



CIN: L24100HR2011PLC114093

Fabino Life Sciences Ltd.

(An ISO 9001:2015 Certified Company)

May 28th, 2024

To,
BSE Limited
P.J Towers, Dalal Street,
Fort, Mumbai - 400 001

Scrip Code: 543444

Dear Sir,

Sub: Outcome of Board Meeting held on 28th May, 2024.

In continuation of our letter dated May 17, 2024, pursuant to regulation 33 read with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company in its meeting held on 28th May 2024, inter alia considered and approved the following;

1. The Audited Standalone Financial Results set out in compliance with Accounting Standards for the Half year and year ended March 31, 2024 together with Statement of Assets & Liabilities and Cash Flow Statement.
2. The Audited Consolidated Financial Results set out in compliance with Accounting Standards for the Half year and year ended March 31, 2024 together with Statement of Assets & Liabilities and Cash Flow Statement.

Independent Auditors Report thereon for Standalone and Consolidated Financial Results alongwith declaration in respect of audit report with unmodified opinion pursuant to proviso to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is enclosed as Annexure A.

The Board Meeting commenced at 6:30 P.M. and concluded at 7:05 P.M.

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

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

Kindly take the above on record.

Thanking You,

Yours Faithfully,
For Fabino Life Sciences Limited

Kanchi Gehlot
(Company Secretary and Compliance Officer)
Membership No.: A70335

Independent Auditors Report on Half year and year ended standalone financial results of the Company pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015

**To Board of Directors of
M/s Fabino Lifesciences Limited**

Opinion

1. We have audited the accompanying standalone financial results of **M/s Fabino Lifesciences Limited** (hereinafter referred to as "the company") for the year ended March 31, 2024 and the standalone statement of assets and liabilities and standalone statement of cash flows as at and for the year ended on that date, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('listing regulations').
2. In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:
 - (i) Are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
 - (ii) Give a true and fair view in conformity with recognition and measurement principles laid down in applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India, of the net profit (including other comprehensive income) and other financial information of the company for the year ended March 31, 2024, and the standalone statement of assets and liabilities and standalone statement of cash flows as at and for the year ended on that date.

Basis for Opinion

3. We conducted our audit in accordance with Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ("the ICAI"). Our responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of Standalone Financial Results' section of our report. We are independent of the company in accordance with the code of ethics issued by the ICAI together with ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Act and Rules made thereunder, and we have fulfilled our ethical responsibilities in accordance with the requirements with these requirements and the Code of Ethics. We believe that the audit evidences obtained by us is sufficient and appropriate to provide a basis for our opinion.

Board of Directors' Responsibilities for the Standalone Financial Results

4. These standalone financial results have been prepared on the basis of the annual standalone financial statements. The company's Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the company and the standalone statement of assets and liabilities and standalone statement of cash flows in



accordance with recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant issues thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of accounting policies; making judgement and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give true and fair view and are free for material misstatement, whether due to fraud and error.

5. In preparing the standalone financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors of the Company is responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of Standalone Financial Results

7. Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from a fraud or error and consider material, if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.
8. As part of an audit in accordance with the SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedure responsive to those risks, and obtain audit evidence that is sufficient and appropriate to our basis of opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud involves collusions, forgery, intentional omissions, misrepresentations, or override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedure that are appropriate in circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and operating effectiveness of such controls.
 - Evaluate the appropriateness of the accounting policies used and reasonableness of accounting estimates and related disclosures made by the Board of Directors.



Hiren J. Maru
B.Com., F.C.A., DISA, DIRM

- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on our audit evidences obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidences obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of financial results including the disclosures and whether the standalone financial results represent the underlying transactions and events in the manner that achieves fair presentation.
9. We communicate with those charged with governance of the company regarding, among other matters, the planned scope of timing of the audit and significant audit findings, including significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear our independence, and wherever applicable, related safeguards.

Other Matters

10. The standalone financial results include the results for the half year ended March 31, 2024 and March 31, 2023 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of the half year of the respective financial year. Also, the figures up to the end of the half year had only been reviewed and not subjected to audit.

