

Date: November 12, 2021

To
Listing Compliance Department
M/s. BSE Ltd.
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai – 400 001
Fax Nos. 022-22723121/2037

Dear Sirs,

Sub: Submission of Outcome of the Board Meeting including the Unaudited Standalone & Consolidated Financial results for the Quarter ended September 30, 2021

Ref: Scrip code. SBTL / 532669

Further to our letter (intimation of the BM date) dated November 03, 2021, we hereby submit the Outcome of the Board Meeting including the Unaudited Financial Results (both Consolidated & Standalone) of the Second Quarter ended September 30 2021 upon the review and recommendation by the Audit Committee and approval of the Same.

With reference to the above, request to find the following :

1. The Unaudited Standalone & Consolidated Financial Results of the Company for the quarter ended September 30, 2021 as per the format prescribed under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. Limited Review Report issued by M/s. Darapaneni & Co., Chartered Accountants, Statutory Auditors of the Company on aforesaid Unaudited Standalone & Consolidated Financial Results of the Company for the quarter ended September 30, 2021.
3. Resignation of Mr Srikanth Reddy Kolli as Company Secretary and Compliance Officer of the Company with effect from the closing of business hours of September 30, 2021.
4. Appointment of Mrs Ramyanka Yadav K, Associate Member of the Institute of Company Secretaries of India vide Membership # A45483 as a Company Secretary and Compliance Officer (KMP) of the Company with effect from 12.11.2021.

The details required under Regulation 30 of the Listing Regulation read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 09, 2015 is given as Annexure I.

Meeting of the Board of Directors commenced at 11.30 a.m. and concluded at 5:30 p.m.

You are requested to take the same on your record.

Thanking you
for **Southern Online Bio Technologies Limited**



U V Ravikanth

Chief Financial Officer
Encl: A/a.



CIN: L72900TG1998PLC030463

Registered Office: A3, 3rd Floor, Office Block, Samrat Complex, Saifabad, Hyderabad - 500 004. Telangana, India.
Phones: +91-40-23241999, +91-40-44341999, Fax: +91-40-23241444, email: cs@sol.net.in, website: www.sol.net.in
Unit - I : Survey No. 6 & 7, Samsthan Narayanapur (V&M), Yadadri Bhuvanagiri Dist., Telangana, Ph.: +91 8681 287575
Unit - II : Plot No. 45/A, APIIC-SEZ, Atchutapuram (V&M), Visakhapatnam Dist.-531011, Andhra Pradesh, India.
Corporate Office: Flat No. 602, 6th Floor, Swarna Jayanthi Complex, Beside Maitrivanam, Ameerpet, Hyderabad - 500 038.

Annexure I

Resignation of Mr Srikanth Reddy Kolli as a Company Secretary and Compliance Officer

S No	Details of Event that need to provided	Information of Such event(s)
1	Reason of change viz., appointment, resignation, removal, death or otherwise	Resignation due to personal reasons
2	Date of Appointment / Cessation	Resigned with effect from the closing of Business Hours of September, 30, 2021

Appointment of Mrs Ramyanka Yadav K as a Company Secretary and Compliance Officer

S No	Details of Event that need to provided	Information of Such event(s)
1	Reason of change viz., appointment, resignation, removal, death or otherwise	Appointment
2	Date of Appointment / Cessation	Appointed with effect from <u>12.11.2021</u>
3	Brief Profile (In case of Appointment)	Mrs Ramyanka Yadav K is a Member of the Institute of Company Secretaries of India and a Commerce Graduate. She has more than 8 years of experience of post qualification experience. Her areas of specialization includes structuring/restructuring, fund raising (domestic), due diligence, acquisitions, preferential allotment, ESOPS of listed company, Delisting and revocations of Suspension of trading from the Designated Stock Exchanges and Legal Agreements and Contracts including Business sharing Agreements and Co-operation Agreements etc.,

for Southern Online Bio Technologies Limited


U V Ravikanth

Chief Financial Officer



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M/s Southern Online Bio Technologies Limited

