

NATH SEEDS®

## **Nath Bio-Genes (I) Ltd.**

(CIN L01110MH1993PLC072842)

20<sup>th</sup> October 2022

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 Thursday 20<sup>th</sup> October 2022, has approved the standalone unaudited financial results, for the quarter and half year ended 30<sup>th</sup> September, 2022.

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

1. Statement of unaudited financial results, for the quarter and half year ended 30<sup>th</sup> September 2022.(Annexure-I)
2. Limited Review Report of the Statutory Auditors on the aforesaid Financial Results. (Annexure-II).


The Meeting Commenced on 02:00 p.m. and concluded on 03:30 p.m.

The above information will be made available on the Company's website [www.nathbiogenes.com](http://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 Bio-Genes (I) Ltd.

(CIN L0110MH1993PLC02842)

## STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER AND 6 MONTHS ENDED 30/09/2022

Rs in Lacs

S. No.	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30/09/2022 Unaudited	30/06/2022 Unaudited	30/09/2021 Unaudited	30/09/2022 Unaudited	30/09/2021 Unaudited	31/03/2022 Audited
I	<b>Income</b>						
	(a) Revenue from operations	2172.89	20934.99	1485.69	23107.88	22949.27	27836.23
	(b) Other Operating Income	19.93	3.98	38.00	23.91	84.71	185.47
	<b>Total Income</b>	<b>2192.82</b>	<b>20938.97</b>	<b>1523.69</b>	<b>23131.78</b>	<b>23033.98</b>	<b>28021.70</b>
II	<b>Expenses</b>						
	a) Production Expenses	2790.55	4138.68	518.05	6929.23	10990.50	11542.28
	b) Purchase of Stock-in-Trade	264.84	170.88	245.89	435.72	295.72	355.92
	c) Changes in Inventory of Produced and Traded Goods	(2561.53)	6032.38	(524.06)	3470.84	134.06	498.64
	d) Employee Benefit Expense	753.69	498.38	495.15	1252.07	987.74	2478.38
	e) Finance Costs	275.05	288.30	278.09	563.35	543.82	1061.10
	f) Depreciation & Amortisation Expenses	67.40	67.40	67.87	134.80	135.59	308.41
	g) Selling & Distribution Expenses	156.56	5968.65	140.24	6125.21	4350.60	6837.52
	h) Admin & R&D Expenditure	293.33	681.99	168.45	975.33	942.31	2399.91
	<b>Total Expenses</b>	<b>2039.90</b>	<b>17846.65</b>	<b>1389.67</b>	<b>19886.55</b>	<b>18380.34</b>	<b>25482.16</b>
III	Profit before Exceptional Items & Tax (I - II)	<b>152.92</b>	<b>3092.31</b>	<b>134.01</b>	<b>3245.24</b>	<b>4653.64</b>	<b>2539.54</b>
IV	Exceptional Items Income/(Expenses)	0.00	0.00	0.00	0.00	0.00	8878.19
V	<b>Profit Before Tax (III+IV)</b>	<b>152.92</b>	<b>3092.31</b>	<b>134.01</b>	<b>3245.24</b>	<b>4653.64</b>	<b>(6338.65)</b>
VI	<b>Tax Expense</b>						
	(a) Current Tax	5.99	16.67	10.95	22.66	39.42	234.05
	(b) Earlier Year Tax	0.00	0.00	0.00	0.00	0.00	161.10
	(c) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
VII	<b>Net Profit for the period (V-VI)</b>	<b>146.93</b>	<b>3075.64</b>	<b>123.06</b>	<b>3222.57</b>	<b>4614.22</b>	<b>(6733.80)</b>
VIII	<b>Other Comprehensive Income</b>						
	1 (a) Items that will not 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 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
	<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>
IX	<b>Total Comprehensive Income for the period (VII + VIII)</b>	<b>146.93</b>	<b>3075.64</b>	<b>123.06</b>	<b>3222.57</b>	<b>4614.22</b>	<b>(6733.80)</b>
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 year	55916.25	55769.32	63661.62	55916.25	63661.62	52693.68
XII	Earning per share (of Rs 10/- each) (not annualised) Basic & Diluted	0.77	16.18	0.65	16.96	24.28	(35.43)

### NOTES:

(1) The financial results were reviewed by the Audit Committee in meeting held on 18 October 22 and were thereafter approved by the Board of Directors at its meeting held on 20 October 2022

(2) The company is dealing in one major product segment, i.e. Seed Cultivation.

