



# SOUTHERN ONLINE BIO TECHNOLOGIES LTD

Ref: SBT/BSE/AFR/2018-19  
Dt. 31.05.2019

To  
Corporate Relationship Department  
Bombay Stock Exchange Limited  
1st Floor, Rotunda Building  
Phiroz Jeejeebhoy Towers  
Dalal Street, Mum bai – 400 001.

Dear Sir/Madam,

Sub: Outcome of Board Meeting – reg.  
Ref: Submission of Audited Financial Results and Auditors Report as per Regulation 33 of SEBI (LODR) Regulations, 2015, Scrip Code.532669.

The Board Meeting held on 30<sup>th</sup> May, 2019 and concluded on 31<sup>st</sup> May, 2019 at 8.00 PM and the suspended Board of Directors along with Resolution Professional in its Meeting have inter alia considered and approved.

1. Audited Financial Results for the year ended 31<sup>st</sup> March, 2019 as recommended by the Audit Committee and Reviewed by the Statutory Auditors.
2. A Certified copy of Auditors Report of financials for the year ended 31<sup>st</sup> March, 2019 from the Statutory Auditors of the Company.

Kindly acknowledge and take the same on record.

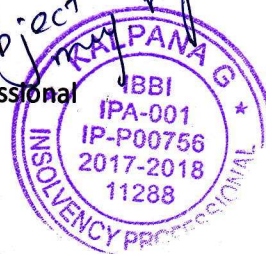
Thanking you,

Yours faithfully  
For Southern Online Bio Technologies Limited

  
K. Radha Krishna  
Former Director & CEO.



  
G. Kalpana  
Resolution Professional



An ISO 9001:2008 Certified Company  
CIN: L72900TG1998PLC030463

Registered Office: # A3, 3<sup>rd</sup> 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 Biotechnologies Limited						
Registered Office : # A3, 3rd Floor, Office Block, Samrat Complex, Saifabad, Hyderabad-500 004, Telangana, India						
STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR QUARTER ENDED AND YEAR ENDED 31ST March, 2019						
(Rs. In Lacs)						
S. No	Particulars	Quarter ended			Year Ended	
		31.03.2019 Audited	31.12.2018 Un audited	31.03.2018 Audited	31.03.2019 Audited	31.03.2018 Audited
1	<b>Revenue From Operations</b>					
	a) Net Sales / Revenue from Operations (Net of GST)	(22.62)	62.75	81.20	259.35	640.38
	b) Other Operating Income	-	-	263.64	-	290.13
	<b>Total Revenue from Operations (Net)</b>	(22.62)	62.75	344.84	259.35	930.51
2	<b>Other Income</b>	102.38	2.88	-	111.32	-
	<b>Total Income (1+2)</b>	79.75	65.63	344.84	370.66	930.51
3	<b>Expenses</b>					
	a) Cost of materials consumed	-	-	-	-	92.98
	b) Purchases of Stock - in - trade	-	-	-	-	-
	c) Changes in inventories of finished goods , work-in-progress and stock-in-trade	-	-	(0.01)	-	167.57
	d) Employee benefits expenses	16.14	14.41	12.41	81.70	79.41
	e) Depreciation and amortisation expenses	234.60	252.47	256.16	989.54	1,011.22
	f) Other expenditure ( Any item exceeding 10 % of the total expenditure to be shown separately)	-	-	-	-	-
	- Bandwidth for ISP Division	42.54	38.17	53.36	165.12	284.23
	- Power and Fuel	1.67	1.85	0.01	7.36	31.34
	- Stores and Spares Consumed	-	-	0.93	-	71.79
	- Operating Expenses	49.35	7.13	80.42	72.84	215.98
	- Administration Expenses	12.13	5.61	(189.56)	35.51	70.12
	- Marketing Expenses	0.05	6.57	0.84	8.09	4.97
	- IROAF Construction Expenses	-	-	(2.50)	-	-
	- Other Non Operative Expenses	-	-	(227.55)	-	9,696.61
	- Finance Costs	0.76	0.29	568.55	613.77	2,307.64
	<b>Total Expenses</b>	357.25	326.50	553.06	1,973.94	14,033.86
4	<b>Profit / (Loss) before tax (1+2-3)</b>	(277.49)	(260.86)	(208.22)	(1,603.27)	(13,103.35)
5	<b>Tax Expenses.</b>	6,051.68	8.25	878.66	6,143.24	288.52
6	<b>Net Profit (+) / Loss (-) from ordinary activities after tax (4-5)</b>	5,957.30	(269.11)	(1,086.88)	4,539.96	(13,391.87)
7	<b>Extraordinary items (net of tax expenses)</b>	-	-	-	-	-
	a) Loss due to Cyclone Hud Hud.	-	-	-	-	-
	b) Insurance claim for Cyclone Loss.	-	-	-	-	-
8	<b>Net Profit (+) / Loss (-) for the period (6-7)</b>	5,957.30	(269.11)	(1,086.88)	4,539.96	(13,391.87)
9	<b>Other Comprehensive Income</b>					
	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					
10	<b>Total Comprehensive Income for the period (8+9)</b>	5,957.30	(269.11)	(1,086.88)	4,539.96	(13,391.87)
	<b>Earnings Per Equity Share - (for Continuing operation)</b>					
	Basic (Rs.)	10.10	(0.46)	(1.84)	7.70	(22.70)
	Diluted (Rs.)	10.10	(0.46)	(1.84)	7.70	(22.70)
11	<b>Earnings Per Equity Share - (for Discontinued operation)</b>					
	Basic (Rs.)					
	Diluted (Rs.)					
12	<b>Earnings Per Equity Share - (for Continuing &amp; Discontinued operation)</b>					
	Basic (Rs.)	10.10	(0.46)	(1.84)	7.70	(22.70)
	Diluted (Rs.)	10.10	(0.46)	(1.84)	7.70	(22.70)
1	The figures for the corresponding previous period have been regrouped/reclassified wherever necessary to make them comparable.					
2	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 30.05.2019					



