



CIN NO.: L24230WB1982PLC034492

Date: 28th October, 2024

To,
The Secretary,
The Calcutta Stock Exchange Limited
7, Lyons Range,
Kolkata – 700 001
Dear Sir/Madam,

Sub: Outcome of Board Meeting held on 28th October, 2024
Scrip Code: 12130 (CSE)

This is to inform you that, Pursuant to 33 and 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform that the Board of Director at its meeting was held its Registered Office on Monday, 28th October, 2024 (**commenced at 02:30 P.M. and concluded at 03:10 P.M.**) have inter-alia considered, approved and adopted the following agenda:

1. The Standalone Unaudited Financial Results of the Company for the 02nd quarter and half year ended 30th September, 2024 along with Limited Review Report by the Statutory Auditors.
2. The Statement of Assets and Liability and statement of Cash Flow for the half year ended 30th September, 2024.
3. The undertaking of non-applicability of Regulation 32 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 is enclosed herewith.
4. Amendments to the 'Policy for Related Party Transaction' to bring the policy in line with the recent amendments specified in the Listing Regulations if any.

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 Un-Audited Financial Result for the 02nd quarter and half year ended 30th September, 2024, in accordance with Regulation 47(1) (b) of the SEBI (LODR) Regulations, 2015.

Request to you kindly take the above on record.

Thanking you,

Yours faithfully,

For Adinath Bio-Labs Limited

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Sunil Kumar
Managing Director & CEO
DIN: 07777351



Statement of Standalone Unaudited Financial Results for the quarter and half year ended 30th September, 2024							
PART I							(Rs. In Lakhs)
Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		(30/09/2024)	(30/06/2024)	(30/09/2023)	(30/09/2024)	(30/09/2023)	(31/03/2024)
1	Income from operations						
	(a) Net Sales / income from operations	-	-	-	-	-	-
	(b) Other Income	2.105	2.687	1.900	4.792	4.930	9.150
	Total income from operations (net)	2.105	2.687	1.900	4.792	4.930	9.150
2	Expenses						
	(a) Changes in inventories of finished goods, work-in-progress and stock- in-trade	-	-	-	-	-	-
	(b) Employee benefits expense	1.361	1.360	1.355	2.721	2.711	5.427
	(c) Finance Cost	-	-	-	-	-	-
	(d) Depreciation and amortisation expense	-	-	-	-	-	-
	(e) Other expenses	1.339	3.062	1.341	4.401	4.156	6.852
	Total expenses	2.700	4.422	2.696	7.122	6.867	12.279
3	Profit / (Loss) from operations before	(0.595)	(1.735)	(0.796)	(2.330)	(1.937)	(3.129)
	Exceptional & Extraordinary Items (1-2)						
4	Exceptional & Extraordinary Items	-	-	-	-	-	-
5	Profit / (Loss) before Tax (3 ± 4)	(0.595)	(1.735)	(0.796)	(2.330)	(1.937)	(3.129)
6	Tax expense						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
	Earlier Years	-	-	-	-	-	-
	Total Tax Expenses	-	-	-	-	-	-
7	Net Profit/(Loss) after tax(5 ± 6)	(0.595)	(1.735)	(0.796)	(2.330)	(1.937)	(3.129)
8	Other Comprehensive Income / (Loss)	-	-	-	-	-	-
9	Total Comprehensive Income / (Loss) (7 ± 8)	(0.595)	(1.735)	(0.796)	(2.330)	(1.937)	(3.129)
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						(2,213.741)
11	Earnings Per Share (Not annulised except for year ended)						
	Basic & Diluted	(0.000)	(0.001)	(0.000)	(0.001)	(0.001)	(0.001)

Notes:

- The above Unaudited Financial results have been reviewed by the Audit committee and adopted by the Board of Directors at their meeting held on 28th October, 2024.
- 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.
- The company is engaged in the business of Trading and therefore has only one reportable segment as envisaged by Ind AS 108 'Operating Segment'.
- 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, 2024 and issued an unqualified report in this behalf.
- 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.
- The accumulated losses have eroded net worth to the extent of 50% of the capital of the Company.
- Previous period's figures have been regrouped / reclassified wherever necessary to correspond with the current period's classification / disclosure.

