

**SOUTHERN ONLINE
BIO TECHNOLOGIES LTD**

Ref: SBT/BSE/140218

Date : 14th February 2018

To,

**The Manager,
Department of Corporate Services,
BSE Limited, Phiroz Jeejeebhoy Towers
Dalal Street, Mumbai 400 001**

Dear Sir/Madam,

Sub: Outcome of Board Meeting.

**Ref: Submission of Un-audited Financial Results and Limited Review Report as per
Regulation 33 of SEBI (LODR) Regulations, 2015, Scrip Code 532669.**

We would like to inform your good offices that the Board of Directors of the Company in their Meeting held on Wednesday, February 14th, 2018 at 4.00 PM Inter-alia considered and approved the Un-Audited Financial Results of the Company for the Quarter ended 31st December 2017 pursuant to the provisions of Regulation 33 of SEBI (LODR) Regulations, 2015.

We here with enclosing the statement of un-audited financial results of the company for the quarter ended on 31st December, 2017 and Certified copy of Limited Review Report for the Quarter ended 31st December, 2017 by Statutory Auditors of the company.

This is for kind information and to take the same on records.

Thanking you,

Yours faithfully
For M/s. Southern Online Bio Technologies Limited


N Satish Kumar
Managing Director

Encl: As stated above.

An ISO 9001:2008 Certified Company
CIN: L72900TG1998PLC030463

Registered Office : # A3, 3rd Floor, Office Block Samrat Complex, Saifabad, Hyderabad-500 004, Telangana, India. Phone : +91 40 2324 1999, +91 40 4434 1999, Fax : +91 40 2324 1444, E-Mail: info@sol.net.in
Unit-I: Survey No 6 & 7, Samsthan Narayanpur (Village & Mandal), Yadadri, Bhuvanagiri Dist, Telangana, India, Phone : +91 8681 287575
Unit II: Plot No.45/A, APIIC SEZ, Duppituru (Vill) Atchutapuram (Mandal), Vishakapatnam (VIZAG), Andhra Pradesh, India.



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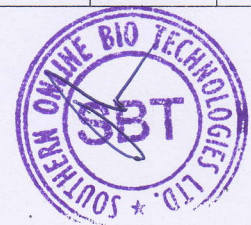
Southern Online Biotechnologies Limited

Registered Office : # A3, 3rd Floor, Office Block Samrat Complex, Saifabad, Hyderabad-500 004, Telangana, India

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR QUARTER III ENDED 31ST DECEMBER, 2017

(Rs. In Lacs)

