



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



Date: 21st January, 2026

BSE Limited

Dept. of Corporate Services,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400 001

BSE Scrip Code - 541304

National Stock Exchange of India Limited

Dept. of Corporate Compliances,
Exchange Plaza, C-1 Block-G,
Bandra Kurla Complex,
Bandra (E) Mumbai- 400 051

NSE Symbol: INDOUS

Sub: Outcome of Board Meeting held on 21st January, 2026, pursuant to Regulation 30 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

Ref: Indo Us Bio Tech Limited

Dear Sir,

Pursuant to the Regulation 30 of the SEBI (Listing Obligation and Disclosures Requirements) Regulation, 2015, we wish to inform you that the Board of Directors of the Company at their meeting held on Wednesday, 21st January, 2026 at the registered office of the Company situated at 309, Shanti Mall, Satadhar Char Rasta, Opp. Navrang Tower, Sola Road, Ahmedabad, Gujarat, 380061 have considered and approved the following items of business:

1. The Board approved unaudited financial results of the company for the quarter ended 31st December, 2025 along with limited review reports obtained from the Auditor of the Company.

The Board Meeting commenced at 14.20 P.M. and concluded at 14:40 P.M.

You are requested to kindly take the same on record.

Thanking you,

For, Indo us Bio Tech Limited

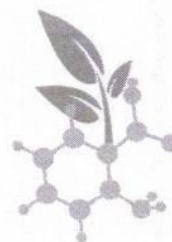
DIMPY
DIVYANGBHAI
JOSHI

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DIVYANGBHAI JOSHI
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Ms. Dimpy Joshi

Company Secretary & Compliance officer





Indo US Bio-Tech Limited

CIN: LO1122GJ2004PLC043550

Regd Office: 309, Shanti Mall, Satadhar Char Rasta Opp. Navrang Tower, Sola Road, Ahmedabad, Gujarat, India, 380061

Statement of standalone unaudited financial results for the quarter ended on 31st December 2025

| PARTICULARS | | Quarter Ended | | | Nine months ended | | (Amount in Lakhs) |
|-------------|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------------------|
| | | 31-12-2025 (Unaudited) | 30-09-2025 (Unaudited) | 31-12-2024 (Unaudited) | 31-12-2025 (Unaudited) | 31-12-2024 (Unaudited) | Year ended 31-03-2025 (Audited) |
| I | Revenue from operations | 2,279.83 | 3,084.65 | 2,356.35 | 8,441.44 | 7,045.38 | 10,383.84 |
| | Other income | 0.50 | 2.62 | 1.92 | 3.27 | 6.25 | 18.20 |
| | Total income from operations | 2,280.33 | 3,087.27 | 2,358.27 | 8,444.71 | 7,051.63 | 10,402.04 |
| II | Expenses | | | | | | |
| | Purchases | 2,033.64 | 59.76 | 23.91 | 2,808.54 | 46.68 | 2,054.93 |
| | Production Expenses | 1,560.49 | 1,949.57 | 1,637.34 | 4,394.01 | 4,013.36 | 7,096.30 |
| | Change in Inventories | (1,996.00) | 365.52 | (94.98) | (1,017.24) | 764.47 | (1,885.48) |
| | Employee benefit expenses | 33.04 | 33.68 | 22.67 | 98.77 | 75.72 | 109.35 |
| | Finance costs | 76.73 | 42.31 | 38.40 | 164.14 | 122.95 | 148.82 |
| | Depreciation and amortization expenses | 22.48 | 20.73 | 15.83 | 63.25 | 53.37 | 109.78 |
| | Other expenses | 233.63 | 259.82 | 213.36 | 779.04 | 709.92 | 1,115.28 |
| | Total expenses | 1,964.01 | 2,731.38 | 1,856.53 | 7,290.51 | 5,786.47 | 8,748.98 |
| III | Profit/(Loss) before exceptional items and tax | 316.32 | 355.89 | 501.74 | 1,154.20 | 1,265.16 | 1,653.06 |
| IV | Exceptional items- Prior Period Items | | | | | | |
| V | Profit/(Loss) before tax | 316.32 | 355.89 | 501.74 | 1,154.20 | 1,265.16 | 1,653.06 |
| VI | Tax expenses | | | | | | |
| | a) Current tax | 13.55 | 9.34 | (1.37) | 29.84 | - | 31.67 |
| | b) Income tax prior year | - | (0.67) | 1.68 | (0.67) | - | (1.68) |
| | b) Deferred tax | 3.11 | 2.01 | (4.02) | 9.91 | 6.88 | (3.68) |
| | Total tax expenses | 16.66 | 10.68 | (3.71) | 39.09 | 6.88 | 26.32 |
| VII | Net Profit/(Loss) for the period/year | 299.66 | 345.21 | 505.45 | 1,115.11 | 1,258.28 | 1,626.74 |
| VIII | Other comprehensive income (net of tax) | | | | | | |
| | Items that will not be reclassified to profit or loss: | | | | | | |
| | i) Remeasurement of post employment benefit obligations | (0.29) | (0.86) | (1.13) | (0.86) | (3.41) | 0.52 |
| | ii) Income-tax relating to items that will not be reclassified to profit or loss | 0.07 | 0.22 | - | 0.22 | - | - |
| | Total other comprehensive income | (0.21) | (0.64) | (1.13) | (0.64) | (3.41) | 0.52 |
| IX | Total comprehensive income for the period/year (VII+VIII) | 299.45 | 344.57 | 504.32 | 1,114.47 | 1,254.87 | 1,627.26 |
| X | Paid-up equity share capital (face value of Rs.10 per share) | 2,005.20 | 2,005.20 | 2,005.20 | 2,005.20 | 2,005.20 | 2,005.20 |
| XI | Other equity (excluding revaluation reserve) | | | | | | 5,846.65 |
| XII | EPS in Rs. (Face Value of Rs.10/- each)* | | | | | | |
| | -Basic | 1.49 | 1.72 | 2.52 | 5.56 | 6.28 | 8.11 |
| | -Diluted | 1.49 | 1.72 | 2.52 | 5.56 | 6.28 | 8.11 |
| | *not annualised | | | | | | |