SOUTHERN ONLINE BIO TECHNOLOGIES LTD

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER/HALF YEAR ENDED 30th SEPTEMBER, 2021								Rs in Lakhs
Particulars		Quarter Ended			Year to Date		Year Ended	
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1.	Revenue from operations	56.98	57.74	42.43	114.73	88.73	214.88	
2.	Other income	4.28	2.10	1.65	6.38	3.30	6.71	
3.	Total income (1+2)	61.27	59.84	44.08	121.11	92.03	221.59	
4.	Expenses							
a)	Cost of materials consumed	148.15	-	-	148.15	-	-	
b)	Changes in inventories of finished goods and work in progress	(148.15)	-	-	(148.15)	-	-	
c)	Employee benefits expenses	10.22	7.99	15.44	18.20	32.02	34.23	
d)	Finance costs	0.06	0.01	-	0.07	0.08	1.53	
e)	Depreciation and amortisation expense	5.97	6.42	0.24	12.39	0.46	20.85	
f)	Other expenses	39.28	36.90	27.99	76.19	52.05	115.50	
4	Total expenses	55.53	51.32	43.67	106.85	84.61	172.11	
5.	Profit/(loss) before exceptional item and tax (3-4)	5.74	8.52	0.41	14.26	7.42	49.49	
6.	Exceptional item	-	-	-	-	-	-	
7.	Profit/(loss) before tax (5-6)	5.74	8.52	0.41	14.26	7.42	49.49	
6	Tax expenses (net)							
a)	Current tax	-	-	-	-	-	-	
b)	Deferred tax	-	-	-	-	-	(3.54)	
7	Profit/(loss) for the period from continuing operations (7-8)	5.74	8.52	0.41	14.26	7.42	45.95	
8.	Other comprehensive income/(loss) for the period / year							
a)	items that will not be reclassified to profit or loss	(1.54)	-	-	(1.54)	-	-	
b)	Income tax relating to these items	-	-	-	-	-	-	
	Other comprehensive income/(loss) for the period / year	(1.54)	-	-	(1.54)	-	-	
9.	Total comprehensive income/(loss) for the period / year (9+10)	4.20	8.52	0.41	12.72	7.42	45.95	
10.	Paid-up Equity Share Capital (Face Value of Rs.10/- each)	450.00	450.00	450.00	450.00	450.00	450.00	
11.	Earnings per equity share (for continuing operation)							
a)	Basic (₹)	0.01	0.02	0.00	0.03	0.02	0.10	
b)	Diluted (₹)	0.01	0.02	0.00	0.03	0.02	0.10	
12.	a) Debt Service Coverage Ratio	-	-	-	-	-	-	
b)	Interest Service Coverage Ratio	98.06	926.05	93.75	209.65	93.75	33.40	
c)	Debt Equity Ratio	0.26	0.24	0.17	0.47	0.17	0.20	

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	Capital Redemption Reserve	-	-	-			
	Debenture Redemption Reserve.	-	-	-			
d)	Current Ratio	35.52	4.63	9.10	11.07	9.10	1.42
e)	Long term debt to working capital	1.70	4.31	1.17	2.45	1.17	6.28
f)	Bad debts to Account receivable ratio	0.03	-	-	0.00	-	0
g)	Current liability ratio	0.0167	0.05	0.07	0.0353	0.0745	0.23
h)	Total debts to total assets	0.87	0.19	0.13	0.31	0.13	0.15
i)	Debtors turnover	5.61	0.61	0.27	1.09	0.27	1.29
j)	Inventory turnover	-	-	-			
k)	Operating margin (%)	0.03	8.49	0.05	0.07	0.05	0.21
l)	Net profit margin (%)	0.10	0.15	0.08	0.12	0.08	0.21

Notes

1. The above Financial results have been reviewed by the audit committee, approved by the Board of Directors in its meeting held on November 03, 2021 and reviewed by the Statutory auditors of the Company.
2. Currently the Company operates in single segment namely 'Internet Service Provider Division' where as another segment i.e 'Bio Diesel Manufacturing' is not operational since last two years.
3. Tax computation will be assessed at the financial year ending i.e March 31, 2022.
4. The Financial results of the Company have been prepared in accordance with Indian Accounting Standards (IND AS) notified under the Companies (Indian Accounting Standards) Rules 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) rules 2016.
5. Previous period's figure have been re-grouped/re-arranged/re-casted wherever required in conformity with current period's presentation.

