



May 30, 2024

The General Manager  
Department of Corporate Services – CRD,  
Bombay Stock Exchange Limited (BSE),  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai 400 001.

**Scrip Code: 526139**

**Subject: Outcome of Board Meeting and submission of Audited Financial Results for the financial year ended March 31, 2024**

Dear Sir/Madam,

This has reference to our letter dated May 09, 2024.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith the following:

- a) Audited Financial Results (Standalone and consolidated) of the Company for the fourth quarter and financial year ended March 31, 2024.
- b) Report of the Auditors on the Audited Financial Results, both for Standalone and Consolidated financial statements for the financial year ended March 31, 2024.
- c) Declaration pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for Consolidated and Standalone Financial Statements for the Financial Year ended March 31, 2024.

The meeting of the Board of Directors of the Company commenced at 11.00 AM and concluded at 02:30 PM.

This is for your kind information and records.

Thanking you,

Yours faithfully,

**For TRANSGENE BIOTEK LIMITED**

**DR K KOTESWARA RAO  
CHAIRMAN & MANAGING DIRECTOR**

Encl: As above



May 30, 2024

The General Manager  
Department of Corporate Services – CRD,  
Bombay Stock Exchange Limited (BSE),  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai 400 001.

Dear Sir/Madam,

**Scrip Code: 526139**

Sub: **Declaration regarding Auditor's Report with unmodified opinion.**

Ref: Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations.

With reference to the above, we hereby confirm and declare that the Company has received audit report with unmodified opinion for both standalone and consolidated audited financial results of the Company for the financial year ended March 31, 2024 from the statutory auditors. M/s. Vasavi & Co, Chartered Accountants of the Company (Membership No: 249259) vide Independent Auditors Report dated May 30, 2024.

We request you to kindly take the above mentioned information on your records.

Thanking you,

**Yours faithfully,  
For TRANSGENE BIOTEK LIMITED**

**DR K KOTESWARA RAO  
CHAIRMAN & MANAGING DIRECTOR**



# M/S VASAVI & CO

## Chartered Accountants

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### **Independent Auditor's Report on Standalone Quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**To**  
**The Board of Directors of**  
**M/s TRANSGENE BIOTEK LTD**

We have audited the quarterly financial results of **M/s Transgene Biotek Ltd** for the quarter ended 31/03/2024 and the year-to-date results for the period from 01/04/2023 to 31/03/2024 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year-to-date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.



# M/S VASAVI & CO

## Chartered Accountants

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In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year-to-date results:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- ii. give a true and fair view of the net profit/ loss and other financial information for the quarter ended 31/03/2024 as well as the year-to-date results for the period from 01/04/2023 to 31/03/2024.

**For VASAVI & CO,  
Chartered Accountants  
FRN 020965S**

*G.R.L. Vasavi*



**(CA VASAVI GOLLAPUDI)  
Proprietor  
MRN 249259**

**UDIN for this document is: 24249259BKHJNQ7490**

**Place: Hyderabad  
Date: 30/05/2024**



# M/S VASAVI & CO

## Chartered Accountants

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### **Independent Auditor's Review Report On consolidated unaudited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**To**  
**The Board of Directors,**  
**M/s Transgene Biotek Limited**  
**Hyderabad**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of M/s Transgene Biotek Ltd ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associates for the quarter ended 31/03/2024 being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 31/03/2024 as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. 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 (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. 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.
4. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

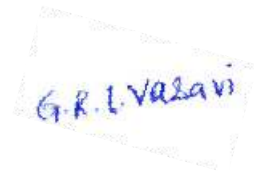
5. The Statement includes the results of the following entities:

1. Transgene Biotek HK Ltd - Subsidiary

6. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph below, 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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. We did not review the interim financial results of subsidiary included in the Statement, whose interim financial results reflect total revenues of Rs. 0 million, total net loss after tax of Rs. 0 million and total comprehensive loss of Rs. 0 million, for the quarter ended 31 March 2024, as considered in the consolidated audited financial results.

