Offer respectively, for issue of 28,01,673 fully paid-up Equity Shares at an issue price of Rs.890 per Equity Share (face value of Rs.10 per share and a premium of Rs.880 per share) ("fully paid-up equity shares"). Accordingly, the Rights Issue Committee on July 29th, 2025 inter-alia, considered and approved the allotment of 26,69,951 fully paid-up equity shares to eligible equity shareholders on application ("Allotment"). There has been no deviation in the use of proceeds of the Rights Issue, from the objects stated in the Offer document.

For Astec LifeSciences Limited

Burjis N. Godrej

BURJIS GODREJ
Managing Director
DIN: 08183082
Place : Mumbai
Date : 29th October, 2025



**Astec LifeSciences Limited**

Corporate Identity Number : L99999MH1994PLC076236

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Additional disclosures as per Clause 52(4) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

(Rs. In Lakh)

Sr. No	Particulars	Consolidated					
		Quarter ended			Year to date figure for the period ended		Year ended
		30/Sep/25	30/Jun/25	30/Sep/24	30/Sep/25	30/Sep/24	31/Mar/25
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Current Ratio (refer note 1)	1.04	0.78	0.81	1.04	0.81	0.93
II	Net Worth (in Rs. Lakh)	41,422.36	20,180.95	29,149.70	41,422.36	29,149.70	23,474.52
III	Outstanding redeemable preference shares (quantity and value)	-	-	-	-	-	-
IV	Net profit/(loss) after tax (in Rs. Lakh)	(2,441.70)	(3,302.69)	(3,854.89)	(5,744.39)	(7,826.43)	(13,471.17)
V	Basic Earnings per share	(11.35)	(16.85)	(19.66)	(27.97)	(39.92)	(68.71)
VI	Diluted Earnings per share	(11.34)	(16.85)	(19.66)	(27.97)	(39.92)	(68.71)
VII	Capital Redemption Reserve (in Rs. Lakh)	0.30	0.30	0.30	0.30	0.30	0.30
VIII	Debt Equity ratio (refer note 1)	0.89	2.95	1.72	0.89	1.72	2.36
IX	Debt Service Coverage Ratio (DSCR) (refer note 1)	(0.05)	(0.21)	(1.38)	(0.10)	(1.56)	(1.15)
X	Interest Service Coverage Ratio (ISCR) (refer note 1)	(0.66)	(0.95)	(1.90)	(0.82)	(2.51)	(1.48)
XI	Long term debt to working capital (refer note 1)	3.28	*	*	3.28	*	*
XII	Bad debts to Account receivable ratio (refer note 1)	-	-	-	-	-	-
XIII	Current liability ratio (refer note 1)	0.67	0.62	0.63	0.67	0.63	0.55
XIV	Total debts to total assets (refer note 1)	0.42	0.68	0.57	0.42	0.57	0.63
XV	Debtors turnover (refer note 1)	2.34	2.77	2.69	2.31	2.20	3.14
XVI	Inventory turnover (refer note 1)	1.80	2.33	2.66	1.96	1.94	2.14
XVII	Operating margin (%)	-9.07%	-12.06%	-20.03%	-10.72%	-39.30%	-17.36%
XVIII	Net profit/(loss) margin (%)	-33.12%	-36.26%	-39.12%	-34.86%	-46.61%	-35.33%

*Working Capital is negative

1 Pursuant to SEBI Operational Circular for Issue and Listing of Non-Convertible Securities, Securitised Debt Instruments, Security Receipts, Municipal Debt Securities and Commercial Paper dated 10th August, 2021, the Company has listed Commercial Papers on National Stock Exchange (NSE).

The Company is rated by leading credit agency ICRA and India Ratings & Research. ICRA has assigned the rating "[ICRA] A1+" and "[ICRA] AA-" for its short term facilities (including commercial paper) and long term facilities respectively. India Ratings & Research has assigned "[IND] AA-" for its Non-Convertible Debentures (NCDs).

