Date: September 08, 2026

To,
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block-G,
Bandra Kurla Complex, Bandra (E),
Mumbai-400051

Subject: Annual Report and Notice of 21st Annual General Meeting for the Financial Year 2025-26.

Ref: Aristo Bio-Tech and Lifescience Limited | **SYMBOL:** ARISTO | **ISIN:** INE082101010

Dear Sir/ Ma'am,

Pursuant to Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, find attached herewith 21st Annual report for FY 2025-26 of **Aristo Bio-Tech and Lifescience Limited** ("the company") in respect of Annual General Meeting to be held on Wednesday, September 30, 2026, at 04.00 P.M (16:00 Hours) through Video Conference **(VC)** /Other Audio Visual Means **(OAVM).**

The Annual Report is being sent through electronic mode to the members whose names appear in the Register of Members / List of Beneficial owners as received from National Securities Depository Limited and Central Depository Services (India) Limited and whose email id is registered with the Company / Depositories, as on September 04, 2026.

The Notice of AGM and Annual report is also available on the Company's website at https://www.aristobiotech.com/

Further, as per requirement of Regulation 36(1)(b) of SEBI LODR Regulations, 2015, a separate letter containing the web-link, including the exact path where complete details of the Annual Report is available is also being sent to those Shareholder(s), who have not registered their email IDs.

Kindly take the above on your record.

Thanking You,

For, Aristo Bio-Tech and Lifescience Limited

Narendra Singh Inder Singh Barhat
Digitally signed by Narendra Singh Inder Singh Barhat
Date: 2026.09.08 21:02:58 +05'30'

Narendra Singh Barhat
Chairman and Managing director
DIN: 00310306

Encl.: A/a

21ST ANNUAL GENERAL MEETING & STATUTORY FILINGS

ARISTO BIO-TECH & LIFESCIENCE LIMITED

AGROCHEMICALS • CROP PROTECTION • FERTILIZERS

CIN: L01100GJ2005PLC127397 | Listed on NSE Emerge Platform

CORPORATE & FINANCIAL REVIEW

ANNUAL REPORT

FINANCIAL YEAR 2025 – 2026

REGISTERED & CORPORATE OFFICE

E-24, 25, 26, G.I.D.C., Taluka Savli, Manjusar, Vadodara – 391775, Gujarat, India

Phone: +91-2667-264841 / 43 | **Email:** cs@aristobiotech.com | **Website:** www.aristobiotech.com

INSIDE THIS REPORT

IMPORTANT COMMUNICATION TO SHAREHOLDERS

The Ministry of Corporate Affairs has taken a "Green Initiative in the Corporate Governance" by allowing paperless compliances by the companies and has issued circulars stating that a company can serve the notice / documents including Annual Report by sending e-mail to its members. To support this green initiative of the Government in full measure, the Members who have not registered their e-mail addresses, so far, are requested to register their e-mail addresses and in case of Members holding shares in demat, with the depository through concerned Depository Participants.

CORPORATE INFORMATION

ARISTO BIO-TECH AND LIFESCIENCE LIMITED

CIN: L01100GJ2005PLC127397

BOARD OF DIRECTORS:

NAME	DESIGNATION
Mr. Narendra Singh Barhat	Chairman & Managing Director
Mrs. Kusum Narendra Singh Barhat	Executive Director
Mr. Ketankumar Harkantbhai Joshi	Whole-Time Director
Mr. Laxman Singh Rathore	Non- Executive Non-Independent Director
Mr. Raghavender Mateti	Non- Executive Independent Director
Ms. Rashmi Kamlesh Otavani	Non- Executive Independent Director

KEY MANAGERIAL PERSONNEL:

NAME	DESIGNATION
Ms. Ayushi Aditya Deora#	Company Secretary and Compliance Officer
Ms. Diksha Jaipraksh Peswani*	Company Secretary and Compliance Officer
Mr. Ketankumar Harkantbhai Joshi	Chief Financial Officer

 # During the year under review, Ms. Ayushi Aditya Deora resigned from the Post of Company Secretary and Compliance Officer w.e.f May 29, 2025.

**During the year, at the Board Meeting held on May 29, 2025, Ms. Diksha Jaipraksh Peswani was appointed as the Company Secretary and Compliance Officer of the Company.*

REGISTERED OFFICE	CORPORATE OFFICE
E-24, 25, 26, G.I.D.C., Ta. Savli, Manjusar, Vadodara- 391775, Gujarat TEL NO. +91-2667-264841/43 EMAIL: cs@aristobiotech.com ; WEB: https://www.aristobiotech.com/	E-26, G.I.D.C., Ta. Savli, Manjusar, Vadodara- 391775, Gujarat, TEL NO. +91-2667-264841/43 EMAIL: cs@aristobiotech.com ; WEB: https://www.aristobiotech.com/

STATUTORY AUDITOR	SECRETARIAL AUDITOR
M/S. Prakash Chandra Jain & CO. Chartered Accountants (FIRM REGISTRATION NO. 002438C) ADDRESS – 74-76, Gayatri Chambers, Near Railway Station, Alkapuri, Vadodara – 390005, Gujarat.	M/S SCS AND CO. LLP Practicing Company Secretaries (Firm Registration Number: - L2020GJ008700) Address – Office No. B- 1310, Thirteenth Floor, “Shilp Corporate Park” Rajpath Rangoli Road, Thaltej, Ahmedabad-380054

REGISTRAR & SHARE TRANSFER AGENT	BANKERS TO THE COMPANY
MUFG Intime India Private Limited (Previously known as LINK Intime Private Limited) CIN: U67190MH1999PTC118368 Address – C -101, 247 Park, L B S Marg, Vikhroli West, Mumbai 400083; Tel no.022 - 4918 6000; E-mail: mumbai@in.mpms.mufg.com	Bank of Baroda

COMMITTEES OF BOARD:

AUDIT COMMITTEE		
NAME	CATEGORY	DESIGNATION
Mr. Laxman Singh Rathore*	Non-Executive Non-Independent Director	Chairperson
Mr. Raghavender Mateti	Non-Executive Independent Director	Member
Ms. Rashmi Kamlesh Otavani	Non-Executive Independent Director	Member

**During the year, at the Board Meeting held on July 04,2025 Mr. Laxman Singh Rathore was appointed as the Chairperson of the Audit Committee; and Ms. Rashmi Otavani became a member of the committee.*

STAKEHOLDER'S RELATIONSHIP COMMITTEE		
NAME	CATEGORY	DESIGNATION
Mr. Raghavender Mateti	Non-Executive Independent Director	Chairperson
Ms. Rashmi Kamlesh Otavani	Non-Executive Independent Director	Member
Mr. Laxman Singh Rathore	Non-Executive Non-Independent Director	Member

NOMINATION & REMUNERATION COMMITTEE		
NAME	CATEGORY	DESIGNATION
Mr. Raghavender Mateti	Non-Executive Independent Director	Chairperson
Ms. Rashmi Kamlesh Otavani	Non-Executive Independent Director	Member
Mr. Laxman Singh Rathore	Non-Executive Non-Independent Director	Member

DIRECTORS' REPORT

Dear Shareholders,

Your directors are pleased to present the report on the business and operations of your Company ("the Company") for the financial year ended March 31, 2026. This report is accompanied by the audited financial statements, which provide a comprehensive overview of the Company's financial performance and position during the year. We trust that the insights and information contained within these documents will offer a clear understanding of the Company's achievements and strategic direction.

FINANCIAL HIGHLIGHTS:

The Audited Financial Statements of your Company as on March 31, 2026, are prepared in accordance with the relevant applicable Accounting Standards ("AS") and Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") and the provisions of the Companies Act, 2013 ("Act").

(Rs. In Lakhs)

PARTICULARS	F.Y. 2025-26	F.Y. 2024-25
Revenue From Operations	36,371.71	31,809.27
Other Income	45.65	45.36
Total Revenue	36,417.37	31,854.63
Less: Total Expenses Before Depreciation, Finance Cost and Tax	34,766.55	30,881.93
Profit Before Depreciation, Finance Cost and Tax	1,650.82	972.70
Less: Depreciation	292.47	260.24
Less: Finance Cost	388.59	165.77
Profit Before Tax	969.76	546.69
Less: Short Provision of Taxes in Earlier Year	-	-
Less: Current Tax	258.37	144.07
Less: Deferred Tax Liability (Liability)	(6.88)	(3.69)
Profit After Tax	718.26	406.31
Earning Per Share (Basic & Diluted)	10.55	5.97

Business Overview

Financial Performance:

During the year under review, your Company has met and exceeded expectations, delivering a robust performance across all fronts. Revenue from operations witnessed a significant increase, rising from ₹ 31,809.27 lakhs in the financial year 2024–25 to ₹ 36,371.71 lakhs in 2025–26 recording a growth of 14.34 %. This impressive performance was primarily driven by enhanced manufacturing output, improved production efficiency, and the successful adoption of advanced technologies.

The Company's growth momentum was further strengthened by increased production volumes and operational efficiencies achieved at its manufacturing facilities. As a result, Profit After Tax (PAT) for the financial year 2025–26 stood at ₹718.26 lakhs, as compared to ₹406.31 lakhs in the previous year, reflecting a substantial year-on-year growth of 76.79%.

The improved financial performance demonstrates the effectiveness of the Company's strategic initiatives, operational capabilities and business model. The Company remains focused on enhancing operational efficiencies, leveraging technology, strengthening its market position and pursuing sustainable growth opportunities. With a strong foundation and clear strategic direction, your Company is well positioned to capitalize on emerging opportunities and deliver sustained value to its stakeholders in the years ahead.

Dividend:

Considering the performance of the Company, the Board of Directors of the Company recommends a dividend of Rs. 0.60 (Rupees Sixty paisa only) (Six Percent) per Equity Share of Rs. 10 each for FY 2025-26.

The dividend is subject to approval of shareholders at the ensuing Annual General Meeting ("AGM") and shall be subject to deduction of tax at source. The dividend, if approved by the shareholders, would involve a cash outflow of Rs. 40.84 Lakhs.

Unclaimed Dividends:

In terms of the Section 124 and 125 of the Act read with Investor Education and Protection Fund Authority (Accounting, Auditing, Transfer and Refund) Rules, 2016 (IEPF Rules), the dividend amount that remains unclaimed for a period of seven years or more is required to be transferred to the IEPF administered by the Central Government, along with the corresponding shares to the demat account of IEPF Authority.

As required in terms of the Secretarial Standard on Dividend (SS-3), details of unpaid dividend account and due dates of transfer to the IEPF is given below:

SR NO	FINANCIAL YEAR	DATE OF DECLARATION OF DIVIDEND	DUE DATE FOR TRANSFER TO IEPF
1	2024-25	September 08, 2025	November 07, 2032
2	2023-24	September 20, 2024	November 19, 2031
3	2022-23	September 26, 2023	November 25, 2030

During the period under review, there is no unpaid/unclaimed dividend which is required to transfer in IEPF (Investor Education and Protection Fund) as per the provisions of the Companies Act, 2013.

Transfer to General Reserve:

Your directors do not propose to transfer any amount to the Reserves for the financial year 2025-26. Instead, the total amount of net profit will be carried forward to the Reserves & Surplus, as reflected in the Balance Sheet of your Company.

Change in Nature of Business:

During the year, your Company has maintained its business operations and objectives without any changes. It continues to operate in the same line of business as outlined in the main object of the Company.

Change in the Registered Office:

During the year under review, there was no change in the registered office of the Company, it continues to be at:
E-24/25/26, G.I.D.C, Manjusar, Taluka Savli, Dist. Vadodara, Gujarat, India - 391775

Share Capital:

Authorized Capital:

During the year under review, there was no change in the Authorized share capital of your Company.

The Authorized Share Capital of your Company is Rs. 8,00,00,000/- (Rupees Eight Crores Only) divided into 80,00,000 (Eighty Lakhs Only) Equity Shares of Rs. 10/- (Rupees Ten Only) each.

Issued, Subscribed & Paid-up Capital:

During the year under review, there were no changes in the Issued, Subscribed, and Paid-up share capital of the Company.

The present Paid-up Capital of your Company is Rs. 6,80,78,000/-, divided into 68,07,800 Equity Shares of Rs. 10/- each.

Alteration of the Articles of Association of the company and Memorandum of Association:

During the year under review, there were no amendments or alterations made to the Memorandum of Association or the Articles of Association of the Company. The existing charter documents of the Company remain unchanged and continue to be in force.

BOARD OF DIRECTORS AND KEY MANAGERIAL PERSONNEL:

Constitution of Board:
As on the date of this report, the Board comprises of the following Directors;

NAME OF DIRECTOR	CATEGORY CUM DESIGNATION	DATE OF ORIGINAL APPOINTMENT	DATE OF APPOINTMENT AT CURRENT TERM & DESIGNATION	*TOTAL DIRECTORSHIPS IN ANOTHER CO.[1]	*NO. OF COMMITTEE[2]		NO. OF EQUITY SHARES HELD AS ON MARCH 31, 2026
					IN WHICH DIRECTOR IS MEMBERS	IN WHICH DIRECTOR IS CHAIRMAN	
Mr. Narendra Singh Barhat	Chairman and Managing Director	March 17, 2005	September 10, 2023	-	-	-	22,83,200
Mrs. Kusum Narendra Singh Barhat	Executive Director	March 17, 2005	March 17, 2005	-	-	-	6,25,000
Mr. Ketankumar Harkantbhai Joshi	Whole Time Director & CFO	August 27, 2018	March 20, 2022	-	-	-	7,20,000
Ms. Rashmi Kamlesh Otavani	Non-Executive Independent Director	March 20, 2022	April 06, 2022	2	4	1	-
Mr. Raghavender Mateti [3]	Non-Executive Independent Director	September 10, 2018	September 09, 2023	-	2	1	-
Mr. Laxman Singh Rathore	Non-Executive Director	March 20, 2022	April 06, 2022	-	2	1	-

[1] Excluding Section 8 Company, Struck off Company, Amalgamated Company and LLPs.

[2] Committee Includes Audit Committee, Shareholders' Grievances & Relationship Committee Nomination & Remuneration Committee Across All Public Companies Including Our Company.

*As on March 31, 2026.

[3] Mr. Raghavender Mateti was re-appointed as an Independent Director of the Company at the 18th AGM held on September 26, 2023, for a second and final term of five consecutive years, up to September 09, 2028. The Members have approved his continuation as an Independent Director notwithstanding his attaining the age of 75 years on August 29, 2026, by way of a Special Resolution passed at the said AGM.

The composition of the Board complies with the requirements of the Companies Act, 2013 ("Act"). Further, in pursuance of Regulation 15(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), the Company is exempted from the requirement of having composition of Board as per Regulation 17 of Listing Regulations.

None of the Director of the Company is serving as a Whole-Time Director in any other Listed Company and the number of their directorship is within the limits laid down under section 165 of the Companies Act, 2013.

INFORMATION ON DIRECTORATE:

During the year under review, there were no changes took place in constitution of the Board of Directors of the Company.

A. Retirement by rotation and subsequent re-appointment:

In accordance with the provisions of Section 152 of the Act, read with rules made thereunder and the Articles of Association of your Company, Mrs. Kusum Narendra Singh Barhat (DIN: 00310065), is liable to retire by rotation at the ensuing AGM and being eligible, offers herself for re-appointment.

The Board, on the recommendation of Nomination and Remuneration Committee (NRC) of the Company, recommends the re-appointment of Mrs. Kusum Narendra Singh Barhat as a Director for your approval.

The brief profile and other requisite details of the Directors proposed to be re-appointed, as required under Secretarial Standard-2 ("SS-2") on General Meetings and Regulation 36 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, are provided in the Notice convening the ensuing AGM and form part of this Annual Report.

Key Managerial Personnel:

During the financial year under review, there were changes in the Key Managerial Personnel of the Company, which are mentioned below:

- Cessation:
  During the financial year 2025–26, *Mrs. Ayushi Aditya Deodra* (Membership No. 70433) resigned from the position of Company Secretary and Compliance Officer of the Company with effect from May 29, 2025, due to personal reasons. She has confirmed that there were no other material reasons for her resignation.

- Appointment:
  Following the above resignation, *Ms. Diksha Jaiprakash Peswani* (Membership No: A76634) was appointed as the Company Secretary and Compliance Officer of the Company with effect from May 29, 2025.

As on the date of this report, the following individuals are designated as Key Managerial Personnel pursuant to Section 2(51) and Section 203 of the Companies Act, 2013:
- Mr. Narendra Singh Barhat - Chairman and Managing Director
- Mr. Ketankumar Harkantbhai Joshi – Whole Time Director & Chief Financial Officer (CFO)
- Ms. Diksha Jaiprakash Peswani - Company Secretary and Compliance Officer

Disclosure By Directors:

The Directors on the Board have submitted notice of interest under Section 184(1) of the Companies Act, 2013 i.e. in Form MBP-1, intimation under Section 164(2) of the Companies Act, 2013 i.e. in Form DIR-8 and declaration as to compliance with the Code of Conduct of the Company.

Declaration From Independent Directors:

Your Company has received declarations from all the Independent Directors of your Company confirming that they meet the criteria of independence as prescribed under Section 149(6) of the Act and Regulation 16(1) (b) of the SEBI Listing Regulations and there has been no change in the circumstances which may affect their status as an Independent Director.

The Independent Directors have also given declaration of compliance with Rules 6(1) and 6(2) of the Companies (Appointment and Qualification of Directors) Rules, 2014, with respect to their name appearing in the data bank of Independent Directors maintained by the Indian Institute of Corporate Affairs.

Board Meeting:

The Board of Directors of the Company meets at regular intervals to deliberate on business opportunities, policies, strategies, and other key matters concerning the Company. In addition to scheduled meetings, the Board also convenes additional meetings as and when necessary.

During the year under review, Board of Directors of the Company met 8(Eight) times i.e. on May 29, 2025; June 20, 2025; July 04, 2025; August 14, 2025; August 22, 2025; November 14, 2025; December 30, 2025 and February 26, 2026.

The Company has complied with the provisions of Section 173 of the Companies Act, 2013, and the time gap between any two consecutive Board Meetings did not exceed 120 days, as required under the Act.

The details of attendance of each Director at the Board Meetings and Annual General Meeting are given below:

Name of Director	Designation	Number of Board Meeting held	Number of Board Meetings Eligible to attend	Number of Board Meeting attended	Presence at the previous AGM of F.Y. 2025-26
Mr. Narendra Singh Barhat	Chairman and Managing Director	8	8	8	Yes
Mrs. Kusum Narendra Singh Barhat	Executive Director	8	8	8	Yes
Mr. Ketankumar Harkantbhai Joshi	Whole-Time Director	8	8	8	Yes
Mr. Laxman Singh Rathore	Non-Executive Director	8	8	8	Yes
Mr. Raghavender Mateti	Non-Executive Independent Director	8	8	8	Yes
Ms. Rashmi Kamlesh Otavani	Non-Executive Independent Director	8	8	8	Yes

GENERAL MEETINGS:

During the year under review, the following General Meeting was held, the details of which is given as under:

Sr. No.	Type of General Meeting	Date of General Meeting
1	Annual General Meeting	September 08, 2025

POSTAL BALLOT:

During the year under review, the following Postal Ballots were held, the details of which is given as under:

Sr. No.	Type	Date of Postal Ballot	Date of Scruitnizer's Report
1	Postal Ballot	July 20, 2025	July 22, 2025
2	Postal Ballot	August 03, 2025	August 05, 2025

Independent Directors:

In terms of Section 149 of the Companies Act, 2013 and rules made there under, the Company has 2 (Two) Non-Promoter Non-Executive Independent Directors in line with the act. The Company has received necessary declaration from each Independent Director under Section 149 (7) of the Companies Act, 2013 that they meet the criteria of independence laid down in Section 149 (6) of the Act.

Further, all the Independent Directors of the Company have registered themselves in the Independent Director Data Bank. In the opinion of the Board, all our Independent Directors possess requisite qualifications, experience, and expertise including the Proficiency and hold high standards of integrity for the purpose of Rule 8(5) of the Companies (Accounts) Rules, 2014.

A separate meeting of Independent Directors was held on February 26, 2026 to review the performance of Non-Independent Directors and Board as whole and performance of Chairperson of the Company including assessment of quality, quantity and timeliness of flow of information between Company management and Board.

Performance Evaluation:

Your Board of Directors have carried out an annual evaluation of its own performance, board committees and individual directors pursuant to the provisions of the Companies Act, 2013 and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 in the following manners;

- The performance of the board was evaluated by the board, after seeking inputs from all the directors, on the basis of the criteria such as the board composition and structure, effectiveness of board processes, information and functioning etc.

- The performance of the committees was evaluated by the board after seeking inputs from the committee members on the basis of the criteria such as the composition of committees, effectiveness of committee meetings, etc.

- The board and the nomination and remuneration committee reviewed the performance of the individual directors on the basis of the criteria such as the contribution of the individual director to the board and committee meetings like preparedness on the issues to be discussed, meaningful and constructive contribution and inputs in meetings, etc.

- In addition, the chairman was also evaluated on the key aspects of his role.

Separate meeting of independent directors was held to evaluate the performance of non-independent directors, performance of the board as a whole and performance of the chairman, taking into account the views of executive directors and non-executive directors. Performance evaluation of independent directors was done by the entire board, excluding the independent director being evaluated.

DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to section 134(5) of the Companies Act, 2013, the board of directors, to the best of their knowledge and ability, confirm that:

a) In preparation of annual accounts for the year ended March 31, 2026, the applicable accounting standards have been followed and that no material departures have been made from the same;

b) The Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit or loss of the Company for the year;

c) The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013, for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

d) The Directors had prepared the annual accounts for the year ended March 31, 2026 on going concern basis.

e) The Directors had laid down the internal financial controls to be followed by the Company and that such Internal Financial Controls are adequate and were operating effectively; and

f) The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

COMMITTEES OF BOARD

Your Board of Directors, in line with the requirement of the act, has formed various committees, details of which are given hereunder.

A. Audit Committee:

Your Company has formed audit committee in line with the provisions Section 177 of the Companies Act, 2013. Audit Committee meeting is generally held for the purpose of recommending the quarterly, half yearly and yearly financial result.

Additional meeting is held for the purpose of reviewing the specific item included in terms of reference of the Committee.

During the year under review, Audit Committee met 4 (Four) times viz on May 29, 2025; August 14, 2025 and November 14, 2025 and February 26, 2026.

The composition of the Committee and the details of meetings attended by its members are given below:

NAME	CATEGORY	DESIGNATION	NUMBER OF MEETINGS DURING THE FINANCIAL YEAR 2025-26	
			ELIGIBLE TO ATTEND	ATTENDED
Mr. Laxman Singh Rathore*	Non-Executive Non-Independent Director	Chairperson	4	4
Mr. Raghavender Mateti	Non-Executive Independent Director	Member	4	4
Ms. Rashmi Kamlesh Otavani	Non-Executive Independent Director	Member	4	4

** The Board of Directors, at their meeting held on July 04, 2025, reconstituted the Audit Committee; Mr. Laxman Singh Rathore was appointed as the Chairperson of the Committee in place of Ms. Rashmi, and Ms. Rashmi Kamlesh Otavani will continue to serve as a Member of the Committee.*

The Statutory Auditors of the Company are invited in the meeting of the Committee wherever requires as well as Company Secretary and Chief Financial Officer of the Company are regular invitees at the Meeting.

