

CIN : U24100DL2011PLC226781

Fabino Life Sciences Ltd.

(An ISO 9001:2015 Certified Company)

Regd. Office: 105, 1st Floor, Barodia Tower, DDA Complex, Parshant Vihar, New Delhi-110085

November 24, 2022

To,
Listing Department,
BSE Limited
PhirozeJeejeebhoy Towers,
Dalal Street,
Mumbai -400001

Scrip Code-543444

Dear Sir/Madam,

Sub: Revised Outcome of Board Meeting & Submission of Unaudited Financial Results for Half Year ended September 30, 2022

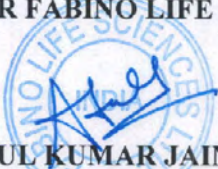
In continuation of our letter dated November 02, 2022, pursuant to regulation 33 read with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Unaudited Financial Results set out in compliance with Accounting Standards (AS) for the Half Year ended September 30, 2022, duly approved by the Board of Directors of the Company in their meeting held on November 09, 2022 together with Statement of Assets and Liabilities, Cash Flow and Limited Review Report thereon are enclosed.

The aforesaid results are also being disseminated on Company's website at <https://www.fabinolife.com/fabino-ipo/>

You are requested to kindly update above information on your record.

Thanking You,

FOR FABINO LIFE SCIENCES LIMITED



ATUL KUMAR JAIN
MANAGING DIRECTOR
DIN-00004339

**AUDITORS LIMITED REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS
OF THE COMPANY FOR THE HALF YEAR ENDED 30.09.2022 PURSUANT TO THE
REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS)
REGULATIONS, 2015 AS AMENDED.**

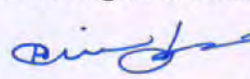

**To Board of Directors of
M/s Fabino Life Sciences Limited**

We have reviewed the accompanying statement of unaudited financial results ("the statement") of Fabino Life Sciences Limited ("the Company") for the half ended 30th September 2022 being submitted by the company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. 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 Engagement (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 require 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 it 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, nothing has come to our attention that causes us to believe that the accompanying statements 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 Regulations 33 of 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.

FOR D G M S & CO.
Chartered Accountants
Firm Regn. No. 0112187W

Hiren J Maru
Partner
Membership No. 115279
UDIN: 22115279BCQBLZ9869

Date: 09th November 2022
Place: Mumbai

FABINO LIFE SCIENCES LIMITED

CIN: U24100DL2011PLC226781

Registered Office: 105, 1ST FLOOR, D - BLOCK, CENTRAL MARKET, PRASHANT VIHAR, DELHI - 110085

Statement of Standalone Unaudited Financial Results for the Half Year Ended 30.09.2022

(Rupees in lakhs)

Particulars	Half Year Ended			Year Ended
	30-09-2022	31-03-2022	30-09-2021	31-03-2022
A Date of start of reporting period	01-04-2022	01-10-2021	01-04-2021	01-04-2021
B Date of end of reporting period	30-09-2022	31-03-2022	30-09-2021	31-03-2022
C Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Audited
Part I				
I Revenue From Operations				
Net sales or Revenue from Operations	104.22	215.26	204.81	420.07
II Other Income	2.46	0.45	0.76	1.21
III Total Revenue (I + II)	106.68	215.71	205.57	421.28
IV Expenses				
(a) Cost of materials consumed	0.03	0.12	0.39	0.51
(b) Purchases of stock-in-trade	101.67	285.70	195.74	481.43
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(18.30)	(116.92)	(7.13)	(124.05)
(d) Employee benefit expense	10.14	14.12	9.97	24.09
(e) Finance Costs	0.17	0.19	0.19	0.38
(f) Depreciation and amortisation expense	1.58	3.12	-	3.12
(g) Other Expenses	10.30	17.60	11.61	29.20
Total expenses	105.58	203.93	210.76	414.69
V Profit (loss) before Exceptional and Extraordinary	1.10	11.78	(5.19)	6.59
VI Exceptional items				
VII Share of Profit/(Loss) of Associates				
VIII Profit (loss) before Tax (VII-VIII)	1.10	11.78	(5.19)	6.59
X Tax Expense				
(a) Current Tax	0.29	1.84	-	1.84
(Less):- MAT Credit				
Current Tax Expense Relating to Prior years				
(b) Deferred Tax (Asset)/Liabilities	(0.09)	0.04		0.04
XI Net Profit/Loss for the period from Continuing Operations (IX-X)	0.90	9.89	(5.19)	4.70
XII Profit (Loss) from Discontinuing Operations				
XIII Tax Expenses of Discontinuing Operations				
XIV Net Profit (Loss) from Discontinuing Operations after tax (XII-XIII)	-	-	-	-
XV Profit (Loss) for the period (XI+XIV)	0.90	9.89	(5.19)	4.70
XVI Other Comprehensive Income				
a. i). Amount of item 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). Item that will be reclassified to profit or loss				
ii). Income tax relating to items that will be reclassified to profit or loss				