Formulae for computation of ratios:

Current ratio : Current assets / Current liabilities

Net Worth: Total equity

Debt Equity ratio : Total Debt / Shareholder's Equity

Debt Service Coverage Ratio : (Net Profit after taxes + Non-cash operating expenses like depreciation and other amortizations + Interest + other adjustments like loss on sale of Fixed assets/Investment etc.) / (Interest & Lease Payments + Principal Repayments)

Interest service coverage ratio: (Net Profit after taxes + Non-cash operating expenses like depreciation and other amortizations + Interest + other adjustments like loss on sale of Fixed assets/Investment etc.) / Interest expense

Long term debt to working capital : (Non-current borrowings+Current maturities of long term debt) / (Current Assets - (Current liabilities-Current maturities of long term debt))

Bad debts to Account receivable ratio : Bad debts including provision for doubtful debts / Average Trade receivable.

Current liability ratio : (Current liabilities-Current maturities of Long term Debt) / Total liabilities

Total debts to total assets : Total borrowings / Total assets

Debtors turnover : Net Credit Sales / Average Trade Receivable (annualised)

Inventory turnover : Net Sales/ Average Inventory (annualised).

Operating margin (%): Earnings before Interest, Tax & Depreciation & Amortisation less Other Income/Revenue from Operations

Net Profit/ (Loss) margin(%): Profit/Loss after Tax(after exceptional items)/Revenue from Operations

Bunjis N. Godrej





Astec LifeSciences Limited

Corporate Identity Number : L99999MH1994PLC076236



ASTEC Registered Office : Godrej One, 3rd Floor, Pirojshanagar, Eastern Express Highway, Vikhroli (East), Mumbai-400079, Maharashtra
 Website: www.godrejastec.com, Tel no.: 022-2519 5768, Fax no.: 022-2261 8289, Email id: astecinvestors@godrejastec.com
 Statement of Assets and Liabilities for the Half Yearly ended 30th September, 2025

(Rs. in Lakh)

PARTICULARS	STANDALONE		CONSOLIDATED	
	As at	As at	As at	As at
	30th September, 2025 (Unaudited)	31st March, 2025 (Audited)	30th September, 2025 (Unaudited)	31st March, 2025 (Audited)
ASSETS				
(1) Non-current assets				
(a) Property, Plant and Equipment	44,475.33	46,591.73	44,495.86	46,612.64
(b) Capital work-in-progress	17.97	12.51	17.97	12.51
(c) Right of use assets	3,059.37	3,041.63	3,025.05	3,044.88
(d) Other Intangible assets	205.31	220.10	205.31	220.10
(e) Intangible assets under development	2,281.33	2,124.75	2,281.33	2,124.75
(f) Investments in Subsidiaries	42.18	42.18	-	-
(g) Financial Assets				
(i) Investments	0.53	0.53	0.53	0.53
(ii) Other non-current financial assets	133.70	136.29	133.70	136.29
(i) Other non-current tax assets (net)	863.45	823.57	864.25	824.46
(i) Other non-current assets	1,035.77	1,052.44	1,035.77	1,052.44
Total Non-current assets	52,114.94	54,045.73	52,059.77	54,028.60
(2) Current Assets				
(a) Inventories	17,584.71	15,981.07	17,584.71	15,981.07
(b) Financial Assets				
(i) Trade Receivables	13,655.29	14,744.27	13,655.30	14,744.27
(ii) Cash and cash equivalents	303.42	56.50	304.49	57.54
(iii) Bank balances other than (ii) above	541.12	93.24	664.58	213.00
(iv) Loans	258.86	277.18	258.86	277.18
(v) Others	82.72	64.18	82.72	64.18
(c) Other current assets	3,717.11	2,779.59	3,719.12	2,776.54
Total Current Assets	36,143.23	33,996.03	36,269.78	34,113.78
Total Assets	88,258.17	88,041.76	88,329.55	88,142.38
EQUITY AND LIABILITIES				
Equity				
(a) Equity Share capital	2,228.17	1,961.14	2,228.17	1,961.14
(b) Other Equity	39,093.53	21,446.25	39,164.97	21,513.38
(c) Non controlling interest			29.22	27.13
Total Equity	41,321.70	23,407.39	41,422.36	23,501.65
LIABILITIES				
(1) Non-current liabilities				
(a) Financial Liabilities				
(i) Borrowings	11,900.00	28,000.00	11,900.00	28,000.00
(ii) Lease liability	31.78	-	-	-
(iii) Other financial liabilities	84.00	29.00	84.00	29.00
(b) Provisions	35.19	36.67	35.19	36.67
(c) Deferred tax liabilities (net)	-	-	3.69	3.80
Total Non Current Liabilities	12,050.97	28,065.67	12,022.88	28,069.47
(2) Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	24,802.27	27,454.41	24,802.27	27,454.41
(ii) Lease liability	7.55	1.65	-	-
(iii) Trade payables				
Total outstanding dues of Micro Enterprises and Small Enterprises	504.11	413.63	504.11	413.63
Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	8,977.80	7,745.39	8,981.77	7,747.64
(iv) Other financial liabilities	377.76	684.41	379.54	686.19
(b) Other current liabilities	137.22	171.41	137.83	171.59
(c) Provisions	78.79	97.80	78.79	97.80
Total Current Liabilities	34,885.50	36,568.70	34,884.31	36,571.26
Total liabilities	46,936.47	64,634.37	46,907.19	64,640.73
Total Equity and Liabilities	88,258.17	88,041.76	88,329.55	88,142.38

