

12<sup>th</sup> February, 2024

To,  
The General Manager Corporation Relationship  
Department BSE Limited  
P.J Towers, Dalal Street  
Mumbai – 400001  
Script Code: 543207

To,  
The Secretary  
The Calcutta Stock Exchange Ltd.  
7, Lyons Range  
Kolkata – 700 001  
Scrip Code: 24151

Dear Sir/Madam,

**Sub: Outcome of the meeting of the Board of Directors held on Monday, February 12, 2024.**  
**Ref: Regulation 30 & 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulation, 2015.**

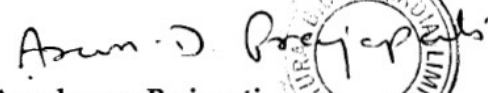
With reference to above subject and in compliance with Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submit the outcome of the Meeting of the Board of Director held on today i.e., Monday, February 12, 2024 at 4:30 p.m. and concluded on 05:15 p.m. *inter alia* considered and approved the following:

- 1) Un-Audited Financial Results (UFR) for the third quarter and nine months ended December 31, 2023, along with the Statutory Auditors' Limited Review Report.
- 2) Reviewed the other businesses of the company.

Please take the same on record.

Thanking You  
Yours faithfully,

**For Natural Biocon (India) Limited**

  
**Arunkumar Prajapati**  
Managing Director  
DIN: 08281232



Encl. As Above

**NATURAL BIOCON (INDIA) LIMITED**  
**Unaudited Financial Statement**  
**For the Quarter And Nine Month Ended December 31, 2023**

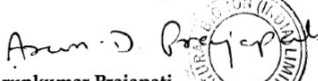
**Financial results by company**

PART I		(Rs. in Lakhs)				
Statement of Standalone Unaudited Results for the Quarter and Nine months Ended 31/12/2023						
Particulars	Quarter Ended			Nine Months Ended		Previous year ended
	3 months ended (31/12/2023)	Preceding 3 months ended (30/09/2023)	Corresponding 3 months ended in the previous year (31/12/2022)	Year to date figures for current period ended (31/12/2023)	Year to date figures for the previous year ended (31/12/2022)	Previous year ended (31/03/2023)
(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1 Revenue from Operation</b>	216.42	324.08	38.96	567.62	83.30	125.43
Other income	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Revenue (I + II)</b>	216.42	324.08	38.96	567.62	83.30	125.43
<b>2 Expenses</b>						
(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
(b) Purchase of stock-in-trade	282.04	298.69	31.96	580.73	63.95	173.99
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(77.74)	7.71	0.00	(55.07)	0.00	(86.10)
(d) Employee benefits expense	0.82	0.00	0.51	4.02	4.06	4.53
(e) Finance Cost	0.00	0.00	0.00	0.00	0.10	0.12
(f) Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00	0.00
(g) Other expenses	1.89	3.76	0.10	9.26	4.79	8.19
<b>Total expenses</b>	207.01	310.16	32.57	538.94	72.90	100.73
<b>3 Profit / (Loss) before exceptional and extraordinary items and tax (III - IV)</b>	9.41	13.92	6.39	28.68	10.40	24.70
<b>4 Exceptional items</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>5 Profit / (Loss) before extraordinary items and tax (V - VI)</b>	9.41	13.92	6.39	28.68	10.40	24.70
<b>6 Tax expense - Provision for taxation</b>						
Current Tax - Provision for taxation	0.00	0.00	1.71	0.00	1.71	6.79
Deferred Tax						
<b>7 Net Profit / (Loss) for the period</b>	9.41	13.92	4.68	28.68	8.69	17.91
<b>8 Other Comprehensive Income/(Loss) (net of tax)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9 Total Comprehensive Income/(Loss) for the period</b>	9.41	13.92	4.68	28.68	8.69	17.91
<b>10 Paid up Equity Share Capital (Face value of Rs. 10/- each)</b>	1137.28	1137.28	1137.28	1137.28	1137.28	1137.28
<b>11 Earnings per equity share:</b>						
(1) Basic	0.08	0.12	0.04	0.25	0.08	0.16
(2) Diluted	0.08	0.12	0.04	0.25	0.08	0.16

Notes:

- The above unaudited financial results for the quarter and nine months ended 31st December 2023 have been reviewed by the Audit Committee and the same has been approved and taken on record by the Board of directors at their meeting held on February 12, 2024. The above results for the quarter and nine months ended 31st December, 2023 has also been subjected to limited review by the Statutory Auditor of the Company.
- The Company has only single Reportable Business Segment.
- The above unaudited financial result have been prepared in accordance with the Indian Accounting Standard ('Ind AS') notified under Section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2013 (amended).
- The Company operates in a single segment. Hence, does not have any additional disclosures to be made under Ind AS 108 - Operating

By Order of the Board of Directors  
For Natural Biocon (India) Limited

  
Arunkumar Prajapati  
Managing Director  
DIN: 08281232

Date: 12th February, 2024  
Place: Ahmedabad



**Independent Auditor's Review Report on the Third Quarter and Nine Months Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**TO THE BOARD OF DIRECTORS OF NATURAL BIOCON (INDIA) LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Financial Results of Natural Biocon (India) Limited ("the Company"), for the third quarter and nine months ended December 31, 2023 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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. Based on our review conducted as stated in paragraph 3 above, 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.



**Sanket Shah**  
**Chartered Accountants**  
**Mem. No. 150873**  
**UDIN No.: 24150873BKCQRS8781**

**Date: 12/02/2024**  
**Place: Ahmedabad**