



Date: 11th February, 2025

#### **BSE Limited**

Dept. of Corporate Services, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400 001 BSE Scrip Code - 541304

## **National Stock Exchange of India Limited**

Dept. of Corporate Compliances, Exchange Plaza, C-1 Block-G, Bandra Kurla Complex, Bandra (E) Mumbai- 400 051 NSE Symbol: INDOUS

Sub: Integrated Filing (Financial) for the quarter and nine-months ended on 31st December, 2024 Ref: Indo Us Bio Tech Limited

Dear Sir,

In accordance with amendments to the SEBI (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2024 read with SEBI Circular No. SEBI/HO/CFD/CFD-oD2/CIR/P/2024/185 dated 31st December, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated 2nd January, 2025, the Integrated Filing (Financial) for the quarter and nine-months ended on 31st December, 2024 is enclosed herewith.

The same is also available on the website of the Company at https://indousagriseeds.com/.

Thanking you,

## For, Indo us Bio Tech Limited

DIMPY DIVYANGBHAI JOSHI Digitally signed by DIMPY DIVYANGBHAI JOSHI Date: 2025.02.11 14:31:11 +05'30'

Ms. Dimpy Joshi

Company Secretary & Compliance officer

Enclosure: As above







### Indo US Bio-tech Limited

# CIN: L01122GJ2004PLC043550

Registered Office: 309, Shanti Mall, Sattadhar Char Rasta, Sola Road, Ahmedabad - 380061

Statement of standalone unaudited financial results for the quarter ended on 31st December 2024

(Amunt in Lakhs)

		Quarter Ended			Nine months ended		Year ended
PARTICULARS		31-12-2024 (Unaudited)	30-09-2024 (Unaudited)	31-12-2023 (Unaudited)	31-12-2024 (Unaudited)	31-12-2023 (Unaudited)	31-03-2024 (Audited)
I	Income Revenue from operations Other income Total income from operations	2,356.35 1.92 2,358.27	2,217.26 1.52 2,218.79	2,211.37 7.70 2,219.07	7,045.38 6.25 7,051.63	5,707.01 10.86 5,717.87	7,283.63 31.95 7,315.58
	Expenses Purchases Production Expenses Change in Inventories Employee benefit expenses Finance costs Depreciation and amortization expenses Other expenses Total expenses	23.91 1,637.34 (94.98) 22.67 38.40 15.83 213.36 1,856.51	9.37 1,113.67 329.53 24.23 51.56 17.53 228.31 1,774.21	106.92 1,383.15 49.87 29.62 37.34 18.95 217.83	46.68 4,013.36 764.47 75.72 122.95 53.37 709.92 5,786.47	568.62 3,375.01 22.58 97.04 115.47 60.32 661.33 4,900.36	588.28 6,896.09 (2,547.17 117.00 151.00 80.05 1,149.90 6,435.11
ш	Profit/(Loss) before exceptional items and tax	501.76	444.58	375.39	1,265.15	817.51	880.44
ıv	Exceptional Items- Prior Period Items	501.76	444.58	375.39	1,265.15	817.51	880.44
V	Profit/(Loss) before tax	501.70	771130	1 13 A	7		
VI	Tax expenses a) Current tax b) Income tax prior year b) Deferred tax Total tax expenses	(1.37) 1.68 (4.02) (3.71)	0.59 (1.68) 9.72 8.63	9.00 0.39 (2.47) 6.92	6.88	30.00 25.77 (10.97) 44.80	36.94 25.77 (7.41) 55.30
VII	Net Profit/(Loss) for the period/year	505.47	435.95	368.46	1,258.27	77672	
VIII	Other comprehensive income (net of tax) Löms that will not be reclassified to profit or loss:			•		•	
	i) Remeasurement of post employment benefit obligations	1.13	2.28		3,41		
	ii) Income-tax relating to items that will not be reclassified to profit or loss				3.41		
	Total other comprehensive income	1.13	2.28				7 - 1 - 3





Regd. Office :

309, Shanti Mall, Sattadhar Cross Road, Opp. Navrang Tower, Ahmedabad-380061

R & D farm • Processing Plant • Cold Storage Village - Bardoli Kothi, Indira Nagar, Near Cyphon, Ta. - Dehgam, Dist - Gandhinagar - 382305, Gujarat.



(AN ISO CERTIFIED COMPANY) CIN LO1122GJ2004PLC043550



1X	Total comprehensive income for the period/year (VII+VIII)	504.34	433.67	368.46	1,254.86	772.71	925.14
X	Paid-up equity share capital (face value of Rs.10 per share)	2,005.20	2,005.20	2,005.20	2,005.20	2,005.20	2,005.20
XI	Other equity (excluding sevaluation reserve)						4,446.98
XII	EPS in Rs. (Face Value of Rs.10/- each)* -Basic	2.52	2.16	1.84	6.26	3.85	4.11
	-Diluted	2.52	2.16	1.84	6.26	3.85	4.11
	-Adjusted	2.52	2.16	1.84	6.26	3.85	4.11
	*not annualised						

- (1) The financial results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th November 2024 and the Statutor Auditors of the Company have expressed an unmodified opinion on these results.
- (2) The company is dealing in one major product segment, i.e. Seed Cultivation, processing and trading.
- (3) The company has issued bonus share in the ratio of 1:1 as on 01st September, 2023.
- (4) Investor complained opening unresolved -NIL, Received during the quarter 2, resolved during the quarter 2 and balance unresolved at the end of the quarter NI
- (5) The figures have been regrouped/rearranged wherever necessary.

For, INDO US BIO-TECHA

Place: Ahmedabad Date: 11-02-2025



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FOR GAUTAM N ASSOCIATES CHARTERED

GAUTAN MANDAWAT

(Partner)

UDIN: -25032742BMJJIG18727



Regd. Office:

309, Shanti Mall, Sattadhar Cross Road, Opp. Navrang Tower, Ahmedabad-380061 @079-27491807 @+91-9909043999

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# 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.

# LIMITED REVIEW REPORT

To, The Board of Directors, Indo US Bio-Tech Limited, Ahmedabad

- 1. We have reviewed the accompanying standalone statement of unaudited financial results of Indo US Bio-Tech Limited (CIN: L01122GJ2004PLC043550) (the company) for the quarter ended 31st December 2024 and year to date results for the period 1st April 2024 to 31st December 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 amended (Listing Regulations).
- 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 (the Act) read with relevant rules issued there under and other recognized 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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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 s specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules made thereunder and other accounting principles generally accepted in India 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 AN. As

FRN: 103117W

Gautam Nandawat

Partner,

M No: 032742

UDIN: 25032742BMJJIG8727

Place: Chhatrapati Sambhajinagar

Date: 11-02-2025