

INDO US
BIO-TECH LIMITED
(AN ISO CERTIFIED COMPANY)
CIN LO1122GJ2004PLC043550



Date :14.11.2021

To,
Corporate Relation Department,
BSE Limited,
Phiroze Jeejeebhoy Towers
Dalal Street, Fort
Mumbai 400 001

Sub: Outcome of the Meeting of the Board of Directors of the Company.
Ref. Submission of Unaudited Financial Results for the Quarter and Half year ended on 30th September, 2021 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015
BSE Code: 541304

Dear Sir,

With regard to the captioned subject and in compliance with the Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, This is to inform you under Regulation 30 and any other Regulation of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 that a meeting of the Board of Directors of the Company was held on Sunday, 14th Day of November, 2021 and said Board meeting commenced at 03.00 p.m. and concluded at 04:15 p.m. have inter- alia considered and approved;

1. The Un-audited Standalone and Consolidated financial results, Balance Sheet and Cash Flow Statement along with limited review report of the Company for the quarter and half year ended on 30th September, 2021.

These are also being made available on the website of the Company at www.indousagriseeds.com

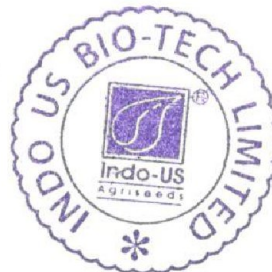
Please take the same on your records.

Thanking you,

Yours faithfully,

For, Indo Us Bio Tech Limited

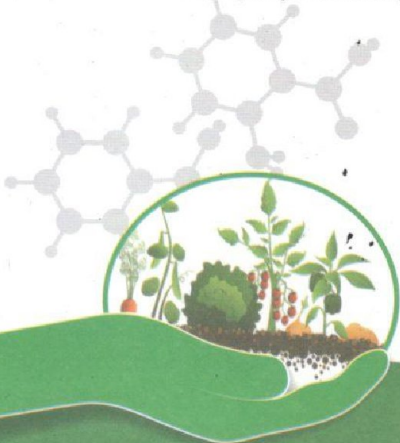
Ms. Dimpay Joshi
Company Secretary & Compliance Officer

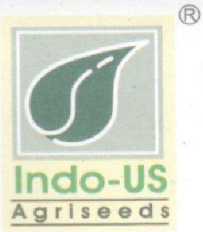


Regd. Office :
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DSIR RECOGNITION IN HOUSE R&D UNIT
Factory Address :
Village-Bardoli Kanthi,
Near Indira Nagar, Ta.-Dehgam,
Dist-Gandhinagar, Gujarat.

E-mail : indousexim@gmail.com • **Web :** www.indousagriseeds.com





INDO US BIO-TECH LIMITED

(AN ISO CERTIFIED COMPANY)
CIN LO1122GJ2004PLC043550



Date: 14/11/2021

To,
The Deputy Manager,
The Department of Corporate Services,
Bombay Stock Exchange Limited,
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai- 400001
Company Code-541304

**SUB: Declaration of Financial Results for the half year ended on 30th September, 2021.
Reference: Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements)
Regulations, 2015.**

Dear Sir,

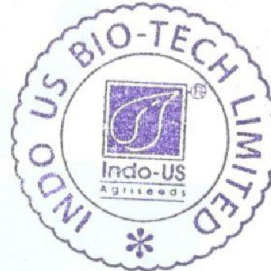
With reference to captioned subject and pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Unaudited Standalone and Consolidated Financial Results, Balance Sheet, and Cash Flow Statement for the Quarter and Half year ended on 30th September, 2021, along with Limited Review Report for the half year ended on 30th September, 2021.

Kindly take the same on your record and oblige us.

