



NATH SEEDS®

## Nath Bio-Genes (I) Ltd.

(CIN L01110MH1993PLC072842)

10<sup>th</sup> August 2023

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 Thursday 10<sup>th</sup> August 2023, has approved the standalone and Consolidated unaudited financial results, for the quarter ended 30<sup>th</sup> June, 2023.

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

1. Statement of unaudited Standalone financial results, for the quarter ended 30<sup>th</sup> June 2023. (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 30<sup>th</sup> June 2023. (Annexure-III)
4. Limited Review Report of the Statutory Auditors on the aforesaid Financial Results. (Annexure-IV)

The Meeting Commenced on 03:30 p.m. and concluded on 05:25 p.m.

The above information will be made available on the Company's website [www.nathbiogenes.com](http://www.nathbiogenes.com).

You are requested to take the above information on record.

Thanking You.

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

Devinder  
Gurusharan  
Khurana

Digitally signed by  
Devinder  
Gurusharan Khurana  
Date: 2023.08.10  
17:26:53 +05'30'

Devinder Khurana  
Chief Financial Officer

हर बीज खरा, शक्ति भरा

- Nath House, Nath Road, Aurangabad - 431005 (MS) Tel : 0240-2376314/5/6/7  
Email : [info@nathseeds.com](mailto:info@nathseeds.com) [www.nathbiogenes.com](http://www.nathbiogenes.com)
- 1, Chateau Windsor, 86 Veer Nariman Road, Mumbai - 400020 (MS) Tel : 022-22871001, 22875653/4/5

**NATH**  
GROUP



NATH SCCDS

**Nath Bio-Genes (I) Ltd.**

(CIN L01110MH1993PLC072842)

**STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER AND 3 MONTHS ENDED 30/06/2023**

							Rs in Lacs
S. No.	Particulars	Quarter Ended			Three Months Ended		Year Ended
		30-06-2023 Unaudited	31-03-2023 Audited	30-06-2022 Unaudited	30-06-2023 Unaudited	30-06-2022 Unaudited	31-03-2023 Audited
I	<b>Income from operations</b>						
	(a) Revenue from operations	23528.16	4491.53	20934.99	23528.16	20934.99	30129.15
	(b) Other Operating Income	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Income</b>	<b>23528.16</b>	<b>4491.53</b>	<b>20934.99</b>	<b>23528.16</b>	<b>20934.99</b>	<b>30129.15</b>
II	<b>Expenses</b>						
	a) Production & Seed Conditioning Expenses	6942.48	3386.44	4138.68	6942.48	4138.68	11730.07
	b) Purchase of Stock-in-Trade	196.76	109.34	170.88	196.76	170.88	530.84
	c) Change in Inventories of Produced and Traded Goods	5136.25	(1831.22)	6032.38	5136.25	6032.38	1198.25
	d) Employee Benefit Expense	712.53	603.38	498.38	712.53	498.38	2322.95
	e) Depreciation & Amortisation Expenses	76.00	99.04	67.40	76.00	67.40	301.23
	f) Selling & Distribution Expenses	6285.47	771.03	5968.65	6285.47	5968.65	7077.77
	g) Other Expenses	551.59	1044.48	681.99	551.59	681.99	2380.20
	<b>Total Expenses</b>	<b>19901.08</b>	<b>4182.49</b>	<b>17558.36</b>	<b>19901.08</b>	<b>17558.36</b>	<b>25541.31</b>
III	<b>Profit from Operations before other income, finance cost and Exceptional Items (I-II)</b>	<b>3627.08</b>	<b>309.04</b>	<b>3376.63</b>	<b>3627.08</b>	<b>3376.63</b>	<b>4587.84</b>
IV	<b>Other Income</b>	11.70	26.32	3.98	11.70	3.98	56.04
V	<b>Profit from Ordinary Activities before Finance cost and Exceptional Items (III+IV)</b>	<b>3638.78</b>	<b>335.36</b>	<b>3380.61</b>	<b>3638.78</b>	<b>3380.61</b>	<b>4643.88</b>
VI	<b>Finance Cost</b>	276.45	153.22	288.30	276.45	288.30	1012.08
VII	<b>Profit from Ordinary Activities after Finance cost (V-VI)</b>	<b>3362.33</b>	<b>182.15</b>	<b>3092.31</b>	<b>3362.33</b>	<b>3092.31</b>	<b>3631.80</b>
VIII	<b>Exceptional Items Income/(Expenses)</b>	0.00	0.00	0.00	0.00	0.00	0.00
IX	<b>Profit from Ordinary Activities before Tax (VII-VIII)</b>	<b>3362.33</b>	<b>182.15</b>	<b>3092.31</b>	<b>3362.33</b>	<b>3092.31</b>	<b>3631.80</b>
X	<b>Tax Expense</b>						
	(a) Current Tax	22.01	26.44	16.67	22.01	16.67	118.64
	(b) Earlier Year Tax	0.00	(3.35)	0.00	0.00	0.00	(3.35)
	(c) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
XI	<b>Net Profit from Ordinary Activities after Tax (IX-X)</b>	<b>3340.32</b>	<b>159.06</b>	<b>3075.64</b>	<b>3340.32</b>	<b>3075.64</b>	<b>3516.51</b>
XII	<b>Extra Ordinary Items (Net of Tax)</b>	0.00	0.00	0.00	0.00	0.00	0.00
XIII	<b>Net Profit for the period (XI-XII)</b>	<b>3340.32</b>	<b>159.06</b>	<b>3075.64</b>	<b>3340.32</b>	<b>3075.64</b>	<b>3516.51</b>
XIV	<b>Other Comprehensive Income</b>						
	1. (a) Items that will not be reclassified to Profit or Loss	0.00	(2.06)	0.00	0.00	0.00	(2.06)
	(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	0.00	0.00	0.00	0.00	0.00
	(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
	<b>Total other Comprehensive Income</b>	<b>0.00</b>	<b>(2.06)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(2.06)</b>
XV	<b>Total Comprehensive Income for the period (XIII + XIV)</b>	<b>3340.32</b>	<b>161.12</b>	<b>3075.64</b>	<b>3340.32</b>	<b>3075.64</b>	<b>3518.57</b>
XVI	<b>Paid Up Equity Share Capital (Face Value Rs. 10/- each)</b>	1900.40	1900.40	1900.40	1900.40	1900.40	1900.40
XVII	<b>Reserve &amp; Surplus</b>	58775.34	55435.02	55372.18	58775.34	55372.18	55435.02
XVIII	<b>Earning per share (of Rs 10/- each) (not annualised) Basic &amp; Diluted</b>	17.58	0.85	16.18	17.58	16.18	18.51

