



## SOUTHERN ONLINE BIO TECHNOLOGIES LTD

AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 31.03.2014.						
S. No	Particulars	Quarter Ended			Year ended	
		31.03.2014	31.12.2013	31.03.2013	31.03.2014	31.03.2013
		Audited	un audited	Audited	Audited	Audited
1	<b>INCOME FROM OPERATIONS.</b>					
	a) Net Sales / Income from Operations ( Net of Excise Duty )	4,269.15	4,070.47	5,657.25	20,140.12	14,306.83
	b) Other Operating Income	-			-	
	<b>Total Income from Operations ( net )</b>	<b>4,269.15</b>	<b>4,070.47</b>	<b>5,657.25</b>	<b>20,140.12</b>	<b>14,306.83</b>
2	<b>Expenses</b>					
	a) Cost of materials consumed.	1,950.68	1,047.99	4,806.99	7,978.71	6,204.00
	b) Purchases of Stock - in - trade.	3,433.87	2,297.36	-	9,194.27	5,793.15
	c) Changes in inventories of finished goods , work-in-progress and stock-in-trade.	(1,786.28)	98.37	(115.22)	(537.98)	(1,035.45)
	d) Employee benefits expenses.	51.62	56.16	81.02	271.89	233.28
	e) Depreciation and amortisation expense.	237.50	161.50	(261.76)	722.86	233.98
	f) Other expenditure ( Any item exceeding 10 % of the total expenditure to be shown separately)	-	-	9.47	-	
	- Other Expenses.	92.31	74.10	53.70	470.74	621.73
	- Power and Fuel	163.32	167.29	151.09	698.37	437.78
	- Stores and Spares Consumed.	97.91	153.67	70.60	775.18	379.05
	- Operating Expenses	39.05	164.62	92.68	423.43	340.11
	- Administration Expenses .	60.33	75.69	75.69	314.69	238.46
	- Marketing Expenses.	146.51	108.93	60.07	409.97	115.89
	- IROAF Construction Expenses.	4.20	-	-	124.20	244.00
	- Logistics expenses	-	-	103.31	-	
	<b>Total Expenses</b>	<b>4,491.02</b>	<b>4,405.68</b>	<b>5,127.64</b>	<b>20,846.33</b>	<b>13,865.98</b>
3	Profit from Operations before Other Income , Finance Costs and Exceptional Items ( 1-2 )	(221.87)	(335.21)	529.61	(706.21)	500.85
4	Other Income	(11.73)	6.73	27.78	11.02	27.78
5	Profit from ordinary activities before finance costs and exceptional items ( 3+4 )	(233.60)	(328.48)	557.39	(695.19)	528.63
6	Finance costs.	403.47	473.55	(283.65)	1,831.56	1,132.97
7	Profit from ordinary activities after finance costs but before exceptional Items (5-6 )	(637.07)	(802.03)	841.04	(2,526.75)	(604.34)
8	Exceptional Items.		-	-		-
9	Profit (+) / Loss (-) from Ordinary Activities before tax ( 7+8 )	(637.07)	(802.03)	841.04	(2,526.75)	(604.34)
10	Tax Expenses.	(819.81)	-	357.75	(819.81)	357.75
11	Net Profit (+) / Loss (-) from ordinary activities after tax (9-10 )	182.74	(802.03)	483.29	(1,706.94)	(962.09)
12	Extraordinary items (net of tax expenses)		-	-		-
13	Net Profit (+) / Loss (-) for the period (11-12 )	182.74	(802.03)	483.29	(1,706.94)	(962.09)

**An ISO 9001:2008 Certified Company**

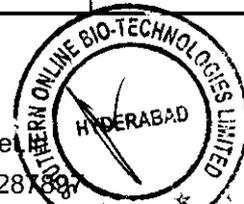
**CIN : L72900AP1998PLC030463**

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**Unit - I : Samsthan Narayanapur (V&M), Nalgonda Dist., A.P. Ph : 08681-287898, Fax : 08681-287898**

**Unit - II : Plot No. 45/A, APIIC-SEZ, Atchutapuram (V&M), Visakhapatnam Dist-531011, A.P., Ph : 08924-237024, Fax : 08924-237022**





