

Indrayani Biotech Limited

Reg. Office: 41(23) "RAMA NIVAS",

Parameswari Nagar I Street, Adyar, Chennai - 600 020.

Phone: +91 044 - 2446 3751

Email: indrayanichennai@gmail.com

Website: www.indrayani.com

30th May, 2019

To,
The Manager
(Department of Corporate Services),
Bombay Stock Exchange Limited
PhirozeJeejeeBhoy Towers,
Dalal Street,
Mumbai- 400001

Ref: Scrip Code: 526445

Sub: Audited Standalone Financial Results for the Quarter and year ended 31st March, 219 under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

Dear Sir/Ma'am,

Pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, please find enclosed herewith a copy of audited Standalone Financial Results of the Company along with a copy of Independent Auditor's Report for the Quarter and year ended on 31st March, 2019.

The meeting commenced at 4.00 pm and concluded at 5.00 pm.

Kindly take the same on Record.

Thanking you,

Yours Truly,

For INDRAYANI BIOTECH LIMITED

KASIRAMAN SAYEE SUNDAR

C. Lingu

Managing Director Place: Chennai

VENKATESH & CO



Chartered Accountants

Auditor's Report On Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To The Board of Directors of Indrayani Biotech Limited Chennai

We have audited the quarterly financial results of **Indrayani Biotech Limited** for the quarter ended **31**st **March**, **2019** and the year to date results for the period **01**st **April**, **2018 to 31**st **March**, **2019**, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

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(s). 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 opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard;
- ii. give a true and fair view of the net profit/ loss and other financial information for the quarter ended 31st March, 2019 as well as the year to date results for the period from 01st April, 2018 to 31st March, 2019

For Venkatesh & Co

F.R.No.0046365

CA Dasaraty
Partner

M.No.026336

Place : Chennai Date : 30th May 2019

INDRAYANI BIOTECH LIMITED

Regd. Office: No 41/23 Parameshwari Nagar, 1st Street, Adayar, Chennai-600 020 AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST MARCH 2019

	AUDITED FINANCIAL RESULTS FOR THE QUARTER ELIBERS STATEMENT OF THE QUARTER ENDED STATEMENT OF THE QUARTER ENDED											
	PARTICULARS	Year ended 31/03/2019	3 months ended 31/12/2018	6 months ended 30/09/2018					Previous Year			
Sr No	PARTICULARS				30/06/2018	months ended in the previous year 31/12/2017	months ended in	months ended in the previous year 30/06/2017	ended 31/03/2018			
		(a. 0a. 0	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)			
		(Audited)	(Onaudited)				7/1/2017	4/1/2017	4/1/2017			
	Date of start of reporting period	1/4/2018	10/1/2018	7/1/2018	4/1/2018	10/1/2017	7/1/2017 9/30/2017	6/30/2017	3/31/2018			
	Date of end of reporting period	31/03/2019	12/31/2018	9/30/2018	6/30/2018	12/31/2017		Unaudited	Audited			
	Whether results are audited or unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Standalone	Standalone			
)	Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone			
	Nature of report standards											
1	Income from Operations											
1	(a) Net Sales/Revenue from Operations	-		-	-		-					
	(b) Other Income	16.11	* ·	-	-		-					
	Total Income from Operations	16.11	-	- 1	-	-						
2	Expenses		_	New York	-	- 0	-	-	-			
	(a) Cost of Materials consumed		_		-	_	-	-	-			
	(b) Purchase of stock-in-trade		100									
	(c) Changes in inventories of finished goods, work-in-		Marie Land		-		-	-				
	progress and stock-in-trade		0.60	0.90	0.60	0.90	0.90	0.60	3.60			
	(d) Employee benefits expenses	3.30	0.00	0.50	0.01		0.00	0.02	0.02			
	(e) Finance Costs				-		-	-	-			
	(f) Depreciation and amortisation expense											
	(g) Other expenses	4.00	0.33	0.54	0.23	0.13	0.15	0.19	0.71			
	- Advertisment	1.99	0.55	0.54	0.23			-	0.71			
	- Audit Fees	1.50		0.02								
	- Business Promotion	0.02	0.61	3.48	0.38	0.05	0.94	3.48	6.89			
	- Legal & Professional Expenses	13.02	0.61	3.40	0.03			0.03	0.03			
	- Rates & Taxes	0.03	-	-	0.03		_		0.01			
	- Telephone & Postage								0.05			
	- Travelling & Conveyance	0.63		-	0.21	0.03	0.22	0.06				
	- Filing Fees & Subscription	0.46	0.12					-				
	- Printing & Stationery	0.51	0.50		-	0.12						
	- Postage & Courier	0.01	0.01			0.01		0.00	_			
	- Interest and Finance charges	0.03	0.00	-	0.00)		0.00	_			
	- Prior Period Expenses	-	-	-	-		-					
							. 12	3.76	8.78			
	Total Other expenses	18.20	1.58									
	Total Expenses	21.50	2.18	5.07	1.46	5 1.24	2.2	4.30	12.40			
15							(2.2)	1) (4.38	(12.40			
	3 Total profit / (Loss) before exceptional items and tax	(5.39	(2.18	(5.07	(1.46	5) (1.24	4) (2.2)	(4.50	(12			
	4 Exceptional Items					(1.2)	4) (2.2	1) (4.38	(12.40			
	5 Total profit / (Loss) before tax	(5.39	(2.18	(5.07	7) (1.46	6) (1.24	4) (2.2	1) (4.50	//			
	7 Tax Expenses								_			
1	8 Current Tax	-	-	-	-							
1	9 Deferred Tax	-	-	-	-				_			
	10 Total Tax Expenses	-	-		-	1						
1	Net movement in regulatory deferral account balances											
١	related to profit or loss and the related deferred tax								4			
1	11 movement	-	-		-							
1	Net Profit Loss for the period from continuing						(2.2	11 /12	8) (12.4)			
١	14 operations	(5.39	9) (2.1	8) (5.0	7) (1.4	(1.2	4) (2.2	(4.3	(12.4)			
١	14 operations											
١	15 Profit (loss) from discontinued operations before tax	-	-	-	-							
1	16 Tax expense of discontinued operations	-		-	-							
ı	To Tax expense of assessment							1 10 11 11				
1	17 Net profit (loss) from discontinued operation after ta	x -	-	-	-	-	-	-				
1	Share of profit (loss) of associates and joint ventures											
1	19 accounted for using equity method	-	-			-			(12.4			
1	21 Total profit (loss) for period	(5.3	9) (2.1	(5.0	(1.4	16) (1.2	(2.3	21) (4.3	8) (12.4			
1	22 Other comprehensive income net of taxes		-	-	-	-	-	-				
1	23 Total Comprehensive Income for the period		-			-	-					
1	24 Total profit or loss, attributable to								(1)			
1	Profit or loss, attributable to owners of parent	(5.3	(2.3	(5.0	(1.4	46) (1.2	24) (2.3	21) (4.3	(12.4			
1	Total profit or loss, attributable to owners or parent											
1	interests	ADRA!			-	-	-	-				