For and on behalf of
Southern Online Bio Technologies Limited


Dr Pagidipati Devaiah
Chairman & Managing Director

DIN: 05147621

Place: Hyderabad

Date: Nov 12th, 2021



M/s. Southern Online Bio Technologies Limited

UNAUDITED CONSOLIDATED BALANCE SHEET HALF YEAR ENDED 30th SEPTEMBER, 2021

Rs. Lakhs

Particulars		As at 30th Sep, 2021	As at 31st March, 2021 (Audited)
Assets			
(1)	Non-current assets		
	(a) Property, plant and equipment	5,168.35	5,157.73
	(b) Capital Work in Progress	1,171.95	401.33
	(b) Financial assets		
	(i) Loans and advances	69.91	262.42
	(ii) Investments		
	(c) Other non-current assets	255.42	255.42
	Sub Total - a	6,665.63	6,076.89
(2)	Current assets		
	(a) Inventories	362.26	214.11
	(b) Financial assets		
	(i) Trade receivables	182.72	162.39
	(ii) Cash and cash equivalents	331.32	93.90
	(iii) Loans and advances	5.20	16.53
	(c) Other current assets	185.79	47.39
	Sub Total - b	1,067.30	534.32
	Total assets	7,732.93	6,611.21
Equity and liabilities			
(1)	Equity		
	(a) Share capital	4,500.00	4,500.00
	(b) Other equity	503.12	490.41
	(c) Non-Controlling Equity	0.01	0.01
	Sub Total - c	5,003.13	4,990.42
(2)	Share application money, pending allotment	-	-
(3)	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	2,376.73	987.12
	(b) Deferred tax (net)	256.66	256.66
	Sub Total - d	2,633.40	1,243.78
(4)	Current liabilities		
	(a) Financial liabilities		
	i) Borrowings	-	-
	(ii) Trade payables	22.18	320.63
	(b) Other current liabilities	74.22	56.38
	(c) Provisions	-	-
	Sub Total - e	96.39	377.01
	Total liabilities	2,729.79	1,620.79
	Total equity and liabilities	7,732.93	6,611.21



M/s. Southern Online Bio Technologies Limited

UNAUDITED CONSOLIDATED CASHFLOW HALF YEAR ENDED 30th SEPTEMBER, 2021

Rs. Lakhs

Particulars	30th Sep, 2021 (Un-Audited)	31st March, 2021 (Audited)	30th Sep, 2020 (Un-Audited)
A. Cash Flow From Operating Activities :			
Net Profit/(Loss) Before Tax	14.26	49.49	7.44
Adjustments for :			
Depreciation	12.39	20.85	0.45
OCI relating to Re-measurement of Defined benefit plans	(1.54)		
Interest	0.07	1.53	0.08
Profit on Sale of Fixed Assets			
Operating profit before working capital changes	25.18	71.87	7.97
Adjustments for :			
Trade receivables	(20.33)	7.50	88.81
Inventory	(148.15)	-	
Short-term loans and advances	11.33	(13.69)	
Non-current Assets	-	39.95	(4.40)
Other current assets	(138.40)	(22.32)	
Long-term loans and advances	192.51	(47.58)	(5.43)
Trade and other payables	(298.45)	198.45	(3.54)
Other current liabilities	17.84	17.99	26.02
Cash generated from operations	(358.48)	252.16	109.44
Cash flow before Extraordinary items & Prior period adjustments	(358.48)	252.16	109.44
Tax paid	-		(0.08)
Net cash flow from operating activities	(358.48)	252.16	109.36
B. Cash Flow From Investing Activities :			
Fixed assets & Capital WIP	(793.64)	(360.98)	(91.24)
Purchase of Investments	-	-	
Net cash used in investing activities	(793.64)	(346.95)	(91.24)
C. Cash Flow From Financing Activities :			
Proceeds from Unsecured Loans	1,389.62	197.07	
Increase / decrease in Capital Reserve	-	(0.35)	
Payment of Interest and other Charges on loans	(0.07)	(1.53)	32.05
Net cash flow from financing activities	1,389.55	195.19	32.05
Net (decrease)/increase in cash and cash equivalents	237.42	86.37	50.17
Opening cash and cash equivalents	93.90	7.53	28.74
Closing cash and cash equivalents	331.32	93.90	78.91