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*C. Kalpana*  
Subject to my report





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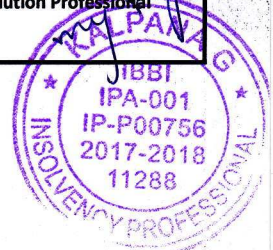
3	The Standalone Unaudited Financial Results have been prepared and subjected to limited Review by the Statutory Auditors in accordance with Indian Accounting Standards (Ind-AS) as notified by Ministry of Corporate Affairs; Regulation 33 of SEBI(LODR) Regulations, 2015 and Schedule III Division II of Companies Act, 2013. The Limited Review was carried out by Statutory Auditors for the Quarter and Year Ended ended 31st March 2019.
4	The results are also available on the website of the Company
5	The auditors have drawn attention to the audited standalone financial results of the company for the quarter ended March 31st, 2019 in respect of the following matters:
a)	The application filed by The Bank of India against the company under Sec. 7 of The Insolvency Bankruptcy Code 2016, has been approved by the NCLT and the order to initiate Corporate Insolvency Resolution Process was also passed. The Committee of Creditors meeting was conducted and a Resolution Professional was appointed. The final impact/ effect can be known based on the approval of resolution plan
b)	As the loans turned as Non—Operating Assets, there is no correspondence from the banks and financial institutions regarding the interest provision, hence as a result the company could not provide for the interest expense during the year
c)	Management believes the status of going concern is not affected and is confident of maintaining the going concern status and is undergoing the process of IBC Code, 2016. The final status can be known on approval of resolution plan
7	Consequent to an order of the Honorable National Company Law Tribunal, Hyderabad Bench ('NCLT') dated 05th October, 2018, the Company is currently under Corporate insolvency Resolution Process ('CIRP') as per the provisions of the Insolvency and Bankruptcy Code, 2016 (IBC) and as per Section 17 of the Code, the powers of the Board of Directors of M/s Southern Online Bio Technologies Limited (Corporate Debtor) stands suspended and such powers shall be vested with Smt. G. Kalpana, Resolution Professional. As on date the suspended Board consists of - N. Satish Kumar (Managing Director), K. Radha Krishna (Director & CFO), B.Sreedhara Reddy (Director Administration), B.H.R. Balaji (Executive Director)
8	In respect of recognition of deferred tax assets on account of carried forward unused tax losses and other taxable temporary differences aggregating to Rs. 6,143.24 Lakhs. The management of the company is confident that sufficient future taxable income will be available against which such deferred tax assets will be realised.
9	In respect of Fixed Assets and Inventories aggregating to Rs. 11,153.47 Lakhs. Management believe that no item of fixed assets and inventory has a net realizable value in the ordinary course of business which is less than the amount at which it is included in the fixed assets and inventories. Accordingly, no provision is required in respect of such fixed assets and inventories. In respect of Confirmation of balances could not be obtained as at March 31, 2019 for various trade receivables and trade payables though, the management has requested for the confirmation of balances. Management believes that no material adjustments would be required in books of account upon receipt of these confirmations.

