

Date: 20th June, 2026

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

Scrip Code: 544409
ISIN: INE0TG901011

SUBJECT: CLARIFICATION LETTER ON DISCREPANCIES IN FINANCIAL RESULTS – REG 33(2)(b)

Dear Sir/Madam,

This is with reference to BSE email dated 19th June, 2026, regarding observations on the Financial Results submitted to BSE on 30th May, 2026 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the financial year ended 31st March 2026.

In this regard, we would like to clarify and confirm that the Standalone Financial Results have been duly reviewed and approved by the Board of Directors at their duly convened meeting. The financial results have been signed by the Director duly authorized by the Board in accordance with Regulation 33(2)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as stated below:

The financial results submitted to the stock exchange shall be signed by the chairperson or managing director, or a whole time director or in the absence of all of them; it shall be signed by any other director of the listed entity who is duly authorized by the board of directors to sign the financial results.

In view of the above provisions, Mr. Pardeep Dalal (DIN: 02424111), Director of the Company, was authorized by the Board of Directors in the Board Meeting held on 25th May, 2026 to sign the Financial Results for the financial year ended 31st March, 2026. A certified true copy of the Board Resolution evidencing such authorization, as required, is attached herewith along with the Financial Results for your reference. It is further informed that he was also elected as the Chairperson of the Board Meeting by the Directors present to preside over the meeting.

Further, we confirm that there is no change in the remaining information as disclosed in our earlier announcement dated 30th May, 2026, including the XBRL filing made in this regard.

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
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
Phone no. : (O) 0172-3500880, 3500881 (M) 9872980396
E-mail: avnishca@hotmail.com
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
ASTONEA LABS LIMITED
(Formerly Known as Astonia Labs Private 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, 2026 ("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:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- 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 generally accepted in India of the net profit/loss and other financial information for the half year and year ended 31st March, 2026.

Basis for Opinion

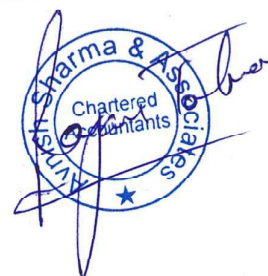
We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section 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, 2026 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 2026 has been prepared on the basis of the standalone financial statements for the year ended 31st March 2026 and the unaudited results for the half year ended 30.09.2025. 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.



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.

In our opinion, to the best of our information and according to the explanations given to us, the Company, in all material respects, is in the process of strengthening adequate internal financial controls system over financial reporting, though such internal financial controls over financial reporting required were operating unavailing as at March 31, 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

Other Matter

The Standalone Financial Results includes the results for the half-year ended 31st March, 2026, being the balancing figures between the audited figures in respect of full financial year ended 31st March 2026 and the unaudited year to date figures up to 30th sept 2025 of the current financial year under reporting, which were subject to a limited review by us as required under the listing obligations.

As per our report of even date attached

For Avnish Sharma & Associates

Chartered Accountants

FRN - 002398

Peer Review Certificate No. 016702



Rajan Talwar (M.No. 091352)

Partner

UDIN: 26091352KGVSWW2567

Place : Panchkula

Dated : 30.05.2026

ASTONEA LABS LIMITED
(Formerly known as Astonea Labs Private Limited)
Registered Office: SCO 321-322, Basement, Sector-35B, Chandigarh, 160022, India
CIN : L24304CH2017PLC041482

