



NATH SEEDS®

Nath Bio-Genes (I) Ltd.

(CIN L01110MH1993PLC072842)

07th August 2024

The Manager-Listing
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400001

The Manager- Listing
National Stock Exchange of India Ltd.,
Exchange Plaza, Bandra-Kurla Complex
Bandra (E)
Mumbai-400051

BSE Code-537291

NSE Code-NATHBIOGEN

Sub - Outcome of Board Meeting.

Ref – Regulation 30 and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements).

We inform you that the Board of Directors of the Company, at its Meeting held today i.e. on Wednesday 07th August 2024, has approved the Standalone and Consolidated unaudited financial results, for the quarter ended 30th June, 2024.

Pursuant to above-referred regulations, we enclose the following documents.

1. Statement of unaudited Standalone financial results, for the quarter ended 30th June 2024. (Annexure-I)
2. Limited Review Report of the Statutory Auditors on the aforesaid Financial Results. (Annexure-II)
3. Statement of unaudited Consolidated financial results, for the quarter ended 30th June 2024. (Annexure-III)
4. Limited Review Report of the Statutory Auditors on the aforesaid Financial Results. (Annexure-IV)

The Meeting Commenced on 01:00 p.m. and concluded on 03:30 p.m.

The above information will be made available on the Company's website
www.nathbiogenes.com.

You are requested to take the above information on record.

Thanking You.

Yours faithfully,
For Nath Bio-Genes (India) Limited,

Devinder Khurana
Chief Financial Officer



Nath Bio-Genes (I) Ltd.

(CIN L01110MH1993PLC072842)

STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER AND 3 MONTHS ENDED 30/06/2024

Rs. in Lacs

| SR. No. | Particulars | Quarter Ended | | | Three Months Ended | | Year Ended |
|---------|--|-------------------------|-----------------------|-------------------------|-------------------------|-------------------------|-----------------------|
| | | 30-06-2024 Unaudited | 31-03-2024 Audited | 30-06-2023 Unaudited | 30-06-2024 Unaudited | 30-06-2023 Unaudited | 31-03-2024 Audited |
| I | Income from operations | | | | | | |
| | (a) Revenue from operations | 24387.51 | 4303.80 | 23528.16 | 24387.51 | 23528.16 | 33262.49 |
| | (b) Other Operating Income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total Income | 24387.51 | 4303.80 | 23528.16 | 24387.51 | 23528.16 | 33262.49 |
| II | Expenses | | | | | | |
| | a) Production & Seed Conditioning Expenses | 6267.39 | 5901.96 | 6942.48 | 6267.39 | 6942.48 | 14245.30 |
| | b) Purchase of Stock-in-Trade | 268.74 | 256.05 | 196.76 | 268.74 | 196.76 | 1102.17 |
| | c) Change in Inventories of Produced and Traded Goods | 5755.37 | (5013.81) | 5136.25 | 5755.37 | 5136.25 | (1991.79) |
| | d) Employee Benefit Expense | 637.45 | 707.81 | 600.20 | 637.45 | 712.53 | 2798.40 |
| | e) Depreciation & Amortisation Expenses | 82.50 | 98.12 | 76.00 | 82.50 | 76.00 | 326.12 |
| | f) Selling & Distribution Expenses | 7002.47 | 638.03 | 6285.47 | 7002.47 | 6285.47 | 9280.16 |
| | g) Other Expenses | 750.22 | 1365.66 | 651.42 | 750.22 | 551.59 | 2789.85 |
| | Total Expenses | 20764.16 | 3953.82 | 19888.58 | 20764.16 | 19901.08 | 28550.21 |
| III | Profit from Operations before other income, finance cost and Exceptional Items (I-II) | 3623.36 | 349.98 | 3639.58 | 3623.36 | 3627.08 | 4712.28 |
| IV | Other Income | 13.94 | 43.75 | 11.70 | 13.94 | 11.70 | 65.34 |
| V | Profit from Ordinary Activities before Finance cost and Exceptional Items (III+IV) | 3637.30 | 393.73 | 3651.28 | 3637.30 | 3638.78 | 4777.62 |
| VI | Finance Cost | 224.07 | 106.34 | 276.45 | 224.07 | 276.45 | 910.19 |
| VII | Profit from Ordinary Activities after Finance cost (V-VI) | 3413.22 | 287.39 | 3374.83 | 3413.22 | 3362.33 | 3867.43 |
| VIII | Exceptional Items Income/(Expenses) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| IX | Profit from Ordinary Activities before Tax (VII-VIII) | 3413.22 | 287.39 | 3374.83 | 3413.22 | 3362.33 | 3867.43 |
| X | Tax Expense | | | | | | |
| | (a) Current Tax | 24.53 | 60.46 | 22.01 | 24.53 | 22.01 | 192.07 |
| | (b) Earlier Year Tax | 0.00 | 1.04 | 0.00 | 0.00 | 0.00 | 2.54 |
| | (c) Deferred Tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| XI | Net Profit from Ordinary Activities after Tax (IX-X) | 3388.70 | 225.89 | 3352.82 | 3388.70 | 3340.32 | 3672.82 |
| XII | Extra Ordinary Items (Net of Tax) | 0.00 | (94.90) | 0.00 | 0.00 | 0.00 | (344.88) |
| XIII | Net Profit for the period (XI-XII) | 3388.70 | 320.79 | 3352.82 | 3388.70 | 3340.32 | 4017.70 |
| XIV | Other Comprehensive Income | | | | | | |
| | 1. (a) Items that will not be reclassified to Profit or Loss | 12.42 | 5.61 | 12.50 | 12.42 | 0.00 | 7.11 |
| | (b) Income tax relating to items that will not be reclassified to Profit or Loss | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 2. (a) Items that will be reclassified to Profit or Loss | 0.00 | (99.88) | 0.00 | 0.00 | 0.00 | (99.88) |
| | (b) Income tax relating to items that will be reclassified to Profit or Loss | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total other Comprehensive Income | 12.42 | (94.27) | 12.50 | 12.42 | 0.00 | (92.77) |
| XV | Total Comprehensive Income for the period (XIII + XIV) | 3376.28 | 415.06 | 3340.32 | 3376.28 | 3340.32 | 4110.47 |
| XVI | Paid Up Equity Share Capital (Face Value Rs. 10/- each) | 1900.40 | 1900.40 | 1900.40 | 1900.40 | 1900.40 | 1900.40 |
| XVII | Reserve & Surplus | | | | | | 59165.41 |
| XVIII | Earning per share (of Rs 10/- each) (not annualised) Basic & Diluted | 17.77 | 2.18 | 17.58 | 17.77 | 17.58 | 21.63 |