For Southern Online Bio Technologies Limited

Place : Hyderabad  
Date : 30-05-2019

*K. Radha Krishna*  
K. Radha Krishna  
Former Director & CFO

*G. Kalpana*  
G. Kalpana  
Resolution Professional



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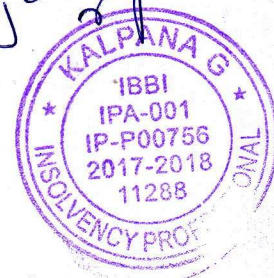
SOUTHERN ONLINE BIO TECHNOLOGIES LIMITED			
STANDALONE BALANCE SHEET			
Balance Sheet as at 31st March, 2019			
Particulars	As at 31.03.2019 (Rupees)	As at 31.03.2018 (Rupees)	As at 31.03.2017 (Rupees)
<b>I. ASSETS</b>			
<b>(1) Non-current assets</b>			
(a) Fixed assets			
(i) Property, Plant and Equipment	1,06,94,92,947	1,18,14,18,170	1,29,19,99,367
(ii) Capital work-in-progress	-	-	-
(b) Financial assets: Investments	60,01,107	60,01,108	60,01,108
(c) Defferred tax assets (net)	77,31,75,635	15,88,51,977	18,77,04,083
(d) Long term loans and advances	1,29,32,310	1,28,13,846	1,54,74,694
(e) Other non-current assets	21,34,925	34,35,425	50,01,142
<b>(2) Current assets</b>			
i) Financial assets:			
(a) Inventories	4,58,53,762	4,58,53,762	7,21,84,405
(b) Trade receivables	4,35,62,581	4,91,79,444	1,03,91,46,016
(c) Cash and cash equivalents	36,33,067	49,59,827	41,58,488
(d) Short-term loans and advances	22,74,77,835	22,81,51,256	23,48,48,645
(e) Other current assets	5,96,61,091	20,93,042	-
<b>Total</b>	<b>2,24,39,25,260</b>	<b>1,69,27,57,858</b>	<b>2,85,65,17,947</b>
<b>II. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds</b>			
(a) Equity Share Capital	58,99,32,880	58,99,32,880	58,99,32,880
(b) Other Equity	(2,20,36,83,966)	(2,65,76,79,935)	(1,31,84,94,573)
(c) Non - Controlling Equity	-	-	-
<b>(2) Share application money pending for allotment</b>			
	30	30	30
<b>(3) Non-Current Liabilities</b>			
(a) Long-term borrowings	1,85,60,35,957	1,65,42,70,592	1,65,51,03,187
(b) Defferred tax liabilities (Net)			
(b) Other Long term liabilities	5,85,60,571	6,13,14,262	8,25,71,799
(d) Long term provisions			
<b>(4) Current Liabilities</b>			
(a) Short-term borrowings	1,81,62,70,302	1,74,89,26,814	1,74,34,70,952
(b) Trade payables	10,13,59,302	5,40,90,593	8,53,97,588
(c) Other current liabilities	-	-	-
(c) Short-term provisions	2,54,50,184	24,19,02,622	1,85,36,084
<b>Total</b>	<b>2,24,39,25,260</b>	<b>1,69,27,57,858</b>	<b>2,85,65,17,947</b>