**For VASAVI & CO,  
Chartered Accountants  
FRN 020965S**



G.R.L. Vasavi

**(CA VASAVI GOLLAPUDI)  
Proprietor  
MRN 249259**



**UDIN for this document is: 24249259BKHJNR1663**

**Place: Hyderabad  
Date: 30-05-2024**



## TRANSGENE BIOTEK LIMITED

69 & 70, IDA Bollaram, Sangareddy District - 502325, Telangana

CIN NO: L85195TG1990PLC011065

(In Lakhs.)

### Standalone Statement of assets and liabilities

PARTICULARS	As at 31 March 2024	As at 31 March 2023
<b>ASSETS</b>		
<b>NON-CURRENT ASSETS</b>		
(a) Property, plant and equipment	167.14	175.66
(b) Right of Use Assets	-	-
(c) Capital work-in-progress	-	-
(d) Investment Properties	-	-
(e) Goodwill	-	-
(f) Other intangible assets	468.47	469.19
(g) Intangible assets under development	186.77	186.77
(h) Biological Assets Other Than Bearer Plants	-	-
(i) Financial assets	-	-
(i) Investments	9.50	10.50
(ii) Trade Receivables	-	-
(iii) Loans	2302.04	2302.04
(iv) Other Financial Assets	-	-
(j) Deferred Tax Assets (Net)	-	-
(k) Other non-current assets	-	-
<b>SUB-TOTAL</b>	<b>3133.92</b>	<b>3144.16</b>
<b>CURRENT ASSETS</b>		
(a) Inventories	3.39	3.38
(b) Financial assets	-	-
(i) Investments	-	-
(ii) Trade Receivables	-	-
(iii) Cash and cash equivalents	0.76	0.30
(iv) Bank Balances other than (iii) above	0.01	0.01
(v) Loans	-	-
(vi) Other Financial Assets	-	-
(c) Current Tax Assets (Net)	-	-
(d) Other current assets	105.95	99.94
<b>SUB-TOTAL</b>	<b>110.11</b>	<b>103.62</b>
Non-Current Assets Classified as Held for Sale	-	-
<b>TOTAL ASSETS</b>	<b>3244.03</b>	<b>3247.78</b>

EQUITY AND LIABILITIES	As at 31 March 2024	As at 31 March 2023
<b>EQUITY</b>		
Equity share capital	7577.00	7577.00

Other equity	-8264.09	-8197.54
<b>SUB-TOTAL</b>	<b>-687.09</b>	<b>-620.54</b>
<b>LIABILITIES</b>		
<b>NON-CURRENT LIABILITIES</b>		
(a) Financial Liabilities		
(i) Borrowings	507.95	495.04
(ii) Trade Payable	0.00	0.00
(iii) Other financial liabilities	0.00	0.00
(b) Provisions	2302.04	2302.04
(c) Deferred tax liabilities (net)	0.00	0.00
(d) Other non-current liabilities	17.54	35.08
<b>SUB-TOTAL</b>	<b>2827.53</b>	<b>2832.16</b>
<b>CURRENT LIABILITIES</b>		
(a) Financial liabilities		
(i) Borrowings	892.15	816.95
(ii) Trade payables	20.31	22.87
(iii) Other financial liabilities	0.00	0.00
(b) Provisions	182.89	182.07
(c) Other current liabilities	8.23	14.28
(d) Current tax liabilities (net)	0.00	0.00
<b>SUB-TOTAL</b>	<b>1103.58</b>	<b>1036.16</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>3244.03</b>	<b>3247.78</b>
<b>Corporate information and significant accounting policies</b>		
The accompanying notes form an integral part of the Consolidated financial statements		

For TRANSGENE BIOTEK LIMITED

**Dr.K.Koteswara Rao**  
Managing Director

Date: 30/05/2024

Place:Hyderabad





**TRANSGENE BIOTEK LIMITED**

Plot No:69 & 70, IDA Bollaram, Sangareddy District. IDA Bollaram Hyderabad TG 502325 IN

CIN NO: L85195TG1990PLC011065

**STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2024**

(In Lakhs)

