



NATH SEEDS®

Nath Bio-Genes (I) Ltd.

(CIN L01110MH1993PLC072842)

23rd October 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 23rd October 2024, has approved the Standalone and Consolidated unaudited financial results, for the quarter and half year ended 30th September, 2024.

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

1. Statement of unaudited Standalone financial results, for the quarter and half year ended 30th September 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 September 2024. (Annexure-III)
4. Limited Review Report of the Statutory Auditors on the aforesaid Financial Results. (Annexure-IV).
5. Changes/Relinquishment in CFO.

Mr. Devinder Khurana Chief Financial officer of the Company (a Key Managerial Personnel, categorized as Senior Management Personnel), to relinquish his position as Chief Financial Officer of the Company, in view of transition to a new role in a Company as explain in annexure attached herewith. which shall be effective from closure of the business hours on October 23rd 2024. Please find a copy of his letter to the Board relinquishing his position.

We are enclosing herewith the brief details of the aforesaid changes as prescribed under SEBI LODR Regulations read with SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023. (Annexure- V and VI)

6. Appointment of Chief Financial Officer.

Mr. Amol Gupta, presently serving as General Manager for finance and accounts of Nath Bio-Genes, is appointed/promoted as Chief Financial Officer (a key managerial person) of the Company from 23rd October 2024,



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(CIN L01110MH1993PLC072842)

We are enclosing herewith the brief details of the aforesaid changes as prescribed under SEBI LODR Regulations read with SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, (Annexure- VII).

The Meeting Commenced on 11:00 a.m. and concluded on 4:15 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 SEEDS

हर बीज खरा, शक्ति भरा

■ Nath House, Nath Road, Aurangabad - 431005 (MS) Tel : 0240-2376314/5/6/7
Email : info@nathseeds.com www.nathbiogenes.com

■ 1, Chateau Windsor, 86 Veer Nariman Road, Mumbai - 400020 (MS) Tel : 022-22871001, 22875653/4/5

NATH
GROUP



Nath Bio-Genes (I) Ltd.

(CIN L01110MH1993PLC072842)

STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER AND 6 MONTHS ENDED 30/09/2024

Rs in Lacs

SR. No.	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30-09-2024 Unaudited	30-06-2024 Unaudited	30-09-2023 Unaudited	30-09-2024 Unaudited	30-09-2023 Unaudited	31-03-2024 Audited
I	Income from operations						
	(a) Revenue from operations	3219.26	24387.51	2256.77	27606.77	25784.93	33262.49
	(b) Other Operating Income	0.00	0.00	0.00	0.00	0.00	0.00
	Total Income	3219.26	24387.51	2256.77	27606.77	25784.93	33262.49
II	Expenses						
	a) Production & Seed Conditioning Expenses	(52.27)	6267.39	566.32	6215.13	7508.80	14245.30
	b) Purchase of Stock-in-Trade	375.07	268.74	408.44	643.81	605.20	1102.17
	c) Change in Inventories of Produced and Traded Goods	923.83	5755.37	(551.01)	6679.21	4585.24	(1991.79)
	d) Employee Benefit Expense	816.74	637.45	785.26	1454.20	1497.79	2798.40
	e) Depreciation & Amortisation Expenses	82.50	82.50	76.00	165.00	152.00	326.12
	f) Selling & Distribution Expenses	314.59	7002.47	158.12	7317.06	6443.59	9280.16
	g) Other Expenses	185.03	750.22	380.73	935.25	932.32	2789.85
	Total Expenses	2645.49	20764.16	1823.88	23409.65	21724.96	28550.21
III	Profit from Operations before other income, finance cost and Exceptional Items (I-II)	573.76	3623.36	432.89	4197.12	4059.97	4712.28
IV	Other Income	6.63	13.94	6.15	20.57	17.85	65.34
V	Profit from Ordinary Activities before Finance cost and Exceptional Items (III+IV)	580.39	3637.30	439.04	4217.69	4077.82	4777.62
VI	Finance Cost	294.23	224.07	243.65	518.30	520.10	910.19
VII	Profit from Ordinary Activities after Finance cost (V-VI)	286.17	3413.22	195.39	3699.39	3557.72	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)	286.17	3413.22	195.39	3699.39	3557.72	3867.43
X	Tax Expense						
	(a) Current Tax	13.73	24.53	33.03	38.26	55.04	192.07
	(b) Earlier Year Tax	(16.48)	0.00	1.50	(16.48)	1.50	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)	288.91	3388.70	160.86	3677.61	3501.18	3672.82
XII	Extra Ordinary Items (Net of Tax)	0.00	0.00	0.00	0.00	0.00	(344.88)
XIII	Net Profit for the period (XI-XII)	288.91	3388.70	160.86	3677.61	3501.18	4017.70
XIV	Other Comprehensive Income						
	1. (a) Items that will not be reclassified to Profit or Loss	10.96	12.42	0.00	23.38	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	0.00	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	10.96	12.42	0.00	23.38	0.00	(92.77)
XV	Total Comprehensive Income for the period (XIII + XIV)	277.95	3376.28	160.86	3654.23	3501.18	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	1.46	17.77	0.85	19.23	18.42	21.63

