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Company Secretary & Compliance officer





Indo US Bio-Tech Limited

CIN: LO1122GJ2004PLC043550

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 31st December 2025

PARTICULARS		Quarter Ended			Nine months ended		(Amount in Lakhs)
		31-12-2025 (Unaudited)	30-09-2025 (Unaudited)	31-12-2024 (Unaudited)	31-12-2025 (Unaudited)	31-12-2024 (Unaudited)	Year ended 31-03-2025 (Audited)
I	Revenue from operations: Other income	2,278.81 (1.50)	3,084.65 2.62	2,356.35 1.92	8,441.44 3.27	7,045.38 5.25	10,383.04 18.20
	Total income from operations	2,280.33	3,087.27	2,358.27	8,444.71	7,051.63	10,401.24
II	Expenses						
	Purchases	2,033.64	59.76	23.91	2,888.54	46.68	2,054.93
	Production Expenses	1,560.49	1,949.57	1,537.34	4,394.01	4,013.36	7,094.30
	Change in Inventories	(1,996.00)	365.52	(94.88)	(1,017.34)	764.47	(1,885.48)
	Employee benefit expenses	33.04	33.68	22.67	98.77	75.72	104.35
	Finance costs	76.73	42.31	38.40	164.14	122.95	148.82
	Depreciation and amortization expenses	22.40	20.73	15.83	63.25	53.37	104.79
	Other expenses	233.63	254.82	213.38	779.04	709.92	1,115.28
	Total expenses	1,966.41	2,731.38	1,856.53	7,296.51	5,786.47	8,748.98
III	Profit/(Loss) before exceptional items and tax	314.32	355.89	501.74	1,154.20	1,265.16	1,653.06
IV	Exceptional items- Prior Period Items						
V	Profit/(Loss) before tax	314.32	355.89	501.74	1,154.20	1,265.16	1,653.06
VI	Tax expenses						
	a) Current tax	13.55	9.34	(1.37)	29.84	-	31.67
	b) Income tax prior year	-	(0.67)	1.88	(0.67)	-	(1.68)
	c) Deferred tax	3.11	1.01	(4.03)	9.91	6.88	(1.68)
	Total tax expenses	16.66	10.68	(3.71)	39.09	6.88	28.32
VII	Net Profit/(Loss) for the period/year	299.66	345.21	505.45	1,115.11	1,258.28	1,624.74
VIII	Other comprehensive income (net of tax)						
	Items that will not be reclassified to profit or loss:						
	(i) Remeasurement of post employment benefit obligations	(0.29)	(0.86)	(1.13)	(0.86)	(3.41)	0.52
	(ii) Income-tax relating to items that will not be reclassified to profit or loss	0.07	0.22	-	0.22	-	-
	Total other comprehensive income	(0.21)	(0.64)	(1.13)	(0.64)	(3.41)	0.52
IX	Total comprehensive income for the period/year (VII+VIII)	299.45	344.57	504.32	1,114.47	1,254.87	1,625.26
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)						5846.65
XII	EPS in Rs. (Face Value of Rs.10/- each)*						
	-Basic	1.49	1.73	2.52	5.56	6.28	8.11
	-Diluted	1.48	1.72	2.52	5.56	6.28	8.11
	*Not annualised						

Notes

(1) The financial results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 21st January 2026 and the Statutory Auditors of the Company have expressed an modified opinion on these results.

(2) The company is dealing in the major product segment, i.e. Seed Cultivation, processing and trading.

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DSIR RECOGNITION IN HOUSE R&D UNIT
Factory Address :
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Dist-Gandhinagar, Gujarat.

E-mail : indousexins@gmail.com • Web : www.indousagriseeds.com





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



(3) The company has issued bonus shares in the ratio of 1:1 as on 01st September, 2021.

(4) 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.

(5) The Government of India notified the four Labour Codes which are effective from 21st November, 2020, governing employee benefit during employment and post-employment. The Labour Codes amongst other things introduces changes, including a uniform definition of wages and enhanced benefits. The Company is in the process of assessing the incremental impact of these changes. The impact of the same on the financials will be taken as when assessment is completed.

(6) The figures have been regrouped/rearranged wherever necessary.

Place: Ahmedabad
Date: 23.01.2026

For, **INDO US BIO-TECH LIMITED**

(Signature)
Priyanka Anand
Executive Director
DIN: 07941023

DIRECTOR

FOR GAUTAM N ASSOCIATES
CHARTERED ACCOUNTANTS

(Signature)
GAUTAM NANDAWAT
(Partner)

UDIN: 26032742IXNBBZ7914



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**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 31st December 2025 and year to date results for the period 1st April 2025 to 31st December 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, except as mentioned in para 5 below in the Basis for qualified opinion, 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.

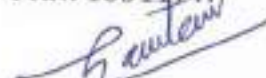


5. Basis for qualified opinion

The Company has not completed its assessment of the incremental financial impact resulting from the changes made by Govt of India in the Labour Codes effective from 21st November 2025. Consequently, no provision has been made in the accounts for the increased liability, if any. In absence of an actuarial valuation or a reliable estimate, we are unable to determine the extent of the adjustment required to be made in the employee benefit expenses and resulting impact on the Statement of Profit and Loss. Refer note no 5 of Quarterly results.

For Gautam N Associates
Chartered Accountants

FRN: 10311ZW



Gautam Nandawat

Partner,

M No: 032742

UDIN: 26032742IXNB8Z7914



Place: Chhatrapati Sambhajinagar

Date: 21st January 2026