NATH SEEDS®

Nath Bio-Genes (I) Ltd.

(CIN L01110MH1993PLC072842)

14th November 2026

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 Saturday 14th November 2026, has approved the Standalone and Consolidated unaudited financial results, for the quarter and half year ended 30th September, 2026.

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

1. Statement of unaudited Standalone financial results, for the quarter and half year ended 30th September 2026. (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 ended 30th September 2026. (Annexure-III)

4. Limited Review Report of the Statutory Auditors on the aforesaid Financial Results. (Annexure-IV).

The Meeting Commenced on 02:00 p.m. and concluded on 05:00 p.m.

The above information will be made available on the Company's website www.nathbiogenes.com.

You are requested to take the above information on record.

Thanking You.

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

Amol Arunrao Gupta
Digitally signed by Amol Arunrao Gupta
Date: 2026.11.14 17:05:08 +05'30'

Amol Gupta
Chief Financial Officer

NATH SEEDS
हर बीज खरा, शक्ति भरा

- Nath House, Nath Road, Aurangabad - 431005 (MS) Tel : 0240-2376314/5/6/7
  Email : info@nathseeds.com www.nathbiogenes.com
- 1, Chateau Windsor, 86 Veer Nariman Road, Mumbai - 400020 (MS) Tel : 022-22871001, 22875653/4/5

NATH GROUP

NATH SEEDS

Nath Bio-Genes (I) Ltd.

(CIN L01110MH1993PLC072842)

STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30/09/2026

Rs in Lakhs

SR. No.	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30-09-2026 Unaudited	30-06-2026 Audited	30-09-2025 Unaudited	30-09-2026 Unaudited	30-09-2025 Unaudited	31-03-2026 Audited
I	**Income from operations**						
	(a) Revenue from operations	3726.73	32284.28	3977.07	36011.01	31994.25	43159.72
	(b) Other Operating Income	0.00	0.00	0.00	0.00	0.00	0.00
	Total Income	**3726.73**	**32284.28**	**3977.07**	**36011.01**	**31994.25**	**43159.72**
II	**Expenses**						
	a) Production & Seed Conditioning Expenses	2138.78	11001.14	2054.56	13139.92	12878.79	29768.84
	b) Purchase of Stock-in-Trade	154.94	122.90	27.70	277.84	463.03	752.09
	c) Change in Inventories of Produced and Traded Goods	(1497.95)	4875.21	(794.98)	3377.26	1584.63	(11388.72)
	d) Employee Benefit Expense	942.84	1036.03	966.17	1978.87	1871.34	3333.33
	e) Depreciation & Amortisation Expenses	94.50	100.50	97.50	195.00	195.00	394.79
	f) Selling & Distribution Expenses	682.05	10797.45	492.71	11479.50	9162.62	12177.26
	g) Other Expenses	710.14	944.06	512.28	1654.20	1424.97	3263.29
	Total Expenses	**3225.30**	**28877.29**	**3355.95**	**32102.59**	**27580.39**	**38300.88**
III	**Profit from Operations before other income, finance cost and Exceptional Items (I-II)**	**501.42**	**3406.99**	**621.12**	**3908.42**	**4413.86**	**4858.84**
IV	**Other Income**	184.01	190.05	193.49	374.06	369.94	781.00
V	**Profit from Ordinary Activities before Finance cost and Exceptional Items (III+IV)**	**685.43**	**3597.04**	**814.61**	**4282.48**	**4783.80**	**5639.84**
VI	**Finance Cost**	550.46	379.25	330.41	929.71	619.37	1330.69
VII	**Profit from Ordinary Activities after Finance cost (V-VI)**	**134.98**	**3217.79**	**484.20**	**3352.77**	**4164.43**	**4309.15**
VIII	Exceptional Items Income/(Expenses)	181.50	119.98	0.00	301.48	206.34	600.73
IX	**Profit from Ordinary Activities before Tax (VII-VIII)**	**316.48**	**3337.77**	**484.20**	**3654.25**	**4370.77**	**4909.88**
X	Tax Expense						
	(a) Current Tax	89.51	72.09	64.11	161.60	130.08	450.42
	(b) Earlier Year Tax	0.00	0.00	0.00	0.00	0.00	16.89
	(c) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
XI	**Net Profit from Ordinary Activies after Tax (IX-X)**	**226.97**	**3265.68**	**420.09**	**3492.65**	**4240.69**	**4442.57**
XII	**Extra Ordinary Items (Net of Tax)**	0.00	0.00	0.00	0.00	0.00	0.00
XIII	**Net Profit for the period (XI-XII)**	**226.97**	**3265.68**	**420.09**	**3492.65**	**4240.69**	**4442.57**
XIV	**Other Comprehensive Income**						
	1. (a) Items that will not be reclassified to Profit or Loss	(0.75)	(1.75)	(1.75)	(2.50)	(3.25)	(4.17)
	(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	2.00	4.00	(7.00)	6.00	(13.50)	11.99
	(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
	Total other Comprehensive Income	**1.25**	**2.25**	**(8.75)**	**3.50**	**(16.75)**	**7.82**
XV	**Total Comprehensive Income for the period (XIII + XIV)**	**228.22**	**3267.93**	**411.34**	**3496.15**	**4223.94**	**4450.39**
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						67036.62
XVIII	Earning per share (of Rs 10/- each) (not annualised) Basic & Diluted	1.19	17.18	2.21	18.38	22.31	23.42

