



# Fabino Enterprises Ltd.

(Formerly known as Fabino Life Sciences Ltd.)

(An ISO 9001:2015 Certified Company)

October 21, 2024

To,  
Listing Department,  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400 001

**Scrip Code- 543444**

Dear Sir / Madam,

**Sub: Outcome of Board Meeting & Submission of Unaudited Financial Results for Half Year ended September 30, 2024**

In continuation of our letter dated October 16, 2024, pursuant to regulation 33 read with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors the Company at their meeting held today i.e. October 21, 2024 at Registered Office of the Company, inter alia considered and approved the following:

1. The Unaudited Standalone Financial Results set out in compliance with Accounting Standards (AS) for the Half Year ended September 30, 2024 together with Statement of Assets and Liabilities and Statement of Cash Flow.
2. The Unaudited Consolidated Financial Results set out in compliance with Accounting Standards (AS) for the Half Year ended September 30, 2024 together with Statement of Assets and Liabilities and Statement of Cash Flow.

Limited Review Report thereon for Standalone and Consolidated Financial Results pursuant to proviso to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is enclosed.

The Board Meeting commenced at 06.00 P.M. and concluded at 06:15 P.M.

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 Enterprises Limited**  
(Formerly known as Fabino life sciences limited)

**Kanchi Gehlot**  
(Company Secretary and Compliance Officer)



**AUDITORS LIMITED REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY FOR THE HALF YEAR ENDED 30<sup>th</sup> SEPTEMBER 2024 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS AMENDED.**

**To Board of Directors of  
FABINO ENTERPRISES LIMITED  
(Formerly known as Fabino Life Sciences Limited)**

We have reviewed the accompanying statement of unaudited standalone financial results ("the statement") of **FABINO ENTERPRISES LIMITED** (formerly known as Fabino Life Sciences Limited) ("the Company") for the half ended 30<sup>th</sup> September 2024 being submitted by the company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement 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: 24115279BKBWRE3265



Date: 21<sup>st</sup> October 2024  
Place: Mumbai

# FABINO ENTERPRISES LIMITED

(Formerly known as FABINO LIFE SCIENCES LIMITED)

CIN: L24100HR2011PLC114093

Registered Office: Jeevan Vihar Extension, Nr Shubham Garden, Murthal Road, Sonipat Haryana 131001

## Statement of Standalone Unaudited Financial Results for the Half Year and Year Ended 30.09.2024

(Rupees in lakhs)

	Particulars	Half Year Ended			Year Ended
		30-09-2024	31-03-2024	30-09-2023	31-03-2024
A	Date of start of reporting period	01-04-2024	01-10-2023	01-04-2023	01-04-2023
B	Date of end of reporting period	30-09-2024	31-03-2024	30-09-2023	31-03-2024
C	Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Part I</b>					
<b>I</b>	<b>Revenue From Operations</b>				
	Net sales or Revenue from Operations	425.12	514.44	93.97	608.41
<b>II</b>	Other Income	10.68	0.00	0.00	0.00
<b>III</b>	<b>Total Revenue (I + II)</b>	<b>435.80</b>	<b>514.44</b>	<b>93.97</b>	<b>608.41</b>
<b>IV</b>	<b>Expenses</b>				
(a)	Cost of materials consumed	-	-	-	-
(b)	Purchases of stock-in-trade	577.43	485.61	77.09	562.70
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(211.39)	(8.20)	(6.54)	(14.74)
(d)	Employee benefit expense	11.91	8.69	7.79	16.48
(e)	Finance Costs	5.52	1.56	0.09	1.64
(f)	Depreciation and amortisation expense	2.48	1.40	1.20	2.60
(g)	Other Expenses	43.63	25.28	8.07	33.35
	<b>Total expenses</b>	<b>429.58</b>	<b>514.32</b>	<b>87.71</b>	<b>602.03</b>
<b>V</b>	<b>Profit (loss) before Exceptional and Extraordinary</b>	<b>6.22</b>	<b>0.12</b>	<b>6.26</b>	<b>6.38</b>
<b>VI</b>	Exceptional items				
<b>VII</b>	Share of Profit/(Loss) of Associates				
<b>VIII</b>	<b>Profit (loss) before Tax (VII-VIII)</b>	<b>6.22</b>	<b>0.12</b>	<b>6.26</b>	<b>6.38</b>
<b>X</b>	<b>Tax Expense</b>				
(a)	Current Tax	1.65	(0.24)	1.61	1.37
	(Less):- MAT Credit				
	Current Tax Expense Relating to Prior years				
(b)	Deferred Tax (Asset)/Liabilities	(0.08)	0.21	0.03	0.24
<b>XI</b>	<b>Net Profit/Loss for the period from Continuing Operations (IX-X)</b>	<b>4.65</b>	<b>0.14</b>	<b>4.62</b>	<b>4.76</b>
<b>XII</b>	Profit (Loss) from Discontinuing Operaitons				
<b>XIII</b>	Tax Expenses of Discontinuing Operations				
<b>XIV</b>	<b>Net Profit (Loss) from Discontinuing Operartions after tax (XII-XIII)</b>	-	-	-	-
<b>XV</b>	<b>Profit (Loss) for the period (XI+XIV)</b>	<b>4.65</b>	<b>0.14</b>	<b>4.62</b>	<b>4.76</b>
<b>XVI</b>	<b>Other Comprehensive Income</b>				
	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				
<b>XVII</b>	<b>Total Comprehensive income</b>	-	-	-	-
	<b>Total Comprehensive income [Comprising Profit for the Period ( After tax) and Other comprehensive income ] (XV+XVII)</b>	<b>4.65</b>	<b>0.14</b>	<b>4.62</b>	<b>4.76</b>
<b>XVIII</b>	<b>Details of equity share capital</b>				