NOTES:

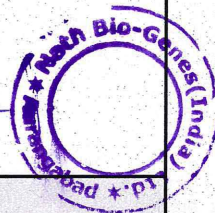
- The standalone financial results were reviewed by the Audit Committee in meeting held on 06 August 2024 and were thereafter approved by the Board of Directors at its meeting held on 7 August 2024.
- The company is dealing in one major product segment, i.e. Seed Cultivation.
- Investor complaints - Opening Balance - 0, Received and Solved - 1, Closing Balance - 0
- The figures have been regrouped/rearranged where ever necessary.

FOR NATH BIO-GENES (INDIA) LTD

Place : Chhatrapati Sambhajnagar

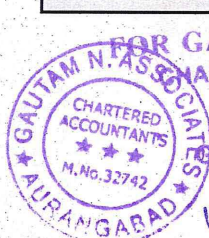
Date : 7 August 2024

SATISH KAGLIWAL
MANAGING DIRECTOR
DIN 00119601



Regd. Office : Nath House, Nath Road, Chhatrapati Sambhajnagar - 431005 (MS)

www.nathbiogenes.com



GAUTAM N. ASSOCIATES
CHARTERED ACCOUNTANTS
GAUTAM NANDAWAT
(Partner)

UDIN: 24032742B1KCRVJ 8656



INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND YEAR TO DATE UNAUDITED STANDALONE IND-AS FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATION 2015, AS AMENDED

To,
The Board of Directors
Nath Bio-Genes (India) Limited
Aurangabad

1. We have reviewed the accompanying standalone statement of unaudited financial results of **Nath Bio-Genes (India) Limited** for the quarter ended 30th June 2024 and year to date results for the period 1st April 2024 to 30th June 2024 ('The Statement') being submitted by the Company pursuant to the requirements of regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation 2015 as modified.
2. This standalone statement which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with Ind-AS 34- 'Interim Financial Reporting' prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognised accounting practices and policies generally accepted in India. Our responsibility is to issue a report on these standalone financial statements based on our review.
3. We conducted our review of the standalone Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the standalone financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying standalone statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Gautam N Associates
Chartered Accountants
FRN: 103117W


Gautam Nandawat

Partner
M No: 032742
UDIN: 24032742BKCRVJ8656



Place: Chhatrapati Sambhajinagar

Date: 7th August 2024



Nath Bio-Genes (I) Ltd.

