



NATH SEEDS®

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

(CIN L01110MH1993PLC072842)

31<sup>st</sup> October 2018

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

Dear Sirs,

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 31st October 2018, have considered and approved, inter alia, the following items of Business;

1. Standalone Unaudited Financial Results for the quarter and half year ended 30<sup>th</sup> September 2018, a copy of the same is enclosed along with copy of Limited Review Report.

We request you take the same on record.

Thanking You

For Nath Bio-Genes (India) Limited

  
Authorized Signatory

**Nath Bio-Genes (I) Ltd.**  
(CIN L01100KH1903PLC072542)

**STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER AND 6 MONTHS ENDED 30/09/2018**

		Rs in Lacs					
S. No.	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30/09/2018 Unaudited	30/06/2018 Unaudited	30/09/2017 Unaudited	30/09/2018 Unaudited	30/09/2017 Unaudited	31/03/2018 Audited
I	<b>Income</b>						
	(a) Revenue from operations	2378.05	12696.22	1439.14	15074.27	11588.79	19165.08
	(b) Other Operating Income	81.68	64.67	4.53	146.35	9.88	94.41
	<b>Total Income</b>	<b>2459.73</b>	<b>12760.89</b>	<b>1443.67</b>	<b>15220.61</b>	<b>11598.67</b>	<b>19259.49</b>
II	<b>Expenses</b>						
	a) Cost of Material Consumed	3863.12	2252.71	289.11	5915.83	1858.99	7488.67
	b) Purchase of Stock-in-Trade	167.57	22.86	0.00	190.43	18.43	271.19
	c) Changes in Inventory of Finished Goods & Work in Progress	(3517.95)	4322.63	(3.26)	804.68	3758.18	679.45
	d) Employee Benefit Expense	599.65	487.89	382.62	1087.55	766.27	1365.64
	e) Finance Costs	200.34	111.50	267.32	311.84	552.72	1030.95
	f) Depreciation & Amortisation Expenses	35.00	35.00	25.00	70.00	50.00	95.07
	g) Selling & Distribution Expenses	504.53	2339.12	72.95	2843.65	1831.14	3433.08
	h) Admin & R&D Expenditure	446.87	537.68	49.68	984.55	370.99	1689.99
	<b>Total Expenses</b>	<b>2099.14</b>	<b>10109.39</b>	<b>1083.43</b>	<b>12208.53</b>	<b>9206.72</b>	<b>16254.04</b>
III	Profit before Exceptional Items & Tax (I - II)	360.59	2651.49	360.25	3012.08	2391.95	3005.45
IV	Exceptional Items Income/(Expenses)	0.00	0.00	0.00	0.00	(13.86)	0.00
V	Profit Before Tax (III+IV)	360.59	2651.49	360.25	3012.08	2405.81	3005.45
VI	Tax Expense						
	(a) Current Tax	0.00	50.00	4.62	50.00	32.67	64.39
	(b) Deferred Tax	0.00	0.00	0.00	0.00	0.00	(0.79)
VII	Net Profit for the period (V-VI)	360.59	2601.49	355.63	2962.08	2373.14	2941.85
VIII	<b>Other Comprehensive Income</b>						
	1. (a) Items that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Income tax relating to items that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
	2. (a) Items that will be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Income tax relating to items that will be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total other Comprehensive Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
IX	Total Comprehensive Income for the period (VII + VIII)	360.59	2601.49	355.63	2962.08	2373.14	2941.85
X	Paid Up Equity Share Capital (Face Value Rs. 10/- each)	1900.40	1900.40	1600.40	1900.40	1600.40	1900.40
XI	Reserves (excluding Revaluation Reserves) as per balance sheet of previous	47984.80	47624.21	14531.38	47984.80	14531.38	45022.72
XII	Earning per share (of Rs 10/- each) (not annualised) Basic & Diluted	1.90	13.69	2.22	15.59	14.83	15.48

**NOTES:**

- (1) The financial results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at its meeting held on 31st October 2018.
- (2) The company has adapted Indian Accounting Standard (Ind ASs) w.e.f. 01 April 2017 with a transition date of 01 April 2016. Accordingly the corresponding quarterly and year-to-date results of the previous year have been restated, where applicable.
- (3) The Company is dealing in one major product segment, i.e. Research, Production, Processing & Marketing of Seeds.
- (4) The figures have been regrouped/rearranged where ever necessary.