## SOUTHERN ONLINE BIO TECHNOLOGIES LTD

14	Share of profit / (loss) of associates *	-	-	-	-	-
15	Minority Interest *	-	-	-	-	-
16	Net profit / ( Loss ) after taxes, minority interest and share of profit / (loss) of associates ( 13+14+15 ) *	182.74	(802.03)	483.29	(1,706.94)	(962.09)
17	Paid up equity share capital ( Face value of Rs. 10/- per Equity Share )	5127.79	5127.79	3461.38	5127.79	3461.38
18	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year.					
19	Earning per share ( Basic and Diluted )	0.36	(1.56)	1.40	(3.33)	(2.78)

### PART - II

S. No	Particulars	Quarter Ended			Year ended	
		31.03.2014	31.12.2013	31.03.2013	31.03.2014	31.03.2013
		Audited	un audited	Audited	Audited	Audited
<b>A</b>	<b>PARTICULARS OF SHAREHOLDING</b>					
1	Public Shareholding.					
	- Number of Shares.	41,510,153	39,833,395	28,564,336	40,510,153	28,564,336
	- Percentage of shareholding.	80.95%	77.68%	82.52%	80.95%	82.52%
2	Promoters and Promoter group Share Holding**					
	a) Pledged / Encumbered	Pledged	Pledged	Pledged	Pledged	Pledge
	- Number of Shares.	5,346,017	3,678,928	3,019,011	5,346,017	3,019,011.0
	- Percentage of Shares ( as a % of the total shareholding of promoter and promoter group )	54.73	32.15	49.91	54.73	49.91
	- Percentage of Shares ( as a % of the total share capital of the company )	10.43	7.17	8.72	10.43	8.72
	b) Non-encumbered					
	- Number of Shares.	4,421,704	7,765,551	3,027,412	4,421,704	3,027,412
	- Percentage of Shares ( as a % of the total shareholding of promoter and promoter group )	45.27%	67.85%	50.09%	45.27%	50.09%
	- Percentage of Shares ( as a % of the total share capital of the company )	8.62%	15.14%	8.76%	8.62%	8.76%





## SOUTHERN ONLINE BIO TECHNOLOGIES LTD

SEGMENT - WISE REVENUE, RESULTS AND CAPITAL EMPLOYED						
(Rs. In Lacs )						
S.NO	Particulars	Quarter Ended			Year ended	
		31.03.2014 Audited	31.12.2013 Unaudited	31.03.2013 Audited	31.03.2014 Audited	31.03.2013 Audited
1	<b>Segment Revenue:</b>					
	a) ISP Business.	122.43	115.91	83.24	427.95	327.77
	b) Bio Diesel Business.	1,245.29	1,500.06	3,663.45	9,369.00	7,036.80
	c) Uco & RB Oil Trading	2,901.43	2,454.50	1,882.62	10,200.17	6,628.47
	d) Un allocated	-		27.93	143.00	313.78
	Less: Inter Segment Revenue.					
	<b>NET SALES / INCOME FROM OPERATIONS</b>	<b>4,269.15</b>	<b>4,070.47</b>	<b>5,657.24</b>	<b>20,140.12</b>	<b>14,306.82</b>
2	<b>Segment Results ( Profit)(+) / Loss(-) before tax and interest from each segment ).</b>					
	Profit/Loss before tax and Interest					
	a) ISP Business	(7.64)	15.95	14.21	23.73	11.90
	b) Bio Diesel Business	(311.31)	(436.35)	401.86	(1,083.74)	48.57
	c) Uco trading	81.56	91.92	133.44	356.72	441.07
	d) Unallocated.	3.79	-	7.89	8.10	27.10
	<b>TOTAL</b>	<b>(233.60)</b>	<b>(328.48)</b>	<b>557.40</b>	<b>(695.19)</b>	<b>528.64</b>
	LESS: ( i ) Interest.	403.47	473.55	(283.64)	1,831.56	1,132.97
	( ii ) Other Un-allocable Expenditure net off					
	( iii ) Other Un-allocable Income.					
	<b>TOTAL PROFIT BEFORE TAX</b>	<b>(637.07)</b>	<b>(802.03)</b>	<b>841.04</b>	<b>(2,526.75)</b>	<b>(604.30)</b>
3	<b>Capital Employed ( Segment assets - Segment Liabilities )</b>					
	a) ISP Business	835.91	847.37	825.17	835.91	825.17
	b) Bio Diesel Business	12,075.48	9,860.33	9,643.77	12,075.48	9,643.77
	c) Uco trading	804.33	722.20	453.80	804.33	453.80
	d) Unallocated.	62.59	58.86	54.57	62.59	54.57
	<b>TOTAL</b>	<b>13,778.31</b>	<b>11,488.76</b>	<b>10,977.31</b>	<b>13,778.31</b>	<b>10,977.31</b>

