



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



Date: 14th November, 2025

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 Friday, November 14, 2025, 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 Friday, November 14, 2025 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, 2025 along with limited review reports obtained from the Auditor of the Company.

The Board Meeting commenced at 16:20 P.M. and concluded at 16:40 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: 2025.11.14 16:46:00
+05'30'

Ms. Dimpy Joshi

Company Secretary & Compliance officer





**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 30th September 2025 and year to date results for the period 1st April 2025 to 30th September 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 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: 250327428MJTSB4285



Place: Chhatrapati Sambhajinagar
Date: 14th November 2025



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CIN: L01122GJ2004PLC043550



Indo US Bio-Tech Limited

CIN: L01122GJ2004PLC043550

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 30th September 2025

PARTICULARS		Quarter Ended			Half year ended		(Amount in Lakhs)
		30-09-2025 (Unaudited)	30-06-2025 (Unaudited)	30-09-2024 (Unaudited)	30-09-2025 (Unaudited)	30-09-2024 (Unaudited)	Year ended 31-03-2025 (Audited)
I	Revenue from operations	3,084.65	3,076.96	2,217.26	6,161.61	4,689.03	10,283.84
	Other income	2.62	0.15	1.52	2.77	4.33	18.20
	Total income from operations	3,087.27	3,077.11	2,218.79	6,164.38	4,693.36	10,402.04
II	Expenses						
	Purchases	59.76	715.14	9.37	774.90	22.77	2,054.93
	Production Expenses	1,849.57	883.95	1,113.67	2,833.52	2,376.02	7,896.30
	Change in inventories	365.52	613.24	329.53	978.76	859.46	(1,885.48)
	Employee benefit expenses	33.68	32.06	24.23	65.73	53.06	109.35
	Finance costs	42.31	45.18	51.56	87.41	84.55	148.82
	Depreciation and amortization expenses	20.73	20.04	17.53	40.77	37.55	100.78
	Other expenses	259.82	285.59	228.31	545.41	496.56	1,115.28
	Total expenses	2,731.38	2,595.12	1,774.21	5,326.50	3,929.96	8,748.98
III	Profit/(Loss) before exceptional items and tax	355.89	481.99	444.58	837.88	763.39	1,653.06
IV	Exceptional items- Prior Period Items						
V	Profit/(Loss) before tax	355.89	481.99	444.58	837.88	763.39	1,653.06
VI	Tax expenses						
	a) Current tax	9.34	6.92	0.29	16.29	1.37	31.67
	b) Income tax prior year	(0.67)	-	(1.68)	(0.67)	(1.68)	(1.68)
	c) Deferred tax	1.01	4.80	9.72	6.80	10.90	(3.68)
	Total tax expenses	10.68	11.75	8.63	22.43	10.59	26.32
VII	Net Profit/(Loss) for the period/year	345.21	470.24	435.95	815.45	752.81	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	(0.86)	0.29	(2.28)	(0.57)	(2.28)	0.52
	ii) Income-tax relating to items that will not be reclassified to profit or loss	0.22	(0.07)	-	0.14	-	-
	Total other comprehensive income	(0.64)	0.21	(2.28)	(0.43)	(2.28)	0.52
IX	Total comprehensive income for the period/year (VII+VIII)	344.57	470.45	433.67	815.03	750.53	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	1.72	2.35	2.16	4.06	3.74	8.12
	-Diluted	1.71	2.35	2.16	4.06	3.74	8.12
	*not annualized						

Notes

- (1) The financial results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th November 2025 and the Statutory Auditors of the Company have expressed an unmodified opinion on these results.
- (2) The company is dealing in one major product segment, i.e. Seed Cultivation, processing and trading.
- (3) The company has issued bonus share in the ratio of 1:1 as on 01st September, 2023.
- (4) The figures have been regrouped/rearranged wherever necessary.
- (5) 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: 14.11.2025

For, INDO US BIO-TECH LIMITED

FOR GAUTAM N ASSOCIATES
CHARTERED ACCOUNTANTS

DIRECTOR

GAUTAM NANDAWAT
(Partner)

Regd. Office :

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

UDIN : 25032742-BHTJSB4285

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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 2025
Standalone Assets and Liabilities (Balance Sheet) as at 30th September, 2025

