



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



Date: 14th November, 2024

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 Thursday, November 14, 2024, 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 Thursday, November 14, 2024 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/half year ended 30th September, 2024 along with limited review reports obtained from the Auditor of the Company.
2. Increase Authorised capital from Rs. 21,00,00,000 (Rupees Twenty-One Crore only) divided into 21,00,00,00 (Two crores ten lakhs Equity Shares of Re. 10/- (Rupee Ten) each to Rs. 31,00,00,000 (Rupees Thirty-One Crore only) divided into 31,00,00,00 (Three cores ten lakhs Equity Shares of Re. 10/- (Rupee Ten) each” and the consequent amendment to Memorandum of Association of the Company.
3. Approved Notice of Postal Ballot
The copy of Notice of Postal Ballot will be submitted to exchange as soon as the same be dispatched to the Shareholders of the Company through email.
4. Appoint M/s. Amrish Gandhi & Associates, Practising Company Secretary scrutinizer to scrutinize the e-voting process for conducting the postal ballot through remote e-voting process in a fair and transparent manner.

The Board Meeting commenced at 11:30 A.M. and concluded at 12:15 P.M.

You are requested to kindly take the same on record.

Thanking you,

For, Indo us Bio Tech Limited

DIMPY DIVYANGBHAI JOSHI
Digitally signed by DIMPY
DIVYANGBHAI JOSHI
Date: 2024.11.14 12:20:30
+05'30'

Ms. Dimpy Joshi
Company Secretary & Compliance officer





LIMITED REVIEW REPORT

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


We have reviewed the accompanying statement of unaudited financial results of **Indo US Bio-Tech Limited** for the half year ended 30th September 2024. This statement which is the responsibility of the Company's Management and has been approved by Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 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.

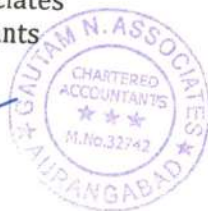
For Gautam N Associates
Chartered Accountants

FRN: 103117W


Gautam Nandawat
Partner,

M No: 032742

UDIN: 24032742BKCSBQ2239



Place: Chhatrapati Sambhajinagar
Date: 14th November 2024



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



Indo US Bio-Tech Limited
 CIN: LO1122GJ2004PLC043550
 Regd Office: 309, Shanti Mall, Sattadhar Char Rasta Opp. Navrang Tower, Sola Road, Ahmedabad, Gujarat, India, 380061

Statement of standalone unaudited financial results for the quarter ended on 30th September 2024

PARTICULARS	Quarter Ended					(Amount in Lakhs)
	30-09-2024 (Unaudited)	30-06-2024 (Unaudited)	30-09-2023 (Unaudited)	Half year ended		
				30-09-2024 (Unaudited)	30-09-2023 (Unaudited)	Year ended 31-03-2024 (Audited)
I Income						
Revenue from operations	2,217.26	2,471.77	1,581.37	4,689.03	3,495.63	7,283.63
Other income	1.52	2.80	0.31	4.33	3.16	31.95
Total income from operations	2,218.79	2,474.57	1,581.68	4,693.36	3,498.80	7,315.58
II Expenses						
Purchases	9.37	13.39	354.09	22.77	461.70	588.28
Production Expenses	1,113.67	1,262.35	1,216.76	2,376.02	1,991.86	6,096.09
Change in Inventories	329.53	529.93	(577.95)	859.46	(27.29)	(2,547.17)
Employee benefit expenses	24.23	28.82	35.65	53.06	67.42	117.60
Finance costs	51.56	32.99	40.92	84.55	78.12	151.00
Depreciation and amortization expenses	17.53	20.01	21.32	37.55	41.37	80.05
Other expenses	228.31	268.25	293.51	496.56	443.49	1,149.96
Total expenses	1,774.21	2,155.75	1,384.29	3,929.96	3,056.67	6,435.15
Profit/(Loss) before exceptional items and tax	444.58	318.82	197.39	763.39	442.12	880.44
III Exceptional items- Prior Period Items						
IV Profit/(Loss) before tax	444.58	318.82	197.39	763.39	442.12	880.44
VI Tax expenses						
a) Current tax	0.59	0.78	9.38	1.37	21.00	36.94
b) Income tax prior year	(1.68)	-	25.38	(1.68)	25.38	25.77
b) Deferred tax	9.72	1.18	(4.28)	10.90	(8.50)	(7.41)
Total tax expenses	8.63	1.96	30.47	10.59	37.88	55.30
VII Net Profit/(Loss) for the period/year	435.95	316.86	166.92	752.81	404.24	825.14
VIII Other comprehensive income (net of tax)						
Items that will not be reclassified to profit or loss:						
i) Remeasurement of post employment benefit obligations	2.28	-	-	2.28	-	-
ii) Income-tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
Total other comprehensive income	2.28	-	-	2.28	-	-
Total comprehensive income for the period/year (VII+VIII)	433.67	316.86	166.92	750.53	404.24	825.14
IX 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
X Other equity (excluding revaluation reserve)						
XI EPS in Rs. (Face Value of Rs.10/- each)*						
- Basic	2.16	1.58	0.83	3.74	2.02	4.11
- Diluted	2.16	1.58	0.83	3.74	2.02	4.11
*not annualised						