NOTES:

- The standalone financial results were reviewed by the Audit Committee in meeting held on 22 October 2024 and were thereafter approved by the Board of Directors at its meeting held on 23 October 2024
- The company is dealing in one major product segment, i.e. Seed Cultivation.
- Investor complaints - Opening Balance - 0, Received and Resolved - 1, Closing Balance - 0
- The figures have been regrouped/rearranged where ever necessary.

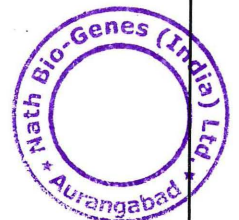
Place : Chhatrapati Sambhajinagar
Date : 23 Oct 2024

GAUTAM N. ASSOCIATES
CHARTERED ACCOUNTANTS
M. No. 32742
Aurangabad

Gautam
GAUTAM NANDAWAT
(Partner)

FOR NATH BIO-GENES (INDIA) LTD

Satish
SATISH KAGLIWAL
MANAGING DIRECTOR
DIN 00119601



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

UDIN: -24032942BKCSBB2050

Nath Bio-Genes (India) Limited (CIN L01110MH1993PLC072842)
Standalone Statement of Assets and Liabilities

Rs. In Lacs

Particulars	As at Half Year end 30.09.2024 (Unaudited)	As at Year end 31.03.2024 (Audited)
A ASSETS		
(1) Non Current Assets		
a) Property, Plant & Equipment	24,283.73	24,064.28
b) Capital Work in Progress	-	-
c) Other Intangible Assets	801.38	881.18
d) Intangible Assets under Development	-	-
e) Financial Assets		
(i) Investments	606.15	606.15
(ii) Non Current Financial Assets	2,468.56	1,090.16
(iii) Others	-	-
f) Deferred Tax Assets (Net)	-	-
g) Other Non Current Assets	3,853.65	4,214.74
Total Non Current Assets	32,013.47	30,856.51
(2) Current Assets		
a) Inventories	16,084.90	22,907.04
b) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	14,770.84	9,430.86
(iii) Cash and Cash Equivalents	138.89	7,550.13
(iv) Bank balance other than (iii) above	-	-
(v) Other Current Financial Assets	19,147.80	16,293.93
c) Current Tax Assets (Net)	511.00	511.00
d) Other Current Assets	195.77	158.82
Total Current Assets	50,849.20	56,851.78
TOTAL ASSETS	82,862.67	87,708.29
B EQUITIES AND LIABILITIES		
1. Shareholders' Fund		
a) Share capital	1,900.40	1,900.40
b) Reserves and Surplus	62,431.57	59,165.42
c) Money received against share warrants	-	-
Sub-total - Shareholders' Fund	64,331.97	61,065.82
2. Share application money pending for allotment	-	-
3. Minotiries Interest	-	-
4. Non-current liabilities		
a) Long Term Borrowings	230.37	282.70
b) Deferred Tax Liabilities	-	-
c) Other Long Term Liabilities	-	-
d) Long Term Provisions	346.76	300.00
Sub-total - Non-current liabilities	577.13	582.70
5. Current Liabilities		
a) Short Term Borrowings	12,519.13	10,548.09
b) Trade Payables	2,681.21	4,207.22
c) Other Current Liabilities	2,548.33	11,121.34
d) Short Term Provisions	88.39	88.39
e) Current Tax Liabilities	116.51	94.73
	17,953.57	26,059.77
TOTAL - EQUITY AND LIABILITIES	82,862.67	87,708.29