(3) The figures have been regrouped/rearranged where ever necessary

FOR NATH BIO-GENES (INDIA) LTD

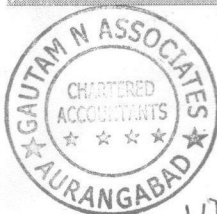
Place : Aurangabad

Date : 20 October 2022

Satish Kagiwal  
MANAGING DIRECTOR  
DIN 00119601



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



FOR GAUTAM N ASSOCIATES  
CHARTERED ACCOUNTANTS

(PARTNER)

U.DIN:-22032742B 19J NA H4271

Nath Bio-Genes (India) Limited		
Standalone Statement of Assets and Liabilities		
		Rs. In Lacs
Particulars	As at half Year end 30.09.2022 (Unaudited)	As at Year end 31.03.2022 (Audited)
<b>A ASSETS</b>		
(1) Non Current Assets		
a) Property, Plant & Equipment	23269.82	23286.25
b) Capital Work in Progress	0.00	0.00
c) Other Intangible Assets	1136.33	1202.62
d) Intangible Assets under Development	0.00	0.00
e) Financial Assets		
(i) Investments	504.80	506.32
(ii) Loans	0.00	0.00
(iii) Others	0.00	0.00
f) Deferred Tax Assets (Net)	0.00	0.00
g) Other Non Current Assets	4223.87	2178.59
<b>Total Non Current Assets</b>	<b>29134.82</b>	<b>27173.78</b>
(2) Current Assets		
a) Inventories	18423.29	22034.28
b) Financial Assets		
(i) Investments	0.00	0.00
(ii) Trade Receivables	11165.72	8792.04
(iii) Cash and Cash Equivalents	6.43	416.80
(iv) Bank balance other than (iii) above	0.00	0.00
(v) Loans	14150.87	15019.23
c) Current Tax Assets (Net)	810.42	688.67
d) Other Current Assets	47.62	66.01
<b>Total Current Assets</b>	<b>44604.35</b>	<b>47017.03</b>
<b>TOTAL ASSETS</b>	<b>73739.17</b>	<b>74190.81</b>
<b>B EQUITIES AND LIABILITIES</b>		
1. Shareholders' Fund		
a) Share capital	1900.40	1900.40
b) Reserves and Surplus	55139.03	52296.53
c) Money received against share warrants	0.00	0.00
<b>Sub-total - Shareholders' Fund</b>	<b>57039.43</b>	<b>54196.93</b>
2. Share application money pending for allotment	0.00	0.00
3. Minorities Interest	0.00	0.00
4. Non-current liabilities		
a) Long Term Borrowings	31.76	66.48
b) Deferred Tax Liabilities	0.00	0.00
c) Other Long Term Liabilities	0.00	0.00
d) Long Term Provisions	332.16	261.05
<b>Sub-total - Non-current liabilities</b>	<b>363.92</b>	<b>327.53</b>
5. Current Liabilities		
a) Short Term Borrowings	11491.40	9229.38
b) Trade Payables	2378.85	5508.74
c) Other Current Liabilities	2405.84	4731.15
d) Short Term Provisions	59.73	108.33
e) Current Tax Liabilities	0.00	88.75
	16335.82	19666.35
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>73739.17</b>	<b>74190.81</b>



GAUTAM N ASSOCIATES  
CHARTERED ACCOUNTANTS

*Satish*  
(PARTNER)