Sr. No.	Particulars	Quarter Ended			Year to date figures for current period ended	Year to date for Previous year ended	Year Ended
		31.03.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2023 (Unaudited)	31.03.2024 (Unaudited)	31.03.2023 (Audited)	31.03.2024 (Audited)
1	Revenue from operations	4.50	4.50	0.00	23.49	5.51	23.49
2	Other income (net)	5.11	4.38	4.38	18.27	17.54	18.27
3	<b>Total income (1 + 2)</b>	<b>9.61</b>	<b>8.88</b>	<b>4.38</b>	<b>41.76</b>	<b>23.05</b>	<b>41.76</b>
4	<b>EXPENSES</b>						
	Cost of materials consumed	0.03	0.01	0.32	0.06	0.55	0.06
	Changes in inventories of finished goods, work-in-progress and Stock-in-trade	0.00	0.00	6.09	0.00	6.09	0.00
	Employee benefits expense	7.66	7.66	7.86	31.12	30.38	31.12
	Finance costs	3.23	3.23	4.53	12.91	18.14	12.91
	Depreciation and amortisation expense	2.31	2.31	123.74	9.23	495.01	9.23
	Other expenses	23.61	7.58	8.97	53.97	73.73	53.97
	<b>Total expenses</b>	<b>36.84</b>	<b>20.80</b>	<b>151.52</b>	<b>107.30</b>	<b>623.88</b>	<b>107.30</b>
5	<b>Profit before exceptional items, share of profit from associate &amp; joint venture and tax (3 - 4)</b>	<b>-27.23</b>	<b>-11.91</b>	<b>-147.13</b>	<b>-65.55</b>	<b>-600.84</b>	<b>-65.55</b>
6	Exceptional item (net)	0.00	0.00	0.00	0.00	0.00	0.00
7	<b>Profit before tax (5 - 6)</b>	<b>-27.23</b>	<b>-11.91</b>	<b>-147.13</b>	<b>-65.55</b>	<b>-600.84</b>	<b>-65.55</b>
8	<b>Tax expense</b>						
	Tax adjustments for earlier years	0.00	0.00	0.00	0.00	0.00	0.00
	Current tax	0.00	0.00	0.00	0.00	0.00	0.00
	Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total tax expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
9	<b>Profit for the year (7 - 8)</b>	<b>-27.23</b>	<b>-11.91</b>	<b>-147.13</b>	<b>-65.55</b>	<b>-600.84</b>	<b>-65.55</b>
10	<b>Other comprehensive income</b>						
	A Items that will not be reclassified subsequently to profit or loss						
	(a) Remeasurements cost of post employment benefits	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total other comprehensive income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
11	<b>Total comprehensive income for the year (9 + 10)</b>	<b>-27.23</b>	<b>-11.91</b>	<b>-147.13</b>	<b>-65.55</b>	<b>-600.84</b>	<b>-65.55</b>
12	<b>Earnings per equity share</b>						
	(Equity shares, par value of Rs. 10 each)	757.70	757.70	757.70	757.70	757.70	757.70
	Basic (Rs.)	(0.04)	(0.02)	(0.19)	(0.09)	(0.79)	(0.09)
	Diluted (Rs.)	(0.04)	(0.02)	(0.19)	(0.09)	(0.79)	(0.09)

**Notes:**

- The above financial results are reviewed and approved by the Board of Directors at its meeting held on 14/02/2024. The statutory auditor of the company have conducted limited review of these financial results, pursuant to the regulation 33 of Securities and exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015
- These financial results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) as notified by the Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act, 2013 read with relevant rules thereunder and the other accounting principles generally accepted in India.
- Figures for the quarter and nine months ended 31st December, 2023 have been regrouped/reclassified to confirm to the current quarter and year ended figures, wherever necessary.
- We learnt that relevant works for getting regulatory approvals for conducting pilot human clinical studies on oral Insulin have been initiated.
- Export of several various nutritional/neutraceutical supplements delivered as sub-lingual/oral sprays is likely to commence during this quarter, as informed by NiedlFree Technologies Pvt Ltd.
- Next date for SAT hearing is fixed for 15th March, 2024. Our legal actions in Switzerland to reclaim the illegally siphoned out funds from our account are continuing.
- No. of complaints pending at the beginning of the quarter - 0; received complaints during the quarter - 0.