Notes: Please refer attached sheet

FOR GAUTAM N ASSOCIATES
CHARTERED ACCOUNTANTS

GAUTAM NANDAWAT
(Partner)
UDIN:-26082942LEUDX04232

Place : Chhatrapati Sambhajinagar
Date :14 Nov 2026

GAUTAM N. ASSOCIATES CHARTERED ACCOUNTANTS M.No.32742 AURANGABAD

FOR NATH BIO-GENES (INDIA) LTD

SATISH KAGLIWAL
MANAGING DIRECTOR
DIN 00119601

Nath Bio-Genes (India) Ltd. Chhatrapati Sambhaji Nagar

NATH SEEDS®

Nath Bio-Genes (I) Ltd.

(CIN L01110MH1993PLC072842)

NOTES TO UNAUDITED STANDALONE RESULTS FOR THE QUARTER & 6 MONTHS ENDED ON 30/09/2026

1. The financial results were reviewed by the Audit Committee on 13th Nov 2026 and were thereafter approved by the Board of Directors at its meeting held on 14th Nov 2026.
2. The company deals with only one major product segment of Seed Cultivation. Thus, segmental reporting is not provided.
3. Investor Complaints:
    a. Received during the quarter - NIL
    b. Pending at the end of quarter – NIL
4. The figures have been regrouped/rearranged, wherever necessary.

