

Date: June 30, 2021

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

Dear Sirs,

Sub: Audited financial results (Standalone & Consolidated) for the year ended March 31, 2021

Ref: Scrip code. SBTL / 532669

Further to our letter dated June 18, 2021, we hereby inform you that upon the review and recommendation by the Audit Committee, the Board of Directors of the Company at their meeting held today considered and approved the Audited Financial Results (Standalone & Consolidated) of the Company for the year ended March 31, 2021.

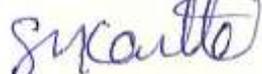
Please find enclosed herewith copy of:

1. The audited Standalone & Consolidated financial results of the Company for the year ended March 31, 2021 as per the format prescribed under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. Statement of Assets & Liabilities for the Year ended March 31, 2021.
3. Auditors Report issued by M/s. PCN & Associates, Chartered Accountants, Statutory Auditors of the Company on aforesaid Audited Financial Results – Standalone & Consolidated, and
4. Declaration by Director pertaining to unmodified opinion on the statutory auditors' report issued by the statutory auditors.

Meeting of the Board of Directors commenced at 07.10 p.m. and concluded at 07.55 p.m.

You are requested to take the same on your record.

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


K Srikanth Reddy
Company Secretary



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.



SOUTHERN ONLINE BIO TECHNOLOGIES LTD

Standalone Statement of Audited Results for the Quarter & Year ended March 31, 2021

(Rs. in Lakhs)

S. No	Particulars	Quarter Ended			Year ended	
		31-Mar-21	31-Dec-20	31-Mar-20	31-Mar-21	31-Mar-20
		Audited	Un Audited	Audited	Audited	Audited
	Revenue From Operations					
1	Net Sales / Income from Operations	79.92	45.81	49.21	214.47	209.07
2	Other Operative Income	1.56	1.65	33,450.77	6.52	33,457.03
3	Revenue from Operations (1+2)	81.48	47.46	33,499.98	220.99	33,666.10
	Expenses:					
	Cost of materials consumed	-	-	-	-	1.69
	Purchase of Stock-in-Trade	-	-	-244.48	-	-244.43
	Changes in inventories of finished goods, work-in-progress & Stock-in-Trade	-	-	244.48	-	244.43
4	Employee benefit expense	-13.50	15.71	20.07	34.23	66.99
	Other operating expenses	30.61	29.02	7,802.80	109.63	4,649.86
	Administrative Expenses	2.16	1.04	86.78	5.25	3,389.75
	Financial costs	0.55	0.90	-16.90	1.53	10.50
	Depreciation and amortization expense	20.14	0.25	244.57	20.85	980.11
	4. Total Expenses	39.95	46.92	8,137.32	171.49	9,098.90
5	Profit / (Loss) before exceptional item and tax (3-4)	41.53	0.54	25,362.66	49.50	24,567.20
6	6. Exceptional Items Profit / (Loss) before exceptional item and tax	-	-	-	-	-
	a. Provisions towards if any	-	-	-	-	-
7	Profit / (Loss) Before Tax	41.53	0.54	25,362.66	49.50	24,567.20
	Tax expense:	3.54	-	6,884.58	3.54	7,984.89
8	(1) Current tax	-	-	-	-	-
	(2) Deferred tax	3.54	-	6,884.58	3.54	7,984.89
9	Net Profit (+) / Loss (-) for the period (7-8)	37.99	0.54	18,478.09	45.97	16,582.31
	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)	37.99	0.54	18,478.09	45.97	16,582.31
12	Paid-Up Equity Share Capital (Face Value Rs. 10/- each)	45,00,00,000	45,00,00,000	45,00,00,000	45,00,00,000	45,00,00,000
13	Total Reserves	37.99	4,990.77	9,201.82	490.77	444.80

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Earnings Per Equity Share - (Face Value Rs.10/- each)						
14	Basic (Rs.)	0.08	0.00	41.06	0.10	36.85
	Diluted (Rs.)	0.08	0.00	41.06	0.10	36.85

