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

Date: 30th October, 2026

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, October 30, 2026, 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, October 30, 2026 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, 2026 along with limited review reports obtained from the Auditor of the Company.

The Board Meeting commenced at 15:30 P.M. and concluded at 16:00 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: 2026.10.30 16:04:50 +05'30'

Ms. Dimpy Joshi
Company Secretary & Compliance officer

Regd. Office :
309, Shanti Mall, Satadhar Cross Road,
Opp. Navrang Tower, Ahmedabad-380 061.
Tele Fax : +91-079-27491807,
Mobile : +91-9909043999

DSIR RECOGNITION IN HOUSE R&D UNIT
Factory Address :
Village-Bardoli Kanthi,
Near Indira Nagar, Ta.-Dehgam,
Dist-Gandhinagar, Gujarat.

E-mail : indous_jagdish@yahoo.co.in • indo-us_agrisciences@hotmail.com
Web : www.indousagriseeds.com

BHAGAT & ASSOCIATES
CHARTERED ACCOUNTANTS
CA R. K. BHAGAT
CA MANISH BHAGAT
CA SHIKHA BHAGAT
CA SUNIL PATEL
CA VAIBHAV SHINGALA

B-1204, SHILP CORPORATE PARK
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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.

LIMITED REVIEW REPORT

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

1. We have reviewed the accompanying standalone statement of unaudited financial results of **Indo US Bio-Tech Limited (CIN: L01122GJ2004PLC043550)** (the company) for the quarter ended 30th September 2026 ('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 amended (Listing Regulations).

2. This standalone 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 (the Act) read with relevant rules issued there under and other recognized accounting practices and policies generally accepted in India. Our responsibility is to issue a report on these standalone financial statements based on our review.

BHAGAT & ASSOCIATES ★ AHMEDABAD FRN-1[illegible]W ★ CHARTERED ACCOUNTANTS

3. We conducted our review of the standalone 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 standalone financial statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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 standalone statement of unaudited financial results prepared in accordance with applicable accounting standards specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules made thereunder and other accounting principles generally accepted in India 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, Bhagat & Associates
Chartered Accountants
FRN - 101100W

R.K Bhagat
(Partner)
Membership No - 035263
UDIN: 26035263VRBIDW8856

Place: Ahmedabad
Date: 30.10.2026

INDO US BIO-TECH LIMITED

(AN ISO CERTIFIED COMPANY)
CIN L01122GJ2004PLC043550

Indo US Bio-Tech Limited

CIN: L01122GJ2004PLC043550
Address: 309, Shanti Mall, Satadhar Char Rasta Opp. Navrang Tower, Sola Road, Ahmedabad 380061
Statement of standalone unaudited financial results for the quarter ended on 30th September 2026

(Amount in Lakhs)