FOR GAUTAM N ASSOCIATES
CHARTERED ACCOUNTANTS
GAUTAM NANDAWAT
(Partner)
UDIN:-26032942LEUDXQ4232

GAUTAM N. ASSOCIATES CHARTERED ACCOUNTANTS M.No.32742 AURANGABAD

Nath Bio-Genes (India) Ltd. Chhatrapati Sambhaji Nagar

Satish Kagliwal
Managing Director
DIN: 00119601

Place: Chhatrapati Sambhaji Nagar
Date: 14 November 2026

Nath Bio-Genes (India) Limited

Standalone Statement of Assets and Liabilities

Rs. In Lakhs

	Particulares	As on 30.09.2026 (Unudited)	As on 31.03.2026 (Audited)
A	ASSETS		
	(1) Non Current Assets		
	a) Property, Plant & Equipment	24,911.51	24,366.69
	b) Capital Work in Progress	2.05	2.05
	c) Other Intangible Assets	483.76	558.56
	d) Intangible Assets under Development	-	-
	e) Financial Assets		
	(i) Investments	617.32	617.32
	(ii) Loans	5,970.20	2,060.92
	(iii) Non Current Financial Assets	-	-
	f) Deferred Tax Assets (Net)	-	-
	g) Other Non Current Assets	6,324.28	4,264.06
	Total Non Current Assets	**38,309.12**	**31,869.60**
	(2) Current Assets		
	a) Inventories	40,617.21	44,459.67
	b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade Receivables	26,437.46	8,379.07
	(iii) Loans		-
	(iv) Cash and Cash Equivalents	99.36	7,066.79
	(v) Bank balance other than (iii) above	-	-
	(vi) Other Current Financial Assets	14,630.19	16,198.53
	c) Current Tax Assets (Net)	97.87	97.87
	d) Other Current Assets	274.52	218.71
	Total Current Assets	**82,156.61**	**76,420.64**
	TOTAL ASSETS	1,20,465.73	1,08,290.24
B	EQUITIES AND LIABILITIES		
	1. Shareholders' Fund		
	a) Share capital	1,900.40	1,900.40
	b) Reserves and Surplus	70,144.01	67,036.62
	c) Money received against share warrants	-	-
	Sub-total - Shareholders' Fund	**72,044.41**	**68,937.02**
	2. Share application money pending for allotment	-	-
	3. Minotiries Interest	-	-
	4. Non-current liabilities		
	a) Long Term Borrowings	16.23	55.34
	b) Deferred Tax Liabilities	-	-
	c) Other Long Term Liabilities	-	-
	d) Long Term Provisions	517.28	494.68
	Sub-total - Non-current liabilities	**533.51**	**550.02**
	5. Current Liabilities		
	a) Short Term Borrowings	17,153.53	12,117.93
	b) Trade Payables	15,592.04	13,053.80
	c) Other Current Liabilities	14,892.25	13,399.86
	d) Short Term Provisions	88.39	85.45
	e) Current Tax Liabilities	161.60	146.16
		47,887.81	38,803.20
	TOTAL - EQUITY AND LIABILITIES	1,20,465.73	1,08,290.24

FOR GAUTAM N. ASSOCIATES
CHARTERED ACCOUNTANTS
GAUTAM NANDAWAT
(Partner)
UDIN:-26032742EUDX042432

Place : Chhatrapati Sambhajinagar
Date : 14 Nov 2026

FOR NATH BIO-GENES (INDIA) LTD

Satish Kagliwal
MANAGING DIRECTOR
DIN 00119601

Nath Bio-Genes (India) Limited

(CIN L01110MH1993PLC072642)

Standalone Statement of Cash Flow for the Half Year Ended 30.09.2026

Particulars	Half Year ended 30.09.2026 (Unaudited)	Year ended 31.03.2026 (Audited)
A) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax & Extra Ordinary items	3,654.25	4,909.89
Adjustment for :		
Depreciation	195.00	394.80
Discarded Assets	0.00	24.43
Provision for Compensated Absences & Gratuity	25.55	141.11
Interest Paid / Financial Charges	929.71	1,330.69
Provisoin (Reversal of Provision) for Bad Debts	0.00	390.80
Provision for Doubtful Advances	0.00	0.00
Profit on sale of Fixed Assets	0.00	-0.23
Loss on Sale of Fixed Assets	0.00	0.01
Expenses under Other Comprehensive Income	3.50	7.82
Interest Income	-343.57	-652.65
Operating Profit before working capital changes	4,464.44	6,546.67
Adjustment for :		
(Increase) / Decrease in Trade Receivables	-18,058.39	114.02
(Increase) / Decrease in Inventories	3,842.46	-11,388.85
(Increase) / Decrease in Loans & Advances and financial assets	1,533.61	2,148.83
(Increase) / Decrease in Other Current & Non Current Assets	-55.81	103.64
Increase / (Decrease) in Trade Payable	2,538.24	5,179.47
Increase / (Decrease) in other current liabilities	1,510.77	-4,002.40
	-8,689.12	-7,845.29
Cash Generated from operation before Tax & Extra Ordinary item	-4,224.68	-1,298.62
Income tax Paid	-161.60	-92.84
Net Cash Flow from Operating Activities - (A)	-4,386.28	-1,391.46
B) CASH FLOW FROM INVESTING ACTIVITIES		
Sale of fixed assets	0.50	5.61
Purchase of Fixed Assets (Tangible)	-665.02	-300.51
Purchase of Fixed Assets (In Tangible)	0.00	0.00
Payment for purchase for Investment	0.00	-12.01
Interest Received	343.57	652.65
Other Non Current Assets		
Purchase of Non Current Investment		
Net Cash Flow from Investing Activities - (B)	-320.95	345.74
C) CASH FLOW FROM FINANCING ACTIVITIES		
Interest Paid / Financial Charges	-929.71	-1,330.69
Dividend Paid	-380.08	-380.08
(Increase) / Decrease in Long Term Assets	-5,969.50	0.00
Increase / (Decrease) in Long Term Borrowings	-39.11	-105.52
Increase / (Decrease) in Long Term Provisions	22.60	0.00
Increase / (Decrease) in Short Term Borrowings	5,035.60	-1,014.13
Increase / (Decrease) in Short Term Unsecured Loans		2,179.63
Nett Cash Flow From Financing Activities - (C)	-2,260.20	-650.79
Nett increase/Decrease in cash & cash equivalent (A+B+C)	-6,967.43	-1,696.51
Opening Cash and Cash Equivalent	7,066.79	8,763.30
CLOSING CASH & CASH EQUIVALENT	99.36	7,066.79

