



NATH SEEDS®

Nath Bio-Genes (I) Ltd.

(CIN L011108M41903PL0073847)

16th October 2023

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 Monday, 16th October 2023, has approved the standalone and Consolidated unaudited financial results, for the quarter and half year ended 30th September, 2023.

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

1. Statement of unaudited Standalone financial results, for the quarter and half year ended 30th September 2023. (Annexure-I)
2. Limited Review Report of the Statutory Auditors on the aforesaid Financial Results. (Annexure-II)
3. Statement of unaudited Consolidated financial results, for the quarter and half year ended 30th September 2023. (Annexure-III)
4. Limited Review Report of the Statutory Auditors on the aforesaid Financial Results. (Annexure-IV)

The Meeting Commenced on 04:00 p.m. and concluded on 05:45 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 SCEEDS

Nath Bio-Genes (I) Ltd.

(CIN L01110MH1993PLC072642)

STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER AND 6 MONTHS ENDED 30/09/2023

		Rs in Lacs					
S. No.	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30-09-2023 Unaudited	30-06-2023 Unaudited	30-09-2022 Unaudited	30-09-2023 Unaudited	30-09-2022 Unaudited	31-03-2023 Audited
I	Income from operations						
	(a) Revenue from operations	2,256.77	23,528.16	2,172.89	25,784.93	23,107.88	30,129.15
	(b) Other Operating Income	-	-	-	-	-	-
	Total Income	2,256.77	23,528.16	2,172.89	25,784.93	23,107.88	30,129.15
II	Expenses						
	a) Production & Seed Conditioning Expenses	566.32	6,942.48	2,790.55	7,508.80	6,929.23	11,730.07
	b) Purchase of Stock-in-Trade	408.44	196.76	264.84	605.20	435.72	530.84
	c) Change in Inventories of Produced and Traded Goods	-551.01	5,136.25	-2,561.53	4,585.24	3,470.84	1,198.25
	d) Employee Benefit Expense	785.26	712.53	753.69	1,497.79	1,252.07	2,322.95
	e) Depreciation & Amortisation Expenses	76.00	76.00	67.40	152.00	134.80	301.23
	f) Selling & Distribution Expenses	158.12	6,285.47	156.56	6,443.59	6,125.21	7,077.77
	g) Other Expenses	338.22	551.59	293.33	889.81	975.33	2,380.20
	Total Expenses	1,781.37	19,901.08	1,764.84	21,682.45	19,323.20	25,541.31
III	Profit from Operations before other income, finance cost and Exceptional Items (I-II)	475.40	3,627.08	408.05	4,102.48	3,784.68	4,587.84
IV	Other Income	6.15	11.70	19.93	17.85	23.91	56.04
V	Profit from Ordinary Activities before Finance cost and Exceptional Items (III+IV)	481.55	3,638.78	427.97	4,120.33	3,808.58	4,643.88
VI	Finance Cost	243.65	276.45	275.05	520.10	563.35	1,012.08
VII	Profit from Ordinary Activities after Finance cost (V-VI)	237.90	3,362.33	152.92	3,600.23	3,245.24	3,631.80
VIII	Exceptional Items Income/(Expenses)	-	-	-	-	-	-
IX	Profit from Ordinary Activities before Tax (VII-VIII)	237.90	3,362.33	152.92	3,600.23	3,245.24	3,631.80
X	Tax Expense						
	(a) Current Tax	33.03	22.01	5.99	55.04	22.66	118.64
	(b) Earlier Year Tax	1.50	-	-	1.50	-	-3.35
	(c) Deferred Tax	-	-	-	-	-	-
XI	Net Profit from Ordinary Activities after Tax (IX-X)	203.37	3,340.32	146.93	3,543.69	3,222.57	3,516.51
XII	Extra Ordinary Items (Net of Tax)	-	-	-	-	-	-
XIII	Net Profit for the period (XI-XII)	203.37	3,340.32	146.93	3,543.69	3,222.57	3,516.51
XIV	Other Comprehensive Income						
	1. (a) Items that will not be reclassified to Profit or Loss	42.55	-	-	42.55	-	-2.06
	(b) Income tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	2. (a) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	(b) Income tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Total other Comprehensive Income	42.55	-	-	42.55	-	-2.06
XV	Total Comprehensive Income for the period (XIII + XIV)	160.82	3,340.32	146.93	3,501.14	3,222.57	3,518.57
XVI	Paid Up Equity Share Capital (Face Value Rs. 10/- each)	1,900.40	1,900.40	1,900.40	1,900.40	1,900.40	1,900.40
XVII	Reserve & Surplus	58,556.09	58,775.34	55,519.11	58,556.09	55,519.11	55,435.02
XVIII	Earning per share (of Rs 10/- each) (not annualised) Basic & Diluted	0.85	17.58	0.77	18.42	16.96	18.51