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED 31ST MARCH 2026

Particulars	Amount in ₹ (lakhs) unless otherwise stated			
	Half Year Ended		Year ended	
	31.03.2026 (Audited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)	31.03.2025 (Audited)
Income				
Revenue from Operations	8,129.30	6,629.14	14,758.44	9,751.83
Other Income	42.14	9.85	51.99	18.93
Total Income	8,171.44	6,638.99	14,810.43	9,770.77
Expenses				
Cost of Material Consumed	5,147.83	5,130.79	10,278.62	5,705.89
Purchase of Traded Goods	-	-	-	982.88
(Increase)/Decrease in inventories of finished goods and traded goods	-166.58	-273.91	-440.49	-21.90
Employee Benefits Expense	409.86	352.90	762.76	670.47
Finance Costs	172.40	153.88	326.28	365.61
Depreciation and Amortization Expense	283.54	215.49	499.03	458.13
Other Expenses	1,939.59	882.49	2,822.08	902.59
Total Expenses	7,786.64	6,461.64	14,248.28	9,063.66
Profit/(Loss) before exceptional items and tax	384.80	177.35	562.15	707.11
Exceptional Items	384.80	177.35	562.15	707.11
Profit/(Loss) before tax				
Income tax expense				
(1) Current tax	120.93	48.31	169.24	198.84
(2) Deferred tax	-45.90	-12.71	-58.61	-26.79
Profit/(Loss) for the year	309.77	141.75	451.52	535.06
Total Profit/(Loss) for the year, net of tax	309.77	141.75	451.52	535.06
Earnings per equity share (Nominal Value of Share INR 10 per share)				
Basic earning per share (in absolute figures)	3.08	1.41	4.49	6.94
Diluted earning per share (in absolute figures)	3.08	1.41	4.49	6.94

For Avnish Sharma & Associates
Chartered Accountants
FRN - 009398N
Peer Review Certificate No. 016702

Rajam Talwar (M.No. 091352)
Partner

UDIN: 26091352K4VSWW2567
Place : Panchkula
Dated : 30.05.2026

For & on behalf of the Board
ASTONEA LABS LIMITED

Astonea Labs Limited

 **Director**

PARDEEP DALAL
DIRECTOR
DIN: 02424111

ASTONEA LABS LIMITED
(Formerly known as Astonea Labs Private Limited)
Registered Office: SCO 321-322, Basement, Sector-35B, Chandigarh, 160022, India
CIN : L24304CH2017PLC041482

STANDALONE STATEMENT OF AUDITED ASSET AND LIABILITIES AS AT 31ST MARCH 2026

PARTICULARS	Amount in ₹ (lakhs)	
	For the year ended March 31, 2026	For the year ended March 31, 2025
I. EQUITY AND LIABILITIES		
1 Shareholders' Funds	1,051.10	772.10
(a) Share Capital	4,662.05	1,069.19
(b) Reserves And Surplus	-	-
(c) Money received against share warrants	-	-
2 Share application money pending allotment	-	-
3 Non-Current Liabilities	2,073.10	1,960.54
(a) Long-Term Borrowings	-	3.12
(b) Deferred Tax Liabilities (Net)	7.73	-
(c) Other Long term liabilities	43.21	32.95
(d) Long term provisions(Gratuity)	-	-
4 Current Liabilities	2,227.31	3,373.16
(a) Short Term borrowings	-	-
(b) Trade Payables	1,085.83	576.18
1 Total outstanding dues of micro enterprises and small enterprises	2,961.30	2,047.83
2 Total outstanding dues of creditors other than micro enterprises	488.01	346.38
(c) Other Current Liabilities	26.33	156.62
(d) Short Term Provisions	-	-
TOTAL	14,625.97	10,338.07
II. ASSETS		
1 Non-Current Assets		
(a) Property, Plant & Equipments and Intangible Assets	3,103.79	2,539.76
(a) Property Plant & Equipment	31.53	23.34
(b) Intangible Assets	767.67	440.57
(c) Capital Work in Progress	625.61	-
(b) Non -Current Investment	55.48	-
(c) Deferred Tax Assets (Net)	-	15.02
(d) Long term loans & advances	233.02	234.39
(e) Other Non-Current Assets	-	-
2 Current assets	-	-
(a) Current Investment	3,360.89	2,934.99
(b) Inventories	5,202.84	3,785.85
(c) Trade Receivables	17.91	8.81
(d) Cash And Cash Equivalents	1,227.23	355.34
(e) Short Term Loans And Advances	-	-
(f) Other Current Assets	-	-
TOTAL	14,625.97	10,338.07

