

NATH SEEDS®

Nath Bio-Genes (I) Ltd.

(CIN L01110MH1993PLC072842)

01st November 2021

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 01st November 2021, has approved the standalone unaudited financial results, for the quarter and half year ended 30th Sept, 2021.

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

1. Statement of unaudited financial results, (Standalone) for the quarter and half year ended 30th Sept 2021. (Annexure-I)
2. Limited Review Report of the Statutory Auditors on the aforesaid Financial Results. (Annexure-II).

The Meeting Commenced on 02:30 p.m. and Concluded on 04:15 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 Bio-Genes (I) Ltd.**

(CIN L01110MH1993PLC072842)

STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER AND 6 MONTHS ENDED 30/09/2021

Rs in Lacs

S. No.	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30/09/2021 Unaudited	30/06/2021 Unaudited	30/09/2020 Unaudited	30/09/2021 Unaudited	30/09/2020 Unaudited	31/03/2021 Audited
I	Income						
	(a) Revenue from operations	1485.69	21463.58	2326.38	22949.27	21651.46	30756.11
	(b) Other Operating Income	38.00	46.71	45.14	84.71	84.71	166.95
	Total Income	1523.69	21510.29	2371.52	23033.98	21736.17	30923.06
II	Expenses						
	a) Production Expenses	518.05	10472.45	3441.63	10990.50	7711.82	14890.00
	b) Purchase of Stock-in-Trade	245.89	49.83	452.64	295.72	465.17	895.50
	c) Change in Inventories of Produced and Traded Goods	(524.06)	658.12	(3598.18)	134.06	1893.01	(2176.20)
	d) Employee Benefit Expense	495.15	492.59	398.19	987.74	906.98	2368.86
	e) Finance Costs	278.09	265.73	201.40	543.82	398.96	881.94
	f) Depreciation & Amortisation Expenses	67.87	67.73	67.17	135.59	133.82	281.59
	g) Selling & Distribution Expenses	140.24	4210.36	570.22	4350.60	4589.67	5839.10
	h) Admin & R&D Expenditure	168.45	773.86	522.00	942.31	1165.06	2267.16
	Total Expenses	1389.67	16990.66	2055.06	18380.34	17264.49	25247.95
III	Profit before Exceptional Items & Tax (I - II)	134.01	4519.63	316.46	4653.64	4471.67	5675.11
IV	Exceptional Items Income/(Expenses)	0.00	0.00	0.00	0.00	0.00	0.00
V	Profit Before Tax (III+IV)	134.01	4519.63	316.46	4653.64	4471.67	5675.11
VI	Tax Expense						
	(a) Current Tax	10.95	28.47	15.08	39.42	44.54	0.00
	(b) Earlier Year Tax	0.00	0.00	0.00	0.00	0.00	39.58
	(c) Deferred Tax	0.00	0.00	0.00	0.00	0.00	69.37
VII	Net Profit for the period (V-VI)	123.06	4491.16	301.38	4614.22	4427.13	5566.16
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	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
	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)	123.06	4491.16	301.38	4614.22	4427.13	5566.16
X	Paid Up Equity Share Capital (Face Value Rs. 10/- each)	1900.40	1900.40	1900.40	1900.40	1900.40	1900.40
XI	Reserve & Surplus	63661.62	63918.64	58288.45	63661.62	58288.45	59427.48
XII	Earning per share (of Rs 10/- each) (not annualised) Basic & Diluted	0.65	23.63	1.59	24.28	23.30	29.29

NOTES:

- (1) The financial results were reviewed by the Audit Committee in meeting held on 26 October 2021 and were thereafter approved by the Board of Directors at its meeting held on 01 November 2021.
- (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 : 01 November 2021

Satish Kagiwal
MANAGING DIRECTOR
DIN 00119601



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

Nath Bio-Genes (India) Limited		
Standalone Statement of Assets and Liabilities		
Particulars	Rs. In Lacs	
	As at Half Year end 30.09.2021 (Unaudited)	As at Year end 31.03.2021 (Audited)
A ASSETS		
(1) Non Current Assets		
a) Property, Plant & Equipment	23324.87	23330.69
b) Capital Work in Progress	0.00	0.00
c) Other Intangible Assets	1283.18	1361.88
d) Intangible Assets under Development	0.00	0.00
e) Financial Assets		
(i) Investments	504.78	504.78
(ii) Loans	41.39	23.50
(iii) Others	0.00	0.00
f) Deferred Tax Assets (Net)	0.00	0.00
g) Other Non Current Assets	1319.45	1340.87
Total Non Current Assets	26473.68	26561.72
(2) Current Assets		
a) Inventories	22813.23	22629.99
b) Financial Assets		
(i) Investments	0.00	0.00
(ii) Trade Receivables	12966.62	10939.27
(iii) Cash and Cash Equivalents	2002.09	2921.61
(iv) Bank balance other than (iii) above	0.00	0.00
(v) Loans	13081.20	15536.05
c) Current Tax Assets (Net)	277.64	277.64
d) Other Current Assets	223.37	84.71
Total Current Assets	51364.14	52389.27
TOTAL ASSETS	77837.81	78950.99
B EQUITIES AND LIABILITIES		
1. Shareholders' Fund		
a) Share capital	1900.40	1900.40
b) Reserves and Surplus	63661.62	59427.48
c) Money received against share warrants	0.00	0.00
Sub-total - Shareholders' Fund	65562.02	61327.88
2. Share application money pending for allotment	0.00	0.00
3. Minotiries Interest	0.00	0.00
4. Non-current liabilities		
a) Long Term Borrowings	61.64	65.28
b) Deferred Tax Liabilities	0.00	0.00
c) Other Long Term Liabilities	0.00	0.00
d) Long Term Provisions	274.48	257.46
Sub-total - Non-current liabilities	336.12	322.74
5. Current Liabilities		
a) Short Term Borrowings	9497.68	9437.18
b) Trade Payables	639.56	4523.28
c) Other Current Liabilities	1686.90	3037.46
d) Short Term Provisions	76.12	49.34
e) Current Tax Liabilities	39.42	253.11
	11939.68	17300.37
TOTAL - EQUITY AND LIABILITIES	77837.81	78950.99
FOR NATH BIO-GENES (INDIA) LTD		
Place : Aurangabad	Satish Kagliwal	
Date : 01 Nov 2021	MANAGING DIRECTOR DIN 00119601	