FOR GAUTAM N. ASSOCIATES
CHARTERED ACCOUNTANTS

GAUTAM NANDAWAT
(Partner)

Place : Chhatrapati Sambhajinagar
Date : 14 Nov 2026

UDIN:- 26032942LEUDXG4232

FOR NATH BIO-GENES (INDIA) LTD

Satish Kagliwal
MANAGING DIRECTOR
DIN 00119601

Gautam N Associates
Chartered Accountants
30, GNA House, Behind ABC Complex,
Manmandir Travels Lane, Adalat Road, Aurangabad - 431 001

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 Sambhajinagar (Aurangabad)

1. We have reviewed the accompanying standalone statement of unaudited financial results of **Nath Bio-Genes (India) Limited (CIN : L01110MH1993PLC072842)** for the quarter ended 30th September 2026 and year to date results for the period 1st April 2026 to 30th September 2026 ('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 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 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 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 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 standalone 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 N. ASSOCIATES ★ CHARTERED ACCOUNTANTS ★★★ M.No.32742 ★ AURANGABAD ★

Gautam Nandawat
Partner
M No: 032742
UDIN: 26032742LEUDXQ4232

Place: Chhatrapati Sambhajinagar
Date: 14th November 2026

NATH SEEDS

Nath Bio-Genes (I) Ltd.

(CIN L01110MH1093PLC072842)

