



079 46005570



info@naturalbiocon.com



Regd. Office :
A-1007, Sankalp Iconic Tower,
Opp. Vikram Nagar, Iscon Temple Cross Road,
S.G. Highway, Ahmedabad 380054, Gujarat, India

GST NO : 24AAACN6841KIZD

CIN : L24299GJ1992PLC018210

29th May, 2025

To, The General Manager Corporation Relationship Department BSE Limited P.J Towers, Dalal Street Mumbai - 400001 <u>Script Code: 543207</u>	To, The Secretary The Calcutta Stock Exchange Ltd. 7, Lyons Range Kolkata - 700 001 <u>Scrip Code: 24151</u>
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Dear Sir/Madam,

Sub: Outcome of the meeting of the Board of Directors held on (Thursday) May 29, 2025**Ref: Regulation 30 & 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulation, 2015.**

Pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, the Board of Directors of the at their meeting held on today i.e., Thursday, May 29, 2025 at the Registered Office of the Company inter-alia has, considered and approved Standalone Audited Financial Results of the Company for the Quarter and Financial Year ended March 31, 2025, along with Statement of Profit & Loss, Statement of Assets & Liabilities and the Statement of Cash Flow, for the financial year ended March 31, 2025, in accordance with the provisions of Regulation 33 of the SEBI Listing Regulations, along with the Auditors' Reports thereon.

These results have been duly reviewed by the Audit Committee and Audited by M/s Mayur Shah & Associates, Chartered Accountants, (Membership No.- 036827), Statutory Auditors of the Company.

(The copies of the aforesaid Standalone Financial Results along with the Auditors' Reports thereon and Declaration on Unmodified Opinion on the Audit Report, on standalone basis, are enclosed herewith.)

The Board Meeting commenced at 01:30 p.m. and concluded at 03:00 p.m.

Please take the same on record.

Thanking You
Yours faithfully,

For Natural Biocon (India) Limited


Arunkumar Prajapati
Managing Director
DIN: 08281232





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**Sub: Declaration pursuant to Regulation 33(3) (d) of the Securities Exchange Board of India
(Listing Obligations and Disclosure Requirements) Regulations, 2015.**

With reference to above, we hereby state that the statutory Auditor of the Company M/s Mayur Shah & Associates, Chartered Accountants, (Membership No.- 036827), have issued an Audit Report with unmodified opinion on the Standalone Audited Financial Results of the Company for the quarter and financial year ended 31st March, 2025 in Compliance with the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Please take the same on your record and oblige.

Thanking You

Yours faithfully,

For Natural Biocon (India) Limited


Arunkumar Prajapati
Managing Director
DIN: 08281232

Encl. As Above



MAYUR SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS,
B-303, SHAPATH 4, OPP. KARNAVATI CLUB,
NR. CHIMANBHAI PATEL INSTITUTE,
PRAHLADNAGAR, S.G.HIGHWAY,
AHMEDABAD- 380015

Mayur Shah & Associates

CHARTERED ACCOUNTANTS

Office : 21, Kajal Kiran, 11/B, Shrimali Society,
Opp. Jain Temple, Navrangpura, Ahmedabad-380 009.
Ph. : 26467085 / 26445017/ 48945020. Fax : (079) 40047085
E-mail : casmsa@gmail.com / mayurmcp@gmail.com

INDEPENDENT AUDITOR'S REPORT ON AUDIT OF FINANCIAL RESULTS THE BOARD OF DIRECTORS OF NATURAL BIOCON (INDIA) LIMITED

Opinion

We have audited the accompanying Statement of Financial Results of **NATURAL BIOCON (INDIA) LIMITED** (the "Company"), for the three months and year ended March 31, 2025 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- gives a true and fair view in conformity with Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the three months and year ended March 31, 2025.

Basis for Opinion

We conducted our audit of the Statement in accordance with the Standards on Auditing ("SA" s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Financial Results

This Statement, is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related audited Interim condensed financial statements for the year ended March 31, 2025. The Company's



Board of Directors are responsible for the preparation and presentation of the Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Financial Results as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and



appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Results, including the disclosures, and whether the Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.

Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The annual financial results include the results for the quarter ended March 31, 2025 being the balance figures between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subject to limited review by us, as required under the Listing Regulations. Our opinion on the Audit of the Financial Results for the year ended March 31, 2025 is not modified in respect of this matter.

