



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

(CIN L01110MH1993PLC072842)

23<sup>rd</sup> January 2025

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

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 Thursday 23<sup>rd</sup> January 2025, has approved the Standalone and Consolidated unaudited financial results, for the quarter and nine months ended 31<sup>st</sup> December, 2024.

Pursuant to above-referred regulations, we enclose the following documents.

1. Statement of unaudited Standalone financial results, for the quarter and nine months ended 31<sup>st</sup> December 2024. (Annexure-I)
2. Limited Review Report of the Statutory Auditors on the aforesaid Financial Results. (Annexure-II)
3. Statement of unaudited Consolidated financial results, for the quarter and nine months ended 31<sup>st</sup> December 2024. (Annexure-III)
4. Limited Review Report of the Statutory Auditors on the aforesaid Financial Results. (Annexure-IV).

The Meeting Commenced on 12:00 p.m. and concluded on 4:00 p.m.

The above information will be made available on the Company's website [www.nathbiogenes.com](http://www.nathbiogenes.com).

You are requested to take the above information on record.

Thanking You.

Yours faithfully,  
For Nath Bio-Genes (India) Limited,

Amol Gupta  
Chief Financial Officer

हर बीज खरा, शक्ति भरा

■ Nath House, Nath Road, Aurangabad - 431005 (MS) Tel : 0240-2376314/5/6/7  
Email : [info@nathseeds.com](mailto:info@nathseeds.com) [www.nathbiogenes.com](http://www.nathbiogenes.com)

■ 1, Chateau Windsor, 86 Veer Nariman Road, Mumbai - 400020 (MS) Tel : 022-22871001, 22875653/4/5