Place : Hyderabad  
Date : 30.05.2019

For Southern Online Bio Technologies Limited

K.Radha Krishna  
Former Director & CFO

G.Kalpana  
Resolution Professional



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# SOUTHERN ONLINE BIO TECHNOLOGIES LTD

Reporting of Segment wise Revenue, Results and Capital Employed under Regulation 33 of SEBI(LODR) Regulations, 2015						
S.No	Particulars	Quarter ended			Year Ended	
		31.03.2019 Audited	31.12.2018 Un audited	31.03.2018 Audited	31.03.2019 Audited	31.03.2018 Audited
<b>1</b>	<b>Segment Revenue:</b>					
	a) ISP Business.	60.76	63.41	81.21	260.68	413.58
	b) Bio Diesel Business.	18.99	2.23	0.02	109.98	226.81
	c) Trading & Others	-	-	-	-	-
	d) Unallocated.	-	-	-	-	-
	Less: Inter Segment Revenue.	-	-	-	-	-
	<b>NET SALES / INCOME FROM OPERATIONS</b>	<b>79.75</b>	<b>65.64</b>	<b>81.23</b>	<b>370.66</b>	<b>640.39</b>
<b>2</b>	<b>Segment Results ( Profit)(+) / Loss(-) before tax and interest from each segment ).</b>					
	Profit/Loss before tax and Interest					
	a) ISP Business	(10.89)	(5.64)	(32.56)	(33.96)	(627.96)
	b) Bio Diesel Business	347.43	(254.57)	(1,416.10)	(953.58)	(10,141.92)
	c) UCO Trading	(0.27)	(0.35)	361.78	(1.96)	(2,621.98)
	d) Unallocated.	-	-	-	-	-
	<b>TOTAL</b>	<b>336.27</b>	<b>260.86</b>	<b>(1,086.88)</b>	<b>(989.50)</b>	<b>(13,391.86)</b>
	LESS: ( i ) Interest.	0.76	0.29	568.55	613.77	(2,307.64)
	( ii ) Other Un-allocable Expenditure net off					
	( iii ) Other Un-allocable Income.					
	<b>TOTAL PROFIT BEFORE TAX</b>	<b>335.51</b>	<b>261.16</b>	<b>(1,655.43)</b>	<b>(1,603.27)</b>	<b>(15,699.50)</b>
<b>3</b>	<b>Capital Employed</b>					
	<b>(Segment assets - Segment Liabilities)</b>					
	a) ISP Business	197.61	197.61	579.12	185.48	225.63
	b) Bio Diesel Business	(19,385.37)	(19,330.23)	21,342.54	(13,360.53)	(1,399.90)
	c) Trading & Others	(2,962.19)	(2,962.19)	(0.36)	(3,772.95)	(2,960.50)
	d) Unallocated.	-	-	-	-	-
	<b>TOTAL</b>	<b>(22,149.94)</b>	<b>(22,094.81)</b>	<b>21,921.30</b>	<b>(16,948.00)</b>	<b>(4,134.77)</b>

**NOTES:**

1. The above audited financial results for the Quarter/year ended 31.03.2019 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 30.05.2019 at Hyderabad.

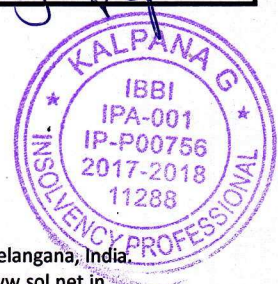
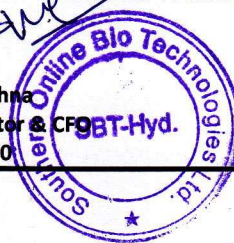
2. The Statutory Auditors have carried out a limited review of the Audited Financial Results of the Company for the quarter/Year ended 31.03.2019.

For Southern Online Bio Technologies Limited

K. Radha Krishna  
Former Director & CFO  
DIN: 01585940

G. Kalpana  
Resolution Professional

Place: Hyderabad.  
Date: 30.05.2019



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## SOUTHERN ONLINE BIO TECHNOLOGIES LTD

### RESOLUTION PROFESSIONAL'S REPORT

In the Matter of M/s. Southern Online Bio Technologies Limited pending before  
Hon'ble National Company Law Tribunal, Hyderabad vide no.