Significant Accounting Policies
Notes on Financial Statements

As per our report of even date attached
For Avnish Sharma & Associates
Chartered Accountants
FRN - 009898N
Peer Review Certificate No. 016702

Rajan Talwar (M.No. 091352)

Partner

UDIN: 26091352K4VSWW2567

Place : Panchkula

Dated : 30.05.2026

For & on behalf of the Board
ASTONEA LABS LIMITED

Astonea Labs Limited

 **Director**
PARDEEP DALAL
DIRECTOR
DIN: 02424111

ASTONEA LABS LIMITED
(Formerly known as Astonea Labs Private Limited)
Registered Office: SCO 321-322, Basement, Sector-35B, Chandigarh, 160022, India
CIN : L24304CH2017PLC041482

STANDALONE STATEMENT OF AUDITED CASH FLOW FOR THE YEAR ENDED 31ST MARCH 2026

Particulars	Amount in ₹(lakhs)	
	For the year ended March 31, 2026	For the year ended March 31, 2025
A. Cash flow from operating activities:		
Profit/(Loss) before tax	562.15	707.11
Adjustments to reconcile profit before tax to net cash flows:		
ADD:		
Depreciation and Amortisation Expense	499.03	458.13
Provision for Gratuity	10.46	2.70
(Profit)/loss on disposal of assets/written off	-	0.08
Finance costs	319.03	328.82
LESS:		
Interest income and Miscellaneous	17.82	16.35
Subsidy Income	4.00	-
Operating profit before working capital adjustments	1,368.85	1,480.48
Working Capital adjustments:		
Current assets		
(Increase)/Decrease in Trade and other receivables	-1,416.98	-1,242.40
(Increase)/Decrease in Inventories	-425.90	-450.59
(Increase)/Decrease in Advances	-871.89	72.07
Current Liabilities		
Increase/(Decrease) in Trade and other payables	1,423.12	323.70
Increase/(Decrease) in Expenses & other payables	149.38	170.52
Increase/(Decrease) in Short term borrowings	-1,276.34	917.62
Cash generated from operations	-1,049.76	1,271.38
Tax (paid)/refund	169.24	152.02
Tax Adjustment	5.02	-
Interest on WC Loan	140.81	194.42
Net cash flows from operating activities	-1,364.83	924.95
B. Cash flow from investing activities:		
Proceeds from investment in shares	-	-
Proceeds from long term Advances & Deposits	15.02	-11.92
Purchase of Property, Plant and Equipment	-1,398.37	-1,079.16
Proceeds from disposal of PPE	-	2.50
Purchase of Other Non-Current Assets	-624.24	-42.21
Interest Received	17.82	16.35
Net cash used in investing activities	-1,989.77	-1,114.43
C. Cash flow from financing activities:		
Proceeds from issue of capital	3,409.36	120.50
Government grant received	20.00	-
Proceeds/(Repayment) of Secured Loan	192.56	181.37
Proceeds/(Repayment) of Unsecured loans	-80.00	-5.00
Interest paid	-178.22	-134.40
Net cash used in financing activities	3,363.70	162.47
Net change in cash and cash equivalents (A+B+C)	9.10	-27.01
Cash and cash equivalents at the beginning of the year	8.81	35.82
Cash and cash equivalents at the year end	17.91	8.81

As per our report of even date attached

For Avnish Sharma & Associates

Chartered Accountants

FRN - 009398N

Peer Review Certificate No. 036702

Chartered Accountants

Rajan Talwar (M.No. 091352)