**NATH**  
GROUP



# Nath Bio-Genes (I) Ltd.

{CIN LO1110MH1993PLC072842}

## STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31/12/2024

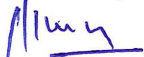
Rs in Lakhs

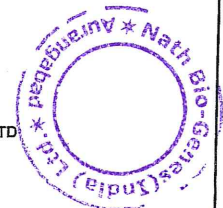
SR. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-12-2024 Unaudited	30-09-2024 Unaudited	31-12-2023 Unaudited	31-12-2024 Unaudited	31-12-2023 Unaudited	31-03-2024 Audited
I	<b>Income from operations</b>						
	(a) Revenue from operations	3687.28	3219.26	3173.76	31294.05	28958.69	33262.49
	(b) Other Operating Income	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Income</b>	<b>3687.28</b>	<b>3219.26</b>	<b>3173.76</b>	<b>31294.05</b>	<b>28958.69</b>	<b>33262.49</b>
II	<b>Expenses</b>						
	a) Production & Seed Conditioning Expenses	8477.81	(52.27)	834.53	14692.94	8343.34	14245.30
	b) Purchase of Stock-in-Trade	520.96	375.07	240.92	1164.77	846.12	1102.17
	c) Change in Inventories of Produced and Traded Goods	(7749.99)	923.83	336.78	(1070.78)	4922.02	(1991.79)
	d) Employee Benefit Expense	1025.88	816.74	592.80	2480.08	2090.59	2798.40
	e) Depreciation & Amortisation Expenses	82.50	82.50	76.00	247.50	228.00	326.12
	f) Selling & Distribution Expenses	256.85	314.59	198.54	7573.91	6642.13	9280.16
	g) Other Expenses	404.97	185.03	391.86	1340.21	1324.19	2789.85
	<b>Total Expenses</b>	<b>3018.98</b>	<b>2645.49</b>	<b>2671.43</b>	<b>26428.63</b>	<b>24396.39</b>	<b>28550.21</b>
III	<b>Profit from Operations before other income, finance cost and Exceptional Items (I-II)</b>	<b>668.30</b>	<b>573.76</b>	<b>502.33</b>	<b>4865.42</b>	<b>4562.30</b>	<b>4712.28</b>
IV	<b>Other Income</b>	47.82	6.63	3.74	68.39	21.59	65.34
V	<b>Profit from Ordinary Activities before Finance cost and Exceptional Items (III+IV)</b>	<b>716.12</b>	<b>580.39</b>	<b>506.07</b>	<b>4933.81</b>	<b>4583.89</b>	<b>4777.62</b>
VI	<b>Finance Cost</b>	336.66	294.23	283.75	854.96	803.85	910.19
VII	<b>Profit from Ordinary Activities after Finance cost (V-VI)</b>	<b>379.46</b>	<b>286.17</b>	<b>222.32</b>	<b>4078.85</b>	<b>3780.04</b>	<b>3867.43</b>
VIII	<b>Exceptional Items Income/(Expenses)</b>	0.00	0.00	0.00	0.00	0.00	0.00
IX	<b>Profit from Ordinary Activities before Tax (VII-VIII)</b>	<b>379.46</b>	<b>286.17</b>	<b>222.32</b>	<b>4078.85</b>	<b>3780.04</b>	<b>3867.43</b>
X	<b>Tax Expense</b>						
	(a) Current Tax	105.47	13.73	76.57	143.73	131.61	192.07
	(b) Earlier Year Tax	8.49	(16.48)	0.00	(7.99)	1.50	2.54
	(c) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
XI	<b>Net Profit from Ordinary Activities after Tax (IX-X)</b>	<b>265.50</b>	<b>288.91</b>	<b>145.75</b>	<b>3943.11</b>	<b>3646.93</b>	<b>3672.82</b>
XII	<b>Extra Ordinary Items (Net of Tax)</b>	0.00	0.00	(249.98)	0.00	(249.98)	(344.88)
XIII	<b>Net Profit for the period (XI-XII)</b>	<b>265.50</b>	<b>288.91</b>	<b>395.73</b>	<b>3943.11</b>	<b>3896.91</b>	<b>4017.70</b>
XIV	<b>Other Comprehensive Income</b>						
	1. (a) Items that will not be reclassified to Profit or Loss	11.69	10.96	(0.56)	35.07	(1.50)	7.11
	(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	(99.88)
	(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>11.69</b>	<b>10.96</b>	<b>(0.56)</b>	<b>35.07</b>	<b>(1.50)</b>	<b>(92.77)</b>
XV	<b>Total Comprehensive Income for the period (XIII + XIV)</b>	<b>253.81</b>	<b>277.95</b>	<b>396.29</b>	<b>3908.04</b>	<b>3898.41</b>	<b>4110.47</b>
XVI	<b>Paid Up Equity Share Capital (Face Value Rs. 10/- each)</b>	1900.40	1900.40	1900.40	1900.40	1900.40	1900.40
XVII	<b>Reserve &amp; Surplus</b>						59165.41
XVIII	<b>Earning per share (of Rs 10/- each) (not annualised) Basic &amp; Diluted</b>	1.34	1.46	2.09	20.56	20.51	21.63

### NOTES:

- (1) The standalone financial results were reviewed by the Audit Committee in meeting held on 22nd January 2025 and were thereafter approved by the Board of Directors at its meeting held on 23rd January 2025
- (2) The company is dealing in one major product segment, i.e. Seed Cultivation.
- (3) Investor complaints - Opening Balance - 0, Received and Resolved - 0, Closing Balance - 0
- (4) The figures have been regrouped/rearranged where ever necessary.

FOR NATH BIO-GENES (INDIA) LTD.

  
**SATISH KAGLIWAL**  
 MANAGING DIRECTOR  
 DIN 00119601



Place : Chhatrapati Sambhajnagar

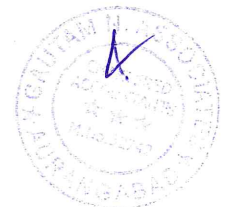
Date : 23rd January 2025



**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  
Chhatrapati Sambhajnagar (Aurangabad)

1. We have reviewed the accompanying standalone statement of unaudited financial results of **Nath Bio-Genes (India) Limited** (CIN: L01110MH1993PLC072842) (the company) for the quarter ended 31st December 2024 and year to date results for the period 1st April 2024 to 31st December 2024 ('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 amended (Listing Regulations).
2. This standalone 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 (the Act) read with relevant rules issued there under and other recognized accounting practices and policies generally accepted in India. Our responsibility is to issue a report on these standalone financial statements based on our review.
3. We conducted our review of the standalone 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 standalone financial statements are free of material misstatement. A review of interim financial information 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