**ASHOK R. MAJETHIA & CO.**  
Chartered Accountants

FOR NATH BIO-GENES (INDIA) LTD

Place : Aurangabad

Date : 31st October 2018

  
Satish Kagiwal  
MANAGING DIRECTOR  
DIN 00119601

**ASHOK R. MAJETHIA**  
PROPRIETOR

MEMBERSHIP NO. 124781

Nath Bio-Genes (I) Ltd. Aurangabad - 431008 (MS)  
www.nathbiogenes.com

**Nath Bio-Genes (India) Limited**  
**Standalone Statement of Assets and Liabilities**

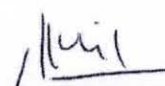
Rs. In Lacs

Particulars	As at Year end 30.09.2018 (Unaudited)	As at Year end 31.03.2018 (Audited)
<b>A ASSETS</b>		
<b>(1) Non Current Assets</b>		
a) Property, Plant & Equipment	21832.43	20694.23
b) Capital Work in Progress	0.00	0.00
c) Other Intangible Assets	380.00	400.00
d) Intangible Assets under Development	0.00	0.00
e) Financial Assets		
(i) Investments	499.72	499.70
(ii) Others	0.00	18.15
f) Deferred Tax Assets (Net)	86.20	86.20
g) Other Non Current Assets	0.00	1.55
<b>Total Non Current Assets</b>	<b>22798.35</b>	<b>21699.83</b>
<b>(2) Current Assets</b>		
a) Inventories	11459.05	12345.72
b) Financial Assets		
(i) Investments	0.00	0.00
(ii) Trade Receivables	9686.49	8204.93
(iii) Cash and Cash Equivalents	4208.64	4465.83
(iv) Bank balance other than (iii) above	0.00	0.00
(v) Loans	10163.96	10253.43
© Current Tax Assets	0.00	0.00
d) Other Current Assets	341.50	150.74
<b>Total Current Assets</b>	<b>35859.63</b>	<b>35420.65</b>
<b>TOTAL ASSETS</b>	<b>58657.97</b>	<b>57120.48</b>
<b>B EQUITIES AND LIABILITIES</b>		
<b>1. Shareholders' Fund</b>		
(a) Share capital	1900.40	1900.40
(b) Other Equity	48034.23	45022.72
<b>Total Equity</b>	<b>49934.63</b>	<b>46923.12</b>
<b>Liabilities</b>		
<b>4. Non-current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	73.08	31.01
(b) Provisions	207.82	187.82
© Other non-current liabilities	0.00	0.00
<b>Total Non-current liabilities</b>	<b>280.90</b>	<b>218.83</b>
<b>Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	4785.41	3204.04
(ii) Trade Payables	2462.44	3659.93
b) Other Current Liabilities	722.85	2783.61
c) Provisions	285.21	35.99
Current Tax Liabilities	186.53	294.96
	<b>8442.44</b>	<b>9978.53</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>58657.97</b>	<b>57120.48</b>

**ASHOK R. MAJETHIA & CO.**  
**Chartered Accountants**

FOR NATH BIO-GENES (INDIA) LTD

**ASHOK R. MAJETHIA**  
**PROPRIETOR**

  
**Satish Kagiwal**  
**MANAGING DIRECTOR**

Place : Aurangabad  
Date : 31 October 2018

**MEMBERSHIP NO. 124781**

DIN 00119601

**ASHOK R. MAJETHIA**

BCom. F.C.A  
CHARTERED ACCOUNTANT

Ashok R. Majethia & Co.  
Chartered Accountants  
Utsav Complex,  
Office No. 7, Bazar Peth,  
Dist. Raigad, Khopoli – 410 203  
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**LIMITED REVIEW REPORT**

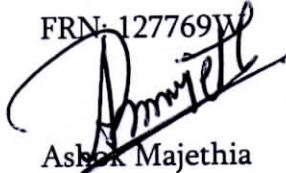
To  
The Board of Directors of  
Nath Bio-Genes (India) Limited

1. We have reviewed the accompanying statement of unaudited financial results for the quarter ended 30<sup>th</sup> September 2018 (the Statement) of NATH BIO-GENES (INDIA) LIMITED (the Company). This statement has been prepared by the Company pursuant to regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 (the "Listing Regulation, 2015" read with SEBI circular dated July 05, 2016 which has been initialed by us for identification purposes.
2. The preparation of the statement in accordance with the the recognition and measurement principle laid down in the Indian Accounting Standard 34 –"Interim Financial Reporting" as prescribed under section 133 of the Companies Act, 2013 read with the rule no 3 of the Companies (Accounting Standard Rule) 2015, as amended read with the circular, is the responsibility of the Company's management and has been approved by the Baord of Directors of the Company in the meeting held on 31<sup>st</sup> October 2018. Our responsibility is to express a conclusion on statements based on our review.
3. 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.



4. A review is limited primarily to enquiries of the 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.
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement has not been prepared in all material respect in accordance with Ind-AS and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of regulation 33 of the Listing Regulations, 2015 read with SEBI Circular dated 5<sup>th</sup> July 2015 including the manner in which it is to be disclosed, or that it contains any material mis-statement.

For Ashok R Majethia  
Chartered Accountants  
FRN-127769W



Ashok Majethia  
Proprietor  
M No: 124781



Place: Aurangabad  
Date: 31.10.2018