Recommendations of Audit Committee, wherever/whenever given, have been accepted by the Board of Directors.

Vigil Mechanism:

The Company has established a vigil mechanism and accordingly framed a Whistle Blower Policy. The policy enables the employees to report to the management instances of unethical behavior actual or suspected fraud or violation of Company's Code of Conduct.

Further the mechanism adopted by the Company encourages the Whistle Blower to report genuine concerns or grievances and provide for adequate safe guards against victimization of the Whistle Blower who avails of such mechanism and also provides for direct access to the Chairman of the Audit Committee in exceptional cases.

The functioning of vigil mechanism is reviewed by the Audit Committee from time to time. None of the Whistle blowers has been denied access to the Audit Committee of the Board. The Whistle Blower Policy of the Company is available on the website of the Company https://www.aristobiotech.com/investors/policies.

B. Stakeholder's Grievance & Relationship Committee:

Your Board of Directors have constituted Stakeholder's Grievance & Relationship Committee mainly to focus on the redressal of Shareholders' / Investors' Grievances, if any, like Transfer / Transmission / Demat of Shares; Loss of Share Certificates; Non-receipt of Annual Report; Dividend Warrants; etc. The Stakeholders Relationship Committee shall report to the Board on a quarterly basis regarding the status of redressal of complaints received from the shareholders of the Company.

During the year under review, Stakeholder's Grievance & Relationship Committee met 3 (Three) time i.e. on May 29, 2025; August 14, 2025 and November 14, 2025.

The composition of the Committee and the details of meetings attended by its members are given below:

NAME	CATEGORY	DESIGNATION	NUMBER OF MEETINGS DURING THE FINANCIAL YEAR 2025-26	
			ELIGIBLE TO ATTEND	ATTENDED
Mr. Raghavender Mateti	Non-Executive Independent Director	Chairperson	3	3
Ms. Rashmi Kamlesh Otavani	Non-Executive Independent Director	Member	3	3
Mr. Laxman Singh Rathore	Non-Executive Non Independent Director	Member	3	3

The Company Secretary of the company present in all meetings of Stakeholder's Grievance & Relationship Committee held during the year.

Also, during the year, the Company had not received any complaints from the Shareholders. There was no complaint pending as on March 31, 2026.

C. Nomination and Remuneration Committee:

Your Board of Directors have formed Nomination and Remuneration committee in line with the provisions of Section 178 of the Companies Act, 2013.
Nomination and Remuneration Committee meetings are generally held for identifying the persons who are qualified to become Directors and may be appointed in senior management and recommending their appointments and removal.

During the year under review, Nomination and Remuneration Committee met 4 (Four) times, viz on May 29, 2025; August 14, 2025; August 22, 2025 and February 26, 2026.

The composition of the Committee and the details of meetings attended by its members are given below:

NAME	CATEGORY	DESIGNATION	NUMBER OF MEETINGS DURING THE FINANCIAL YEAR 2025-26	
			ELIGIBLE TO ATTEND	ATTENDED
Mr. Raghavender Mateti	Non-Executive Independent Director	Chairperson	4	4
Ms. Rashmi Kamlesh Otavani	Non-Executive Independent Director	Member	4	4
Mr. Laxman Singh Rathore	Non-Executive Non Independent Director	Member	4	4

Nomination and Remuneration Policy:

Nomination and Remuneration Policy in the Company is designed to create a high-performance culture. It enables the Company to attract motivated and retained manpower in competitive market, and to harmonize the aspirations of human resources consistent with the goals of the Company.

The Company pays remuneration by way of salary, benefits, perquisites and allowances to its Executive Directors and Key Managerial Personnel. Annual increments are decided by the Nomination and Remuneration Committee within the salary scale approved by the members and are effective from April 1, of each year.

The Nomination and Remuneration Policy, as adopted by the Board of Directors, is placed on the website of the Company at https://www.aristobiotech.com/investors/policies

Remuneration of Director:

The details of remuneration paid during the financial year 2025-26 to directors of the Company is provided in Form MGT-7 available at website of the Company, i.e. https://www.aristobiotech.com/investors

Public Deposit:

Your company has not accepted any deposits from the public. Hence, the directives issued by the Reserve Bank of India & the Provision of Section 73 to 76 of the Company Act, 2013 or any other relevant provisions of the Act and the Rules there under are not applicable.

Particulars Of Loans, Guarantees, Investments & Security:

Details of Loans, Guarantees, Investments and Security covered under the provisions of Section 186 of the Companies Act, 2013 are given in the notes to the Financial Statement.

Annual Return:

Pursuant to Section 134(3)(a) of the Act, the draft annual return as on March 31, 2026 prepared in accordance with Section 92(3) of the Act is made available on the website of your Company and can be accessed using the https://www.aristobiotech.com/investors.

Subsidiaries Associates and Joint Venture of the Company:

As on March 31, 2026 Your Company does not have any Subsidiary, Associate and Joint Venture Company.

Transactions with Related Parties:

All Related Party Transactions entered into by the Company during the financial year under review were in the Ordinary Course of Business and on an Arm's Length basis, in compliance with the applicable provisions of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, to the extent applicable to SME listed entities.
There were no materially significant Related Party Transactions:

- Exceeding 10% of the annual consolidated turnover of the Company, or
- Involving brand usage or royalty payments exceeding 5% of the annual consolidated turnover, that may have a potential conflict with the interest of the Company at large.

Accordingly, the disclosure of particulars of contracts or arrangements with related parties in Form AOC-2, as required under Section 134(3)(h) of the Companies Act, 2013, is not applicable.

The Company has a mechanism in place to obtain prior omnibus approval of the Audit Committee for transactions which are repetitive and of a foreseen nature. All such related party transactions entered into under omnibus approval are reviewed and placed before the Audit Committee and the Board on a quarterly basis.

The details of the related party transactions for the Financial Year 2025–26 are provided in the notes to the financial statements, which form an integral part of this Annual Report.

The Company's Policy on Related Party Transactions, as approved by the Board of Directors, is available on the Company's website and can be accessed at: https://www.aristobiotech.com/investors/policies.

Material Changes and Commitment:

There were no material changes or commitments that have occurred during the financial Year or between the end of the financial year on March 31, 2026 and the date of this Report that would affect the financial position of the Company.

Particular of Employees:

The ratio of the remuneration of each director to the median of employees' remuneration as per Section 197(12) of the Companies Act, 2013, read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is annexed to this Report as "Annexure-A".

Sexual Harassment of Women at Workplace:

The Company is committed to providing a safe, secure, respectful, and inclusive workplace where all employees are treated with dignity and respect. The Company has adopted a zero-tolerance approach towards sexual harassment and is committed to fostering a work environment free from harassment, discrimination, and intimidation. Appropriate measures are taken to promote awareness among employees and to encourage a culture of mutual respect, professionalism, and equal opportunity.

During the year under review,
a. Number of complaints filed during the financial year - NIL
b. Number of complaints disposed of during the financial year – NIL
c. Number of complaints pending as on end of the financial year – NIL
The Policy is available on the Company's website at: https://www.aristobiotech.com/investors/policies.

Compliance to the provisions relating to the Maternity Benefits Act, 1961

The company is in Compliance with the Maternity Benefit Act, 1961. However, no maternity benefit was claimed during the year.

Details of Difference Between Amount of The Valuation Done at The Time of One Time Settlement and the Valuation Done While Taking Loan from the Banks or Financial Institutions Along with The Reasons Thereof

No such instances occurred during the financial year.

Risk Management:

The Company has in place a robust risk management framework to identify, evaluate, monitor, and mitigate various risks that may impact its business operations, financial performance, reputation, and strategic objectives. The framework is designed to ensure timely identification and effective management of key business risks, including strategic, operational, financial, regulatory, compliance, and cyber security risks.

The Board of Directors oversees the risk management framework and periodically reviews the key risks and the measures adopted for their mitigation. The Company continuously strengthens its risk management processes and internal control systems to respond effectively to the evolving business environment and regulatory requirements, thereby safeguarding the interests of all stakeholders and supporting sustainable long-term growth.

Energy Conservation, Technology Absorption and Foreign Exchange Earnings and Outgo:

The information on conservation of energy, technology absorption and foreign exchange earnings and outgo stipulated under Section 134(3) (m) of the Act read with rule 8 of The Companies (Accounts) Rules, 2014, as amended from time to time is annexed to this Report as "Annexure - B".

Compliance With the Provisions of Secretarial Standard 1 And Secretarial Standard 2:

The Company has devised proper systems to ensure compliance with the provisions of all applicable Secretarial Standards issued by the Institute of Company Secretaries of India and that such systems are adequate and operating effectively. During the year under review, the Company has complied with the applicable Secretarial Standards issued by the Institute of Company Secretaries of India, New Delhi.

Internal Financial Control Systems and Their Adequacy:

The Company has an effective internal control system, which ensures that all the assets of the Company are safeguarded and protected against any loss from unauthorized use or disposition.

The Internal Auditors of the Company carry out review of the internal control systems and procedures. The internal audit reports are reviewed by Audit Committee.
The Company has also put in place adequate internal financial controls with reference to the financial statements commensurate with the size and nature of operations of the Company. During the year, such controls were tested and no material discrepancy or weakness in the Company's internal controls over financial reporting was observed.

Corporate Governance:

The Company firmly believes that sound corporate governance is fundamental to achieving sustainable growth and creating long-term value for its stakeholders. The principles of integrity, transparency, fairness and accountability are integral to the Company's culture, decision-making processes and business operations.

The Company is listed on the SME Emerge Platform of the National Stock Exchange of India Limited (NSE). Accordingly, the provisions relating to Corporate Governance specified under Regulations 17 to 27, certain clauses of Regulation 46(2), and Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, are not applicable to the Company, subject to the applicable regulatory provisions and exemptions.

Consequently, a separate Corporate Governance Report is not required to be annexed to or form part of this Annual Report. Nevertheless, the Company remains committed to maintaining high standards of corporate governance and ethical business conduct and continues to follow appropriate governance practices in the conduct of its affairs.

The Company believes that adherence to sound governance principles strengthens stakeholder confidence, promotes responsible decision-making and contributes to the Company's sustainable and long-term growth.

Corporate Social Responsibility (CSR):

Pursuant to the provisions of Section 135 of the Companies Act, 2013, read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended from time to time, the Company has adopted a Corporate Social Responsibility ("CSR") Policy with the objective of contributing towards the social and economic development of the communities and stakeholders associated with the Company.

During the financial year under review, the Company's CSR obligation did not exceed ₹50 lakh. Accordingly, pursuant to the applicable provisions of the Companies Act, 2013, the Board of Directors did not constitute a separate CSR Committee, and the functions and responsibilities of the CSR Committee, as applicable, were discharged by the Board of Directors.

The brief outline of the CSR Policy and the details of the CSR initiatives undertaken by the Company during the year are set out in "Annexure – C" to this Report in the format prescribed under the Companies (Corporate Social Responsibility Policy) Rules, 2014. The CSR Policy of the Company is focused on creating meaningful and sustainable impact in the identified areas and among the intended beneficiaries and is available on the Company's website.

The Company remains committed to undertaking its CSR responsibilities in a meaningful, responsible and sustainable manner and to contributing positively to society and the communities in which it operates.

Management Discussion and Analysis Report:

In terms of Regulation 34, and Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 a review of the performance of the Company, for the year under review, Management Discussion and Analysis Report, is presented in a separate section forming part of this Annual Report as "Annexure – D"

Statutory Auditor and their Report:

Pursuant to the provisions of Section 139 of the Companies Act, 2013, read with the rules made thereunder, the members at the Annual General Meeting held on September 08, 2025, re-appointed M/s. Prakash Chandra Jain & Co., Chartered Accountants (FRN: 002438C), as the Statutory Auditors of the Company for a second term of four consecutive years, to hold office till the conclusion of the Annual General Meeting to be held in the calendar year 2029.

The Auditors' Report on the financial statements of the Company for the financial year 2025–26 forms part of this Annual Report. The Notes to the Financial Statements, as referred to in the Auditors' Report, are self-explanatory and do not call for any further comments under Section 134 of the Companies Act, 2013.

There has been no qualification, reservation, adverse remark or disclaimer given by the Auditors in their Report.

Internal Auditor:

In accordance with the provisions of Section 138 of the Companies Act, 2013, the Board of Directors had appointed M/s D.C. Parikh & Co., Chartered Accountants (Firm Reg. No. 107537W), Vadodara, as the Internal Auditor of the Company for the financial year 2025–26.

They have conducted periodic internal audits of various operational and financial functions and submitted their reports to the Audit Committee and the Board. Their observations and recommendations have helped strengthen the internal control systems and ensure compliance.

Maintenance of Cost Record:

Pursuant to the provisions of the Companies Act, 2013 and rules thereof, the Board of Directors of your Company, have appointed M/s. YS THAKAR & CO, Cost Accountants (Firm Registration No.: 000318), as the Cost Auditor of the Company to audit the cost records of the Company for the financial year 2025-26.

Pursuant to the provisions of the Companies Act, 2013 and rules thereof, the Board of Directors of your Company, in their meeting held on August 14, 2025, on the recommendation of the Audit Committee, have appointed M/s. YS THAKAR & CO, Cost

Accountants (Firm Registration No.: 000318) as the Cost Auditor of the Company to audit the cost records of the Company for the financial year 2025-26. M/s. YS THAKAR & CO, have confirmed that they are free from disqualification specified under Section 141(3) and proviso to Section 148(3) read with Section 141(4) of the Act and that their appointment meets the requirements of Section 141(3) (g) of the Act. They have further confirmed their independent status and an arm's length relationship with the Company. Further, as per Section 148 of the Companies Act, 2013, the remuneration payable to the Cost Auditor is required to be ratified at the ensuing Annual General Meeting.

Your Company has maintained cost accounts and records in accordance with provisions of Section 148 of the Companies Act, 2013 and rules thereof.

Secretarial Auditor and their Report:

In compliance with the provisions of Section 204 of the Companies Act, 2013, read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company has appointed M/s. SCS & Co. LLP, Practicing Company Secretaries, Ahmedabad, as the Secretarial Auditor to carry out the Secretarial Audit for the financial year 2025–26.

The Secretarial Audit Report is annexed as "Annexure – E" to this Board Report.

There have been few common annotations reported by the above Secretarial Auditors in their Report with respect to:

Sr. No.	Compliance requirement (regulations/ circulars / guidelines including specific clause)	Deviations	Observations/ remarks of the practicing company secretary	Management Response
1.	As per Regulation 30 read with Schedule III, Part B, Section 4 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to disclose details relating to the awarding, bagging/receiving, amendment, or termination of awarded/bagged orders or contracts, which are not in the normal course of business, within twenty-four hours from the occurrence of the event or receipt of such information, where such event or information does not emanate from within the listed entity and are material in nature.	Delay in disclosure of an order received by the Company.	It was observed that the Company delayed the disclosure of the order received via e-mail on March 09, 2026 at 04:35 PM. The disclosure was made to the Stock Exchange on March 10, 2026 at 05:39 PM, resulting in a delay of approximately 1 hour and 4 minutes beyond the prescribed timeline of 24 hours.	The management has taken note of the observation. The delay occurred inadvertently due to an internal coordination and communication lapse. The Company has strengthened its internal monitoring and compliance mechanism to ensure timely identification and disclosure of events requiring disclosure under the applicable SEBI regulations.

Further, the management has taken note of the observations and has strengthened its compliance monitoring mechanism to ensure timely filing of statutory forms and updation of the Company's website. The Company has also taken note of the warning issued by NSE and has taken necessary corrective measures. As on the date of the Report, the requisite information on the Company's website has been duly updated.

Reporting of Fraud:

During the year under review, the Statutory Auditors and Secretarial Auditor of your Company have not reported any instances of fraud committed in your Company by Company's officers or employees, to the Audit Committee, as required under Section 143(12) of the Act.

Significant/Material Orders passed by the Regulators:

There are no other significant/material orders passed by the Regulators, Courts, Tribunals, Statutory and quasi-judicial body impacting the going concern status of the Company and its operations in future.
The details of litigation on tax and other relevant matters are disclosed in the Auditors' Report and Financial Statements which forms part of this Annual Report.

Corporate Insolvency Resolution Process Initiated Under the Insolvency and Bankruptcy Code, 2016 (IBC):

During the period under review no corporate insolvency resolution process is initiated against the company under the Insolvency and Bankruptcy Code, 2016 (IBC).

Website:

Your Company has its fully functional website www.aristobiotech.com which has been designed to exhibit all the relevant details about the Company. The site carries a comprehensive database of information of the Company including the Financial Results of your Company, Shareholding Pattern, details of Board Committees, Corporate Policies/ Codes, business activities and current affairs of your Company.
All the mandatory information and disclosures as per the requirements of the Companies Act, 2013, Companies Rules, 2014 and as per Regulation 46 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 and also the non-mandatory information of Investors' interest / knowledge has been duly presented on the website of the Company.

Code For Prevention of Insider Trading:

Your Company has adopted a Code of Conduct ("Code") to regulate, monitor and report trading in Company's shares by Company's designated persons and their immediate relatives as per the requirements under the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015. The Code, inter alia, lays down the procedures to be followed by designated persons while trading/ dealing in Company's shares and sharing Unpublished Price Sensitive Information ("UPSI"). The Code Covers Company's obligation to maintain a digital database, mechanism for prevention of insider trading and handling of UPSI, and the process to familiarize with the sensitivity of UPSI. Further, it also includes code for practices and procedures for fair disclosure of unpublished price sensitive information which has been made available on the Company's website at https://www.aristobiotech.com/investors

The employees are required to undergo a mandatory training/ certification on this Code to sensitize themselves and strengthen their awareness.

General Disclosure:

Your Directors state that the Company has made disclosures in this report for the items prescribed in section 134 (3) of the Act and Rule 8 of The Companies (Accounts) Rules, 2014 and other applicable provisions of the act and listing regulations, to the extent the transactions took place on those items during the year.

Your directors further state that no disclosure or reporting is required in respect of the following items as there were no transactions on these items during the year under review;
(i) Your Company did not issue any equity shares with differential rights as to dividend, voting or otherwise.
(ii) Your Company did not issue shares (including sweat equity shares) to employees of your Company under any scheme.
(iii) No significant or material orders were passed by the regulators or courts or tribunals which could impact the going concern status and your Company's operation in future.
(iv) No application was made and no proceeding was pending under the Insolvency and Bankruptcy Code, 2016.
(v) No one time settlement of loan was obtained from the banks or financial institutions.
(vi) No revisions were made in the financial statements and Directors' Report of your Company.

Appreciations and Acknowledgement:

Your directors wish to place on record their sincere appreciation for significant contributions made by the employees at all levels through their dedication, hard work and commitment during the year under review.

Your Board places on record its appreciation for the support and co-operation your Company has been receiving from its suppliers, distributors, retailers, business partners and others associated with it as its trading partners. Your Company looks upon them as partners in its progress and has shared with them the rewards of growth. It will be your Company's endeavor to build and nurture strong links with the trade based on mutuality of benefits, respect for and co-operation with each other, consistent with consumer interests.

Your directors also take this opportunity to thank all Shareholders, Clients, Vendors, Banks, Government and Regulatory Authorities and Stock Exchanges, for their continued support.

For and on behalf of Board of Directors
Aristo Bio-Tech and Lifescience Limited
CIN: L01100GJ2005PLC127397

Registered office:
E-24/25/26, G.I.D.C., Ta. Savli,
Manjusar, Vadodara-391775,Gujarat

Place: Vadodara
Date: September 07, 2026

Narendra Singh Barhat
Chairman and Managing Director
DIN: 00310306

Ketankumar Harkantbhai Joshi
Whole Time Director & CFO
DIN: 02089127

ANNEXURE-A

PARTICULARS OF EMPLOYEES

(Pursuant to Section 197(12) read with Rules made thereunder)

Disclosures pertaining to remuneration and other details as required under Section 197(12) of the Companies Act, 2013 read with Rules made there under.

Information pursuant to Section 197 of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

A. The ratio of remuneration of each director to the median remuneration of employees for the financial year and the percentage increase in remuneration of each director, chief financial officer, chief executive officer, company secretary or manager, if any, in the financial year:

SR. NO.	NAME OF DIRECTOR	DESIGNATION	NATURE OF PAYMENT	RATIO OF REMUNERATION TO MEDIAN REMUNERATION OF EMPLOYEES	% INCREASE/DECREASE IN REMUNERATION IN THE FINANCIAL YEAR
1	Mr. Narendra Singh Barhat	Chairman and Managing Director	Remuneration	23.06:1	18.75
2	Mr. Ketankumar Harkantbhai Joshi	Whole-Time Director and CFO	Remuneration	13.55:1	24.07
3	Mrs. Kusum Narendra Singh Barhat	Executive Director	Remuneration	13.55:1	24.07
4	Mr. Laxman Singh Rathore	Non-Executive Director	Sitting Fees	-	-
5	Mr. Raghavender Mateti	Independent Director	Sitting Fees	-	-
6	Ms. Rashmi Kamlesh Otavani	Independent Director	Sitting Fees	-	-
7	*Mrs. Ayushi Aditya Deodra	Company Secretary	Remuneration	-	NA
8	^Ms. Diksha Jaipraksh Peswani	Company Secretary	Remuneration	-	NA

** Mrs. Ayushi Deora was appointed as Company Secretary & Compliance Officer w.e.f March 19, 2024 and has resigned w.e.f. May 29, 2025.*
^Ms. Diksha Jaipraaksh Peswani was appointed as Company secretary & Compliance officer w.e.f. May 29, 2025

B. The percentage increase / decrease in the median remuneration of employees in the financial year:
The median remuneration of the employees in current financial year has increased by 14% over the previous financial year.

C. The number of permanent employees on the rolls of company:
Total 49 Permanent Employees were on roll in the company as on March 31, 2026.

D. Average percentile increases already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration:
The Average salary of employee has decreased by -12.70% of employees in comparison to previous year, whereas the remuneration of the executive directors remains unchanged and it was within the limit as approved by the shareholders of the Company.

E. Affirmation that the remuneration is as per the remuneration policy of the company:
It is hereby affirmed that the remuneration paid during FY 2025-26 is as per the Nomination and Remuneration Policy of the Company.