4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying standalone statement of unaudited financial results prepared in accordance with applicable accounting standards specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules made thereunder and other accounting principles generally accepted in India 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: **25032742BMJJGY8470**



Place: Chhatrapati Sambhajinagar

Date: 23<sup>rd</sup> January 2025



# Nath Bio-Genes (I) Ltd.

(CIN L01110MH1993PLC072842)

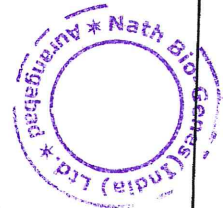
## STATEMENT OF CONSOLIDATED UNAUDITED RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31/12/2024

Rs in Lakhs

SR. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-12-2024 Unaudited	30-09-2024 Unaudited	31-12-2023 Unaudited	31-12-2024 Unaudited	31-12-2023 Unaudited	31-03-2024 Audited
I	<b>Income from operations</b>						
	(a) Revenue from operations	3687.28	3219.26	3173.76	31294.05	28958.69	33262.49
	(b) Other Operating Income	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Income</b>	<b>3687.28</b>	<b>3219.26</b>	<b>3173.76</b>	<b>31294.05</b>	<b>28958.69</b>	<b>33262.49</b>
II	<b>Expenses</b>						
	a) Production & Seed Conditioning Expenses	8686.60	68.51	836.28	15393.93	8345.09	14246.84
	b) Purchase of Stock-in-Trade	521.05	374.98	242.39	1178.18	854.58	1226.04
	c) Change in Inventories of Produced and Traded Goods	(7958.87)	803.15	335.31	(1785.18)	4913.56	(2115.66)
	d) Employee Benefit Expense	1048.81	893.52	598.66	2616.23	2107.85	2825.08
	e) Depreciation & Amortisation Expenses	82.50	82.50	76.00	247.50	228.00	326.12
	f) Selling & Distribution Expenses	256.85	314.59	198.54	7573.91	6642.13	9300.07
	g) Other Expenses	329.20	283.21	398.03	1378.46	1352.11	2793.95
	<b>Total Expenses</b>	<b>2966.13</b>	<b>2820.45</b>	<b>2685.21</b>	<b>26603.03</b>	<b>24443.32</b>	<b>28602.44</b>
III	Profit from Operations before other Income, finance cost and Exceptional Items (I-II)	721.15	398.80	488.55	4691.02	4515.37	4660.05
IV	Other Income	47.82	7.55	3.74	68.39	21.59	62.66
V	Profit from Ordinary Activities before Finance cost and Exceptional Items (III+IV)	768.97	406.35	492.29	4759.41	4536.96	4722.71
VI	Finance Cost	389.96	297.77	283.75	911.80	803.85	911.12
VII	Profit from Ordinary Activities after Finance cost (V-VI)	379.01	108.59	208.54	3847.62	3733.11	3811.59
VIII	Exceptional Items Income/(Expenses)	0.00	0.00	0.00	0.00	0.00	0.00
IX	Profit from Ordinary Activities before Tax (VII-VIII)	379.01	108.59	208.54	3847.62	3733.11	3811.59
X	Tax Expense						
	(a) Current Tax	105.47	13.73	76.57	143.73	131.61	192.08
	(b) Earlier Year Tax	8.49	(16.48)	0.00	(7.99)	1.50	2.54
	(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)	265.05	111.33	131.97	3711.88	3600.00	3616.97
XII	Extra Ordinary Items (Net of Tax)	0.00	0.00	249.98	0.00	249.98	(344.88)
XIII	Net Profit for the period (XI-XII)	265.05	111.33	381.95	3711.88	3849.98	3961.85
XIV	Other Comprehensive Income						
	1. (a) Items that will not be reclassified to Profit or Loss	11.69	10.96	(0.56)	35.07	(1.50)	7.11
	(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	(99.88)
	(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>11.69</b>	<b>10.96</b>	<b>(0.56)</b>	<b>35.07</b>	<b>(1.50)</b>	<b>(92.77)</b>
XV	Total Comprehensive Income for the period (VII + VIII)	253.36	100.37	382.51	3676.81	3851.48	4054.62
XVI	Share in Profit / (Loss) of minority share holder	0.00	0.00	(1.38)	0.00	(4.69)	0.00
XVII	Profit related to Holding Company	253.36	100.37	383.89	3676.81	3856.18	4054.62
XVI	Paid Up Equity Share Capital (Face Value Rs. 10/- each)	1900.40	1900.40	1900.40	1900.40	1900.40	1900.40
XVII	Reserve & Surplus						59091.47
XVI	Earning per share (of Rs 10/- each) (not annualised) Basic & Diluted	1.33	0.53	2.02	19.35	20.29	21.34