Particulars	Quarter Ended			Half Yearly		Year Ended
	Quarter Ended September 30, 2026	Quarter Ended June 30, 2026	Quarter Ended September 30, 2025	Half Yearly September 30, 2026	Half Yearly September 30, 2025	Year Ended March 31, 2026
Income :-						
Revenue from Operations	1,504.63	3,298.68	3,084.65	4,803.31	6,161.61	11,043.91
Other Income	4.89	12.38	2.62	17.26	2.77	5.42
Total Income	1,509.52	3,311.05	3,087.27	4,820.57	6,164.38	11,049.33
Expenses:-						
Purchase of stock in trade	1,186.46	524.19	59.76	1,680.64	774.90	3,116.91
Production Expenses	154.57	862.55	1,949.57	1,017.12	2,833.52	7,834.94
Changes in Inventories of Finished Goods, Work-in-Progress and Stock in Trade	186.61	1,215.96	365.52	1,402.57	978.76	(2,924.82)
Employee Benefits Expense	34.49	32.94	33.68	67.43	65.73	142.13
Finance Costs	81.46	73.93	42.31	155.40	87.41	224.33
Depreciation & Amortisation	28.11	26.89	20.73	55.01	40.77	90.22
Other Expenses	232.56	266.90	259.82	499.46	545.41	1,173.60
Total Expenses	1,874.27	3,003.35	2,731.39	4,877.62	5,326.50	9,657.31
Profit before exceptional item	(364.75)	307.70	355.89	(57.05)	837.88	1,392.02
Less: Exceptional Items						
Profit after exceptional item before tax	(364.75)	307.70	355.89	(57.05)	837.88	1,392.02
Tax Expense						
Income Tax						
- Current Year	-	4.73	9.34	-	16.29	54.97
- Earlier Years Expenses/ (Written back)	-	-	(0.67)	-	(0.67)	3.15
Deferred Tax Charge	2.39	(0.77)	2.01	1.62	6.80	21.61
Total Tax Expenses	2.39	3.96	10.68	1.62	22.43	79.73
Profit for the Year	(367.14)	303.74	345.21	(58.67)	815.45	1,312.29
Other Comprehensive Expenses / (Income)						
A. (i) Items that will not be reclassified to Profit and Loss	-	-	-	-	-	(0.78)
(ii) Income tax relating to items that will not be reclassified to Profit and Loss - Employee Benefit	-	-	(0.86)	-	(0.57)	0.20
B. (i) Items that will be reclassified to Profit and Loss	-	-	-	-	-	-
(ii) Income tax relating to items that will not be reclassified to Profit and Loss	-	-	0.22	-	0.14	-
	-	-	(0.64)	-	(0.43)	(0.58)
Total Comprehensive Income	(367.14)	303.74	344.57	(58.67)	815.02	1,311.71
Earnings Per Equity Share (Nominal Value Per Share: Rs. 10 (Previous Year: Rs. 10))						
Basic and Diluted	-1.83	1.51	1.72	-0.29	4.06	6.54

Notes

(1) The financial results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 30th October, 2026 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.
(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

R.K Bhagat
Partner
Membership No. 035263
UDIN: 26035263VRBIDJ8856

Place: Ahmedabad
Date: 30-10-2026

BHAGAT & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ AHMEDABAD FRN-101100W

For and on behalf of Board of Directors

Jagdish D. Judiya
Managing Director
DIN: 01745951

INDO US BIO-TECH LIMITED Indo-US Agriseeds

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

CIN: L01122GJ2004PLC043550

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 2026

Standalone Assets and Liabilities (Balance Sheet) as at 30th September, 2026

Particulars	Amount in Lakhs	
	As at September 30, 2026 Unaudited	As at March 31, 2026 Audited
Assets		
I) Non-Current Assets		
a) Property, plant and Equipment	1,119.60	1,121.62
b) Capital Work-In-Progress	102.85	50.32
c) Non-current Financial Assets		
(i) Investment		
(ii) Loans and Advances		
d) Deferred Tax Assets (Net)	33.93	18.45
e) Other Non-current Assets	46.32	47.95
	0.75	2.15
	1,303.45	1,240.48
II) Current Assets		
a) Inventories	8,602.76	9,995.37
b) Financial Assets	-	-
(i) Trade Receivables	3,631.23	1,375.86
(ii) Cash and cash equivalents	230.61	612.30
(iii) Other current financial assets	257.55	78.98
c) Current Tax Assets (Net)	-	-
d) Other current assets	7.33	6.67
	12,729.49	12,069.18
Total Assets	14,032.94	13,309.67
Equity and Liabilities		
Equity		
a) Equity Share Capital	2,005.20	2,005.20
b) Other Equity	7,184.79	7,248.19
	9,189.99	9,253.39
Liabilities		
I) Non-Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	845.39	95.19
(ii) Trade Payables	-	-
b) Deferred Tax Liabilities (Net)	-	-
c) Provisions	8.84	8.84
	854.23	104.03

INDO US BIO-TECH LIMITED Indo-US Agriseeds

BHAGAT & ASSOCIATES * CHARTERED ACCOUNTANTS * AHMEDABAD FRN-101100W

II) Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	3,571.50	3,608.36
(ii) Trade Payables to MSME	-	0.65
(iii) Trade Payables other than MSME	204.97	44.16
b) Other current liabilities	207.08	251.48
c) Provisions	3.33	3.33
d) Current Tax Liabilities (Net)	1.83	44.26
	3,988.72	3,952.25
Total Equity and Liabilities	**14,032.94**	**13,309.67**

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 Bhagat and Associates

Firm Registration No.: 101100W
Chartered Accountants

BHAGAT & ASSOCIATES * AHMEDABAD FRN-101100W * CHARTERED ACCOUNTANTS

R.K Bhagat
Partner
Membership No.:035263
UDIN: 26035263VRBIDW8856
Place: Ahmedabd
Date: 30-10-2026