NOTES:

- (1) The consolidated financial results were reviewed by the Audit Committee in meeting held on 16 October 2023 and were thereafter approved by the Board of Directors at its meeting held on 16 October 2023.
- (2) The company is dealing in one major product segment, i.e. Seed Cultivation.
- (3) Investor complaints - Opening Balance - 0, Received and Solved - 1, Closing Balance - 0
- (4) The figures have been regrouped/rearranged where ever necessary.

FOR NATH BIO-GENES (INDIA) LTD

Place : Aurangabad

Date : 16 October 2023

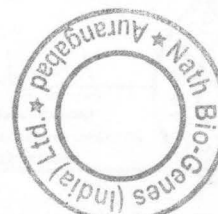
Satish Kagliwal
SATISH KAGLIWAL
MANAGING DIRECTOR
DIN 00119601



Nath Bio-Genes (India) Limited		
Standalone Statement of Assets and Liabilities		
		Rs. In Lacs
	As at Half Year end 30.09.2023 (Unaudited)	As at Year end 31.03.2023 (Audited)
Particulars		
A ASSETS		
(1) Non Current Assets		
a) Property, Plant & Equipment	23,376.47	23,395.95
b) Capital Work in Progress	-	-
c) Other Intangible Assets	959.94	1,041.74
d) Intangible Assets under Development	-	-
e) Financial Assets		
(i) Investments	506.35	506.35
(ii) Loans	-	-
(iii) Others	-	-
f) Deferred Tax Assets (Net)	-	-
g) Other Non Current Assets	2,260.04	2,254.01
Total Non Current Assets	27,102.80	27,198.05
(2) Current Assets		
a) Inventories	16,265.14	20,784.66
b) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	21,904.01	9,731.35
(iii) Cash and Cash Equivalents	1,517.00	3,798.45
(iv) Bank balance other than (iii) above	-	-
(v) Other Current Financial Assets	16,991.98	17,110.08
c) Current Tax Assets (Net)	564.90	604.90
d) Other Current Assets	341.95	69.86
Total Current Assets	57,584.98	52,099.30
TOTAL ASSETS	84,687.78	79,297.35
B EQUITIES AND LIABILITIES		
1. Shareholders' Fund		
a) Share capital	1,900.40	1,900.40
b) Reserves and Surplus	58,556.08	55,435.02
c) Money received against share warrants	-	-
Sub-total - Shareholders' Fund	60,456.48	57,335.42
2. Share application money pending for allotment	-	-
3. Minotiries Interest	-	-
4. Non-current liabilities		
a) Long Term Borrowings	12.37	40.32
b) Deferred Tax Liabilities	-	-
c) Other Long Term Liabilities	-	-
d) Long Term Provisions	321.23	278.68
Sub-total - Non-current liabilities	333.60	319.00
5. Current Liabilities		
a) Short Term Borrowings	11,268.80	10,480.91
b) Trade Payables	1,855.99	2,773.56
c) Other Current Liabilities	10,680.81	8,301.35
d) Short Term Provisions	77.06	59.06
e) Current Tax Liabilities	15.04	28.05
	23,897.70	21,642.93
TOTAL - EQUITY AND LIABILITIES	84,687.78	79,297.35