STATEMENT OF CONSOLIDATED UNAUDITED RESULTS FOR THE QUARTER AND 6 MONTHS ENDED 30/09/2026

Rs in Lakhs

SR. No.	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30-09-2026 Unaudited	30-06-2026 Unaudited	30-09-2025 Unaudited	30-09-2026 Unaudited	30-09-2025 Unaudited	31-03-2026 Audited
I	**Income from operations**						
	(a) Revenue from operations	4074.30	32840.42	4384.96	36914.71	32754.97	44510.15
	(b) Other Operating Income	0.00	0.00	0.00	0.00	0.00	0.00
	Total Income	**4074.30**	**32840.42**	**4384.96**	**36914.71**	**32754.97**	**44510.15**
II	**Expenses**						
	a) Production & Seed Conditioning Expenses	2378.31	11449.16	2179.55	13827.48	13064.73	30618.01
	b) Purchase of Stock-in-Trade	154.94	122.90	27.70	277.84	463.03	769.98
	c) Change in Inventories of Produced and Traded Goods	(1396.53)	4907.87	(496.70)	3511.34	2165.19	(11237.58)
	d) Employee Benefit Expense	1033.31	1082.00	1038.77	2115.31	1998.04	3579.27
	e) Depreciation & Amortisation Expenses	94.50	100.50	98.72	195.00	196.22	396.42
	f) Selling & Distribution Expenses	707.28	10810.44	492.71	11517.72	9162.62	12243.17
	g) Other Expenses	733.45	953.00	532.55	1686.44	1462.60	3293.43
	Total Expenses	**3705.26**	**29425.87**	**3873.31**	**33131.13**	**28512.43**	**39662.70**
III	**Profit from Operations before other income, finance cost and Exceptional Items (I-II)**	**369.04**	**3414.55**	**511.65**	**3783.59**	**4242.55**	**4847.45**
IV	**Other Income**	184.01	190.05	193.49	374.06	369.94	781.00
V	**Profit from Ordinary Activities before Finance cost and Exceptional Items (III+IV)**	**553.05**	**3604.60**	**705.15**	**4157.65**	**4612.49**	**5628.45**
VI	**Finance Cost**	603.16	426.31	365.71	1029.47	685.31	1598.84
VII	**Profit from Ordinary Activities after Finance cost (V-VI)**	**(50.11)**	**3178.29**	**339.44**	**3128.18**	**3927.17**	**4029.61**
VIII	Exceptional Items Income/(Expenses)	181.50	119.98	0.00	301.48	206.34	600.74
IX	**Profit from Ordinary Activities before Tax (VII-VIII)**	**131.39**	**3298.27**	**339.44**	**3429.66**	**4133.51**	**4630.35**
X	Tax Expense						
	(a) Current Tax	89.51	72.09	64.11	161.60	130.08	450.42
	(b) Earlier Year Tax	0.00	0.00	0.00	0.00	0.00	16.90
	(c) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
XI	**Net Profit from Ordinary Activies after Tax (IX-X)**	**41.88**	**3226.18**	**275.33**	**3268.06**	**4003.43**	**4163.03**
XII	**Extra Ordinary Items (Net of Tax)**	0.00	0.00	0.00	0.00	0.00	0.00
XIII	**Net Profit for the period (XI-XII)**	**41.88**	**3226.18**	**275.33**	**3268.06**	**4003.43**	**4163.03**
XIV	**Other Comprehensive Income**						
	1. (a) Items that will not be reclassified to Profit or Loss	(0.75)	(1.75)	(1.75)	(2.50)	(3.25)	(187.76)
	(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	2.00	4.00	(7.00)	6.00	(13.50)	11.99
	(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
	Total other Comprehensive Income	**1.25**	**2.25**	**(8.75)**	**3.50**	**(16.75)**	**(175.77)**
XV	**Total Comprehensive Income for the period (VII + VIII)**	**43.13**	**3228.43**	**266.58**	**3271.56**	**3986.68**	**3987.26**
XVI	**Share in Profit / (Loss) of minority share holder**	0.00	0.00	0.00	0.00	0.00	0.00
XVII	**Profit related to Holding Company**	**43.13**	**3228.43**	**266.58**	**3271.56**	**3986.68**	**3987.26**
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						66145.48
XVI	Earning per share (of Rs 10/- each) (not annualised) Basic & Diluted	0.22	16.98	1.45	17.20	21.07	21.91

Notes: Please refer attached sheet

FOR GAUTAM N ASSOCIATES
CHARTERED ACCOUNTANTS
GAUTAM NANDAWAT
(Partner)
UDIN:-26032742XPDRWG8774

GAUTAM N. ASSOCIATES CHARTERED ACCOUNTANTS M.No.32742 AURANGABAD

FOR NATH BIO-GENES (INDIA) LTD.

SATISH KAGLIWAL
MANAGING DIRECTOR
DIN 00119601

Nath Bio-Genes (India) Ltd. Chhatrapati Sambhaji Nagar

Place : Chhatrapati Sambhajinagar
Date :14 Nov 2026

NATH SEEDS®

Nath Bio-Genes (I) Ltd.

(CIN L01110MH1993PLC072842)

NOTES TO CONSOLIDATED UNAUDITED RESULTS FOR THE QUARTER & 6 MONTHS ENDED ON 30/09/2026

1. The financial results were reviewed by the Audit Committee on 13th Nov 2026 and were thereafter approved by the Board of Directors at its meeting held on 14th Nov 2026.
2. The results have been consolidated with Nath Bio-Genes CA, Uzbekistan, where in the company is holding 90% of equity.
3. The company deals with only one major product segment of Seed Cultivation. Thus, segmental reporting is not provided.
4. Investor Complaints:
    a. Received during the quarter - NIL
    b. Pending at the end of quarter – NIL
5. The figures have been regrouped/rearranged, wherever necessary.