	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	<b>Reserves excluding revaluation reserve as per Balance Sheet</b>				
XX	<b>Earnings per share (Not Annualized for Half Year and Year ended)</b>	0.22	0.01	0.22	0.23
(a)	<b>Earnings per share Continuing Operation ( Not Annualised for Half Year and Year ended )</b>				
	Basic earnings per share before extraordinary items	0.22	0.01	0.22	0.23
	Diluted earnings per share before extraordinary items	0.22	0.01	0.22	0.23
(b)	<b>Earnings per share Discontinuing Operation ( Not Annualised for Half Year and Year ended )</b>				
	Basic earnings per share after extraordinary items	-	-	-	-
	Diluted earnings per share after extraordinary items	-	-	-	-
(c)	<b>Earnings per share ( Not Annualised for Half Year and Year ended )</b>				
	Basic earnings per share before extraordinary items	0.22	0.01	0.22	0.23
	Diluted earnings per share before extraordinary items	0.22	0.01	0.22	0.23

**Notes:-**

**Notes to Standalone Unaudited financials results for the half year ended September 30, 2024.**

- 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 October 21, 2024 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.
- 5 The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.

**FOR FABINO ENTERPRISES LIMITED**  
(Formerly known as Fabino Life Sciences Limited)



Akshya Mahavir Jain  
Managing Director  
DIN: 09353344

Date :- 21st October 2024  
Place :- Delhi

**FABINO ENTERPRISES LIMITED**

(Formerly known as FABINO LIFE SCIENCES LIMITED)

Registered Office: Jeevan Vihar Extension, Nr Shubham Garden, Murthal Road, Sonipat Haryana 131001

CIN: L24100HR2011PLC114093

BALANCE SHEET AS AT 30th SEPTEMBER, 2024

(Rupees in Lakhs)

Particulars	Figures as at the end of current reporting period September 30, 2024	Figures as at the end of reporting period March 31, 2024
<b>I. EQUITY AND LIABILITIES</b>		
<b>(1) Shareholder's Funds</b>		
(a) Share Capital	210.00	210.00
(b) Reserves and Surplus	210.36	205.71
(c) Money received against share warrants	-	-
<b>(2) Share Application money pending allotment</b>		
<b>(3) Non-Current Liabilities</b>		
(a) Long-Term Borrowings	121.24	83.54
(b) Deferred Tax Liabilities (Net)	-	-
(c) Other Long Term Liabilities	4.50	4.50
(d) Long Term Provisions	-	-
<b>(4) Current Liabilities</b>		
(a) Short-Term Borrowings	-	-
(b) Trade Payables	-	-
-Micro, Small and Medium Enterprises	-	-
-Others	818.12	442.25
(c) Other Current Liabilities	2.58	1.79
(d) Short-Term Provisions	2.32	2.17
<b>Total Equity &amp; Liabilities</b>	<b>1,369.12</b>	<b>949.96</b>
<b>II. ASSETS</b>		
<b>(1) Non-Current Assets</b>		
<b>(a) Fixed Assets</b>		
(i) Tangible Assets	24.46	24.09
(ii) Intangible Assets	-	-
(iii) Capital work-in-progress	-	-
(iv) Intangible Assets under development	-	-
(v) Fixed assets held for sale	-	-
	24.46	24.09
(b) Non-current investments	5.00	5.00
(c) Deferred tax Assets (net)	0.98	0.90
(c) Long term loans and advances	-	-
(d) Other non-current assets	7.31	7.31
<b>(2) Current Assets</b>		
(a) Current investments	-	-
(b) Inventories	344.86	133.46
(c) Trade receivables	807.47	622.19
(d) Cash and cash equivalents	1.58	2.25
(e) Short-term loans and advances	177.47	154.76
(f) Other current assets	-	-
<b>Total Assets</b>	<b>1,369.12</b>	<b>949.96</b>