FOR NATH BIO-GENES (INDIA) LTD


Satish Kagiwal
MANAGING DIRECTOR
DIN 00119601



Place : Aurangabad
Date : 16 Oct 2023

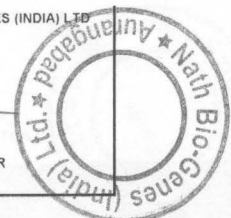
Nath Bio-Genes (India) Limited

Standalone Cash Flow Statement for the Half Year Ended 30.09.2023

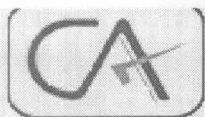
Particulars	Half Year ended	Year ended 31.03.2023
	30.09.2023 (Unaudited)	(Audited)
A) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax & Extra Ordinary items	3,600.23	3,631.80
Adjustment for :		
Depreciation	152.00	301.23
Provision for Gratuity		
Provision for Compensated Absences & Gratuity	60.55	-31.64
Interest Paid / Financial Charges	520.10	1,012.08
Provisoin (Reversal of Provision) for Bad Debts		11.72
Provision for Doubtful Advances		0.00
Profit on sale of Fixed Assets	0.22	-0.08
Loss on Sale of Fixed Assets		0.20
Expenses under Other Comprehensive Income		2.06
Interest Income	3.25	-2.07
Operating Profit before working capital changes	4,336.35	4,925.30
Adjustment for :		
(Increase) / Decrease in Trade Receivables	-12,172.66	-1,188.29
(Increase) / Decrease in Inventories	4,519.52	1,249.62
(Increase) / Decrease in Loans & Advances	118.10	-2,090.85
(Increase) / Decrease in Other Current Assets & Other Current Fin A	-272.09	-39.26
Increase / (Decrease) in Trade Payable	-917.57	-1,504.61
Increase / (Decrease) in other current liabilities	2,379.46	2,576.89
	-6,345.24	-996.50
Cash Generated from operation before Tax & Extra Ordinary item	-2,008.89	3,928.80
Income tax Paid	-29.55	-92.21
Net Cash Flow from Operating Activities - (A)	-2,038.44	3,836.59
B) CASH FLOW FROM INVESTING ACTIVITIES		
Sale of fixed assets		4.71
Purchase of Fixed Assets (Tangible)	-50.94	-248.13
Purchase of Fixed Assets (In Tangible)		-6.75
Interest Received	-3.25	2.07
Payment for Cash Asset purchase		-40.00
Purchase of Non Current Investment		-0.02
Net Cash Flow from Investing Activities - (B)	-54.19	-288.13
C) CASH FLOW FROM FINANCING ACTIVITIES		
Interest Paid / Financial Charges	-520.10	-1,012.08
Dividend Paid	-380.08	-380.08
(Increase) / Decrease in Long Term Assets	-6.03	0.00
Increase / (Decrease) in Long Term Borrowings	-27.95	-26.16
Increase / (Decrease) in Long Term Provisions	0.00	0.00
Increase / (Decrease) in Short Term Borrowings	787.89	1,336.65
Increase / (Decrease) in Short Term Unsecured Loans	0.00	-85.12
Nett Cash Flow From Financing Activities - (C)	-146.27	-166.80
Nett increase/Decrease in cash & cash equivalent (A+B+C)	-2,238.90	3,381.66
Opening Cash and Cash Equivalent	3,798.45	416.79
CLOSING CASH & CASH EQUIVALENT	1,559.55	3,798.45
	1,517.00	3,798.45

FOR NATH BIO-GENES (INDIA) LTD

Satish Kagliwal
MANAGING DIRECTOR
DIN 00119601



Place : Aurangabad
Date : 16 Oct 2023



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.