**NOTES:**

(1) The consolidated financial results were reviewed by the Audit Committee in meeting held on 09 August 2023 and were thereafter approved by the Board of Directors at its meeting held on 10 August 2023.

(2) The company is dealing in one major product segment, i.e. Seed Cultivation.

(3) Investor complaints - Opening Balance - 0, Received and Solved - 1, Closing Balance - 0

(4) The figures have been regrouped/rearranged where ever necessary.

Place : Aurangabad

Date : 10 August 2023

FOR NATH BIO-GENES (INDIA) LTD

  
SATISH KAGLIWAL  
MANAGING DIRECTOR  
DIN 00119601





# **Gautam N Associates**

## **Chartered Accountants**

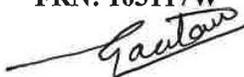
30, GNA House, Behind ABC Complex,  
Manmandir Travels Lane, Adalat Road, Aurangabad - 431 001

### **INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND YEAR TO DATE UNAUDITED STANDLONE 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 Standalone Ind-AS financial results of **Nath Bio-Genes India Limited** (the Company') for the quarter ended 30<sup>th</sup> June 2023 and year to date results for the period 1<sup>st</sup> April 2023 to 30<sup>th</sup> June 2023 ('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 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 thereunder and other recognised accounting practices and policies generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. 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 provides 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 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: 23032742BGSSOJ6922**

**Place: Aurangabad**

**Date: 10<sup>th</sup> August 2023**



**Nath Bio-Genes (I) Ltd.**

(CIN L0110MH1993PLC072842)