XVII	Total Comprehensive income	-	-	-	-
	Total Comprehensive income [Comprising Profit for the Period (After tax) and Other comprehensive income] (XV+XVII)	0.90	9.89	(5.19)	4.70
XVIII	Details of equity share capital				
	Paid-up equity share capital (Face Value of Rs. 10/- per equity share)	210.00	210.00	210.00	210.00
	Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
XIX	Reserves excluding revaluation reserve as per Balance Sheet				
XX	Earnings per share (Not Annualized for Half Year and Year ended)	0.04	0.47	-0.25	0.22
(a)	Earnings per share Continuing Operation (Not Annualised for Half Year and Year ended)				
	Basic earnings per share before extraordinary items	0.04	0.47	(0.25)	0.22
	Diluted earnings per share before extraordinary items	0.04	0.47	(0.25)	0.22
(b)	Earnings per share Discontinuing Operation (Not Annualised for Half Year and Year ended)				
	Basic earnings per share after extraordinary items	-	-	-	-
	Diluted earnings per share after extraordinary items	-	-	-	-
(c)	Earnings per share (Not Annualised for Half Year and Year ended)				
	Basic earnings per share before extraordinary items	0.04	0.47	(0.25)	0.22
	Diluted earnings per share before extraordinary items	0.04	0.47	(0.25)	0.22

Notes:-

Notes to Standalone Unaudited financials results for the half year ended September 30, 2022.

1	The above Unaudited financial results are as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and taken on record by the Board of Directors at its meeting held on November 09, 2022 after being reviewed by the Audit Committee.
2	The company has been listed on SME platform of Bse on 13th January 2022.
3	The company is engaged in only one business hence no information has been furnished in accordance with AS 17 on "Segment Reporting" issued by the Institute Of Chartered Accountants Of India
4	The aforesaid Half yearly Financial Results are also being disseminated on the website of the Company i.e. (https://www.fabinolife.com/fabino-ipo/)
5	The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.

FOR FABINO LIFE SCIENCES LIMITED



Atul Jain
Director
DIN: 00004339

Date :- 09th November 2022
Place :- New Delhi

FABINO LIFE SCIENCES LIMITED

REGD. OFFICE : 105, 1ST FLOOR, D - BLOCK, CENTRAL MARKET, PRASHANT VIHAR, DELHI - 110085
CIN: U24100DL2011PLC226781

UNAUDITED BALANCE SHEET AS AT 30TH SEPTEMBER, 2022

(Rupees in Lakhs)

