



DATE: 07.10.2024

To,
The Manager,
Department of Corporate Services,
BSE Limited,
Phiroze Jeejeebhoy Tower,
Dalal Street, Mumbai-400001

Script Code: 539206

Symbol: GVBL

Subject: Submission of Un-Audited Standalone Financial Results for the Quarter and Half year ended on September 30th, 2024

Dear Sir/Madam,

Pursuant to provisions of Regulation 30 read with Regulation 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”), we wish to inform that the Board of Directors of the Company at its meeting held today i.e. Monday, 07th October, 2024, inter alia, considered and approved the Un-Audited Financial Results (Standalone) of the Company for the quarter and half year ended September 30th, 2024 (“Financial Results”).

A copy of the said Un-Audited financial results along with the Limited review report from the statutory auditor is enclosed herewith pursuant to the provisions of Regulation 33(3) of the SEBI Listing Regulations is annexed herewith.

This is for your information and records please.

Thanking you,
Yours Faithfully,

For and on behalf of
Genomic Valley Biotech Limited

Yogesh Agrawal
Managing Director
DIN: 01165288
Place: Delhi

ANDROS & CO.
CHARTERED ACCOUNTANTS

901, TOWER-1, PEARL OMAXE, PLOT B-1,
NETAJI SHUBHASH PLACE, PITAMPURA
DELHI-110034
Ph-011-47060901
Email: cabhavukgarg@gmail.com

LIMITED REVIEW REPORT

To,
The Board of Directors of
Genomic Valley Biotech Limited,
4 K.M. Stone, Berri Chharra Road,
Village- Kherka Musalman, P.O. Tandaheri,
Tehsil- Bahadurgarh, District-Jhajjar, Haryana-124507.

Subject: Limited Review Report on the Un-Audited Financial Results for the Quarter and half year ended on September 30, 2024 and year to date from April 01, 2024 to September 30, 2024

We have reviewed the accompanying statement of unaudited financial results for the Quarter and half year ended on September 30, 2024 and year to date from April 01, 2024 to September 30, 2024 ('the statement') of Genomic Valley Biotech Limited ('the Company') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016.

This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

This Statement has been prepared by the Company's Management in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India.

We conducted our review 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 Statement is free of material misstatement. A review consists of making inquiries, primarily of persons 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 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.

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 recognition and measurement principles laid down in the applicable Indian Accounting Standards, prescribed under Section 133 of Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For ANDROS & CO.
Chartered Accountants
FRN:008976N



Place: Delhi
Date: 07-10-2024

Bhavuk Garg
(CA Bhavuk Garg) (Partnership Firm)
(Membership No.-502310)

UDIN: 24502310-BJZYXG-7495

Statement of Asset and Liabilities

Particulars	Current half year ended	Previous year ended
	30-09-24	31-03-24
	Un-Audited	Audited
	Standalone	Standalone
ASSETS		
Non Current Assets		
Property, plant and equipment	1,02,419	20,656
Capital work in progress		-
Other Intangible assets		-
Intangible assets under development		-
Financial assets		
Investment	1,66,660	1,66,660
Loans	1,00,00,000	1,40,00,000
Security Deposits	50,000	50,000
Other financial assets		
Deferred tax assets (Net)		
Other non current assets		
Total Non-Current Assets	1,03,19,079	1,42,37,316
Current Assets		
Inventories		
Financial Assets:		
Investments	-	-
Trade Receivables	1,95,48,945	2,53,01,145
Cash and Cash equivalents	26,796	22,844
Other Balances with banks	41,55,293	37,890
Loans		-
Other financial assets		-
Other Current assets	75,60,293	37,37,529
Total Current Assets	3,12,91,327	2,90,99,408
Total Assets	4,16,10,406	4,33,36,724
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	3,05,45,000	3,05,45,000
Other Equity	76,27,141	48,75,601
Total Equity	3,81,72,141	3,54,20,601
Non Current Liabilities		
Financial liabilities		
Borrowings		
Security Deposits		
Other Financials liabilities		
Deferred tax liabilities (Net)	1,840	1,840
Provisions		
Other Non Current liabilities		
Total Non Current Liabilities	1,840	1,840
Current Liabilities		
Financial liabilities		
Borrowings		
Trade Payables	-	60,19,146
Other Financials liabilities		-
Provisions	-	25,000
Other Current liabilities	34,36,425	18,70,137
Total Current Liabilities	34,36,425	79,14,283
TOTAL EQUITY AND LIABILITIES	4,16,10,406	4,33,36,724