FOR GAUTAM N ASSOCIATES
 CHARTERED ACCOUNTANTS

FOR NATH BIO-GENES (INDIA) LTD

Santosh
GAUTAM KANDAWAT
 (Partner)
 UDIN: 24032742 BKGS BR2056

[Signature]
Satish Kagliwal
 MANAGING DIRECTOR
 DIN 00119601

Place : Chhatrapati Sambhajinagar
 Date : 23 Oct 2024

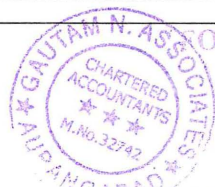
Nath Bio-Genes (India) Ltd.
 Aurangabad

Nath Bio-Genes (India) Limited

(CIN L01110MH1993PLC072842)

Standalone Statement of Cash Flow for the Half Year Ended 30.09.2024

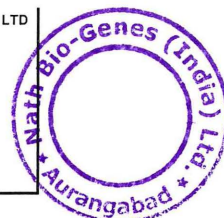
Particulars	Half Year ended	Year ended 31.03.2024
	30.09.2024 (Unaudited)	(Audited)
A) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax & Extra Ordinary items	3,699.39	4,212.32
Adjustment for :		
Depreciation	165.00	326.12
Provision for Compensated Absences & Gratuity	46.76	50.65
Interest Paid / Financial Charges	518.30	910.19
Provisoin (Reversal of Provision) for Bad Debts	0.00	24.02
Provision for Doubtful Advances	0.00	-344.88
Profit on sale of Fixed Assets	0.00	-0.61
Loss on Sale of Fixed Assets	0.00	0.51
Expenses under Other Comprehensive Income	-23.38	92.77
Interest Income	5.26	-32.24
Operating Profit before working capital changes	4,411.33	5,238.85
Adjustment for :		
(Increase) / Decrease in Trade Receivables	-5,339.98	276.48
(Increase) / Decrease in Inventories	6,822.14	-2,122.38
(Increase) / Decrease in Loans & Advances and financial assets	-1,378.40	-29.14
(Increase) / Decrease in Other Current Assets	-2,890.83	-111.41
Increase / (Decrease) in Trade Payable	-1,526.01	1,433.66
Increase / (Decrease) in other current liabilities	-8,573.01	2,819.99
	-12,886.08	2,267.20
Cash Generated from operation before Tax & Extra Ordinary item	-8,474.75	7,506.05
Income tax Paid	0.00	-34.03
Net Cash Flow from Operating Activities - (A)	-8,474.75	7,472.02
B) CASH FLOW FROM INVESTING ACTIVITIES		
Sale of fixed assets	0.00	5.01
Purchase of Fixed Assets (Tangible)	-304.65	-2,677.09
Purchase of Fixed Assets (In Tangible)	0.00	0.00
Payment for purchase for Investment	0.00	-99.80
Interest Received	-5.26	32.24
Other Non Current Assets	361.09	0.00
Purchase of Non Current Investment		
Net Cash Flow from Investing Activities - (B)	51.18	-2,739.64
C) CASH FLOW FROM FINANCING ACTIVITIES		
Interest Paid / Financial Charges	-518.30	-910.19
Dividend Paid	-388.08	-380.08
(Increase) / Decrease in Long Term Assets	0.00	0.00
Increase / (Decrease) in Long Term Borrowings	-52.33	242.43
Increase / (Decrease) in Long Term Provisions	0.00	0.00
Increase / (Decrease) in Short Term Borrowings	1,971.05	-320.78
Increase / (Decrease) in Short Term Unsecured Loans	0.00	387.96
Nett Cash Flow From Financing Activities - (C)	1,012.33	-980.66
Nett increase/Decrease in cash & cash equivalent (A+B+C)	-7,411.24	3,751.72
Opening Cash and Cash Equivalent	7,550.13	3,798.41
CLOSING CASH & CASH EQUIVALENT	138.89	7,550.13
	138.89	7,550.13