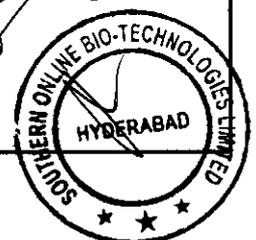
**NOTES:**

1. The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 30.05.2014.
2. Previous period figures have been regrouped, wherever necessary, for the purpose of comparison
3. The above figures appearing in consolidated revenue statements are similar to that of the standalone revenue statement, as the subsidiary company is in operative during the reported year . However in respect of the financial figures of standalone and consolidated are available on the company web site and stock exchange ( BSE ) websites.

Place: Hyderabad.  
Date : 30.05.2014.

for Southern Online Bio Technologies Ltd.

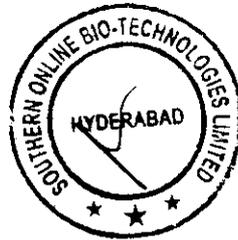
N. SATISH KUMAR  
Managing Director .





SOUTHERN ONLINE  
BIO TECHNOLOGIES LTD

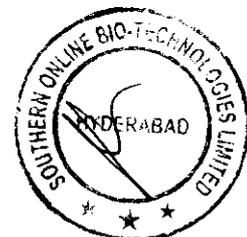
S. No	Particulars	3 months ended 31.03.2014.
B	<b>INVESTOR COMPLAINTS</b> Pending at the beginning of the quarter. Received during the quarter. Disposed of during the quarter. Remaining unresolved at the end of the quarter.	NIL NIL NIL NIL





SOUTHERN ONLINE  
BIO TECHNOLOGIES LTD

SOUTHERN ONLINE BIO TECHNOLOGIES LTD			
Consolidated statement of Assets and Liabilities.			
(Rs. In Lacs)			
S.No	Particulars	As at 31.03.2014	As at 31.03.2013
<b>A</b>	<b>EQUITY AND LIABILITIES.</b>		
1	<b>Share holders' Funds</b>		
	(a) Share Capital.	5,127.79	3,461.38
	(b) Reserves and surplus.	(3,970.03)	(2,263.07)
	(c) Money received against share warrants.	-	-
	<b>Sub-total - Share holders's funds</b>	1,157.76	1,198.31
2	<b>Share application money pending allotment</b>	771.54	1,609.41
3	<b>Minority Interest *</b>	0.01	0.01
4	<b>Non-current liabilities</b>		
	(a) Long-term borrowings.	13,512.14	9,134.82
	(b) Deferred Tax Liabilities (net)	359.59	1,179.40
	(c) Other Long-term liabilities.	-	471.26
	(d) Long-term provisions.	-	-
	<b>Sub-total - Non current liabilities</b>	13,871.73	10,785.48
5	<b>Current liabilities</b>		
	(a) Short-term borrowings.	1,427.60	4,591.92
	(b) Trade payables .	4,370.28	1,948.81
	(c) Other current liabilities.	-	-
	(d) Short-term provisions.	122.19	241.37
	<b>Sub-total - Current liabilities</b>	5,920.07	6,782.10
	<b>TOTAL - EQUITY AND LIABILITIES</b>	21,721.11	20,375.31
<b>B</b>	<b>ASSETS</b>		
1	<b>Non Current Assets</b>		
	(a) Fixed Assets.	12,344.31	12,752.29
	(b) Goodwill on consolidation.	276.00	313.88
	(c) Non-current investments.	-	-
	(d) Deferred Tax Assets (net)	-	-
	(e) Long-Term Loans and Advances.	118.85	105.83
	(f) Other non-current assets	484.95	515.62
	<b>Sub-total - Non current assets</b>	13,224.11	13,687.62
2	<b>Current Assets</b>		
	(a) Current Investments.	-	-
	(b) Inventories.	3,485.62	2,118.43
	(c) Trade Receivables.	3,591.64	3,770.30
	(d) Cash and cash equivalents.	639.80	257.17
	(e) Short-term loans and advances.	779.94	541.79
	(f) Other current assets	-	-
	<b>Sub-total - Current assets</b>	8,497.00	6,687.69
	<b>TOTAL-ASSETS</b>	21,721.11	20,375.31