For and on behalf of Board of Directors
Aristo Bio-Tech and Lifescience Limited
CIN: L01100GJ2005PLC127397

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Manjusar, Vadodara-391775,Gujarat

Place: Vadodara
Date: September 07, 2026

Narendra Singh Barhat
Chairman and Managing Director
DIN: 00310306

Ketankumar Harkantbhai Joshi
Whole Time Director & CFO
DIN: 02089127

ANNEXURE-B

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

[Pursuant to Section 134(3) (m) of the Companies Act, 2013 and rule 8(3) of the Companies (Accounts) Rules, 2014]

A	Conservation of Energy	Comments
	The steps taken or impact on conservation of energy	Company ensures that the operations are conducted in the manner whereby optimum utilization and maximum possible savings of energy is achieved.
	The steps taken by the Company for utilizing alternate sources of energy	The Company has not taken any step for utilizing alternate sources of energy
	The capital investment on energy conservation equipment	During the year under review, Company has not incurred any capital investment on energy conservation equipment

B	Technology Absorption	Comments
	The effort made towards technology absorption	None
	The benefit derived like product improvement, cost reduction, product development or import substitution:	
	in case of imported technology (imported during the last three years reckoned from the beginning of the financial year) a) The details of technology imported: b) The year of import: c) Whether the technology has been fully absorbed d) If not fully absorbed, areas where absorption has not taken place, and the reasons thereof; and e) The expenditure incurred on Research and Development	

(Amount in Lakhs)

C	Foreign Exchange Earnings and Outgo	
	The Foreign Exchange earned in terms of actual inflows during the year	489.76
	The Foreign Exchange outgo during the year in terms of actual outflows	3625.26

For and on behalf of Board of Directors
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Ketankumar Harkantbhai Joshi
Whole Time Director & CFO
DIN: 02089127

ANNEXURE-C
ANNUAL REPORT ON CORPORATE SOCIAL RESPONSIBILITY

[Pursuant to clause (o) of Sub-Section 3 of Section 134 of the Act, Section 135 read with Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended]

1. A Brief outline of the Company’s CSR Policy, including overview of projects or programmes proposed to be undertaken and a reference to the web-link to the CSR Policy and Projects or programmes:

   Longevity and success for a company comes from living in harmony with the context, which is the community and society. CSR is essentially a way of conducting business responsibly and the company shall endeavour to conduct its business operations and activities in a socially responsible and sustainable manner at all times. The main objective of CSR Policy of the Company encompasses the ideas of corporate governance, sustainable wealth creation, corporate philanthropy and advocacy for the goals of the community. The projects undertaken will be within the broad framework of Schedule VII of the Companies Act, 2013. Our CSR initiatives focus on CSR projects as provided under Schedule VII.

   The Company has framed its CSR Policy in compliance with the provisions of the Companies Act, 2013 and the same is placed on the Company’s website and may be accessed https://www.aristobiotech.com/

2. The Composition of CSR Committee as at March 31, 2026:

   According to Section 135(9) of the Companies Act, 2013, if a company's expenditure under sub-section (5) is less than fifty lakh rupees or it does not have any funds in its Unspent Corporate Social Responsibility Account as per sub-section (6) of section 135, then the obligation to form a Corporate Social Responsibility Committee under sub-section (1) does not apply.

   In such cases, the functions of such Committee provided under this section shall be discharged by the Board of Directors of such company. Therefore, company doesn’t require to constitute Corporate Social Responsibility Committee.

3. The web-link where ~~Composition of CSR Committee~~, CSR Policy and ~~CSR projects~~ approved by the Board are disclosed on the website of the company.

   Details of the CSR policy are available on the link given below: https://www.aristobiotech.com/

4. Details of executive summary along with web-link(s) of Impact Assessment of CSR Projects carried out in pursuance of sub-rule (3) of rule 8, if applicable:

   Not Applicable for the financial year under review

5. CSR obligation for the Financial year:

(Amount in Lakhs)

a)	Average net profit of the Company for last three financial years as per section 135(5)	471.50
b)	Two percent of average net profit of the company as per section 135(5)	9.43
c)	Surplus arising out of CSR projects/ programmes/ activities of the previous financial years	NIL
d)	Amount required to be set off for the financial year	NIL
e)	Total CSR obligation for the financial year (b+c-d)	9.43

6.

(Amount in Lakhs)

a)	Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project)	9.43
b)	Amount spent in Administrative Overheads	NIL
c)	Amount spent on Impact Assessment, if applicable	NA
d)	Total amount spent for the Financial Year [(a)+(b)+(c)]	9.43

7. CSR amount spent or unspent for the financial year:

(Amount in Lakhs)

Total Amount Spent for the Financial Year (In Rs.)	Amount Unspent				
	Total Amount transferred to Unspent CSR Account as per Section 135(6)		Amount transferred to any fund specified under Schedule VII as per second proviso to Section 135 (5)		
	Amount	Date of Transfer	Name of Fund	Amount	Date of Transfer
9.42	-	-	-	-	-

8. Excess amount for set-off, if any:

(Amount in Lakhs)

Sr. No.	Particular	Amount
i.	Two percent of average net profit of the company as per sub-section (5) of section 135	9.43
ii.	Total amount spent for the Financial Year	9.43
iii.	Excess amount spent for the Financial Year [(ii)-(i)] Years, if any	--
iv.	Surplus arising out of the CSR projects or programmes or activities of the previous Financial	--
v.	Amount available for set off in succeeding Financial Years [(iii)-(iv)]	--

9. Details of Unspent Corporate Social Responsibility amount for the preceding three Financial Years:

(1)	(2)	(3)	(4)	(5)	(6)		(7)	(8)
Sr. No.	Preceding Financial Year(s)	Amount transferred to Unspent CSR Account under sub-section (6) of section 135 (in Rs.)	Balance Amount in Unspent CSR Account under sub-section (6) of section 135 (in Rs.)	Amount Spent in the Financial Year (in Rs)	Amount transferred to a Fund as specified under Schedule VII as per second proviso to sub- section (5) of section 135, if any		Amount remaining to be spent in succeeding Financial Years (in Rs)	Deficiency, if any
					Amount (in Rs)	Date of Transfer		
NIL								

10. Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year:

If yes, enter the number of Capital assets created/ acquired: Not Applicable

Furnish the details relating to such asset(s) so created or acquired through Corporate Social Responsibility amount spent in the Financial Year: Not Applicable

Sr. No.	Short particulars of the property or asset(s) [including complete address and location of the property]	Pincode of the property or asset(s)	Date of creation	Amount of CSR amount spent	Details of entity/Authority/Beneficiary of the registered owner		
					CSR Registration Number,if applicable	Name	Registered address
NIL							

11. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per subsection (5) of section 135:
Not Applicable

For and on behalf of Board of Directors
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CIN: L01100GJ2005PLC127397

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Place: Vadodara
Date: September 07, 2026

Narendra Singh Barhat
Chairman and Managing Director
DIN: 00310306

Ketankumar Harkantbhai Joshi
Whole Time Director & CFO
DIN: 02089127

ANNEXURE - D
MANAGEMENT DISCUSSION AND ANALYSIS REPORT

The discussion hereunder covers Company's performance and its business outlook for the future. This outlook is based on assessment of the current business environment and Government policies. The change in future economic and other developments are likely to cause variation in this outlook.

The Management's views on the Company's Performance and outlook are discussed below:

GLOBAL ECONOMY:

The global economic environment remained challenging during the year, marked by moderate growth, geopolitical uncertainties, evolving trade policies and changing monetary conditions. Inflationary pressures continued to ease across several economies; however, supply chain realignments, commodity price volatility and cautious investment trends impacted business sentiment. The introduction of a 10% baseline tariff by the United States on imports, along with higher country-specific tariffs including measures affecting imports from China, contributed to changes in global trade flows and sourcing strategies. The chemical industry continued to face pressure from fluctuating energy and raw material costs, uneven demand recovery and trade-related uncertainties. However, long-term growth prospects remain supported by demand from key end-user industries, including pharmaceuticals, agriculture, infrastructure and consumer goods.
According to the World Trade Organization (WTO), global merchandise trade recorded stronger-than-expected growth of approximately 4.6% in 2025, supported by robust demand for technology-related goods, including AI-related products, despite increased trade policy uncertainty and higher tariff measures. However, the outlook for global trade remains subject to risks arising from geopolitical tensions, energy price volatility and disruptions in key transportation routes. The WTO has indicated that global merchandise trade growth could moderate to around 1.4% in 2026 under a scenario of sustained energy market disruptions, before improving thereafter. These developments continue to influence the chemical industry through their impact on raw material prices, energy costs, logistics and international supply chain dynamics.

INDIAN ECONOMY:

The Indian economy continued to demonstrate resilience amid global uncertainties, supported by strong domestic demand, government-led infrastructure development and sustained growth in key sectors. According to the International Monetary Fund (IMF), India remains among the fastest-growing major economies, with GDP growth projected at around 6.5% in FY 2025-26, driven by robust consumption, investment activity and improving business confidence.

India's manufacturing sector continues to benefit from policy initiatives such as Make in India, infrastructure expansion and supply chain diversification trends. The chemical industry is expected to play an important role in this growth trajectory, supported by increasing demand from sectors including agriculture, pharmaceuticals, automotive, construction and consumer goods. However, challenges such as fluctuations in crude oil prices, raw material costs, global trade uncertainties and currency movements remain key factors influencing the operating environment.

INDUSTRY STRUCTURE AND DEVELOPMENTS- INDIAN AGROCHEMICAL SECTOR:

The Indian agrochemical industry continues to witness steady growth, supported by increasing demand for crop protection solutions, rising agricultural productivity requirements and adoption of modern farming practices. The Indian agrochemicals market was valued at approximately USD 33.16 billion in 2023 and is projected to grow at a CAGR of 6.5% during 2024–2030. Growth in the sector is being driven by advancements in agricultural technology, including precision farming, improved crop management practices and increased adoption of innovative crop protection products.
However, the industry continues to face challenges such as raw material price fluctuations, regulatory changes, weather-related uncertainties and competitive pressures. Going forward, the sector is expected to benefit from rising food demand, technological advancements, export opportunities and the transition towards more sustainable agricultural solutions.
The Indian agrochemical sector has grown rapidly to become a top exporter globally, driven by backward integration, off-patent molecule production, and strong government support aimed at self-reliance. This expansion aligns with FICCI's projections, with major industry players heavily investing in R&D and biopesticides to meet domestic demand and supply international markets.

Government initiatives supporting agricultural productivity, farmer awareness and sustainable farming practices continue to drive the growth of the agrochemical sector. The industry is increasingly focusing on innovation through advanced formulations, bio-based solutions and sustainable crop protection technologies, while India's cost-competitive manufacturing capabilities and growing role in global supply chain diversification present significant growth opportunities.
As reported by the Indian Council of Agricultural Research (ICAR) scientists, biotic stresses like insects, diseases, and weeds destroy approximately 30% - 35% of India's total annual crop yield. Agrochemicals are essential to combat these losses, protecting

crops to secure food and farmer incomes.

INDUSTRY DRIVERS:

The key factors of driving the agrochemical industry are:

- Rising Food Demand and Need for Higher Agricultural Productivity: The increasing global and domestic demand for food, driven by population growth, urbanization and changing consumption patterns, is creating the need for higher agricultural productivity. With limited availability of arable land, farmers are increasingly adopting crop protection solutions to improve yields, minimize crop losses and enhance farm profitability. Agrochemicals play a critical role in protecting crops from pests, diseases and weeds, thereby supporting food security and sustainable agricultural output.

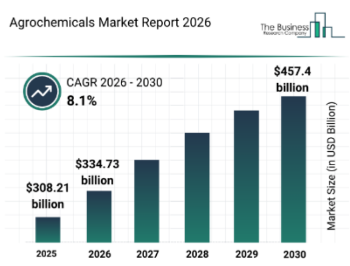
- Growing Adoption of Modern Agricultural Practices and Technology: The Indian agriculture sector is witnessing gradual adoption of technology-driven farming practices, including precision agriculture, improved seed varieties, mechanization and data-based crop management solutions. Technologies such as satellite-based monitoring, drones and soil health analysis are enabling more efficient application of crop protection products, fertilizers and water resources. This shift towards scientific farming practices is expected to support the long-term demand for advanced agrochemical solutions.

- Government Initiatives Supporting Agricultural Development: Government initiatives aimed at improving farmer productivity, increasing rural income and promoting sustainable agriculture continue to support the growth of the agrochemical sector. Schemes focused on soil health improvement, crop insurance, irrigation development and digital agriculture are encouraging farmers to adopt better crop management practices. Initiatives such as the **Pradhan Mantri Krishi Sinchayee Yojana (PMKSY)**, **Soil Health Card Scheme** and promotion of integrated pest management practices are contributing to improved awareness and responsible use of agricultural inputs.

- Increasing Farmer Awareness and Demand for Crop Protection Solutions: Improved access to agricultural information, farmer training programmes and extension services has increased awareness regarding the benefits of scientific crop protection practices. Farmers are increasingly focusing on improving crop quality, reducing losses and achieving better economic returns, resulting in higher adoption of herbicides, insecticides, fungicides and other crop protection products.

- Export Opportunities and India's Growing Role in Global Supply Chains: India has emerged as an important manufacturing and export hub for agrochemicals due to its cost competitiveness, strong chemical manufacturing ecosystem and availability of skilled technical resources. Global supply chain diversification initiatives and the need for alternative sourcing destinations have created opportunities for Indian manufacturers to expand their presence in international markets. India's established capabilities in manufacturing generic agrochemical molecules further strengthen its position in the global agrochemical value chain.

- Innovation and Shift Towards Sustainable Agrochemical Solutions: The agrochemical industry is increasingly focusing on research and development of new-generation molecules, bio-based products and environmentally sustainable formulations. Growing regulatory focus on safety, residue management and environmental protection is encouraging companies to invest in innovative solutions that offer improved efficacy with lower environmental impact. Integrated Pest Management (IPM) and biological crop protection solutions are gaining importance as part of sustainable agricultural practices.



- Changing Climatic Conditions and Emerging Pest Challenges: Climate change, changing weather patterns and the emergence of new pest and disease challenges are influencing agricultural productivity and increasing the need for effective crop protection solutions. Unpredictable climatic conditions can impact crop cycles and increase vulnerability to pest infestations, driving demand for advanced agrochemical products that help farmers protect yields and manage agricultural risks.

COMPANY OVERVIEW AND OUTLOOK:

Our Company was originally incorporated on March 17, 2005 as "Aristo Bio-Tech and Lifescience Private Limited" under the provisions of the Companies Act, 1956 with the Registrar of Companies, Maharashtra, Mumbai. Subsequently our Company was converted into Public Limited Company and name of company was changed from "Aristo Bio-Tech and Lifescience Private Limited" to "Aristo Bio-Tech and Lifescience Limited" vide fresh certificate of incorporation dated May 20, 2020 issued by the Registrar of Companies, Mumbai. Further our Company has changed the registered office from State of Maharashtra to Gujarat vide Certificate of Registration of Regional Director order for Change of State dated November 18, 2021 issued by Registrar of

Companies, Ahmedabad.

Our Company is an agrochemical company engaged in the manufacturing, formulation, supply, packaging and job-work of various agrochemical products, including insecticides, herbicides, fungicides, plant growth regulators and other crop protection products for India as well as for Export. Agrochemical industries are very vast field and deals with production and distribution of pesticides and fertilizers to increase the crop yields. Agrochemicals (Crop protection products/pesticides) are designed to protect crops from insects, diseases and weeds. Currently our company has 257 products registered with CIB&RC for manufacturing and sales.

Our Company supplies its products across 21 states i.e. Assam, Andhra Pradesh, Bihar, Chhattisgarh, Gujarat, Haryana, Himachal Pradesh, Jammu & Kashmir, Jharkhand, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Odisha, Punjab, Rajasthan, Tamil Nadu, Telangana, Uttarakhand, Uttar Pradesh, West Bengal and 19 Countries i.e. Armenia, Australia, Bangladesh, Belgium, Cambodia, China, Germany, Hong Kong, Italy, Kenya, Moldova, New Zealand, Poland, Singapore, South Africa, UAE, UK, Ukraine and Vietnam.

Our Company is manufacturing agrochemicals such as Insecticides, Herbicides, Fungicides and Plant Growth Regulators which are directly sold to our customers and is also engaged in job work as per customer requirements.

Our company has adequate production and quality control system. All formulations are strictly tested with the latest available guidelines and testing methods by our in-house Quality Control Lab personnel. High Performance Liquid Chromatography (HPLC), Ultraviolet Spectrograph (UV) and Gas Chromatography (GC) are used to ensure top quality Raw materials and formulation testing and release. Strict testing for all Packing materials like Tin, HDPE bottles, Coextruded bottles, Fluorinated HDPE bottles, Pet bottles, Labels, Mono cartons, Corrugated boxes, Laminated pouches is also done as per the Food and Agriculture Organization of the United Nations (FAO) and Bureau of Indian Standards (BIS) guidelines and testing methods. All Finished goods are re-tested and counter samples are stored separately in sample storage rooms.

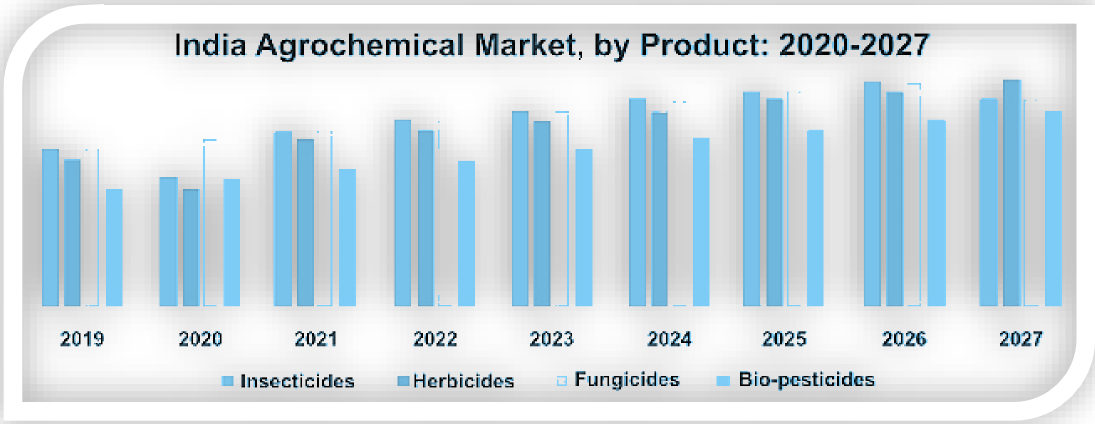
OPPORTUNITIES AND THREATS:

Opportunities:

- The increasing need to enhance agricultural productivity and ensure food security continues to drive demand for crop protection products, creating long-term growth opportunities for agrochemical manufacturers in both domestic and international markets.
- Growing adoption of precision agriculture, digital farming technologies, drone-based pesticide application and data-driven crop management is expected to increase demand for advanced, efficient and specialized agrochemical formulations.
- The increasing emphasis on sustainable agriculture and environmentally responsible farming practices is driving demand for bio-based products, integrated pest management solutions and next-generation crop protection technologies, providing opportunities for product innovation and portfolio diversification.
- Government initiatives aimed at improving agricultural productivity, promoting balanced use of crop protection products, strengthening rural infrastructure and encouraging adoption of modern farming practices are expected to support the long-term growth of the agrochemical industry.

Threats:

- The agrochemical industry remains exposed to fluctuations in the prices and availability of key raw materials, many of which are import-dependent. Changes in global supply chains, freight costs and geopolitical developments may impact procurement costs and operational efficiency.
- Increasingly stringent environmental regulations, product registration requirements and evolving regulatory frameworks across domestic and international markets may result in higher compliance costs, longer approval timelines and restrictions on certain active ingredients.
- The industry faces intense competition from domestic and global manufacturers, resulting in pricing pressures, margin compression and the need for continuous investment in product innovation, quality enhancement and customer engagement.
- The agrochemical sector is inherently dependent on climatic conditions, including the timely and adequate distribution of monsoon rainfall. Unfavourable weather patterns, pest incidence variability and changing cropping patterns can adversely affect demand for crop protection products.
- Volatility in foreign exchange rates, changing international trade policies and global economic uncertainties may impact export competitiveness, import costs and overall market demand, particularly for companies with significant exposure to international markets.



Risk and Concerns:

The Company has in place a robust risk management framework to identify, evaluate, monitor, and mitigate various risks that may impact its business operations, financial performance, reputation, and strategic objectives. The framework is designed to ensure timely identification and effective management of key business risks, including strategic, operational, financial, regulatory, compliance, and cyber security risks. The Board of Directors oversees the risk management framework and periodically reviews the key risks and the measures adopted for their mitigation. The Company continuously strengthens its risk management processes and internal control systems to respond effectively to the evolving business environment and regulatory requirements, thereby safeguarding the interests of all stakeholders and supporting sustainable long-term growth.

Segment–Wise or Product-Wise Performance:

The Company's operations predominantly comprise a single reportable business segment, being agrochemical products. Accordingly, separate segment-wise information is not required to be disclosed under Ind AS 108 – Operating Segments. The Company manufactures and markets various agrochemical products, including fungicides, herbicides, weedicides, insecticides and other crop protection products.

Discussion on Financial Performance with respect to Operational Performance:

(Amount in Lakhs)

PARTICULARS	F.Y. 2025-26	F.Y. 2024-25
Revenue From Operations	36,371.71	31,809.27
Other Income	45.65	45.36
Total Revenue	36,417.37	31,854.63
Less: Total Expenses Before Depreciation, Finance Cost and Tax	34,766.55	30,881.93
Profit Before Depreciation, Finance Cost and Tax	1,650.82	972.70
Less: Depreciation	292.47	260.24
Less: Finance Cost	388.59	165.77
Profit Before Tax	969.76	546.69
Less: Short Provision of Taxes in Earlier Year	-	-
Less: Current Tax	258.37	144.07
Less: Deferred Tax Liability (Liability)	(6.88)	(3.69)
Profit After Tax	718.26	406.31
Earning Per Share (Basic & Diluted)	10.55	5.97

Internal Control Systems and Their Adequacy:

The Company has established a comprehensive and adequate system of internal controls that is commensurate with the size and nature of its operations. These controls are designed to ensure the safeguarding of assets against unauthorized use or disposal, the accuracy and reliability of financial reporting, and compliance with applicable regulatory requirements and company policies. The Internal Audit Reports are regularly reviewed by the Audit Committee of the Board.

Human Resources and Industrial Relations:

The Company believes that human resource is the most important assets of the organization. It is not shown in the corporate balance sheet, but influences appreciably the growth, progress, profits and the shareholders' values. During the year your company continued its efforts aimed at improving the HR policies and processes to enhance its performance. The vision and mission of the company is to create culture and value system and behavioral skills to insure achievement of its short- and long-term objectives. As on March 31, 2026, the Company had total 49 full time employees. The industrial relations have remained harmonious throughout the year.

DETAILS OF SIGNIFICANT CHANGES IN KEY FINANCIAL RATIOS, ALONG WITH DETAILED EXPLANATIONS THEREFOR:

RATIO	AS AT 31ST MARCH, 2026	AS AT 31ST MARCH, 2025	% OF CHANGE IN RATIO	EXPLANATIONS
Inventory Turnover	6.58	7.27	-9%	Decrease in inventory turnover ratio primarily due to an increase in inventory levels during the year.
Interest Coverage Ratio	6.01	5.46	10%	Increase in interest coverage ratio primarily due to improvement in profitability during the year.
Current Ratio	3.99	6.74	-41%	Decrease in current ratio primarily due to an increase in short-term borrowings and other current liabilities during the year.
Debt Equity Ratio	0.80	0.59	37%	Increase in debt-equity ratio primarily due to an increase in borrowings relative to shareholders' equity during the year.
Net Profit Margin/ Operating Profit Margin	0.0197	0.0128	55%	Increase in the ratio primarily due to improvement in profitability during the year.
Return On Net Worth/ Return on Equity Ratio	0.18	0.11	54%	Increase primarily due to improvement in profit after tax during the year.
Debt Service Turnover Ration	0.40	0.42	-4%	Marginal decrease primarily due to changes in debt servicing obligations and cash accruals during the year.
Trade Receivable Turnover Ratio	6.56	5.60	17%	Increase in trade receivable turnover ratio indicates improved efficiency in collection of trade receivables during the year.
Trade Payable Turnover Ratio	8.84	8.71	1%	Marginal increase in trade payable turnover ratio reflects changes in purchases and average trade payables during the year.
Net Capital Turnover Ratio	6.18	5.23	18%	Increase in net capital turnover ratio indicates improved utilization of net working capital in generating revenue.
Return On Capital Employed	0.249	0.146	70%	Increase primarily due to improvement in operating profitability relative to the capital employed during the year.
Return On Investment	0.163	0.109	50%	Increase primarily due to improvement in returns generated during the year.