FOR NATH BIO-GENES (INDIA) LTD
 GAUTAM N. ASSOCIATES
 CHARTERED ACCOUNTANTS
 GAUTAM NANDAWAT
 (Partner)

FOR NATH BIO-GENES (INDIA) LTD

Satish Kagiwal
 MANAGING DIRECTOR
 DIN 00119601



Place : Chhatrapati Sambhajinagar
 Date : 23 Oct 2024

UDIN: 24032742BKCSBB2050



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 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
Chhatrapati Sambhajinagar (Aurangabad)

1. We have reviewed the accompanying standalone statement of unaudited financial results of **Nath Bio-Genes (India) Limited** for the quarter ended 30th September 2024 and year to date results for the period 1st April 2024 to 30th September 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: **24032742BKCSBB2050**



Place: Chhatrapati Sambhajinagar
Date: 23rd October 2024

NATH SEEDS⁺**Nath Bio-Genes (I) Ltd.**

(CIN L6110MH1693PLC072042)

STATEMENT OF CONSOLIDATED UNAUDITED RESULTS FOR THE QUARTER AND 6 MONTHS ENDED 30/09/2024

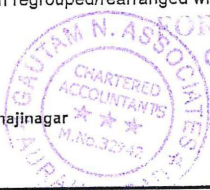
Rs in Lacs

SR. No.	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30-09-2024 Unaudited	30-06-2024 Unaudited	30-09-2023 Unaudited	30-09-2024 Unaudited	30-09-2023 Unaudited	31-03-2024 Audited
I	Income from operations						
	(a) Revenue from operations	3219.26	24387.51	2256.77	27606.77	25784.93	33262.49
	(b) Other Operating Income	0.00	0.00	0.00	0.00	0.00	0.00
	Total Income	3219.26	24387.51	2256.77	27606.77	25784.93	33262.49
II	Expenses						
	a) Production & Seed Conditioning Expenses	68.51	6638.82	566.32	6707.33	7508.80	14246.84
	b) Purchase of Stock-in-Trade	374.98	282.15	405.14	657.13	612.19	1226.04
	c) Change in Inventories of Produced and Traded Goods	803.15	5370.53	(550.39)	6173.69	4578.25	(2115.66)
	d) Employee Benefit Expense	893.52	673.90	790.49	1567.43	1509.19	2825.08
	e) Depreciation & Amortisation Expenses	82.50	82.50	76.00	165.00	152.00	326.12
	f) Selling & Distribution Expenses	314.59	7002.47	158.12	7317.06	6443.59	9300.07
	g) Other Expenses	283.21	766.06	389.07	1049.27	954.07	2793.95
	Total Expenses	2820.45	20816.45	1834.77	23636.90	21758.11	28602.44
III	Profit from Operations before other income, finance cost and Exceptional Items (I-II)	398.80	3571.07	422.00	3969.87	4026.82	4660.05
IV	Other Income	7.55	13.02	6.15	20.57	17.85	62.66
V	Profit from Ordinary Activities before Finance cost and Exceptional Items (III+IV)	406.35	3584.09	428.15	3990.44	4044.67	4722.71
VI	Finance Cost	297.77	224.07	243.65	521.84	520.10	911.12
VII	Profit from Ordinary Activities after Finance cost (V-VI)	108.59	3360.02	184.50	3468.60	3524.57	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)	108.59	3360.02	184.50	3468.60	3524.57	3811.59
X	Tax Expense						
	(a) Current Tax	13.73	24.53	33.03	38.26	55.04	192.08
	(b) Earlier Year Tax	(16.48)	0.00	1.50	(16.48)	1.50	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)	111.33	3335.49	149.97	3446.82	3468.03	3616.97
XII	Extra Ordinary Items (Net of Tax)	0.00	0.00	0.00	0.00	0.00	(344.88)
XIII	Net Profit for the period (XI-XII)	111.33	3335.49	149.97	3446.82	3468.03	3961.85
XIV	Other Comprehensive Income						
	1. (a) Items that will not be reclassified to Profit or Loss	10.96	12.42	0.00	23.38	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	0.00	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	10.96	12.42	0.00	23.38	0.00	(92.77)
XV	Total Comprehensive Income for the period (VII + VIII)	100.37	3323.07	149.97	3423.44	3468.03	4054.62
XVI	Share in Profit / (Loss) of minority share holder	0.00	0.00	(1.09)	0.00	(3.32)	0.00
XVII	Profit related to Holding Company	100.37	3323.07	151.06	3423.44	3471.35	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	0.53	17.49	0.79	18.01	18.27	21.34