**For TRANSGENE BIOTEK LIMITED**



**Dr.K.Koteswara Rao**  
**Managing Director**

**Date: 30/05/2024**  
**Place:Hyderabad**

## TRANSGENE BIOTEK LIMITED

69 & 70, IDA, Bollaram, SANGAREDDY DISTRICT.

### Standalone Statement of Cash Flows for the half year ended 31-03-2024

(In Lakhs)

Particulars	For the year ended March 31, 2024		For the year ended March 31, 2023	
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>				
Profit before tax		-65.55		-600.84
<i>Adjustments for :</i>				
Depreciation and amortisation expense	9.23		495.01	
Finance costs	12.91		18.14	
Amortisation of government grant	-17.54		-17.54	
Supplier Advances Written off	-		-	
Bad debts written off	-		-	
Profit or loss on sale of Fixed asset	-		-	
Other Non cash Expenses	-		-	
<b>Operating profit before working capital changes</b>		<b>-60.94</b>		<b>-105.23</b>
<i>Changes in working capital:</i>				
<i>Adjustments for (increase) / decrease in operating assets:</i>				
Trade receivables			0.00	
Other non-current assets	0.00		0.00	
Other Current assets	-6.00		-26.86	
Inventories	-0.01		6.09	
<i>Adjustments for increase / (decrease) in operating liabilities:</i>				
Trade payables	-2.56		2.59	
Provision (CL)	0.83		40.59	
Borrowing (CL)	75.21		92.29	
Other financial liabilities				
Other current liabilities	-6.05		-9.44	
Provison (NCL)				
<b>Cash generated from operations</b>		<b>0.46</b>		<b>0.02</b>
Net income tax paid		0.00		0.00
<b>Net cash flow from operating activities (A)</b>		<b>0.46</b>		<b>0.02</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>				

Capital expenditure on fixed assets, including capital advances Investments			-0.15	
Proceeds from sale of fixed assets			-1.08	
<b>Net cash (used in) / flow from investing activities (B)</b>		<b>0.00</b>		<b>-1.23</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>				
Proceeds from issue of equity shares				
Finance costs				
Proceeds from Borrowings				
Payment of Borrowing				0.00
<b>Net cash flow (used in) financing activities (C)</b>		<b>0.00</b>		<b>0.00</b>
<b>Net (decrease) in Cash and cash equivalents (A+B+C)</b>		<b>0.46</b>		<b>-1.21</b>
<b>Cash and cash equivalents at the beginning of the year</b>		<b>0.31</b>		<b>1.51</b>
Effect of exchange differences on translation of foreign currency Cash and cash equivalents		0.00		0.00
		0.00		0.00
<b>Cash and cash equivalents at the end of the year</b>		<b>0.77</b>		<b>0.31</b>

For TRANSGENE BIOTEK LIMITED

Dr.K.Koteswara Rao  
Managing Director

Date: 30/05/2024

Place:Hyderabad

**TRANSGENE BIOTEK LIMITED**

**Notes forming part of the Standalone financial statements**

<b>Other expenses</b>	<b>(In Lakhs)</b>
<b>Particulars</b>	<b>For the Period ended Mar 31,2024</b>
BSNL Fiber net	0.04
Directors sitting fee	0.15
Legal and Professional Charges	1.49
Miscllaneous Expenses	0.02
Office Expenses	0.15
Rates, taxes and duties	0.22
Repairs and maintenance	0.14
Telephone Expenses	0.02
Transport charges	0.02
Travelling Expenses	0.15
Advertisement	0.13
Bank charges	0.00
Legal Expenses	21.09
	<b>23.61</b>