Thanking you,

For, Indo Us Bio Tech Limited

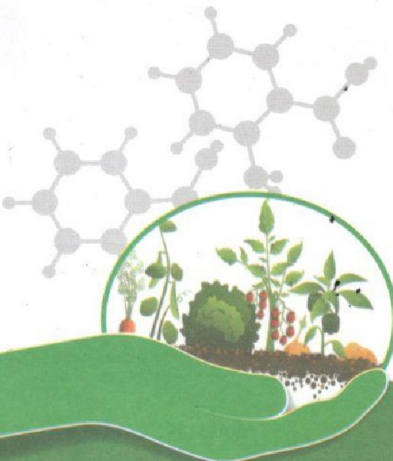
Ms. Dimpy Joshi
Company Secretary & Compliance officer

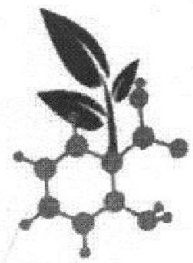


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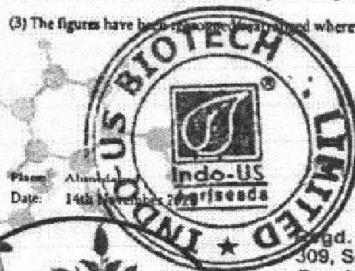




Indo US Bio-Tech Limited				
Statement of standalone unaudited financial results for the half year ended ended on 30th September 2021				
PARTICULARS	Half year ended			(Amount in Rs)
	30-09-2021 (Unaudited)	31-03-2021 (Audited)	30-09-2020 (Unaudited)	Year ended 31-03-2021 (Audited)
I Income				
Revenue from operations	25,50,64,835	23,21,82,717	16,86,88,303	40,08,71,020
Other income	2,09,057	4,07,953	21,923	4,29,876
Total income from operations	25,52,73,892	23,25,90,670	16,87,10,226	40,13,00,896
II Expenses				
Purchases	1,02,43,865	1,72,75,968	73,13,993	2,45,89,961
Production Expenses	24,58,00,622	12,23,97,459	12,87,24,844	25,11,22,303
Change in inventories	(6,35,99,933)	(1,49,14,148)	(82,94,176)	(2,32,08,324)
Employee benefit expenses	29,75,587	19,70,449	31,80,868	51,51,317
Finance costs	60,79,022	62,92,429	53,57,492	1,16,49,921
Depreciation and amortization expenses	13,22,146	14,82,778	11,65,951	26,48,729
Other expenses	2,54,56,840	7,23,01,595	1,57,77,245	8,80,78,840
Total expenses	22,82,78,149	20,68,06,530	15,32,26,217	36,00,32,747
III Profit/(Loss) before exceptional items and tax	2,69,95,743	2,57,84,140	1,54,84,009	4,12,68,149
IV Exceptional items- Prior Period Items				
V Profit/(Loss) before tax	2,69,95,743	2,57,84,140	1,54,84,009	4,12,68,149
VI Tax expenses				
a) Current tax	12,50,000	(5,26,000)	5,26,000	-
b) Income tax prior year	-	(64,19,766)	-	(64,19,766)
b) Deferred tax	-	(34,30,183)	1,38,400	(32,91,783)
Total tax expenses	12,50,000	(1,03,75,949)	6,64,400	(97,11,549)
VII Net Profit/(Loss) for the period/year	2,57,45,743	3,61,60,089	1,48,19,609	5,09,79,698
VIII Other comprehensive income (net of tax)				
Items that will not be reclassified to profit or loss:				
i) Remeasurement of post employment benefit obligations	-	-	-	-
ii) Income-tax relating to items that will not be reclassified to profit or loss	-	-	-	-
Total other comprehensive income	-	-	-	-
Total comprehensive income for the period/year (VII+VIII)	2,57,45,743	3,61,60,089	1,48,19,609	5,09,79,698
X Paid-up equity share capital (face value of Rs.10 per share)	60,67,990	60,67,990	60,67,990	60,67,990
XI Other equity (excluding revaluation reserve)	18,04,68,583	15,47,22,840	11,85,62,752	15,47,22,840
XII EPS in Rs. (Face Value of Rs.10/- each)*				
-Basic	4.24	5.96	2.44	8.40
-Diluted	4.24	5.96	2.44	8.40
*not annualised				

Notes

- (1) The financial results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th November 2021 and the Statutory Auditors of the Company have expressed an unmodified opinion on these results.
- (2) The company is dealing in one major product segment. I.e. Seed Cultivation.
- (3) The figures have been rounded off wherever necessary.