Partner

UDIN: 26091352KQVSWW2567

Place : Panchkula

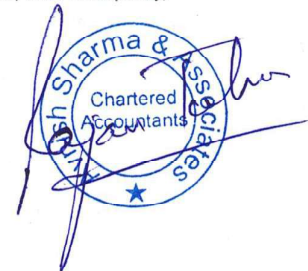
Dated : 30.05.2026

For & on behalf of the Board
ASTONEA LABS LIMITED
Astonea Labs Limited

 **Director**
PARDEEP DALAL
DIRECTOR
DIN: 02424111

Notes to Standalone Audited Financial Results for the half year and year ended March 31,2026

- 1 The above Standalone Audited Financial Results of Astonea Labs Limited ("the Company") for the half year ended and Financial year ended 31st March, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at the meeting held on 30.05.2026.
- 2 The Standalone Audited financial results for the Half Year and financial year ended 31st March, 2026, have been prepared in accordance with recognition and measurement principles laid down in the Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. The financial results have been prepared in compliance with the applicable Accounting Standards prescribed by the Institute of Chartered Accountants of India.
- 3 The Statutory Auditors of the Company have carried out the audit of the above Standalone Audited Financial Results for the Half Year and Financial year ended March 31, 2026 in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, on which they have not expressed any reservation or qualification.
- 4 The following matter of emphasis are reported in the Audit Report:-
 - a) A major fire incident occurred on 27th April 2026 in the factory premises of the company, which effected the functioning of the plant. The fire caused substantial damage to factory Building, Plant and Machinery, Stocks & other records lying at the factory premises and the management has intimated loss of Rs 9.39 crores and the claim is yet to be filed with insurance company. The Fire loss has not impacted basis of functioning and the status of the company as going concern.
 - b) During the year, the company had entered into a sales agreement vide Distribution, Marketing & Brand License Agreement ("Agreement") for certain products with Astonea One Private Limited, an associate concern to sell their products as non-exclusive distributor on commission basis to be paid directly/indirectly to Astonea One Pvt. Ltd. The total sales after this agreement dated 01.08.2025 were for Rs.41,40,76,077 on which direct/indirect commission of Rs. 15,42,95,411 were paid. These transaction are to be reported at arm length prices by management.
- 5 Astonea Labs Limited successfully debuted on the BSE SME platform on June 3rd, 2025 and Pursuant to the MCA notification dated 16th February, 2015, companies which shares are listed on the SME Exchange, as referred to in Chapter IX of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 are exempted from the mandatory adoption of Indian Accounting Standards (Ind AS). However, the Company has voluntarily adopted for IND AS effective from F.Y 2026-27.
- 6 During the Financial Year 2025-26, Astonea Labs Limited ("the Company") has incorporated a wholly-owned foreign subsidiary, Astonea LLC in the Sheridan, Wyoming, United States of America (USA), pursuant to the Certificate of Incorporation dated 25th January, 2026. The Company has borne expenses of Rs.60,798 (USD 660.89) for incorporation but has not subscribed any capital. All the preliminary expenses spent for the creation of this company has been borne by the directors. Since no capital is Subscribed /Invested and no business has been started in Astonea LLC as of now, hence no consolidation of accounts has been done in this year.
- 7 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 separately. Also, due to the unavailability of separate information for manufacturing and trading-related expenses, these activities are accounted for as one segment.
- 8 The Company does not have exceptional or extraordinary items to report for the above period.
- 9 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 comparative presentation.
- 10 In terms of Regulation 33(2)(a) of the Securities and Exchange Board of India (Listing Obligations and disclosure requirements) Regulations, 2015, The Director and the 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.
- 11 The Weighted average number of equity shares outstanding during the year has been considered for calculating the basic and diluted earnings per share in accordance with the Accounting Standard (AS) 20.
- 12 As per AS 26 : Intangible Assets entity has internally generated a brand for which research was conducted from 01.01.2021 till 31.03.2024. Expense incurred during the research phase has been charged to profit and loss account. Development phase started from 01.04.2024 and will continue till 31.03.2027. Expense incurred during the development phase are and will be capitalised in the intangible asset. During the year, entity has incurred Rs. 3.27 crores which has been capitalised as CWIP which includes borrowing cost of Rs.7.90 lakh.
- 13 The Annual General Meeting of the company for Financial Year ended 31.03.2025 was postponed for which approval of Registrar of Companies, Chandigarh was received vide order dt 11.09.2025. The Annual General Meeting had been held on 27.12.2025.
- 14 The Share issue and Administrative Expenses amounting to Rs 3,86,61,128/- incurred for Initial Public Offer includes a sum of Rs 29,50,000/- spent towards- Listing fee on Stock Exchanges, approval from stock exchange and SME One time Listing Fee. Out of which Rs. 3,57,14,128 has been deducted from Share Premium Account and the balance of Rs 29.50 lacs has been accounted for in Profit & Loss Account as per applicable regulations.
- 15 The Company was listed on the Stock Exchange on 03.06.2025. In connection with the Public Issue, equity shares having a face value of Rs 10 each were issued at a share premium of Rs 125 per equity share, resulting in an issue price of Rs 135 per share. The public issue comprised of 27,90,000 equity shares issued through a Fresh Issue. The proceeds from the Fresh Issue were received by the Company (Rs 37,66,50,000/-). The public issue was undertaken in accordance with the provisions of the Companies Act, 2013 and the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018. Consequently, these financial statements represent the first set of results as a listed entity.



