



CIN NO.: L24230WB1982PLC034492

Date: 03rd November, 2023

To,
The Secretary,
The Calcutta Stock Exchange Limited
7, Lyons Range,
Kolkata – 700 001

Dear Sir,

Sub: Outcome of Board Meeting held on 03rd November, 2023

This is to inform you that, Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform that the Board of Director at its meeting was held at its Registered Office on Friday, 03rd November, 2023 (**commenced at 11:30 AM and concluded at 11:55 A.M.**) have inter-alia considered, approved and adopted the following agenda:

1. Standalone Unaudited Financial Results of the Company for the 02nd quarter and half year ended 30th September, 2023.
2. Limited Review Report issued by the Statutory Auditors on Standalone Unaudited Financial Results for 02nd quarter and half year ended 30th September, 2023.
3. The Statement of Assets and Liability and statement of Cash Flow for the half year ended 30th September, 2023.
4. The undertaking of non-applicability of Regulation 32 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 is enclosed herewith.

This information is also available on Company's website: www.adinathbio.com and on the stock exchange website: www.cse-india.com.

The Company would be publishing Extract of Unaudited Financial Result for the 02nd Quarter ended 30-09-2023, in accordance with Regulation 47(1) (b) of the Listing Regulation.

Request you to kindly take the above on record.

Thanking you,

Yours faithfully,

For Adinath Bio-Labs Limited

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by SUNIL KUMAR
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KUMAR

Sunil Kumar

Whole Time Director

DIN: 07777351



Encl.: As above

Email: investors@adinathbio.com
<http://www.adinathbio.com>

4, Netaji Subhas Road, 1st Floor, Kolkata – 700 001
Telephone: +91-33-22315718

Statement of Standalone Unaudited Financial Results for the quarter and half year ended 30th September, 2023							
PART I						(Rs. In Lakhs)	
Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		(30/09/2023)	(30/06/2023)	(30/09/2022)	(30/09/2023)	(30/09/2022)	(31/03/2023)
1	Income from operations						
	(a) Net Sales / income from operations	-	-	-	-	-	-
	(b) Other Income	1.900	3.030	-	4.930	8.491	8.491
	Total income from operations (net)	1.900	3.030	-	4.930	8.491	8.491
2	Expenses						
	(a) Changes in inventories of finished goods, work-in-progress and stock- in-trade	-	-	-	-	-	-
	(b) Employee benefits expense	1.355	1.356	1.356	2.711	2.712	5.428
	(c) Finance Cost	-	-	-	-	-	-
	(d) Depreciation and amortisation expense	-	-	0.001	-	0.004	0.004
	(e) Other expenses	1.341	2.815	1.113	4.156	3.749	7.028
	Total expenses	2.696	4.171	2.470	6.867	6.465	12.460
3	Profit / (Loss) from operations before	(0.796)	(1.141)	(2.470)	(1.937)	2.026	(3.969)
	Exceptional & Extraordinary Items (1-2)						
4	Exceptional & Extraordinary Items	-	-	-	-	-	-
5	Profit / (Loss) before Tax (3 ± 4)	(0.796)	(1.141)	(2.470)	(1.937)	2.026	(3.969)
6	Tax expense						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
	Earlier Years	-	-	-	-	-	-
	Total Tax Expenses	-	-	-	-	-	-
7	Net Profit/(Loss) after tax(5 ± 6)	(0.796)	(1.141)	(2.470)	(1.937)	2.026	(3.969)
8	Other Comprehensive Income / (Loss)	-	-	-	-	-	-
9	Total Comprehensive Income / (Loss) (7 ± 8)	(0.796)	(1.141)	(2.470)	(1.937)	2.026	(3.969)
10	Paid-up equity share capital	2,207.426	2,207.426	2,207.426	2,207.426	2,207.426	2,207.426
	(Face Value in Re.)	1	1	1	1	1	1
	Reserves excluding Revaluation Reserve						(2,210.613)
11	Earnings Per Share (Not annulised except for year ended)						
	Basic & Diluted	(0.000)	(0.001)	(0.001)	(0.001)	0.001	(0.002)

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Notes:

- 1 The above Unaudited Financial results have been reviewed by the Audit committee and adopted by the Board of Directors at their meeting held on 3rd November, 2023.
- 2 The results are based on the financial statements prepared by the Company's management in accordance with the recognition and measurement principles laid down in the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) specified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.
- 3 The company is engaged in the business of Trading and therefore has only one reportable segment as envisaged by Ind AS 108 'Operating Segment'.
- 4 The Statutory Auditors of the Company have conducted a limited review of the above unaudited standalone financial results of the Company for the quarter and half year ended September 30, 2023 and issued an unqualified report in this behalf.
- 5 Provisions for income tax and deferred tax will be made at the end of the year except for those which pertains to earlier years on account of any specific order received by the company.
- 6 The accumulated losses have eroded net worth to the extent of 50% of the capital of the Company.
- 7 Previous period's figures corresponding to current period are converted into lakhs.
- 8 Previous period's figures have been regrouped / reclassified wherever necessary to correspond with the current period's classification / disclosure.