For and on behalf of
Southern Online Bio Technologies Limited


Dr Pagidipati Devaiah
Chairman & Managing Director

DIN: 05147621

Place: Hyderabad

Date: Nov 12th, 2021



DARAPANENI & Co.,

CHARTERED ACCOUNTANTS

Flat No. 1A, Rama Apartments, Plot No. 84, Srinagar Colony, Hyderabad - 500073.

Tel : 040-23735095, 23736487

E-mail: darapaneni1986@gmail.com

LIMITED REVIEW REPORT

Limited Review Report on Unaudited Quarterly Financial Results Under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To the Board of Directors of SOUTHERN ONLINE BIO TECHNOLOGIES LIMITED

We have reviewed the accompanying statement of unaudited consolidated financial results of M/s SOUTHERN ONLINE BIO TECHNOLOGIES LIMITED (the "company"), for the Quarter and Half year ended 30th September 2021 being submitted by the Company pursuant to the requirements of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended) including relevant circulars issued by the SEBI from time to time.

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 Indian Accounting Standard 34, Interim Financial reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on 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. 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 the Standards on Auditing specified under section 143(10) of the Act, 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.



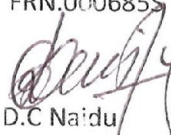


Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Hyderabad

Date: 12.11.2021

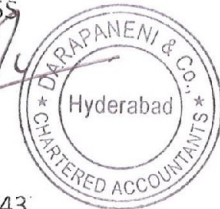
For Darapaneni & Co
Chartered Accountants
FRN.000685S


D.C Naidu

Partner

M.No : 024643

UDIN: 21024643AAAALS7280





SOUTHERN ONLINE BIO TECHNOLOGIES LTD

M/s. Southern Online Bio Technologies Limited

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER/HALF YEAR ENDED 30th SEPTEMBER, 2021							Rs in lakhs
Particulars	Quarter Ended			Year to Date		Year Ended	
	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1.	Revenue from operations	56.98	57.74	42.43	114.73	88.73	214.47
2.	Other income	4.28	2.10	1.65	6.38	3.30	6.52
3.	Total income (1+2)	61.27	59.84	44.08	121.11	92.03	220.99
4.	Expenses						
a)	Cost of materials consumed	148.15	-	-	148.15		-
b)	Changes in inventories of finished goods and work in progress	(148.15)	-	-	(148.15)		-
c)	Employee benefits expenses	10.22	7.99	15.44	18.20	32.02	34.23
d)	Finance costs	0.06	0.01	-	0.07	0.08	1.53
e)	Depreciation and amortisation expense	5.97	6.42	0.24	12.39	0.46	20.85
f)	Other expenses	39.28	36.90	27.99	76.19	52.05	114.88
4	Total expenses	55.53	51.32	43.67	106.85	84.61	171.49
5.	Profit/(loss) before exceptional item and tax (3-4)	5.74	8.52	0.41	14.26	7.42	49.50
6.	Exceptional item	-	-	-	-		
7.	Profit/(loss) before tax (5-6)	5.74	8.52	0.41	14.26	7.42	49.50
6	Tax expenses (net)						
a)	Current tax	-	-	-	-		
b)	Deferred tax	-	-	-	-		(3.54)
7	Profit/(loss) for the period from continuing operations (7-8)	5.74	8.52	0.41	14.26	7.42	45.97
8.	Other comprehensive income/(loss) for the period / year						
a)	items that will not be reclassified to profit or loss	(1.54)			(1.54)		
b)	Income tax relating to these items	-			-		
	Other comprehensive income/(loss) for the period / year	(1.54)	-	-	(1.54)	-	-
9.	Total comprehensive income/(loss) for the period / year (9+10)	4.20	8.52	0.41	12.72	7.42	45.97
10.	Paid-up Equity Share Capital (Face Value of Rs.10/- each)	450.00	450.00	450.00	450.00	450.00	450.00
11.	Earnings per equity share (for continuing operation)						
a)	Basic (₹)	0.01	0.02	0.00	0.03	0.02	0.10
b)	Diluted (₹)	0.01	0.02	0.00	0.03	0.02	0.10
12.	a) Debt Service Coverage Ratio	-	-	-	-	-	-