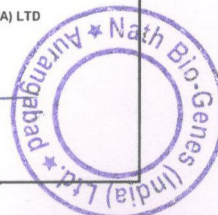
Nath Bio-Genes (India) Limited

Cash Flow Statement for the Half Year Ended 30.09.2021

Particulars	Half Year ended 30.09.2021	Year ended 31.03.2021
	(Unaudited)	(Audited)
A) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax & Extra Ordinary items	4,653.64	5,675.11
Adjustment for :		
Depreciation	135.59	281.59
Provision for Gratuity	0.93	(11.70)
Provision for Compensated Absences	3.82	(17.02)
Interest Paid / Financial Charges	543.82	881.93
Provisoin (Reversal of Provision) for Bad Debts	0.00	(33.67)
Profit on sale of Fixed Assets	(0.35)	(1.79)
Loss on Sale of Fixed Assets	0.00	1.38
Expenses under Other Comprehensive Income	0.00	0.00
Interest Income	(59.14)	(121.37)
Operating Profit before working capital changes	5,278.31	6,654.46
Adjustment for :		
(Increase) / Decrease in Trade Receivables	(2,027.35)	(205.81)
(Increase) / Decrease in Inventories	(183.24)	(2,199.18)
(Increase) / Decrease in Loans & Advances	2,454.85	(2,076.67)
(Increase) / Decrease in Other Current Assets	(138.66)	81.08
Increase / (Decrease) in Trade Payable	(3,883.72)	(2,297.29)
Increase / (Decrease) in other current liabilities	(1,328.53)	185.08
	(5,106.64)	(6,512.79)
Cash Generated from operation before Tax & Extra Ordinary item	171.67	141.67
Income tax Paid	(253.11)	(30.38)
Net Cash Flow from Operating Activities - (A)	(81.44)	111.29
B) CASH FLOW FROM INVESTING ACTIVITIES		
Sale of fixed assets	1.00	15.28
Purchase of Fixed Assets (Tangible)	(51.72)	(381.04)
Purchase of Fixed Assets (In Tangible)	0.00	(5.16)
Interest Received	59.14	121.36
Payment for Cash Asset purchase	0.00	(773.64)
Purchase of Non Current Investment	0.00	(5.02)
Net Cash Flow from Investing Activities - (B)	8.42	(1,028.22)
C) CASH FLOW FROM FINANCING ACTIVITIES		
Interest Paid / Financial Charges	(543.82)	(881.93)
Dividend Paid	(380.08)	0.00
(Increase) / Decrease in Long Term Assets	3.53	0.00
Increase / (Decrease) in Long Term Borrowings	(3.64)	35.33
Increase / (Decrease) in Long Term Provisions	17.02	0.00
Increase / (Decrease) in Short Term Borrowings	60.50	2,371.55
Increase / (Decrease) in Short Term Unsecured Loans	0.00	115.13
Nett Cash Flow From Financing Activities - (C)	(846.50)	1,640.08
Nett increase/Decrease in cash & cash equivalent (A+B+C)	(919.52)	723.15
Opening Cash and Cash Equivalent	2,921.61	2,198.46
CLOSING CASH & CASH EQUIVALENT	2,002.09	2,921.61

FOR NATH BIO-GENES (INDIA) LTD

Place : Aurangabad
Date : 01 Nov 2021

 Satish Kagiwal
 MANAGING DIRECTOR
 DIN 00119601


ASHOK R. MAJETHIA

BCom. F.C.A
CHARTERED ACCOUNTANT

Ashok R. Majethia & Co.
Chartered Accountants
Utsav Complex,
Office No. 7, Bazar Peth,
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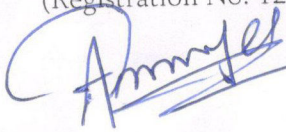
LIMITED REVIEW REPORT

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

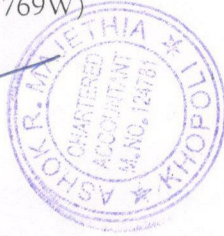
1. We have reviewed the accompanying statement of unaudited financial results of Nath Bio-Genes (India) Limited for the quarter ended 30th September 2021 and year to date results for the period 1st April 2021 to 30th September 2021 ('The Statement') being submitted by the Company pursuant to the requirements 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 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 Ashok R Majethia & Co.
Chartered Accountants
(Registration No. 127769W)



Ashok R. Majethia
Proprietor
M No: 124781



UDIN: 21124781AAAABW3776

Place: Khopoli Dist Raigad
Date: 1st November 2021