Date: 3rd November, 2023

Place: Kolkata



By order of the Board
For Adinath Bio-Labs Limited

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Sunil Kumar
Whole Time Director
DIN :07777351

Statement of Assets and Liabilities as on 30th September, 2023

Sl. No.	Particulars	(Rs. In Lakhs)	
		As at 30th September, 2023	As at 31st March, 2023
		Unaudited	Audited
I	ASSETS		
A	Non-current assets		
	(a) Property, plant and equipment	0.983	0.983
	(b) Capital work-in-progress	-	-
	(c) Investments Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Biological Assets other than bearer plant	-	-
	(h) Financial assets		
	i) Investments	2.875	2.875
	ii) Trade Receivables	-	-
	iii) Loans and Advances	-	-
	iv) Other Non current financial assets	41.926	45.221
	(i) Deferred tax assets (net)	-	-
	(j) Other non-current assets	-	-
	Total Non-current assets	45.784	49.079
B	Current assets		
	(a) Inventories		
	(b) Financial assets		
	i) Investments	-	-
	ii) Trade Receivables	-	-
	iii) Cash and cash equivalents	0.423	0.175
	iv) Loans	25.300	25.300
	v) Other current financial assets	0.112	0.147
	(c) Other current assets	-	-
	(d) Prepayments	-	-
	Total Current assets	25.835	25.622
	TOTAL ASSETS	71.619	74.701
II	EQUITY AND LIABILITIES		
A	EQUITY SHARE CAPITAL		
	(a) Equity Share capital	2,207.426	2,207.426
	(b) Other Equity	(2,212.550)	(2,210.613)
	Total equity	(5.124)	(3.187)
B	LIABILITIES		
I	Non-current liabilities		
	(a) Financial liabilities		
	i) Borrowings	-	-
	ii) Lease Liabilities	-	-
	iii) Trade Payables	-	-
	iv) Other non-current financial liabilities	-	-
	(b) Long term provisions	-	-
	(c) Deferred tax liabilities (net)	-	-
	(d) Other non-current liabilities	-	-
	Total Non-current liabilities	-	-
II	Current liabilities		
	(a) Financial liabilities		
	i) Borrowings	-	-
	ii) Lease Liabilities	-	-
	iii) Trade payables	-	-
	iv) Other current financial liabilities	-	-
	(b) Other current liabilities	0.130	1.275
	(c) Provisions	-	-
	(d) Current tax liabilities	76.613	76.613
	Total Current liabilities	76.743	77.888
	TOTAL EQUITY AND LIABILITIES	71.619	74.701

By order of the Board
For Adinath Bio-Labs Limited

Sunil Kumar
Whole Time Director
DIN :07777351

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Date: 3rd November, 2023
Place: Kolkata

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER 2023		
(Rs. In Lakhs)		
Particulars	For the Half Year Ended 30th September, 2023	For the Year Ended 31st March, 2023
(A) Cash Flow From Operating Activities		
Net Profit before Tax & Exceptional items	(1.937)	(3.969)
Adjustments for ::-		
Other Income	-	(0.631)
Depreciation and Amortisation on tangible assets	-	0.004
Operating Profit Before Working Capital Changes	(1.937)	(4.596)
Adjustments for ::-		
Working/ Operating Capital Changes		
(Increase)/ Decrease in Other Receivables	3.330	10.164
Increase/ (Decrease) in Other Current Liabilities	(1.145)	0.111
Cash Generated From Operations	0.248	5.679
Payment of Taxes	-	7.860
Net Cash Flow (Used in)/ Generated From Operating Activities (A)	0.248	(2.181)
(B) Cash Flow From Investing Activities		
Interest (Net)	-	0.631
Net Cash Flow (Used in)/ Generated From Investing Activities (B)	-	0.631
(C) Cash Flow From Financing Activities		
Net Cash Flow (Used in)/ Generated From Financing Activities (C)	-	-
Net Increase /(Decrease) in Cash & Cash Equivalents (A+B+C)	0.248	(1.550)
Cash & Cash Equivalents as at the beginning of the year	0.175	1.725
Cash & Cash Equivalents as at the end of the year	0.423	0.175

Date: 3rd November, 2023
Place: Kolkata



By order of the Board
For Adinath Bio-Labs Limited

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Date: 2023.11.03
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Sunil Kumar
Whole Time Director
DIN :07777351

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors
Adinath Bio-Labs Limited

We have reviewed the accompanying statement of unaudited financial results of **M/s. Adinath Bio-Labs Limited** (the "Company") for the quarter and half year ended on 30th September, 2023 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation') read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').

This statement is the responsibility of the Company's Management and has been approved by the 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 the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For KSA & Co.
Chartered Accountants
FRN: 003822C


Kamal Piyush
Partner

Membership No.: 083399
UDIN: 23083399BGXJJO8494
Place: Delhi
Date: November 03, 2023

Date: 03rd November, 2023

To,
The Secretary,
The Calcutta Stock Exchange Limited
7, Lyons Range,
Kolkata – 700 001

Dear Sir,

Sub: Non- applicability of Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir / Madam,

Pursuant to Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the listed entity shall submit to the stock exchange the following statement(s) on a quarterly basis for public issue, rights issue, preferential issue etc..-

- (a) Indicating deviations, if any, in the use of proceeds from the objects stated in the offer document or explanatory statement to the notice for the general meeting, as applicable;
- (b) Indicating category wise variation (capital expenditure, sales and marketing, working capital etc.) between projected utilization of funds made by it in its offer document or explanatory statement to the notice for the general meeting, as applicable and the actual utilization of funds.

In view of the aforesaid, I, the undersigned, Mr. Sunil Kumar, Whole Time Director of Adinath Biolabs Limited hereby certify that Compliances of Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is not applicable to the company, as the company has not issued any share by way of public issue, right issue, preferential issue etc. during the quarter ended on 30th September, 2023.

You are requested to take the above information in your records.

Thanking you,

Yours faithfully,

For Adinath Bio-Labs Limited

**SUNIL
KUMAR** Digitally signed
by SUNIL KUMAR
Date: 2023.11.03
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Sunil Kumar
Whole Time Director
DIN: 07777351

