



SOUTHERN ONLINE BIO TECHNOLOGIES LTD

SOUTHERN ONLINE BIO TECHNOLOGIES LIMITED

(Rs. in Lakhs)

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2021.					
S. No	Particulars	Quarter Ended			Year ended
		30-Jun-21	31-Mar-21	30-Jun-20	31-Mar-21
		Un Audited	Audited	Un Audited	Audited
	Revenue From Operations:				
1	Revenue from Operations	57.74	79.92	46.30	214.47
2	Other Income	2.10	1.56	1.65	6.52
3	Revenue from Operations (1+2)	59.84	81.48	47.96	220.99
	Expenses:				
	Cost of materials consumed	-	-	-	-
	Purchase of Stock-in-Trade	-	-	-	-
	Changes in inventories of finished goods, work-in-progress & Stock-in-Trade	-	-	-	-
4	Employee benefit expense	7.99	(13.50)	16.58	34.23
	Other operating expenses	29.97	30.61	19.03	109.63
	Administrative Expenses	6.93	2.16	5.03	5.25
	Financial costs	0.01	0.55	0.08	1.53
	Depreciation and amortization expense	6.42	20.14	0.22	20.85
	Total Expenses	51.32	39.95	40.93	171.49
5	Profit / (Loss) before exceptional item and tax (3-4)	8.52	41.53	7.03	49.50
6	Exceptional Items	-	-	-	-
	a. Provisions towards if any	-	-	-	-
7	Profit / (Loss) Before Tax	8.52	41.53	7.03	49.50
	Tax expense:	-	3.54	-	3.54
8	(1) Current tax	-	-	-	-
	(2) Deferred tax	-	3.54	-	3.54
9	Net Profit (+) / Loss (-) for the period (7-8)	8.52	37.99	7.03	45.97
	Other Comprehensive Income (OCI)				
	A (i) Items that will not be reclassified subsequently to profit or loss	-	-	-	-
	(ii) Income tax on items that will not be reclassified subsequently to profit or loss	-	-	-	-
10	B (i) Items that will be reclassified subsequently to profit or loss	-	-	-	-
	(ii) Income tax on items that will be reclassified subsequently to profit or loss	-	-	-	-
	Total Other Comprehensive Income / (Losses)	-	-	-	-
11	Total Comprehensive Income for the period (9+10)	8.52	37.99	7.03	45.97

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 : info@sol.net.in website : www.sol.net.in

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.

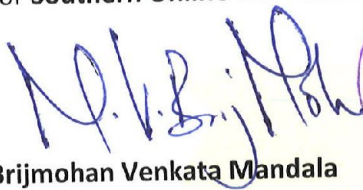
Corporate Office : Flat No. 602, 6th Floor, Swarna Jayanthi Complex, Beside Maitrivanam, Ameerpet, Hyderabad - 500 038.

12	Paid-Up Equity Share Capital (Face Value Rs. 10/- each)	4500	4500	4500	4500
13	Total Reserves	-	-	-	490.77
14	Earnings Per Equity Share - (Face Value Rs.10/- each)				
	Basic (Rs.)	0.02	0.08	0.02	0.10
	Diluted (Rs.)	0.02	0.08	0.02	0.10

Notes:

1. The Statement of Unaudited Standalone Financial Results for the Quarter ended June 30, 2021 were reviewed and recommended by the Audit Committee and approved by the Board of Directors, in their meeting held on August 10, 2021.
2. 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.
3. Currently the Company operates in single segment namely 'Internet Service Provider Division' whereas another segment i.e. 'Bio Diesel Manufacturing' is not operational since last two years.
4. Figures of the previous year/quarter are regrouped wherever necessary.

For **Southern Online Bio Technologies Limited**




Brijmohan Venkata Mandala

Director

DIN: 00295323

Date: August 10, 2021

Place: Hyderabad

CIN : L72900TG1998PLC030463

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P C N & ASSOCIATES
CHARTERED ACCOUNTANTS
Plot No. 12, "N Heights"
Ground Floor, Software Layout Unit
Cyberabad, Hyderabad - 500 081.