For Astec LifeSciences Limited

BURJIS GODREJ
 Managing Director
 DIN: 08183082
 Place : Mumbai
 Date : 29th October, 2025





Astec LifeSciences Limited

Corporate Identity Number : L99999MH1994PLC076236

Registered Office : Godrej One, 3rd Floor, Pirojshanagar, Eastern Express Highway, Vikhroli (East), Mumbai- 400079, Maharashtra

Website: www.godrejastec.com, Tel no.: 022-2519 5768, Fax no.: 022-2261 8289, Email id: astecinvestors@godrejastec.com

Statement of Cash Flows for the Half Yearly ended 30th September, 2025



(Rs. in Lakh)

PARTICULARS	STANDALONE		CONSOLIDATED	
	Period Ended		Period Ended	
	30th September, 2025	30th September, 2024	30th September, 2025	30th September, 2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
I Cash flow from operating activities				
Loss before tax	(5,750.73)	(10,024.06)	(5,742.49)	(10,018.03)
Adjustments for				
Depreciation and amortisation expense	2,196.75	2,076.56	2,193.29	2,073.58
Interest income	(20.99)	(35.30)	(25.11)	(38.70)
Finance cost paid	1,945.76	1,638.25	1,944.12	1,637.74
Unrealised foreign exchange (loss)/gain (net)	(170.32)	30.08	(170.32)	30.08
Loss allowance - trade receivables	7.25	-	7.25	-
Loss/(Gain) on sale of property, plant and equipment	4.82	8.35	4.82	8.35
Employee stock options expense	3.57	7.99	3.57	7.99
	3,966.84	3,725.93	3,957.62	3,719.04
Operating Profit Before Working Capital Changes	(1,783.89)	(6,298.13)	(1,784.87)	(6,298.99)
Adjustments for				
Decrease/(Increase) in trade receivables	1,373.05	3,807.29	1,373.05	3,807.29
Decrease/(Increase) in loans	18.32	(273.13)	18.32	(273.13)
(Increase)/Decrease in other financial assets	(20.50)	108.25	(20.50)	108.25
(Increase)/Decrease in other current assets	(937.52)	1,015.81	(942.58)	1,016.24
(Increase)/Decrease in inventories	(1,603.64)	4,601.14	(1,603.64)	4,601.15
(Increase)/Decrease in other financial assets-non-current	90.33	17.00	17.68	17.00
Increase/(Decrease) in trade payables	1,194.14	(848.74)	1,195.87	(847.52)
(Decrease)/Increase in other financial liabilities	209.38	(84.89)	(218.75)	(85.21)
(Decrease)/Increase in other current liabilities	(34.19)	7.86	(33.76)	7.95
(Decrease)/Increase in provisions	(9.21)	(19.07)	(9.21)	(19.07)
Increase/(Decrease) in other non-current financial liabilities	55.00	(90.00)	55.00	(90.00)
Cash generated from operations	(1,448.73)	1,943.39	(1,953.39)	1,943.96
Direct Taxes paid (net of refunds received)	(39.87)	441.69	(41.79)	439.88
Net cash flow used/generated in Operating activities	(1,488.60)	2,385.08	(1,995.18)	2,383.84
II Cash flow from investing activities				
Acquisition of property, plant and equipment and capital work-in-progress	(896.61)	(1,528.66)	(354.39)	(1,528.64)
Proceeds from sale of property, plant and equipment	42.28	41.77	42.25	41.76
Deposits redeemed / (placed)	(447.88)	1.39	(451.58)	(6.25)
Interest received	25.54	42.03	29.67	45.44
Net cash flow used in Investing activities	(1,276.67)	(1,443.47)	(734.05)	(1,447.69)
III Cash flow from financing activities				
Repayment of Long term Borrowings	(9,992.99)	(1,148.59)	(9,992.99)	(1,148.59)
Proceeds/(Repayment) of short term borrowings (net)	(3,975.99)	480.45	(3,975.99)	483.65
Proceeds from issue of shares	23,650.19	0.22	23,650.19	0.22
Payment of lease liabilities	37.67	(1.65)	-	-
Payment of Interest on lease liabilities	(1.64)	(0.51)	-	-
Intercompany deposits taken Long term	-	1,550.00	-	1,550.00
Intercompany deposits repaid Long term	(3,900.00)	-	(3,900.00)	-
Intercompany deposits taken/(repaid) short term	(1,000.00)	-	(1,000.00)	-
Finance cost paid	(1,805.05)	(1,864.14)	(1,805.03)	(1,864.14)
Net cash flow generated from / (used in) Financing activities	3,012.19	(984.22)	2,976.18	(978.86)
Net increase / (decrease) in cash and cash equivalents	246.92	(42.61)	246.95	(42.71)
Cash and cash equivalents as at the beginning of the year	56.50	46.05	57.54	47.15
Cash and cash equivalents as at the end of the period	303.42	3.44	304.49	4.44