Date: 21st October 2024

Place : Delhi

FOR FABINO ENTERPRISES LIMITED  
(Formerly known as Fabino Life Sciences Limited)

Anilja Mahavir Jain  
Managing Director  
DIN: 09353344

# FABINO ENTERPRISES LIMITED

(Formerly known as FABINO LIFE SCIENCES LIMITED)

Registered Office: Jeevan Vihar Extension, Nr Shubham Garden, Murthal Road, Sonipat Haryana 131001

CIN: L24100HR2011PLC114093

CASH FLOW STATEMENT AS AT 30th SEPTEMBER, 2024

(Rupees in lakhs)

Particulars	Figures as at the end of current reporting period September 30, 2024	Figures as at the end of reporting period March 31, 2024
<b>(A) Cash flows from operating activities</b>		
Profit for the year	4.65	4.76
- Finance costs	5.52	1.64
- Income tax Provision	(0.08)	1.61
<b>Adjustments for non-cash income and expenses:</b>		
- Depreciation & Amortisation	2.48	2.60
- Loss/(Profit) on sale/disposal of Fixed Assets	-	-
<b>Cash flow included in investing activities:</b>		
- Interest Income	-	-
<b>Changes in operating assets and liabilities:</b>		
- Decrease / (Increase) in Inventory	(211.39)	-14.74
- Decrease / (Increase) in Trade Receivables	(185.28)	-369.47
- Decrease / (Increase) in Other Current Assets	-	-
- Decrease / (Increase) in Other Non Current Assets	-	-
- Decrease / (Increase) in Short Term loans & Advances	(22.70)	(72.72)
- (Decrease) / Increase in Short Term Borrowings	-	-
- (Decrease) / Increase in Trade Payables	375.87	404.95
- (Decrease) / Increase in Short Term Provisions	0.15	(1.82)
- (Decrease) / Increase in Other Current Liabilities	0.79	(3.30)
<b>Cash generated from operations</b>	(30.01)	(46.48)
Income tax paid		
<b>Net cash from operating activities</b>	(30.01)	(46.48)
<b>(B) Cash flows from investing activities</b>		
Sale of Fixed Assets	-	-
Investment in Shares	-	(5.00)
Interest received / (Paid)	(5.52)	(1.64)
Purchase of Fixed Assets	(2.85)	(11.81)
<b>Net cash from investing activities</b>	(8.36)	(18.45)
<b>(C) Cash flows from financing activities</b>		
Proceeds from Share Capital	-	-
Proceeds/(Repayment) from Long-term borrowings	37.71	42.93
Proceeds/(Repayment) of Other Long Current liabilities	-	-
<b>Net cash from financing activities</b>	37.71	42.93
<b>Net increase / (decrease) in cash and cash equivalents</b>	(0.67)	(22.00)
<b>Cash and cash equivalents at the beginning of year</b>	2.25	24.25
<b>Cash and cash equivalents at the end of year</b>	1.58	2.25

FOR FABINO ENTERPRISES LIMITED

(Formerly known as Fabino Life Sciences Limited)

  
Aditya Mahavir Jain  
Managing Director

DIN: 09353344

Date: 21st October 2024

Place : Delhi

**Hiren J. Maru**

B.Com., F.C.A., DISA, DIRM

**AUDITORS LIMITED REVIEW REPORT ON UNAUDITED CONSOLIDATED FINANCIAL  
RESULT OF THE COMPANY FOR THE HALF YEAR ENDED 30<sup>th</sup> SEPTEMBER 2024  
PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND  
DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS AMENDED.**