Place: Ahmedabad
Date: 14th November 2021

For and on behalf of Board of Directors

English D. Ajudiya
Managing Director
DIN: 01745951



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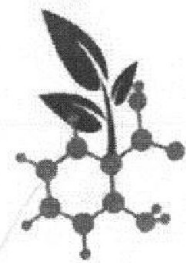
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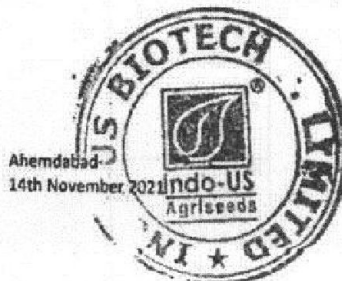
Indo US Bio-Tech Limited

Disclosure of Standalone Assets and Liabilities (Balance Sheet) as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the half year ended 30th September 2021

Standalone Assets and Liabilities (Balance Sheet) as at 30th September, 2021

	Amount In	Amount In
	30-Sep-20	31-Mar-21
EQUITY AND LIABILITIES		
Shareholders' funds		
(a) Share capital	6,06,79,900	6,06,79,900
(b) Reserves and surplus	18,04,68,583	15,47,22,840
	<u>24,11,48,483</u>	<u>21,54,02,740</u>
Share application money pending allotment		
Non-current liabilities		
(a) Long-term borrowings	3,96,32,045	3,30,59,327
(b) Deferred tax liability (net)	-	-
(c) Long-term provisions	3,39,252	3,39,252
(d) Other Non-current liabilities	82,70,989	78,58,783
	<u>4,82,42,286</u>	<u>4,12,57,362</u>
Current liabilities		
(a) Short-term borrowings	7,25,02,086	7,18,65,551
(b) Trade payables	-	-
i) total outstanding dues of micro and small enterprises	-	-
ii) total outstanding dues of other than micro and small enterprises	16,64,73,033	8,81,68,384
(c) Other current liabilities	1,24,24,767	1,63,93,911
(d) Short-term provisions	53,46,840	36,89,102
	<u>25,67,46,725</u>	<u>18,01,16,948</u>
	<u>54,61,37,494</u>	<u>43,67,77,050</u>
ASSETS		
Non-current assets		
(a) Property, Plant & Equipments		
Tangible assets	2,22,34,540	2,33,36,471
Intangible assets	-	-
Capital work-in-progress	2,80,25,473	1,98,57,690
Intangible assets under development	-	-
(b) Non-current Investments	99,000	99,000
(c) Deferred tax assets (Net)	25,97,156	25,97,156
(d) Long-term loans and advances	1,21,54,647	90,23,144
(e) Other Non-current Assets	72,146	1,44,292
	<u>6,51,82,962</u>	<u>5,54,57,755</u>
Current assets		
(a) Current investments	-	-
(b) Inventories	18,23,96,478	11,87,96,545
(c) Trade receivables	28,29,23,631	24,69,43,106
(d) Cash and cash equivalents	29,18,378	13,18,303
(e) Short-term loans and advances	1,24,96,976	1,37,11,823
(f) Other Current Assets	2,19,070	5,49,519
	<u>48,09,54,533</u>	<u>38,13,19,296</u>
	<u>54,61,37,495</u>	<u>43,67,77,051</u>

Note: Previous period figures have been re-grouped / re-classified wherever necessary, to conform to current period's classification in order to comply with the requirements of the amended Schedule III to the Companies Act, 2013.