Cautionary Note:

Statements in the Management Discussion and Analysis report may be ‘forward looking statements’ within the meaning of the applicable laws and regulations. Actual results may differ materially from those expressed or implied. Important factors that could make a difference to the Company’s operations include among other, climatic conditions, economic conditions affecting demand, supply and price conditions in the domestic and overseas markets in which the Company operates, changes in the Government regulations, tax laws and other statutes and incidental.

For and on behalf of Board of Directors
Aristo Bio-Tech and Lifescience Limited
CIN: L01100GJ2005PLC127397

Registered office:
E-24/25/26, G.I.D.C., Ta. Savli,
Manjusar, Vadodara-391775,Gujarat

Place: Vadodara
Date: September 07, 2026

Narendra Singh Barhat
Chairman and Managing Director
DIN: 00310306

Ketankumar Harkantbhai Joshi
Whole Time Director & CFO
DIN: 02089127

ANNEXURE-E

SECRETARIAL AUDIT REPORT

Form No. MR-3
For the financial year ended March 31, 2026
[Pursuant to section 204(1) of the Companies Act, 2013 and
Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,
The Members,
Aristo Bio-Tech and Lifescience Limited
E-24, 25, 26, G.I.D.C. Manjusar, Taluka Savli,
Vadodara -391775, Gujarat, India.

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices embarked by Aristo Bio-Tech and Lifescience Limited (hereinafter called 'the Company'). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/ statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company as well as the information provided by, its officers, agents and authorized representatives during the conduct of secretarial audit, We hereby report that, in our opinion, the Company has, during the audit period covering the financial year ended on March 31, 2026, generally complied with the statutory provisions listed hereunder and possesses Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2026 according to the provisions of:

i. The Companies Act, 2013 ('the Act') and the rules made there under as applicable;

ii. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there under;

iii. The Depositories Act,1996 and the Regulations and Bye-laws framed there under;

iv. Foreign Exchange Management Act, 1999 (FEMA) and the rules and regulations made there under to the extent of Foreign Direct Investment;

v. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'): -

   a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 and circulars/ guidelines/Amendments issued there under;

   b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 and circulars/ guidelines/Amendments issued there under;

   c) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and circulars/ guidelines/Amendments issued there under;

   d) The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018.

vi. Revised Secretarial Standards issued by the Institute of Company Secretaries of India.

Further company being engaged in the business of manufacturing of fertilizers, pesticides and other agro-chemical products, below are specific applicable laws to the Company, which require approvals or compliances under the respective laws;

1. The Explosives Rules, 2008
2. The Petroleum Act, 1934
3. The Pesticides Management Bill, 2020
4. The Insecticides (Price, Stock Display and Submission of Report) Order,1986;
5. The Insecticides Act, 1968 and the Insecticides Rules, 1971; and

We have relied on the representation made by the Company and its officers for system and mechanism framed by the Company for compliances of the aforesaid specific acts/rules/orders.

During the year under the report, the provisions of the Acts, Rules, Regulations, Guidelines, Standards, etc. mentioned above read with circulars, notifications and amended rules, regulations, standards etc. issued by the Ministry of Corporate Affairs, Securities and Exchange Board of India and such regulatory authorities for such acts, rules, regulations, standards etc. as may be applicable, from time to time issued for compliances, have been complied by the Company, Except:

Sr. No.	Compliance requirement (regulations/ circulars / guidelines including specific clause)	Deviations	Observations/ remarks of the practicing company secretary
1.	As per Regulation 30 read with Schedule III, Part B, Section 4 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to disclose details relating to the awarding, bagging/receiving, amendment, or termination of awarded/bagged orders or contracts, which are not in the normal course of business, within twenty-four hours from the occurrence of the event or receipt of such information, where such event or information does not emanate from within the listed entity and are material in nature.	Delay in disclosure of an order received by the Company.	It was observed that the Company delayed the disclosure of the order received via e-mail on March 09, 2026 at 04:35 PM. The disclosure was made to the Stock Exchange on March 10, 2026 at 05:39 PM, resulting in a delay of approximately 1 hour and 4 minutes beyond the prescribed timeline of 24 hours.

Further, certain ROC forms were filed with additional fees during the financial year 2025-26. Certain information on the Company's website was also not updated in a timely manner during the year under review, and a warning was issued by NSE in this regard. However, as on the date of this Report, the Company's website has been duly updated.

During the Period under review, provisions of the following Acts, Rules, Regulations, Guidelines, Standards, etc. were not applicable to the Company:

i. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client; - the Company is not registered as Registrar to an Issue & Share Transfer Agent.

   However, the Company has appointed MUFG Intime India Private Limited (earlier known as Link Intime India Private Limited) as Registrar & Share Transfer Agent as per the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

ii. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021;

iii. Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021;

iv. Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;

v. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; and

vi. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 and circulars/ guidelines/Amendments issued there under; and

vii. Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Overseas Direct Investment and External Commercial Borrowings.

We further report that -

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors, Independent Directors and Woman Director. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all Directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

All decisions of the Board and Committees were carried with requisite majority.

Since none of the members have communicated dissenting views in the matters / agenda proposed from time to time for consideration of the Board and Committees thereof, during the year under the report, hence were not required to be captured and recorded as part of the minutes.

We further report that –

There are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We Further Report that, during the year, the Company has passed following Special Resolutions via Postal Ballot;

1. Approval for giving loans or guarantees or providing security under Section 185 of the Companies Act, 2013, dated August 03, 2025; and
2. Grant of power to the Board of Directors under Section 186 of the Companies Act, 2013, dated July 20, 2025

For, SCS and Co. LLP
Company Secretaries
Firm Registration Number: - L2020GJ008700
Peer Review Number: - 5333/2023

SD/-

Anjali Sangtani
Partner
FCS No.: 14118 C P No.: 23630
UDIN: F014118H001407653

Date: September 07, 2026
Place: Ahmedabad

Note: This Report is to be read with my letter of above date which is annexed as Annexure I and forms an integral part of this report.

ANNEXURE I

To,
The Members,
Aristo Bio-Tech and Lifescience Limited
E-24, 25, 26, G.I.D.C. Manjusar, Taluka Savli,
Vadodara -391775, Gujarat, India.

Our report of even date is to be read along with this letter.

1. Maintenance of secretarial records is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on my audit.

2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of secretarial records. The verification was done based on the records and documents provided to me, on test basis, to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices followed by me provide a reasonable basis for our opinion.

3. We have not verified the correctness and appropriateness of financial records and books of accounts of the Company.

4. Wherever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.

5. The compliance of the provision of corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to verification of procedures on test basis.

6. The Secretarial Audit report is neither an assurance as to the future viability of the Company nor the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For, SCS and Co. LLP
Company Secretaries
Firm Registration Number: - L2020GJ008700
Peer Review Number: - 5333/2023

SD/-
Anjali Sangtani
Partner
FCS No.: 14118 C P No.: 23630
UDIN: F014118H001407653

Date: September 07, 2026
Place: Ahmedabad

INDEPENDENT AUDITOR'S REPORT

To
The Members of
M/s. ARISTO BIO-TECH AND LIFESCIENCE LIMITED
E-24/25/26, G.I.D.C, Manjusar,
Tal Savli, Dist. Vadodara, Gujarat, India - 391775

Report on the Audit of standalone Financial Statements

Opinion

We have audited the accompanying Standalone financial statements of ARISTO BIO-TECH AND LIFESCIENCE LIMITED ("*the Company*") which comprises the Balance Sheet, the Statement of Profit and Loss, and statement of cash flows and notes to the financial statements for the year ended on March 31st, 2026, including a summary of significant accounting policies and other explanatory information (herein after referred as standalone financial statements).

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31st, 2026, and the profit, and its cash flows for the period ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements 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 together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Companies Act, 2013 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 we have obtained is sufficient and appropriate to provide a basis for our audit opinion on standalone financial statements except qualified opinion on the following.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the Standalone Financial Statements for the financial year ended March 31, 2026. These matters were addressed in the context of our audit of the Standalone Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. In addition to the matter described in the Material Uncertainty Related to Going Concern section of our report, we have determined the matters described below to be the key audit matters to be communicated in our report. We have determined the matters described below to be the key audit matters to be communicated in our report. We have fulfilled the responsibilities described in the Auditors' responsibilities for the audit of the Standalone Financial Statements section of our report, including in relation to these matters. Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risks of material misstatement of the Standalone Financial Statements. The results of our audit procedures, including the procedures performed to address the matters below, provide the basis for our audit opinion on the accompanying Standalone Financial Statement.

Information Other than the Consolidated Financial Statements and Auditor's Report Thereon

The Company's Board of Directors are responsible for the preparation of other information. The other information comprises of the information included in the Board's Report including Annexure to Board's Report but does not include the standalone financial statements and the auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information, and in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and 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 financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 financial statements.

As part of an audit in accordance with SA's, 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 statements, 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.
- 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 Group's internal control. Under section 143 (i) of the Act, we are responsible for expressing our opinion on whether Company has adequate internal financial control system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's 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 Company's ability 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 standalone financial statements 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the standalone financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company's to express an opinion on the standalone financial statements. We are responsible for the direction, supervision and performance of the Company's audit. We remain solely responsible for our audit opinion.

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.

Other Matter

The figures in financial Statement for the half year and year ended on 31st March, 2026 and 31st March 2025 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.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, we report that:

   a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.

   b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

   c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

   d) Except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, in our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

   e) On the basis of the written representations received from the directors as on March 31st, 2026 taken on record by the Board of Directors, none of the director is disqualified as on March 31st, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

   f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A".

   g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

      i. The Company does not have any pending litigations which would impact on its standalone financial position in its financial statements.

      ii. The Company did not have any long-term contract including derivative contract for which there were any material foreseeable losses.

      iii. There were no amounts which were required to be transferred to the investment education and Protection fund by the company.

      iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

      (b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

      (c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

      v. As stated to the standalone financial statements

         (a) The company declared final dividend in the previous year, hence compliance as per Section 123 of the Act is applicable to the company. The company is complied with section 123 of the Act.

(b) The company not declared any interim dividend and paid by the Company during the year and hence compliance as per Section 123 of the Act is not applicable to the company.

(c) The Board of Directors of the Company have proposed final dividend of Rs.0.50/- (par value of equity share of Rs.10 each) per equity share for the year which is subject to the approval of the members at the ensuing Annual General Meeting.

vi. Based on our examination, which included test checks, the Company has used accounting softwares for maintaining its books of account for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2026.

2. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "**Annexure B**" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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

CA DINESH C JAIN
Partner
B.Com. FCA, FAFD
M.No.: 041235
UDIN: 26041235OMCQGU6820

Date: 30/05/2026
Place: Vadodara

ANNEXURE A TO THE INDEPENDENT AUDITOR'S REPORT

(Referred in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirement's section our report to the Members of ARISTO BIO-TECH AND LIFESCIENCE LIMITED

Report on the Internal Financial Controls under Clause (i) of sub-section 3 of Section 143 of the Companies Act, 2013 ('the Act')

We have audited the internal financial controls over financial reporting of ARISTO BIO-TECH AND LIFESCIENCE LIMITED ('the Company') as of March 31st, 2026 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the 'Guidance Note') and the Standards on Auditing, issued by ICAI and deemed to be prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained are sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles.

A company's internal financial control over financial reporting includes those policies and procedures that:

1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company;

2) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of the Management and directors of the Company; and

3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31st, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

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

CA DINESH C JAIN
Partner
B.Com. FCA, FAFD
M.No.: 041235
UDIN: 26041235OMCQGU6820

Date: 30/05/2026
Place: Vadodara

ANNEXURE "B" TO AUDITORS REPORT

(Referred in paragraph 2 under 'Report on Other Legal and Regulatory Requirement's section our report to the Members of ARISTO BIO-TECH AND LIFESCIENCE LIMITED of even date)

Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013.

Based on the audit procedures performed for the purpose of reporting a true and fair view on the financial statements of the Company and taking into consideration the information and explanations given to us and the books of account and other records examined by us in the normal course of audit, we report that:

i.
   a. The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
   b. The Company does not have any intangible assets hence requirement of this register not applicable.
   c. The major Property, Plant and Equipment of the company have been physically verified by the management at reasonable intervals during the year and no material discrepancies were noticed on such verification.
   d. According to the information and explanation given to us, the title deeds of the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favor of the lessee) are held in the name of the company.
   e. The Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.
   f. According to the information and explanation given to us, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder during the year.

ii.
   a. The management has conducted physical verification of inventory at reasonable intervals during the year, in our opinion, the coverage and procedure of such verification by the management is appropriate. As informed to us, any discrepancies of 10% or more in the aggregate for each class of inventory were not noticed on such verification.
   b. The company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets;
      Details of quarterly returns or statements filed by the company with such banks or financial institutions are as under:

Stock (Amount in Lakh)				
Quarter	Submitted to Bank	As per Books	Difference	% Variation
Q1	19231.48	18285.85	945.44	5.17%
Q2	15752.91	14766.51	986.41	6.67%
Q3	14905.16	11771.03	3134.12	26.62%
Q4	15741.05	14061.02	1679.86	11.94%

iii. The Company has made investments in, companies, firms, Limited Liability Partnerships, and granted unsecured loans to other parties, during the year, in respect of which:
   a. during the year the company has not been provided loans or provided advances in the nature of loans, or stood guarantee, or provided security to any other entity
   b. The Company has during the year, not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the provisions of clauses 3(iii) of the Order are not applicable.

iv. In our opinion and according to the information and explanations given to us, the Company has not directly or indirectly advanced loan to the persons covered under Section 185 of the Act or given guarantees or securities in connection with the loan taken by such persons and has complied with the provisions of section 186 of the Act, in respect of investments, loans, guarantee or security given, to the extent as applicable

v. In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from the public within the meaning of sections 73 to 76 of the Act and the Rules framed there under. Accordingly, paragraph 3(v) of the Order is not applicable to the Company.

vi. As informed to us, the maintenance of Cost Records has been specified by the Central Government Under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company. The cost auditor has carried out cost audit as per Companies Act and submitted its report up to March, 2025.

vii. Based on the records examined by us and according to the information and explanations given to us, in respect of statutory dues:

(a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Goods and Service tax, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31st, 2026 for a period of more than six months from the date on when they become payable.

(b) Details of statutory dues referred to in sub-clause (a) above which have not been deposited as on March 31, 2026 on account of disputes are given below:

(c)

Name of the Statute	Nature of dues	Rs. in lakhs	Period to which amount relates	Forum where dispute is pending
Central Sales Tax Act, 1956	Sales Tax	18.22	FY 2017-18	Commissioner of Appeals

viii. According to information and explanation given to us and representation given by the management, there were no transactions relating to previously unrecorded income that were surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961

ix.
a. In our opinion, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year;
b. Company is not declared wilful defaulter by any bank or financial institution or other lender;
c. According to the information and explanation given to us, term loans were applied for the purpose for which the loans were obtained;
d. According to the information and explanation given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures;
e. According to the information and explanation given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies;

x.
a. During the year, the Company has not made any preferential allotment or private placement of Shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.

xi.
a. According to the information and explanation given to us, any fraud by the company or any fraud on the company has not been noticed or reported during the year;
b. According to the information and explanation given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;

c. According to the information and explanation given to us, no whistle-blower complaints, received during the year by the company;

xii. Company is not a Nidhi company; accordingly, provisions of the Clause 3(xii) of the Order is not applicable to the company.

xiii. In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.

xiv. In our opinion the Company has an adequate internal audit system commensurate with the size and the nature of its business.

xv. According to the information and explanations given to us, we are of the opinion that the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and the company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, accordingly the provisions of clause 3(xvi) of the Order are not applicable.

xvi. The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.

xvii. There has been no resignation of the statutory auditors during the year and accordingly, the provisions of clause 3(xviii) of the Order is not applicable.

xviii. On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that company is incapable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.

We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

xix. According to the information and explanations given to us and on the basis of our examination of the records, provisions of Section 135 towards corporate social responsibility are applicable on the company. Accordingly, the provision of clause 3(xx) of the Order is applicable.

xx. The reporting under clause (xxi) is not applicable in respect of audit of standalone financial statements of the Company. Accordingly, no comment has been included in respect of said clause under this report.

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

CA DINESH C JAIN
(Partner)
B.Com. FCA, FAFD
M.No.: 041235
UDIN: 26041235OMCQGU6820

Date:30/05/2026
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
BALANCE SHEET AS AT 31/03/2026

Sr. No.	PARTICULARS	Note No	(Rs. in Lakhs) 31-03-2026	(Rs. in Lakhs) 31-03-2025
(I)	EQUITY AND LIABILITIES			
1	SHARE HOLDER'S FUNDS			
	A) SHARE CAPITAL	1	680.78	680.78
	B) RESERVES AND SURPLUS	2	3,729.77	3,052.35
	C) MONEY RECEIVED AGAINST SHARE WARRENTS			
2	SHARE APPLICATION MONEY PENDING ALLOTMENT			
3	NON-CURRENT LIABILITIES			
	A) LONG TERM BORROWINGS	3	763.14	764.00
	B) DEFERRED TAX LIABILITIES (NET)	32	0.80	7.69
	C) OTHER LONG TERM LIABILITIES	4	-	-
	D) LONG TERM PROVISION	5	-	-
4	CURRENT LIABILITIES			
	A) SHORT TERM BORROWINGS	6	2,776.72	1,421.43
	B) TRADE PAYABLE	7	-	-
	Total Outstanding Dues Of Micro enterprises And Small Enterprise		594.92	333.60
	Total Outstanding Dues Of Creditors Other Than Micro enterprises And Small Enterprise		6,490.20	7,507.03
	C) OTHER CURRENT LIABILITIES	8	157.51	103.36
	D) SHORT-TERM PROVISIONS	9	327.75	192.16
	TOTAL		15,521.59	14,062.39
(II)	ASSETS			
1	NON-CURRENT ASSTES			
	A) PROPERTY, PLANT & EQUIPEMENT AND INTENGIBLE ASSETS			
	(I) TANGIBLE ASSETS	10	2,363.72	2,395.22
	(II) INTANGIBLE ASSETS	11	0.06	0.08
	(III) CAPITAL WORK-IN-PROGRESS	12		-
	(IV) INTANGIBLE ASSSETS UNDER DEVELOPMENT			
	B) NON -CURRENT INVESTMENTS	13	18.29	-
	C) DEFERRED TAX ASSETS (NET)	32	-	-
	D) LONG TERM LOANS AND ADVANCES	14	6.72	9.07
	E) OTHER NON-CURRENT ASSETS	15	117.08	81.92
2	CURRENT ASSETS			
	A) CURRENT INVESTMENTS	16	-	-
	B) INVENTORIES	17	6,321.01	4,736.57
	C) TRADE RECEIVABLES	18	5,472.69	5,618.44
	D) CASH AND CASH EQUIVALENTS	19	262.65	111.55
	E) SHORT TERM LOANS AND ADVANCES	20	918.23	1,047.35
	F) OTHER CURRENT ASSETS	21	41.13	62.18
	TOTAL		15,521.59	14,062.39
			-0.000	0.00
(III)	CONTINGENT LIABILITIES	31	18.22	18.22
See accompanying notes to the financial statements		33		
The Schedules referred to above form an intigral part of the Balance Sheet				
As per our attached Report of even date				

FOR PRAKASH CHANDRA JAIN & CO.
CHARTERED ACCOUNTANTS

FOR ARISTO BIO-TECH AND LIFESCIENCE LIMITED

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

KETAN H JOSHI
(CFO & WHOLETIME DIRECTOR)
(DIN: 02089127)

KUSUM BARHAT
(DIRECTOR)
(DIN: 00310065)

DIKSHA PESWANI
(COMPANY SECRETARY)
M.No.ACS-76634

CA DINESH C JAIN
B.Com. FCA, FAFD
MEMBERSHIP NO.: 041235
FRN No.0002438C
DATE:30/05/2026
UDIN: 26041235OMCQGU6820

PLACE : Vadodara
DATE: 30/05/2026

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 PROFIT AND LOSS ACCOUNT FOR THE PERIOD ENDING 31/03/2026

Sr. No.	PARTICULARS	NOTE No	(Rs. in Lakhs) 31-03-2026	(Rs. in Lakhs) 31-03-2025
(I)	REVENUE FROM OPERATIONS	22	36,371.71	31,809.27
(II)	OTHER INCOME	23	45.65	45.36
(III)	TOTAL REVENUE (I+II)		36,417.37	31,854.63
(IV)	EXPENSES :			
	COST OF MATERIAL CONSUMED	24	33,268.16	29,560.04
	STORES & SPARES CONSUMED		-	-
	PURCHASES OF STOCK-IN-TRADE	25	-	-
	CHANGES IN INVENTORIES OF FINISHED GOODS	26	-190.92	-6.62
	WORK IN PROGRESS AND STOCK-IN-TRADE		-	-
	EMPLOYEE BENEFITS EXPENSE	27	497.02	409.87
	FINANCE COST	28	388.59	165.77
	DEPRECIATION AND AMORTIZATION EXPENSE	10 & 11	292.47	260.24
	OTHER EXPENSES	29	1,192.29	918.63
	TOTAL EXPENSES		35,447.61	31,307.94
(V)	PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX(III-IV)		969.76	546.69
(VI)	EXCEPTIONAL ITEMS	30		
	PRIOR PERIOD ITEMS (NET)			
	OTHER EXCEPTIONAL ITEMS			
(VII)	PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (V-VI)		969.76	546.69
(VIII)	EXTRAORDINARY ITEMS			
(IX)	PROFIT BEFORE TAX (VII-VIII)		969.76	546.69
(X)	TAX EXPENSE :			
	1) SHORT/EXCESS PROVISION OF TAXES IN EARLIER YEAR		0.00	-
	2) CURRENT TAX		258.37	144.07
	3) DEFERRED TAX	32	-6.88	-3.69
			251.49	140.39
(XI)	PROFIT/(LOSS)FOR THE PERIOD FROM CONTINUING OPERATIONS (IX-X)		718.26	406.31
(XII)	PROFIT/(LOSS) FROM DISCONTINUING OPERATION			
(XIII)	TAX EXPENSE OF DISCONTINUING OPERATION			
(XIV)	PROFIT/(LOSS) FROM DISCONTINUING OPERATION (AFTER TAX) (XII-XIII)			
(XV)	PROFIT (LOSS) FOR THE PERIOD (XI-XIV)		718.26	406.31
(XVI)	EARNINGS PER EQUITY SHARE :			
	1) BASIC		10.55	5.97
	2) DILUTED		10.55	5.97

See accompanying notes to the financial statements
The Schedules referred to above form an intigral part of the Balance Sheet
As per our attached Report of even date