Notes

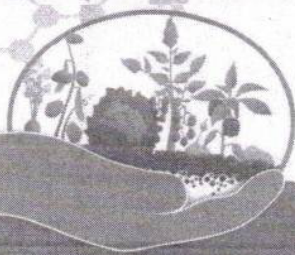
(1) The financial results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 21st January 2026 and the Statutory Auditors of the Company have expressed an modified opinion on these results.

(2) The company is dealing in one major product segment, i.e. Seed Cultivation, processing and trading.

Regd. Office :
309, Shanti Mall, Sattadhar Cross Road,
Opp. Navrang Tower, Ahmedabad-380 061.
Tele Fax : +91-079-27491807,
Mobile : +91-9909043999

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

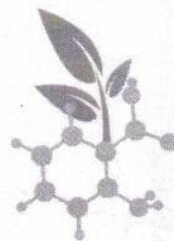




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(3) The company has issued bonus shares in the ratio of 1:1 as on 01st September, 2023.

(4) Investor complained - opening unresolved -NIL, Received during the quarter NIL, resolved during the quarter- NIL and balance unresolved at the end of the quarter NIL

(5) The Government of India notified the four Labour Codes which are effective from 21st November, 2025, governing employee benefit during employment and post-employment. The Labour Codes, amongst other things introduces changes, including a uniform definition of wages and enhanced benefits. The Company is in the process of assessing the incremental impact of these changes. The impact of the same on the financials will be taken as when assessment is completed.

(6) The figures have been regrouped/rearranged wherever necessary.

Place: Ahmedabad
Date: 21.01.2026

For Indo US Bio-Tech Limited

Priyanka Ajuria
Executive Director
DIN: 07941023

DIRECTOR

FOR GAUTAM N ASSOCIATES
CHARTERED ACCOUNTANTS

Gautam
GAUTAM NANDAWAT
(Partner)

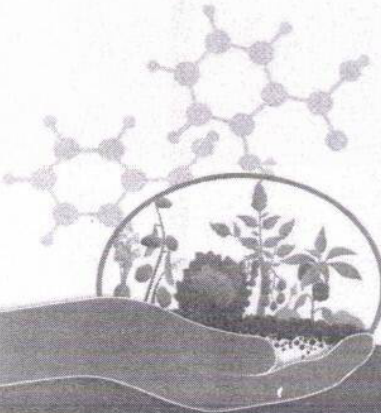
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**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND YEAR TO DATE
UNAUDITED STANDLONE IND-AS FINANCIAL RESULTS OF THE COMPANY PURSUANT
TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE
REQUIREMENTS) REGULATION 2015, AS AMENDED.**

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

1. We have reviewed the accompanying statement of unaudited financial results of **Indo US Bio-Tech Limited** (CIN: L01122GJ2004PLC043550) for the quarter ended 31st December 2025 and year to date results for the period 1st April 2025 to 31st December 2025 ('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.
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 , except as mentioned in para 5 below in the Basis for qualified opinion, 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.



5. Basis for qualified opinion

The Company has not completed its assessment of the incremental financial impact resulting from the changes made by Govt of India in the Labour Codes effective from 21st November 2025. Consequently, no provision has been made in the accounts for the increased liability, if any. In absence of an actuarial valuation or a reliable estimate, we are unable to determine the extent of the adjustment required to be made in the employee benefit expenses and resulting impact on the Statement of Profit and Loss. Refer note no 5 of Quarterly results.

For Gautam N Associates
Chartered Accountants

FRN: 10311ZW



Gautam Nandawat

Partner,

M No: 032742

UDIN: 26032742IXNBBZ7914



Place: Chhatrapati Sambhajinagar

Date: 21st January 2026