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

1. We have reviewed the accompanying statement of unaudited Standalone financial results of **Nath Bio-Genes India Limited** for the quarter ended 30th September 2023 and year to date results for the period 1st April 2023 to 30th September 2023 ('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 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: 23032742BGSSSA7622

Place: Chhatrapati Sambhajinagar

Date: 16th October 2023



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

[GIN L01110MH1993PLC072842]

STATEMENT OF CONSOLIDATED UNAUDITED RESULTS FOR THE QUARTER AND 6 MONTHS ENDED 30/09/2023

Rs in Lacs

S. No.	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30-09-2023 Unaudited	30-06-2023 Unaudited	30-09-2022 Unaudited	30-09-2023 Unaudited	30-09-2022 Unaudited	31-03-2023 Audited
I	Income from operations						
	(a) Revenue from operations	2,256.77	23,528.16	2,172.89	25,784.93	23,107.88	30,136.37
	(b) Other Operating Income	-	-	-	-	-	-
	Total Income	2,256.77	23,528.16	2,172.89	25,784.93	23,107.88	30,136.37
II	Expenses						
	a) Production & Seed Conditioning Expenses	566.32	6,942.48	2,790.55	7,508.80	6,929.23	11,732.15
	b) Purchase of Stock-in-Trade	408.44	196.76	264.84	612.19	435.72	530.84
	c) Change in Inventories of Produced and Traded Goods	-551.01	5,136.25	-2,561.53	4,578.25	3,470.84	1,198.25
	d) Employee Benefit Expense	785.26	712.53	753.69	1,509.19	1,252.07	2,331.51
	e) Depreciation & Amortisation Expenses	76.00	76.00	67.40	152.00	134.80	301.23
	f) Selling & Distribution Expenses	158.12	6,285.47	156.56	6,443.59	6,125.21	7,083.26
	g) Other Expenses	338.22	551.59	293.33	911.56	975.33	2,385.97
	Total Expenses	1,781.37	19,901.08	1,764.84	21,715.60	19,323.20	25,563.21
III	Profit from Operations before other income, finance cost and Exceptional Items (I-II)	475.40	3,627.08	408.05	4,069.33	3,784.68	4,573.16
IV	Other Income	6.15	11.70	19.93	17.85	23.91	55.35
V	Profit from Ordinary Activities before Finance cost and Exceptional Items (III+IV)	481.55	3,638.78	427.97	4,087.18	3,808.58	4,628.51
VI	Finance Cost	243.65	276.45	275.05	520.10	563.35	1,012.08
VII	Profit from Ordinary Activities after Finance cost (V-VI)	237.90	3,362.33	152.92	3,567.08	3,245.24	3,616.43
VIII	Exceptional Items Income/(Expenses)	-	-	-	-	-	-
IX	Profit from Ordinary Activities before Tax (VII-VIII)	237.90	3,362.33	152.92	3,567.08	3,245.24	3,616.43
X	Tax Expense						
	(a) Current Tax	33.03	22.01	5.99	55.04	22.66	118.64
	(b) Earlier Year Tax	1.50	-	-	1.50	-	-3.35
	(c) Deferred Tax	-	-	-	-	-	-
XI	Net Profit from Ordinary Activities after Tax (IX-X)	203.37	3,340.32	146.93	3,510.54	3,222.57	3,501.14
XII	Extra Ordinary Items (Net of Tax)	-	-	-	-	-	-
XIII	Net Profit for the period (XI-XII)	203.37	3,340.32	146.93	3,510.54	3,222.57	3,501.14
XIV	Other Comprehensive Income						
	1. (a) Items that will not be reclassified to Profit or Loss	42.55	-	-	42.55	-	-2.06
	(b) Income tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	2. (a) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	(b) Income tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Total other Comprehensive Income	42.55	-	-	42.55	-	-2.06
XV	Total Comprehensive Income for the period (VII + VIII)	160.82	3,340.32	146.93	3,467.99	3,222.57	3,503.20
XVI	Share in Profit / (Loss) of minority share holder	-3.32	-2.23	-	-3.32	-	-1.53
XVII	Profit related to Holding Company	164.14	3,342.55	146.93	3,471.31	3,222.57	3,504.73
XVI	Paid Up Equity Share Capital (Face Value Rs. 10/- each)	1,900.40	1,900.40	1,900.40	1,900.40	1,900.40	1,900.40
XVII	Reserve & Surplus	58,508.16	58,737.22	58,556.09	58,508.16	55,519.11	55,416.93
XVI	Earning per share (of Rs 10/- each) (not annualised) Basic & Diluted	0.86	17.59	0.77	18.27	16.96	18.44

