

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

(CIN L01110MH1993PLC072642)

STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER AND 9 MONTHS ENDED 31/12/2022

Rs in Lacs

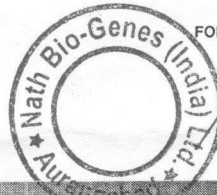
S. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31/12/2022 Unaudited	30/09/2022 Unaudited	31/12/2021 Unaudited	31/12/2022 Unaudited	31/12/2021 Unaudited	31/03/2022 Audited
I	Income from operations						
	(a) Revenue from operations	2529.74	2172.89	2165.78	25637.62	25115.05	27836.23
	(b) Other Operating Income	0.00	0.00	0.00	0.00	0.00	0.00
	Total Income	2529.74	2172.89	2165.78	25637.62	25115.05	27836.23
II	Expenses						
	a) Production & Seed Conditioning Expenses	1214.40	2790.55	2526.25	8143.63	13016.75	11542.28
	b) Purchase of Stock-in-Trade	185.77	264.84	129.16	621.49	424.88	355.92
	c) Change in Inventories of Produced and Traded Goods	(441.37)	(2561.53)	(1934.43)	3029.48	(1800.38)	498.64
	d) Employee Benefit Expense	467.50	753.69	480.72	1719.57	1718.46	2478.38
	e) Depreciation & Amortisation Expenses	67.40	67.40	67.73	202.19	203.33	308.41
	f) Selling & Distribution Expenses	181.52	156.56	112.83	6306.74	4463.43	6837.52
	g) Other Expenses	360.40	293.33	250.53	1335.72	1442.84	2399.91
	Total Expenses	2035.62	1764.84	1632.79	21358.82	19469.31	24421.06
III	Profit from Operations before other Income, finance cost and Exceptional Items (I-II)	494.12	408.05	532.99	4278.80	5645.74	3415.17
IV	Other Income	5.81	19.93	28.18	29.72	112.89	185.47
V	Profit from Ordinary Activities before Finance cost and Exceptional Items (III+IV)	499.93	427.97	561.17	4308.52	5758.63	3600.64
VI	Finance Cost	295.52	275.05	270.40	858.86	814.22	1061.10
VII	Profit from Ordinary Activities after Finance cost (V-VI)	204.42	152.92	290.77	3449.65	4944.42	2539.54
VIII	Exceptional Items Income/(Expenses)	0.00	0.00	0.00	0.00	0.00	(8878.19)
IX	Profit from Ordinary Activities before Tax (VII-VIII)	204.42	152.92	290.77	3449.65	4944.42	(6338.65)
X	Tax Expense						
	(a) Current Tax	69.54	5.99	10.03	92.20	49.45	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
XI	Net Profit from Ordinary Activities after Tax (IX-X)	134.88	146.93	280.75	3357.45	4894.97	(6733.80)
XII	Extra Ordinary Items (Net of Tax)	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Net Profit for the period (XI-XII)	134.88	146.93	280.75	3357.45	4894.97	(6733.80)
XIV	Paid Up Equity Share Capital (Face Value Rs. 10/- each)	1900.40	1900.40	1900.40	1900.40	1900.40	1900.40
XV	Reserve & Surplus	56051.13	55916.25	64322.45	56051.13	64322.45	52693.68
XVI	Earning per share (of Rs 10/- each) (not annualised) Basic & Diluted	0.71	0.77	1.48	17.67	25.76	(35.43)

NOTES:

- The financial results were reviewed by the Audit Committee in meeting held on 11 February 2023 and were thereafter approved by the Board of Directors at its meeting held on 14 February 2023.
- The company is dealing in one major product segment, i.e. Seed Cultivation.
- Investor complaints - Opening Balance - 0, Received and Solved - 0, Closing Balance - 0
- The figures have been regrouped/rearranged where ever necessary.

Place : Aurangabad

Date : 14 February 2023

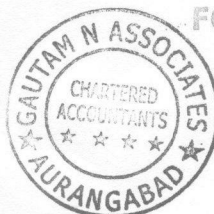


FOR NATH BIO-GENES (INDIA) LTD

SATISH KAGLIWAL
MANAGING DIRECTOR
DIN 00119601

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www.nathbiogenes.com

FOR GAUTAM N ASSOCIATES
CHARTERED ACCOUNTANTSGautam N
(PARTNER)



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 Ind-AS financial results of **Nath Bio-Genes India Limited** (the Company') for the quarter ended 31st December 2022 and year to date results for the period 1st April 2022 to 31st December 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 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.

We also performed procedures in accordance with the Circular No CIR/CFD/CMD1/44/2019 dated 29th March 2019 issued by Securities and Exchange Board of India under Regulation 33(8) of Listing Regulation, to the extent applicable

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: 23032742BGSSID6297



Place: Aurangabad
Date: 14th February 2023