astonea
Astonea Labs Limited

Date: 22nd September, 2026

To,
BSE Limited
Corporate Relationship Department
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai- 400 001

Scrip Code: 544409
ISIN: INE0TG901011

SUB: SUBMISSION OF CLARIFICATION AND RECTIFICATION OF PENDING DISCREPANCIES IN FINANCIAL RESULTS FOR THE HALF YEAR ENDED MARCH 2025

Ref**:** Pursuant to the communications received from BSE Limited dated 18th September 2026

Dear Sir/Madam,

With reference to the communication dated 18th September 2026 issued by BSE Limited pertaining to the discrepancies observed in the submission of the Financial Results pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), we hereby submit the following clarification and requisite rectification in respect of the Standalone Financial Results for the half year ended March 2025, for the kind consideration and records of the Exchange.

The Standalone Financial Results of the Company for the half year ended and financial year ended 31st March 2025 were duly submitted by the Company in XBRL mode. However, due to an inadvertent omission, the separate PDF version of the Standalone Financial Results for the half year ended 31st March 2025, as required to be submitted pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, could not be uploaded on the BSE portal.

Accordingly, the Company hereby submits the requisite PDF version of the Standalone Financial Results for the half year ended 31st March 2025 and requests the Exchange to kindly take the same on record.

We respectfully request that the Exchange be pleased to take cognizance of the aforesaid submission for its information and records.

Thanking you.

Yours faithfully,
For **ASTONEA LABS LIMITED**

Ankit Kapoor
Digitally signed by Ankit Kapoor
Date: 2026.09.22 13:52:06 +05'30'

ANKIT KAPOOR
COMPANY SECRETARY & COMPLIANCE OFFICER
M.NO. A75702

AVNISH SHARMA & ASSOCIATES
CHARTERED ACCOUNTANTS
#49, SUSHILA VILLA, SECTOR 7, PANCHKULA, HARYANA-134109
SCO 39, FF, SECTOR 20-C, DAKSHIN MARG, CHANDIGARH, 160020
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Peer Review Certificate No. 016702
MSME Reg. No. UDYAM-CH-01-0010088

Independent Auditor's Report on half yearly and year to date Audited Standalone Financial Results of the company pursuant to Regulations 33 of SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015 (as amended)

To the board of Directors of
ASTONEA LABS LIMITED

Report on the Standalone Financial Results

Opinion

We have audited the accompanying statement of Standalone Financial Results of ASTONEA LABS LIMITED ("the Company"), for half year and year ended 31st March, 2025 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Financial Results:

(a) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
(b) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards and other accounting principles generaly accepted in India of the net profit/loss and other financial information for the half year and year ended 31st March, 2025.

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 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountant of India together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the half year and year ended 31st March, 2025 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

These statement of Standalone Financial Results for the half year and year ended 31st March 2025 has been prepared on the basis of the standalone financial statements for the year ended 31st March 2025 and the unaudited results for the half year ended 31.03.2025 . The Company's Board of Directors are responsible for the preparation of these Standalone Financial Results that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matter-related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

AVNISH SHARMA & ASSOCIATES
CHARTERED ACCOUNTANTS

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole 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 Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of Standalone Financial Statements on whether the Company has adequate internal financial controls with reference to financial statements 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 the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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 Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Standalone Financial Results includes the results for the half year ended 31st March, 2025 being the balancing figures between the audited figures in respect of full financial year ended 31st March 2025 and the unaudited year to date figures up to 30th sept 2024 of the current financial year.

As per our report of even date attached
For Avnish Sharma & Associates
Chartered Accountants
FRN - 009398N
Peer Review Certificate No. 016702

AVNISH SHARMA & ASSOCIATES
CHARTERED ACCOUNTANTS

Rajan Talwar (M.No. 091352)
Partner
UDIN: 25091352BMKVIR6224
Place : Panchkula
Dated : 11.07.2025

ASTONEA LABS LIMITED

Registered Office at SCO 186-187, 2nd Floor, Cabin No. 206, Sector 8 – C, Chandigarh – 160009

CIN : U24304CH2017PTC041482, Tel No: +91-9592227777, E-mail: astonealabs@gmail.com, Website: www.astonea.org

