

Limited Review Report

To The Board of Directors of Salubrity Biotech Limited

We have reviewed the accompanying statement of unaudited financial results of Salubrity Biotech Limited (the "Company") for the period ended 30 June 2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above and subject to para a stated below, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

- a) The financial statements of the Company for the comparative figures disclosed in the quarterly results have not been drawn on the basis of Indian Accounting Standard (IND AS) as made applicable to Company by Companies Indian Accounting Standards (IND AS) Rules 2015.

Our conclusion on the financial statement is modified in respect of our reliance on the quarterly financial statement certified by the Management.

For A B A & CO

Chartered Accountants

Firm Registration No.331995E

Aditya Agarwal

CA Aditya Agarwal

Partner

Membership No. 313063

UDIN: 24313063BKGRQG5841



Place: Bhubaneswar

Date: 12 September 2024

SALUBRITY BIOTECH LIMITED

Registered Office: Unit No. B.06.08, NBCC Vibgyor Tower, New Town, Rajarhat, Kolkata, West Bengal - 700156
CIN No: L24100WB1990PLC048591

STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30-06-2024

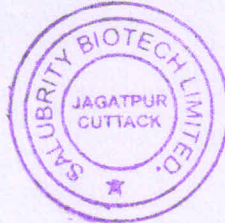
(In Lakhs)

Particulars	Quarter Ended			Year Ended 31-03-2024
	30-06-2024 Un-audited	31-03-2024 Audited	30-06-2023 Un-audited	
1 Income				
Revenue from operation	414.55	262.68	551.46	1,243.98
Other Income	0.77	1.67	11.70	15.78
Total Income	415.32	264.35	563.16	1,259.76
2 Expenses				
(a) Cost of Raw Material Consumed	243.19	305.70	478.60	965.50
(b) Purchase of Stock in Trade	-	-	-	-
(c) Change in Inventories of Finished Goods, Work-in-Progress and Stock in Trade.	44.42	(88.51)	6.44	(62.72)
(d) Employees Benefit Expenses	10.30	17.79	11.97	70.84
(e) Finance Costs	21.83	6.99	8.66	34.50
(f) Depreciation and amortisation expenses	8.57	7.63	7.63	34.27
(g) Other expenses	121.13	48.13	72.65	182.81
Total Expenses	449.44	297.73	585.96	1,225.20
3 Profit/ (Loss) before exceptional and extraordinary items and tax (1-2)	(34.12)	(33.38)	(22.80)	34.56
4 Exceptional Items	-	-	-	-
5 Profit/ (Loss) before Tax (3-4)	(34.12)	(33.38)	(22.80)	34.56
6 Tax Expenses		4.52		16.03
(a) Current Tax	-	4.52	-	5.40
(b) Deffered Tax	-	-	-	10.63
(c) Current tax expenses relating to earlier years	-	-	-	-
7 Profit (Loss) for the period (5-6)	(34.12)	(37.90)	(22.80)	18.53
8 Other Comprehensive Income				
(i) Items that will not be reclassified to Profit and Loss	-	-	-	-
(ii) Tax relating to Other Comprehensive Income	-	-	-	-
(iii) Other Comprehensive Income (Net of Tax)	-	-	-	-
9 Total Comprehensive Income for the Period (7+8)	(34.12)	(37.90)	(22.80)	18.53
10 Paid-up Equity Share Capital (Face Value Rs. 10/-)	300.00	300.00	300.00	300.00
11 Reserves excluding Revaluation Reserves as per Balance Sheet of Previous Accounting Year	236.03	236.03	217.46	236.03
12 (a) Basic Earning per Share (in Rs.)	-	-	-	0.06
13 (b) Diluted Earning per Share (in Rs.)	-	-	-	0.06

Notes:

- The Company has not followed INDIAN ACCOUNTING STANDARD (IND AS) method of accounting as required for all listed companies.
- Figures of the Previous period are regrouped, wherever necessary, to correspond with the Current Period's classification/disclosure
- This Statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

By Order of the Board of Directors
For Salubrity Biotech Limited



Shekhar Agarwal
Chairman

Place: Bhubaneswar
Date: 12 September 2024