NOTES:

- (1) The consolidated financial results were reviewed by the Audit Committee in meeting held on 22 October 2024 and were thereafter approved by the Board of Directors at its meeting held on 23 October 2024.
- (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 Resolved - 1, Closing Balance - 0
- (5) The figures have been regrouped/rearranged where ever necessary.

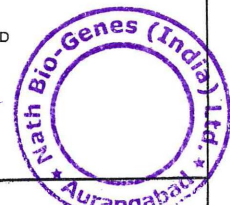
Place : Chhatrapati Sambhajinagar
Date : 23 Oct 2024



FOR GAUTAM N ASSOCIATES
CHARTERED ACCOUNTANTS
Gautam
GAUTAM RANDAWAT
(Partner)

FOR NATH BIO-GENES (INDIA) LTD

Satish
SATISH KAGLIWAL
MANAGING DIRECTOR
DIN 00119501



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

UDIN: 24032742BKCSBA3112

Nath Bio-Genes (India) Limited (CIN L01110MH1993PLC072842)
Consolidated Statement of Assets and Liabilities

Rs. In Lacs

	Particulars	As at Half Year end 30.09.2024 (Unaudited)	As at Year end 31.03.2024 (Audited)
A	ASSETS		
	(1) Non Current Assets		
	a) Property, Plant & Equipment	24,304.32	24,064.76
	b) Capital Work in Progress	-	-
	c) Other Intangible Assets	801.38	881.18
	d) Intangible Assets under Development	-	-
	e) Financial Assets	-	-
	(i) Investments	604.63	604.63
	(ii) Non Current Financial Assets	1,722.48	1,090.16
	(iii) Others	-	-
	f) Deferred Tax Assets (Net)	-	-
	g) Other Non Current Assets	3,853.65	4,215.87
	Total Non Current Assets	31,286.46	30,856.60
	(2) Current Assets		
	a) Inventories	16,714.21	23,030.91
	b) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade Receivables	14,770.84	9,430.86
	(iii) Cash and Cash Equivalents	207.68	7,740.96
	(iv) Bank balance other than (iii) above	-	-
	(v) Other Current Financial Assets	19,162.38	16,293.93
	c) Current Tax Assets (Net)	511.00	511.00
	d) Other Current Assets	195.77	158.81
	Total Current Assets	51,561.88	57,166.47
	TOTAL ASSETS	82,848.34	88,023.07
B	EQUITIES AND LIABILITIES		
	1. Shareholders' Fund		
	a) Share capital	1,900.40	1,900.40
	b) Reserves and Surplus	62,126.84	59,091.47
	c) Money received against share warrants	-	-
	Sub-total - Shareholders' Fund	64,027.24	60,991.87
	2. Share application money pending for allotment	-	-
	3. Minorities Interest	-	-
	4. Non-current liabilities	-	-
	a) Long Term Borrowings	230.86	486.50
	b) Deferred Tax Liabilities	-	-
	c) Other Long Term Liabilities	-	-
	d) Long Term Provisions	454.76	300.00
	Sub-total - Non-current liabilities	685.62	786.50
	5. Current Liabilities		
	a) Short Term Borrowings	12,519.13	10,548.09
	b) Trade Payables	2,802.93	4,329.62
	c) Other Current Liabilities	2,608.51	11,183.87
	d) Short Term Provisions	88.39	88.39
	e) Current Tax Liabilities	116.51	94.73
		18,135.47	26,244.70
	TOTAL - EQUITY AND LIABILITIES	82,848.34	88,023.07

FOR GAUTAM N ASSOCIATES
CHARTERED ACCOUNTANTS

FOR NATH BIO-GENES (INDIA) LTD



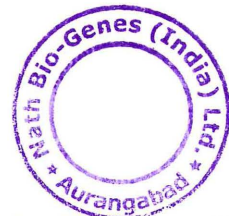
GAUTAM NANDAWAT
 (Partner)