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED 31ST MARCH 2025

Particulars	Amount in ₹ (lakhs) unless otherwise stated				
	Half Year Ended on			Year ended on	
	31.03.2025	30.09.2024	31.03.2024	31.03.2025	31.03.2024
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
Income					
Revenue from Operations	5,024.80	4,727.04		9,751.83	8,019.09
Other Income	10.34	8.60		18.93	9.76
Total Income	**5,035.14**	**4,735.63**	-	**9,770.77**	**8,028.86**
Expenses					
Cost of Material Consumed	2,855.77	2,850.11		5,705.89	5,616.33
Purchase of Traded Goods	751.72	231.16		982.88	233.10
(Increase)/Decrease in inventories of finished goods and traded goods	(182.37)	160.47		(21.90)	(210.74)
Employee Benefits Expense	331.85	338.62		670.47	560.22
Finance Costs	191.08	174.52		365.61	295.98
Depreciation and Amortization Expense	245.64	212.50		458.13	366.87
Other Expenses	413.82	488.77		902.59	629.24
Total Expenses	**4,607.51**	**4,456.15**	-	**9,063.66**	**7,491.00**
Profit/(Loss) before exceptional items and tax	**427.63**	**279.48**	-	**707.11**	**537.85**
Exceptional Items	-	-	-	-	-
Profit/(Loss) before tax	**427.63**	**279.48**	-	**707.11**	**537.85**
Income tax expense					
(1) Current tax	123.71	75.14		198.84	162.77
(2) Deferred tax	(17.71)	(9.08)		(26.79)	(31.93)
Profit/(Loss) for the year	**321.63**	**213.43**	-	**535.05**	**407.01**
Paid -up equity share capital (face value of Rs. 10/- each)	772.10	772.10		772.10	760.00
Other equity	1,069.13	747.56		1,069.13	425.24
Earnings per equity share (Nominal Value of Share INR 10 per share)					
Basic earning per share (in absolute figures)	4.17*	2.77*		6.94	5.36
Diluted earning per share (in absolute figures)	4.17*	2.77*		6.94	5.36

* The Earning per Share disclosed pertains to half-year period and has not been annualised.

NOTES:

1 *The above Standalone audited Financial results of Astonea Labs Limited ("the Company") for the Half year and Financial year ended 31st March, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at the meeting held on July 11, 2025.*

2 *The Standalone Audited Financial Results for the half year and financial year ended 31st March, 2025, have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard (AS) 25 – Interim Financial Reporting, prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India (GAAP).*

3 *On 22nd April, 2024, the Company allotted 1,21,000 fresh equity shares at an issue price of ₹100 per share, comprising a face value of ₹10 each and a securities premium of ₹90 per share.*

4 *Astonea Labs Limited successfully debuted on the BSE SME platform on June 3, 2025. As part of its public offering, the company issued 27,90,000 equity shares at a price of ₹135 per share, which includes a face value of ₹10 and a securities premium of ₹125 per share. The allotment of shares to eligible subscribers was completed on May 30, 2025.*

5 *The Half-yearly financial figures for the period ended 31st March 2024 were not available, hence comparitive half yearly data for that period has not been presented.The Company is presenting its financial results for the first time after the successful listing of its equity shares on the SME Platform of BSE Limited (BSE SME) on 3rd June, 2025.*

6 *The Company is currently engaged in the manufacture and sale of cosmetics & Pharmaceutical Products. As per guidelines contain in AS-17 (Segment reporting), the company is operating in a single segment mainly in manufacture and sale of drugs & cosmetics. There is no separate reportable segment except geographically secondary segment of export sales and hence not reported seperately. Also, due to the unavailability of separate information for manufacturing and trading-related expenses, these activities are accounted for as one segment.*

7 *In the previous financial year, traded purchases were not bifurcated separately. However, for the purpose of better comparability and enhanced disclosure, the traded purchases for the current financial year have been bifurcated. Accordingly, the figures for the previous financial year have also been reclassified to reflect a similar bifurcation and ensure a consistent comparitive presentation.*

8 *The Company does not have exceptional or extraordinary items to report for the above period.*

9 *In terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and disclosure requirements) Regulations, 2015, The Managing Director and Chief Financial Officer of the company have certified that the above financial results do not contain any false or misleading statements or figures and do not omit any material fact which may make the statements or figures contained therein misleading.*

10 *These unaudited Standalone financial results have been rounded off to nearest rupees in lakhs upto two decimal places, which is in line with the requirement of AS Schedule III of the Companies Act, 2013. Accordingly, figures of the corresponding periods presented have also been aligned to the latest period presented.*

AVNISH SHARMA & ASSOCIATES
CHARTERED ACCOUNTANTS

11 *Figures pertaining to previous year/periods have been regrouped/rearranged, reclassified and restated wherever necessary to make them comparable with those of current year/period.*