**For TRANSGENE BIOTEK LIMITED**



**Dr.K.Koteswara Rao**  
**Managing Director**

**Date: 30/05/2024**

**Place:Hyderabad**


**TRANSGENE BIOTEK LIMITED**

Plot No:69 &amp; 70, IDA Bollaram, Sangareddy District. IDA Bollaram Hyderabad TG 502325 IN

CIN NO: L85195TG1990PLC011065

**STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2024**

(In Lakhs)

Sr. No.	Particulars	Quarter Ended			Year to date figures for current period ended	Year to date for Previous year ended	Year Ended
		31.03.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2023 (Unaudited)	31.03.2024 (Unaudited)	31.03.2023 (Audited)	31.03.2024 (Audited)
1	Revenue from operations	4.50	4.50	0.00	23.49	5.51	23.49
2	Other income (net)	5.11	4.38	4.38	18.27	17.54	18.27
3	<b>Total income (1 + 2)</b>	<b>9.61</b>	<b>8.88</b>	<b>4.38</b>	<b>41.76</b>	<b>23.05</b>	<b>41.76</b>
4	<b>EXPENSES</b>						
	Cost of materials consumed	0.03	0.01	0.32	0.06	6.63	0.06
	Changes in inventories of finished goods, work-in-progress and Stock-in-trade	0.00	0.00	6.09	0.00	0.00	0.00
	Employee benefits expense	7.66	7.66	7.86	31.12	30.38	31.12
	Finance costs	3.23	3.23	4.53	12.91	18.14	12.91
	Depreciation and amortisation expense	2.31	2.31	123.74	9.23	495.01	9.23
	Other expenses	23.61	7.58	8.97	53.97	73.75	53.97
	<b>Total expenses</b>	<b>36.84</b>	<b>20.80</b>	<b>151.52</b>	<b>107.30</b>	<b>623.91</b>	<b>107.30</b>
	<b>Profit before exceptional items, share of profit from associate &amp; joint venture and tax (3 - 4)</b>						
5		<b>-27.23</b>	<b>-11.91</b>	<b>-147.13</b>	<b>-65.55</b>	<b>-600.86</b>	<b>-65.55</b>
6	Exceptional item (net)	0.00	0.00	0.00	0.00	0.00	0.00
7	<b>Profit before tax (5 - 6)</b>	<b>-27.23</b>	<b>-11.91</b>	<b>-147.13</b>	<b>-65.55</b>	<b>-600.86</b>	<b>-65.55</b>
8	<b>Tax expense</b>						
	Tax adjustments for earlier years	0.00	0.00	0.00	0.00	0.00	0.00
	Current tax	0.00	0.00	0.00	0.00	0.00	0.00
	Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total tax expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
9	<b>Profit for the year (7 - 8)</b>	<b>-27.23</b>	<b>-11.91</b>	<b>-147.13</b>	<b>-65.55</b>	<b>-600.86</b>	<b>-65.55</b>
10	<b>Other comprehensive income</b>						
	A Items that will not be reclassified subsequently to profit or loss						
	(a) Remeasurements cost of post employment benefits	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total other comprehensive income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
11	<b>Total comprehensive income for the year (9 + 10)</b>	<b>-27.23</b>	<b>-11.91</b>	<b>-147.13</b>	<b>-65.55</b>	<b>-600.86</b>	<b>-65.55</b>
12	<b>Earnings per equity share</b>						
	(Equity shares, par value of Rs. 10 each)	757.70	757.70	757.70	757.70	757.70	757.70
	Basic (Rs.)	(0.04)	(0.02)	(0.19)	(0.09)	(0.79)	(0.09)
	Diluted (Rs.)	(0.04)	(0.02)	(0.19)	(0.09)	(0.79)	(0.09)