**To Board of Directors of  
FABINO ENTERPRISES LIMITED  
(Formerly known as Fabino Life Sciences Limited)**

We have reviewed the accompanying statement of unaudited Consolidated financial results ("the statement") of Holding Company **FABINO ENTERPRISES LIMITED** (formerly known as Fabino Life Sciences Limited) ("the Company") for the half year ended 30th September 2024 and its Subsidiary Company **UPENDER METAPLAST PRIVATE LIMITED** for the half year ended 30<sup>th</sup> September 2024 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 standards 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 provide 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 consolidated 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: 24115279BKBWRF1637



Date: 21<sup>st</sup> October 2024  
Place: Mumbai

# FABINO ENTERPRISES LIMITED

(Formerly known as FABINO LIFE SCIENCES LIMITED)

CIN: L24100HR2011PLC114093

Registered Office: Jeevan Vihar Extension, Nr Shubham Garden, Murthal Road, Sonipat Haryana 131001

## Statement of Consolidated Unaudited Financial Results for the Half Year and Year Ended 30.09.2024

Particulars		(Rupees in lakhs)		(Rupees in lakhs)	
		Half Year Ended		Year Ended	
		30-09-2024	31-03-2024	30-09-2023	31-03-2024
A	Date of start of reporting period	01-04-2024	01-10-2023	01-04-2023	01-04-2023
B	Date of end of reporting period	30-09-2024	31-03-2024	30-09-2023	31-03-2024
C	Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Part I</b>					
<b>I</b>	<b>Revenue From Operations</b>				
	Net sales or Revenue from Operations	425.12	822.16	1286.12	2,108.28
<b>II</b>	Other Income	10.68	0.00	1.05	1.05
<b>III</b>	<b>Total Revenue (I + II)</b>	<b>435.80</b>	<b>822.16</b>	<b>1,287.17</b>	<b>2,109.33</b>
<b>IV</b>	<b>Expenses</b>				
(a)	Cost of materials consumed	-	-	-	-
(b)	Purchases of stock-in-trade	577.43	756.31	1263.93	2,020.23
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(211.39)	9.43	(24.16)	(14.74)
(d)	Employee benefit expense	11.91	9.89	8.59	18.48
(e)	Finance Costs	6.17	3.37	0.39	3.77
(f)	Depreciation and amortisation expense	4.27	3.18	1.20	4.38
(g)	Other Expenses	43.63	46.88	25.37	72.25
	<b>Total expenses</b>	<b>432.02</b>	<b>829.05</b>	<b>1,275.32</b>	<b>2,104.37</b>
<b>V</b>	<b>Profit (loss) before Exceptional and Extraordinary Items</b>	<b>3.77</b>	<b>(6.89)</b>	<b>11.85</b>	<b>4.96</b>
<b>VI</b>	Exceptional items				
<b>VII</b>	Share of Profit/(Loss) of Associates				
<b>VIII</b>	<b>Profit (loss) before Tax (VII-VIII)</b>	<b>3.77</b>	<b>(6.89)</b>	<b>11.85</b>	<b>4.96</b>
<b>X</b>	<b>Tax Expense</b>				
(a)	Current Tax	1.65	(1.64)	3.01	1.37
	(Less):- MAT Credit				
	Current Tax Expense Relating to Prior years				
(b)	Deferred Tax (Asset)/Liabilities	(0.66)	(0.02)	0.03	0.01
<b>XI</b>	<b>Net Profit/Loss for the period from Continuing Operations (IX-X)</b>	<b>2.79</b>	<b>(5.23)</b>	<b>8.80</b>	<b>3.58</b>
<b>XII</b>	Profit (Loss) from Discontinuing Operations				
<b>XIII</b>	Tax Expenses of Discontinuing Operations				
<b>XIV</b>	<b>Net Profit (Loss) from Discontinuing Operations after tax (XII-XIII)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>XV</b>	<b>Profit (Loss) for the period (XI+XIV)</b>	<b>2.79</b>	<b>(5.23)</b>	<b>8.80</b>	<b>3.58</b>
<b>XVI</b>	<b>Other Comprehensive Income</b>				
	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				
<b>XVII</b>	<b>Total Comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Comprehensive income [Comprising Profit for the Period ( After tax) and Other comprehensive income ] (XV+XVII)</b>	<b>2.79</b>	<b>(5.23)</b>	<b>8.80</b>	<b>3.58</b>
<b>XVIII</b>	<b>Details of equity share capital</b>				
	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/-
<b>XIX</b>	<b>Reserves excluding revaluation reserve as per Balance Sheet</b>				
<b>XX</b>	<b>Earnings per share (Not Annualized for Half Year and Year ended)</b>	<b>0.13</b>	<b>-0.25</b>	<b>0.42</b>	<b>0.17</b>
(a)	<b>Earnings per share Continuing Operation ( Not Annualised for Half Year and Year ended )</b>				
	Basic earnings per share before extraordinary items	0.13	(0.25)	0.42	0.17
	Diluted earnings per share before extraordinary items	0.13	(0.25)	0.42	0.17
(b)	<b>Earnings per share Discontinuing Operation ( Not Annualised for Half Year and Year ended )</b>				
	Basic earnings per share after extraordinary items	-	-	-	-
	Diluted earnings per share after extraordinary items	-	-	-	-
(c)	<b>Earnings per share ( Not Annualised for Half Year and Year ended )</b>				
	Basic earnings per share before extraordinary items	0.13	(0.25)	0.42	0.17
	Diluted earnings per share before extraordinary items	0.13	(0.25)	0.42	0.17