SOUTHERN ONLINE  
BIO TECHNOLOGIES LTD

SOUTHERN ONLINE BIO TECHNOLOGIES LTD			
Standalone statement of Assets and Liabilities.			
(Rs. In Lacs)			
S.No	Particulars	As at 31.03.2014	As at 31.03.2013
<b>A</b>	<b>EQUITY AND LIABILITIES.</b>		
<b>1</b>	<b>Share holders's Funds</b>		
	(a) Share Capital.	5,127.79	3,461.38
	(b) Reserves and surplus.	(3,970.03)	(2,263.07)
	(c) Money received against share warrants.	-	-
	<b>Sub-total - Share holders's funds</b>	<b>1,157.76</b>	<b>1,198.31</b>
<b>2</b>	<b>Share application money pending allotment</b>	<b>771.54</b>	<b>1,609.41</b>
<b>3</b>	<b>Minority Interest *</b>		
<b>4</b>	<b>Non-current liabilities</b>		
	(a) Long-term borrowings.	13,497.77	9,120.45
	(b) Deferred tax liabilities (net)	359.59	1,179.40
	(c) Other Long-term liabilities.	-	471.26
	(d) Long-term provisions.	-	-
	<b>Sub-total - Non current liabilities</b>	<b>13,857.36</b>	<b>10,771.11</b>
<b>5</b>	<b>Current liabilities</b>		
	(a) Short-term borrowings.	1,427.60	4,591.92
	(b) Trade payables .	4,370.28	1,948.81
	(c) Other current liabilities.	-	-
	(d) Short-term provisions.	121.06	240.24
	<b>Sub-total - Current liabilities</b>	<b>5,918.94</b>	<b>6,780.97</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>21,705.60</b>	<b>20,359.80</b>
<b>B</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non Current Assets</b>		
	(a) Fixed Assets.	12,296.24	12,704.22
	(b) Goodwill on consolidation.	275.46	313.34
	(c) Non-current investments.	34.31	34.31
	(d) Deferred tax assets (net)	-	-
	(e) Long-term loans and advances.	118.85	105.84
	(f) Other non-current assets	484.95	515.62
	<b>Sub-total - Non current assets</b>	<b>13,209.81</b>	<b>13,673.33</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Current Investments.	-	-
	(b) Inventories.	3,485.62	2,118.43
	(c) Trade Receivables.	3,591.64	3,770.30
	(d) Cash and cash equivalents.	639.80	257.17
	(e) Short-term loans and advances.	778.73	540.57
	(f) Other current assets	-	-
	<b>Sub-total - Current assets</b>	<b>8,495.79</b>	<b>6,686.47</b>
	<b>TOTAL-ASSETS</b>	<b>21,705.60</b>	<b>20,359.80</b>





**P. MURALI & CO.,**

CHARTERED ACCOUNTANTS  
6-3-655/2/3, SOMAJIGUDA,  
HYDERABAD - 500 082. INDIA

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info@pmurali.com  
Website : www.pmurali.com

**Auditor's Report On Quarterly Consolidated Financial Results and Consolidated Year to Date Results of Southern Online Bio Technologies Limited Pursuant to the Clause 41 of the Listing Agreement**