Tel. : (91-40) 2311 9499
E-mail : pcnassociates@yahoo.com

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review report to
The Board of Directors
Southern Online Bio Technologies Limited**

We have reviewed the accompanying statement of unaudited Standalone financial results of **SOUTHERN ONLINE BIO TECHNOLOGIES LIMITED** (the "Company") for the quarter ended June 30, 2021 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

This Statement, which is the responsibility of the Company's Management and approved by the Company's 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, as amended, read with relevant rules issued thereunder 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 Engagements (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 Statement is free of material misstatement. 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 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.





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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 the aforesaid Ind AS 34 prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P C N & Associates.
Chartered Accountants
FRN: 016016S

K Gopala Krishna
Partner

Membership No. 203605
UDIN: 21203605AAAAIW8773

Place: Hyderabad
Date: 10-08-2021.



SOUTHERN ONLINE BIO TECHNOLOGIES LTD

SOUTHERN ONLINE BIO TECHNOLOGIES LIMITED

(Rs. in Lakhs)

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2021.					
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2	Other Operative Income	2.10	2.16	1.65	7.12
3	Revenue from Operations (1+2)	59.84	82.09	47.96	221.59
	Expenses				
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	Total Expenses	51.32	40.57	40.93	172.11
5	Profit / (Loss) before exceptional item and tax (3-4)	8.52	41.52	7.03	49.49
6	Exceptional Items	-	-	-	-
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	(ii) Income tax on items that will be reclassified subsequently to profit or loss	-	-	-	-
	Total Other Comprehensive Income / (Losses)	-	-	-	-
11	Total Comprehensive Income for the period (9+10)	8.52	37.98	7.03	45.95

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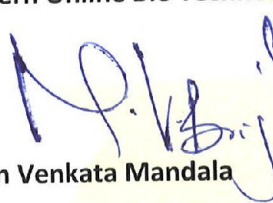
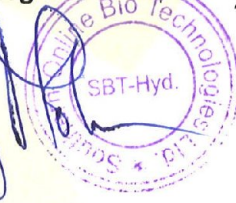
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12	Paid-Up Equity Share Capital (Face Value Rs. 10/- each)	4,534	4,534	4,534	4,534
13	Total Reserves				490.41
14	Earnings Per Equity Share - (Face Value Rs.10/- each)				
	Basic (Rs.)	0.02	0.08	0.02	0.10
	Diluted (Rs.)	0.02	0.08	0.02	0.10

Notes:

1. The Statement of Unaudited Consolidated Financial Results for the Quarter ended June 30, 2021 were reviewed and recommended by the Audit Committee and approved by the Board of Directors, in their meeting held on August 10, 2021.
2. 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.
3. Currently the Company operates in single segment namely 'Internet Service Provider Division' whereas another segment i.e. 'Bio Diesel Manufacturing' is not operational since last two years.
4. Figures of the previous year/quarter are regrouped wherever necessary.

For **Southern Online Bio Technologies Limited**

Brijmohan Venkata Mandala
Director
DIN: 00295323

Date: August 10, 2021
Place: Hyderabad

CIN : L72900TG1998PLC030463

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**Review report to
The Board of Directors
Southern Online Bio Technologies Limited**

We have reviewed the accompanying statement of unaudited consolidated financial results of **SOUTHERN ONLINE BIO TECHNOLOGIES LIMITED** (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), for the quarter ended June 30, 2021 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's 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, as amended, read with relevant rules issued thereunder 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 Engagements (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 Statement is free of material misstatement. 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 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.





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We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The Statement includes the results of the following entity:

- 1) Southern Biofee Biofuels Private Limited

Based on our review conducted and procedures performed as stated 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 the aforesaid Indian Accounting Standard 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.

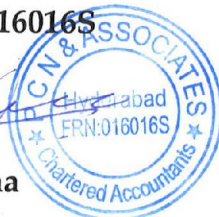
These unaudited interim financial results and other unaudited financial information have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of these subsidiary is based solely on such unaudited interim financial results and other unaudited financial information.

Our conclusion on the Statement in respect of matters stated above is not modified with respect to our reliance on the financial results certified by the Management.

For P C N & Associates
Chartered Accountants
Firm Regn No. 016016S



K Gopala Krishna
Partner
Membership No. 203605
UDIN: 21203605AAAIX3858



Place: Hyderabad
Date: 10-08-2021.