FOR PRAKASH CHANDRA JAIN & CO. CHARTERED ACCOUNTANTS	FOR ARISTO BIO-TECH AND LIFESCIENCE LIMITED	
	NARENDRA SINGH BARHAT (CHAIRMAN & MANAGING DIRECTOR) (DIN-00310306)	KETAN H JOSHI (CFO & WHOLETIME DIRECTOR) (DIN: 02089127)
CA DINESH C JAIN B.Com. FCA, FAFD	KUSUM BARHAT (DIRECTOR) (DIN: 00310065)	DIKSHA PESWANI (COMPANY SECRETARY) M.No.ACS-76634
MEMBERSHIP NO.: 041235 FRN No.0002438C UDIN: 26041235OMCQGU6820	PLACE : Vadodara DATE: 30/05/2026	

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

Cash Flow Statement as on 31st March 2026

		(Rs. In Lakhs)		(Rs. In Lakhs)
Particular	F.Y. 2025-26		F.Y. 2024-25	
	Amount (In Rs.)	Total Amount (In Rs.)	Amount (In Rs.)	Total Amount (In Rs.)
Cash flow from operating Activity				
Net Profit Before taxation and extraordinary activities		969.76		546.69
Adjustment				
Depreciation	292.47		260.24	
Loss on sale of car	0.00		-	
Interest Income	-15.06		-5.71	
Expenses Reported under other activity head	388.59	666.00	165.77	420.31
Current assets(other than cash)				
(Increase)/Decrease in Inventory	-1584.43		-717.91	
(Increase)/Decrease in Trade Receiavbles	145.76		128.85	
(Increase)/Decrease in other current assets	21.05		-20.27	
(Increase)/Decrease in Short Term Loans and Advances	129.12	-1288.50	-416.37	-1,025.70
Current liabilities				
Increase/(Decrease) in Short term borrowing	1355.30		333.47	
Increase/(Decrease) in Other Current laibalities	54.15		-42.23	
Increase/(Decrease) in Trade payable	-755.51		890.76	
Increase/(Decrease) In Shot Term Provision	135.59	789.53	18.74	1,200.75
Cash Generated from operation		1136.78		1,142.05
less: Cash generated from discontinue business	-			
less: Income tax paid	-258.37		-144.07	
Add/(Less) : DTA	6.88		3.69	
Less: Short Provision in Last Year	0.00	-251.49	-	-140.39
Net Cash flow from operating activites :		885.29		1,001.67
Cash flow from Investing Activities				
Increase Capital Work In Progress	-		-	
Purchase of Fixed Assets	-260.96		-510.65	
Sale of Fixed Assets	0.00		23.14	
Increase in other Non current Assets	-35.16		-35.86	
Increase in Long Term Loans & Advances	2.35		2.98	
Increse in Non Current Investment	-18.29		-	
Purchase of Tangible Assets	-		-	
Interest Income	15.06		5.71	
Net Cash flow from Investing Activities :		-297.00		-514.68
Cash flow from Financing Activities				
Increase in share capital (IPO)	-		-	
Security Premium (IPO)	-		-	
IPO Expense	-		-	
Interest Expense	-251.83		-180.92	
Finance Cost	-26.34		-8.84	
Foreign Exchange (Loss)/gain	-110.42		23.99	
Increase/(Decrease) In Long Term Borrowings	-0.86		-235.64	
Increase/(Decrease) In Deferred Tax Liablity	-6.88		-3.69	
Increase/(Decrease) In Other Long Term Liability	0.00		-	
Dividend paid	-40.85		-34.04	
Net Cash flow from Financing Activities :		-437.19		-439.14
Net Increase in Cash & cash Equivalent		151.10		47.84
Cash & cash equivalent at beginning of period		111.55		63.71
Cash & cash equivalent at end of period		262.65		111.55
See accompanying notes to the financial statements				
The Schedules referred to above form an intigral part of the Balance Sheet				
As per our attached Report of even date				

FOR PRAKASH CHANDRA JAIN & CO.
CHARTERED ACCOUNTANTS

FOR ARISTO BIO-TECH AND LIFESCIENCE LIMITED

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

KETAN H JOSHI
(CFO & WHOLETIME DIRECTOR)
(DIN: 02089127)

KUSUM BARHAT
(DIRECTOR)
(DIN: 00310065)

DIKSHA PESWANI
(COMPANY SECRETARY)
M.No.ACS-76634

CA DINESH C JAIN
B.Com. FCA, FAFD
MEMBERSHIP NO.: 041235
FRN No.0002438C
DATE:30/05/2026

PLACE : Vadodara
DATE: 30/05/2026

ARISTO BIO-TECH AND LIFESCIENCE LIMITED				
E-24/25/26, G.I.D.C, Manjusar, Tal Savli, Dist. Vadodara, Gujarat, India - 391775				
CIN: L01100GJ2005PLC127397				
		(Rs. In Lakhs)		(Rs. In Lakhs)
NOTES ACCOMPANYING THE BALANCESHEET AS AT				
	31-03-2026		31-03-2025	
SHARE CAPITAL				
Disclosure pursuant to Note no. 6(A) (a,b, & c) of Part I				
of Schedule III to the Companies Act, 2013				
Equity share capital				
Authorised:				
8,00,00,000 equity shares of Rs. 10/- each		800.00		800.00
Paid up share Capital				
68,07,800 equity shares of Rs. 10/- each		680.78		680.78
Issued, Subscribed & Fully Paid-up				
4995000 Equity Shares Of RS. 10 Each	499.50		499.50	
Addition during the Year 2022-23 :			181.28	
1812800 Shares as SME IPO of Face Vale Rs. 10/- each at Rs. 72/- Per Share	181.28			
Total		680.78	-	680.78
Disclosure pursuant to Note No. 6(A) (d) of Schedule III				
to the Companies Act,2013				
Reconciliation of the number of equity shares :				
Particulars				
Shares outstanding at the beginning of the period	68,07,800	6,80,78,000	49,95,000	4,99,50,000
Addition:	-	-	18,12,800	1,81,28,000

Shares outstanding at the end of the period		68,07,800	6,80,78,000	68,07,800	6,80,78,000
Terms/Rights attached to Equity Shares					
Disclosure pursuant to Note No. 6(A) (g) of Schedule III					
to the Companies Act,2013					
List of shareholders holding more than 5% of total					
number of shares issued by the Company.					
Sr. No.	Name of Share holder	No. of share held	% of shares held	No. of share held	% of shares held
1	Narendra Singh Barhat	22,83,200	33.49	22,80,000	33.49
2	Ketan Joshi	7,20,000	10.58	7,20,000	10.58
3	Kusum Narendra Singh Barhat	6,25,000	9.18	6,25,000	9.18
4	Himanshu Barhat	5,15,000	7.56	5,15,000	7.56
5	Neeta K Joshi	4,80,000	7.05	4,80,000	7.05
	Total	46,23,200	67.86	48,70,000	71.54
List of share held by promoters at the end of the year:		31-03-2025		31-03-2024	
Sr. No.	Promoters Name	Number of Shares held by promoters	% of share held	Number of Shares held by promoters	% of share held
1	Narendra Singh Barhat	22,83,200	33.49	22,80,000	33.49
2	Ketan Joshi	7,20,000	10.58	7,20,000	10.58
3	Kusum Narendra Singh Barhat	6,25,000	9.18	6,25,000	9.18
	Total	36,28,200.00	53.25	36,25,000	53.25
RESERVES & SURPLUS					
Disclosure pursuant to Note no. 6 (B) (i) of Part I of					
Schedule III to the Companies Act, 2013					
a.	Share Premium Account		991.46		991.46
b.	General Reserve		20.25		20.25

c.	Reserve & Surplus		2,718.06		2,040.64
d.	Balance In Profit & Loss Account		-		
	TOTAL		3,729.77		3,052.35
Disclosure pursuant to Note no. 6(B) of Part I of					
Schedule III to the Companies Act, 2013					
Reserves & Surplus					
a.	Share Premium Account				
	Opening Balance		991.46		991.46

Add:	Addition During The Current Year				-
Less:	IPO Cost ["See Note No. 44"]				-
	Closing Balance		991.46		991.46
b.	General Reserve				
	Opening Balance		20.25		20.25
Add:	Current Year Transfer				
Less:	Written Back In Current Year				
	Closing Balance		1,011.71		20.25
c.	Balance In Profit & Loss Account				
	Opening Balance		2,040.64		1,668.37
Add:	Net Profit/(Loss) For The Current Year		718.26		406.31
Less:	Dividend		40.85		34.04
Add/Les	Adjustment as per Companies Act 2013		-		
	Closing Balance		2,718.06		2,040.64
	TOTAL		2,718.06		2,040.64
Long-Term Borrowings					
Disclosure pursuant to Note no. 6(C) of Part I of					
Schedule III to the Companies Act, 2013					
1	Secured:				
a)	Term Loan from Bank		699.85		739.97
	(Term Loan form Bank of Baroda Secured by Hypothication				
	of Plant & Machinery & Factory Building. Term Loan from				
	SIDBI secured by Hypothication of Plant & Machinery)				
	(See Note No. 37)				
b)	Car Loan from bank		35.08		
	TOTAL		734.94		739.97

2	Unsecured:				
a)	From Related Parties				-
b)	From NBFC				-
c)	From Bank		2.81		-
d)	From Directors		25.39		24.03
			28.20		24.03
	TOTAL		763.14		764.00
Other Long-Term Liabilities					
Disclosure pursuant to Note no. 6 (D) of Part I of					
Schedule III to the Companies Act, 2013					
	Security Deposit From Customer				-
	["See Note No. 48]				
	TOTAL				-
Long-Term Provisions					
Disclosure pursuant to Note no. 6 (E) of Part I of					
Schedule III to the Companies Act, 2013					
	TOTAL				

Short - Term Borrowings					
(i)	Secured Loans repayable on demand from banks		2,472.11		1,066.50
	(Cash Credit from Bank of Baroda Secured by Hypothication				
	of Stock And Book Debts)(see note no-38)				
(ii)	Current Maturities Of Long Term Debts		304.61		354.93
	TOTAL		2,776.72		1,421.43
Trade Payables					
(i)	Sundry Creditors For Materials/ Supplies		6,969.14		7,700.04
(ii)	Sundry Creditors For Capital Goods:		29.26		15.92
(iii)	Sundry Creditors For Expenses:		86.72		124.68
	TOTAL		7,085.12		7,840.63
	Out Of the Above Total Outstanding Dues Of Micro enterprises And Small Enterprise		594.92	MSME	333.60
	Out Of the Above Total Outstanding Dues Of Creditors Other Than Micro enterprises And Small Enterprise		6,490.20		7,507.03
Other Current Liabilities					
Disclosure pursuant to Note no. 6 (G) of Part I of					
Schedule III to the Companies Act, 2013					
(a)	Advance Received From Customer		103.96		59.27

(b)	Other Payables		40.85		34.04
(c)	Statutory Dues		12.70		10.05
	(On account of TDS, PF, ESIC & GST)				
(e)	Salary Payable To Director		-		
					-
	TOTAL		157.51		103.36

Short-Term Provisions					
Disclosure pursuant to Note no. 6 (H) of Part I of					
Schedule III to the Companies Act, 2013					
(a)	Provision for Employees' Benefits:		28.68		27.79
(b)	Others:				
	(i) Provisions Of Outstanding Liabilities For Purchase & Expenses:				
	Audit Fees Payable		8.45		7.96
	Provision for Expense		32.25		4.26
	Provision for CSR expenses		-		8.07
	(ii) Provision For Tax		258.37		144.07
	TOTAL		327.75		192.16
Capital Work-In-Progress					
	Opening Balance				
	Less:- Depreciation				
	Closing Balance				
	TOTAL				
Non-Current Investment					
Disclosure pursuant to Note no. K (i) of Part I of					
Schedule III to the Companies Act, 2013					
	KMP Insurance		18.29		
	TOTAL		18.29		

Long-Term Loans & Advances					
Disclosure pursuant to Note no. L (i), (ii),(iii) of Part I of					
Schedule III to the Companies Act, 2013					
	Capital Advances		0.89		9.07
	Loans and Advances - Other		5.83		-
	TOTAL		6.72		9.07
Other Non-Current Assets					
Disclosure pursuant to Note no. M (i), (ii),(iii) of Part I of					
Schedule III to the Companies Act, 2013					
	Security Deposits		117.08		81.92
	TOTAL		117.08		81.92
Current Investments					
	TOTAL				
Inventories					
Disclosure pursuant to Note no. O (i) , (ii) and (iii) of					
Part I of Schedule III to the Companies Act, 2013					
1	Raw-Materials And Components		6,015.01		4,621.50
2	Finished Goods		306.00		115.07
	(Closing stock value at a cost)				

	TOTAL		6,321.01		4,736.57
Trade Receivables					
Disclosure pursuant to Note no. P (i), (ii), (iii) and (iv) of					
Part I of Schedule III to the Companies Act, 2013					
1	Unsecured (Considered Good)		5,344.73		5,425.00
2	Unsecured (Considered Doubtful)	146.05	-	203.70	
	Less: Provision for doubtful debts @5%	18.09	127.96	10.26	193.45
	["See Note No. 45"]				
	TOTAL		5,472.69		5,618.44
	Outstanding Less Than Six Months		-		4,664.03
	Outstanding More Than Six Months		0.00		954.42

Cash And Cash Equivalents					
Disclosure pursuant to Note No.6 (Q) (i), (ii), (iii), (iv) and					
(v) of Part I of Schedule III to the Companies Act, 2013					
A	Cash And Cash Equivalents:				
(a)	Balance With Bank		0.87		0.87
(b)	Cash On Hand		0.40		0.51
B	Other Bank Balances :				
	Fixed Deposits:		-		
	Fixed Deposits With Bank of Baroda		112.81		61.54
	Fixed Deposits With HDFC Bank		-		
	Fixed Deposits with SIDBI		146.08		46.12
	Deposits for Court Case as Guarantee		2.50		2.50
	["See Note No. 47"]				
	TOTAL		262.65		111.55
Short-Term Loans & Advances					
Disclosure pursuant to Note no. R (i), (ii) and (iii) of					
Part I of Schedule III to the Companies Act, 2013					
I	Unsecured (Considered Good)				
(i)	Advance To Suppliers		377.27		506.32
(ii)	Advance To Employees		1.91		1.20
(iii)	Balance With Revenue Authorities Under Direct Taxes:		169.02		182.80
(v)	Advance To Director for Expenses		2.26		3.67
(vi)	Balance With Revenue Authorities Under Indirect Taxes:				
	Cash/ Credit Ledger Balance		348.62		318.17
	Refund claimed		-		16.02

	["See Note No. 50"]		-		-
	Deposits for Appeal (VAT)		19.16		19.16
	("See Note No. 53")				
	TOTAL		918.23		1,047.35
Other Current Assets					
Disclosure pursuant to Note no. S of Part I of Schedule III					
to the Companies Act, 2013					
	IPO Deposits		1.00		1.00
					-
	Other Current Assets		40.13		61.18
	TOTAL		41.13		62.18
REVENUE FROM OPERATIONS					
Disclosure pursuant to Note No. 2 A (a) of Part II of					
Schedule III to the Companies Act, 2013					
	Revenue Operations:				
	Sale - Export		675.53		489.53
	Sale - Local		35,176.02		30,940.30
	Sales - Service (Job Work Income)		516.20		379.17
	Consultancy Charges with GST		-		-
	Professional Fees for Obtaining License		-		-
	Duty Drawback Received		3.96		0.26
	Excise Duty drawback		-		
	TOTAL		36,371.71		31,809.27
Other Income					
Disclosure pursuant to Note no. 4 of Part II of					
Schedule III to the Companies Act, 2013					
	Interest Income		2.40		1.42
	Interest received on Fixed Deposit With Bank		12.67		4.29

	Other Indirect Income		15.01		-
	Adminstrative Income Red.		-		-
	Cash Discount red		2.37		20.56
	Rate Difference Received		10.93		11.72
	Discount Difference		-		-
	Creditors Balance Write Off		-		-
	Electricity Interest Receivable		2.29		6.87
	Bed debt recovery		-		0.51
	Trade Discount				-
	TOTAL		45.65		45.36

Cost Of Material Consumed					
Disclosure pursuant to Note no. 5 (ii) 1 of Part II					
of Schedule III to the Companies Act, 2013					
	Opening Inventory of Raw Material	4,621.50			3,910.21
Add:	Purchase Of Raw Material	34,661.67			30,271.34
	Closing Inventory of Raw Material	6,015.01			4,621.50
	TOTAL		33,268.16		29,560.04
Purchase Of Stock-In-Trade					
Disclosure pursuant to Note no. 5 (ii) 2 of Part II of					
Schedule III to the Companies Act, 2013					
	Purchases Of Stock-In-Trade				-
	(See Note No. 46)				
	TOTAL		-		-
Change In Inventories Of Finished Goods,					
Process Stock And Stock-In-Trade					
1	Closing Stock:				
(a)	Finished Goods	306.00			115.07
(b)	Work-In-Progress				
	SUB-TOTAL	306.00	-		115.07
	Less:				
2	Opening Stock:				
(a)	Finished Goods	115.07			108.45
(b)	Work-In-Progress				
	SUB-TOTAL	115.07	-		108.45
	TOTAL		-190.92		-6.62
Employee Benefit Expenses					

Disclosure pursuant to Note no. 5 (i) (a) of Part II of					
Schedule III to the Companies Act, 2013					
(a)	Salaries & Wages:		307.41		258.71
(b)	Contribution Towards Pf		17.15		15.33
(c)	Staff Welfare Expense		8.85		6.74
(d)	Contribution Towards Esic		1.29		1.25
(e)	Gratuity		20.74		2.60
(f)	Bonus		25.55		20.38
(g)	Insurance Paid For Worker		-		-
(h)	Leave Encashment		-		-
(i)	ESIC Charges		0.03		2.87
	TOTAL		381.02		307.87
(i)	Director'S Remuneration		116.00		102.00
	TOTAL		497.02		409.87
Finance Cost					
Disclosure pursuant to Note no. 3 (a), (b) and (c) of					
Part II of Schedule III to the Companies Act, 2013					
1	Interest Expense:				
a)	Interest On Term Loan		115.41		98.96
b)	Interest To Others		0.68		0.00
c)	Interest On Late Payment Of TDS, Custom Duty , GST Etc		0.08		0.03
d)	Interest On Car Loan		4.81		3.63
e)	Interest On LC Discounting		-		-
f)	Interest On CC		130.84		96.82
g)	Interest On Income Tax		-		0.64
	Sub-total		251.83		200.08
	Less: Interest subsidy receivable (Refer note. No-52)		-		19.16
	TOTAL		251.83		180.92

2	Other Borrowing Costs:				
(i)	Bank Charges		12.95		8.01
(ii)	Processing Fees		13.39		0.83
(iii)	Loan Forclosure Charges				-
	TOTAL		26.34		8.84
3	(Gain) /Loss Due To Foreign Exchange Transaction / Translation		110.42		-23.99
	("See Note No. 52")				
	TOTAL		388.59		165.77
Direct Expenses					
Disclosure pursuant to Note no. 5 (vi) of Part II of					
Schedule III to the Companies Act, 2013					
			-		-
	Export & Import Related Expense		58.84		30.26
	Job Work Expense Paid		-		-
	Frieght Inward Expense		88.77		75.95
	Factory Expense		567.29		461.82

	Power & Fuel				
	Electricity Charges		0.46		0.14
	Electricity Charges - Mfg		56.30		40.07
	Fuel Exp- Diesel & Petrol		21.55		17.37
	Repair & Maintainance Expense				
	Repair & Maintainance Expense- Other		7.76		12.16
	Repair & Maintainance Expense- Plant & Machinary		32.34		17.64
	Repair & Maintainance Expense- Vehicle		4.18		1.71
	Other Expenses				
	Audit Fees		8.45		8.38
	AMC Charges		2.36		2.07
	Commission & Brokerage		-		5.55
	Computer Expense		0.08		0.23
	Director Sitting Fees		2.20		2.20
	Discount / Cash-Trade -Rebate Allowed		12.01		12.00
	Development Charges - GIDC		1.60		4.76
	Donation		5.88		-
	Desiging Expense		0.91		-
	Exhibition & Stall Booking Charges		-		0.60
	Freight Outward Expense		72.76		40.54
	Govt Fees & License Fees		18.27		11.05
	Insurance Expense		23.63		22.58
	Loading & Unloading Expense		38.30		22.57
	Lodging & Boarding Expense		-		-
	Liquidated Damage Charges		-		-
	Listing fee		1.58		0.85
	Loss on sale of car		-		-
	Miscellaneous Expenses		0.56		5.25
	Membership fee		8.53		5.57
	Postage & Courier		2.02		1.55

	Printing & Stationary		4.12		2.95
	Professional Charges / Fees		57.83		58.63
	Professional Tax		0.02		0.02
	Rent		3.00		2.70
	Rounded Off		-0.00		0.00
	Rate Difference		-		-
	Sales / Bussiness Promotion Expense		12.41		1.43
	Software Charges		0.27		0.17
	Telephone Expense		1.20		0.93
	Travelling & Conveyance		12.09		13.14
	VAT paid on assessment		-		0.21
	Office Expense		0.06		0.16
	Canteen Expense		10.98		11.76
	Balance Write Off		50.34		6.65
	GST Paid On Assessment		2.50		8.50
	GST Credit Disallowed		0.06		0.01
	Other Expenses (Reimbursement)		-8.63		0.38
	Provision for doubtful debts		-		-
	Gratuity		-		-
	CSR contribution		9.43		8.07
	TOTAL		1,192.29		918.63
PRIOR-PERIOD ADJUSTMENTS (NET)					
Disclosure pursuant to Note no. 5 (i) (l) of Part II of					
Schedule III to the Companies Act, 2013					
	Prior Period Expenses (Net)				
	TOTAL				
CONTINGENT LIABILITIES					
Disclosure pursuant to Note no. T of Part I of					
Schedule III to the Companies Act, 2013					

	Outstanding Tax Demand with Respect to Sales Tax AY 2014-15		-		-
	Outstanding Tax Demand with Respect to Sales Tax AY 2018-19		18.22		18.22
	Outstanding Tax demand in respect of GST for the period jan-17 to Jun-17		0.00		-
	Estimated number of contracts remaining to be executed and not provided for		0.00		-
	(See Note No. 34)				
	TOTAL		18.22		18.22
DEFERRED TAX LIABILITY/ ASSET					
	Opening Wdv As Per Income Tax Act, 1961	1,804.60			1,568.24
	Opening Wdv As Per Books	1,842.22			1,614.72
	Net Difference -DTL	37.62			46.48
less:	Income Tax @25.16%	9.47	9.47		11.70
	Current Year Difference DTA	-34.43			-15.94
	Income Tax @25.16%	-8.67	-8.67		-4.01
	Total Deferred Tax Liability (Assets)				7.69
	Amount Disallowed U/S 43 Of I T Act				
	Income Tax @25.16%				
	Unabsorbed Depriciation & Loss For The A.Y. 2020-21				
	Income Tax @25.16%				
	Net Deferred Tax Asset/(Liablities)		0.80		7.69
less:	Already Provided		7.69		11.37