UDIN: 24032742BKCSBA3112

Satish Kagliwal

MANAGING DIRECTOR

DIN 00119601



Place : Chhatrapati Sambhajinagar

Date : 23 Oct 2024


Nath Bio-Genes (India) Limited

(CIN L01116MI11003PLC072042)

Consolidated Statement of Cash Flow for the Half Year Ended 30.09.2024

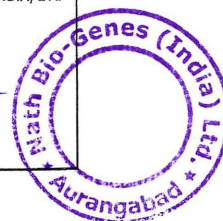
Particulars	Half Year ended	Year ended
	30.09.2024	31.03.2024
	(Unaudited)	(Audited)
A) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax & Extra Ordinary items	3,468.60	4,212.32
Adjustment for :		
Depreciation	165.00	326.12
Provision for Compensated Absences & Gratuity	154.76	50.65
Interest Paid / Financial Charges	521.84	910.19
Provisoin (Reversal of Provision) for Bad Debts	0.00	24.02
Provision for Doubtful Advances	0.00	-344.88
Profit on sale of Fixed Assets	0.00	-0.61
Loss on Sale of Fixed Assets	0.00	0.51
Expenses under Other Comprehensive Income	-23.38	92.77
Interest Income	5.26	-32.24
Operating Profit before working capital changes	4,292.08	5,238.85
Adjustment for :		
(Increase) / Decrease in Trade Receivables	-5,339.98	276.48
(Increase) / Decrease in Inventories	6,316.70	-2,122.38
(Increase) / Decrease in Loans & Advances and financial assets	-632.32	-29.14
(Increase) / Decrease in Other Current Assets	-2,905.42	-111.41
Increase / (Decrease) in Trade Payable	-1,526.67	1,433.66
Increase / (Decrease) in other current liabilities	-8,575.36	2,819.99
	-12,663.04	2,267.20
Cash Generated from operation before Tax & Extra Ordinary item	-8,370.96	7,506.05
Income tax Paid	0.00	-34.03
Net Cash Flow from Operating Activities - (A)	-8,370.96	7,472.02
B) CASH FLOW FROM INVESTING ACTIVITIES		
Sale of fixed assets	0.00	5.01
Purchase of Fixed Assets (Tangible)	-324.76	-2,677.09
Purchase of Fixed Assets (In Tangible)	0.00	0.00
Payment for purchase for Investment	0.00	-99.80
Interest Received	-5.26	32.24
Other Non Current Assets	362.22	0.00
Purchase of Non Current Investment		
Net Cash Flow from Investing Activities - (B)	32.20	-2,739.64
C) CASH FLOW FROM FINANCING ACTIVITIES		
Interest Paid / Financial Charges	-521.84	-910.19
Dividend Paid	-388.08	-380.08
(Increase) / Decrease in Long Term Assets	0.00	0.00
Increase / (Decrease) in Long Term Borrowings	-255.64	242.43
Increase / (Decrease) in Long Term Provisions		0.00
Increase / (Decrease) in Short Term Borrowings	1,971.04	-320.78
Increase / (Decrease) in Short Term Unsecured Loans		387.96
Nett Cash Flow From Financing Activities - (C)	805.48	-980.66
Nett increase/Decrease in cash & cash equivalent (A+B+C)	-7,533.28	3,751.72
Opening Cash and Cash Equivalent	7,740.96	3,798.41
CLOSING CASH & CASH EQUIVALENT	207.68	7,550.13
	207.68	7,550.13

GAUTAM N. ASSOCIATES
 CHARTERED ACCOUNTANTS
 M.No. 32417
 Place : Chhatrapati Sambhajinagar
 Date : 23 Oct 2024

FOR GAUTAM N. ASSOCIATES
 CHARTERED ACCOUNTANTS

 GAUTAM PANDAWAT
 (Partner)
 UDIN: - 24032742BKCSBA3112

FOR NATH BIO-GENES (INDIA) LTD


 Satish Kagiwal
 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
Chhatrapati Sambhajinagar (Aurangabad)

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Nath Bio-Genes (India) Limited** for the quarter ended 30th September 2024 and year to date results for the period 1st April 2024 to 30th September 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.

