



Date: 11-11-2024

To,
BSE Limited
P.J. Towers, Dalal Street
Mumbai – 400001

Sub: Outcome of Board Meeting under regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Ref: Gayatri BioOrganics Limited (Scrip Code: 524564)

With reference to the subject cited, this is to inform the Exchange that the Board meeting of Gayatri BioOrganics Limited was held on Monday, the 11th day of November, 2024 at 11.00 A.M. at the Registered Office of the Company. The Board has considered and approved the following.

1. Un-audited financial results for the quarter and half-year ended on 30.09.2024 (Enclosed as Annexure).
2. Limited Review Report for the quarter and half-year ended on 30.09.2024 (Enclosed as Annexure).

The Meeting Concluded at 12.00 p.m.

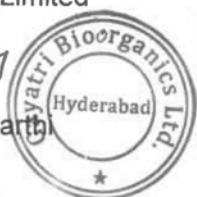
We request you to take note of the same in your records.

Thanking you.

Yours sincerely,

For Gayatri BioOrganics Limited

Sreedhara Reddy Kanaparthi
Sreedhara Reddy Kanaparthi
Whole-time Director
DIN: 09608890



SREEDHARA
REDDY
KANAPARTHI

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SREEDHARA REDDY
KANAPARTHI
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Regd. & Corp. Office :

Gayatri BioOrganics Limited, B3, 3rd Floor, 6-3-1090, TSR Towers,
Raj Bhavan Road, Somajiguda, Hyderabad 500 082. Telangana

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CIN NO : L24110AP1991PLC013512

STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2024
(₹ In Lakhs)

Sr. No.	Particulars	As at Sept 30 2024 (Unaudited)	As at March 31 2024 (Audited)
I.	ASSETS		
1	Non-Current Assets		
	(a) Financial assets		
	(i) Investments	-	-
	(ii) Other Financial Assets	-	-
		-	-
2	Current Assets		
	(a) Financial Assets		
	(i) Trade Receivables	25.36	25.36
	(ii) Cash and Cash equivalents	3.13	3.10
	(iii) Other Financial Assets	-	-
	(b) Other Current assets	135.64	129.27
		164.13	157.73
	TOTAL ASSETS	164.13	157.73
	EQUITIES AND LIABILITIES		
1	EQUITY		
	(a) Equity Share Capital	7,878.81	7,878.81
	(b) Other Equity	(11,434.62)	(11,395.48)
		(3,555.81)	(3,516.67)
	LIABILITIES		
2	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	335.73	295.73
		335.73	295.73
3	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	3,340.35	3,340.35
	(ii) Trade Payables	16.84	17.65
	(b) Other Current liabilities	27.02	20.67
		3,384.21	3,378.67
	TOTAL EQUITY AND LIABILITIES	164.13	157.73

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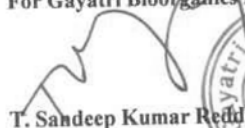
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NOTES

- 1 The above financial results were reviewed by the Audit Committee and taken on record by the Board of Directors at their respective meeting held on November 11, 2024
- 2 The above financial results are extracted from the Audited Financial Statements of the Company, which are prepared in accordance with Indian Accounting Standards ('Ind AS') as prescribed under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder.
- 3 The financial statements have been prepared on a going concern basis based upon Comfort letter given by the promoters of the Company for any other business to be continued by them in the future.
- 4 The Company doesn't have more than one segment. Therefore, disclosure relating to segments is not applicable and accordingly not made.
- 5 The figures for the corresponding previous period have been regrouped/reclassified/restated wherever necessary to make them comparable with the current year's classification.

By order of the Board
For Gayatri Bioorganics Limited


T. Sandeep Kumar Reddy
Chairman
DIN: 00005573



Place: Hyderabad
Date: 11th November, 2024

GAYATRI BIOORGANICS LIMITED

Registered office: B3, Third floor, 6-3-1090, TSR Towers, Raj Bhavan Road, Somajiguda, Hyderabad - 500 082

Website: www.gayatribioorganics.com, CIN: L24110TG1991PLC013512

STATEMENT OF UNAUDITED FINANCIALS RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

(₹ in Lakhs unless otherwise stated)