FOR DGMS & CO.

Chartered Accountants

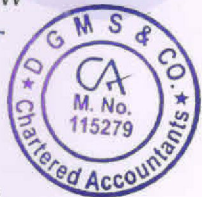
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Hiren J Maru

Partner

Membership No. 115279

UDIN: 24115279BKBWGP3118



Date: 28th May 2024

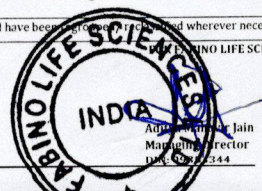
Place: Mumbai



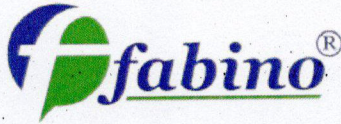
FABINO LIFE SCIENCES LIMITED						
CIN: L24100HR2011PLC114093						
Registered Office: Jeevan Vihar Extension Near Shubham Garden, Murthal Road, Sonapat, Haryana, India, 131001						
Statement of Standalone Audited Financial Results for the Half Year and Year Ended 31.03.2024						
(Rupees in lakhs)						
Particulars	Half Year Ended		Year Ended			
	31/03/2024	30/09/2023	31/03/2023	31/03/2024	31/03/2023	31/03/2024
A	01/10/2023	01/04/2023	01/10/2022	01/04/2023	01/04/2022	01/04/2023
B	31/03/2024	30/09/2023	31/03/2023	31/03/2024	31/03/2023	31/03/2024
C	Audited	Unaudited	Unaudited	Audited	Audited	Audited
Part I						
I Revenue From Operations						
Net sales or Revenue from Operations	514.44	93.97	231.79	608.41		336.01
II Other Income	0.00	0.00	-0.21	0.00		2.25
III Total Revenue (I + II)	514.44	93.97	231.57	608.41		338.26
IV Expenses						
(a) Cost of materials consumed	0.00	0.00	0.10	-		0.12
(b) Purchases of stock-in-trade	485.61	77.09	141.07	562.70		242.74
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-8.20	(6.54)	70.47	(14.74)		52.17
(d) Employee benefit expense	8.69	7.79	8.98	16.48		19.11
(e) Finance Costs	1.56	0.09	0.23	1.64		0.40
(f) Depreciation and amortisation expense	1.40	1.20	1.58	2.60		3.17
(g) Other Expenses	25.28	8.07	9.03	33.35		19.33
Total expenses	514.32	87.71	231.46	602.03		337.05
V Profit (loss) before Exceptional and Extraordinary	0.12	6.26	0.11	6.38		1.21
VI Exceptional items						
VII Share of Profit/(Loss) of Associates						
VIII Profit (loss) before Tax (VII-VIII)	0.12	6.26	0.11	6.38		1.21
X Tax Expense						
(a) Current Tax	(0.24)	1.61	0.02	1.37		0.31
(Less)- MAT Credit						
Current Tax Expense Relating to Prior years						
(b) Deferred Tax (Asset)/Liabilities	0.21	0.03	(0.09)	0.24		(0.18)
XI Net Profit/Loss for the period from Continuing Operations (IX-X)	0.14	4.62	0.18	4.76		1.08
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)	0.14	4.62	0.18	4.76		1.08
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)	0.14	4.62	0.18	4.76		1.08
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		210.00
Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-		Rs. 10/-
XIX Reserves excluding revaluation reserve as per Balance Sheet						
XX Earnings per share (Not Annualised for Half Year and Year ended)	0.01	0.22	0.01	0.23		0.05
(a) Earnings per share - Continuing Operation (Not Annualised for Half Year and Year ended)						
Basic earnings per share before extraordinary items	0.01	0.22	0.01	0.23		0.05
Diluted earnings per share before extraordinary items	0.01	0.22	0.01	0.23		0.05
(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	0.01	0.22	0.01	0.23		0.05
Diluted earnings per share before extraordinary items	0.01	0.22	0.01	0.23		0.05