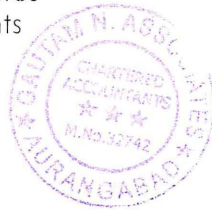
For Gautam N Associates
Chartered Accountants
FRN: 103117W



Gautam Nandawat
Partner

M No: 032742

UDIN: **24032742BKCSBA3112**



Place: Chhatrapati Sambhajinagar

Date: 23rd October 2024

Devinder Khurana
63, Shreya Nagar, Chhatrapati Sambhajnagar, (Aurangabad)-431005
Email- mail@khurana.co.in

Date 23rd October 2024

To,
The Board of Directors
Nath Bio-Genes (India) Limited
Nath House, nath road,
Chhatrapati Sambhajnagar
(Aurangabad)-431005.

Dear Sirs,

Subject- Relinquishment of the post of Chief Financial Officer (KMP).

As a matter of succession planning and transition.

I am relinquishing my position of Chief Financial Officer (CFO) of the Company with effect from 23rd October 2024.

However, I would continue in the service of the Company in future also.

I take this opportunity to extend my sincere gratitude to the Board of Directors and Management for their support and guidance that helped me in performing my duties to the best of my abilities.

Thanking You,

Yours truly


Devinder Khurana



NATH SEEDS®

Nath Bio-Genes (I) Ltd.

(CIN L01110MH1993PLC072842)

The details as required under SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023. (Annexure-VI)

Relinquishment of Mr. Devinder Khurana as Chief Financial Officer of the Company

Name of KMP	Mr. Devinder Khurana
DIN	NA
Reason for Change (Relinquishment)	Mr. Devinder Khurana was Chief Financial Officer of the Company since 30 th May 2015. For transitioning to a new role in the Company Mr. Devinder Khurana has relinquished the post of Chief Financial officer of the Company (KMP) with immediate effect. but would continue to be in service of the Company.
Date of Relinquishment	With effect from 23 rd October 2024
Brief Profile	Not Applicable
Disclosure of relationship between directors	Not Applicable
Information as required pursuant to BSE circular with ref No. LIST/COMP/14 2018-19 and the National Stock Exchange of India Limited with ref. no. NSE/CML/2018/24, dated 20 th June 2018.	Not Applicable

NATH SEEDS

हर बीज खरा, शक्ति भरा

■ Nath House, Nath Road, Aurangabad - 431005 (MS) Tel : 0240-2376314/5/6/7
Email : info@nathseeds.com www.nathbiogenes.com

■ 1, Chateau Windsor, 86 Veer Nariman Road, Mumbai - 400020 (MS) Tel : 022-22871001, 22875653/4/5

NATH
GROUP



Nath Bio-Genes (I) Ltd.

(CIN L01110MH1993PLC072842)

The details as required under SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023. (Annexure-VII)

Appointment of Mr. Amol Gupta as Chief Financial Officer of the Company

Name of KMP	Mr. Amol Gupta
DIN	NA
Reason for Change (Appointment)	Mr. Amol Gupta is associated with Company as General Manager for Accounts and Finance and is promoted as Chief Financial Officer (KMP) of the Company on 23 rd October 2024.
Date of Appointment	With effect from 23 rd October 2024
Brief Profile	<p>Mr. Amol Gupta is Qualified Chartered Accountant from The Institute of Chartered Accountants of India, having 18 years of rich post qualification experience in the field of Accounts, Finance & Taxation, in Various industries like Sugar, Distillery, bottling, Automobile, Poultry, specialize poly-films, Seeds.</p> <p>Mr. Amol Gupta was previously associated with the Companies Like,</p> <ul style="list-style-type: none">-Specialty Poly-films (I) Pvt. Ltd. {Export oriented manufacturing company}-Khadkeshwar Hatcheries Limited, Aurangabad {Agro based company}-Aurangabad Electricals Limited. Aurangabad {a Tire-I vendor of Bajaj Auto}
Disclosure of relationship between directors	Not Applicable
Information as required pursuant to BSE circular with ref No. LIST/COMP/14 2018-19 and the National Stock Exchange of India Limited with ref. no. NSE/CML/2018/24, dated 20 th June 2018.	Not Applicable

NATH SEEDS
हर बीज खरा, शक्ति भरा

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