(CIN L01110MH1993PLC072842)

STATEMENT OF CONSOLIDATED UNAUDITED RESULTS FOR THE QUARTER AND 3 MONTHS ENDED 30/06/2024

| | | Rs in Lacs | | | | | |
|---------|--|-------------------------|-----------------------|-------------------------|-------------------------|-------------------------|-----------------------|
| SR. No. | Particulars | Quarter Ended | | | Three Months Ended | | Year Ended |
| | | 30-06-2024 Unaudited | 31-03-2024 Audited | 30-06-2023 Unaudited | 30-06-2024 Unaudited | 30-06-2023 Unaudited | 31-03-2024 Audited |
| I | Income from operations | | | | | | |
| | (a) Revenue from operations | 24387.51 | 4303.80 | 23528.16 | 24387.51 | 23528.16 | 33262.49 |
| | (b) Other Operating Income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total Income | 24387.51 | 4303.80 | 23528.16 | 24387.51 | 23528.16 | 33262.49 |
| II | Expenses | | | | | | |
| | a) Production & Seed Conditioning Expenses | 6638.82 | 5901.75 | 6942.48 | 6638.82 | 6942.48 | 14246.84 |
| | b) Purchase of Stock-in-Trade | 282.15 | 371.46 | 207.05 | 282.15 | 207.05 | 1226.04 |
| | c) Change in Inventories of Produced and Traded Goods | 5370.53 | (7179.22) | 5128.64 | 5370.53 | 5128.64 | (2115.66) |
| | d) Employee Benefit Expense | 673.90 | 717.23 | 718.70 | 673.90 | 718.70 | 2825.08 |
| | e) Depreciation & Amortisation Expenses | 82.50 | 98.12 | 76.00 | 82.50 | 76.00 | 326.12 |
| | f) Selling & Distribution Expenses | 7002.47 | 2657.94 | 6285.47 | 7002.47 | 6285.47 | 9300.07 |
| | g) Other Expenses | 766.06 | 1441.84 | 565.00 | 766.06 | 565.00 | 2793.95 |
| | Total Expenses | 20816.45 | 4009.12 | 19923.34 | 20816.45 | 19923.34 | 28602.44 |
| III | Profit from Operations before other income, finance cost and Exceptional Items (I-II) | 3571.07 | 294.68 | 3604.82 | 3571.07 | 3604.82 | 4660.05 |
| IV | Other Income | 13.02 | 41.07 | 11.70 | 13.02 | 11.70 | 62.66 |
| V | Profit from Ordinary Activities before Finance cost and Exceptional Items (III+IV) | 3584.09 | 335.75 | 3616.52 | 3584.09 | 3616.52 | 4722.71 |
| VI | Finance Cost | 224.07 | 107.27 | 276.45 | 224.07 | 276.45 | 911.12 |
| VII | Profit from Ordinary Activities after Finance cost (V-VI) | 3360.02 | 228.48 | 3340.07 | 3360.02 | 3340.07 | 3811.59 |
| VIII | Exceptional Items Income/(Expenses) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| IX | Profit from Ordinary Activities before Tax (VII-VIII) | 3360.02 | 228.48 | 3340.07 | 3360.02 | 3340.07 | 3811.59 |
| X | Tax Expense | | | | | | |
| | (a) Current Tax | 24.53 | 60.47 | 22.01 | 24.53 | 22.01 | 192.08 |
| | (b) Earlier Year Tax | 0.00 | 1.04 | 0.00 | 0.00 | 0.00 | 2.54 |
| | (c) Deferred Tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| XI | Net Profit from Ordinary Activities after Tax (IX-X) | 3335.49 | 166.97 | 3318.06 | 3335.49 | 3318.06 | 3616.97 |
| XII | Extra Ordinary Items (Net of Tax) | 0.00 | (94.90) | 0.00 | 0.00 | 0.00 | (344.88) |
| XIII | Net Profit for the period (XI-XII) | 3335.49 | 261.87 | 3318.06 | 3335.49 | 3318.06 | 3961.85 |
| XIV | Other Comprehensive Income | | | | | | |
| | 1. (a) Items that will not be reclassified to Profit or Loss | 12.42 | 5.61 | 0.00 | 12.42 | 0.00 | 7.11 |
| | (b) Income tax relating to items that will not be reclassified to Profit or Loss | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 2. (a) Items that will be reclassified to Profit or Loss | 0.00 | (99.88) | 0.00 | 0.00 | 0.00 | (99.88) |
| | (b) Income tax relating to items that will be reclassified to Profit or Loss | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total other Comprehensive Income | 12.42 | (94.27) | 0.00 | 12.42 | 0.00 | (92.77) |
| XV | Total Comprehensive Income for the period (VII + VIII) | 3323.07 | 356.14 | 3318.06 | 3323.07 | 3318.06 | 4054.62 |
| XVI | Share in Profit / (Loss) of minority share holder | 0.00 | 0.00 | (2.23) | 0.00 | (2.23) | 0.00 |
| XVII | Profit related to Holding Company | 3323.07 | 356.14 | 3320.29 | 3323.07 | 3320.29 | 4054.62 |
| XVI | Paid Up Equity Share Capital (Face Value Rs. 10/- each) | 1900.40 | 1900.40 | 1900.40 | 1900.40 | 1900.40 | 1900.40 |
| XVII | Reserve & Surplus | | | | | | 59091.47 |
| XVI | Earning per share (of Rs 10/- each) (not annualised) Basic & Diluted | 17.49 | 1.87 | 17.47 | 17.49 | 17.47 | 21.34 |