Notes:-

- Notes to Standalone audited financials results for the year ended March 31, 2024.**
- The above Audited 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 May 28, 2024 after being reviewed by the Audit Committee and have been Audited by Statutory Auditors of the Company who have issued an Audited report with unmodified opinion thereof.
 - The company has been listed on SME platform of Bse on 13th January 2022.
 - Figures for the half year on 31st March 2024 and 31st March 2023 are the balancing figures between the audited figures for the full financial year and the reviewed year to date figures for the half year and year ended on 31st March 2024
 - 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
 - The aforesaid Half yearly and yearly Financial Results are also being disseminated on the website of the Company i.e. (<https://www.fabinolife.com/fabino-ipo/>)
 - The figures for the corresponding previous period have been disclosed wherever necessary, to make them comparable.



Date :- 28th May 2024
 Place :- Delhi



CIN: L24100HR2011PLC114093

Fabino Life Sciences Ltd.

(An ISO 9001:2015 Certified Company)

FABINO LIFE SCIENCES LIMITEDRegistered Office: Jeevan Vihar Extension Near Shubham Garden, Murthal Road, Sonipat, Haryana, India, 131001
CIN: L24100HR2011PLC114093

BALANCE SHEET AS AT 31st March 2024

(Rupees in Lakhs)

Particulars	Figures as at the end of current reporting period 2024	Figures as at the end of current reporting period 2023
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	210.00	210.00
(b) Reserves and Surplus	205.71	201.46
(c) Money received against share warrants	-	-
(2) Share Application money pending allotment		
(3) Non-Current Liabilities		
(a) Long-Term Borrowings	83.54	40.61
(b) Deferred Tax Liabilities (Net)	-	-
(c) Other Long Term Liabilities	4.50	4.50
(d) Long Term Provisions		
(4) Current Liabilities		
(a) Short-Term Borrowings	-	-
(b) Trade Payables		
-Micro, Small and Medium Enterprises	-	-
-Others	442.25	37.30
(c) Other Current Liabilities	1.79	5.09
(d) Short-Term Provisions	2.17	2.11
Total Equity & Liabilities	949.96	501.07
II. ASSETS		
(1) Non-Current Assets		
(a) Fixed Assets		
(i) Tangible Assets	24.09	14.88
(ii) Intangible Assets	-	-
(iii) Capital work-in-progress	-	-
(iv) Intangible Assets under development	-	-
(v) Fixed assets held for sale	-	-
	24.09	14.88
(b) Non-current investments	5.00	-
(c) Deferred tax Assets (net)	0.90	1.14
(c) Long term loans and advances	-	-
(d) Other non-current assets	7.31	7.81
(2) Current Assets		
(a) Current investments	-	-
(b) Inventories	133.46	118.73
(c) Trade receivables	622.19	252.72
(d) Cash and cash equivalents	2.25	24.25
(e) Short-term loans and advances	154.76	82.04
(f) Other current assets	-	-
Total Assets	949.96	501.57

Date: 28th May 2024
Place: DelhiRegd. & Corporate Off. : B-Wing, Shubham Garden Complex, Murthal Road, Sonipat - 131001, Delhi NCR (India)
Mobile : +91 - 9215324221 | E-mail : info@fabinolife.com | Website : www.fabinolife.com



CIN: L24100HR2011PLC114093

Fabino Life Sciences Ltd.

(An ISO 9001:2015 Certified Company)