Notes:

1. The Board of Directors of the company in their meeting held on December 12, 2020 took note of the NCLT Order dated November 26, 2019 for extinguishment of erstwhile share capital of Rs. 589932880 divided in to 58993288 equity shares of Rs. 10 each and allotted 4,50,00,000 equity shares of Rs. 10 each the new promoter and promoter group in compliance with the said NCLT Order. The Company applied to the BSE for extinguishment of erstwhile share capital and listing of new share capital for which listing approval was obtained and trading approval was also obtained but the BSE kept the trading approval in hold.
2. 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.
3. The figures of last quarter are the balancing figures between audited figures in respect of the full financial year and the published year-to-date figures upto the third quarter of the respective financial year.
4. The Statement of Audited Financial Results for the Year ended March 31, 2021 were reviewed and recommended by the Audit Committee and approved by the Board of Directors, in their meeting held on June 30, 2021. The statutory auditors have expressed an unmodified audit opinion.
5. Figures of the previous year/quarter are regrouped wherever necessary.

For **Southern Online Bio Technologies Limited****Brijmohan Venkata Mandala**

Director

DIN: 00295323

Date: June 30, 2021

Place: Hyderabad

CIN : L72900TG1998PLC030463Registered Office : # A3, 3rd Floor, Office Block, Samrat Complex, Saifabad, Hyderabad - 500 004. Telangana, India.
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Particulars	31-Mar-21	31-Mar-20
I. ASSETS		
(1) Non-current assets		
(a) Fixed assets		
(i) Property, Plant and Equipment	51,55,39,982	51,70,31,567
(ii) Capital work-in-progress	3,55,04,461	-
(b) Financial assets: Investments	34,30,970	48,34,245
(c) Long term loans and advances	2,76,45,592	2,14,83,902
(d) Other non-current assets	2,55,41,697	2,95,36,888
(2) Current assets		
i) Financial assets:		
(a) Inventories	2,14,10,908	2,14,10,908
(b) Trade receivables	1,62,39,147	1,69,89,088
(c) Cash and cash equivalents	93,90,076	7,53,203
(d) Short-term loans and advances	17,79,469	1,62,394
(e) Other current assets	46,14,976	25,06,278
Total	66,10,97,279	61,47,08,472
II. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Equity Share Capital	45,00,00,000	-
(b) Other Equity	4,90,77,006	4,44,80,349
(c) Non - Controlling Equity	-	-
(2) Share application money pending for allotment	-	45,00,00,000
(3) Non-Current Liabilities		
(a) Long-term borrowings	9,87,11,844	7,87,55,000
(b) Deferred tax Liabilities / Assets (Net)	2,56,66,472	2,53,12,872
(c) Other Long term liabilities	1,50,000	2,50,300
(d) Long term provisions	-	-
(4) Current Liabilities		
(a) Short-term borrowings	-	-
(b) Trade payables	3,20,03,960	1,22,17,434
(c) Other current liabilities	11,00,230	-
(d) Short-term provisions	43,87,767	36,92,517
Total	66,10,97,279	61,47,08,471

For Southern Online Bio Technologies Limited



Brijmohan Venkata Mandala

Director

DIN: 00295323

Date: June 30, 2021

Place: Hyderabad

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SOUTHERN ONLINE BIO TECHNOLOGIES LTD

Standalone Statement of Audited Cash Flow Statement for the year ended March 31, 2021

(in Rs.)