To  
Board of Directors of  
**Southern Online Bio Technologies Limited**

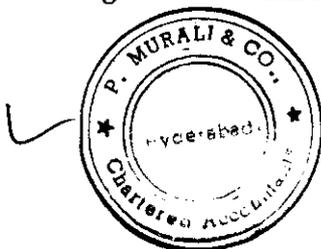
We have audited the quarterly consolidated financial results of **Southern Online Bio Technologies Limited** (the company) for the quarter ended 31<sup>st</sup> March, 2014 and the consolidated year to date results for the period from 01<sup>st</sup> April, 2013 to 31<sup>st</sup> March, 2014 attached herewith, being submitted by the company pursuant to the requirement of clause 41 of the Listing Agreement except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us. These consolidated quarterly financial results as well as the consolidated year to date financial results have been prepared from consolidated interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these consolidated financial results based on our audit of such consolidated interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard (AS) 25, Interim Financial Reporting notified under the Companies Act, 1956 read with general circular 8/2014 dated April 4<sup>th</sup>, 2014 issued by the Ministry of Corporate Affairs and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

We have audited the financial statement of Subsidiary Company as at 31<sup>st</sup> March, 2014.

In our opinion and to the best of our information and according to the explanations given to us these consolidated quarterly financial results as well as the consolidated year to date financial results:

1. Include the quarterly financial results and year to date of the following entities;
  - (a) Southern Biofe Biofuels Private Limited,
2. have been presented in accordance with the requirements of clause 41 of the Listing Agreement in this regard; and





**P. MURALI & CO.,**

CHARTERED ACCOUNTANTS  
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Website : www.pmurali.com

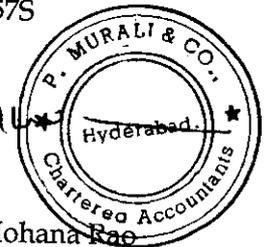
3. give a true and fair view of the net loss and other financial information for the quarter ended 31st March 2014, as well as the year to date results for the period from 1st April 2013 to 31st March 2014.

Further, we also report that we have, on the basis of the books of account and other records and information and explanations given to us by the management, also verified the consolidated number of shares as well as percentage of shareholdings in respect of aggregate amount of consolidated public shareholdings, as furnished by the company in terms of clause 35 of the Listing Agreement and found the same to be correct.

Place : Hyderabad  
Date : 30<sup>th</sup> May 2014

For P. Murali & Co.,  
Chartered Accountants  
FRN: 007257S

P. M.



P. Murali Mohana Rao  
Partner  
M. No. 023412



**P. MURALI & CO.,**

CHARTERED ACCOUNTANTS  
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**Auditors' Report on Quarterly Financial Results and Year to Date Financial Results of Southern Online Bio Technologies Limited Pursuant to the Clause 41 of the Listing Agreement**

To  
The Board of Directors of  
Southern Online Bio Technologies Limited

We have audited the quarterly financial results of Southern Online Bio Technologies Limited ('the Company') for the quarter ended 31<sup>st</sup> March 2014 and the year to date financial results for the period from 1<sup>st</sup> April 2013 to 31<sup>st</sup> March 2014, attached herewith, being submitted by the Company pursuant to the requirement of Clause 41 of the Listing Agreement, except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard (AS) 25, Interim Financial Reporting, notified under the Companies Act, 1956 read with general circular 8/2014 dated April 4<sup>th</sup>, 2014 issued by the Ministry of Corporate Affairs and other accounting principles generally accepted in India.

We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us, these quarterly financial results as well as the year to date financial results:

1. are presented in accordance with the requirements of Clause 41 of the Listing Agreement in this regard; and
2. give a true and fair view of the net loss and other financial information for the quarter ended 31<sup>st</sup> March 2014, as well as for the year to date results for the period from 1<sup>st</sup> April 2013 to 31<sup>st</sup> March 2014.

Further, we also report that we have on the basis of the books of account and other records and information and explanations given to us by the management, also verified the number of shares as well as percentage of shareholdings in respect of aggregate amount of public shareholdings, as furnished by the Company in terms of Clause 35 of the Listing Agreement and found the same to be correct.

For P. Murali & Co.,  
Chartered Accountants  
FRN: 007257S



P. Murali Mohana Rao

P. Murali Mohana Rao  
Partner  
M. No. 023412

Place : Hyderabad  
Date : 30<sup>th</sup> May 2014