NOTES:

- The consolidated financial results were reviewed by the Audit Committee in meeting held on 06 August 2024 and were thereafter approved by the Board of Directors at its meeting held on 07 August 2024.
- The company is dealing in one major product segment, i.e. Seed Cultivation.
- The results have been consolidated with Nath Bio-Genes CA, Uzbekistan, where in the company is holding 90% of equity.
- Investor complaints - Opening Balance - 0, Received and Solved - 1, Closing Balance - 0
- The figures have been regrouped/rearranged where ever necessary.

Place : Chhatrapati Sambhajnagar

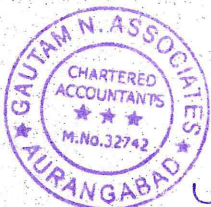
Date : 7 August 2024

FOR NATH BIO-GENES (INDIA) LTD.

SATISH KAGLIWAL
MANAGING DIRECTOR
DIN 00119601



Regd. Office : Nath House, Nath Road, Chhatrapati Sambhajnagar - 431005 (MS)
www.nathbiogenes.com



FOR GAUTAM N ASSOCIATES
CHARTERED ACCOUNTANTS

Gautam
GAUTAM NAWADAT
(Partner)

UDIN!-24032742BKCRVK1029



INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND YEAR TO DATE UNAUDITED CONSOLIDATED IND-AS FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATION 2015, AS AMENDED

To,
The Board of Directors
Nath Bio-Genes (India) Limited
Aurangabad

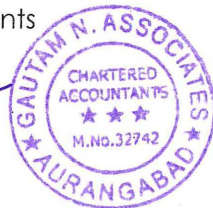
1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Nath Bio-Genes (India) Limited** for the quarter ended 30th June 2024 and year to date results for the period 1st April 2024 to 30th June 2024 ('The Statement') being submitted by the Company pursuant to the requirements of regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation 2015 as modified.
2. This consolidated statement which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with Ind-AS 34- 'Interim Financial Reporting' prescribed under section 133 of the Companies Act., 2013 read with relevant rules issued there under and other recognised accounting practices and policies generally accepted in India. Our responsibility is to issue a report on this consolidated financial statement based on our review.
3. We conducted our review of the consolidated Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Gautam N Associates
Chartered Accountants
FRN: 103117W


Gautam Nandawat
Partner

M No: 032742

UDIN: 24032742BKCRVK1023



Place: Chhatrapati Sambhajinagar

Date: 7th August 2024