16 The utilization of IPO proceeds is summarised as under:-

Object	Original Allocation (Rs.)	*Revised Allocation	Total Utilised Amount till 31.03.2026 (Rs.)	Total Unutilised Amount till 31.03.2026 (Rs.)
Funding of expenses proposed to be incurred towards registration in Bolivia, South America	1,28,97,000	75,00,000.00	8,34,230.00	66,65,770.00
Purchase and installation of plant and machineries for ointment production for the purpose of export in accordance with the international standards and protocols, on the 2nd floor of the Existing Premises.	5,23,40,000	3,00,57,814.00	3,00,57,814.00	-
Advertising, marketing and brand building	4,95,15,000	2,00,15,000.00	2,00,15,000.00	-
Investment in procuring hardware and software	68,38,000	15,44,825.00	15,44,825.00	-
Funding of working capital	19,75,00,000	19,75,00,000.00	19,75,00,000.00	-
General corporate purposes	1,98,81,000	1,98,53,361.00	89,85,129.00	1,08,68,232.00
Issue Expenses	3,76,79,000	3,76,79,000.00	3,76,79,000.00	-
*Investment In Equity Stake of Damaira Pharmaceuticals Private	-	6,25,00,000.00	6,25,00,000.00	-
Total	37,66,50,000	37,66,50,000.00	35,91,15,998.00	1,75,34,002.00

* The Board of Directors of the Company, after due consideration and deliberation, in board meeting dated 27.02.2026 has approved a variation in the utilisation of the proceeds raised through the Initial Public Offering (IPO), with respect to the objects as disclosed and approved in the Prospectus.
 **The said proposed variation in the utilisation of IPO proceeds was placed before the shareholders for their approval at the Extra-Ordinary General Meeting (EGM) of the Company held on 27.03.2026, in accordance with applicable statutory and regulatory requirements. Pursuant to the requisite approvals obtained from both the Board of Directors and the Shareholders of the Company, the revised object of utilisation has been duly implemented.
 ***Accordingly, the entire amount pertaining to the approved deviation has been fully utilised towards the acquisition of an equity stake in Damaira Pharmaceuticals Private Limited, as Associate Concern on 31.03.2026, in line with the approved revised object of utilisation of IPO proceeds as per the details below.