For Astec LifeSciences Limited

Burjis N. Godrej

BURJIS GODREJ

Managing Director

DIN: 08183082

Place : Mumbai

Date : 29th October, 2025



Limited Review Report on unaudited standalone financial results of Astec LifeSciences Limited for the quarter ended 30 September 2025 and year to date results for the period from 01 April 2025 to 30 September 2025 pursuant to Regulation 33 and Regulation 52(4) read with Regulation 63 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, as prescribed in Securities and Exchange Board of India operational circular SEBI/HO/DDHS/P/CIR/2021/613 dated 10 August 2021, as amended

To the Board of Directors of Astec LifeSciences Limited

1. We have reviewed the accompanying Statement of unaudited standalone financial results of Astec LifeSciences Limited (hereinafter referred to as “the Company”) for the quarter ended 30 September 2025 and year to date results for the period from 01 April 2025 to 30 September 2025 (“the Statement”).
2. This Statement, which is the responsibility of the Company’s management and approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 “*Interim Financial Reporting*” (“Ind AS 34”), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52(4) read with Regulation 63 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (“Listing Regulations”), as prescribed in Securities and Exchange Board of India operational circular SEBI/HO/DDHS/P/CIR/2021/613 dated 10 August 2021, as amended. Our responsibility is to issue a report 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. A review of interim financial information consists of making inquiries, primarily of persons 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 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.
4. Based on our review conducted as 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 and Regulation 52(4) read with Regulation 63 of the Listing Regulations, as prescribed in Securities and Exchange Board of India operational circular SEBI/HO/DDHS/P/CIR/2021/613 dated 10 August 2021, as amended, including the manner in which it is to be disclosed, or that it



B S R & Co. LLP

Limited Review Report (Continued)
Astec LifeSciences Limited

contains any material misstatement.