S. No	Particulars	Quarter ended			Nine months ended		Year ended
		31.12.2017	30.09.2017	31.12.2016	31.12.2017	31.12.2016	31.03.2017
		Un audited	Un audited	Un audited	Un audited	Un audited	Audited
1	Revenue From Operations						
	a) Net Sales / Revenue from Operations (Net of GST)	113.84	155.69	2,024.90	559.18	11,924.50	12,365.47
	b) Other Operating Income	-	-	-	-	-	-
	Total Revenue from Operations (Net)	113.84	155.69	2,024.90	559.18	11,924.50	12,365.47
2	Other Income	4.73	1.35	19.90	26.49	29.60	44.03
	Total Income (1+2)	118.57	157.04	2,044.80	585.67	11,954.10	12,409.50
3	Expenses						
	a) Cost of materials consumed	-	-	447.60	92.98	2,225.50	3,935.41
	b) Purchases of Stock - in - trade	-	-	507.50	-	5,209.90	5,216.32
	c) Changes in inventories of finished goods , work-in-progress and stock-in-trade	25.85	77.90	144.20	167.57	2,724.50	2,572.95
	d) Employee benefits expenses	12.09	16.15	72.00	67.00	208.00	239.52
	e) Depreciation and amortisation expenses	239.41	259.22	343.10	755.06	880.30	1,059.45
	f) Other expenditure (Any item exceeding 10 % of the total expenditure to be shown separately)						
	- Bandwidth for ISP Division .	79.39	73.75	96.20	230.87	288.50	366.90
	- Power and Fuel	1.76	2.00	58.60	31.33	356.50	430.32
	- Stores and Spares Consumed	2.02	9.64	7.10	70.86	285.80	307.33
	- Operating Expenses	5.62	52.17	388.30	135.56	718.60	1,030.43
	- Administration Expenses	7.85	239.91	79.40	259.68	359.10	388.01
	- Marketing Expenses	-	1.00	60.30	4.13	210.90	946.80
	- IROAF Construction Expenses	-	-	-	2.50	-	49.09
	- Other Non Operative Expenses	1.31	9,698.29	-	9,924.16	-	-
	- Finance Costs	562.77	561.93	805.00	1,739.10	2,050.20	3,355.75
	Total Expenses	938.09	10,991.95	3,009.30	13,480.79	15,517.80	19,898.28
4	Profit / (Loss) before tax (1+2-3)	(819.53)	(10,834.91)	(964.50)	(12,895.12)	(3,563.70)	(7,488.77)
5	Tax Expenses.	(298.79)	(297.92)	-	(590.14)	-	49.65
6	Net Profit (+) / Loss (-) from ordinary activities after tax (4-5)	(520.74)	(10,536.99)	(964.50)	(12,304.98)	(3,563.70)	(7,538.42)
7	Extraordinary items (net of tax expenses)						
	a) Loss due to Cyclone Hud Hud.						
	b) Insurance claim for Cyclone Loss.						
8	Net Profit (+) / Loss (-) for the period (6-7)	(520.74)	(10,536.99)	(964.50)	(12,304.98)	(3,563.70)	(7,538.42)
9	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss						
	(ii) Income tax relating to items that will not be reclassified to profit or loss						
	B (i) Items that will be reclassified to profit or loss						
	(ii) Income tax relating to items that will be reclassified to profit or loss						



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10	Total Comprehensive Income for the period (8+9)	(520.74)	(10,536.99)	(964.50)	(12,304.98)	(3,563.70)	(7,538.42)
	Earnings Per Equity Share - (for Continuing operation)						
	Basic (Rs.)	(0.88)	(17.86)	(1.63)	(20.86)	(6.04)	(12.78)
	Diluted (Rs.)	(0.88)	(17.86)	(1.63)	(20.86)	(6.04)	(12.78)
11	Earnings Per Equity Share - (for Discontinued operation)						
	Basic (Rs.)						
	Diluted (Rs.)						
12	Earnings Per Equity Share - (for Continuing & Discontinued operation)						
	Basic (Rs.)	(0.88)	(17.86)	(1.63)	(20.86)	(6.04)	(12.78)
	Diluted (Rs.)	(0.88)	(17.86)	(1.63)	(20.86)	(6.04)	(12.78)

1	Beginning April, 2017; the Company has for the first time adopted the Indian Accounting Standards (Ind AS) with a transition date of April, 2016 and accordingly these financial statements have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS prescribed under Section 133 of Companies Act, 2013 read with the relevant rules issued thereunder.
2	There is a possibility that these quarterly financial results may require adjustment before compiling the final Ind AS financial statements as of and for the year ending March 31, 2018 due to changes in financial reporting requirements arising from new or revised standards or interpretations issued by MCA or changes in the use of one or more optional exemptions from retrospective application of certain Ind AS as permitted under Ind AS 101.
3	Previous period figures have been regrouped, wherever necessary, for the purpose of comparison.
4	The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 14-02-2018.
5	The Standalone Unaudited Financial Results have been prepared and subjected to Limited Review by the Statutory Auditors in accordance with Indian Accounting Standards (Ind-AS) as notified by Ministry of Corporate Affairs; Regulation 33 of SEBI (LODR) Regulations, 2015 and Schedule III Division II of Companies Act, 2013. The Limited Review was carried out by Statutory Auditors for the Quarter ended 31st December, 2017. The Ind AS Complaint figures for the Corresponding previous Quarter ended 31st December, 2016 have not been subject to review or audit, however the Company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.
6	The results are also available on the website of the Company
7	Reconciliation between Financial Results previously reported (referred to as PREVIOUS GAAP) and Ind AS for the Quarter ended 31st December, 2016 (As per paragraph 32 of Ind AS 101)