Notes

- The financial results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th November 2024 and the Statutory Auditors of the Company have expressed an unmodified opinion on these results.
- The company is dealing in one major product segment, i.e. Seed Cultivation, processing and trading.
- The company has issued bonus share in the ratio of 1:1 as on 01st September, 2023.
- The figures have been regrouped/rearranged wherever necessary.
- 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

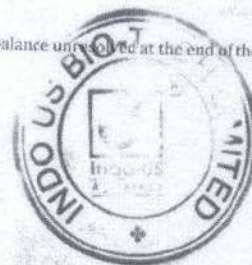
Place Ahmedabad
 Date 14.11.2024

For, INDO US BIO-TECH LIMITED



GAUTAM N. ASSOCIATES
 CHARTERED ACCOUNTANTS
 GAUTAM N. ASSOCIATES
 CHARTERED ACCOUNTANTS

[Signature]
 DIRECTOR



UDIN:-24032742BKCSBA2239

Regd. Office :

309, Shanti Mall, Sattadhar Cross Road, Opp. Navrang Tower, Ahmedabad-380061
 ☎ 079-27491807 ☎ +91-9909043999

R & D farm • Processing Plant • Cold Storage
 Village - Bardoli Kothi, Indira Nagar, Near Cyphon,
 Ta.- Dehgam, Dist - Gandhinagar - 382305, Gujarat.



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



Indo US Bio-Tech Limited

CIN: LO1122GJ2004PLC043550

Disclosure of Standalone Assets and Liabilities (Balance Sheet) as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the half year ended 30th September 2024

Standalone Assets and Liabilities (Balance Sheet) as at 30th September, 2024

	30-09-2024 Amount in Lakhs Unaudited	31-03-2024 Amount in Lakhs Audited
ASSETS		
I) Non-current assets		
(a) Property, Plant & Equipements	643.47	669.17
(b) Capital work-in-progress	424.97	377.81
(c) Deferred tax assets (Net)	54.98	65.88
(d) Other Non-current Assets	18.64	23.64
	1,142.06	1,136.49
II) Current assets		
(a) Inventories	4,289.20	5,173.52
(b) Financial Assets		
(i) Trade receivables	2,368.87	1,904.50
(ii) Cash and cash equivalents	104.15	109.84
(iii) Loans and Advances	878.39	117.85
(c) Current Tax Assets (Net)	-	-
(d) Other Current Assets	1.44	3.41
Total	7,642.04	7,309.13
	8,784.10	8,445.63
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	2,005.20	2,005.20
(b) Other Equity	5,020.04	4,269.52
	7,025.24	6,274.72



Regd. Office :

309, Shanti Mall, Sattadhar Cross Road, Opp. Navrang Tower, Ahmedabad-380061
 ☎ 079-27491807 ☎ +91-9909043999

R & D farm • Processing Plant • Cold Storage
 Village - Bardoli Kothi, Indira Nagar, Near Cyphon,
 Ta. - Dehgam, Dist - Gandhinagar - 382305, Gujarat.

✉ indousexim@gmail.com • www.indousagriSeeds.com



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



Liabilities

I) Non-Current Liabilities

(a) Financial Liabilities		
(i) Borrowings	324.72	280.20
(b) Provisions	6.73	4.45
(c) Deferred Tax Liabilities (Net)	-	-
(d) Other non-current liabilities	95.84	139.86
	427.29	424.52

II) Current Liabilities

(a) Financial Liabilities		
(i) Borrowings		
(ii) Trade Payables	1,188.56	1,152.22
- MSME		
- Other than MSME	20.57	5.05
(b) Other Current Liabilities	44.40	433.72
(c) Provisions	76.56	120.09
(d) Current Tax Liabilities (Net)	0.10	0.10
	1.37	35.21
	1,331.56	1,746.39
Total	8,784.10	8,445.63

Note: Previous period figures have been re-grouped / re-classified wherever necessary, to conform to current period's classification in order to comply with the requirements of the amended Schedule III to the Companies Act, 2013.