For GENOMIC VALLEY BIOTECH LIMITED

A. G. Kumar
Managing Director/Director

The above Financial Results were reviewed by the Members of Audit Committee and approved by the Board of Directors at their respective Meeting held on 07/10/24. The Statutory Auditors of the company have carried out a Limited Review of the Financial Results for these financials.

The Company has adopted Indian Accounting Standards (Ind AS) notified by Ministry of Corporate Affairs from 1st April 2017, with a transition date 1st April 2016 and accordingly these financial Result have been prepared in accordance with the companies (Indian Accounting Standard) Rules, 2015 prescribed under section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India.

Company's Business activity falls within a single business segment i.e. Floriculture in terms of Ind-AS 108 on Segment Reporting.

Figures for the prior period have been regrouped and / or rearranged wherever considered necessary as per the revised format prescribed by SEBI under SEBI (LODR) Regulations, 2015 and amended as per the Schedule III of the Companies Act, 2013.

For and on behalf of the Board of Genomic Valley Biotech Limited

For GENOMIC VALLEY BIOTECH LIMITED


Managing Director/Director

CASH FLOW STATEMENT FOR THE PERIOD ENDED 30 SEPTEMBER, 2024

Particulars	Amount in INR			
	30.09.2024	30.09.2023	31.03.2024	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit As Statement Profit & Loss	27,51,540	5,00,244	1,51,480	
Adjustment For				
Discount received	-	-	-	-
Non-Operating Income	-	-	-15,003	-
Interest Income	72,187	15,002	-	-
Gain/(Loss) on sale of assets	-	-	-	-
Depreciation and Amortisation Expenses	10,000	5,462	10,925	-
Operating Profit Before Change in Working Capital	28,33,727	5,20,708	1,47,402	
ADJUSTMENTS FOR WORKING CAPITAL:				
Increase/Decrease in Loans and Advances	40,00,000	47,85,593	43,50,593	
Increase/ Decrease in Inventories	-	-	-	-
Increase/Decrease in Security Deposits	-	-	-	-
Increase/Decrease in Trade Receivables	57,52,200	1,18,38,099	-31,26,320	
Increase/Decrease in Other Current Assets	-38,22,764	-4,04,38,418	-5,53,708	
Increase/Decrease in Current Liabilities	-44,77,858	2,33,04,537	-10,18,669	
CASH GENERATED FROM OPERATIONS	42,85,305	10,519	-2,00,702	
Taxes Paid				
Total (A)	42,85,305	10,519	-2,00,702	
B. CASH FLOW FROM INVESTING ACTIVITIES				
Additions/Sales to fixed assets	-91,763	-	-	-
Purchase/Sell of Investments	-	-1,66,660	-1,66,660	-
Discount received	-	-	-	-
Non-Operating Income	-	-	15,003	-
Interest Income	-72,187	-15,002	-	-
Total (B)	-1,63,950	-1,81,662	-1,51,657	
C. CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from Borrowings	-	-	-	-
Preliminary Expenses	-	-	-	-
Total (C)	-	-	-	-
NET CASH FLOWS DURING THE YEAR (A+B+C)	41,21,355	-1,71,142	-3,52,358	
Cash and Cash Equivalents (Opening Balance)	60,734	4,13,092	4,13,092	
Cash and Cash Equivalents (Closing Balance)	41,82,089	2,41,950	60,734	



For GENOMIC VALLEY BIOTECH LIMITED

 Managing Director/Director

GENOMIC VALLEY BIOTECH LIMITED
Regd. Off: 4 K.M. STONE, BERRI CHHARRA ROAD, P.O. TANDAHERI,
TEHSIL-BAHADURGARH, DISTT-JHAJJAR, HARYANA-124507
CIN: L01122HR1994PLC033029

Genomic Valley Biotech Limited today reported its financial performance for the quarter and six months ended
 30 September 2024

Highlights of the Un-Audited Financial Results as compared to the previous year are:

In Rs.