Ahmedabad
14th November, 2021

For and on behalf of Board of Directors

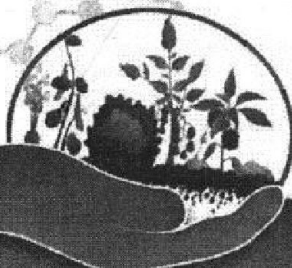
Jagdish D Ajudiya
Managing Director
DIN: 01745951



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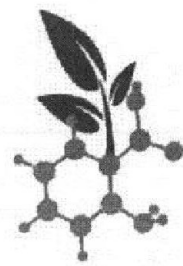
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Indo US Bio-Tech Limited

Disclosure of Standalone Cash Flow Statement as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the half year ended 30th September 2021

Standalone Cash Flow Statement for the Half Year ended on 30th September 2021

	Amount In 30-Sep-2021	Amount In 31-Mar-2021
Cash flow from operating activities:		
Net profit before tax as per statement of profit and loss	2,69,95,743	4,12,68,150
Adjusted for:		
Preliminary expenses	72,146	1,44,292
Provision for gratuity	-	(1,85,007)
Depreciation & amortization	12,50,000	25,04,437
Asset written off during the year	-	1,19,749
Interest income on loans & advances given	-	(16,721)
Interest & finance costs	60,79,022	1,16,49,921
Operating cash flow before working capital changes	3,43,96,911	5,54,84,821
Adjusted for:		
(Increase)/ decrease in inventories	(6,35,99,933)	(2,73,16,997)
(Increase)/ decrease in trade receivables	(3,59,80,525)	(3,71,74,675)
(Increase)/ decrease in other current assets	3,30,449	(23,741)
(Increase)/ decrease in other non current assets	-	(30,01,670)
Increase/ (decrease) in other non current liabilities	4,12,206	18,19,551
Increase/ (decrease) in trade payables	7,83,04,649	68,72,536
Increase/ (decrease) in other current liabilities	(39,69,144)	50,23,873
Increase/ (decrease) in long term provisions	-	-
Increase/ (decrease) in short term provisions	4,07,738	19,40,742
Cash generated from / (used in) operations	1,03,02,350	36,24,442
Income taxes paid	-	(13,76,267)
Net cash generated from/ (used in) operating activities	[A] 1,03,02,350	22,48,175
Cash flow from investing activities:		
Purchase of fixed assets and capital advance paid	(83,15,850)	(1,90,75,655)
Sales of fixed assets	-	1,00,000
Increase/ decrease in short term loans and advances	12,14,847	(99,000)
Increase/ decrease in long term loans and advances	(27,31,503)	15,13,722
Interest income on loans & advances given	-	16,721
Net cash flow from/(used) in investing activities	[B] (98,32,506)	(1,75,44,212)
Cash flow from financing activities:		
Proceeds from issue of equity shares / Addition in Capital	-	-
Proceeds from long term borrowing (net)	65,72,718	2,50,89,882
Proceeds from short term borrowing (net)	6,36,535	11,70,050
Interest & finance costs	(60,79,022)	(1,16,49,920)
Net cash flow from/(used in) financing activities	[C] 11,30,231	1,46,10,011
Net increase/(decrease) in cash & cash equivalents	[A+B+C] 16,00,075	(6,86,026)
Cash & cash equivalents as at beginning of the year	13,18,303	20,04,329
Cash & cash equivalents as at end of the year	29,18,378	13,18,303

Ahmedabad
14th November 2021



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For and on behalf of Board of Directors

Jagdish Ajudiya
Managing Director
DIN: 01745951



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LIMITED REVIEW REPORT

To,
The Board of Directors
Indo US Bio-Tech Limited
Ahmedabad

1. We have reviewed the accompanying statement of unaudited financial results of Indo US Bio-Tech Limited for the half year ended 30th September 2021, Assets and Liability Statement and Cash Flow Statement ("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 provide 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 the Securities and Exchange Board of India under Regulation 33(8) of Listing Regulations, 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: **21032742AAAAGG9920**