Particulars	Quarter Ended 31/12/2016 (Rs. In Lacs)	Nine months Ended 31/12/2016 (Rs. In Lacs)
Net Profit as per previous GAAP	(964.50)	(3,563.70)
Increase in profit due to:	-	-
Fair Value Impact for financial instrument	-	-
Net Profit after Ind AS (After Tax)	(964.50)	(3,563.70)
Other Comprehensive Income	-	-
Total Comprehensive Income under Ind AS	(964.50)	(3,563.70)

For Southern Online Biotechnologies Limited.



N Satish Kumar
Managing Director
DIN: 00572358

Place: Hyderabad
Date: 14-02-2018

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CHANDRA BABU NAIDU & CO.,
CHARTERED ACCOUNTANTS
Plot No. 12, "N Heights"
Ground Floor, Software Layout Unit
Cyberabad, Hyderabad - 500 081.

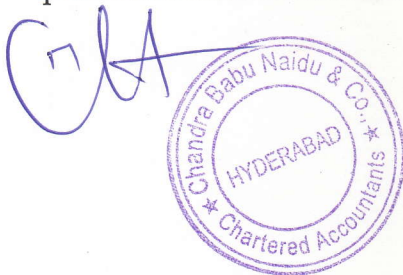
Tel. : (91-40) 2311 9499
Mob. : +91-97032 24490
E-mail : chandrababu.ca@gmail.com

LIMITED REVIEW REPORT

To
The Board of Directors
SOUTHERN ONLINE BIOTECHNOLOGIES LIMITED
Hyderabad

Limited Review Report for the quarter ended December 31st, 2017 on Standalone Financial Statements:

1. We have reviewed the accompanying standalone statement of unaudited financial results ("the Statement") of **SOUTHERN ONLINE BIOTECHNOLOGIES LIMITED** for the quarter ended December 31st, 2017, and year to date from April 1st, 2017 to December 31st, 2017 herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5th, 2016.
2. This preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standards -34 Interim Financial Reporting (INDAS 34) prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of Companies (INDAS) Rules, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5th, 2016 is the responsibility of the Company's Management and has been approved by the Board of Directors / committee of Board of Directors in their meeting held on February 14th, 2018. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review 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. 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.






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CHARTERED ACCOUNTANTS
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Ground Floor, Software Layout Unit
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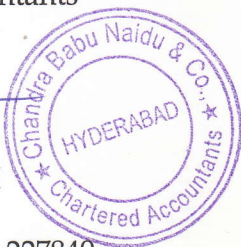
Tel. : (91-40) 2311 9499
Mob. : +91-97032 24490
E-mail : chandrababu.ca@gmail.com

4. Emphasis of Matter Paragraph:

- The company incurred losses during the quarter and also in previous years. On account of accumulated losses, the paid-up capital and reserves of the company have been completely eroded. As a result there is negative Networth as on December 31st, 2017.
 - The accounts of the company have been prepared on the basis of going concern assumption. However, the eroded Networth significantly affects the company's ability to continue as a going concern.
 - The company has defaulted in the repayment of all their Bank loans and turned into NPA.
5. 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 applicable accounting standards 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 and SEBI circular dated July 05th, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We have not audited or reviewed the accompanying financial results and other financial information for the corresponding quarter ended December 31st, 2016 and year to date from April 1st, 2016 to December 31st, 2016 which have been presented in the statement and is solely based on the information compiled by the management and has been approved by the Board Of Directors.

For Chandra Babu Naidu & Co.,
Chartered Accountants
FRN: 016016S


Chandra Babu M
Partner
Membership No. 227849



Place: Hyderabad
Date: 14-02-2018