FABINO LIFE SCIENCES LIMITED		
Registered Office: Jeevan Vihar Extension Near Shubham Garden, Murthal Road, Sonipat, Haryana, India, 131001 CIN: L24100HR2011PLC114093		
CASH FLOW STATEMENT AS AT 31st March 2024		
(Rupees in lakhs)		
Particulars	Figures as at the end of current reporting period 2024	Figures as at the end of current reporting period 2023
(A) Cash flows from operating activities		
Profit for the year	4.76	1.08
- Finance costs	1.64	0.40
- Income tax Provision	1.61	0.13
Adjustments for non-cash income and expenses:		
- Depreciation & Amortisation	2.60	3.17
- 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	(14.74)	52.17
- Decrease / (Increase) in Trade Receivables	(369.47)	-109.06
- Decrease / (Increase) in Other Current Assets	-	-
- Decrease / (Increase) in Other Non Current Assets	-	0.62
- Decrease / (Increase) in Short Term loans & Advances	(72.72)	-19.26
- (Decrease) / Increase in Short Term Borrowings	-	-
- (Decrease) / Increase in Trade Payables	404.95	3.38
- (Decrease) / Increase in Short Term Provisions	-	0.00
- (Decrease) / Increase in Other Current Liabilities	(3.30)	0.85
Cash generated from operations	(44.65)	(66.51)
Income tax paid	(1.82)	-1.01
Net cash from operating activities	(46.48)	(67.52)
(B) Cash flows from investing activities		
Sale of Fixed Assets	-	-
Investment in Shares	(5.00)	-
Interest received / (Paid)	(1.64)	-0.40
Purchase of Fixed Assets	(11.81)	-0.67
Net cash from investing activities	(18.45)	(1.07)
(C) Cash flows from financing activities		
Proceeds from Share Capital	-	-
Proceeds/(Repayment) from Long-term borrowings	42.93	35.96
Proceeds/(Repayment) of Other Long Current liabilities	-	-2.00
Net cash from financing activities	42.93	33.96
Net increase / (decrease) in cash and cash equivalents	(22.00)	(34.63)
Cash and cash equivalents at the beginning of year	24.25	58.89
Cash and cash equivalents at the end of year	2.25	24.25

FOR FABINO LIFE SCIENCES LIMITED
INDIA
Sonipat, Haryana, India
Rajiv Kumar Jain
Director
DIN: 09353344

Date: 28th May 2024
Place: Delhi

Regd. & Corporate Off. : B-Wing, Shubham Garden Complex, Murthal Road, Sonipat - 131001, Delhi NCR (India)

Mobile : +91 - 9215324221 | E-mail : info@fabinolife.com | Website : www.fabinolife.com

**INDEPENDENT AUDITORS REPORT ON THE HALF YEAR AND YEAR END CONSOLIDATED
FINANCIAL RESULT OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI
(LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

To Board of Directors of
M/s Fabino Lifesciences Limited

Opinion

1. We have audited the accompanying Consolidated financial results of **M/s Fabino Lifesciences Limited** (hereinafter referred to as "the company") for the half year and year ended March 31, 2024 and its subsidiary Company UPENDER METAPLAST PRIVATE LIMITED for the half year and year ended March 31, 2024, being submitted by the Company, the Consolidated statement of assets and liabilities and Consolidated statement of cash flows as at and for the half year and year ended on that date, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('listing regulations').
2. In our opinion and to the best of our information and according to the explanations given to us these Consolidated financial results:
 - (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
 - (ii) give a true and fair view in conformity with recognition and measurement principles laid down in applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India, of the net profit (including other comprehensive income) and other financial information of the company for the year ended March 31, 2024, and the consolidated statement of assets and liabilities and consolidated statement of cash flows as at and for the year ended on that date.

Basis for Opinion

3. We conducted our audit in accordance with Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ("the ICAI"). Our responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of Consolidated Financial Results' section of our report. We are independent of the company in accordance with the code of ethics issued by the ICAI together with ethical requirements that are relevant to our audit of the consolidated financial results under the provisions of the Act and Rules made thereunder, and we have fulfilled our ethical responsibilities in accordance with the requirements with these requirements and the Code of Ethics. We believe that the audit evidences obtained by us is sufficient and appropriate to provide a basis for our opinion.

Board of Directors' Responsibilities for the Consolidated Financial Results

4. These Consolidated financial results have been prepared on the basis of the annual consolidated financial statements. The company's Board of Directors are responsible for the preparation and presentation of these Consolidated financial results that give a true and fair view of the net profit



and other comprehensive income and other financial information of the company and the Consolidated statement of assets and liabilities and Consolidated statement of cash flows in accordance with recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant issues thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of accounting policies; making judgement and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated financial statements that give true and fair view and are free for material misstatement, whether due to fraud and error.

