

ABA & CO

Chartered Accountants

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 December 2022. 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 including 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.



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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: 23313063BGWXPT1439



Place: Bhubaneswar

Date: 14 January 2023

STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31-12-2022

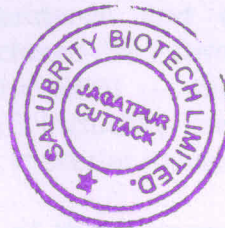
(In Lakhs)

Particulars	Quarter Ended			Nine Months Ended		Year Ended 31-03-2022
	31-12-2022 Un-audited	30-09- 2022 Un-	31-12-2021 Un-audited	31-12- 2022 Un-	31-12-2021 Un-audited	
1 Income						
Revenue from operation	433.40	307.97	276.66	976.76	1,017.35	1,252.49
Other Income	3.58	3.45	0.50	8.34	2.15	9.05
Total Income	436.97	311.42	277.16	985.11	1,019.50	1,261.55
2 Expenses						
(a) Cost of Raw Material Consumed	287.64	200.11	218.50	676.65	657.77	798.40
(b) Purchase of Stock in Trade	-	-	-	-	-	-
(c) Change in Inventories of Finished Goods, Work-in-Progress and Stock in Trade.	18.02	61.913	(37.44)	41.88	19.30	16.617
(d) Employees Benefit Expenses	23.57	24.37	24.31	71.79	69.74	92.15
(e) Finance Costs	6.57	5.38	5.97	17.13	14.86	19.29
(f) Depreciation and amortisation expenses	17.81	17.81	8.19	53.44	24.57	32.76
(g) Other expenses	67.36	51.16	56.51	178.01	144.20	228.06
Total Expenses	420.97	360.75	276.04	1,038.89	930.45	1,187.27
3 Profit/ (Loss) before exceptional and extraordinary items and tax (1-2)	16.01	(49.33)	1.12	(53.78)	89.05	74.27
4 Exceptional Items	-	-	-	-	-	-
5 Profit/ (Loss) before Tax (3-4)	16.01	(49.33)	1.12	(53.784)	89.05	74.273
6 Tax Expenses	-	-	-	-	-	22.57
(a) Current Tax	-	-	-	-	-	21.44
(b) Deferred Tax	-	-	-	-	-	1.13
(c) Current tax expenses relating to earlier years	-	-	-	-	-	-
7 Profit (Loss) for the period (5-6)	16.01	(49.33)	1.12	(53.784)	89.05	51.703
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)	16.01	(49.33)	1.12	(53.784)	89.05	51.703
10 Paid-up Equity Share Capital (Face Value Rs. 10/-)	300.00	300.00	300.00	300.00	300.00	300.00
11 Reserves excluding Revaluation Reserves as per Balance Sheet of Previous Accounting Year	148.26	148.26	96.56	148.26	96.56	148.26
12 (a) Basic Earning per Share (in Rs.)	0.05	-	0.00	-	0.30	0.17
13 (b) Diluted Earning per Share (in Rs.)	0.05	-	0.00	-	0.30	0.17

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.

Place: Cuttack
Date: 14th January 2023



By Order of the Board of Directors
For SALUBRITY BIOTECH LIMITED

Chairman

Deepankar Agarwal