**STATEMENT OF CONSOLIDATED UNAUDITED RESULTS FOR THE QUARTER AND 3 MONTHS ENDED 30/06/2023**

Rs in Lacs

S. No.	Particulars	Quarter Ended			Three Months Ended		Year Ended
		30/06/2023 Unaudited	31/03/2023 Audited	30/06/2022 Unaudited	30/06/2023 Unaudited	30/06/2022 Unaudited	31/03/2023 Audited
I	<b>Income from operations</b>						
	(a) Revenue from operations	23528.16	4498.75	20934.99	23528.16	20934.99	30136.37
	(b) Other Operating Income	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Income</b>	<b>23528.16</b>	<b>4498.75</b>	<b>20934.99</b>	<b>23528.16</b>	<b>20934.99</b>	<b>30136.37</b>
II	<b>Expenses</b>						
	a) Production & Seed Conditioning Expenses	6942.48	3388.52	4138.68	6942.48	4138.68	11732.15
	b) Purchase of Stock-in-Trade	207.05	109.34	170.88	207.05	170.88	530.84
	c) Change in Inventories of Produced and Traded Goods	5128.64	(1831.22)	6032.38	5128.64	6032.38	1198.25
	d) Employee Benefit Expense	718.70	611.94	498.38	718.70	498.38	2331.51
	e) Depreciation & Amortisation Expenses	76.00	99.04	67.40	76.00	67.40	301.23
	f) Selling & Distribution Expenses	6285.47	776.52	5968.65	6285.47	5968.65	7083.26
	g) Other Expenses	565.00	1050.25	681.99	565.00	681.99	2385.97
	<b>Total Expenses</b>	<b>19923.34</b>	<b>4204.39</b>	<b>17558.36</b>	<b>19923.34</b>	<b>17558.36</b>	<b>25563.21</b>
III	<b>Profit from Operations before other income, finance cost and Exceptional Items (I-II)</b>	<b>3604.82</b>	<b>294.36</b>	<b>3376.63</b>	<b>3604.82</b>	<b>3376.63</b>	<b>4573.16</b>
IV	<b>Other Income</b>	11.70	25.63	3.98	11.70	3.98	55.35
V	<b>Profit from Ordinary Activities before Finance cost and Exceptional Items (III+IV)</b>	<b>3616.52</b>	<b>319.99</b>	<b>3380.61</b>	<b>3616.52</b>	<b>3380.61</b>	<b>4628.51</b>
VI	<b>Finance Cost</b>	276.45	153.22	288.30	276.45	288.30	1012.08
VII	<b>Profit from Ordinary Activities after Finance cost (V-VI)</b>	<b>3340.07</b>	<b>166.78</b>	<b>3092.31</b>	<b>3340.07</b>	<b>3092.31</b>	<b>3616.43</b>
VIII	<b>Exceptional Items Income/(Expenses)</b>	0.00	0.00	0.00	0.00	0.00	0.00
IX	<b>Profit from Ordinary Activities before Tax (VII-VIII)</b>	<b>3340.07</b>	<b>166.78</b>	<b>3092.31</b>	<b>3340.07</b>	<b>3092.31</b>	<b>3616.43</b>
X	<b>Tax Expense</b>						
	(a) Current Tax	22.01	26.44	16.67	22.01	16.67	118.64
	(b) Earlier Year Tax	0.00	(3.35)	0.00	0.00	0.00	(3.35)
	(c) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
XI	<b>Net Profit from Ordinary Activities after Tax (IX-X)</b>	<b>3318.06</b>	<b>143.69</b>	<b>3075.64</b>	<b>3318.06</b>	<b>3075.64</b>	<b>3501.14</b>
XII	<b>Extra Ordinary Items (Net of Tax)</b>	0.00	0.00	0.00	0.00	0.00	0.00
XIII	<b>Net Profit for the period (XI-XII)</b>	<b>3318.06</b>	<b>143.69</b>	<b>3075.64</b>	<b>3318.06</b>	<b>3075.64</b>	<b>3501.14</b>
XIV	<b>Other Comprehensive Income</b>						
	1. (a) Items that will not be reclassified to Profit or Loss	0.00	(2.06)	0.00	0.00	0.00	(2.06)
	(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	0.00	0.00	0.00	0.00	0.00
	(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
	<b>Total other Comprehensive Income</b>	<b>0.00</b>	<b>(2.06)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(2.06)</b>
XV	<b>Total Comprehensive Income for the period (VII + VIII)</b>	<b>3318.06</b>	<b>145.75</b>	<b>3075.64</b>	<b>3318.06</b>	<b>3075.64</b>	<b>3503.20</b>
XVI	<b>Share in Profit / (Loss) of minority share holder</b>	(2.23)	(1.53)	0.00	(2.23)	0.00	(1.53)
XVII	<b>Profit related to Holding Company</b>	<b>3320.29</b>	<b>147.28</b>	<b>3075.64</b>	<b>3320.29</b>	<b>3075.64</b>	<b>3504.73</b>
XVI	<b>Paid Up Equity Share Capital (Face Value Rs. 10/- each)</b>	1900.40	1900.40	1900.40	1900.40	1900.40	1900.40
XVII	<b>Reserve &amp; Surplus</b>	58737.22	55416.93	55372.18	58737.22	55372.18	55416.93
XVI	<b>Earning per share (of Rs 10/- each) (not annualised) Basic &amp; Diluted</b>	17.47	0.77	16.18	17.47	16.18	18.44

**NOTES:**

- (1) The consolidated financial results were reviewed by the Audit Committee in meeting held on 09 August 2023 and were thereafter approved by the Board of Directors at its meeting held on 10 August 2023.
- (2) The company is dealing in one major product segment, i.e. Seed Cultivation.
- (3) The results have been consolidated with Nath Bio-Genes CA, Uzbekistan, where in the company is holding 90% of equity.
- (4) Investor complaints - Opening Balance - 0, Received and Solved - 1, Closing Balance - 0
- (5) The figures have been regrouped/rearranged where ever necessary.

FOR NATH BIO-GENES (INDIA) LTD

Place : Aurangabad

Date : 10 August 2023

  
**SATISH KAGLIWAL**  
 MANAGING DIRECTOR  
 DIN 00119601




# **Gautam N Associates**

## **Chartered Accountants**

30, GNA House, Behind ABC Complex,  
Manmandir Travels Lane, Adalat Road, Aurangabad - 431 001

### **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 Ind-AS financial results of **Nath Bio-Genes India Limited** (the Company') for the quarter ended 30<sup>th</sup> June 2023 and year to date results for the period 1<sup>st</sup> April 2023 to 30<sup>th</sup> June 2023 ('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 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 thereunder and other recognised accounting practices and policies generally accepted in India. Our responsibility is to issue a report on these financial statements 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 provides 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 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: 23032742BGSSOK6580

Place: Aurangabad

Date: 10<sup>th</sup> August 2023