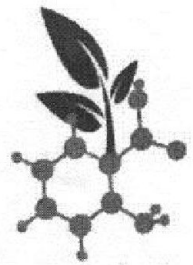
Place: Aurangabad

Date: 14th November 2021



INDO US BIO-TECH LIMITED

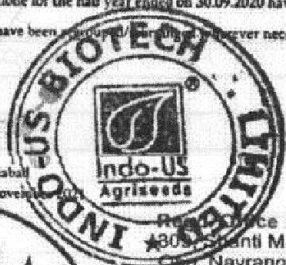
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Indo US Bio-Tech Limited				
Statement of consolidated unaudited financial results for the half year ended ended on 30th September 2021				
PARTICULARS	Half year ended			(Amount in Rs)
	30-09-2021 (Unaudited)	31-03-2021 (Audited)	30-09-2020 (Unaudited)	Year ended 31-03-2021 (Audited)
I Income				
Revenue from operations	25,51,12,853	23,24,14,967	16,86,88,303	40,11,03,270
Other income	2,09,057	4,07,953	21,923	4,29,876
Total income from operations	25,53,21,910	23,28,22,920	16,87,10,226	40,15,33,146
II Expenses				
Purchases	1,02,43,865	1,72,75,967	73,13,993	2,45,89,961
Production Expenses	24,58,00,622	12,23,97,458	12,87,24,844	25,11,22,309
Change in Inventories	(6,35,99,933)	(1,49,14,148)	(82,94,176)	(2,32,08,324)
Employee benefit expenses	29,75,587	19,70,449	31,80,868	51,51,317
Finance costs	60,79,022	63,01,557	53,57,492	1,16,59,049
Depreciation and amortization expenses	13,81,328	15,71,800	11,65,951	27,37,751
Other expenses	2,65,65,283	7,44,13,608	1,57,77,245	9,01,90,853
Total expenses	22,94,45,775	20,90,16,692	15,32,26,217	36,22,42,910
III Profit/(Loss) before exceptional items and tax	2,58,76,135	2,38,06,228	1,54,84,009	3,92,90,236
IV Exceptional items- Prior Period items				
V Profit/(Loss) before tax	2,58,76,135	2,38,06,228	1,54,84,009	3,92,90,236
VI Tax expenses				
a) Current tax	12,50,000	(5,26,000)	5,26,000	-
b) Income tax prior year	-	(64,19,766)	-	(64,19,766)
b) Deferred tax	-	(34,25,542)	1,38,400	(32,87,142)
Total tax expenses	12,50,000	(1,03,71,308)	6,64,400	(97,06,908)
VII Net Profit/(Loss) for this period/year	2,46,26,135	3,41,77,536	1,48,19,609	4,89,97,145
VIII Other comprehensive income (net of tax)				
Items that will not be reclassified to profit or loss:				
i) Remeasurement of post employment benefit obligations	-	-	-	-
ii) Income-tax relating to items that will not be reclassified to profit or loss	-	-	-	-
Total other comprehensive income	-	-	-	-
Total comprehensive income for the period/year (VII+VIII)	2,46,26,135	3,41,77,536	1,48,19,609	4,89,97,145
IX Paid-up equity share capital (face value of Rs.10 per share)	60,67,990	60,67,990	60,67,990	60,67,990
XI Other equity (excluding revaluation reserve)	17,73,66,421	15,27,40,286	11,85,62,752	15,27,40,286
XII EPS in Rs. (Face Value of Rs.10/- each)				
-Basic	4.06	5.63	2.44	8.07
-Diluted	4.06	5.63	2.44	8.07
*not annualised				

Notes

- The financial results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th November 2021 and the Statutory Auditors of the Company have expressed an unmodified opinion on these results.
- The company is dealing in one major product segment, i.e. Seed Cultivation.
- The financial statement have not been consolidated as on 30.09.2020 since, the investment in subsidiary was made after September 2020; hence, figures of standalone for the half year ended on 30.09.2020 have been reported.
- The figures have been rounded off to the nearest rupee wherever necessary.