Sr. No.	Particular	3 months ended 30-Sep-24 Un-Audited	Preceding 3 months ended 30-Jun-24 Un-Audited	Corresponding 3 months ended in the previous year 30-Sep-23 Un-Audited	Year to date figures for current period ended 30-Sep-24 Un-Audited	Year to date figures for corresponding period ended 30-Sep-23 Un-Audited	Previous year ended 31-Mar-24 Audited
I	Revenue From Operations	20,50,000	15,53,350	6,75,250	36,03,350	12,60,750	16,50,750
II	Other Income	72,187	-	-	72,187	15,002	15,003
III	Total Revenue (I+II)	21,22,187	15,53,350	6,75,250	36,75,537	12,75,752	16,65,753
IV	Expenses						
	Cost of materials consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	-	-	-	-	-	-
	Changes in Inventories of finished goods work-in-progress and Stock-in-Trade	-	-	-	-	-	-
	Employee benefits expense	3,54,000	1,20,000	90,000	4,74,000	2,85,000	3,75,000
	Financial costs	-	-	-	-	-	-
	Depreciation and amortization expense	10,000	-	2,731	10,000	5,462	10,925
	Other expenses	2,82,550	1,57,447	3,50,380	4,39,997	4,85,045	11,28,348
	Total Expenses (IV)	6,46,550	2,77,447	4,43,111	9,23,997	7,75,507	15,14,273
V	Profit / (Loss) before exceptional item and tax (III-IV)	14,75,637	12,75,903	2,32,139	27,51,540	5,00,244	1,51,480
VI	Exceptional item	-	-	-	-	-	-
VII	Profit/Loss before tax (V-VI)	14,75,637	12,75,903	2,32,139	27,51,540	5,00,244	1,51,480
VIII	Tax expenses						
	(1) Current Tax	-	-	-	-	-	-
	(2) Deferred Tax	-	-	-	-	-	-339
IX	Profit/ (Loss) for the period from continuing operations (VII-VIII)	14,75,637	12,75,903	2,32,139	27,51,540	5,00,244	1,51,818
X	Profit/ (Loss) from discontinued operations	-	-	-	-	-	-
XI	Tax expense of discontinued operations	-	-	-	-	-	-
XII	Profit/ (Loss) from discontinuing operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	Profit/Loss for the period (IX+XII)	14,75,637	12,75,903	2,32,139	27,51,540	5,00,244	1,51,818
XIV	Other Comprehensive Income	-	-	-	-	-	-
A	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
B	(i) Items that will be reclassified to profit or loss	-	-	-	-	-	-



For GENOMIC VALLEY BIOTECH LIMITED

Managing Director/Director

	(1) Income tax relating to items that will be reclassified to profit or loss									
XV	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit/ (Loss) and other Comprehensive Income for the period)	14,75,637	12,75,903	2,32,139	27,51,540	5,00,244	1,51,818			
XVI	Paid up Equity Share Capital, Equity Share of ₹ 10/- each	30,54,500	30,54,500	30,54,500	30,54,500	30,54,500	30,54,500	30,54,500		
XVII	Earning Per Equity Share (for continuing operation):									
	1) Basic	0.48	0.42	0.08	0.90	0.16	0.05			
	2) Diluted	0.48	0.42	0.08	0.90	0.16	0.05			
XVIII	Earning Per Equity Share (for discontinued operation):									
	1) Basic	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
XIX	Earning Per Equity Share (for discontinued & continuing operations):									
	1) Basic	0.48	0.42	0.08	0.90	0.16	0.05			
	2) Diluted	0.48	0.42	0.08	0.90	0.16	0.05			



For GENOMIC VALLEY BIOTECH LIMITED
 Managing Director/Director