**Notes:**

- 1 The above financial results are reviewed and approved by the Board of Directors at its meeting held on 30/05/2024.
- 2 These financial results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) as notified by the Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act, 2013 read with relevant rules thereunder and the other accounting principles generally accepted in India.
- 3 Figures for the quarter and Twelve months ended 31st March, 2024 have been regrouped/reclassified to confirm to the current quarter and year ended figures, wherever necessary.
- 4 We have been informed that various activities have been undertaken at NiedlFree including the preparation for pilot scale human clinical studies on Oral Insulin, oral delivery of a GLP 1 peptide for obesity, formulation of a cancer drug belonging to a European company for its delivery by oral route etc.
- 5 Agreements for the sale of health supplements by NiedlFree to different companies are in process, as informed
- 6 Next date for SAT hearing is fixed for 21<sup>st</sup> May, 2024.
- 7 The legal process in Switzerland to reclaim the siphoned out GDr funds from our account is continuing.
- 8 We received notice from the Department of Customs for the payment of dues, a matter that has been pursued by our management since
- 9 The auditors have carried out a limited review of the above financial results and these were reviewed by the Audit committee and taken on
- 10 No. of complaints pending at the beginning of the quarter - 0; received complaints during the quarter - 0.

**For TRANSGENE BIOTEK LIMITED**



**Dr.K.Koteswara Rao**  
**Managing Director**

**Date: 30/05/2024**

**Place:Hyderabad**



## TRANSGENE BIOTEK LIMITED

69 & 70, IDA Bollaram, Sangareddy District - 502325, Telangana

CIN NO: L85195TG1990PLC011065

(In Lakhs.)

### Consolidated Statement of assets and liabilities

PARTICULARS	As at 31 March 2024	As at 31 March 2023
<b>ASSETS</b>		
<b>NON-CURRENT ASSETS</b>		
(a) Property, plant and equipment	167.14	175.66
(b) Right of Use Assets	-	-
(c) Capital work-in-progress	-	-
(d) Investment Properties	-	-
(e) Goodwill	-	-
(f) Other intangible assets	468.47	469.19
(g) Intangible assets under development	186.77	186.77
(h) Biological Assets Other Than Bearer Plants	-	-
(i) Financial assets	-	-
(i) Investments	9.50	9.50
(ii) Trade Receivables	-	-
(iii) Loans	13290.24	13290.24
(iv) Other Financial Assets	-	-
(j) Deferred Tax Assets (Net)	-	-
(k) Other non-current assets	-	-
<b>SUB-TOTAL</b>	<b>14122.12</b>	<b>14131.35</b>
<b>CURRENT ASSETS</b>		
(a) Inventories	3.39	3.38
(b) Financial assets	-	-
(i) Investments	-	-
(ii) Trade Receivables	84,460.00	84,460.00
(iii) Cash and cash equivalents	0.76	0.30
(iv) Bank Balances other than (iii) above	0.01	0.01
(v) Loans	-	-
(vi) Other Financial Assets	-	-
(c) Current Tax Assets (Net)	-	-
(d) Other current assets	105.95	99.94
<b>SUB-TOTAL</b>	<b>110.95</b>	<b>104.47</b>
Non-Current Assets Classified as Held for Sale	-	-
<b>TOTAL ASSETS</b>	<b>14233.07</b>	<b>14235.82</b>

EQUITY AND LIABILITIES	As at 31 March 2024	As at 31 March 2023
<b>EQUITY</b>		
Equity share capital	7577.00	7577.00
Other equity	-6505.67	-6440.12



<b>SUB-TOTAL</b>	<b>1071.33</b>	<b>1136.88</b>
<b>LIABILITIES</b>		
<b>NON-CURRENT LIABILITIES</b>		
(a) Financial Liabilities		
(i) Borrowings	507.95	495.04
(ii) Trade Payable	0.00	0.00
(iii) Other financial liabilities	0.00	0.00
(b) Provisions	11522.14	11522.14
(c) Deferred tax liabilities (net)	0.00	0.00
(d) Other non-current liabilities	17.54	35.08
<b>SUB-TOTAL</b>	<b>12047.63</b>	<b>12052.25</b>
<b>CURRENT LIABILITIES</b>		
(a) Financial liabilities		
(i) Borrowings	892.15	816.21
(ii) Trade payables	19.57	22.87
(iii) Other financial liabilities	11.26	11.26
(b) Provisions	182.89	182.07
(c) Other current liabilities	8.23	14.28
(d) Current tax liabilities (net)	0.00	0.00
<b>SUB-TOTAL</b>	<b>1114.11</b>	<b>1046.69</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>14233.07</b>	<b>14235.82</b>
<b>Corporate information and significant accounting policies</b>		
The accompanying notes form an integral part of the Consolidated financial statements		

For TRANSGENE BIOTEK LIMITED

**Dr.K.Koteswara Rao**  
Managing Director

Date: 30/05/2024

Place:Hyderabad

**TRANSGENE BIOTEK LIMITED**

69 & 70, IDA Bollarum, SANGAREDDY DISTRICT.