DIN: 22032742BAJNAH4271

Place : Aurangabad

Date : 20 Oct 2022

FOR NATH BIO-GENES (INDIA) LTD

*Satish*

Satish Kagiwal  
MANAGING DIRECTOR  
DIN 00119601



## Nath Bio-Genes (India) Limited

## Cash Flow Statement for the Half Year Ended 30.09.2022

Particulars	Half Year ended	Year ended
	30.09.2022	31.03.2022
	(Unaudited)	(Audited)
<b>A) CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before Tax & Extra Ordinary items	3,245.18	-6,338.64
Adjustment for :		
Depreciation	134.80	308.40
Provision for Gratuity	9.42	30.05
Provision for Compensated Absences	9.27	32.52
Interest Paid / Financial Charges	563.35	1,061.10
Provisoin (Reversal of Provision) for Bad Debts	0.00	-44.97
Provision for Doubtful Advances	0.00	8,878.19
Profit on sale of Fixed Assets	0.00	-0.41
Loss on Sale of Fixed Assets	0.00	0.05
Expenses under Other Comprehensive Income	0.00	-17.05
Interest Income	0.00	-109.26
<b>Operating Profit before working capital changes</b>	<b>3,962.02</b>	<b>3,799.98</b>
Adjustment for :		
(Increase) / Decrease in Trade Receivables	-2,373.68	2,192.21
(Increase) / Decrease in Inventories	3,610.99	595.71
(Increase) / Decrease in Loans & Advances	868.36	-7,823.31
(Increase) / Decrease in Other Current Assets	-103.36	-26.39
Increase / (Decrease) in Trade Payable	-3,129.89	1,999.22
Increase / (Decrease) in other current liabilities	-2,426.38	1,255.35
	<b>-3,553.96</b>	<b>-1,807.21</b>
<b>Cash Generated from operation before Tax &amp; Extra Ordinary item</b>	<b>408.06</b>	<b>1,992.77</b>
Income tax Paid	-77.57	-287.74
<b>Net Cash Flow from Operating Activities - (A)</b>	<b>330.49</b>	<b>1,705.03</b>
<b>B) CASH FLOW FROM INVESTING ACTIVITIES</b>		
Sale of fixed assets	0.00	7.30
Purchase of Fixed Assets (Tangible)	-52.08	-110.36
Purchase of Fixed Assets (In Tangible)	0.00	-1.30
Interest Received	0.00	109.26
Payment for Cash Asset purchase	0.00	-1,990.00
Purchase of Non Current Investment	1.52	-1.55
<b>Net Cash Flow from Investing Activities - (B)</b>	<b>-50.56</b>	<b>-1,986.65</b>
<b>C) CASH FLOW FROM FINANCING ACTIVITIES</b>		
Interest Paid / Financial Charges	-563.35	-1,061.10
Dividend Paid	-380.08	-380.08
(Increase) / Decrease in Long Term Assets	-2,045.28	0.00
Increase / (Decrease) in Long Term Borrowings	-34.72	1.21
Increase / (Decrease) in Long Term Provisions	71.11	0.00
Increase / (Decrease) in Short Term Borrowings	2,262.02	243.11
Increase / (Decrease) in Short Term Unsecured Loans	0.00	-1,026.33
<b>Nett Cash Flow From Financing Activities - ( C )</b>	<b>-690.30</b>	<b>-2,223.19</b>
<b>Nett increase/Decrease in cash &amp; cash equivalent (A+B+C)</b>	<b>-410.37</b>	<b>-2,504.81</b>
Opening Cash and Cash Equivalent	416.80	2,921.61
<b>CLOSING CASH &amp; CASH EQUIVALENT</b>	<b>6.43</b>	<b>416.80</b>



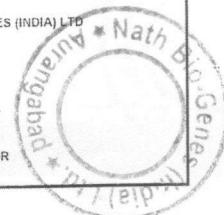
FOR GAUTAM N ASSOCIATES  
CHARTERED ACCOUNTANTS

FOR NATH BIO-GENES (INDIA) LTD

*Satish Kagiwal*  
(PARTNER)  
22632742BAJNAH4271

*Kunij*  
Satish Kagiwal  
MANAGING DIRECTOR  
DIN 00119601

Place : Aurangabad  
date : 20 Oct 2022





**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.**

Review Report to  
The Board of Directors,  
Nath Bio-Genes India Limited

1. We have reviewed the accompanying statement of unaudited Standalone Ind-AS financial results of **Nath Bio-Genes India Limited** (the Company') for the quarter ended 30th September 2022 and year to date results for the period 1<sup>st</sup> April 2022 to 30<sup>th</sup> September 2022 ('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.
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 thereunder 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 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 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: 22032742BAJNAH4271

Place: Aurangabad

Date: 20<sup>th</sup> October 2022