C.P.(IB) No.343/7/HDB/2018, dated 5<sup>th</sup> October, 2018

The enclosed Financial Statements comprising of Balance Sheet as at 31-03-2019 and the Profit & Loss Statement of Southern Online Bio Technologies Limited (which is under Corporate Insolvency Resolution Process in terms of The Insolvency and Bankruptcy Code 2016) are based on Books of Accounts of the company and that the provisions of Accounting Standards issued by the Institute of Chartered Accountants of India have been duly complied with by the company and verified by the Statutory Auditors of the company, unless otherwise stated in the Notes to Accounts.

These financial statements should be read in conjunction with the Significant Accounting Policies, Notes forming part of the Accounts and Report of the Statutory Auditors.

It is to be noted that the Insolvency Resolution Process has commenced on and from 5<sup>th</sup> of October, 2018. And accordingly the Resolution professional (RP) is not in a position to authenticate the financial transactions prior to her engagement and accordingly it rests on the Management of the Corporate Debtor.

RP is not taking any responsibility about its authenticity nor shoulders any responsibility in this regard.

Date: 30-05-2019

Place: Hyderabad

*Kalpana G*  
Kalpana G  
Resolution Professional



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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

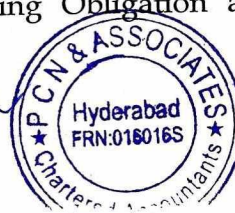
**Auditor's Report on Quarterly Financial Results and Year to Date Financial Results of M/s. Southern Online Bio Technologies Ltd pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.**

To

**The Resolution Professional of Southern Online Bio Technologies Ltd**

1. The Hon'ble National Company Law Tribunal, Hyderabad Bench ("NCLT") admitted an insolvency and bankruptcy petition filed by a financial creditor against Southern Online Bio Technologies Ltd and appointed Ms. G Kalpana to act as interim resolution professional (IRP) with direction to initiate appropriate action contemplated with extent provisions of the insolvency and Bankruptcy Code, 2016 and other related rules.
2. As per section 134 of the Companies Act, 2013, the standalone financial statements of a Company are required to be authenticated by the Chairperson of the Board of Directors, where authorized by the Board or at least two Directors, of which one shall be the Managing Director or the CEO (being a Director), the CFO and the Company Secretary where they are appointed. In view of the ongoing Corporate Insolvency Resolution Process (CIRP), powers of the Board of Directors have been suspended and these powers are now vested with Ms. G. Kalpana in her capacity as the IRP From 05th October, 2018 as per the provisions of the Code. Further, pursuant to the order of NCLT, a public announcement and about intimation of CIRP was made on 07th October, 2018 and a Committee of Creditors (COC) was formed pursuant to the provisions of the code and COC held their first meeting on 02nd November, 2018 and on 22nd November, 2018 confirmed interim Resolution Professional as Resolution professional (RP) for the Company.
3. We have audited the quarterly financial results ("the Statement") of M/s. **Southern Online Bio Technologies Ltd** ("the Company") for the quarter ended March 31, 2019 and to the year to date financial results for the year ended March 31, 2019, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, 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. The quarterly financial results are the derived figures between the audited figures in respect of the year ended March 31, 2019 and the published year-to-date figures up to December 31, 2018, being the date of the end of the third quarter of the current financial year, which were subject to limited review. The financial results for the quarter ended March 31, 2019 have been prepared on the basis of the annual IND AS financial Statements for the nine-month period ended December 31, 2018, the audited annual financial statements as at and for the year ended March 31, 2019, and the relevant requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and are the responsibility of the Company's management and have been approved by the Resolution Professional (RP). Our responsibility is to express an opinion on these financial results based on our review of the financial results for the nine-month period ended December 31, 2018 which was prepared in accordance with applicable Ind AS and other recognised accounting policies laid down in Ind AS 34, Interim Financial Reporting, specified under section 133 of the act, read with relevant rules issued there under and other accounting principles generally accepted in India and our audit of the annual financial statements as at and for the year ended March 31, 2019; and the relevant requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

