



NATH SEEDS®

Nath Bio-Genes (I) Ltd.

(CIN L01110MH1993PLC072842)

30th January, 2020

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 30th January 2020, has approved the standalone unaudited financial results, for the quarter and nine month ended 31st December, 2019.

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

1. Statement of Financial Results, (Standalone) for the quarter and nine months ended 31st December 2019.(Annexure-I)
2. Limited Review Report of the Statutory Auditors on the aforesaid Financial Results. (Annexure-II).

The Meeting Commenced on 11:00 a.m. and Concluded on 01:00 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

For Nath Bio-Genes (India) Limited

Devinder Khurana
Chief Financial Officer



Nath Bio-Genes (I) Ltd.

(CIN: U01199MH1903PL0072442)

STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER & NINE MONTHS ENDED ON 31/12/2019

S. No.	Particulars	Rs in Lacs					
		Quarter Ended			Nine Months Ended		Year Ended
		31/12/2019 Unaudited	30/09/2019 Unaudited	31/12/2018 Unaudited	31/12/2019 Unaudited	31/12/2018 Unaudited	31/03/2019 Audited
	Income						
	(a) Revenue from operations	3305.76	2136.42	2787.71	21974.12	17861.98	23092.89
	(b) Other Operating Income	38.12	32.49	38.77	133.48	185.12	227.35
	Total income	3343.88	2168.91	2826.48	22107.61	18047.10	23320.24
	Expenses						
	a) Cost of Material Consumed	4570.42	1511.39	2430.91	10987.39	8346.74	13061.85
	b) Purchase of Stock-in-Trade	241.95	25.00	75.69	400.00	266.12	549.18
	c) Changes in inventory of Finished Goods & Work in Progress	(4050.44)	(1433.83)	(1692.44)	(1846.13)	(687.76)	(3046.07)
	d) Employee Benefit Expense	515.45	339.21	464.25	1252.02	1551.80	1642.81
	e) Finance Costs	163.38	148.68	173.86	485.12	485.70	520.46
	f) Depreciation & Amortisation Expenses	37.75	37.50	35.00	110.25	105.00	144.66
	g) Selling & Distribution Expenses	604.62	614.48	449.16	4603.90	3292.81	4418.40
	h) Admin & R&D Expenditure	554.24	545.88	462.94	1581.45	1447.49	2142.14
	Total Expenses	2937.37	1788.31	2399.36	17774.00	14607.90	19433.42
	III Profit before Exceptional Items & Tax (I - II)	406.51	380.60	427.12	4333.61	3439.20	3886.82
	IV Exceptional Items Income/(Expenses)	0.00	0.00	0.00	0.00	0.00	0.00
	V Profit Before Tax (III+IV)	406.51	380.60	427.12	4333.61	3439.20	3886.82
	VI Tax Expense						
	(a) Current Tax	16.13	5.71	77.40	42.60	127.40	10.98
	(b) Earlier Year Tax	0.00	5.78	0.00	5.78	0.00	18.71
	(c) Deferred Tax	0.00	0.00	0.00	0.00	0.00	13.79
	VII Net Profit for the period (V-VI)	390.37	369.11	349.72	4285.23	3311.80	3643.34
	VIII Other Comprehensive Income						
	1 (a) Items that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	8.39
	(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	0.00
	(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	0.00	0.00	0.00	0.00	0.00	0.00
	IX Total Comprehensive Income for the period (VII + VIII)	390.37	369.11	349.72	4285.23	3311.80	3643.34
	X Paid Up Equity Share Capital (Face Value Rs. 10/- each)	1900.40	1900.40	1900.40	1900.40	1900.40	1900.40
	XI Reserves (excluding Revaluation Reserves) as per balance sheet of previous	53142.90	52752.52	48334.52	53142.90	48334.52	46857.67
	XII Earning per share (of Rs 10/- each) (not annualised; Basic & Diluted)	2.05	1.94	1.84	22.55	17.43	20.22

NOTES:

- The unaudited standalone financial results were reviewed by the Audit Committee in meeting held on 28 January 2020 and were thereafter approved by the Board of Directors at its meeting held on 30 January 2020
- The company is dealing in one major product segment, i.e. Seed Cultivation.
- This statement is as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015
- The figures have been regrouped/rearranged where ever necessary.

ASHOK R. MAJETHIA & CO.

Chartered Accountants

FRN NO. : 127760M

Place : Aurangabad

Date : 30 Jan 2020

ASHOK R. MAJETHIA
PROPRIETOR

MEMBERSHIP NO. : 124781

FOR NATH BIO-GENES (INDIA) LTD

Satish Kapliwal
MANAGING DIRECTOR

DIN 00119501

Vdin :- 20124781AAAAAM5732

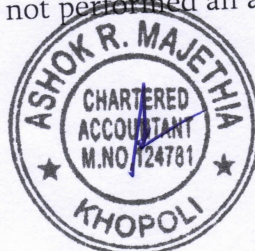
ASHOK R. MAJETHIA
B.Com. F.C.A
CHARTERED ACCOUNTANT

Ashok R. Majethia & Co.
Chartered Accountants
Utsav Complex,
Office No. 7, Bazar Peth,
Dist. Raigad, Khopoli – 410 203
Tel :- (02192) 269908
Mobile :- 9404711539 / 9372169952
Email :- ashokmajethia@redifmail.com

LIMITED REVIEW REPORT

To,
The Board of Directors
Nath Bio-Genes (India) Limited
Aurangabad

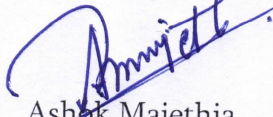
1. We have reviewed the accompanying statement of unaudited financial results of Nath Bio-Genes (India) Limited for the quarter ended 31st December 2019 and year to date results for the period 1st April 2019 to 31st December 2019 ("The Statement") being submitted by the Company pursuant to the requirements of regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation 2015 as modified.
2. This 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 financial statements 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. 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 financial results prepared in accordance with applicable accounting standards *except as mentioned in para 5 below in the Basis for qualified opinion* 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.
5. Basis for qualified opinion:
- (a) In respect of inter-corporate Loans / Advances, prima-facie, the company has not complied with the provisions of section 186 of the Act, in as much as these loans are granted interest free to certain parties.
- (b) Investment of Rs. 4,99,40,000 has not been taken at fair market value as required under Ind-AS 113.

For Ashok R Majethia
Chartered Accountants

FRN: 127769W



Ashok Majethia
Proprietor

M No: 124781

UDIN: 20124781AAAAAH5732



Place: Aurangabad

Date: 30th January 2020