For B S R & Co. LLP
Chartered Accountants
Firm's Registration No.:101248W/W-100022



Rahul Choudhary

Partner

Mumbai
29 October 2025

Membership No.: 408408
UDIN:25408408BMKUH11975

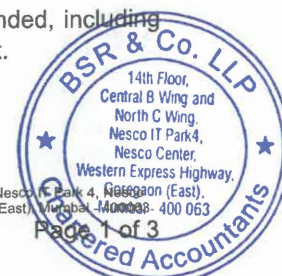
Limited Review Report on unaudited consolidated financial results of Astec LifeSciences Limited for the quarter ended 30 September 2025 and year to date results for the period from 01 April 2025 to 30 September 2025 pursuant to Regulation 33 and Regulation 52(4) read with Regulation 63 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, as prescribed in Securities and Exchange Board of India operational circular SEBI/HO/DDHS/P/CIR/2021/613 dated 10 August 2021, as amended

To the Board of Directors of Astec LifeSciences Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of Astec LifeSciences Limited (hereinafter referred to as "the Parent"), and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended 30 September 2025 and year to date results for the period from 01 April 2025 to 30 September 2025 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 and Regulation 52(4) read with Regulation 63 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"), as prescribed in Securities and Exchange Board of India operational circular SEBI/HO/DDHS/P/CIR/2021/613 dated 10 August 2021, as amended.
2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52(4) read with Regulation 63 of the Listing Regulations, as prescribed in Securities and Exchange Board of India operational circular SEBI/HO/DDHS/P/CIR/2021/613 dated 10 August 2021, as amended. 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. A review of interim financial information consists of making inquiries, primarily of persons 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 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.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the entities mentioned in Annexure I to the Statement.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditor referred to in paragraph 6 below, 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 and Regulation 52(4) read with Regulation 63 of the Listing Regulations, as prescribed in Securities and Exchange Board of India operational circular SEBI/HO/DDHS/P/CIR/2021/613 dated 10 August 2021, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Page 1 of 3

Limited Review Report (Continued)

Astec LifeSciences Limited

6. We did not review the interim financial information of One Subsidiary included in the Statement, whose interim financial information reflects total assets (before consolidation adjustments) of Rs. 155.34 lakhs as at 30 September 2025 and total revenues (before consolidation adjustments) of Rs. 4.81 lakhs and Rs. 9.51 lakhs, total net profit after tax (before consolidation adjustments) and total comprehensive income (before consolidation adjustments) of Rs. 2.91 lakhs and Rs. 6.09 lakhs, for the quarter ended 30 September 2025 and for the period from 01 April 2025 to 30 September 2025 respectively, and cash inflows (net) (before consolidation adjustments) of Rs 0.03 lakhs for the period from 01 April 2025 to 30 September 2025, as considered in the Statement. These interim financial information has been reviewed by other auditor whose report has been furnished to us by the Parent's management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of this matter.

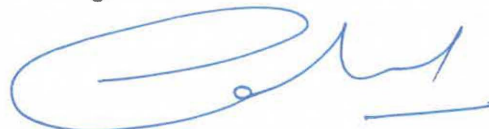
7. The Statement includes the interim financial information of One Subsidiary which has not been reviewed, whose interim financial information reflects total assets (before consolidation adjustments) of Rs. 0.18 lakhs as at 30 September 2025 and total revenues (before consolidation adjustments) of Rs. Nil, total net profit after tax (before consolidation adjustments) and total comprehensive income (before consolidation adjustments) of Rs. Nil, for the quarter ended 30 September 2025 and for the period from 01 April 2025 to 30 September 2025 respectively, and cash flows (net) (before consolidation adjustments) of Rs. Nil for the period from 01 April 2025 to 30 September 2025, as considered in the Statement. According to the information and explanations given to us by the Parent's management, these interim financial information are not material to the Group.

Our conclusion is not modified in respect of this matter.

For **B S R & Co. LLP**

Chartered Accountants

Firm's Registration No.:101248W/W-100022



Rahul Choudhary

Partner

Mumbai

29 October 2025

Membership No.: 408408

UDIN:25408408BMKUJH6799

Limited Review Report (Continued)
Astec LifeSciences Limited

Annexure I

List of entities included in unaudited consolidated financial results.

Sr. No	Name of component	Relationship
1	Astec LifeSciences Limited	Holding Company
2	Behram Chemicals Private Limited	Subsidiary Company
3	Comercializadora Agricola Agroastrachem Cia Ltda	Subsidiary Company