Particulars (Year Ended)	31-Mar-21	31-Mar-20
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Net Loss before tax & extraordinary items	49,50,258	2,45,67,19,913
Adjustments for:		
Depreciation	20,85,158	9,80,10,553
Written off Expense	-	-
Finance Cost	1,52,717	10,50,467
Operating Profit before working capital charges	71,88,133	2,55,57,80,933
Increase in Loans and Advances	(58,92,273)	24,85,16,701
Trade and other receivables	7,49,941	2,65,73,493
Inventories	-	2,44,42,854
Trade payables	2,15,82,006	(11,08,99,536)
Cash generated from operations	2,36,27,808	2,74,44,14,445
Interest paid	1,52,717	10,50,467
Cash flow before extraordinary items - (A)	2,34,75,091	2,74,33,63,978
NET CASH FLOW FROM OPERATING ACTIVITIES		
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Capital Work in Progress.	3,55,04,461	-
Interest and exp capitalization	-	-
Purchase of Fixed Assets	5,93,574	(45,44,50,827)
Investments made in subsidiaries	(14,03,275)	(11,66,863)
Net cash used in investing activities - (B)	3,46,94,760	(45,56,17,690)
C. CASH FLOW FROM FINANCING ACTIVITIES:		
Creditors for capital goods		
Increase / decrease in Secured Loans	1,99,56,844	(3,59,35,51,260)
Increase / decrease in Long Term liabilities	(1,00,303)	(5,83,10,271)
Increase / decrease in Equity & Share Capital	-	(13,99,32,910)
Increase / decrease in Inc Capital Reserve	-	58,99,32,910
Net Cash used in Financing activities - (C)	1,98,56,541	(3,20,18,61,531)
Net increase in cash and cash equivalents - (A-B+C)	86,36,872	(28,79,863)
Cash and Cash equivalents as at (Opening Balance)	7,53,204	36,33,067
Cash and Cash equivalents as at (Closing Balance)	93,90,076	7,53,204

For Southern Online Bio Technologies Limited

Brijmohan Venkata Mandala

Director

DIN: 00295323

Date: June 30, 2021

Place: Hyderabad

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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 REPORT ON THE AUDIT OF STANDALONE
FINANCIAL RESULTS**

**TO
THE BOARD OF DIRECTORS OF
M/s. Southern Online Bio Technologies Limited**

Opinion:

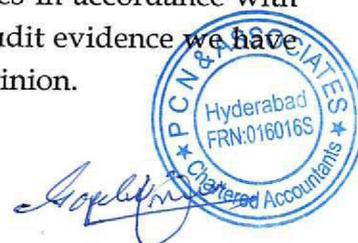
We have audited the accompanying standalone quarterly financial results of M/s. **Southern Online Bio Technologies Limited** for the three months and year ended March 31, 2021 ("the Statement"/"Standalone Financial Results"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("The Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- a. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the Companies Act 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the three months and year ended March 31, 2021.

Basis for Opinion:

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.





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Emphasis of Matter

The company is in the process of getting trading approval from the Bombay Stock Exchange Limited towards fully paid up shares which are allotted with reference to NCLT order.

Our opinion is not modified in respect of above emphasis of matter.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.





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Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.





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We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For P C N & Associates

Chartered Accountants

Firm Regn No. 016016S

K Gopala Krishna

Partner

Membership No. 203605

UDIN: 21203605AAAAGU6529



Place: Hyderabad

Date: 30-06-2021



SOUTHERN ONLINE BIO TECHNOLOGIES LTD

Consolidated Statement of Audited Results for the Quarter & Year ended March 31, 2021

(Rs. In Lakhs)

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	Expenses:					
	Cost of materials consumed	-	-	-	-	1.69
	Purchase of Stock-in-Trade	-	-	-244.48	-	-244.43
	Changes in inventories of finished goods, work-in-progress & Stock-in-Trade	-	-	244.48	-	244.43
4	Employee benefit expense	-13.50	15.71	20.07	34.23	66.99
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	4. Total Expenses	40.57	46.92	8,137.32	172.11	9,098.90
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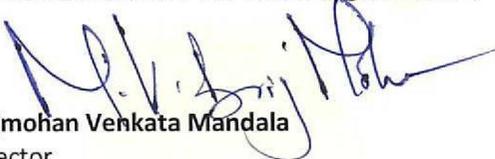
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	Diluted (Rs.)	0.08	0.00	41.06	0.10	36.85

Notes:

1. The Board of Directors of the company in their meeting held on December 12, 2020 took note of the NCLT Order dated November 26, 2019 for extinguishment of erstwhile share capital of Rs. 589932880 divided in to 58993288 equity shares of Rs. 10 each and allotted 4,50,00,000 equity shares of Rs. 10 each the new promoter and promoter group in compliance with the said NCLT Order. The Company applied to the BSE for extinguishment of erstwhile share capital and listing of new share capital for which listing approval was obtained and trading approval was also obtained but the BSE kept the trading approval in hold.
2. 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.
3. The figures of last quarter are the balancing figures between audited figures in respect of the full financial year and the published year-to-date figures upto the third quarter of the respective financial year.
4. The Statement of Audited Financial Results for the Year ended March 31, 2021 were reviewed and recommended by the Audit Committee and approved by the Board of Directors, in their meeting held on June 30, 2021. The statutory auditors have expressed an unmodified audit opinion.
5. Figures of the previous year/quarter are regrouped wherever necessary.

For Southern Online Bio Technologies Limited



Brijmohan Venkata Mandala
Director
DIN: 00295323

Date: June 30, 2021
Place: Hyderabad

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
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SOUTHERN ONLINE BIO TECHNOLOGIES LTD

Consolidated Statement of Audited Assets and Liabilities for the Year ended March 31, 2021

(in Rs.)

Particulars	31-Mar-21	31-Mar-20
I.ASSETS		
(1) Non-current assets		
(a) Fixed assets		
(i) Property, Plant and Equipment	51,57,72,784	51,72,64,369
(ii) Capital work-in-progress	4,01,32,537	46,28,076
(b) Financial assets: Investments	-	-
(c) Long term loans and advances	2,76,45,592	2,14,83,902
(d) Other non-current assets	2,55,41,697	2,95,36,888
(2) Current assets		
i) Financial assets:		
(a) Inventories	2,14,10,908	2,14,10,908
(b) Trade receivables	1,62,39,147	1,69,89,088
(c) Cash and cash equivalents	93,90,076	7,53,203
(d) Short-term loans and advances	17,79,469	2,83,698
(e) Other current assets	46,14,976	25,06,278
Total	66,25,27,187	61,48,56,409
II. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Equity Share Capital	45,00,00,000	-
(b) Other Equity	4,90,40,689	4,44,80,349
(c) Non - Controlling Equity	1,030	1,030
(2) Share application money pending for allotment	-	45,00,00,000
(3) Non-Current Liabilities		
(a) Long-term borrowings	9,87,11,844	7,87,55,000
(b) Deferred tax Liabilities / Assets (Net)	2,56,66,472	2,53,12,872
(c) Other Long term liabilities	16,15,195	2,50,300
(d) Long term provisions	-	-
(4) Current Liabilities		
(a) Short-term borrowings	-	-
(b) Trade payables	3,20,03,960	1,22,17,434
(c) Other current liabilities	11,00,230	-
(d) Short-term provisions	43,87,767	38,39,424
Total	66,25,27,187	61,48,56,408

For Southern Online Bio Technologies Limited

Brijmohan Venkata Mandala

Director

DIN: 00295323

Date: June 30, 2021

Place: Hyderabad

CIN : L72900TG1998PLC030463

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SOUTHERN ONLINE BIO TECHNOLOGIES LTD

Consolidated Statement of Audited Cash Flow Statement for the year ended March 31, 2021

(in Rs.)