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b)	Interest Service Coverage Ratio	98.06	926.05	93.75	209.65	93.75	33.41
c)	Debt Equity Ratio	0.26	0.24	0.17	0.47	0.17	0.20
	Capital Redemption Reserve	-	-	-			
	Debenture Redemption Reserve	-	-	-			
d)	Current Ratio	35.52	4.63	9.10	11.07	9.10	1.42
e)	Long term debt to working capital	1.70	4.31	1.17	2.45	1.17	6.25
f)	Bad debts to Account receivable ratio	0.03	-	-	0.00	-	0
g)	Current liability ratio	0.0167	0.05	0.07	0.0353	0.0745	0.23
h)	Total debts to total assets	0.87	0.19	0.13	0.31	0.13	0.15
i)	Debtors turnover	5.61	0.61	0.27	1.09	0.27	1.29
j)	Inventory turnover	-	-	-			
k)	Operating margin (%)	0.03	8.49	0.05	0.07	0.05	0.21
l)	Net profit margin (%)	0.10	0.15	0.08	0.12	0.08	0.21

Notes

1. The above Financial results have been reviewed by the audit committee, approved by the Board of Directors in its meeting held on November 03, 2021 and reviewed by the Statutory auditors of the Company.
2. Currently the Company operates in single segment namely 'Internet Service Provider Division' where as another segment i.e 'Bio Diesel Manufacturing' is not operational since last two years.
3. Tax computation will be assessed at the financial year ending i.e March 31, 2022.
4. The Financial results of the Company have been prepared in accordance with Indian Accounting Standards (IND AS) notified under the Companies (Indian Accounting Standards) Rules 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) rules 2016.
5. Previous period's figure have been re-grouped/re-arranged/re-casted wherever required in conformity with current period's presentation.

For and on behalf of
Southern Online Bio Technologies Limited



Dr Pagidipati Devaiah
Chairman & Managing Director

DIN: 05147621

Place: Hyderabad

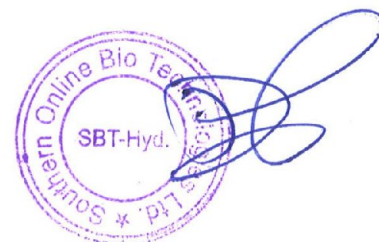
Date: Nov 12th, 2021

M/s. Southern Online Bio Technologies Limited

UNAUDITED STANDALONE BALANCE SHEET HALF YEAR ENDED 30th SEPTEMBER, 2021

Rs. Lakhs

Particulars	As at 30th Sep, 2021	As at 31st March, 2021 (Audited)
Assets		
(1) Non-current assets		
(a) Property, plant and equipment	5,166.02	5,155.40
(b) Capital Work in Progress	1,125.67	355.04
(b) Financial assets		
(i) Loans and advances	83.94	276.46
(ii) Investments	34.31	34.31
(c) Other non-current assets	255.42	255.42
Sub Total - a	6,665.36	6,076.63
(2) Current assets		
(a) Inventories	362.26	214.11
(b) Financial assets		
(i) Trade receivables	182.72	162.39
(ii) Cash and cash equivalents	331.32	93.90
(iii) Loans and advances	5.23	16.56
(c) Other current assets	185.79	47.39
Sub Total - b	1,067.33	534.35
Total assets	7,732.69	6,610.97
Equity and liabilities		
(1) Equity		
(a) Share capital	4,500.00	4,500.00
(b) Other equity	503.49	490.77
Sub Total - c	5,003.49	4,990.77
(2) Share application money, pending allotment	-	-
(3) Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	2,376.14	987.12
(b) Deferred tax (net)	256.66	256.66
Sub Total - d	2,632.81	1,243.78
(4) Current liabilities		
(a) Financial liabilities		
i) Borrowings	-	-
(ii) Trade payables	22.18	320.04
(b) Other current liabilities	74.22	56.38
(c) Provisions	-	-
Sub Total - e	96.39	376.42
Total liabilities	2,729.20	1,620.20
Total equity and liabilities	7,732.69	6,610.97