FOR GAUTAM N ASSOCIATES
CHARTERED ACCOUNTANTS

GAUTAM NANDAWAT
(Partner)
UDIN:- 26032742XPDRWG8744

GAUTAM N. ASSOCIATES CHARTERED ACCOUNTANTS M.No.32742 AURANGABAD

Nath Bio-Genes (India) Ltd. Chhatrapati Sambhaji Nagar

Satish Kagliwal
Managing Director
DIN: 00119601

Place: Chhatrapati Sambhaji Nagar
Date: 14 November 2026

Nath Bio-Genes (India) Limited (CIN L01110MH1993PLC072842)

Consolidated Statement of Assets and Liabilities

Rs. In Lakhs

	Particulares	As on 30.09.2026 (Unaudited)	As on 31.03.2026 (Audited)
A	ASSETS		
	(1) Non Current Assets		
	a) Property, Plant & Equipment	24,927.94	24,380.15
	b) Capital Work in Progress	2.05	2.05
	c) Other Intangible Assets	483.76	558.56
	d) Intangible Assets under Development	-	-
	e) Financial Assets	-	
	(i) Investments	617.32	590.19
	(ii) Non Current Financial Assets	5,970.20	2,060.92
	(iii) Others	-	-
	f) Deferred Tax Assets (Net)	-	-
	g) Other Non Current Assets	6,324.28	4,264.06
	Total Non Current Assets	**38,325.55**	**31,855.93**
	(2) Current Assets		
	a) Inventories	41,079.97	45,054.76
	b) Financial Assets	-	
	(i) Investments	-	-
	(ii) Trade Receivables	26,791.90	8,541.48
	(iii) Loans	-	-
	(iv) Cash and Cash Equivalents	100.14	7,599.53
	(v) Bank balance other than (iii) above	-	-
	(vi) Other Current Financial Assets	14,636.31	16,342.49
	c) Current Tax Assets (Net)	97.87	97.87
	d) Other Current Assets	274.52	250.24
	Total Current Assets	**82,980.71**	**77,886.37**
	TOTAL ASSETS	1,21,306.27	1,09,742.30
B	EQUITIES AND LIABILITIES		
	1. Shareholders' Fund		
	a) Share capital	1,924.55	1,900.40
	b) Reserves and Surplus	69,018.31	66,145.48
	c) Money received against share warrants	-	-
	Sub-total - Shareholders' Fund	**70,942.86**	**68,045.88**
	2. Share application money pending for allotment	-	-
	3. Minotiries Interest	-	-
	4. Non-current liabilities	-	-
	a) Long Term Borrowings	1,994.25	1,732.22
	b) Deferred Tax Liabilities	-	-
	c) Other Long Term Liabilities	-	-
	d) Long Term Provisions	517.28	494.68
	Sub-total - Non-current liabilities	**2,511.53**	**2,226.90**
	5. Current Liabilities		
	a) Short Term Borrowings	17,153.53	12,117.93
	b) Trade Payables	15,916.70	13,112.06
	c) Other Current Liabilities	14,531.67	14,007.92
	d) Short Term Provisions	88.39	85.45
	e) Current Tax Liabilities	161.60	146.16
		47,851.88	39,469.52
	TOTAL - EQUITY AND LIABILITIES	1,21,306.27	1,09,742.30

FOR GAUTAM N ASSOCIATES
CHARTERED ACCOUNTANTS
GAUTAM NANDAWAT
(Partner)
UDIN:-26032742XPDRW68774
Place : Chhatrapati Sambhajinagar
Date : 14 Nov 2026

FOR NATH BIO-GENES (INDIA) LTD

Satish Kagliwal
MANAGING DIRECTOR
DIN 00119601

Nath Bio-Genes (India) Limited

(CIN L01110MH1993PLC072642)