For and on behalf of Board of Directors

Jagdish B. Ajuliyia
Managing Director
M: 91-9909043999



Place: Ahmedabad
Date: 14th November 2021

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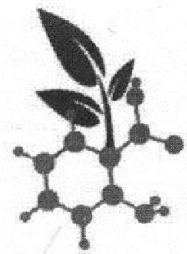




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Indo US Bio-Tech Limited

Disclosure of Consolidated Assets and Liabilities (Balance Sheet) as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the half year ended 30th September 2021

Consolidated Assets and Liabilities (Balance Sheet) as at 30th September, 2021

	Amount in 30-Sep-21	Amount in 31-Mar-21
EQUITY AND LIABILITIES		
Shareholders' funds		
(a) Share capital	6,06,79,900	6,06,79,900
(b) Reserves and surplus	17,73,66,421	15,27,40,286
	<u>23,80,46,321</u>	<u>21,34,20,186</u>
Share application money pending allotment		
	-	-
Minority interest		
	(8,482)	4,642
Non-current liabilities		
(a) Long-term borrowings	3,96,32,045	3,40,06,434
(b) Deferred tax liability (net)	-	-
(c) Long-term provisions	3,39,252	3,39,252
(d) Other Non-current liabilities	82,70,989	78,58,783
	<u>4,82,42,286</u>	<u>4,22,04,469</u>
Current liabilities		
(a) Short-term borrowings	7,35,05,482	7,18,65,551
(b) Trade payables	-	-
i) total outstanding dues of micro and small enterprises	-	-
ii) total outstanding dues of other than micro and small enterprises	16,78,87,902	8,93,96,424
(c) Other current liabilities	1,24,84,488	1,64,26,561
(d) Short-term provisions	53,46,840	37,55,623
	<u>25,92,24,711</u>	<u>18,14,44,158</u>
	<u>54,55,04,836</u>	<u>43,70,73,455</u>
ASSETS		
Non-current assets		
(a) Property, Plant & Equipments		
Tangible assets	2,25,42,423	2,37,03,539
Intangible assets	-	-
Capital work-in-progress	2,80,25,473	1,98,57,690
Intangible assets under development	-	-
(b) Non-current investments	-	-
(c) Deferred tax assets (Net)	25,97,156	25,97,156
(d) Long-term loans and advances	1,21,74,447	94,23,144
(e) Other Non-current Assets	72,146	1,44,291
	<u>6,54,11,645</u>	<u>5,57,25,821</u>
Current assets		
(a) Current investments	-	-
(b) Inventories	18,23,96,478	11,87,96,545
(c) Trade receivables	28,30,23,787	24,70,59,907
(d) Cash and cash equivalents	29,20,640	13,44,223
(e) Short-term loans and advances	1,14,46,633	1,35,97,439
(f) Other Current Assets	3,05,653	5,49,519
	<u>48,00,93,191</u>	<u>38,13,47,633</u>
	<u>54,55,04,836</u>	<u>43,70,73,454</u>

Note: Previous period figures have been re-grouped / re-classified wherever necessary, to conform to current periodic classification order to comply with the requirements of the amended Schedule III to the Companies Act, 2013.