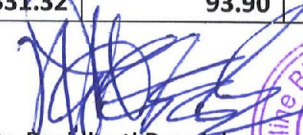

M/s. Southern Online Bio Technologies Limited

UNAUDITED STANDALONE CASHFLOW HALF YEAR ENDED 30th SEPTEMBER, 2021

Rs. Lakhs

Particulars	30th Sep, 2021 (Un-Audited)	31st March, 2021 (Audited)	30th Sep, 2020 (Un-Audited)
A. Cash Flow From Operating Activities :			
Net Profit/(Loss) Before Tax	14.26	49.50	7.44
Adjustments for :			
Depreciation	12.39	20.85	0.45
OCI relating to Re-measurement of Defined benefit plans	(1.54)		
Interest	0.07	1.53	0.08
Profit on Sale of Fixed Assets			
Operating profit before working capital changes	25.18	71.88	7.97
Adjustments for :			
Trade receivables	(20.33)	7.50	88.81
Inventory	(148.15)		
Short-term loans and advances	11.33	(58.92)	
Non-current Assets	-		(4.40)
Other current assets	(138.40)		
Long-term loans and advances	192.51		(5.43)
Trade and other payables	(297.86)	215.82	(3.54)
Other current liabilities	17.84		26.02
Cash generated from operations	(357.89)	236.28	109.44
Cash flow before Extraordinary items & Prior period adjustments	(357.89)	236.28	109.44
Tax paid	-		(0.08)
Net cash flow from operating activities	(357.89)	236.28	109.36
B. Cash Flow From Investing Activities :			
Fixed assets & Capital WIP	(793.64)	(360.98)	(91.24)
Purchase of Investments	-	14.03	
Net cash used in investing activities	(793.64)	(346.95)	(91.24)
C. Cash Flow From Financing Activities :			
Proceeds from Unsecured Loans	1,389.03	198.57	
Payment of Interest and other Charges on loans	(0.07)	(1.53)	32.05
Net cash flow from financing activities	1,388.96	197.04	32.05
Net (decrease)/increase in cash and cash equivalents	237.42	86.37	50.17
Opening cash and cash equivalents	93.90	7.53	28.74
Closing cash and cash equivalents	331.32	93.90	78.91

For and on behalf of
Southern Online Bio Technologies Limited



 Dr. Pagidipati Devalah
Chairman & Managing Director
 DIN: 05147621
 Place: Hyderabad
 Date: Nov 12th, 2021



Tel : 040-23735095, 23736487
E-mail: darapaneni1986@gmail.com

LIMITED REVIEW REPORT

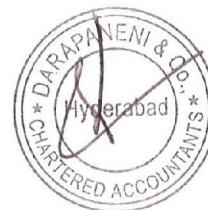
Limited Review Report on Unaudited Quarterly Financial Results Under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To the Board of Directors of SOUTHERN ONLINE BIO TECHNOLOGIES LIMITED

We have reviewed the accompanying statement of unaudited standalone financial results of M/s SOUTHERN ONLINE BIO TECHNOLOGIES LIMITED (the "company"), for the Quarter and Half year ended 30th September 2021 being submitted by the Company pursuant to the requirements of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 (as amended) including relevant circulars issued by the SEBI from time to time.

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 Indian Accounting Standard 34, Interim Financial reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on 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. 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 the Standards on Auditing specified under section 143(10) of the Act, 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.



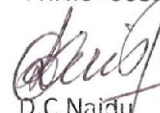


Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Hyderabad

Date: 12.11.2021

For Darapaneni & Co
Chartered Accountants
FRN.000685S


D.C Naidu

Partner

M.No : 024643

UDIN: 21024643AAAALR5276