**Consolidated Statement of Cash Flows for the year ended 31-03-2024**

(In Lakhs)

Particulars	For the year ended March 31, 2024		For the year ended March 31, 2023	
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>				
<b>Profit before tax</b>		-65.55		-600.84
<i>Adjustments for :</i>				
Depreciation and amortisation expense	9.23		495.01	
Finance costs	12.91		18.14	
Amortisation of government grant	-17.54		-17.54	
Supplier Advances Written off	-		-	
Bad debts written off	-		-	
Profit or loss on sale of Fixed asset	-		-	
Other Non cash Expenses	-		-	
<b>Operating profit before working capital changes</b>		<b>-60.94</b>		<b>-105.23</b>
<i>Changes in working capital:</i>				
<i>Adjustments for (increase) / decrease in operating assets:</i>				
Trade receivables			0.00	
Other non-current assets	0.00		0.00	
Other Current assets	-6.00		-26.86	
Inventories	-0.01		6.09	
<i>Adjustments for increase / (decrease) in operating liabilities:</i>				
Trade payables	-2.56		2.59	
Provision (CL)	0.83		40.59	
Borrowing (CL)	75.21		92.29	
Other financial liabilities				
Other current liabilities	-6.05		-9.44	
Provison (NCL)				
<b>Cash generated from operations</b>		<b>0.46</b>		<b>0.02</b>
Net income tax paid		0.00		0.00
<b>Net cash flow from operating activities (A)</b>		<b>0.46</b>		<b>0.02</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>				

Capital expenditure on fixed assets, including capital advances			-0.15	
Investments				
Proceeds from sale of fixed assets			-1.08	
<b>Net cash (used in) / flow from investing activities (B)</b>		<b>0.00</b>		<b>-1.23</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>				
Proceeds from issue of equity shares				
Finance costs				
Proceeds from Borrowings				
Payment of Borrowing				0.00
<b>Net cash flow (used in) financing activities (C)</b>		<b>0.00</b>		<b>0.00</b>
<b>Net (decrease) in Cash and cash equivalents (A+B+C)</b>		<b>0.46</b>		<b>-1.21</b>
<b>Cash and cash equivalents at the beginning of the year</b>		<b>0.31</b>		<b>1.51</b>
Effect of exchange differences on translation of foreign		0.00		0.00
currency Cash and cash equivalents		0.00		0.00
<b>Cash and cash equivalents at the end of the year</b>		<b>0.77</b>		<b>0.31</b>

For TRANSGENE BIOTEK LIMITED

Dr.K.Koteswara Rao  
Managing Director

Date: 30/05/2024

Place:Hyderabad

**TRANSGENE BIOTEK LIMITED****Notes forming part of the Consolidated financial statements**

<b>Other expenses</b>	<b>(In Lakhs)</b>
<b>Particulars</b>	<b>For the Period ended Mar 31,2024</b>
BSNL Fiber net	0.04
Directors sitting fee	0.15
Legal and Professional Charges	1.49
Miscllaneous Expenses	0.02
Office Expenses	0.15
Rates, taxes and duties	0.22
Repairs and maintenance	0.14
Telephone Expenses	0.02
Transport charges	0.02
Travelling Expenses	0.15
Advertisement	0.13
Bank charges	0.00
Legal Expenses	21.09
	<b>23.61</b>

**For TRANSGENE BIOTEK LIMITED****Dr.K.Koteswara Rao**  
**Managing Director****Date: 30/05/2024****Place:Hyderabad**