

Date: February 11, 2022

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 December 31, 2021

Ref: Scrip code. SBTL / 532669

Further to our letter (intimation of the BM date) dated February 04, 2022, we hereby submit the Outcome of the Board Meeting including the Unaudited Financial Results (both Consolidated & Standalone) of the Third Quarter ended December 31 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 December 31, 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 December 31, 2021.

The same have been placed on the website of the Company <u>www.sol.net.in</u> and on BSE website www.bseindia.com

Meeting of the Board of Directors commenced at 6.10 p.m. and concluded at 7.30 p.m.

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You are requested to take the same on your record.

Thanking you

for Southern Online Bio Technologies Limited

Ramyanka Yadav K Company Secretary

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.



UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 31st December 2021

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Hyderabad

						Т		Rs in lakhs
			Quarter Ended			Year to Date		Year Ended
Pai	rticu	lars	31.12.20	30.09.20	31.12.20	31.12.20	31.12.20	31.03.20
			21	21	20	21	20	21
			(Unaudit	(Unaudit	(Unaudit	(Unaudit	(Unaudit	(Audited
			ed)	ed)	ed)	ed)	ed))
1.	R	evenue from operations	63.09	56.98	45.81	177.82	134.54	214.47
2.	C	Other income	2.21	4.28	1.65	8.59	4.97	6.52
3.	Т	otal income (1+2)	65.30	61.27	47.46	186.42	139.51	220.99
4.	Expenses							
	a	Cost of materials						
)	consumed	-	148.15	-	148.15		-
	b	Changes in inventories of						
)	finished goods and work	-	(148.15)	-	(148.15)		-
		in progress						
	С	Employee benefits	8.18	10.22	15.72	26.20	47.74	24.22
	1)	expenses	0.10	10.22	15.72	26.38	47.74	34.23
	d)	Finance costs	0.01	0.06	0.90	0.08	0.98	1.53
	e	Depreciation and	6.00					
)	amortisation expense	6.30	5.97	0.25	18.69	0.70	20.85
	f)	Other expenses	47.15	39.28	30.06	123.34	82.11	114.88
4	To	otal expenses	61.64	55.52	46.93	168.50	131.53	171.49
5.	Profit/(loss) before exceptional item and tax (3-4)		3.67	5.74	0.53	17.92	7.97	49.50
6.	Ex	ceptional item	-	-	-			
7.	Pr	ofit/(loss) before tax (5-6)	3.67	5.74	0.53	17.92	7.97	49.50
6	Ta	ax expenses (net)						N. P. Carlotte and P. Carlotte
	а	Current tax						
)	Current tax	-	-				
	b	Deferred tax	-	_	-			(3.54)
) Dr	rafit //loss) for the neried						(3.54)
7	Profit/(loss) for the period from continuing operations (7-8)		3.67	5.74	0.53	17.92	7.97	45.97
	Other comprehensive							
10	income/(loss) for the period /							
	year							
	•	items that will not be						
	a)	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)	-	-

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Unit - I : Survey No. 6 & 7, Samsthan Narayanapur (V&M), Yadadri Bhuvanagiri Dist., Telangana, India, Ph. : +91 8681 287575 Unit - II : Plot No. 45/A, APIIC-SEZ, Atchutapuram (V&M), Visakhapatnam Dist.-531011, Andhra Pradesh, India.

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. 12	Paid-up Equity Share Capital (Face Value of Rs.10/- each)		450.00	450.00	450.00	450.00	450.00	450.00
13	Earnings per equity share (for continuing operation)							
	a)	Basic (🛽)	0.04	0.01	0.00	0.04	0.02	0.10
	b)	Diluted (🛽)	0.04	0.01	0.00	0.04	0.02	0.10
14	a)	Debt Service Coverage Ratio	1	-	-	-	-	-
	b)	Interest Service Coverage Ratio	-	-	-	-	-	-
	c)	Debt Equity Ratio	0.57	0.48	0.21	0.57	0.21	0.20
		Capital Redemption Reserve	-	-	-	-	-	-
		Debenture Redemption Reserve	-	-	-	-	-	
	d)	Current Ratio	11.28	11.07	11.60	11.28	11.60	1.42
	e)	Long term debt to working capital	3.62	2.45	1.19	3.62	1.19	6.28
	f)	Bad debts to Account receivable ratio	9	0.00	1	0.00	-	-
	g)	Current liability ratio	0.02	0.04	0.06	0.02	0.06	0.23
	h)	Total debts to total assets	0.35	0.31	0.16	0.35	0.16	0.15
	i)	Debtors turnover	0.36	0.54	0.45	1.02	0.45	1.29
	j)	Inventory turnover	-	-	-	-	-	-
	k)	Operating margin (%)	0.02	0.03	(0.03)	0.05	0.03	0.20
	I)	Net profit margin (%)	0.06	0.10	0.06	0.10	0.06	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 February 11, 2022 and reviewed by the Statutory auditors of the Company
- 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.