Date: 14.11.2024
 Place: Ahmedabad



For and on behalf of Board of Directors
For, INDO US BIO-TECH LIMITED

Jagdish D Ajudiya
 Managing Director
 DIN: 01745951

DIRECTOR



FOR GAUTAM N ASSOCIATES
CHARTERED ACCOUNTANTS

Gautam
GAUTAM NANDAWAT
 (Partner)

UDIN:-24032742BKCSBQ2239



Regd. Office :

309, Shanti Mall, Sattadhar Cross Road, Opp. Navrang Tower, Ahmedabad-380061
 ☎ 079-27491807 ☎ +91-9909043999

R & D farm • Processing Plant • Cold Storage
 Village - Bardoli Kothi, Indira Nagar, Near Cyphon,
 Ta. - Dehgam, Dist - Gandhinagar - 382305, Gujarat.



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



Indo-US Bio-Tech Limited

Disclosure of Standalone Cash Flow Statement as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the half year ended 30th September 2024

Standalone Statement of Cash Flow for the Half Year ended on 30th September 2024

	2024-09-30 Amount in Lakhs Unaudited	2024-03-31 Amount in Lakhs Audited
Cash flow from operating activities:		
Net profit before tax as per statement of profit and loss	761.11	880.44
Adjusted for:		
Provision /(Reversal) for trade receivable	2.99	(6.00)
Provision /(Reversal) for advances	-	0.47
Provision /(Reversal) for gratuity	2.28	(0.10)
Discard of assets	-	0.43
Depreciation & amortization	37.55	80.05
Interest Income	(0.93)	(1.22)
Interest & finance costs	84.55	151.00
Operating cash flow before working capital changes	887.54	1,105.06
Adjusted for:		
(Increase)/ decrease in inventories	884.32	(2,482.19)
(Increase)/ decrease in trade receivables	(467.35)	575.72
(Increase)/ decrease in other current assets	1.97	(1.79)
(Increase)/ decrease in other non current assets	5.00	(0.01)
Increase/ (decrease) in other non current liabilities	(44.02)	46.96
Increase/ (decrease) in trade payables	(373.80)	299.13
Increase/ (decrease) in provisions	(43.53)	29.97
Increase/ (decrease) in other current liabilities	850.14	(427.14)
Cash generated from / (used in) operations	(33.52)	(31.05)
Income taxes paid	816.61	(458.20)
Net cash generated from/ (used in) operating activities	[A] 816.61	(458.20)
Cash flow from investing activities:		
Purchase of fixed assets and capital advance paid	(59.01)	(261.01)
Subsidy Received against Fixed Assets	-	7.04
Increase/ decrease in short term loans and advances	(760.53)	680.33
Interest income	0.93	1.22
Net cash flow from/(used) in investing activities	[B] (818.61)	427.58



Regd. Office :

309, Shanti Mall, Sattadhar Cross Road, Opp. Navrang Tower, Ahmedabad-380061
 ☎ 079-27491807 ☎ +91-9909043999

R & D farm • Processing Plant • Cold Storage
 Village - Bardoli Kothi, Indira Nagar, Near Cyphon,
 Ta. - Dehgam, Dist - Gandhinagar - 382305, Gujarat.



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



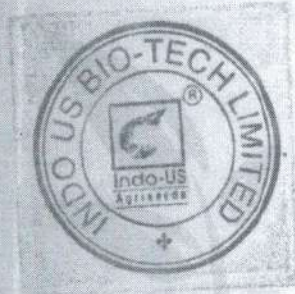
Cash flow from financing activities:

Proceeds from long term borrowing (net)
 Proceeds from short term borrowing (net)
 Interest & finance costs
 Net cash flow from/(used in) financing activities

Net increase/(decrease) in cash & cash equivalents
 Cash & cash equivalents as at beginning of the year
 Cash & cash equivalents as at end of the year

	44.52	109.73
	36.34	162.78
	(84.55)	(151.00)
[C]	(3.69)	121.51
[A+B+C]	(5.69)	90.89
	109.84	18.95
	104.15	109.84

Date: 14.11.2024
 Place: Ahmedabad



For, INDO US BIO-TECH LIMITED

For and on behalf of Board of Directors

Jagdish D Ajudiya
DIRECTOR

Jagdish D Ajudiya
 Managing Director
 DIN: 01745951

FOR GAUTAM N ASSOCIATES
CHARTERED ACCOUNTANTS



Gautam
GAUTAM NANDAWAT
 (Partner)

UDIN: 24032742BKCSB@2239



Regd. Office :
 309, Shanti Mall, Sattadhar Cross Road, Opp. Navrang Tower, Ahmedabad-380061
 ☎ 079-27491807 ☎ +91-9909043999

R & D farm • Processing Plant • Cold Storage
 Village - Bardoli Kothi, Indira Nagar, Near Cyphon,
 Ta. - Dehgam, Dist - Gandhinagar - 382305, Gujarat.

✉ indousexim@gmail.com • www.indousagriseeds.com