****The Unutilised IPO proceeds amounting to Rs 1,75,34,002/- have been kept in Regular Current Account Account No 50200088242121 (DOD) as per SEBI. The Company has made an investment in Securities of "Damaira Pharmaceuticals Private Limited as follows:

Date of Investment	Nature of Investment	No. of Shares	Amount (In Lakhs)
31.03.2026	Equity(25.74%)	52,00,000	625.00

- 17 These Audited Standalone financial results for the Half year ended and year ended 31st March, 2026 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.
- 18 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.
- 19 The Audited Standalone Financial Results for the Half year and Financial year ended March 31, 2026 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>.

For Avnish Sharma & Associates
 Chartered Accountants
 FRN - 008398N
 Peer Review Certificate No. 016702


 Chartered Accountant
 Rajan Talwar (M.No. 091352)
 Partner
 UDIN: 26091352KQVSWW2567
 Place : Ranchkula
 Dated 30.05.2026

For & on behalf of the Board
 ASTONEA LABS LIMITED

Astonea Labs Limited

 Director
 PARDEEP DALAL
 DIRECTOR
 DIN: 02424111

astonea

Astonea Labs Limited
Annexure 1A

Dt. 30-05-2026

To
BSE Limited
PJ Towers,
Dalal Street, Fort
Mumbai 400001.
Company Scrip No.: 544409

Subject: - Declaration in terms of Regulation 33(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

In terms of the second proviso to Regulations 33(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we declare that M/s. **AVNISH SHARMA & ASSOCIATES**, Chartered Accountants, Haryana, the Statutory Auditors of the Company have submitted their Audit Reports on the Audited Standalone Financial Results of the Company for Financial Year ended March 31, 2026 with unmodified opinion(s).

This declaration is issued in compliance with the provisions of Regulation 33(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

Request you to kindly take the same on record.

Thanking you,

Astonea Labs Limited
FOR ASTONEA LABS LIMITED

 **Director**
PARDEEP DALAL

DIRECTOR
DIN: 02424111

GSTINNO.:06AAPCA4446E1ZP | CIN:L24304CH2017PLC041482

(Formerly known as Astonea Labs Private Limited)

Reg.Off:SCO 321-322, Basement, Sector 35B, Chandigarh, India-160022 Corporate Office: 63, Industrial Area, Phase II, Panchkula, Haryana, India-134113
Plant: Village Hariapur, Teh. Raipur Rani, Dist.,Panchkula, India-134204 Mobile No.:+91 7888 491 385, Email: info@astonea.org, Website: www.astonea.org

CERTIFIED TRUE COPY OF THE RESOLUTION PASSED AT THE MEETING OF THE BOARD OF DIRECTORS OF ASTONEA LABS LIMITED HELD ON MONDAY, 25th MAY, 2026, AT THE CORPORATE OFFICE OF THE COMPANY SITUATED AT 63, INDUSTRIAL AREA, PHASE-2, PANCHKULA, HARYANA, 134113

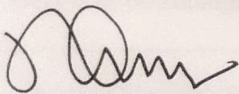
ITEM NO. 6

TO CONSIDER AND APPROVE AUTHORIZATION FOR SIGNING OF FINANCIAL RESULTS UNDER REGULATION 33 OF SEBI (LODR) REGULATIONS, 2015

“RESOLVED THAT pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other applicable provisions, if any, consent of the Board of Directors of the Company be and is hereby accorded to authorize Mr. Pardeep Dalal (DIN: 02424111), Non-Executive Director of the Company, to sign the financial results (standalone and consolidated) of the Company for the financial year ending 31st March, 2026, as and when approved by the Board of Directors.

RESOLVED FURTHER THAT any Director of the Company be and is hereby severally authorized to issue certified true copies of this resolution and to do all such acts, deeds, matters and things as may be necessary for compliance under Regulation 33 of the SEBI (LODR) Regulations, 2015.”

**For and on behalf of the Board of Directors of
ASTONEA LABS LIMITED**



**ASHISH GULATI
Managing Director
DIN: 07419339**