FOR, MAYUR SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS

MAYUR M. SHAH
M. NO.: 36827
PARTNER

FRN : 106125W
UDIN : 25036827BMIIFQ4322

PLACE: AHMEDABAD
DATE: 29-05-2025



NATURAL BIOCON (INDIA) LIMITED
(CIN : L24299GJ1992PLC018210)

Financial results by company

PART I		Financial Results by Company				(Rs. in Lakhs)
Statement of Standalone Financial Results for the Quarter and Year Ended 31-03-2025						
	Particulars	Quarter Ended			Year to Date (Ended)	Previous year ended
		3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for current period ended	
		(31/03/2025)	(31/12/2024)	(31/03/2024)	(31/03/2025)	(31/03/2024)
	(Refer Notes Below)	(Audited)	(Audited)	(Audited)	(Audited)	(Audited)
1	Revenue from Operation	135.14	127.73	1136.95	834.81	1353.37
	Other income	0.00	0.00	0.00	0.00	0.00
	Total Revenue (I + II)	135.14	127.73	1136.95	834.81	1353.37
2	Expenses					
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
	(b) Purchase of stock-in-trade	131.92	56.90	913.39	739.96	1195.43
	© Changes in inventories of finished goods, work-in-progress and stock-in-trade	(3.14)	30.55	149.23	(0.56)	71.49
	(d) Employee benefits expense	18.72	0.00	25.46	30.67	26.28
	(e) Finance Cost	0.00	0.00	0.00	0.00	0.00
	(f) Depreciation and amortisation expense	0.06	0.00	0.00	0.06	0.00
	(g) Other expenses	36.19	15.69	35.75	58.72	37.64
	Total expenses	183.75	103.14	1123.83	828.85	1330.84
3	Profit / (Loss) before exceptional and extraordinary items and tax (III - IV)	(48.62)	24.59	13.12	5.96	22.53
4	Exceptional items	0.00	0.00	0.00	0.00	0.00
5	Profit / (Loss) before extraordinary items and tax (V - VI)	(48.62)	24.59	13.12	5.96	22.53
6	Tax expense - Provision for taxation					
	Current Tax - Provision for taxation	0.00	0.00	7.26	1.50	7.26
	Deferred Tax					
7	Net Profit / (Loss) for the period	(48.62)	24.59	5.86	4.46	15.27
8	Other Comprehensive Income/(Loss) (net of tax)	0.00	0.00	0.00	0.00	0.00
9	Total Comprehensive Income/(Loss) for the period	(48.62)	24.59	5.86	4.46	15.27
10	Paid up Equity Share Capital (Face value of Rs. 10/- each)	2578.28	2578.28	1137.28	2578.28	1137.28
11	Earnings per equity share:					
	(1) Basic	(0.19)	0.10	0.05	0.02	0.13
	(2) Diluted	(0.19)	0.10	0.05	0.02	0.13

Notes:

- The above unaudited financial results for the quarter and nine months ended 31st March 2025 have been reviewed by the Audit Committee and the same has been approved and taken on record by the Board of directors at their meeting held 29-05-2025. The above results for the quarter and nine months ended 31st March ,2025 has also been subjected to limited review by
- The Company has only single Reportable Business Segment.
- The above unaudited financial result have been prepared in accordance with the Indian Accounting Standard ('Ind AS') notified under Section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015 (amended).
- The Company operates in a single segment. Hence, does not have any additional disclosures to be made under Ind AS 108 - C