Particulars	Figures as at the end of current reporting period September 2022	Figures as at the end of current reporting period 2022
	₹	₹
I. EQUITY AND LIABILITIES		
<u>(1) Shareholder's Funds</u>		
(a) Share Capital	210.00	210.00
(b) Reserves and Surplus	201.28	200.38
(c) Money received against share warrants	-	-
<u>(2) Share Application money pending allotment</u>		
<u>(3) Non-Current Liabilities</u>		
(a) Long-Term Borrowings	2.37	4.65
(b) Deferred Tax Liabilities (Net)	-	-
(c) Other Long Term Liabilities	4.50	6.50
(d) Long Term Provisions		
<u>(4) Current Liabilities</u>		
(a) Short-Term Borrowings	-	-
(b) Trade Payables		
-Micro, Small and Medium Enterprises	-	-
-Others	1.28	33.92
(c) Other Current Liabilities	3.69	4.24
(d) Short-Term Provisions	3.10	2.81
Total Equity & Liabilities	426.22	462.49
II. ASSETS		
<u>(1) Non-Current Assets</u>		
<u>(a) Fixed Assets</u>		
(i) Tangible Assets	16.46	17.37
(ii) Intangible Assets		-
(iii) Capital work-in-progress		-
(iv) Intangible Assets under development		-
(v) Fixed assets held for sale		-
	16.46	17.37
(b) Non-current investments		
(c) Deferred tax Assets (net)	1.05	0.96
(c) Long term loans and advances	-	-
(d) Other non-current assets	8.42	8.42
<u>(2) Current Assets</u>		
(a) Current investments		-
(b) Inventories	189.20	170.90
(c) Trade receivables	131.09	143.66
(d) Cash and cash equivalents	14.76	58.89
(e) Short-term loans and advances	65.22	62.29
(f) Other current assets		-
Total Assets	426.22	462.49

FOR FABINO LIFE SCIENCES LIMITED



Date: 09th November 2022
Place : New Delhi

Atul Jain
(Director)
DIN: 00004339

FABINO LIFE SCIENCES LIMITED

REGD. OFFICE : 105, 1ST FLOOR, D- BLOCK, CENTRAL MARKET, PRASHANT VIHAR, DELHI - 110085
CIN: U24100DL2011PLC226781

CASH FLOW STATEMENT AS AT 30TH SEPTEMBER, 2022

(Rupees in lakhs)

Particulars	Figures as at the end of current reporting period September 2022	Figures as at the end of current reporting period 2022
(A) Cash flows from operating activities		
Profit for the year	0.90	4.70
- Finance costs	0.17	0.38
- Income tax Provision	0.20	1.89
Adjustments for non-cash income and expenses:		
- Depreciation & Amortisation	1.58	3.12
- Loss/(Profit) on sale/disposal of Fixed Assets	-	-
Cash flow included in investing activities:		
- Interest Income	-	-
Changes in operating assets and liabilities:		
- Decrease / (Increase) in Inventory	(18.30)	(124.05)
- Decrease / (Increase) in Trade Receivables	12.57	(10.89)
- Decrease / (Increase) in Other Current Assets	-	-
- Decrease / (Increase) in Other Non Current Assets	-	(2.02)
- Decrease / (Increase) in Short Term loans & Advances	(2.94)	(46.59)
- (Decrease) / Increase in Short Term Borrowings	-	-
- (Decrease) / Increase in Trade Payables	-	(14.44)
- (Decrease) / Increase in Other Current Liabilities	(0.55)	(2.00)
Cash generated from operations	(6.36)	(189.91)
Income tax paid	-	0.03
Net cash from operating activities	(6.36)	(189.88)
(B) Cash flows from investing activities		
Sale of Fixed Assets	-	-
Interest received / (Paid)	(0.17)	(0.38)
Purchase of Fixed Assets	(0.67)	(4.57)
Net cash from investing activities	(0.84)	(4.96)
(C) Cash flows from financing activities		
Proceeds from Share Capital	-	275.40
Proceeds/(Repayment) from Long-term borrowings	(2.28)	(26.23)
Proceeds/(Repayment) of Other Long Current liabilities	(2.00)	(2.00)
Net cash from financing activities	(4.28)	247.17
Net increase / (decrease) in cash and cash equivalents	(11.48)	52.33
Cash and cash equivalents at the beginning of year	58.89	6.55
Cash and cash equivalents at the end of year	47.40	58.89

FOR FABINO LIFE SCIENCES LIMITED

Atul Jain
(Director)

DIN: 00004339



Date: 09th November 2022

Place : New Delhi