

09th November, 2024

To,
The General Manager Corporation
Relationship Department BSE Limited
P.J Towers, Dalal Street
Mumbai - 400001
Script Code: 543207

To,
The Secretary
The Calcutta Stock Exchange Ltd.
7, Lyons Range
Kolkata - 700 001

Dear Sir/Madam,

Sub: Outcome of the meeting of the Board of Directors held on Saturday, November 09, 2024.
Ref: Regulation 30 & 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulation, 2015.

With reference to above subject and in compliance with Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submit the outcome of the Meeting of the Board of Director held on today i.e., Saturday, November 09, 2024 at 2:30 p.m. and concluded on 03:15 p.m. *inter alia* considered and approved the following:

- 1) Un-Audited Financial Results (UFR) for the second quarter and half year ended September 30, 2024, along with the Statutory Auditors' Limited Review Report.
- 2) Reviewed the disclosure of related party transactions for the first half year ended on September 30, 2024.
- 3) Reviewed the other businesses of the company.

Please take the same on record.

Thanking You

Yours faithfully,

For Natural Biocon (India) Limited


Arunkumar Prajapati
Managing Director
DIN: 08281232



Encl. As Above



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

**Limited 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, 2024 (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 recognised 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 Accountants
Mem. No. 150873
UDIN NO. 24150873BKCQYB7689



Date: 09/11/2024
Place: Ahmedabad

Financial results by company

PART I		(Rs. in Lakhs)				
Statement of Standalone Unaudited Results for the Quarter and half year Ended 30/09/2024						
Particulars	Quarter Ended			Haf 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	
	(30/09/2024)	(30/06/2024)	(30/09/2023)	(30/09/2024)	(30/09/2023)	(31/03/2024)
(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	*	*	*	*	*	*
1 Revenue from Operation	473.69	98.65	324.08	572.34	351.20	1353.37
Other income	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenue (I + II)	473.69	98.65	324.08	572.34	351.20	1353.37
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	454.65	96.49	298.69	551.14	298.69	1195.43
© Changes in inventories of finished goods, work-in-progress and stock-in-trade	(11.18)	(16.79)	7.71	(27.97)	22.67	71.49
(d) Employee benefits expense	7.02	2.40	0.00	9.42	3.20	26.28
(e) Finance Cost	0.00	0.00	0.00	0.00	0.00	0.00
(f) Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00	0.00
(g) Other expenses	2.96	6.80	3.76	9.76	7.37	37.64
Total expenses	453.45	88.90	310.16	542.35	331.93	1330.84
3 Profit / (Loss) before exceptional and extraordinary items and tax (III - IV)	20.24	9.75	13.92	29.99	19.27	22.53
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)	20.24	9.75	13.92	29.99	19.27	22.53
6 Tax expense - Provision for taxation						
Current Tax - Provision for taxation	0.00	0.00	0.00	0.00	0.00	7.26
Deferred Tax						
7 Net Profit / (Loss) for the period	20.24	9.75	13.92	29.99	19.27	15.27
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	20.24	9.75	13.92	29.99	19.27	15.27
10 Paid up Equity Share Capital (Face value of Rs. 10/- each)	2578.28	1137.28	1137.28	2578.28	1137.28	1137.28
11 Earnings per equity share:						
(1) Basic	0.01	0.01	0.01	0.01	0.02	0.01
(2) Diluted	0.01	0.01	0.01	0.01	0.02	0.01

Notes:

- The above unaudited financial results were reviewed by the audit committee and approved by the board of directors at its meeting held on 09th November, 2024.
- 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) Ltd**

Date: 09/11/2024
Place: Ahmedabad

**Arunkumar Prajapati
Managing Director**

NATURAL BIOCON (INDIA) LIMITED

Regd. Office: 1007, Sankalp Iconic, Opp. Vikram Nagar, Iscon Temple Cross Road, S G Highway 380054

Stamenet Of Assets and Liability

(Rs. In Lakhs)