Date: 29-05-2025
Place: Ahmedabad

By Order of the Board of Directors
For Natural Biocon (India) Limited

Arunkumar Prajapati
Managing Director
DIN: 08281232



<p style="text-align: center;">NATURAL BIOCON (INDIA) LIMITED (CIN : L24299GJ1992PLC018210) STATEMENT OF ASSETS AND LIABILITIES FOR YEAR ENDED 31ST MARCH, 2025 (in Lakhs, except per share data)</p>			
Sl. No.	Particulars	Financial Year Ended	Financial Year Ended
		As at 31-03-2025	As at 31-03-2024
		Audited	Audited
	ASSETS		
I	Non-current Assets		
a	Property, Plant & Equipment	0.03	0.69
b	Capital Work in Progress	328.99	328.99
c	Investment Properties	Nil	Nil
d	Good Will	Nil	Nil
e	Other intangible Assets	Nil	Nil
f	Financial Assets		
	(i) Investment	2112.37	Nil
	(ii) Loans	706.10	806.95
	(iii) Other financial Assets	Nil	Nil
g	Income-tax Assets (Net)	Nil	Nil
h	Deferred Tax Assets (Net)	Nil	Nil
i	Other Non-current Assets	0.60	Nil
		3148.09	1136.63
II	Current Assets		
a	Inventories	16.65	16.09
b	Financial Assets		
	i) Investment	Nil	Nil
	ii) Trade Receivable	566.34	487.35
	iii) Cash and Cash Equivalents	4.52	18.8
	iv) Other Balances with Bank	Nil	Nil
	v) Loans	Nil	17.65
	vi) Other Financial Assets	Nil	Nil
c	Other Current Assets	116.62	Nil
d	Assets held for distribution to Owners	704.12	539.89
	TOTAL ASSETS	3852.22	1676.52
	EQUITY AND LIABILITIES		
	EQUITY		
a	Equity Share Capital	2578.28	1137.28
b	Other Equity	608.75	101.02
	Equity attributable to the owners of the company	3187.03	1238.30
c	Non-controlling Interests	Nil	Nil
	Total Equity	3187.03	1238.30
	LIABILITIES		
I	Non-current Liabilities		
a	Financial Liabilities		
	i) Borrowing	Nil	Nil
	ii) Other Financial Liabilities	Nil	Nil
b	Provisions	Nil	Nil
c	Deferred Tax Liabilities (Net)	Nil	Nil
d	Other Non-current Liabilities	Nil	Nil
		0.00	0.00
II	Current Liabilities		
a	Financial Liabilities		
	i) Borrowings	28.36	6.59
	ii) Trade Payables	546.76	409.21
	iii) Other - Financial Liabilities	Nil	Nil
b	Other Current Liabilities	75.00	2.62
c	Provisions	15.07	19.8
d	Current Tax Liabilities (Net)		
e	Liabilities Associated with Assets held for distribution to Owners	665.18	438.22
	TOTAL EQUITY AND LIABILITIES	3852.22	1676.52
<p style="text-align: center;">By Order of the Board of Directors For Natural Biocon (India) Limited</p> <p>Date: 29-05-2025 Place: Ahmedabad</p> <p style="text-align: center;">Arunkumar Prajapati Managing Director DIN: 08281232</p>			

NATURAL BIOCON (INDIA) LIMITED

(CIN : L24299GJ1992PLC018210)

Statement of Cashflows for the Year ended 31st March, 2025

(Rs. In Lakhs)

Particulars	31-03-2025 Audited	31-03-2024 Audited
CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax	5.96	22.53
Adjustments for:		
Depreciation expense	0.06	0.00
Finance costs	0.00	0.00
Gratuity and leave encashment	0.00	0.00
Other Adjustments	-1.10	0.00
Profit/Loss on sale of assets (Net)	0.00	0.00
Operating Profit before Working Capital Changes	4.91	22.53
Adjustments for change in working capital		
(Increase)/decrease in trade receivables	-78.98	-424.53
(Increase)/decrease in other current assets	-98.97	0.00
(Increase)/decrease in inventories	-0.56	75.53
(Increase)/decrease in Non Current Assets	-0.60	2.92
Increase/(decrease) in trade payables	137.55	307.63
Increase/(decrease) in short term provisions	-6.23	9.86
Increase/(decrease) in other current liabilities	72.38	0.87
Cash generated from operations	29.51	-5.19
Income Tax Paid		7.26
Net Cash flow from Operating activities	29.51	-12.45
CASH FLOW FROM INVESTING ACTIVITIES		
Sale proceeds/Purchase of fixed assets	0.60	0.00
Investment	-2,112.37	0.00
Movement in long term loans and advances	100.85	0.00
Net Cash used in Investing activities	-2,010.91	0.00
CASH FLOW FROM FINANCING ACTIVITIES		
Finance cost	0.00	0.00
Issue share Capital	1,945.35	0.00
Loans Taken/Repaid During The year	21.77	-8.85
Net Cash used in financing activities	1,967.12	-8.85
Net increase/(decrease) in cash & Cash Equivalents	-14.29	-21.30
Cash and Cash equivalents at the beginning of year	18.81	40.11
Cash and Cash equivalents at the end of year	4.52	18.81
Components of cash and cash equivalents		
Cash in hand	4.26	18.56
Balance with banks		
-current accounts	0.26	0.25
	4.52	18.81

The above Cash Flow Statemnt has been prepared under the "Indirect Method" as set out in Indian Accounting Standard (Ind AS 7) -Statement of Cash Flows

Date: 29-05-2025

Place: Ahmedabad

By Order of the Board of Directors

For Natural Biocon (India) Limited

Arunkumar Prajapati
Managing Director
DIN: 08281232



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B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC: NOT APPLICABLE

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES:

Sr. No.	Particulars	In INR Crore
1.	Loans / revolving facilities like cash credit from banks / financial institutions	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
2.	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
3.	Total financial indebtedness of the listed entity including short-term and long-term debt	0

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter): Attached as Annexure-D1

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG WITH AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (Applicable only for Annual Filing i.e., 4th quarter): NOT APPLICABLE

S. No	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of transaction related to party	Value of the transaction as approved by the audit committee	Value of the transaction ratified by the audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary					Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
1	Natural Biocon India	***	Gopal Trivedi		Company Secretary	Remuneration	Nil	Nil	0.81	0	0	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