Consolidated Statement of Cash Flow for the Half Year Ended 30.09.2026

Rs in Lakhs

Particulars	Half Year ended 30.09.2026 (Unaudited)	Year ended 31.03.2026 (Audited)
A) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax & Extra Ordinary items	3,429.66	4,630.34
Adjustment for :		
Depreciation	195.00	396.42
Discarded Assets	0.00	24.43
Provision for Compensated Absences & Gratuity	25.55	141.11
Interest Paid / Financial Charges	1,029.46	1,598.84
Provisoin (Reversal of Provision) for Bad Debts	0.00	390.80
Provision for Doubtful Advances	0.00	0.00
Profit on sale of Fixed Assets	0.00	-0.23
Loss on Sale of Fixed Assets	0.00	0.01
Expenses under Other Comprehensive Income	3.50	-175.77
Interest Income	-374.06	-652.65
Operating Profit before working capital changes	4,309.11	6,353.30
Adjustment for :		
(Increase) / Decrease in Trade Receivables	-18,250.42	-42.13
(Increase) / Decrease in Inventories	3,974.79	-11,253.17
(Increase) / Decrease in Loans & Advances and financial assets	1,685.61	1,956.91
(Increase) / Decrease in Other Current & Non Current Assets	-24.28	154.58
Increase / (Decrease) in Trade Payable	2,804.64	5,163.70
Increase / (Decrease) in other current liabilities	542.13	-3,497.69
	-9,267.53	-7,517.80
Cash Generated from operation before Tax & Extra Ordinary item	-4,958.42	-1,164.50
Income tax Paid	-161.60	-92.84
Net Cash Flow from Operating Activities - (A)	-5,120.02	-1,257.34
B) CASH FLOW FROM INVESTING ACTIVITIES		
Sale of fixed assets	0.50	5.64
Purchase of Fixed Assets (Tangible)	-667.99	-300.51
Purchase of Fixed Assets (In Tangible)	0.00	0.00
Payment for purchase for Investment	-27.13	-12.01
Interest Received	374.06	652.65
Other Non Current Assets	0.00	0.00
Purchase of Non Current Investment	0.00	0.00
Net Cash Flow from Investing Activities - (B)	-320.56	345.77
C) CASH FLOW FROM FINANCING ACTIVITIES		
Interest Paid / Financial Charges	-1,029.46	-1,598.84
Dividend Paid	-380.08	-380.08
(Increase) / Decrease in Long Term Assets	-5,969.50	0.00
Increase / (Decrease) in Long Term Borrowings	262.03	-105.52
Increase / (Decrease) in Long Term Unsecured Loan	0.00	540.12
Increase / (Decrease) in Long Term Provisions	22.60	0.00
Increase / (Decrease) in Short Term Borrowings	5,035.60	-1,014.13
Increase / (Decrease) in Short Term Unsecured Loans	0.00	2,179.63
Nett Cash Flow From Financing Activities - (C)	-2,058.81	-378.82
Nett increase/Decrease in cash & cash equivalent (A+B+C)	-7,499.39	-1,290.39
Opening Cash and Cash Equivalent	7,599.53	8,889.92
CLOSING CASH & CASH EQUIVALENT	100.14	7,599.53

GAUTAM N. ASSOCIATES CHARTERED ACCOUNTANTS M.No.32742 AURANGABAD

FOR GAUTAM N. ASSOCIATES
CHARTERED ACCOUNTANTS

GAUTAM NANDAWAT
(Partner)

Place : Chhatrapati Sambhajinagar
Date : 14 Nov 2026

FOR NATH BIO-GENES (INDIA) LTD

Satish Kagliwal
MANAGING DIRECTOR
DIN 00119601

UDIN:- 26032742XPDRWG1874

Gautam N Associates
Chartered Accountants

30, GNA House, Behind ABC Complex,
Manmandir Travels Lane, Adalat Road, Aurangabad - 431 001

Independent Auditor's Review Report on consolidated unaudited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Nath Bio-Genes (India) Limited** (CIN: L01110MH1993PLC072842) ("the Parent") and its joint venture company (the Parent and its joint venture company together referred to as "the Group"), and its share of the net loss of its joint venture company for the quarter ended 30th September 2026 and for the period from 1st April 2026 to 30th September 2026 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

   A Joint Venture Entity is located outside India whose financial statements and other financial information have been prepared in accordance with accounting principles generally accepted in its country. The Unaudited Financial Statements of Joint Venture entity have been considered as authenticated by its management for the purpose of consolidation. The Parent Company's management has converted these financial statements of such joint venture located outside India from accounting principles generally accepted in its country to accounting principles generally accepted in India (Ind AS).

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement 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. 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.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the Nath Bio-Genes (Central Asia) LLC, Uzbekisthan a joint venture company.

GAUTAM N. ASSOCIATES CHARTERED ACCOUNTANTS M.No.32742 AURANGABAD

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5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Our conclusion is not modified in respect of this matter.

For Gautam N Associates
Chartered Accountants
FRN: 103117W



Gautam Nandawat
Partner
M No: 032742
UDIN: 26032742XPDRWG8774

Place: Chhatrapati Sambhajinagar
Date: 14th November 2026