

NATURAL BIOCON (INDIA) LIMITED

Regd. Office: G-4 Newyork Corner, Near Kiran Motors, Bodakdev, S. G. Road, Ahmedabad -
380054, CIN: L24299GJ1992PLC018210,
Email Id: info@naturalbiocon.in,
Website: www.naturalbiocon.in, Phone No.: 9409054403

08th October, 2021

To
The General Manager-Listing
Corporate Relationship Department
BSE Limited, Ground Floor,
P.J. Towers, Dalal Street, Mumbai

Ref.: Script Code: 543207

Dear Sir,

Sub.: Outcome of Board Meeting

With reference to above subject and in compliance with the SEBI (LODR) 2015, we hereby submit the outcome of the Meeting of the Board of Directors held on today i.e. October 08, 2021 at 11:00 a.m. and concluded on 12:00 p.m.:-

- 1) Considered, adopted and approved Unaudited Financial Results for the quarter and half year ended on 30th September, 2021.
- 2) Reviewed the Business of the Company.

You are requested to kindly take the same on record.

Thanking You

Yours faithfully,

For, Natural Biocon (India) Limited

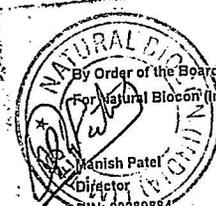


Manish Patel
Director
DIN: 09289884

Financial results by company						
PART I						(Rs. in Lakhs)
Statement of Standalone Unaudited Results for the Quarter and half year Ended 30/09/2021						
Particulars	Quarter Ended			Half Year Ended		Previous year ended
	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for current period ended	Year to date figures for the previous year ended	
	(30/09/2021)	(30/06/2021)	(30/09/2020)	(30/09/2021)	(30/09/2020)	(31/03/2021)
(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Revenue from Operation	13.25	5.66	3.68	18.91	9.34	13.19
Other income	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenue (I + II)	13.25	5.66	3.68	18.91	9.34	13.19
2 Expenses						
(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
(b) Purchase of stock-in-trade	2.58	3.86	0.43	6.44	4.29	0.00
(c) Changes in inventories of finished goods work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	8.87
(d) Employee benefits expense	0.78	0.45	0.15	1.23	0.60	1.44
(e) Finance Cost	0.00	0.02	0.00	0.03	0.02	0.06
(f) Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00	0.00
(g) Other expenses	4.66	0.10	0.02	4.77	0.12	2.38
Total expenses	8.02	4.43	0.60	12.47	5.03	12.82
3 Profit / (Loss) before exceptional and extraordinary items and tax (III - IV)	5.23	1.21	3.09	6.44	4.32	0.37
4 Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5 Profit / (Loss) before extraordinary items and tax (V - VI)	5.23	1.21	3.09	6.44	4.32	0.37
6 Tax expense - Provision for taxation						
Current Tax - Provision for taxation	0.00	0.00	0.00	0.00	0.00	0.09
Deferred Tax						
7 Net Profit / (Loss) for the period	5.23	1.21	3.09	6.44	4.32	0.28
8 Other Comprehensive Income/(Loss) (net of tax)	0.00	0.00	0.00	0.00	0.00	0.00
9 Total Comprehensive Income/(Loss) for the period	5.23	1.21	3.09	6.44	4.32	0.28
10 Paid up Equity Share Capital (Face value of Rs. 10/- each)	1137.28	1137.28	1137.28	1137.28	1137.28	1137.28
11 Earnings per equity share:						
(1) Basic	0.05	0.01	0.03	0.06	0.04	0.00
(2) Diluted	0.05	0.01	0.03	0.06	0.04	0.00

Notes:

- The above unaudited financial results were reviewed by the audit committee and approved by the board of directors at its meeting held on 08th October, 2021.
- These financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 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.
- Disclosure of segment wise information is not applicable as the Company has only one business segment.
- Previous quarter's figures have been re-grouped / re-arranged wherever necessary.



By Order of the Board of Directors
 For Natural Biocon (India) Limited
 Manish Patel
 Director
 DIN-09289884

Date : 08/10/2021
 Place : Ahmedabad

NATURAL BIOCON (INDIA) LIMITED

Regd. Office: Cabin No. 1, C/309, Ganesh Meridian, Opp. Gujarat High Court, S. G. Highway, Ahmedabad-60, CIN:L24299GJ1992PLC018210, Email Id: info@naturalbiocon.in, Website: www.naturalbiocon.in, Phone No.: 9409054403