ARISTO BIO-TECH AND LIFESCIENCE LIMITED

Fixed Assets Scheduled FY 2025-26

i) TANGIBLE ASSETS

NOTE-10

NAME OF ASSET	GROSS BLOCK As on 01.04.2025	Addition during the year	Deduction during the Year	As on 31.03.2026	DEPRECIATION /AMORTIZATION Upto March 31.03.2025	Durng Period	Ded. During the Year	Upto 31.03.2026	NET BLOCK As at 31.03.2026	As at March 31.03.2025
AIR CONDITIONER	5.29	0.32	-	5.61	4.43	0.38	-	4.81	0.80	0.86
FACTORY BUILDING	1,208.73	23.84	-	1,232.57	328.02	81.96	-	409.98	822.59	880.70
LEASE HOLD FACTORY LAND	11.81	-	-	11.81	9.30	0.10	-	9.40	2.41	2.51
COMPUTER AND DATA PROCESSING UNITS	22.16	2.04	-	24.20	18.19	2.38	-	20.57	3.64	3.97
ELECTRICAL INSTALLATION AND EQUIPMENT	98.01	54.10	0.00	152.10	45.77	22.31	-	68.08	84.02	52.24
FURNITURE & FIXTURES	78.76	1.52	-	80.28	47.28	4.95	-	52.23	28.05	31.48
LAB EQUIPMENT	63.17	3.59	-	66.76	8.68	13.73	-	22.41	44.35	54.49
MOTOR VEHICLE	119.47	43.56	-	163.03	64.81	24.26	-	89.07	73.97	54.66
OFFICE EQUIPMENT	29.45	1.57	-	31.02	26.44	0.77	-	27.21	3.81	3.01
PLANT AND MACHINERY	1,288.38	130.41	-	1,418.79	527.65	141.62	-	669.27	749.52	760.73
LAND AND FLAT	550.57	-	-	550.57	-	-	-	-	550.57	550.57
TOTAL :	3,475.79	260.96	0.00	3,736.75	1,080.58	292.45	-	1,373.03	2,363.72	2,395.22

II) INTANGIBLE ASSETS

NOTE-11

NAME OF ASSET	GROSS BLOCK As on 01.04.2025	Addition during the year	Deduction during the Year	As on 31.03.2026	DEPRECIATION /AMORTIZATION Upto March 31.03.2025	For the Year	Ded. During the Year	Upto 31.03.2026	NET BLOCK As at 31.03.2026	As at March 31.03.2025
INTANGIBLE ASSETS	0.58	0.00	0.00	0.58	0.50	0.02	0.00	0.52	0.06	0.08
	0.58	0.00	0.00	0.58	0.50	0.02	0.00	0.52	0.06	0.08

Ii) CAPITAL WORK IN PROGRESS

NAME OF ASSET	GROSS BLOCK As on 01.04.2025	Addition during the year	Deduction during the Year	As on 31.03.2026	DEPRECIATION /AMORTIZATION Upto March 31.03.2025	For the Year	Ded. During the Year	Upto 31.03.2026	NET BLOCK As at 31.03.2026	As at March 31.03.2025
FACTORY BUILDING WIP	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
TOTAL :	-	-	-	-	-	-	-	-	-	-

Ratio	Numerator	Denominator	CY Ratio	PY Ratio	% Change	Reason for Variance
(a) Current Ratio	Current Assets	Current Liabilities	3.99	6.74	-41%	Increase in Short term borrowing,Other current liablites & Short term provison
(b) Debt-Equity Ratio	Long Term Debt + Short Term Debt	Shareholder equity	0.80	0.59	37%	Due to increse in debt
(c) Debt Service Coverage Ratio	Earning Before Interest, tax, Depreciation & Amortisation	Total principal + Interest on Borrowings	0.40	0.42	-4%	Due to increase in inventory as well as profit for the year
(d) Return on Equity/Networth Ratio	Earning After Interest, tax, Depreciation & Amortisation	Average Shareholder's Equity	0.18	0.11	54%	Due to increse in profit before tax
(e) Inventory turnover ratio	Turnover	Average Inventory	6.58	7.27	-9%	Increase in turnover ane inventory
(f)Trade Receivables turnover ratio	Net Credit Sales	Average Trade Receivable	6.56	5.60	17%	Company's collection of accounts receivable is efficient
(g) Trade payables turnover ratio	Net Credit Purchase	Average Trade Payable	8.84	8.71	1%	Company is making payments to its creditors on time
(h) Net capital turnover ratio	Total Sales	Average Working Capital	6.18	5.23	18%	Company is being very efficient in using a company's short-term assets and liabilities for supporting sales
(i) Net profit ratio/Operating Profit ratio	Net Profit	Net Sales	0.0197	0.0128	55%	Due to incresed in closing stock
(j) Return on Capital employed	Earning Before Interest & tax	Capital employed	0.249	0.146	70%	Due to incresed in closing stock
(k)Interest Coverage Ration	Earning Before Interest, tax, Depreciation & Amortisation	Interest Expenses	6.01	5.46	10%	
(k) Return on investment	Net Profit	Shareholder equity	0.163	0.109	50%	Due to incresed in closing stock

ARISTO BIO-TECH AND LIFESCIENCE LIMITED

Annexure-33
SCHEDULE OF NOTES FORMING PART OF FINANCIAL STATEMENT

Company Information

Aristo Bio-Tech and Life science Limited ("the company") is a dedicated Crop Protection company 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.

The company is a public limited company incorporated and domiciled in India and has its registered office at Manjusar, Vadodara, Gujarat, India. The Equity shares of the company are listed on National Stock Exchange of India Limited (SYMBOL/ISIN-ARISTO/INE082101010).

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS

A. Basis of Preparation of Financial Statements

Financial statements have been prepared under the historical cost convention in accordance with the generally accepted accounting principles in India and the provisions of the Companies Act, 2013. The Company follows the mercantile system of accounting and recognizes income and expenditure on accrual basis except statutory claims/ refunds, which are accounted at the time of their admission by the concerned authorities.

B. Property, Plant and Equipment's (PPE)

Property, Plant and Equipments (PPE) PPE are recorded at cost of acquisition / construction less accumulated depreciation and impairment losses, if any. Cost comprises of the purchase price net of indirect taxes, if any, and any attributable cost of bringing the assets to its working condition for its intended use. Spare parts are treated as capital assets when they meet the definition of PPE. Otherwise, such items are classified as inventory. Any gains or losses on their disposal, determined by comparing sales proceeds with carrying amount, are recognized in the Statement of Profit or Loss.

C. Depreciation

Depreciation on fixed assets has been provided on Written down Method at the rates provided in part C of Schedule II of the Companies Act, 2013. Depreciation has been provided on Freehold land.

D. Foreign Currency Transaction

Foreign-currency-denominated monetary assets and liabilities are translated at exchange rates in effect at the Balance Sheet date. The gains or losses resulting from such translations are included in the statement of Profit and Loss.

Revenue, expenses and cash flow items denominated in foreign currencies are translated using the exchange rate in effect on the date of the transaction. Transaction gains or losses realized upon settlement of foreign currency transactions are included in determining net profit for the period in which the transaction is settled.

E. Investments

As such the company does not have any Items of Current investments, however if company has to maintain the same shall be carried at the lower of cost and quoted/fair value, computed category wise.

Company does not have any Items of Long-term investments, however if company has to maintain the same shall be carried at cost and provision for diminution in the value of long-term investments is made only if such a decline is other than temporary in the opinion of the management.

F. Inventories

Items of inventories are valued at lower of cost or net realizable value. Raw materials, stores and spare parts are valued at FIFO/weighted average basis. Cost of finished goods and stock in process is determined by taking material, labor and overheads.

G. Revenue Recognition:

Revenue is recognized based on nature of activity when consideration can be reasonably measured and there exists reasonable certainty of its recovery.

a) Sales of Goods & Services

b) Interest income is accrued at applicable interest rate.

c) Other items of income are accounted as and when the right to receive arises.

H. Employee Benefits:

a) Short term employee benefits:

All employee benefits falling due wholly within twelve months of rendering the service are classified as short-term employee benefits. The benefits like salaries, wages, short term compensated absences, etc are recognized in the period in which the employee renders the related service.

b) Retirement benefits:

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). The cost of providing benefits under the defined benefit plan is determined using the projected unit credit method. The premium paid by the company is charged to the Statement of Profit and Loss.

Leave encashment is recorded in the books of the Company as and when the same arises and becomes payable. The Company does not make any provisions in the books of account for leave encashment becoming due or expected after the balance sheet date.

I. Provision for Current and Deferred Tax

Provision for current tax liability of the company is estimated considering the provisions of the Income Tax Act, 1961.

Deferred tax resulting from timing difference between book and taxable profit is accounted for using the tax rates and laws that have been enacted or substantively enacted on the balance sheet date. The deferred tax liability is recognized and carried forwarded.

J. Treatment of Contingent Liabilities

Provisions are recognized for liabilities that can be measured only by using a substantial degree of estimation, if

a) The company has a present obligation as a result of past event;

b) a probable outflow of resources is expected to settle the obligation; and

c) The amount of obligation can be reliably estimated.

Contingent liability is disclosed in case of

a) a present obligation arising from past events, when it is not probable that an outflow of resources will be required to settle the obligation;

b) a present obligation arising from past events, when no reliable estimate is possible; and

c) a possible obligation arising from past events where the probability of outflow of resources is not remote.

Contingent assets are neither recognize nor disclosed. Provisions, contingent liabilities and contingent assets are reviewed at each balance Sheet date.

K. Borrowing Cost:

A qualifying asset is an asset that requires a substantial period of time to get ready for its intended use. All other borrowing costs are recognized as an expense in the period in which they are incurred.

L. Impairment of Assets:

The Company assesses at each reporting date as to whether there is any indication that an asset (tangible and intangible) may be impaired. An asset is treated as impaired, when the carrying cost of the asset exceeds its recoverable amount. Recoverable amount is higher of an asset's or cash generating unit's net selling price and its value in use. Value in use is the present value of estimated future cash flows expected to arise from the continuing use of an asset and from its disposal at the end of its useful life.

An impairment loss is charged to Profit and Loss Account in the year in which an asset is identified as impaired. The impairment loss recognized in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

34. Contingent Liabilities:

Sr. No.	Particulars	Amount (Rs.) in Lakh
a.	Estimated number of contracts remaining to be executed and not provided for:	0.00
b.	Claims against the Company not acknowledged as debt:	Nil
c.	Bank Guarantees:	Nil
d.	Letters of credits outstanding:	Nil
e.	Outstanding Tax Demand with Respect to Sales Tax Assessment year - AY 2018-19	18.22

Claims against the Company for misbrand of Product under Insecticides Act, 1968.

(Rs. In Lakhs)

Sr No	Court Cases	Amount (Rs.)	Nature of Cases
1	Punjab Khad Store - Jalandar	Not known	Misbrand of Products (Insecticides Act, 1968)
2	Modern Fertiliser - Jalandar	Not known	Misbrand of Products (Insecticides Act, 1968)
3	Mahabir Prasad Rajender Kumar- Jind	Not known	Misbrand of Products (Insecticides Act, 1968)

35. Earnings per Share:

Basic Earnings Per share

Particulars	FY 2025-26	FY 2024-25
Net Profit After Tax (Rs. in Lakh)	718.26	**406.31**
Weighted Average no. of Shares	68,07,800	**68,07,800**
Nominal Value Per share (Rs.)	Rs.10/-	**Rs.10/-**
Earnings Per share (Rs.)	**10.55**	**5.97**

36. Indigenous and Imported Raw Material Consumed:

(Amount in Lakh)

Sr. No.	Particular	FY 2025-26	FY 2024-25
A	Imported (Including Custom Duty & other related charges)	3969.83	2330.90
B	Indigenous	30691.84	27940.44
	Consumption	**34661.66**	**30271.34**

37. Terms of Repayment and Security Clause in respect of Long-Term Borrowings:

- Term Loan outstanding amounting to Rs. 45.51 Lakhs (P.Y.75.93 Lakhs) from Small Industrial Bank of India (D0004SP8) is secured by hypothecation of Plant & Machinery, equipment's, spares, tools, accessories and other assets including movable assets acquired by using this loan and also secured by collateral security by lien on SIDBI fixed deposits of Rs.40.80 lakhs.

  1) Extension of first charge on SIDBI the duly discharged Fixed deposit receipts [FDRs] issued by way of constructive delivery by SIDBI for an amount of Rs. 40.80 lakh (Rupees Forty lakh Eighty Thousand Only). The FDR should be taken in auto renewal mode and shall continue till the tenure of the loan. No premature withdrawal is permitted. The interest accrued on the FDRs shall not be payable periodically and the principal amount together with interest accrued thereon shall be payable on complete repayment of loan and all other monies payable under the Loan Agreement.

- Term Loan outstanding amounting to Rs. 215.69 Lakhs (P.Y.-174.02) from Small Industrial Bank of India (D000C1F3) is secured by following:

  i. Hypothecation of Plant & Machinery, equipment's, spares, tools, accessories and other assets including movable assets acquired by using this loan.

ii. 1)**Collateral securities are as under**: 1.) First charge on SIDBI the duly discharged Fixed deposit receipts [FDRs] issued by way of constructive delivery by SIDBI for an amount of Rs. 90.00 lakh (Rupees Ninety Lakh Only). The FDR should be taken in auto renewal mode and shall continue till the tenure of the loan. No premature withdrawal is permitted. The interest accrued on the FDRs shall not be payable periodically and the principal amount together with interest accrued thereon shall be payable on complete repayment of loan and all other monies payable under the Loan Agreement.

3) Extension of first charge by way of hypothecation in favour of SIDBI on the plant and machinery, equipment, spares, tools, accessories and all other assets including movable assets acquired / to be acquired under the earlier project of Rs 136.00 lakh.

iii. Unconditional and Irrevocable guarantees of

- Shri Ketan Kumar Joshi
- Smt. Kusum Barhat
- Shri Narendra Singh Barhat

- The Vehicle Loans outstanding amounting to Rs.11.39, Rs.35.08 & Rs.17.85 Lakhs from Bank of Baroda are secured by hypothecation of vehicles.
- Term Loan outstanding amounting to Rs.652.78/-Lakhs (P.Y.-674.88 lakh) from Bank of Baroda is secured by following securities:

i) equitable mortgage of factory land & building located at plot no E/24 & E/25 Savli Industrial estate and hypothecation of plant & Machinery, Furniture & Fixtures and other fixed assets proposed to be purchased out of bank finance.

The facilities as extended to the captioned company are secured by the following securities: -

1. Hypothecation of entire Raw Materials, stock-in-process, stores & spares, packing Materials, finished goods and book – debts of the company, both present & future primarily securing cash credit facility shall be extended to secure all other credit facilities too.
2. Hypothecation of plant & machineries.
3. Lien on FD of Rs. 1.31 crore
4. **Equitable mortgage of following securities**: -
   A. Leasehold industrial property situated at plot no. E/24 & E/25 in Savli industrial estate admeasuring 8000.00 sq. mtr . bearing R.S. No. 1723/P , 1724/P , 1739/P and 1740/P Mouje : Manjusar in the registration sub district ,Savli and district Vadodara in the name of M/S Aristo bio – tech & Lifescience Limited.
   B. Leasehold industrial property situated at plot No. E – 26 in Savli industrial Estate admeasuring 4000.00 sq. mtr. bearing R.S. No. 1723/P & 1724/P , 1739/P and 1740/P part Paiki Mouje : Manjusar in the registration sub district , Savli and district Vadodara belonging of M/S Aristo bio – tech & life science Ltd.
   C. Freehold industrial land at block No. 165/A/P1/1 bearing old survey No. 353,354 &355 in Mouje : Alindra in the registration sub district , Savli and district Vadodara . the said property admeasuring about 19712.00 sq. Mrts. belonging to M/S Aristo bio – tech & life science Ltd.
   D. Residential flat no. A 201, 2nd floor, admeasuring 120.77 sq. Mtrs. Situated in North – West direction of A – tower of Nakshatra Heights with proportionate share of 75.48 sq. mtr. Paikee 2127 sq. mtr. FP NO .145 , VUDA T.P. No.1 in registration sub – district Vadodara and district Vadodara belonging to Mr. Narendra Singh Barhat & Mrs. Kusum Narendra Singh Barhat.
   E. Residential Flat No. 101, 1nd floor, Paiki tower – O of scheme – Shravan paradise admeasuring 111.00 sq. mtrs with undivided land for common road and common plot at Block no. 1770 adm. 11510 sq. mtr. Old RS No. 2475 & 2477/2 of registration sub – district Savli and district Vadodara belonging to M/S Aristo Biotech & Life science Limited.
5. Personal Guarantee of the following individual for all above mentioned credit facilities except AWCTL under BGECLS:-

MRS. KUSUM BARHAT	DIRECTOR
MR. NARENDRA SINGH BARH	MANAGING DIRECTOR
MR. KETANKUMAR HARKANTBHAI JOSHI	DIRECTOR

- The Company had been sanctioned the Working Capital Demand Loan (WCDL) amounting to Rs. 168.00 Lakhs. from Bank of Baroda under BGECLS. Security clause in respect of said Overdraft Facility are as follows:

  i) No additional collateral shall be insisted by bank for additional credit extended under this scheme.

  ii) However, credit under this scheme will rank second charge with existing credit facilities (as stipulated in respective of guideline o BGECL 1.0 in terms of cash flow (including repayments) and securities charged to existing facilities.

38. The company had been sanctioned credit facilities with Bank of Baroda and secured by hypothecation of entire current assets of the company. E.g. Raw Material, Stock in process, semi-finished goods, stores, spares, & book debt both present & future.

39. The company had been sanctioned overdraft facility amounting to Rs.1000 Lakhs from Standard Chartered bank. Security clause in respect of said Overdraft Facility are as under:

    i) Personal Guarantee of NARENDRA SINGH BARHAT, KETANKUMAR JOSHI, KUSUM NARENDRA SINGH BARHAT

    ii) 10% Cash Margin for LCs (Secured & Unsecured), Financial Guarantees / SBLC (Trade) & INR Import Loan

40. Payment to Auditors:

Particulars	2025-26	2024-25
	Amount (Rs. In Lakh)	Amount (Rs. In Lakh)
Statutory Audit Fees	7.00	7.00
Total	**7.00**	**7.00**

41. The Deferred Tax liability as at 31st March, 2026 comprise of the following:

(Amount in Lakh)

Particulars	FY 2025-26	FY 2024-25
WDV as per Books	1804.60	1568.24
WDV as per IT	1842.22	1614.72
Time Difference	37.62	46.48
Tax Rate	25.17%	25.17%
A. Deferred Tax Asset/(Liability)	9.47	11.70
Current Year Difference	(34.43)	(15.94)
B. Deferred Tax Asset/(Liability)	(8.67)	(4.01)
Deferred Tax Asset/(Liabilities) (Net) as at the Closing of the year (A+ B)	**0.80**	**7.69**
Deferred Tax Asset/(Liabilities) (Net) as at the beginning of the year	7.69	(11.37)
Deferred Tax Income/(Expense) to be recognized in the P&L this year	**(6.88)**	**(3.68)**

Deferred tax liability on opening WDV has been charged to the profit and loss appropriation account, where as the current deferred tax liability has been charged to profit and loss account.

42. Expenditure in Foreign Currency for traveling: Rs. 2.70/-Lakhs

43. Earnings in foreign currency Rs.489.76484/- Lakhs

44. Remittances in foreign currency Rs. 3625.26219/- Lakhs

45. Inter Branch sale and purchase transactions are treated as supply as per GST Law while as per general accounting norms Interbranch transactions are branch transfer hence inter branch sales and purchases are excluded from overall sales and purchases for the year.

46. With regard to the creditors appearing in the balance sheet, it is hereby stated that the details as to which creditors are classified as Micro, Small or Medium Enterprises as per the MSME Act were available with the company, so the creditors are shown according to their classification in the financial statements and even the interest on delayed payment to MSME’s (if any) as per the government regulations, if any, is thus known and is provided in the books of accounts.

(Amount in Lakhs)

Sr. No.	Particulars	March 31, 2026	March 31, 2025
a)	Principal amount and the interest due thereon remaining unpaid to each supplier at the end of each accounting year (but within due date as per the MSMED Act)	--	--
	Principal amount due to micro and small enterprise	594.92	333.60
	Interest due on above	--	--
b)	Interest paid by the Company in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during the period	--	--
c)	Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period) but without adding interest specified under the Micro, Small and Medium Enterprises Development Act, 2006	--	--
d)	The amount of interest accrued and remaining unpaid at the end of each accounting year	--	--
e)	Interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprises	--	--

47. Note on Treatment of Initial public issue expenses (share issue expenses):

The company has adjusted share issue expenses against security premium received on Initial Public offer (IPO).

48. Note on Trade receivable policy:

A Provision for doubtful debt is recognized for all the trade receivable (Non-Government) outstanding for more than 3 years at the rate of 5% on the outstanding amount as on 31st March, 2026.

Trade Receivables Outstanding for more than 3 Years	5% Provision for Bad debts
146.05	18.09

49. During the year, the company has deposited Rs. 0.50 Lakh as guarantee deposit for court case ongoing on company for misbrand of product and the deposit is considered under deposits. (Reference note no. 34)

50.The company has recognized deposit received from dealer as long-term deposits under other long-term liabilities.

51. Note on GST

Balance shown in Cash/Credit Ledger (GST Input and GST Output account) under the head Loans & Advances may not necessarily reconcile with the GSTR-3B, GSTR 1 and GSTR 2A returns filled by the Company and the Suppliers of the Company. The same are subject to reconciliation and rectification, whenever necessary and shall be finalized at the time of filling GST Annual Return by the Company. The current GST Input credit/GST output liabilities are stated based on the books of accounts maintained by the Company. Financial Impact on account of such reconciliation/rectification shall be quantified and accounted for only at the time of the GST Annual return GSTR-9 of the Company.

52. The Company has made Direct Export i.e., Bill to ship to model in which the goods are not physically arrived in Indian territory and directly transferred to buyer's county from sellers' country, this transaction is not covered under supply definition under section 7 of Goods and Service Tax Act, 2017 and the same has been not considered under GST Turnover for the year.

53. Interest Subsidy receivable: - The Industry Policy 2020 scheme for assistance to Micro, Small & Medium Enterprise interest subsidy scheme, has become operational since 07/08/2020. The scheme has been introduced by the Government of Gujarat to facilitate ease of doing business for the MSME sector in state of Gujarat. This scheme provides assistance for interest subsidy @ 5% on term loan with maximum amount of ₹ 25 lakhs per annum for a period of 5 years, the company after receiving the formal sanction from the Competent authorities have calculated eligible interest subsidy receivable for the interest paid and the same is accounted for the year under the head Interest subsidy receivables account.