12 *The figures of the second half of financial year 2024-25 are the balancing figures between audited figures in respect of the full financial year up to 31st March 2025 and the unaudited year-to-date figures up to 30th September 2024 being the date of the end of the half year of the financial year which were subjected to a limited review.*

14 *The Audited Standalone Financial Results for the Half year and Financial year ended March 31, 2025 are available on the website of BSE Limited at http://www.bseindia.com and on the website of the Company at https://www.astonea.org.*

15 *Due to the resignation of the Company Secretary Avneet Kaur with effect from 4th July 2025 , all secretarial and compliance-related affairs of the Company are currently being overseen by the Managing Director Ashish Gulati, until a suitable replacement is appointed."*

16 *The Board noted and approved the change of the Registered Office of the Company from #1358, First Floor, Sector 22 B, Chandigarh to SCO 186-187, 2nd Floor, Cabin No. 206, Sector 8 – C, Chandigarh – 160009, with effect from 19th December 2024. Necessary filings with the Registrar of Companies are made to give effect to this change.*

As per our report of even date attached
For Avnish Sharma & Associates
Chartered Accountants
FRN - 009398N
Peer Review Certificate No. 016702

AVNISH SHARMA & ASSOCIATES
CHARTERED ACCOUNTANTS

Rajan Talwar (M.No. 091352)
Partner
UDIN: 25091352BMKVIR6224
Place : Panchkula
Dated : 11.07.2025

For & on behalf of the Board
ASTONEA LABS LIMITED

ASHISH GULATI
MG. DIRECTOR
DIN: 07419339

PARDEEP SINGH
DIRECTOR
DIN: 10345015

SUMIT KUMAR
CFO
AYUPK8020G

ASTONEA LABS LIMITED

Registered Office at SCO 186-187, 2nd Floor, Cabin No. 206, Sector 8 – C, Chandigarh – 160009

CIN : U24304CH2017PTC041482, Tel No: +91-9592227777, E-mail: astonealabs@gmail.com, Website: www.astonea.org

STANDALONE STATEMENT OF AUDITED ASSET AND LIABILITIES AS AT 31ST MARCH 2025

Amount in ₹ (lakhs) unless otherwise stated

PARTICULARS	AS AT 31st March, 2025	AS AT 30th Sept, 2024	AS AT 31ST MARCH, 2024
I. EQUITY AND LIABILITIES			
1 Shareholders' Funds			
(a) Share Capital	772.10	772.10	760.00
(b) Reserves And Surplus	1,069.19	747.56	425.24
(c) Money received against share warrants	-	-	-
2 Share application money pending allotment	-	-	0.50
3 Non-Current Liabilities			
(a) Long-Term Borrowings	2,166.24	2,161.44	1,989.87
(b) Deferred Tax Liabilities (Net)	3.12	20.83	29.91
(c) Other Long term liabilities	-	-	-
(d) Long term provisions(Gratuity)	32.95	31.18	30.30
4 Current Liabilities			
(a) Short Term borrowings	3,167.46	2,388.83	2,249.85
(b) Trade Payables	-	-	-
1 Total outstanding dues of micro enterprises and small	576.18	878.67	814.75
2 Total outstanding dues of creditors other than micro	2,047.83	1,775.97	1,485.56
(c) Other Current Liabilites	346.38	249.56	176.43
(d) Short Term Provisions	156.62	165.19	109.18
	-	-	-
TOTAL	10,338.07	9,191.32	8,071.58
II. ASSETS			
1 Non-Current Assets			
(a) Property, Plant & Equipments and Intangible Assets			
(a) Property Plant & Equipment	2,479.53	2,617.94	2,174.96
(b) Intangible Assets	23.34	14.72	-
(c) Capital Work in Progess	500.80	181.93	210.26
(b) Non -Current Investment	-	-	-
(c) Deferred Tax Assets (Net)	-	-	-
(d) Long term loans & advances	15.02	3.24	3.11
(e) Other Non-Current Assets	234.39	198.70	192.19
2 Current assets			
(a) Current Investment	-	-	-
(b) Inventories	2,934.99	2,611.32	2,484.39
(c) Trade Receivables	3,785.85	3,028.39	2,543.44
(d) Cash And Cash Equivalents	8.81	19.94	35.82
(e) Short Term Loans And Advances	355.34	515.16	427.41
(f) Other Current Assets	-	-	-
TOTAL	10,338.07	9,191.32	8,071.58
Significant Accounting Policies			
Notes on Financial Statements			

As per our report of even date attached
For Avnish Sharma & Associates
Chartered Accountants
FRN - 009398N
Peer Review Certificate No. 016202