CIN: L72900TG1998PLC030463



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

Director

DIN: 00295323

Place: Hyderabad

Date: February 11th, 2022



DARAPANENI & Co., CHARTERED ACCOUNTANTS

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

Tel: 040-23735095, 23736487 E-mail: darapaneni1986/gymail.com

LIMITED REVIEW REPORT

Limited Review Report on Standalone 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 Ltd

We have reviewed the accompanying statement of unaudited standalone financial results of M/s SOUTHERN ONLINE BIO TECHNOLOGIES LTD, for the quarter ended 31st December 2021 and the year to date results for the period 01 April 2021 to 31st December 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 issue a report 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: 11.02.2022 For Darapaneni & Co Chartered Accountants

MENT

FRN: 000885

FRN.000685S

CA. SRC Murthy

Partner

M.No. 233010

UDIN: 22233010ABKZEN6526



UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 31st December 2021

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Hyderabad

			Q	uarter Ended	ı	Nine Mont	s in lakhs Year Ended	
Particulars			31.12.20 21 (Unaudit	30.09.20 21 (Unaudit	31.12.20 20 (Unaudit	31.12.20 21 (Unaudit	31.12.20 20 (Unaudit	31.03.20 21 (Audited
			ed)	ed)	ed)	ed)	ed))
1.	Revenue from operations		63.09	56.98	45.81	177.82	134.54	214.47
2.		er income	2.21	4.28	1.65	8.59	4.97	7.12
3.	Tot	al income (1+2)	65.30	61.27	47.46	186.42	139.51	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	8.18	10.22	15.72	26.38	47.74	34.23
	d)	Finance costs	0.01	0.06	0.90	0.08	0.98	1.53
	e)	Depreciation and amortisation expense	6.30	5.97	0.25	18.69	0.70	20.85
	f)	Other expenses	47.15	39.28	30.12	123.34	82.16	115.50
4	Tot	al expenses	61.64	55.52	46.98	168.50	131.58	172.11
5.	Profit/(loss) before exceptional item and tax (3-4)		3.66	5.74	0.48	17.92	7.92	49.49
6.	Exc	ceptional item	-	-				40.44
7.	Pro	ofit/(loss) before tax (5-6)	3.66	5.74	0.48	17.92	7.92	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)		3.66	5.74	0.48	17.92	7.92	45.9
10	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)	-	
1 1	Total comprehensive		3.66	4.20	0.48	16.37	7.92	45.9

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13	Earnings per equity share (for continuing operation)							
	a)	Basic (12)	0.04	0.01	0.00	0.04	0.02	0.10
	b)	Diluted (12)	0.04	0.01	0.00	0.04	0.02	0.10
14	a)	Debt Service Coverage Ratio	-	-	-	-		-
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	c)	Debt Equity Ratio	0.57	0.48	0.21	0.57	0.21	0.20
		Capital Redemption Reserve	-	-	-	-	-	-
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	d)	Current Ratio	11.28	11.07	11.60	11.28	11.60	1.42
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	i)	Debtors turnover	0.36	0.54	0.45	1.02	0.45	1.29
	j)	Inventory turnover	-		-	-	-	-
	k)	Operating margin (%)	0.02	0.03	(0.03)	0.05	0.03	0.20
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For and on behalf of Southern Online Bio Technologies Limited

Director

DIN: 00295323

Place: Hyderabad

Date: February 11th, 2022





Flat No. D - 410, 8-3-324, Krishna Appartments, Yellareddy Guda, Ameerpet, Hyderabad - 500 073.

Tel : 040 - 3373 5095, 0373 6487 E-mail : darapanent1986@gnast.cp:

LIMITED REVIEW REPORT

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Place: Hyderabad Date: 11.02.2022 For Darapaneni & Co Chartered Accountants

FRN.0006855

CA SRC Murthy

Partner

M.No. 233010

UDIN: 22233010ABLBGX3127