Sr.	Particulars	Quarter Ended			Half Year Ended		Year ended
		Sept 30, 2024	June 30, 2024	Sept 30, 2023	Sept 30, 2024	Sept 30, 2023	March 31, 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	Revenue from Operations	-	-	-	-	-	-
	Other Income	-	-	-	-	-	-
	Total Income	-	-	-	-	-	-
2	Expenses						
	Cost of Materials Consumed	-	-	-	-	-	-
	Changes in Inventories of Finished Goods and Work in Progress	-	-	-	-	-	-
	Employee Benefits Expenses	2.13	2.12	2.12	4.25	5.21	9.44
	Finance Cost	6.76	5.99	3.54	12.75	5.84	14.93
	Depreciation and Amortisation Expenses	-	-	-	-	-	-
	Other Expenses	8.92	13.22	5.76	22.14	19.87	43.75
	Total Expenses	17.81	21.33	11.42	39.14	30.92	68.12
3	Profit/(Loss) before exceptional and extraordinary items and tax (1-2)	(17.81)	(21.33)	(11.42)	(39.14)	(30.92)	(68.12)
4	Add/(Less): Exceptional Items	-	-	-	-	-	-
5	Profit / (loss) before tax for the period / year (3-4)	(17.81)	(21.33)	(11.42)	(39.14)	(30.92)	(68.12)
6	Tax Expense	-	-	-	-	-	-
7	Net Profit/(Loss) after tax (5-6)	(17.81)	(21.33)	(11.42)	(39.14)	(30.92)	(68.12)
8	Other Comprehensive Income (net of Tax)						
	Items that will not be reclassified to Statement of Profit and Loss						
	(a) Remeasurement of employee benefit obligation	-	-	-	-	-	-
	(b) Income tax relating to above item	-	-	-	-	-	-
9	Total Comprehensive Income/(Loss) for the period / year (After tax) (7+8)	(17.81)	(21.33)	(11.42)	(39.14)	(30.92)	(68.12)
10	Paid-up Equity Share Capital	7,878.81	7,878.81	7,878.81	7,878.81	7,878.81	7,878.81
11	Other Equity						(11,327.36)
12	Networth						(3,448.55)
13	Earnings per share in ₹ (annualised except for quarter)						
	Basic	(0.02)	(0.03)	(0.01)	(0.05)	(0.04)	(0.09)
	Diluted	(0.02)	(0.03)	(0.01)	(0.05)	(0.04)	(0.09)

(see accompanying notes to the financial results)



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Gayatri BioOrganics Limited
Statement of Cash Flow

Particulars	As at 30.09.2024 (Un-Audited)	As at 30.09.2023 (Un-Audited)
A. Cash Flow from Operating Activities		
(Loss) before tax	(39.14)	(30.92)
Adjustments for:		
- Tax Expenses		-
- Finance Costs		-
Operating Profit Before Working Capital Changes	(39.14)	(30.92)
Changes in operating assets and liabilities:		
(Increase) / Decrease in Operating Assets:		
- Non-current Financial Assets & Other Assets	-	-
- Other current assets	(6.37)	(11.55)
Increase / (Decrease) in Operating Liabilities:		
- Trade Payables	(0.81)	(2.19)
- Other Current Liabilities	6.35	(0.77)
Cash (used in) / generated from Operations	(39.97)	(45.43)
- Direct Taxes paid		-
Net cash (used in) Operating Activities (A)	(39.97)	(45.43)
B. Cash Flow from Investing Activities		
- Interest Received		-
Net cash flow (used in) investing activities (B)		-
C. Cash Flow from Financing Activities		
- Proceeds from Borrowings (Net)	40.00	47.00
- Interest and Finance Charges paid		-
Net cash flow from financing activities (C)	40.00	47.00
Net increase / (decrease) in cash and cash equivalents (A + B + C)	0.03	1.57
Cash and Cash Equivalents at the beginning of year	2.50	2.50
Cash and Cash Equivalents at the end of year	2.53	4.07



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Independent Auditor's Review Report on unaudited Quarterly Financial results of Gayatri Bio Organics Limited (Formerly known as Gayatri Starchkem Limited) Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
Gayatri Bio Organics Limited.

1. We have reviewed the accompanying statement of unaudited financial results of Gayatri Bio Organics Limited ("the Company") for the quarter ended September 30, 2024 and year to date results for the period July 01, 2024 to September 30, 2024 ("the Statement") attached herewith, being submitted by the company Pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulation")
2. This Statement, which is the responsibility of the company's Management and approved by the Board of Directors, has been Prepared in accordance with the recognition and measurement principles laid down in 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 principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We Conducted our review of the statement in accordance with the Standard of Review engagement (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 financial results are free of material misstatements. A review 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.



MUMBAI OFFICE :
AKT House, Plot No. C1 B 4/32,
Opp. Artist Village Bus Stand,
Near Arenja Complex, Sec. 8,
CBD Belapur, Mumbai - 400 614

KOLKATA OFFICE :
Octavius Building, 1st Floor,
15C, Hemant Bassu Sarani,
Opp. Great Eastern Hotel,
Kolkata, West Bengal - 700 001

DELHI OFFICE :
204, Pearls Best Heights - 2
Netaji Subhash Place,
Pitampura, Delhi - 110 034.



MGR & CO
CHARTERED ACCOUNTANTS

HYDERABAD OFFICE :

Flat No. 101, Suranjana Empire Estates,
Opp. Union Bank of India, Dwarakapuri Colony,
Panjagutta, Hyderabad - 500 082.

4. Based on our review conducted and Procedures performed as stated in Paragraph 3 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 IND AS 34, Prescribed under Section 133 of the Companies act, 2013 read with relevant rules issued thereunder and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

For MGR & CO
Chartered Accountants
FRN:012787S

M.G. Rao

M.G. Rao
Partner

M.No.029893

UDIN: 24029893BKADRD1341



Place: Hyderabad

Date: 11.11.2024

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