5. In preparing the Consolidated financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors of the Company is responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of Consolidated Financial Results

7. Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from a fraud or error and consider material, if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.
8. As part of an audit in accordance with the SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedure responsive to those risks, and obtain audit evidence that is sufficient and appropriate to our basis of opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud involves collusions, forgery, intentional omissions, misrepresentations, or override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedure that are appropriate in circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and operating effectiveness of such controls.



- Evaluate the appropriateness of the accounting policies used and reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on our audit evidences obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidences obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of financial results including the disclosures and whether the consolidated financial results represent the underlying transactions and events in the manner that achieves fair presentation.
9. We communicate with those charged with governance of the company regarding, among other matters, the planned scope of timing of the audit and significant audit findings, including significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear our independence, and wherever applicable, related safeguards.

Other Matters

10. The Consolidated financial results include the results for the half year and year ended March 31, 2024 and March 31, 2023 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the half year and year ended of the respective financial year. Also, the figures upto the end of the half year had only been reviewed and not subjected to audit.

FOR D G M S & CO.**Chartered Accountants**

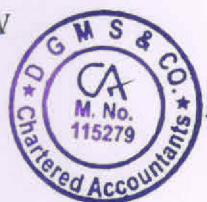
Firm Regn. No. 0112187W

Hiren J Maru

Partner

Membership No. 115279

UDIN: 24115279BKBWGQ8262

Date: 28th May 2024

Place: Mumbai



CIN: L24100HR2011PLC114093

Fabino Life Sciences Ltd.

(An ISO 9001:2015 Certified Company)

FABINO LIFE SCIENCES LIMITED						
CIN: L24100HR2011PLC114093						
Registered Office: Jeevan Vihar Extension Near Shubham Garden, Murthal Road, Sonapat, Haryana, India, 131001						
Statement of Consolidated Audited Financial Results for the Half Year and Year Ended 31.03.2024						
(Rupees in lakhs)						
Particulars	Half Year Ended			Year Ended		
	31/03/2024	30/09/2023	31/03/2023	31/03/2024	31/03/2023	
A	Date of start of reporting period	01/10/2023	01/04/2023	01/10/2022	01/04/2023	
B	Date of end of reporting period	31/03/2024	30/09/2023	31/03/2023	31/03/2023	
C	Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited	
Part I						
I	Revenue From Operations					
	Net sales or Revenue from Operations	822.16	1286.12	231.79	2108.28	
II	Other Income	0.00	1.05	-0.21	1.05	
III	Total Revenue (I + II)	822.16	1,287.17	231.57	2,109.33	
IV	Expenses					
(a)	Cost of materials consumed	0.00	0.00	0.10	0.12	
(b)	Purchases of stock-in-trade	756.31	1263.93	141.07	2,020.23	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	9.43	(24.16)	70.47	(14.74)	
(d)	Employee benefit expense	9.89	8.59	8.98	18.48	
(e)	Finance Costs	3.37	0.39	0.23	3.77	
(f)	Depreciation and amortisation expense	3.18	1.20	1.58	4.38	
(g)	Other Expenses	46.88	25.37	9.03	72.25	
	Total expenses	829.05	1,275.32	231.46	2,104.37	
V	Profit (loss) before Exceptional and Extraordinary	(6.89)	11.85	0.11	4.96	
VI	Exceptional items					
	Share of Profit/(Loss) of Associates					
VII	Share of Profit/(Loss) of Associates					
VIII	Profit (loss) before Tax (VII-VIII)	(6.89)	11.85	0.11	4.96	
X	Tax Expense					
(a)	Current Tax	(1.64)	3.01	0.02	1.37	
	(Less):- MAT Credit					
	Current Tax Expense relating to Prior years					
(b)	Deferred Tax (Asset)/Liabilities	(0.02)	0.03	(0.09)	0.01	
XI	Net Profit/Loss for the period from Continuing Operations (IX-X)	(5.23)	8.80	0.18	3.58	
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)	(5.23)	8.80	0.18	3.58	
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)]	(5.23)	8.80	0.18	3.58	
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 Annualised for Half Year and Year ended)	-0.25	0.42	0.01	0.17	
(a)	Earnings per share - Continuing Operation (Not Annualised for Half Year and Year ended)					
	Basic earnings per share before extraordinary items	(0.25)	0.42	0.01	0.17	
	Diluted earnings per share before extraordinary items	(0.25)	0.42	0.01	0.17	
(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	(0.25)	0.42	0.01	0.17	
	Diluted earnings per share before extraordinary items	(0.25)	0.42	0.01	0.17	