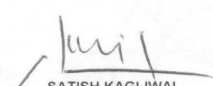
NOTES:

- (1) The consolidated financial results were reviewed by the Audit Committee in meeting held on 16 October 2023 and were thereafter approved by the Board of Directors at its meeting held on 16 October 2023.
- (2) The company is dealing in one major product segment, i.e. Seed Cultivation.
- (3) The results have been consolidated with Nath Bio-Genes CA, Uzbekistan, where in the company is holding 90% of equity.
- (4) Investor complaints - Opening Balance - 0, Received and Solved - 1, Closing Balance - 0
- (5) The figures have been regrouped/rearranged where ever necessary.

FOR NATH BIO-GENES (INDIA) LTD

Place : Aurangabad

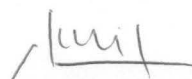
Date : 16 October 2023


 SATISH KAGLIWAL
 MANAGING DIRECTOR
 DIN 00119601


Nath Bio-Genes (India) Limited		
Consolidated Statement of Assets and Liabilities		
Particulars	Rs. In Lacs	
	As at Half Year end 30.09.2023 (Unaudited)	As at Year end 31.03.2023 (Audited)
A ASSETS		
(1) Non Current Assets		
a) Property, Plant & Equipment	23,377.01	23,395.95
b) Capital Work in Progress	-	-
c) Other Intangible Assets	959.94	1,041.74
d) Intangible Assets under Development	-	-
e) Financial Assets	-	-
(i) Investments	504.88	504.82
(ii) Loans	-	-
(iii) Others	-	-
f) Deferred Tax Assets (Net)	-	-
g) Other Non Current Assets	2,260.04	2,254.01
Total Non Current Assets	27,101.87	27,196.52
(2) Current Assets		
a) Inventories	16,272.13	20,784.66
b) Financial Assets	-	-
(i) Investments	-	-
(ii) Trade Receivables	21,904.01	9,731.35
(iii) Cash and Cash Equivalents	1,522.65	3,799.52
(iv) Bank balance other than (iii) above	-	-
(v) Other Current Financial Assets	16,967.77	17,092.87
c) Current Tax Assets (Net)	564.90	604.90
d) Other Current Assets	341.95	69.86
Total Current Assets	57,573.41	52,083.16
TOTAL ASSETS	84,675.28	79,279.68
B EQUITIES AND LIABILITIES		
1. Shareholders' Fund		
a) Share capital	1,900.40	1,900.40
b) Reserves and Surplus	58,504.11	55,416.93
c) Money received against share warrants	-	-
Sub-total - Shareholders' Fund	60,404.51	57,317.33
2. Share application money pending for allotment	-	-
3. Minotiries Interest	-5.60	-1.97
4. Non-current liabilities	-	-
a) Long Term Borrowings	12.37	40.32
b) Deferred Tax Liabilities	-	-
c) Other Long Term Liabilities	-	-
d) Long Term Provisions	321.23	278.68
Sub-total - Non-current liabilities	328.00	317.03
5. Current Liabilities		
a) Short Term Borrowings	11,268.80	10,480.91
b) Trade Payables	1,864.28	2,773.56
c) Other Current Liabilities	10,712.90	8,303.76
d) Short Term Provisions	81.75	59.05
e) Current Tax Liabilities	15.04	28.05
	23,942.77	21,645.32
TOTAL - EQUITY AND LIABILITIES	84,675.28	79,279.68