AVNISH SHARMA & ASSOCIATES CHARTERED ACCOUNTANTS

Rajan Talwar (M.No. 091352)
Partner
UDIN: 25091352 BHVIRG224
Place : Panchkula
Dated : 11.07.2025

For & on behalf of the Board
ASTONEA LABS LIMITED

ASHISH GULATI
MG. DIRECTOR
DIN: 07419339

PARDEEP SINGH
DIRECTOR
DIN: 10345015

SUMIT KUMAR
CFO
AYUPK8020G

ASTONEA LABS LIMITED

Registered Office at SCO 186-187, 2nd Floor, Cabin No. 206, Sector 8 – C, Chandigarh – 160009

CIN : U24304CH2017PTC041482, Tel No: +91-9592227777, E-mail: astonealabs@gmail.com, Website: www.astonea.org

STANDALONE STATEMENT OF AUDITED CASH FLOW FOR THE YEAR ENDED 31ST MARCH 2025

Particulars	Amount in ₹(lakhs)		
	For the period ended March 31, 2025	**For the period ended Sept 30, 2024**	**For the period ended March 31, 2024**
		-	
Cash flow from operating activities:	-	-	-
Profit/(Loss) before tax	707.11	279.48	537.85
Adjustments to reconcile profit before tax to net cash flows:	-	-	-
Add:-	-	-	-
Depreciation and Amortisation Expense	458.13	212.50	366.87
Interest on Loans taken	328.82	162.42	272.94
Loss on sale of fixed assets	0.08	0.08	-
Provision for gratuity	2.70	1.16	10.25
Less:-	-	-	-
Interest Income and Miscellaneous	16.35	6.81	7.23
Profit on sale of Fixed Assets	-	-	0.27
	1,480.48	**648.83**	**1,180.42**
Operating profit before working capital adjustments	-	-	-
Current assets	-	-	-
(Increase)/decrease in debtors	(1,242.40)	(484.94)	(742.97)
(Increase)/decrease in stock	(450.59)	(126.92)	(819.69)
(Increase)/decrease in advances	72.07	(87.75)	263.54
(Increase)/decrease in other current assets		-	
Current liabilities		-	
Increase/(decrease) in creditors	323.70	354.33	735.56
Increase/(decrease) in expenses & others payable	170.52	73.13	(184.23)
Increase/(decrease) in short term borrowings	917.62	138.98	549.94
Cash generated from operations	**1,271.38**	**515.66**	**982.57**
Tax (paid)/refund	152.02	19.41	60.42
Interest on working capital loan	194.42	60.38	136.36
	-	-	-
Net cash flows from operating activities	**924.95**	**435.87**	**785.79**
	-	-	-
Cash flow from investing activities:	-	-	-
Investment in Advances	(11.92)	(0.14)	(3.11)
Fixed assets purchased	(1,079.16)	(644.45)	(745.47)
Fixed assets Sold	2.50	2.50	1.10
Increase in other Non-Current Assets	(42.21)	(6.51)	(94.68)
Pre-operative Expenses capitalised	-	-	-
Interest received	16.35	6.81	7.23
Net cash used in investing activities	**(1,114.43)**	**(641.78)**	**(834.93)**
	-	-	-
Cash flow from financing activities:	-	-	-
Proceeds from Issue of share Capital	120.50	120.50	-
Share application money pending allotment	-	-	0.50
Grant received	-	-	19.14
Proceeds/(Repayment) of Secured loans	181.37	171.57	95.87
Proceeds/(Repayment) of unsecured loans	(5.00)	-	(5.00)
Interest/charges paid on loans	(134.40)	(102.04)	(136.58)
	-	-	-
Net cash used in financing activities	**162.47**	**190.03**	**(26.07)**
	-	-	-
Net change in cash and cash equivalents (A+B+C)	**(27.01)**	**(15.88)**	**(75.21)**
Cash and cash equivalents at the beginning of the year	35.82	35.82	111.03
Cash and cash equivalents at the year end	**8.81**	**19.94**	**35.82**

As per our report of even date attached
For Avnish Sharma & Associates
Chartered Accountants
FRN - 009398N
Peer Review Certificate No. 018702

AVNISH SHARMA & ASSOCIATES
CHARTERED ACCOUNTANTS

Rajan Talwar (M.No. 091352)
Partner
UDIN: 25091352BMKVIR6229
Place : Panchkula
Dated : 11.07.2025

For & on behalf of the Board
ASTONEA LABS LIMITED

ASHISH GULATI
MG. DIRECTOR
DIN: 07419339

PARDEEP SINGH
DIRECTOR
DIN: 10345015

SUMIT KUMAR
CFO
AYUPK8020G