Stamenet Of Assets and Liability		
(Rs. In Lacs)		
Particulars	Standalone	
	As at 30th Sept 2021	As at 31st March 2021
	Unaudited	Audited
<u>A) Assets</u>		
<u>Non Current Assets</u>		
Property Plant and Equipement	-	-
Capital Work In Progress	328.99	328.99
Other Intengible Assets		
Intengible assets under Development		
Financial Assets		
i) Investment		
ii) Loan	805.34	729.88
iii) Other Financial Assets		
Deferred Tax Assets (net)		
Other non current Assets	-	-
Total Non Current Assets	1,134.33	1,058.87
<u>Current Assets</u>		
Inventories	5.52	5.52
Financial Assets		
i) Trade Receivable	49.24	51.82
ii) Cash and Cash Equivalents	11.79	3.72
iii) Bank Balance other than (ii)above	1.78	
iv) Loans and Advances		117.68
iv) Other Financial Assets	-	-
Other Current Assets	17.40	-
Total Curent Assets	85.73	178.74
Total Assets	1,220.07	1,237.62
<u>B) Equity and Liabilities</u>		
Equity Share Capital	1,137.28	1,137.28
Other Equity	67.69	61.25
Total Equity	1,204.97	1,198.53
<u>Non Current Liabilities</u>		
Financial Liabilities		
i) Borrowings	12.25	-
Deferred Tax Liabilities	-	-
Total Non Current Liabilities	1,217.22	1,198.53
<u>Current Liabilities</u>		
Financial Liabilities		
i) Borrowings	-	35.52
ii) Trade Payables	-	-
iii) Other Financial Liabilities	-	-
Provisions	0.57	0.57
Other Current Liabilities	2.28	3.00
Total Current Liabilities	2.85	39.09
Total Equity and Liabilities	1,220.07	1,237.62

Cash Flow Statement		(Amount in Rs.)	
Particulars	For the period ended on 30.09.2021	For the period ended on 31.03.2021	
A. CASH FLOW FROM OPERATING ACTIVITIES			
Profit Before Tax	643,988	36,662	
Adjustments for:			
Depreciation	-	-	
Preliminary Exps. Written off	-	-	
Finance Cost	-	-	
Operating Profit before Working Capital Changes	643,988	36,662	
Movements in Working Capital :			
Decrease / (Increase) in Inventories	-	-	
Decrease / (Increase) in Sundry Debtors	257,925	982,700	
Decrease / (Increase) in Loans and Advances	(7,547,011)	2,383,800	
Decrease / (Increase) in Current Assets	10,028,021	-	
Decrease / (Increase) in Non-Current Assets	-	-	
(Decrease) / Increase in Trade Payables	-	-	
(Decrease) / Increase in Short Term Provisions	-	(243,089)	
(Decrease) / Increase in Current Liabilities	-	91,695	
(Decrease) / Increase in Other Current Liabilities	(71,295)	-	
(Decrease) / Increase in Non Current Liabilities	1,225,000	-	
Cash (used in) / generated from operations	3,892,640	3,251,768	
Direct Taxes Paid (net of refunds)	-	9,166	
Net cash (used in) / generated from operating activities (A)	4,536,628	3,242,602	
B. CASH FLOW FROM INVESTING ACTIVITIES			
(Purchase) of Fixed Assets	-	-	
Sale / Disposal of Fixed Assets	-	-	
Profit on sale of Investment / Assets	-	-	
Net cash (used in) / generated from investing activities (B)	-	-	
C. CASH FLOW FROM FINANCING ACTIVITIES			
(Repayment) / Proceeds From Long Term Borrowings	(3,551,252)	(3,217,501)	
(Repayment) / Proceeds From Short Term Borrowings	-	-	
Proceeds from Issue of Shares	-	-	
Interest Expense	-	-	
Dividend	-	-	
Dividend Distribution Tax	-	-	
Net cash (used in) / generated from financing activities (C)	(3,551,252)	(3,217,501)	
D.NET INCREASE IN CASH AND CASH EQUIVALENTS (D)=(A+B+C)	985,376	25,101	
Cash and cash equivalents at the beginning of the year	372,379	347,278	
Cash and cash equivalents at the end of the year	1,357,755	372,379	
Components of cash and cash equivalents			
Cash and cheques on hand	1,179,811	242,166	
With Scheduled Banks			
- in Current Account	177,945	130,214	
- in Term Deposit Accounts		-	



Independent Auditor's Review Report on the Quarterly and half yearly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

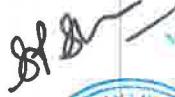
**Review Report to
The Board of Directors of
Natural Biocon (India) Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Natural Biocon (India) Limited (the 'Company') for the quarter and half year ended September 30, 2021 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation') as amended, read with SEBI Circular No. CIRJCFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34. (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SIZE) 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 Statement is 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, prepared in



accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

SANKET SHAH
CHARTERED ACCOUNTANT
MEM. NO. 150873
UDIN No. 21150873AAAACS5290



Date: 07-10-2021
Place: Ahmedabad