For and on behalf of the Board of Directors

INDO US BIO-TECH LIMITED Indo-US Agriseeds

Jagdish D. Ajudiya
Managing Director
DIN: 01745951

Indo US Bio-Tech Limited

CIN: L01122GJ2004PLC043550

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 2026

Standalone Statement of Cash Flow for the Half Year ended on 30th September 2026

Amount in Lakhs

	Sep 30, 2026		March 31, 2026	
A. Cash flow from operating activities				
Net profit before tax		(57.05)		1,392.02
Adjustments for:			-	
Depreciation expense	55.01		90.22	
Provision for Gratuity	-		7.77	
Interest Expenses / Financial Charge	155.40		224.33	
Provision/(Reversal of Provision) for Bad Debts	-		30.47	
Profit on sale of PPE	-		(0.13)	
Interest income	(0.75)	209.65	(2.28)	350.38
Operating profit before working capital changes		152.60		1,742.40
Adjustments for changes in working capital:				
(Increase)/ Decrease in Trade Receivables	(2,255.37)		93.75	
(Increase)/ Decrease in Inventories	1,392.61		(2,926.73)	
(Increase)/ Decrease in current financial assets	(178.57)		(3.45)	
(Increase)/ Decrease in Other Current Asset	(0.66)		(2.86)	
(Increase)/ Decrease in Non-current Assets	(14.08)		-	
Increase/ (decrease) in other current liabilities	(44.40)		(51.05)	
Increase/ (Decrease) in Trade Payables	160.15	(340.32)	(66.22)	(2,956.56)
Operating profit after working capital changes		(787.72)		(1,214.16)
Income Tax paid		(47.16)		(43.91)
Net cash from operating activities (A)		(834.88)		(1,258.06)
B. Cash flow from investing activities				
Purchase of property, plant and equipment and CWIP	(105.52)		(240.89)	
Proceeds from sale of PPE	-		0.13	
Subsidy received for cold storage	-		88.47	
Interest Income received	0.75	(104.77)	2.28	(150.01)
Net cash used in investing activities (B)		(104.77)		(150.01)
C. Cash flow from financing activities				
Interest paid	(155.40)		(224.33)	
Dividend Paid	-		-	
Proceeds / (Repayment) in long term borrowings (Net)	750.20		(198.26)	
Proceeds / (Repayment) in Short term borrowings (Net)	(36.86)	557.95	2,418.17	1,995.59
Net cash used in financing activities (C)		557.95		1,995.59
Net Decrease in Cash and Cash Equivalents (A+B+C)		(381.69)		587.52

INDO US BIO-TECH LIMITED

BHAGAT & ASSOCIATES * CHARTERED ACCOUNTANTS * AHMEDABAD FRN-101100W

Cash and cash equivalents at the beginning of the year		612.30		24.78
		-		-
Cash and cash equivalents at the end of the year		230.61		612.30
Net Decrease in Cash and Cash Equivalents (A+B+C)		(381.69)		587.52

		September 30, 2026		March 31, 2026
Cash and cash equivalents comprise of:				
Cash on Hand		2.90		8.29
Bank Balances:		-		-
- In Current Accounts		208.47		585.12
- In term deposit		19.24		18.90
Cash and cash equivalents at the end of the year		230.61		612.30

Notes:

1 The above Cash Flow Statement has been prepared under "Indirect Method" set out in Indian Accounting Standard - 7 on "Cash Flow Statements".

2 Figures in brackets indicate cash outgo.

3 Previous year's figures have been regrouped/ rearranged wherever necessary.

For Bhagat and Associates

Firm Registration No.: 101100W
Chartered Accountants

BHAGAT & ASSOCIATES * CHARTERED ACCOUNTANTS * AHMEDABAD FRN-101100W

R.K Bhagat
Partner
Membership No.:035263
UDIN: 26035263VRBIDW8856

For and on behalf of the Board of Directors

INDO US BIO-TECH LIMITED Indo-US Agriseeds

Jagdish D. Ajudiya
Managing Director
DIN: 01745951

Place: Ahmedabd
Date: 30.10.2026