	30-09-2025 Amount in Lakhs Unaudited	31-03-2025 Amount in Lakhs Audited
ASSETS		
I) Non-current assets		
(a) Property, Plant & Equipments	953.88	1,023.41
(b) Capital work-in-progress	1.80	-
(c) Financial Assets	-	-
(c) Deferred tax assets (Net)	62.89	69.56
(d) Other Non-current Assets	19.23	18.64
	1,037.01	1,111.61
II) Current assets		
(a) Inventories	6,087.23	7,068.64
(b) Financial Assets		
(i) Trade receivables	3,338.64	1,500.08
(ii) Cash and cash equivalents	58.75	24.78
(iii) Loans and Advances	1,193.54	75.35
(c) Current Tax Assets (Net)	0.83	-
(d) Other Current Assets	6.14	3.81
Total	10,684.33	8,672.66
	11,721.34	9,784.27
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	2,005.20	2,005.20
(b) Other Equity	6,661.70	5,846.65
	8,666.90	7,851.85
Liabilities		
I) Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	139.81	293.44
(b) Provisions	5.75	5.08
(c) Deferred Tax Liabilities (Net)	-	-
(d) Other non-current liabilities	-	-
	145.55	298.52
II) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	2,624.53	1,190.19
(ii) Trade Payables		
- MSME	5.95	17.49
- Other than MSME	104.21	98.69
(b) Other Current Liabilities	160.13	297.39
(c) Provisions	-	0.10
(d) Current Tax Liabilities (Net)	14.07	30.04
Total	2,908.89	1,633.90
	11,721.34	9,784.27

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.

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

Jagdish D Ajudiya
Managing Director
DIN: 01745951

DIRECTOR



Date: 14.11.2025
Place: Ahmedabad

FOR GAUTAM N ASSOCIATES
CHARTERED ACCOUNTANTS

GAUTAM NAWAT
(Partner)

Regd. Office :

309, Shanti Mall, Sattadhar Cross Road, Opp. Navrang Tower, Ahmedabad-380061
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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 2025
Standalone Statement of Cash Flow for the Half Year ended on 30th September 2025

	2025-09-30 Amount in Lakhs Unaudited	2025-03-31 Amount in Lakhs Audited
Cash flow from operating activities:		
Net profit before tax as per statement of profit and loss	837.88	1,653.06
Adjusted for:		
Provision / (Reversal) for gratuity	0.57	0.63
Depreciation & amortization	40.77	109.78
Interest Income	(2.09)	(6.97)
Expenses under Other Comprehensive Income	(0.57)	0.52
Provision for Bad debts	-	46.81
Interest & finance costs	87.41	148.82
Operating cash flow before working capital changes	963.97	1,952.64
Adjusted for:		
(Increase) / decrease in inventories	981.41	(1,895.11)
(Increase) / decrease in trade receivables	(1,838.56)	357.62
(Increase) / decrease in other current assets	(2.32)	42.38
(Increase) / decrease in other non current assets	(0.58)	4.72
Increase / (decrease) in other non current liabilities	-	37.43
Increase / (decrease) in trade payables	(6.02)	(322.59)
Increase / (decrease) in provisions	-	-
Increase / (decrease) in other current liabilities	(137.26)	-
Cash generated from / (used in) operations	(39.36)	177.09
Income taxes paid	(31.60)	(35.15)
Net cash generated from / (used in) operating activities	[A] (70.97)	141.93
Cash flow from investing activities:		
(Payment to) / Refund against purchase of Property, Plant and Equipment	(60.72)	(86.21)
Subsidy Received against Fixed Assets	88.47	-
Increase / decrease in short term loans and advances	(1,118.19)	-
Interest Income	2.09	6.97
Net cash flow from / (used) in investing activities	[B] (1,088.35)	(79.24)
Cash flow from financing activities:		
Proceeds from long term borrowing (net)	1,200.71	13.24
Proceeds from short term borrowing (net)	-	37.97
Dividend Paid	-	(50.13)
Interest & finance costs	(87.41)	(148.82)
Net cash flow from / (used in) financing activities	[C] 1,113.29	(147.75)
Net increase / (decrease) in cash & cash equivalents	[A+B+C] 33.97	(85.06)
Cash & cash equivalents as at beginning of the year	24.78	109.84
Cash & cash equivalents as at end of the year	58.75	24.78
Cash & cash equivalents as at end of the year	33.97	(85.06)

Notes:

- The figures have been regrouped/ rearranged wherever necessary
- The figures in bracket indicates cash outflow

Date: 14.11.2025
Place: Ahmedabad



For, INDO US BIO-TECH LIMITED

For and on behalf of Board of Directors

Jagdish D Ajadhiya
Managing Director
DIN: 01745963

DIRECTOR



FOR GAUTAM N ASSOCIATES
CHARTERED ACCOUNTANTS

GAUTAM NANDAWAT
(Partner)

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