

**Limited Review Report**

**To The Board of Directors of Salubrity Biotech Limited**

We have reviewed the accompanying statement of Audited financial results of Salubrity Biotech Limited (the "Company") for the period ended 31 March 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: 24313063BKGRPG2935

**Place:** Bhubaneswar

**Date:** 05 May 2024

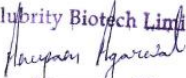
**STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31-03-2024**

(In Lakhs)

Particulars	Quarter Ended			Year Ended	
	31-03-2024 Audited	31-12-2023 Un-audited	31-03-2023 Audited	31-03-2024 Un-audited	31-03-2023 Audited
1 <b>Income</b>					
Revenue from operation	262.68	288.10	526.89	1,236.88	1,503.66
Other Income	1.67	0.66	2.00	11.72	7.99
<b>Total Income</b>	<b>264.35</b>	<b>288.76</b>	<b>528.89</b>	<b>1,248.60</b>	<b>1,511.65</b>
2 <b>Expenses</b>					
(a) Cost of Raw Material Consumed	305.70	96.30	227.90	970.03	904.54
(b) Purchase of Stock in Trade	-	-	-	-	-
(c) Change in Inventories of Finished Goods, Work-in-Progress and Stock in Trade.	-88.51	66.12	115.84	-64.02	157.27
(d) Employees Benefit Expenses	17.79	16.25	2.93	70.84	74.72
(e) Finance Costs	6.99	8.65	10.13	34.50	27.26
(f) Depreciation and amortisation expenses	7.63	7.63	7.55	30.52	30.19
(g) Other expenses	48.13	41.21	50.88	188.62	228.89
<b>Total Expenses</b>	<b>297.73</b>	<b>236.16</b>	<b>415.21</b>	<b>1,230.49</b>	<b>1,422.87</b>
3 <b>Profit/ (Loss) before exceptional and extraordinary items and tax (1-2)</b>	<b>(33.38)</b>	<b>52.60</b>	<b>113.68</b>	<b>18.11</b>	<b>88.78</b>
4 Exceptional Items	-	-	-	-	-
5 <b>Profit/ (Loss) before Tax (3-4)</b>	<b>(33.38)</b>	<b>52.60</b>	<b>113.68</b>	<b>18.11</b>	<b>88.78</b>
6 <b>Tax Expenses</b>	<b>4.52</b>	<b>-</b>	<b>19.09</b>	<b>4.52</b>	<b>19.09</b>
(a) Current Tax	4.52	-	23.18	4.52	23.18
(b) Deferred Tax	-	-	-4.09	-	-4.09
(c) Current tax expenses relating to earlier years	-	-	-	-	-
7 <b>Profit (Loss) for the period (5-6)</b>	<b>(37.90)</b>	<b>52.60</b>	<b>94.58</b>	<b>13.59</b>	<b>69.69</b>
8 <b>Other Comprehensive Income</b>					
(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 <b>Total Comprehensive Income for the Period (7+8)</b>	<b>(37.90)</b>	<b>52.60</b>	<b>94.58</b>	<b>13.59</b>	<b>69.69</b>
10 <b>Paid-up Equity Share Capital (Face Value Rs. 10/-)</b>	<b>300.00</b>	<b>300.00</b>	<b>300.00</b>	<b>300.00</b>	<b>300.00</b>
11 <b>Reserves excluding Revaluation Reserves as per Balance Sheet of Previous Accounting Year</b>	<b>231.05</b>	<b>217.46</b>	<b>217.46</b>	<b>231.05</b>	<b>217.46</b>
12 (a) Basic Earning per Share (in Rs.)	-	0.18	0.32	0.05	0.23
13 (b) Diluted Earning per Share (in Rs.)	-	0.18	0.32	0.05	0.23

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.

Salubrity Biotech Limited  
  
Managing Director

**By Order of the Board of Directors  
For Salubrity Biotech Limited**

Place : Cuttack  
Date : 05 May 2024

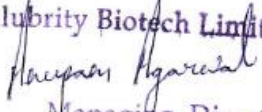
Chairman

**SALUBRITY BIOTECH LIMITED**  
UNIT NO B.06.08, NBCC VIBGYOR TOWER NEW TOWN,  
RAJARHAT KOLKATA, WEST BENGAL - 700156  
CIN:U24100WB1990PLC048591

**BALANCE SHEET AS AT 31ST MARCH 2024**

(In Lakhs)

Particulars	Note No	As At 31-03-2024	As At 31-03-2023
<b>A</b>			
<b><u>EQUITY AND LIABILITIES</u></b>			
1			
<b>Shareholder's Funds</b>			
(a) Share Capital		300	300
(b) Reserves and Surplus		231	217
		<b>531</b>	<b>517</b>
2			
<b>Non-Current Liabilities</b>			
(a) Long Term Borrowings		51	53
(b) Long term Provisions		-	-
		<b>51</b>	<b>53</b>
3			
<b>Current Liabilities</b>			
(a) Short Term Borrowings		470	397
(b) Trade Payables		64	158
(c) Other Current Liabilities		-	9
(d) Short Term Provisions		5	23
		<b>538</b>	<b>587</b>
		<b>1,120</b>	<b>1,158</b>
<b>Total Equity &amp; Liabilities</b>			
<b>B</b>			
<b><u>ASSETS</u></b>			
1			
<b>Non Current Assets</b>			
(a) Property Plant & Equipment		328	178
(i) Tangible Assets		-	-
(ii) Intangible Assets		-	-
(iii) Capital Work-in-Progress		-	-
(c) Deferred Tax Assets (Net)		6	6
(d) Other Non Current Assets		91	10
		<b>425</b>	<b>194</b>
2			
<b>Current Assets</b>			
(a) Inventories		340	325
(b) Trade Receivables		276	572
(c) Cash and Bank Balance		16	8
(d) Short-Term Loans and Advances		-	-
(e) Other Current assets		63	60
		<b>695</b>	<b>965</b>
		<b>1,120</b>	<b>1,158</b>
<b>Total Assets</b>			

Salubrity Biotech Limited  
  
Managing Director

**By Order of the Board of Directors  
For Salubrity Biotech Limited**

Place: Cuttack  
Date: 05 May 2024

**Chairman**