Notes:-

Notes to Consolidated audited financials results for the year ended March 31, 2024.

- The above Audited 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 May 28, 2024 after being reviewed by the Audit Committee and have been Audited by Statutory Auditors of the Company who have issued an Audited report with unmodified opinion thereof.
- The company has been listed on SME platform of Bse on 13th January 2022.
- Figures for the half year on 31st March 2024 and 31st March 2023 are the balancing figures between the audited figures for the full financial year and the reviewed year to date figures for the half year and year ended on 31st March 2024.
- 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.
- The aforesaid Half yearly and Yearly ended Financial Results are also being disseminated on the website of the Company i.e. (<https://www.fabinolife.com/fabino-ipo/>)
- The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary to make them comparable.



Date :- 28th May 2024
Place :- Delhi



CIN: L24100HR2011PLC114093

Fabino Life Sciences Ltd.

(An ISO 9001:2015 Certified Company)

FABINO LIFE SCIENCES LIMITED		
Registered Office: Jeevan Vihar Extension Near Shubham Garden, Murthal Road, Sonipat, Haryana, India, 131001 CIN: L24100HR2011PLC114093		
BALANCE SHEET AS AT 31st March 2024		
(Rupees in Lakhs)		
Particulars	Figures as at the end of current reporting period 2024	Figures as at the end of current reporting period 2023
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	210.00	210.00
(b) Reserves and Surplus	204.42	201.46
(c) Money received against share warrants	-	-
(d) Minority Interest	0.00	-
(2) Share Application money pending allotment		
(3) Non-Current Liabilities		
(a) Long-Term Borrowings	126.91	40.61
(b) Deferred Tax Liabilities (Net)	-	-
(c) Other Long Term Liabilities	4.50	4.50
(d) Long Term Provisions	-	-
(4) Current Liabilities		
(a) Short-Term Borrowings	-	-
(b) Trade Payables	985.05	37.30
-Micro, Small and Medium Enterprises	-	-
-Others	-	-
(c) Other Current Liabilities	1.83	5.09
(d) Short-Term Provisions	2.97	2.11
Total Equity & Liabilities	1,535.68	501.07
II. ASSETS		
(1) Non-Current Assets		
(a) Fixed Assets		
(i) Tangible Assets	34.27	14.88
(ii) Intangible Assets	-	-
(iii) Capital work-in-progress	-	-
(iv) Intangible Assets under development	-	-
(v) Fixed assets held for sale	-	-
	34.27	14.88
(b) Non-current investments	-	-
(c) Deferred tax Assets (net)	1.13	1.14
(d) Long term loans and advances	-	-
(e) Other non-current assets	7.33	7.31
(2) Current Assets		
(a) Current investments	-	-
(b) Inventories	133.46	118.73
(c) Trade receivables	1,261.19	252.72
(d) Cash and cash equivalents	6.20	24.25
(e) Short-term loans and advances	92.11	82.04
(f) Other current assets	-	-
Total Assets	1,535.68	501.07

FOR FABINO LIFE SCIENCES LIMITED

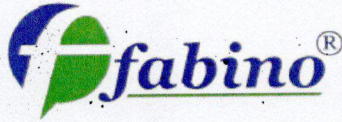
INDIA

Amit Mahavir Jain
Managing Director
DIN: 03353344

Date: 28th May 2024
Place : Delhi

Regd. & Corporate Off. : B-Wing, Shubham Garden Complex, Murthal Road, Sonipat - 131001, Delhi NCR (India)

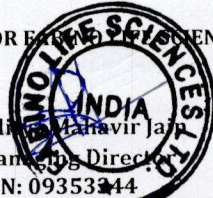
Mobile : +91 - 9215324221 | E-mail : info@fabinolife.com | Website : www.fabinolife.com



CIN: L24100HR2011PLC114093

Fabino Life Sciences Ltd.