### NOTES:

- (1) The consolidated financial results were reviewed by the Audit Committee in meeting held on 22nd January 2025 and were thereafter approved by the Board of Directors at its meeting held on 23rd January 2025.
- (2) The company is dealing in one major product segment, i.e. Seed Cultivation.
- (3) The results have been consolidated with Nath Bio-Genes CA, Uzbekistan, where in the company is holding 90% of equity.
- (4) Excess provision made in expenses in Sep 2024 has been reversed.
- (5) Investor complaints - Opening Balance - 0, Received and Resolved - 0, Closing Balance - 0
- (6) The figures have been regrouped/rearranged where ever necessary.



FOR NATH BIO-GENES (INDIA) LTD

SATISH KAGLIWAL  
MANAGING DIRECTOR  
DIN 00119601

Place : Chhatrapati Sambhajinagar

Date : 23rd January 2025

Regd. Office : Nath House, Nath Road, Chhatrapati Sambhajinagar - 431005 (MS)

www.nathbiogenes.com

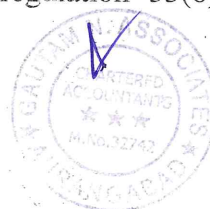


**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND YEAR TO DATE UNAUDITED CONSOLIDATED IND-AS FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATION 2015, AS AMENDED**

To,  
The Board of Directors  
Nath Bio-Genes (India) Limited  
Chhatrapati Sambhajinagar (Aurangabad)

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the statements) of **Nath Bio-Genes (India) Limited** (CIN: L01110MH1993PLC072842) ('the Holding Company') and its joint venture company (together referred to as "the Group") for the quarter ended 31st December 2024 and year to date results for the period 1st April 2024 to 31st December 2024 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 amended (Listing Regulations).
2. This consolidated statement, which is the responsibility of the Holding Company's Management and 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 recognized 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 consolidated 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures and thus provide less assurance than audit. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 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.

We also perform procedures in accordance with the circular issued by Securities and Exchange Board of India under regulation 33(8) of Listing Regulations, to the extent applicable.

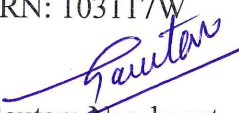


4. This statement includes the results of the following entities: -

Name of Entity	Relationship
Nath Bio-genes (India) Limited	Holding Company
Nath Bio-Genes (Central Asia) LLC, Uzbekistan	Joint Venture Company

5. Based on our review conducted and procedure performed as state in para 3 above, nothing has come to our attention that causes us to believe that the accompanying consolidated statement of unaudited financial results prepared in accordance with applicable accounting standards as specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules made thereunder and other accounting principles generally accepted in India 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.
6. We did not review the interim financial results and other financial information of the Joint Venture Company located outside India included in the Consolidated Statement have been prepared in accordance with accounting principles generally accepted in India reflecting total expenditure of Rs 103.35 Lakhs and Rs 256.93 Lakh, and Net Loss after Tax Rs 103.35 Lakhs and Rs 256.93 Lakhs for the quarter and nine months ended on 31<sup>st</sup> December 2024 respectively. These unaudited Interim Financial Results have been reviewed by the Management and adopted by us.

For Gautam N Associates  
Chartered Accountants  
FRN: 103117W

  
Gautam Nandawat  
Partner

M No: 032742

UDIN: 25032742BMJJGZ1340



Place: Chhatrapati Sambhajnagar

Date: 23<sup>rd</sup> January 2025