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Total Comprehensive income for the period								
25 attributable to								
Comprehensive income for the period attributable to								
owners of parent	-		· ·	-	-			
Total comprehensive income for the period attributable								
to owners of parent noncontrolling interests	-	-	-		-		-	
26 Details of equity share capital								
Paid-up equity share capital	364.39	364.39	364.39	364.39	364.39	364.39	364.39	364.39
Face value of equity share capital	10	10	10	10	10	10	10	10
27 Details of debt securities								
Paid-up debt capital	- 1	-	-	-	-	-	-	-
Face value of debt securities		-	-	-	-	-		-
28 Reserves excluding revaluation reserve	-	-	-	-	-		-	(424.52)
29 Debenture redemption reserve			-	-	-	-	-	
30 Earnings per share								
i Earnings per equity share for continuing operations Basic earnings (loss) per share from continuing								
operations	(0.15)	(0.06)	(0.14)	(0.04)	(0.03)	(0.06)	(0.12)	(0.34)
Diluted earnings (loss) per share from continuing								
operations	(0.15)	(0.06)	(0.14)	(0.04)	(0.03)	(0.06)	(0.12)	(0.34)
Earnings per equity share for discontinued operations Basic earnings (loss) per share from discontinued								
operations	-		-	-	-	•		-
Diluted earnings (loss) per share from discontinued								
operations					-	-	-	
iii Earnings per equity share								
Basic earnings (loss) per share from continuing and								
discontinued operations	(0.06)	(0.06)	(0.14)	(0.04)	(0.03)	(0.06)	(0.12)	(0.34)
Diluted earnings (loss) per share from continuing and								
discontinued operations	(0.06)	(0.06)	(0.14)	(0.04)	(0.03)	(0.06)	(0.12)	(0.34)
31 Debt equity ratio								
32 Debt service coverage ratio								
33 Interest service coverage ratio								
34 Disclosure of notes on financial results								

Notes

- 1 The standalone audited financial results are being forwarded to the Bombay Stock Exchanges (BSE) and are also available on the company website (www.indrayani.com)
- 2. The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors in the meeting held on 30.05.2019. The above financial results are subject to "Limited Review" by the Statutory Auditors report of the Company.
- 3. The Company operates in a single business segment. Hence, no segment wise figures are published.
- 4. There were no investor complaints pending at the beginning or at the end of the quarter. No compliants were received during the quarter.
- 5. Previous period figures have been regrouped wherever necessary.
- 6. The Board of Directors of Indrayani Bio-Tech Limited at its meeting on 24/01/2019 has approved the scheme of arrangement inter-alia provides for merger of Helios Solutions limited, A-Diet Express Hospitality Services Limited with the company. The company is yet to receive BSE approval.

Date: 30/05/2019 Place: Chennai For INDRAYANI BIOTECH LTD

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Managing Director