Particulars (Year Ended)	31-Mar-21	31-Mar-20
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Net Loss before tax & extraordinary items	49,48,741	2,45,67,19,913
Adjustments for:		
Depreciation	20,85,158	9,80,10,553
Written off Expense	-	-
Finance Cost	1,52,717	10,50,467
Operating Profit before working capital charges	71,86,616	2,55,57,80,933
Increase in Loans and Advances	(57,70,969)	24,85,11,396
Trade and other receivables	7,49,941	2,65,73,493
Inventories	-	2,44,42,854
Trade payables	2,14,35,099	(11,08,67,598)
Cash generated from operations	2,36,00,688	2,74,44,41,078
Interest paid	1,52,717	10,50,467
Cash flow before extraordinary items - (A)	2,34,47,971	2,74,33,90,611
NET CASH FLOW FROM OPERATING ACTIVITIES		
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Capital Work in Progress.	3,55,04,461	(13,73,032.25)
Intrest and exp capitalization	-	-
Purchase of Fixed Assets	5,93,574	(45,42,18,025)
Investmets made in subsidiaries	-	-
Net cash used in investing activities - (B)	3,60,98,035	(45,55,91,057)
C. CASH FLOW FROM FINANCING ACTIVITIES:		
Creditors for capital goods		
Increase / decrease in Secured Loans	1,99,56,844	(3,59,35,51,260)
Increase / decrease in Long Term liabilities	13,64,891	(5,83,10,271)
Increase / decrease in Equity & Share Capital	-	(13,99,32,910)
Increase / decrease in Inc Capital Reserve	(34,800)	58,99,32,910
Net Cash used in Financing activities - (C)	2,12,86,935	(3,20,18,61,531)
Net increase in cash and cash equivalents - (A-B+C)	86,36,871	(28,79,863)
Cash and Cash equivalents as at (Opening Balance)	7,53,204	36,33,067
Cash and Cash equivalents as at (Closing Balance)	93,90,076	7,53,204

For Southern Online Bio Technologies Limited

Brijmohan Venkata Mandala

Director

DIN: 00295323

Date: June 30, 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 REPORT ON THE AUDIT OF CONSOLIDATED FINANCIAL RESULTS

TO
THE BOARD OF DIRECTORS OF
M/s. Southern Online Bio Technologies Limited

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of M/s. Southern Online Bio Technologies Limited ("Holding company") and its subsidiary (holding company and its subsidiary together referred to as "the Group"), for the three months and year ended March 31, 2021 ("the statement"/"Consolidated Financial Results"), being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("The Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

a. includes the results of the following entity:

1) Southern Biofee Biofuels Private Limited

- i. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the Companies Act 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the consolidated net profit and consolidated total comprehensive income and other financial information of the Group for the three months and year ended March 31, 2021.





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Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

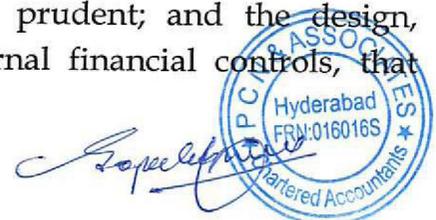
Emphasis of Matter

The company is in the process of getting trading approval from the Bombay stock exchange limited towards fully paid up shares which are allotted with reference to NCLT order.

Our opinion is not modified in respect of above emphasis of matter.

Board of Directors' Responsibilities for the Consolidated Financial Results

These Consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associates and jointly controlled entities and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that





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were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for assessing the ability of the Group and of its associates and jointly controlled entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.





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- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associates and jointly controlled entities to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associates and jointly controlled entities to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associates and jointly controlled entities to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.





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We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

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

K Gopala Krishna
Partner

Membership No. 203605

UDIN: 21203605AAAAGV5152



Place: Hyderabad

Date: 30-06-2021

Date: June 30, 2021

To

Listing Compliance Department
M/s. BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001

Dear Sir/Madam,

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015
Ref: Scrip code. SBTL / 532669

I, Brijmohan Venkata Mandala, Director of Southern Online Bio Technologies Limited, hereby declare that M/s. PCN & Associates, Chartered Accountants, Statutory Auditors of the Company have issued an Audit Report with unmodified opinion on the audited financial results of the Company (Standalone & Consolidated) for the quarter & year ended on March 31, 2021.

This declaration is given in compliance to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the SEBI (Listing Obligations and Disclosure Requirements), 2016, vide notification No. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 and Circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016.

We request you to take the same on record

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



Brijmohan Venkata Mandala
Director
DIN: 00295323

CIN: L72900TG1998PLC030463

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