Place: Ahmedabad
Date: 14th November 2021

For and on behalf of Board of Directors

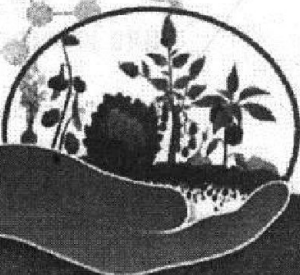
Jagdish D. Ajudiya
Managing Director
DIN: 01745951



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INDO US

BIO-TECH LIMITED

(AN ISO CERTIFIED COMPANY)
CIN UO1122GJ2004PLC043550



Indo US Bio-Tech Limited

Disclosure of Consolidated Statement of Cash Flows as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the half year ended 30th September 2021

Consolidated Cash Flow Statement for the Half Year ended on 30th September 2021

	Amount in	
	30-Sep-2021	31-Mar-2021
Cash flow from operating activities:		
Net profit before tax as per statement of profit and loss	2,58,76,135	3,92,90,236
Adjusted for:		
Preliminary expenses	72,146	1,44,292
Provision for gratuity	-	(1,85,007)
Depreciation & amortization	13,09,182	25,93,459
Asset written off during the year	-	1,19,749
Interest Income on loans & advances given	-	(16,721)
Interest & finance costs	-	1,16,59,049
Operating cash flow before working capital changes	2,72,57,463	5,36,05,058
Adjusted for:		
(Increase)/ decrease in Inventories	(6,35,99,933)	(2,73,16,997)
(Increase)/ decrease in trade receivables	(3,59,63,880)	(3,72,91,476)
(Increase)/ decrease in other current assets	2,30,742	(23,741)
(Increase)/ decrease in other non current assets	-	(30,01,670)
Increase/ (decrease) in other non current liabilities	4,12,206	18,19,551
Increase/ (decrease) in trade payables	7,84,91,478	81,00,576
Increase/ (decrease) in other current liabilities	(39,42,073)	50,56,523
Increase/ (decrease) in long term provisions	-	-
Increase/ (decrease) in short term provisions	3,41,217	20,07,263
Cash generated from / (used in) operations	32,27,221	29,55,087
Income taxes paid	-	(13,76,267)
Net cash generated from/ (used in) operating activities [A]	32,27,221	15,78,820
Cash flow from investing activities:		
Purchase of fixed assets and CWIP	(83,15,850)	(1,95,31,743)
Sales of fixed assets	-	1,00,000
Increase/ decrease in short term loans and advances	21,50,806	16,28,106
Increase/ decrease in long term loans and advances	(27,51,303)	-
Interest income on loans & advances given	-	16,721
Net cash flow from/(used) in investing activities [B]	(89,16,346)	(1,77,86,916)
Cash flow from financing activities:		
Proceeds from issue of equity shares / Addition in Capital	-	-
Proceeds from long term borrowing (net)	56,25,611	2,60,36,989
Proceeds from short term borrowing (net)	16,39,931	11,70,050
Interest & finance costs	-	(1,16,59,048)
Net cash flow from/(used in) financing activities [C]	72,65,542	1,55,47,991
Net increase/(decrease) in cash & cash equivalents [A+B+C]	15,76,417	(6,60,106)
Cash & cash equivalents as at beginning of the year	13,44,223	20,04,329
Cash & cash equivalents as at end of the year	29,20,640	13,44,223



Place: Ahmedabad

Date: 14th November 2021

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For and on behalf of Board of Directors

Jagdish T. Ajudiya
Managing Director
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LIMITED REVIEW REPORT

To,
The Board of Directors
Indo US Bio-Tech Limited
Ahmedabad

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Indo US Bio-Tech Limited ('the Holding Company' and its subsidiary together referred to as 'the Group') for the half year ended 30th September 2021, Assets and Liability Statement and Cash Flow Statement ('The Statement') being submitted by the Holding 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 Holding Company's Management and has been approved by the Board of Directors of the Holding Company, 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 consolidated 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 consolidated 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 the Securities and Exchange Board of India under Regulation 33(8) of Listing Regulations, to the extent applicable.



4. The Consolidated Statement includes the results of M/s Agripari E-Commerce Private Limited, a subsidiary company.
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of consolidated 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 Nanadwat
Partner

M No: 032742

UDIN: **21032742AAAAGH6391**



Place: Aurangabad

Date: 14th November 2021