54. Related Party Disclosures:

a. Related Parties:

i.Key Managerial Person:

NAME	DESIGNATION
➢ Mr. Narendra Singh Barhat	(Chair person and Managing Director)
➢ Mr. Ketankumar Harkantbhai Joshi	(Whole Time Director & CFO)
➢ Mrs. Ayushi Deora	(Company Secretory)
➢ Mrs. Kusum N. Barhat	(Woman Director)
➢ Mr. Raghavender Mateti	(Independent Director)
➢ Ms. Rashmi Kamlesh Otavani	(Independent Director)
➢ Mr. Laxman Singh Rathore	(Independent Director)

ii. Entity where director is interested:

1. Orchid Agro System
2. Kinlak Biotech
3. Indus Findem LLP

iii. Relatives of Director:

1. Himanshu Barhat
2. Richa Barhat

iv. Related Entities:

1. Narendra Singh Barhat HUF (Directors is Karta in HUF)

(Amount in Lakh)

Sr. No	Nature of Transactions	Subsidiaries/ Beneficiary	Entity where director is interested	Key Managerial Personnel/ Relatives	Controlling interest	Total
1	Directors' Remuneration	-	-	116.00	-	116.00
2	Director Sitting Fees	-	-	2.20	-	2.20
2	Loan Accepted	-	-	0.00	-	0.00
3	Loan Repaid	-		7.009	-	7.009
4	Sales	-	3787.49		-	3787.49
5	Loan advanced	-	-	-	-	-
6	Rent paid			3.00		3.00
7	Purchase		2904.67	-	-	2904.67
8	Salary			29.36		29.36
Total:			**6692.16**	**157.569**	-	**6849.72**

b. Transaction carried out with related parties referred in a. above, in ordinary course of business:

Nature of Transaction	Name of Related Party	Amount Paid/(received) (Amt. In lakhs)
Directors' Remuneration	Mr. Narendra Singh Barhat	41.47
	Mrs. Kusum N. Barhat	26.33
	Mr. Ketankumar Harkantbhai Joshi	26.00

Director Sitting Fees	Raghvedra Mateti	1.20
	Rashmi Kamlesh Otavani	1.00
Rent Paid	Mrs. Kusum N. Barhat	1.50
Salary	Himanshu Barhat	17.15
	Richa Barhat	12.19
Sales	Orchid Agro System	(395.00)
Sales	Indus Finchem LLP	(407.70)
Purchase	Orchid Agro System	333.00
Purchase	Indus Finchem LLP	268.00
Loan Repaid		
	Narendra Singh Barhat HUF	0.459
	Kusum Barhat	2.00
	Ketan Joshi	4.55

34. Previous year's figures have been regrouped / reclassified, where necessary, to confirm to current year's presentation.

35. Trade Receivable Ageing Report:

		Tarde receivable ageing report					(Rs. In lakhs)
		Current year as on 31/03/2026					
Particular		Less than 6 months	More than 6 months	1-2 years	2-3 years	More than 3 Years	Total
Unsecured, Considered good, Undisputed	Non Government	4276.6054	500.77893	134.83563	83.7621	143.00749	5138.98974
	Government	236.66724	37.37023	63.86741	10.84023	3.04253	351.7877

		Tarde receivable ageing report					(Rs. In lakhs)
		Current year as on 31/03/2025					
Particular		Less than 6 months	More than 6 months	1-2 years	2-3 years	More than 3 Years	Total
Unsecured, Considered good, Undisputed	Non-Government	4531.26561	437.783	205.757	48.23656	136.55	5359.592903
	Government	132.761666	58.3109	7.91577	1.53213	58.33	258.8504651

36. Trade Payable Ageing Report:

	Current year as on 31/03/2026				
Particular	Less than 1 year	1-2 years	2-3 years	More than 3 Years	Total
MSME	594.9198	---	---	--	594.9198
Others	6488.09572	1.60562	0.49614	---	6490.19747

	Previous year as on 31/03/2025				
Particular	Less than 1 year	1-2 years	2-3 years	More than 3 Years	Total
MSME	333.6013	0	0	0	333.6013
Others	7348.2687	157.21	0.45	1.09	7507.019

37. Corporate social responsibility (CSR): As per the section 135 of the Act, the Company is required to spend Rs.9.43 Lakh towards CSR based on profitability of the Company, against the same Rs 9.43 Lakh has been spent by the Company.

During the previous year, as per Section 135 of the Companies Act, 2013, a company, meeting the applicability threshold, needs to spend at least 2% of its average net profit for the immediately preceding three financial years on corporate social responsibility (CSR) activities. The areas for CSR activities are eradication of hunger and malnutrition, promoting education, art and culture, healthcare, destitute care and rehabilitation, environment sustainability, disaster relief and rural development projects. The funds were primarily utilized through the year on these activities which are specified in Schedule VII of the Companies Act, 2013:

Particulars	As at March 31, 2026	As at March 31,2025
Amount required to be spent by the company during the year	9.43	0.00
Amount of expenditure incurred	9.43	0.00
Shortfall at the end of the year*	0.00	0.00
Total of previous years shortfall	0.00	0.00

For PRAKASH CHANDRA JAIN & CO.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

NARENDRA SINGH BARHAT
(CHAIRMAN AND MANAGING DIRECTOR)
(DIN: 00310306)

KETANKUMAR H JOSHI
(WHOLETIME DIRECTOR & CFO)
(DIN: 02089127)

CA DINESH C JAIN
(Partner)
B.COM, FCA, FAFD
M. 041235
FRN: 002438C
UDIN:26041235OMCQGU6820
DATE: 30/05/2026

KUSUM BARHAT
(DIRECTOR)
(DIN: 00310065)

DIKSHA PESWANI
(COMPANY SECRETARY)
(M.No. ACS-76634)

NOTICE OF THE 21ST ANNUAL GENERAL MEETING

NOTICE is hereby given that the Twenty-First (21st) Annual General Meeting (AGM) of the Members of Aristo Bio-Tech and Lifescience Limited will be held on Wednesday, September 30, 2026 at 04:00 P.M. IST through Video Conferencing ("VC") / Other Audio Visual Means ("OAVM") to transact the following businesses;
The venue of the meeting shall be deemed to be the Registered Office of the Company at E-24,25,26, G.I.D.C. Manjusar, Ta. Savli, Vadodara -391 775.

ORDINARY BUSINESSES:

1. TO ADOPT FINANCIAL STATEMENTS:
   To receive, consider and adopt the Audited Standalone Financial Statement of the Company for the financial year ended March 31, 2026 and the reports of the Board of Directors and Auditors thereon;
   In this regard, to consider and if thought fit, to pass, with or without modification(s), the following resolutions as an Ordinary Resolution:
   "RESOLVED THAT, pursuant to the provisions of Section 134 and all other applicable provisions of the Companies Act, 2013 read with the rules made thereunder (including any statutory modification(s) or re-enactment thereof for the time being in force) the Audited Standalone Financial Statement of the Company for the financial year ended March 31, 2026 read with the reports of the Board of Directors and Auditors thereon, as circulated to the members, be and are hereby considered and adopted."

2. TO APPOINT A DIRECTOR IN PLACE OF MRS. KUSUM NARENDRA SINGH BARHAT (DIN: 00310065), AS DIRECTOR WHO RETIRES BY ROTATION AND BEING ELIGIBLE, OFFERS HERSELF FOR RE-APPOINTMENT:
   Explanation: In accordance with the provisions of the Companies Act, 2013 and the Articles of Association of the Company, executive directors and the non-executive directors (other than Independent Directors) are subject to retirement by rotation. Mrs. Kusum Narendra Singh Barhat (DIN: 00310065), who was appointed as Executive Director, for the current term, and is the longest-serving member on the Board and whose office is liable to retire at this Annual General Meeting, being eligible, seeks re-appointment in the ensuing Annual General Meeting. Based on the outcome of the performance evaluation and the recommendation of the Nomination and Remuneration Committee, the Board recommends her reappointment.

   Therefore, the shareholders are requested to consider and, if deemed fit, to pass with or without modification(s), the following resolution as an Ordinary Resolution:

   "RESOLVED THAT pursuant to the provisions of Section 152(6) and other applicable provisions of the Companies Act, 2013, read with the rules made thereunder (including any statutory modification(s) or re-enactment thereof for the time being in force) the approval of the members of the company be and is hereby accorded for the re-appointment of Mrs. Kusum Narendra Singh Barhat (DIN: 00310065) who is eligible to retire by rotation be and is hereby re-appointed as a director, liable to retire by rotation."

3. TO DECLARE FINAL DIVIDEND:
   To declare a final dividend of ₹0.60 per share (Rupees Sixty Paisa only) per Equity share of Rs. 10/- each for the financial year ended on March 31, 2026.

SPECIAL BUSINESSES:

4. TO RATIFY THE REMUNERATION PAYABLE TO THE COST AUDITORS FOR THE FINANCIAL YEAR 2026-2027: ORDINARY RESOLUTION

   To consider and if thought fit, to pass, the following resolution as an Ordinary Resolution:

   "RESOLVED THAT in accordance with the provisions of Section 148 and other applicable provisions of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), the remuneration of 64,900 (Rupees Sixty Four Thousand Nine Hundred only) plus applicable taxes and reimbursement of out of pocket expenses, as approved by the Board of Directors, to be paid to M/s. YS Thakar & Co, Cost Accountants (Firm Registration No.: 000318) appointed by the Board of Directors, to conduct audit of cost records of Agro Chemical Manufacuting activities of the Company for the financial year ending March 31, 2027, be and is hereby ratified.
   RESOLVED FURTHER THAT the Board be and is hereby authorised to do all such acts, deeds, matters and things and to take all such steps as may be required in this connection including seeking all necessary approvals to give effect to this Resolution and to settle any questions, difficulties or doubts that may arise in this regard.

5. RE-APPOINTMENT OF MR. KETANKUMAR HARKANTBHAI JOSHI (DIN: 02089127) AS WHOLE TIME DIRECTOR OF THE COMPANY:
To consider and if thought fit, to pass, the following resolution as a Special Resolution:

"RESOLVED THAT pursuant to the provisions of Section 196,197, 198, 203 and other applicable provisions of the Companies Act, 2013, and Schedule V of the Act read with Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and other applicable rules, regulations issued by the Ministry of Corporate Affairs in this regard and applicable provisions of SEBI (LODR) Regulations, 2015 including any statutory amendments, modifications or re-enactment thereof and all other statutory approvals, as may be required and on recommendation of Nomination and Remuneration Committee and pursuant to approval of the Board of Directors (hereinafter referred to as "the board" which term shall include Nomination & Remuneration Committee of the Board), the approval of the Members of the Company be and is hereby accorded for reappointment of Mr. Ketankumar Harkantbhai Joshi (DIN: 02089127) as a Whole time Director for further period of five (5) years with effect from March 20, 2027, immediately upon expiry of his existing term of office on March 19, 2027, not liable to retire by rotation and on such terms and conditions including salary and perquisites (hereinafter referred to as "remuneration") as set out in the explanatory statement annexed to this notice with the power to the board to alter and modify the same, inconsonance with the provisions of the Act and in the best interest of the Company.

RESOLVED FURTHER THAT Pursuant to the provisions of Section 197 read with Schedule V and other applicable provisions, if any, of the Companies Act, 2013, read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and the Articles of Association of the Company, and subject to such approvals as may be necessary, Mr. Ketankumar Harkantbhai Joshi (DIN: 02089127) be and is hereby paid remuneration as set out in the explanatory statement attached hereto, in the event of loss or inadequacy of profit in any Financial Year, shall be as per the limit set out in Section II of Part II of Scheduled V to the Companies Act, 2013.

RESOLVED FURTHER THAT for the purpose of giving effect to this Resolution, the board be and is hereby authorized to undertake all acts, deeds and execute all documents and pass relevant resolutions for the purpose of giving effect to this resolution, from time to time and to undertake all such steps, as may be deemed necessary in this matter.

RESOLVED FURTHER THAT the Board of Directors and/or the Company Secretary of the Company, either jointly or severally be and are hereby authorized to file the said resolution with the Registrar of Companies, and to do all such acts, deeds and things as may be necessary, expedient and incidental thereto to give effect to the above resolution."

6. RE-APPOINTMENT OF MS. RASHMI KAMLESH OTAVANI (DIN: 06976600) AS AN INDEPENDENT DIRECTOR OF THE COMPANY:
To consider and if thought fit, to pass, the following resolution as a Special Resolution:

"RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152, and other applicable provisions, if any, of the Companies Act, 2013 ("Act") and the rules made thereunder, read with Schedule IV to the Act, and the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("LODR Regulations") (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), the Articles of Association of the Company, and based on the recommendation of the Nomination and Remuneration Committee and the approval of the Board of Directors, Ms. Rashmi Kamlesh Otavani (DIN: 06976600), who was appointed as a Non-Executive Independent Director of the Company for a term of five years up to March 19, 2027 and is eligible for being re-appointed as an Independent Director, who has submitted a declaration that she meets the criteria of independence under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI Listing Regulations and in respect of whom the Company has received a notice in writing under Section 160(1) of the Act proposing his candidature for the office of a director, be and is hereby reappointed as a Non-Executive Independent Director of the Company, not liable to retire by rotation, for a second term of five consecutive years, with effect from March 20, 2027 up to March 19, 2032.

RESOLVED FURTHER THAT the Board of Directors and/or the Company Secretary of the Company, either jointly or severally be and are hereby authorized to file the said resolution with the Registrar of Companies, and to do all such acts, deeds and things as may be necessary, expedient and incidental thereto to give effect to the above resolution."

For and on behalf of Board of Directors
Aristo Bio-Tech and Lifescience Limited
CIN: L01100GJ2005PLC127397

Registered office:
E-24/25/26, G.I.D.C., Ta. Savli,
Manjusar, Vadodara-391775,Gujarat

Place: Vadodara
Date: September 07, 2026

Narendra Singh Barhat
Chairman and Managing Director
DIN: 00310306

Ketankumar Harkantbhai Joshi
Whole Time Director & CFO
DIN: 02089127

IMPORTANT NOTES

1. The Government of India, Ministry of Corporate Affairs has allowed conducting Annual General Meeting through Video Conferencing (VC) or Other Audio-Visual Means (OAVM) and dispended the personal presence of the members at the meeting. Accordingly, the Ministry of Corporate Affairs issued General Circular No. 03/2025 dated September 22, 2025 read with earlier circulars issued in this regard ("MCA Circulars") and Circular No. SEBI/HO/CFD/ CFD-PoD-2/P/CIR/2024/133 dated October 3, 2024 read with earlier circulars in this regard issued by the Securities and Exchange Board of India ("SEBI Circular") prescribing the procedures and manner of conducting the AGM through VC/OVAM. In terms of the said circulars, the 21st AGM of the Members will be held through VC/OAVM. The detailed procedure for participation in the meeting through VC/OAVM is as per note no. 20 and available at the Company's website: https://www.aristobiotech.com/.

2. Information regarding appointment/re-appointment of Directors and Explanatory Statement in respect of special business to be transacted pursuant to Section 102 of the Companies Act, 2013 ("the Act") and/or Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") is annexed hereto.

3. In view of the 'Green Initiatives in Corporate Governance' introduced by MCA and in terms of the provisions of the Act, members who are holding shares of the Company in physical mode, are required to register their email addresses, so as to enable the Company to send all notices/ reports/ documents/ intimations and other correspondences, etc., through emails in the electronic mode instead of receiving physical copies of the same. Members holding shares in dematerialised form, who have not registered their email addresses with Depository Participant(s), are requested to register/update their email addresses with their Depository Participant(s).

4. Pursuant to the Circular No. 14/2020 dated April 08, 2020, issued by the Ministry of Corporate Affairs, the facility to appoint proxy to attend and cast vote for the Members is not available for this AGM and physical attendance of the members has been dispensed with, hence Attendance Slip, Proxy form and Route Map are not annexed to this Notice. However, the Body Corporates are entitled to appoint authorised representatives to attend the AGM through VC/OAVM and participate there at and cast their votes through e-voting.

5. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Act.

6. In accordance with the Secretarial Standard-2 on General Meetings issued by the Institute of Company Secretaries of India ("ICSI"), as revised with effect from April 01, 2024, read with Clarification/Guidance on applicability of Secretarial Standards 2 dated April 15, 2020 issued by the ICSI, the proceedings of the AGM shall be deemed to be conducted at the Registered Office of the Company which shall be the deemed venue of the AGM.

7. Pursuant to the provisions of Section 113 of the Act, Body Corporates/Institutional/Corporate members intending for their authorized representatives to attend the meeting are requested to send to the Company, on cs@aristobiotech.com with a copy marked to cs@scsandcollp.com and evoting@nsdl.com from their registered Email ID a scanned copy (PDF/ JPG format) of certified copy of the Board Resolution/ Authority Letter authorizing their representative to attend and vote on their behalf at the meeting.

8. Pursuant to Income Tax Act, 2025, dividend income is taxable in the hands of shareholders and the Company is required to deduct tax at source from dividend paid to shareholders at the prescribed rates. For the prescribed rates for various categories, please refer to the Income Tax Act, 2025 and the amendments thereof. The shareholders are requested to update their PAN with the DP (if shares held in electronic form) and Company / RTA (if shares held in physical form).

9. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available for 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

10. In line with the Ministry of Corporate Affairs Circulars, the Notice calling the AGM has been uploaded on the website of the Company at https://www.aristobiotech.com/investors. The Notice can also be accessed from the websites of the Stock Exchange i.e. National Stock Exchange of India Limited at www.nseindia.com and the AGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.

11. The name of the RTA changed from “Link Intime India Private Limited” to "MUFG Intime India Private Limited" with effect from December 31, 2024, upon acquisition of Link group by Mitsubishi UFJ Trust & Banking Corporation. For more information about the RTA, please visit their website at www.in.mpms.mufg.com.

12. Since the AGM will be held through VC/ OAVM, the route map of the venue of the Meeting is not annexed hereto;

13. The Company has fixed Wednesday, September 23, 2026 as the ‘Record Date’ for determining entitlement of members to receive dividend for the FY 2025-26, if approved at the AGM.

    Those members whose names are recorded in the Register of Members or in the Register of Beneficial Owners maintained by the Depositories as on the Record Date shall be entitled for the dividend which will be paid on or after October 06, 2026, subject to applicable TDS.

14. Members seeking any information with regard to accounts are requested to write to the Company at least 10 days before the meeting so as to enable the management to keep the information ready.

15. The Register of Directors’ and Key Managerial Personnel and their shareholding maintained under Section 170 of the Act, the Register of contracts or arrangements in which the Directors are interested under Section 189 of the Act and all other documents referred to in the Notice will be available for inspection in electronic mode.

16. Pursuant to regulation 44(6) of the SEBI Listing Regulations, as amended, the Company is providing VC / OAVM facility to its members to attend the AGM.

17. Members are requested to intimate changes, if any, pertaining to their name, postal address, email address, telephone/ mobile numbers, Permanent Account Number (PAN), mandates, nominations, power of attorney, bank details such as, name of the bank and branch details, bank account number, MICR code, IFSC code, KYC details etc., to their DPs in case the shares are held by them in electronic form and to the Registrar of the Company (RTA)/Company in case the shares are held by them in physical form. As per EBI Circular SEBI/HO/MIRSD/MIRSD-PoD-1/P/CIR/2023/37 dated March 16, 2023 all Security holders with incomplete folios must update their details for simplified processing of Investor Service Requests.

18. In case of Joint holders, there will be one vote for every Client ID / registered folio number irrespective of the number of joint holders. In case of joint holders, the member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote at the AGM.

19. Process and manner for Members opting for voting through Electronic means:
    i. Pursuant to the provisions of Section 108 of the Act read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI Listing Regulations (as amended), and the MCA Circulars, the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (“NSDL”), as the Authorised e-Voting agency for facilitating voting through electronic means, as the authorised e-Voting agency. The facility of casting votes by Members using remote e-voting as well as e-voting system on the date of the AGM will be provided by NSDL.

    ii. Members whose names are recorded in the Register of Members or in the Register of Beneficial Owners maintained by the Depositories as on the Cut-off date i.e. Wednesday, September 23, 2026, shall be entitled to avail the facility of remote e-voting as well as e-voting system on the date of the AGM. Any recipient of the Notice, who has no voting rights as on the Cut-off date, shall treat this Notice as intimation only.

    iii. A person who has acquired the shares and has become a Member of the Company after the dispatch of the Notice of the AGM and prior to the Cut-off date i.e. Wednesday, September 23, 2026, shall be entitled to exercise his/her vote either electronically i.e. remote e-voting or e-voting system on the date of the AGM by following the procedure mentioned in this part.

    iv. The remote e-voting will commence on Sunday, September 27, 2026 at 9.00 A.M. and will end on Tuesday, September 29, 2026 at 5.00 P.M. During this period, the Members of the Company holding shares either in physical mode or in demat mode as on the Cut-off date i.e. Wednesday, September 23, 2026 may cast their vote electronically. The Members will not be able to cast their vote electronically beyond the date and time mentioned above and the remote e-voting module shall be disabled for voting by NSDL thereafter.

v. Once the vote on a resolution is casted by the Member, he/she shall not be allowed to change it subsequently or cast the vote again.

vi. The voting rights of the Members shall be in proportion to their share in the paid-up equity share capital of the Company as on the Cut-off date i.e. Wednesday, September 23, 2026 .

vii. The Company has appointed Ms. Anjali Sangtani, Partner of M/s. SCS and Co LLP, Practising Company Secretaries (Membership No. FCS: 14118; CP No: 23630), to act as the Scrutiniser for remote e-voting as well as the e-voting on the date of the AGM, in a fair and transparent manner.

viii. SEBI vide Circular Nos. SEBI/HO/OIAE/OIAE_IAD-1/P/ CIR/2023/131 dated July 31, 2023, and SEBI/HO/OIAE/ OIAE_IAD-1/P/CIR/2023/135 dated August 4, 2023, read with Master Circular No. SEBI/HO/ OIAE/OIAE_IAD-1/P/ CIR/2023/145 dated July 31, 2023 (updated as on August 11, 2023), has established a common Online Dispute Resolution Portal ("ODR Portal") for resolution of disputes arising in the Indian Securities Market. Pursuant to above-mentioned circulars, post exhausting the option to resolve their grievances with the RTA/ Company directly and through existing SCORES platform, the investors can initiate dispute resolution through the ODR Portal (https://smartodr.in/login).

20. The procedure and instructions for remote e-voting are, as follows:

The remote e-voting period begins on Sunday, September 27, 2026 at 9.00 A.M. and will end on Tuesday, September 29, 2026 at 5.00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. on Wednesday, September 23, 2026 may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being Wednesday, September 23, 2026.

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL E-Voting System:

a) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode:

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

TYPE OF SHAREHOLDERS	LOGIN METHOD
Individual Shareholders holding securities in demat mode with NSDL.	a. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. b. Existing IDeAS user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

	If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS Portal" or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp c. Visit the e-Voting website of NSDL. • Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. • Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. • A new screen will open. You will have to enter your User ID (i.e. your sixteen-digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. • After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. d. e-Voting through NSDLApp Shareholders/Members can also download NSDL Mobile App "NSDL Speede" facility by scanning the QR code mentioned below for seamless voting experience. 
Individual Shareholders holding securities in demat mode with CDSL	a. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. b. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. c. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. Alternatively, the user can directly access e-Voting page by providing demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.

Individual Shareholders (holding securities in demat mode) login through their depository participants	a. You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. b. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. c. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at above mentioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

LOGIN TYPE	HELPDESK DETAILS
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at toll free no.: 022-4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at 1800 21 09911

B) Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.
   Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.
4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example, if your DP ID is IN300*** and Client ID is 12****** then your user ID is IN300***12******.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example, if your Beneficiary ID is 12************** then your user ID is 12**************
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example, if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:
   a) If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.
   b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.

c) How to retrieve your 'initial password'?

(i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8-digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.