FOR NATH BIO-GENES (INDIA) LTD

Place : Aurangabad
Date : 16 Oct 2023



Satish Kagiwal
MANAGING DIRECTOR
DIN 00119601



Nath Bio-Genes (India) Limited

Consolidated Statement of Cash Flow for the Half Year Ended 30.09.2023

Particulars	Half Year ended 30.09.2023	Year ended 31.03.2023
	(Unaudited)	(Audited)
A) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax & Extra Ordinary items	3,567.08	3,616.43
Adjustment for :		
Depreciation	152.00	301.23
Provision for Gratuity		
Provision for Compensated Absences & Gratuity	65.25	-31.66
Interest Paid / Financial Charges	520.10	1,012.08
Provisoin (Reversal of Provision) for Bad Debts	0.00	11.72
Provision for Doubtful Advances	0.00	0.00
Profit on sale of Fixed Assets	0.22	-0.08
Loss on Sale of Fixed Assets	0.00	0.20
Expenses under Other Comprehensive Income	0.00	2.06
Interest Income	-3.25	-1.79
Operating Profit before working capital changes	4,301.40	4,910.19
Adjustment for :		
(Increase) / Decrease in Trade Receivables	-12,172.66	-1,188.29
(Increase) / Decrease in Inventories	4,512.53	1,249.62
(Increase) / Decrease in Loans & Advances	125.10	-2,078.07
(Increase) / Decrease in Other Current Assets	-272.09	-39.26
Increase / (Decrease) in Trade Payable	-909.28	-1,504.61
Increase / (Decrease) in other current liabilities	2,408.42	2,579.29
	-6,307.98	-981.32
Cash Generated from operation before Tax & Extra Ordinary items	-2,006.58	3,928.87
Income tax Paid	-29.55	-92.21
Net Cash Flow from Operating Activities - (A)	-2,036.13	3,836.66
B) CASH FLOW FROM INVESTING ACTIVITIES		
Sale of fixed assets		4.71
Purchase of Fixed Assets (Tangible)	-51.48	-248.13
Purchase of Fixed Assets (In Tangible)		-6.75
Payment for purchase for Investment	-0.06	
Interest Received	3.25	1.79
Payment for Cash Asset purchase		-40.00
Purchase of Non Current Investment		-0.02
Net Cash Flow from Investing Activities - (B)	-48.29	-288.40
C) CASH FLOW FROM FINANCING ACTIVITIES		
Interest Paid / Financial Charges	520.10	-1,012.08
Dividend Paid	-380.08	-380.08
(Increase) / Decrease in Long Term Assets	-6.03	0.00
Increase / (Decrease) in Long Term Borrowings	-31.58	-26.16
Increase / (Decrease) in Long Term Provisions		0.00
Increase / (Decrease) in Short Term Borrowings	787.89	1,336.65
Increase / (Decrease) in Short Term Unsecured Loans		-85.12
Nett Cash Flow From Financing Activities - (C)	-149.90	-166.79
Nett increase/Decrease in cash & cash equivalent (A+B+C)	-2,234.32	3,381.47
Opening Cash and Cash Equivalent	3,799.52	418.05
CLOSING CASH & CASH EQUIVALENT	1,565.20	3,799.52
	1,522.65	3,799.52

FOR NATH BIO-GENES (INDIA) LTD


Satish Kagiwal
MANAGING DIRECTOR
DIN 00119601

Place : Aurangabad
Date : 16 Oct 2023





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 CONSOLIDATED IND-AS FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATION 2015, AS AMENDED.

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

1. We have reviewed the accompanying statement of unaudited Consolidated financial results of **Nath Bio-Genes India Limited** (the Company') for the quarter ended 30th September 2023 and year to date results for the period 1st April 2023 to 30th September 2023 ('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 Consolidated 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



Gautam Nandawat
Partner

M No. 032742

UDIN: 23032742BGSSRZ2865

Place: Chatrapati Sambhajnagar

Date: 16th October 2023