(An ISO 9001:2015 Certified Company)

FABINO LIFE SCIENCES LIMITED		
Registered Office: Jeevan Vihar Extension Near Shubham Garden, Murthal Road, Sonipat, Haryana, India, 131001 CIN: L24100HR2011PLC114093		
CASH FLOW STATEMENT AS AT 31st March 2024		
(Rupees in lakhs)		
Particulars	Figures as at the end of current reporting period 2024	Figures as at the end of current reporting period 2023
(A) Cash flows from operating activities		
Profit for the year	3.58	1.08
- Finance costs	3.77	0.40
- Income tax Provision	1.38	0.13
Adjustments for non-cash income and expenses:		
-Depreciation & Amortisation	4.38	3.17
-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	(14.74)	52.17
- Decrease / (Increase) in Trade Receivables	(1,008.47)	-109.06
- Decrease / (Increase) in Other Current Assets	-	-
- Decrease / (Increase) in Other Non Current Assets	(0.02)	0.62
- Decrease / (Increase) in Short Term loans & Advances	(10.07)	-19.26
- (Decrease) / Increase in Short Term Borrowings	-	-
- (Decrease) / Increase in Trade Payables	947.75	3.38
- (Decrease) / Increase in Short Term Provisions	-	0.00
- (Decrease) / Increase in Other Current Liabilities	(3.36)	0.85
Cash generated from operations	(75.80)	(66.51)
Income tax paid	(1.02)	-1.01
Net cash from operating activities	(76.82)	(67.52)
(B) Cash flows from investing activities		
Sale of Fixed Assets	-	-
Investment in Shares	-	-
Interest received / (Paid)	(3.77)	-0.40
Purchase of Fixed Assets	(23.77)	-0.67
Net cash from investing activities	(27.53)	(1.07)
(C) Cash flows from financing activities		
Proceeds from Share Capital	-	-
Proceeds/(Repayment) from Long-term borrowings	86.30	35.96
Proceeds/(Repayment) of Other Long Current liabilities	-	-2.00
Net cash from financing activities	86.30	33.96
Net increase / (decrease) in cash and cash equivalents	(18.05)	(34.63)
Cash and cash equivalents at the beginning of year	24.25	58.89
Cash and cash equivalents at the end of year	6.20	24.25
FOR FABINO LIFE SCIENCES LIMITED		
		
Date: 28th May 2024	Additional Director	
Place : Delhi	Managing Director	
	DIN: 09353244	

Regd. & Corporate Off. : B-Wing, Shubham Garden Complex, Murthal Road, Sonipat - 131001, Delhi NCR (India)

Mobile : +91 - 9215324221 | E-mail : info@fabinolife.com | Website : www.fabinolife.com



CIN: L24100HR2011PLC114093

Fabino Life Sciences Ltd.

(An ISO 9001:2015 Certified Company)

May 28th, 2024

To,
BSE Limited
P.J Towers, Dalal Street,
Fort, Mumbai - 400 001

Scrip Code: 543444

Dear Sir,

Sub: Declaration on the Auditor's Report under Regulations 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements), 2015.

Pursuant to provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, we hereby declare and confirm that the Auditor's Reports, on Standalone and Consolidated Financial Statements and Results for the Financial year 2023-24, which are being sent herewith, are unmodified and without any qualifications.

Thanking You,

Yours Faithfully,
For Fabino Life Sciences Limited

Kanchi Gehlot
(Company Secretary and Compliance Officer)
Membership No.: A70335