(ii) If your email ID is not registered, please follow steps mentioned below in process for those shareholders whose email ids are not registered

6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:
   a) Click on "Forgot User Details/Password?"(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
   b) Physical User Reset Password?" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
   c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
   d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button.
9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast Your Vote Electronically and Join General Meeting on NSDL E-Voting System.
How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

1) After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and who's voting cycle and General Meeting is in active status.
2) Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join Meeting".
3) Now you are ready for e-Voting as the Voting page opens.
4) Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.
5) Upon confirmation, the message "Vote cast successfully" will be displayed.
6) You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7) Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders:

1) Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to cs@scsandcollp.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.

2) It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.

3) In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on toll free no.: 022-4886-7000 or send a request to at evoting@nsdl.com

Process for those shareholders whose Email Ids are not registered with the depositories for procuring User Id and Password and registration of E-Mail Ids for E-Voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to cs@aristobiotech.com .

2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to cs@aristobiotech.com .

3. If you are an Individual shareholder holding securities in demat mode, you are requested to refer to the login method explained at step 1 (A) i.e. Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.

4. Alternatively, shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.

5. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

The instructions for members for e-voting on the day of the 21st AGM are as under:

1. The procedure for attending meeting & e-Voting on the day of the AGM is same as the instructions mentioned above for Remote e-voting.

2. The link for VC/OAVM to attend the meeting will be available where the EVSN of Company will be displayed after successful login as per the instructions mentioned above for Remote e-voting.

3. Only those Members/ shareholders, who will be present in the AGM through VC/OAVM facility and have not cast their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system available in the AGM.

4. If any Votes are cast by the members through the e-voting available during the AGM and if the same members have not participated in the meeting through VC/OAVM facility, then the votes cast by such members shall be considered invalid as the facility of e-voting during the meeting is available only to the members participating in the meeting.

5. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.

Instructions for members for attending the 21st AGM through VC/OAVM are as under:

1. Members will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for Access to NSDL e-Voting system. After successful login, you can see link of "VC/OAVM link" placed under "Join General meeting" menu against company name. You are requested to click on VC/OAVM link placed under Join General Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.

2. Members are encouraged to join the Meeting through Laptops for better experience.

3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.

4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

5. Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at cs@aristobiotech.com. The same will be replied by the company suitably.

6. For ease of conduct, Members who would like to ask questions may send their questions in advance at least seven (7) days before AGM mentioning their name, demat account number/folio number, email id, mobile number at cs@aristobiotech.com and register themselves as a speaker. Those Members who have registered themselves as a speaker will only be allowed to express their views/ask questions during the AGM.

7. Since the AGM will be held through VC/OAVM, the Route Map is not annexed in this Notice.

21. The Scrutinizer shall, after the conclusion of voting at the AGM, unblock the votes cast through remote e-Voting and count the same, and count the votes cast during the AGM, and shall make, not later than Two working days from the conclusion of the AGM, a consolidated Scrutinizer's Report of the total votes cast in favour or against, if any, to the Chairman or a person authorised by him in writing, who shall countersign the same and declare the result of the voting forthwith. The Scrutinizer's decision on the validity of the votes shall be final.

The results declared along with the Scrutinizer's Report shall be placed on the Company's website www.aristobiotech.com and on the website of NSDL www.evoting.nsdl.com within two working days of the passing of the Resolutions at the 21st Annual General Meeting of the Company and shall also be communicated to the Stock Exchanges where the shares of the Company are listed.

INFORMATION ON DIVIDEND:

1. It is to be noted that the Board of Directors of the Company, at its meeting held on May 30, 2026, had recommended a dividend of ₹ 0.60/- (Sixty Paisa Only) per Equity Share of face value of ₹ 10/- (Rupees Ten Only) each for the financial year ended March 31, 2026, subject to the approval of the Members at the ensuing Annual General Meeting ("AGM").
2. Subject to approval of the Members at the AGM, the dividend will be paid within 30 days from the conclusion of the 21st AGM, to the Members whose names appear on the Company's Register of Members as on the Record Date i.e. Wednesday, September 23, 2026, and in respect of the shares held in dematerialized mode, to the Members whose names are furnished by National Securities Depository Limited and Central Depository Services (India) Limited as beneficial owners as on that date.
3. Payment of dividend shall be made through electronic mode to the Shareholders who have updated their bank account details. In case the payment of dividend may not be made through electronic mode due to various reasons, Dividend warrants / demand drafts will be dispatched to the registered address of the shareholders who have not updated their bank account details, after normalization of the postal service.
4. Shareholders are requested to register/ update their complete bank details with their Depository Participant(s) with whom they maintain their demat accounts if shares are held in dematerialized mode by submitting the requisite documents.
5. Pursuant to the Finance Act 2020, dividend income is taxable in the hands of shareholders w.e.f. April 1, 2020 and the Company is required to deduct tax at source from dividend paid to shareholders at the prescribed rates. For the prescribed rates for various categories, please refer to the Finance Act, 2020/Income Tax Act, 1961 and the amendments thereof. The shareholders are requested to update their PAN with the DP (if shares held in electronic form) and Company/ RTA (if shares held in physical form).
6. A Resident individual shareholder with PAN and who is not liable to pay income tax can submit a yearly declaration in Form No. 15G / 15H, to avail the benefit of non-deduction of tax at source by e-mail to cs@aristobiotech.com by September 24, 2026 Shareholders are requested to note that in case their PAN is not registered, the tax will be deducted at a higher rate of 20%.
   Non-resident shareholders [including Foreign Institutional Investors (FIIs) / Foreign Portfolio Investors (FPIs)] can avail beneficial rates under tax treaty between India and their country of tax residence, subject to providing necessary documents i.e. No Permanent Establishment and Beneficial Ownership Declaration, Tax Residency Certificate, Form 10F, any other document which may be required to avail the tax treaty benefits. For this purpose, the shareholder may submit the above documents (PDF / JPG Format) by e-mail to cs@aristobiotech.com. The aforesaid declarations and documents need to be submitted by the shareholders September 24, 2026.
7. The Company has fixed Wednesday, September 23, 2026 as the 'Record Date' for determining entitlement of members to receive Final dividend for the FY 2025-26, if approved at the AGM. Those members whose names are recorded in the Register of Members or in the Register of Beneficial Owners maintained by the Depositories as on the Record Date shall be entitled for the dividend which will be paid on or before Thursday, October 29, 2026, subject to applicable TDS.
8. Members are requested to note that, dividends if not encashed for a consecutive period of seven (7) years from the date of transfer to Unpaid Dividend Account of the Company, are liable to be transferred to the Investor Education and

Protection Fund (IEPF). The shares in respect of which dividends are not encashed for the consecutive period of seven (7) years are also liable to be transferred to the demat account of the IEPF Authority. In view of this, Members are requested to claim their dividends from the Company, within the stipulated timeline.

9. Members holding the shares in physical mode are requested to notify immediately the change of their address and bank particulars to the R & T Agent of the Company. In case shares held in dematerialized form, the information regarding change of address and bank particulars should be given to their respective Depository Participant.

CONTACT DETAILS:

COMPANY	**Address**: E/26, G.I.D.C., Manjusar Ta. Savli, Vadodara -391775, Gujarat. **Tel No.** +91-2667-264843/41 **Email**: cs@aristobiotech.com **Web**: www.aristobiotech.com
REGISTRAR AND TRANSFER AGENT	**MUFG Intime India Private Limited** (Previously known as LINK Intime Private Limited) **CIN**: U67190MH1999PTC118368 **Address** – C -101, 247 Park, L B S Marg, Vikhroli West, Mumbai 400083; **Tel no.** – 022 - 4918 6000 **E-mail** – mumbai@in.mpms.mufg.com
E-VOTING AGENCY & VC / OAVM	**E-mail**: evoting@nsdl.com **NSDL help desk** 1800-222-990
SCRUTINIZER	**M/s SCS and Co LLP,** Ms. Anjali Sangtani Partner (Membership No. F14118; C P No.: 23630) **Email**: scsandcollp@gmail.com. ; **Mo No**: +91 8128156833

EXPLANATORY STATEMENT
(PURSUANT TO SECTION 102 (1) OF THE COMPANIES ACT 2013 AND SECRETARIAL STANDARD 2 ON GENERAL MEETINGS)

ITEM NO. 4: TO RATIFY THE REMUNERATION PAYABLE TO THE COST AUDITORS FOR THE FINANCIAL YEAR 2026-2027: ORDNIARY RESOLUTION

The Board, on the recommendation of the Audit Committee, has approved the reappointment and remuneration of M/s. YS Thakar & Co, Cost Accountants (Firm Registration No.: 000318), Cost Accountants as the Cost Auditors of the Company to conduct the audit of the cost records of the Agro chemicals activities of the Company for the financial year 2026-27, at a remuneration of Rs.64,900 (Rupees Sixty four thousand nine hundred) plus applicable taxes and reimbursement of out of pocket expenses.

In accordance with the provisions of Section 148 of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014, the remuneration payable to the cost auditors has to be ratified by the members of the Company.

Accordingly, consent of the Members is sought for passing an Ordinary Resolution as set out at Item No. 4 of this Notice for ratification of the remuneration payable to the Cost Auditors for the financial year ending March 31, 2027.

The Board of Directors recommend the said resolution, as set out in item no. 4 of this Notice for your approval.

None of the Directors or key managerial personnel or their relatives is in any way concerned or interested, financially or otherwise in the said resolution.

ITEM NO. 5: RE-APPOINTMENT OF MR. KETANKUMAR HARKANTBHAI JOSHI (DIN: 02089127) AS WHOLE TIME DIRECTOR OF THE COMPANY: - SPECIAL RESOLUTION

Mr. Ketankumar Harkantbhai Joshi (DIN: 02089127) was appointed as the Whole-time Director of the Company for a term of five (5) years with effect from March 20, 2022, for a further period of five (5) year, in accordance with the provisions of Schedule V of the Companies Act, 2013. As his present term is due to expire on March 19, 2027, the Nomination and Remuneration Committee has recommended, and the Board of Directors at its meeting held on September 07, 2026, has approved, his re-appointment as Whole-time Director for a further period of five (5) year with effect from March 20, 2027, considering his knowledge, experience, expertise and valuable contributions to the Company.

The Board is of the view that Mr. Ketankumar's continued association would be beneficial to the Company and accordingly recommends the Special Resolution set out at Item No.5 for approval by the Members.

Further, the Company has received the following from Mr. Ketankumar Harkantbhai Joshi (i) Consent in writing to act as a Whole Time Director in Form DIR-2 pursuant to Rule 8 of the Companies (Appointment & Qualification of Directors) Rules, 2014; (ii) Intimation in Form DIR-8 pursuant to Rule 14 of the Companies (Appointment & Qualification of Directors) Rules, 2014 to the effect that he is not disqualified in accordance with sub-section (2) of Section 164 of the Act.

Further, the Company confirms that there has been no default in repayment of its dues to banks or financial institutions.

It is proposed to seek the members' approval for the re-appointment of and remuneration payable to Mr. Ketankumar Harkantbhai Joshi as Whole Time Director in terms of the applicable provisions of the Act.

Further, as per the provisions of Section 197 the Companies Act, 2013 as amended from time and time, the minimum Remuneration payable to Mr. Ketankumar Harkantbhai Joshi, in the event of loss or inadequacy of profit in any Financial Year, shall be as per the limit set out in be Section II of Part II of Scheduled V to the Companies Act, 2013 or any other applicable limits, as provided by the Central Government in this regard, from time to time.

Pursuant to Sections 196, 197, 198 and all other applicable provisions of the Act and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force) and other applicable Regulations of SEBI (LODR) Regulations, 2015, the reappointment of Mr. Ketankumar Harkantbhai Joshi as Whole Time Director is now being placed before the Members for their approval by way of Special Resolution. The relevant disclosures in terms of Schedule V to the Companies Act, 2013 is given hereunder;

General Information:

Nature of Industry: Our Company is an agrochemical company engaged in the manufacturing, formulation, supplying, packaging and job work services in various Pesticides such as Insecticides, Herbicides, Fungicides, Plant Growth Regulators and a wide variety of other Agrochemicals for India as well as for Export.

Date of commencement of commercial production: The Company is already making the production.

In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus: Not Applicable

Financial performance based on given indicators:

(Rs. In Lakhs)

PARTICULARS	F.Y. 2025-26	F.Y. 2024-25
Revenue From Operations	36,371.71	31,809.27
Other Income	45.65	45.36
Total Revenue	36,417.37	31,854.63
Less: Total Expenses Before Depreciation, Finance Cost and Tax	34,766.55	30,881.93
Profit Before Depreciation, Finance Cost and Tax	1,650.82	972.70
Less: Depreciation	292.47	260.24
Less: Finance Cost	388.59	165.77
Profit Before Tax	969.76	546.69
Less: Short Provision of Taxes in Earlier Year	-	-
Less: Current Tax	258.37	144.07
Less: Deferred Tax Liability (Liability)	(6.88)	(3.69)
Profit After Tax	718.26	406.31
Earning Per Share (Basic & Diluted)	10.55	5.97

Export performance and net foreign exchange: During the year under review, the company have Rs.489.76 Lakhs export performance and net foreign exchange expenditure is Rs. 3625.26 Lakhs.

Foreign Investment and collaborations, if any: No collaborations have been made by the Company with any of foreign entity. Further, as at March 31, 2026 total holding of Foreign Shareholders was NIL.

Information about the Whole Time Director:

Background Details: Mr. Ketankumar Harkantbhai Joshi (DIN: 02089127), aged 55 years, has been re-appointed as the Whole-time Director of the Company. He is responsible for overseeing the Company's manufacturing operations.

Past Remuneration: Rs. 5,00,000 Per Month

Job Profile and his suitability: Mr. Ketankumar Harkantbhai Joshi (DIN: 02089127), aged 55 years, holds a Bachelor's Degree in Mechanical Engineering and has more than 28 years of experience in agrochemical industry. Being already a Director and Chief Financial Officer (CFO) of the Company, he has had significant success, delivering major projects on time and on budget, improving productivity, strengthening the balance sheet, reducing operating and overhead costs, and improving overall safety and sustainability performance.

Terms and conditions of Remuneration: -Basic Salary up to Rs. 5,00,000 Per Month excluding perquisite mentioned hereunder for the existing term.

Comparative remuneration profile with respect to Industry, Size of the company, Profile of the position and person: Taking into consideration the size of the Company, the profile to Mr. Ketankumar Harkantbhai Joshi the responsibilities shouldered by him and the industry benchmarks, the remuneration proposed to be paid is commensurate with the remuneration packages paid to similar senior level incumbents, in other companies.

Pecuniary relationship directly or indirectly with the company or relationship with managerial personnel: Mr. Ketankumar Harkantbhai Joshi (DIN:02089127) has pecuniary relationship to the extent he is Promoter – Director - Shareholder of the Company. In compliance with the provisions of Sections 196, 197, 198 and other applicable provisions of the Act, read with Schedule V to the Act, the appointment of Mr. Ketankumar Harkantbhai Joshi (DIN:02089127), as a Whole Time Director of the Company is now being placed before the Members for their approval. Further, remuneration proposed above shall be valid for the existing term of Mr. Ketankumar Harkantbhai Joshi until revised further with other terms and conditions remaining unchanged as per the resolution passed.

Mr. Ketankumar Harkantbhai Joshi for the term as Whole Time Director will be beneficial to the operations of the Company and the same is commensurate with his abilities and experience and accordingly recommends the Special Resolution at Item No. 5 of the accompanying Notice for approval by the Members of the Company.

Except Mr. Ketankumar Harkantbhai Joshi himself and his relatives to the extent of their shareholding in the Company, none of the Directors or Key Managerial Personnel of the Company including their relatives is interested or concerned in the Resolution.

The statement of additional information required to be disclosed as per Regulation 36(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”) and Secretarial Standard II issued by ICSI is attached at the end of this Explanatory Statement and must be read as the part of this Notice.

The Board recommends the Special Resolution as set out at item no. 05 for approval by the Members.

ITEM NO. 6: RE-APPOINTMENT OF MS. RASHMI KAMLESH OTAVANI (DIN: 06976600) AS AN INDEPENDENT DIRECTOR OF THE COMPANY: - SPECIAL RESOLUTION

The Members of the Company at their Extra Ordinary General Meeting held on Wednesday, April 6, 2022, had appointed Ms. Rashmi Kamlesh Otavani (DIN: 06976600) as a Non-Executive Independent Director of the Company for a first term of five (5) consecutive years commencing from March 20, 2022 up to March 19, 2027, pursuant to the provisions of Sections 149, 152 and other applicable provisions of the Companies Act, 2013 (“the Act”) read with Schedule IV thereto and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”).

Her present term as an Independent Director will expire on March 19, 2027.

Based on the recommendation of the Nomination and Remuneration Committee (“NRC”), the Board of Directors, at its Meeting held on September 07,2026 after evaluating her performance during her first term and considering her extensive knowledge, experience, expertise, integrity, valuable guidance and significant contribution to the affairs of the Company, has approved and recommended to the Members the re-appointment of Ms. Rashmi Kamlesh Otavani as a Non-Executive Independent Director of the Company for a second term of five (5) consecutive years commencing from March 20, 2027 and ending on March 19, 2032, subject to the approval of the Members by way of a Special Resolution.

The Board is of the opinion that the continued association of Ms. Rashmi Kamlesh Otavani would be beneficial to the Company considering her rich experience, professional expertise, independent judgement and valuable contribution to the deliberations of the Board.

The Company has received: (i) Her consent to act as a Director of the Company; (ii) a declaration confirming that she meets the criteria of independence as prescribed under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI Listing Regulations; (iii) a confirmation that she is not disqualified from being appointed as a Director under Section 164 of the Act; (iv) a confirmation that she is not debarred from holding the office of Director by virtue of any order passed by SEBI or any other authority.

The Board is satisfied that Ms. Rashmi Kamlesh Otavani fulfils the conditions specified under the Companies Act, 2013 and the SEBI Listing Regulations for her re-appointment as an Independent Director and that she is independent of the Management.

The Company has also received a notice in writing under Section 160 of the Companies Act, 2013 proposing the candidature of Ms. Rashmi Kamlesh Otavani for the office of Director.

The draft Letter of Appointment setting out the terms and conditions of her re-appointment is available for inspection by the Members during business hours on all working days up to the date of the Annual General Meeting and shall also be available electronically.

The information and disclosures required pursuant to the Companies Act, 2013, Secretarial Standard-2 on General Meetings and Regulation 36 of the SEBI Listing Regulations, relating to the proposed re-appointment of Ms. Rashmi Kamlesh Otavani, are provided in Annexure forming part of the Notice.

Except Ms. Rashmi Kamlesh Otavani and her relatives, none of the Directors, Key Managerial Personnel of the Company or their respective relatives is, in any way, concerned or interested, financially or otherwise, in the proposed Special Resolution.

The Board of Directors recommends the Special Resolution set out at Item No. 06 of the Notice for approval by the Members.

For and on behalf of Board of Directors
Aristo Bio-Tech and Lifescience Limited
CIN: L01100GJ2005PLC127397

Registered office:
E-24/25/26, G.I.D.C., Ta. Savli,
Manjusar, Vadodara-391775, Gujarat

Place: Vadodara
Date: September 07, 2026

Narendra Singh Barhat
Chairman and Managing Director
DIN: 00310306

Ketankumar Harkantbhai Joshi
Whole Time Director & CFO
DIN: 02089127

ANNEXURE TO THE NOTICE

Disclosure under Regulation 36 (3) Of Sebi (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standards-II Issued by ICSI for Item No. 2,5,6:

DETAILS OF DIRECTOR RETIRING BY ROTATION/ SEEKING APPOINTMENT/ RE-APPOINTMENT AT THE ENSUING ANNUAL GENERAL MEETING

Name	Mrs. Kusum Narendra Singh Barhat	Mr. Ketankumar Harkantbhai Joshi	Ms. Rashmi Kamlesh Otavani
Date of Birth	02/03/1962	25/12/1970	06/10/1980
Qualification	Under Matriculate	Bachelor in Mechanical Engineering	Company Secretary, Bachelor of Commerce From Saurashtra University
Experience - Expertise in specific functional areas - Job profile and suitability	She has over 30 years of experience in administration and management, contributing significantly to the company's growth and success. She develops strategic corporate plans across HR functions, including compensation, benefits, and health and safety. With a strong leadership presence, she manages programs, leads teams, and serves as a vital link between top management, employees, and labor unions. Her deep knowledge, dedication, and commitment to compliance with internal policies and legal standards have been instrumental in taking the company to new heights.	He is having experience of 28 years in agrochemical industry. He helped the organization to reach to new heights in its initial stage of incorporation with the help of his substantial experiences and knowledge gained throughout his journey. He has vast knowledge of the business & related industries.	She holds the degree of Company Secretary from the Institute of Company Secretaries of India. She also holds the degree of Bachelor of Commerce from Saurashtra University. She possesses a wealth of professional experience spanning a period exceeding 10 (ten) years, encompassing diverse domains such as due diligence, drafting, administration, and legal and secretarial compliances.
No. of Shares held as on March 31, 2026 including shareholding as a Beneficial Owner.	6,25,000	7,20,000	--
Terms & Conditions	Liable to retire by rotation	Not Liable to retire by rotation	Not Liable to retire by rotation
Remuneration Last Drawn	₹ 33,50,000 /- per annum	₹ 33,50,000 /- per annum	N.A.
Remuneration sought to be paid	₹ 5,00,000/- per month	₹ 5,00,000/- per month	N.A.
Number of Board Meetings attended during the Financial Year 2025-26	8 Meeting out of 8 Board Meetings	8 Meeting out of 8 Board Meetings	8 Meeting out of 8 Board Meetings
Date of Original Appointment	17/03/2005	27/08/2018	20/03/2022
Date of Appointment in current terms	17/03/2005	20/03/2022	20/03/2022

Name	Mrs. Kusum Narendra Singh Barhat	Mr. Ketankumar Harkantbhai Joshi	Ms. Rashmi Kamlesh Otavani
Directorships held in public companies including deemed public companies	Nil	Nil	• Madhusudan Masala Limited • Yuranus Infrastructure Limited
Memberships/Chairmanships of committees of public companies*	Chairmanship: Nil Membership: Nil	Chairmanship: Nil Membership: Nil	Chairmanship: 1 Membership: 4
Inter-se Relationship with other Directors.	She is wife of Mr. Narendra Singh Barhat	No relationship with other Directors	No relationship with other Directors
Information as required pursuant to NSE Circular No. L1ST/COMP/14/2018- 19 dated June 20, 2018	Ms. Kusum Narendra Singh Barhat is not debarred from holding the office of director pursuant to any SEBI order.	Mr. Ketankumar Harkantbhai Joshi is not debarred from holding the office of director pursuant to any SEBI order.	Ms. Rashmi Kamlesh otavani is not debarred from holding the office of director pursuant to any SEBI order.

**Includes only Audit Committee and Stakeholders' Relationship Committee.*

GRATITUDE & PARTNERSHIPS

THANK YOU

EMPOWERING AGRICULTURE • ENRICHING LIVES

We extend our deepest gratitude to all our esteemed shareholders, valued customers, farmers, distributors, business associates, financial institutions, and regulatory authorities for their steadfast trust and continued support in our journey toward sustainable growth and agricultural excellence.

REGISTERED & CORPORATE OFFICE

E-24, 25, 26, G.I.D.C., Taluka Savli, Manjusar, Vadodara – 391775, Gujarat, India

Phone: +91-2667-264841 / 43 | **Email:** cs@aristobiotech.com | **Website:** www.aristobiotech.com