M. Naveen





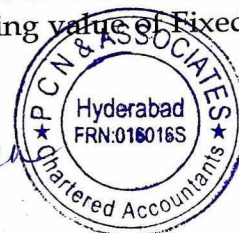


4. These financial results have been prepared on the basis of Ind AS financial statements and reviewed quarterly financial results up to the end of the third quarter, which are the responsibility of Companies Management and approved by the Resolution Professional. Our responsibility is to express an opinion on these financial results based on our Audit of such annual Ind AS Financial statements, which has been prepared in accordance with the recognised and measurements principles laid down in Indian Accounting Standards, prescribed under section 133 of the Companies Act, 2013 and the relevant requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
5. 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. 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 qualified opinion.
6. **Qualified Opinion:**

We refer to the following matters:

- a. In respect of preparation of financial statements of the company on going concern basis, during the year the company has incurred a Net Loss of Rs. 1,603.28 Lakhs resulting into accumulated losses of Rs. 22,036.84 Lakhs and erosion of its net worth as at 31<sup>st</sup> March, 2019. The company has obligations towards fund based borrowings aggregating to Rs. 36,711.35 Lakhs, Operational creditors, statutory dues, subject to reconciliation/verification by the Resolution Professional (RP), that have been demanded/recalled by the financial/operating creditors pursuant to ongoing corporate Insolvency Resolution Process (CIRP). These conditions indicate the existence of a material uncertainty that may cast significant doubt on the company's ability to continue as going concern and therefore the company may be unable to realize its assets and discharge its liabilities in the normal course of business. The ultimate outcome of these matters is at present not ascertainable. Accordingly we are unable to comment on the consequential impact, if any, on the accompanying standalone financial results.
- b. In respect of non-availability of confirmations of Trade Receivables and various advances. In the absence of alternative corroborative evidence, we are unable to comment on the extent to which such balances are recoverable.
- c. In respect of non-availability of confirmations of Trade Payables and various advances/borrowings. In the absence of alternative corroborative evidence, we are unable to comment on the extent to which such balances are payable.
- d. In respect of non-availability of physical verification reports of fixed assets and inventories aggregating to Rs. 11,153.47 Lakhs, as at 31<sup>st</sup> March, 2019 and no provision for impairment has been made for the reasons stated therein. In the absence of alternative corroborative evidence, we are unable to comment on carrying value of Fixed Assets and realisable value of Inventories.

M. Naveen







**PCN & ASSOCIATES**  
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- e. The Company has defaulted in repayment of dues to Banks for the year ended 31st March, 2019. All the loans outstanding were classified as NPA by the Banks. During the financial year 2018-19 the Company has not provided interest on loans outstanding. We are unable to comment effect on Statement of Profit & loss account and other equity on account of non provision of interest.
- f. In respect of recognition of deferred tax assets on account of carried forward unused tax losses and other taxable temporary differences aggregating to Rs. 6,143.24 Lakhs. The management of the company is confident that sufficient future taxable income will be available against which such deferred tax assets will be realised. However, in our opinion, in absence of convincing evidence that sufficient future taxable income will be available against which such deferred tax assets can be realized, such recognition is not in accordance with Indian Accounting Standard 12 "Income Taxes" (Ind AS 12), Had the aforesaid deferred tax assets not been recognised, Loss after tax for the year ended 31st March, 2019 would have been higher by Rs. 6,143.24 Lakhs, Other equity would have been lower by Rs. 6,143.24 Lakhs.
- g. The Company is not regular in payment of undisputed statutory dues towards TDS, Provident Fund, Employees State Insurance and Goods and Service Tax for the year ended 31st March, 2019.
7. In our opinion and to the best of our information and according to the explanations given to us, except as mentioned in qualified opinion, these quarterly financial results as well as the year to date financial results:
- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 in this regard; and
- (ii) Give a true and fair view of the total comprehensive income (Comprising of net loss and other Comprehensive income) and other financial information for the quarter ended March 31, 2019 as well as the year to date results for the period from April 1, 2018 to March 31, 2019.

For PCN & Associates,  
Chartered Accountants,  
FRN: 016016S

*M. Naveen*  
M Naveen  
Partner  
M.No: 237316



Place: Hyderabad  
Date: 30.05.2019