Particulars	Standalone	
	As at 30th Sept 2024	As at 31st March 2024
	Unaudited	Audited
<u>A) Assets</u>		
<u>Non Current Assets</u>		
Property Plant and Equipement	0.69	0.69
Capital Work In Progress	328.99	328.99
Other Intengible Assets		
Intengible assets under Development		
Financial Assets		
i) Investment	1,952.80	
ii) Loan	818.01	806.95
iii) Other Financial Assets	-	
Deferred Tax Assets (net)		
Other non current Assets	-	-
Total Non Current Assets	3,100.49	1,136.63
<u>Current Assets</u>		
Inventories	44.06	16.09
Financial Assets		
i) Trade Receivable	424.69	487.35
ii) Cash and Cash Equivalentents	57.10	18.80
iii) Bank Balance other than (ii)above	-	-
iv) Loans and Advances	-	17.65
iv) Investment	-	-
Other Current Assets	-	-
Total Curent Assets	525.85	539.89
Total Assets	3,626.34	1,676.52
<u>B) Equity and Liabilities</u>		
Equity Share Capital	2,578.28	1,137.28
Other Equity	635.39	101.02
Total Equity	3,213.67	1,238.30
<u>Non Current Liabilities</u>		
Financial Liabilities		
i)Borrowings	-	-
Defered Tax Liabilities		-
Total Non Current Liabilities	-	-
<u>Current Liabilities</u>		
Financial Liabilities		
i) Borrowings	-	6.59
ii) Trade Payables	394.59	409.21
iii) Other Financial Liabilities	-	-
Provisions	15.46	19.80
Other Current Liabilities	2.62	2.62
Total Current Liabilities	412.67	438.22
Total Equity and Liabilities	3,626.34	1,676.52

Cash Flow Statement		(Amount in Lacs)	
Particulars	For the period ended on 30.09.2024	For the period ended on 31.03.2024	
A. CASH FLOW FROM OPERATING ACTIVITIES			
Profit Before Tax	29.99	22.53	
Adjustments for:			
Depreciation	0.00	0.00	
Preliminary Exps. Written off	0.00	0.00	
Finance Cost	0.00	0.00	
Dividend Written back/excess provision for taxation	0.00	0.00	
Operating Profit before Working Capital Changes	29.99	22.53	
Movements in Working Capital :			
Decrease / (Increase) in Inventories	-27.97	75.53	
Decrease / (Increase) in Sundry Debtors	62.66	-424.53	
Decrease / (Increase) in Loans and Advances	17.65	2.92	
Decrease / (Increase) in Current Assets	0.00	0.00	
(Decrease) / Increase in Trade Payables	-14.62	307.63	
(Decrease) / Increase in Short Term Provisions	-4.34	9.86	
(Decrease) / Increase in Current Liabilities	0.00	0.00	
(Decrease) / Increase in Other Current Liabilities	0.00	0.87	
Cash (used in) / generated from operations	63.37	-5.19	
Direct Taxes Paid (net of refunds)	0.00	7.26	
Net cash (used in) / generated from operating activities (A)	63.37	-12.45	
B. CASH FLOW FROM INVESTING ACTIVITIES			
(Purchase) of Fixed Assets	0.00	0.00	
Purchase of Investment	-1952.80	0.00	
Sale / Disposal of Fixed Assets	0.00	0.00	
Profit on sale of Investment / Assets	0.00	0.00	
Net cash (used in) / generated from investing activities (B)	-1952.80	0.00	
C. CASH FLOW FROM FINANCING ACTIVITIES			
(Repayment) / Proceeds From Long Term Borrowings	0.00	-8.85	
(Repayment) / Proceeds From Short Term Borrowings	-6.59	0.00	
Repayment / (Proceeds) From Long Term Loans & Advances	-11.06	0.00	
Adjustment from Reserves and surplus	504.37	0.00	
Proceeds from Issue of Shares	1441.00	0.00	
Interest Expense	0.00	0.00	
Dividend Distribution Tax	0.00	0.00	
Net cash (used in) / generated from financing activities (C)	1927.72	-8.85	
D.NET INCREASE IN CASH AND CASH EQUIVALENTS (D)=(A+B+C)			
	38.29	-21.30	
Cash and cash equivalents at the beginning of the year	18.81	40.11	
Cash and cash equivalents at the end of the year	57.10	18.81	
Components of cash and cash equivalents			
Cash and cheques on hand	52.32	18.56	
With Scheduled Banks			
- in Current Account	4.78	0.25	
- in Term Deposit Accounts			
	57.10	18.81	