Date: 28th October, 2024

Place: Kolkata


By order of the Board
For Adinath Bio-Labs Limited

Sunil Kumar

MD & CEO

DIN :07777351

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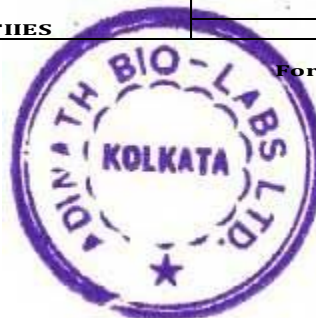
Statement of Assets and Liabilities as on 30th September, 2024

Sl. No.	Particulars	(Rs. In Lakhs)	
		As at 30th September, 2024 Unaudited	As at 31st March, 2024 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	37.853	41.334
	(i) Deferred tax assets (net)	-	-
	(j) Other non-current assets	-	-
	Total Non-current assets	41.711	45.192
B	Current assets		
	(a) Inventories	-	-
	(b) Financial assets		
	i) Investments	-	-
	ii) Trade Receivables	-	-
	iii) Cash and cash equivalents	0.982	0.797
	iv) Loans	25.300	25.300
	v) Other current financial assets	0.112	0.112
	(c) Other current assets	-	-
	(d) Prepayments	-	-
	Total Current assets	26.394	26.209
	TOTAL ASSETS	68.105	71.401
II	EQUITY AND LIABILITIES		
A	EQUITY SHARE CAPITAL		
	(a) Equity Share capital	2,207.426	2,207.426
	(b) Other Equity	(2,216.072)	(2,213.741)
	Total equity	(8.646)	(6.315)
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	0.138	1.103
	(c) Provisions	-	-
	(d) Current tax liabilities	76.613	76.613
	Total Current liabilities	76.751	77.716
	TOTAL EQUITY AND LIABILITIES	68.105	71.401

By order of the Board
For Adinath Bio-Labs Limited

Date: 28th October, 2024
Place: Kolkata

Sunil Kumar
MD & CEO
DIN :07777351



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CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER 2024		
(Rs. In Lakhs)		
Particulars	For the Half Year Ended 30th September, 2024	For the Year Ended 31st March, 2024
(A) Cash Flow From Operating Activities		
Net Profit before Tax & Exceptional items	(2.330)	(3.128)
Adjustments for ::-		
Other Income	-	-
Depreciation and Amortisation on tangible assets	-	-
Operating Profit Before Working Capital Changes	(2.330)	(3.128)
Adjustments for ::-		
Working/ Operating Capital Changes		
(Increase)/ Decrease in Other Receivables	3.481	3.923
Increase/ (Decrease) in Other Current Liabilities	(0.966)	(0.173)
Cash Generated From Operations	0.185	0.622
Payment of Taxes	-	-
Net Cash Flow (Used in)/ Generated From Operating Activities (A)	0.185	0.622
(B) Cash Flow From Investing Activities		
Interest (Net)	-	-
Net Cash Flow (Used in)/ Generated From Investing Activities (B)	-	-
(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)	0.185	0.622
Cash & Cash Equivalents as at the beginning of the year	0.797	0.175
Cash & Cash Equivalents as at the end of the year	0.982	0.797

Date: 28th October, 2024
Place: Kolkata



By order of the Board
For Adinath Bio-Labs Limited

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Sunil Kumar
MD & CEO
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

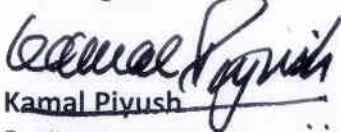
We have reviewed the accompanying statement of unaudited financial results of **M/s. Adinath Bio-Labs Limited** (the "Company") for the quarter and half year ended on 30th September, 2024 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and 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
Firm registration No: 003822C


Kamal Piyush

Partner

Membership No: 083399
UDIN: 24083399BKMGSH5863
Place : New Delhi
Date : October 28, 2024

Date: 28th October, 2024

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, Managing Director & Chief Executive Officer 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 02nd quarter and half year ended 30th September, 2024.

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

Thanking you,

Yours faithfully,

For Adinath Bio-Labs Limited

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Sunil Kumar
Managing Director & CEO
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