**Notes:-**

**Notes to Standalone Unaudited financials results for the half year ended September 30, 2024.**

- 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 October 21, 2024 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>)
- 5 The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.

Date :- 21st October 2024  
Place :- Delhi

FOR FABINO INTERIORS LIMITED  
(Formerly known as Fabino Interiors Limited)

Aditya Mahavir Jain  
Managing Director  
DIN: 09353344



# FABINO ENTERPRISES LIMITED

(Formerly known as FABINO LIFE SCIENCES LIMITED)

Registered Office: Jeevan Vihar Extension, Nr Shubham Garden, Murthal Road, Sonipat Haryana 131001

CIN: L24100HR2011PLC114093

Consolidated Balance Sheet as at 30th September 2024

(Rupees in Lakhs)

Particulars	Figures as at the end of current reporting period September 30, 2024	Figures as at the end of reporting period March 31, 2024
<b>I. EQUITY AND LIABILITIES</b>		
<b>(1) Shareholder's Funds</b>		
(a) Share Capital	210.00	210.00
(b) Reserves and Surplus	207.21	204.42
(c) Money received against share warrants	-	-
(d) Minority Interest	0.00	0.00
<b>(2) Share Application money pending allotment</b>		
<b>(3) Non-Current Liabilities</b>		
(a) Long-Term Borrowings	239.51	126.91
(b) Deferred Tax Liabilities (Net)	-	-
(c) Other Long Term Liabilities	4.50	4.50
(d) Long Term Provisions	-	-
<b>(4) Current Liabilities</b>		
(a) Short-Term Borrowings	-	-
(b) Trade Payables	-	-
-Micro, Small and Medium Enterprises	-	-
-Others	1,352.93	985.05
(c) Other Current Liabilities	2.61	1.83
(d) Short-Term Provisions	3.12	2.97
<b>Total Equity &amp; Liabilities</b>	<b>2,019.88</b>	<b>1,535.68</b>
<b>II. ASSETS</b>		
<b>(1) Non-Current Assets</b>		
<b>(a) Fixed Assets</b>		
(i) Tangible Assets	32.84	34.27
(ii) Intangible Assets	-	-
(iii) Capital work-in-progress	-	-
(iv) Intangible Assets under development	-	-
(v) Fixed assets held for sale	-	-
	32.84	34.27
(b) Non-current investments	-	-
(c) Deferred tax Assets (net)	1.79	1.13
(c) Long term loans and advances	-	-
(d) Other non-current assets	7.33	7.33
<b>(2) Current Assets</b>		
(a) Current investments	-	-
(b) Inventories	344.86	133.46
(c) Trade receivables	1,446.47	1,261.19
(d) Cash and cash equivalents	4.40	6.20
(e) Short-term loans and advances	182.18	92.11
(f) Other current assets	-	-
<b>Total Assets</b>	<b>2,019.88</b>	<b>1,535.68</b>

FOR FABINO ENTERPRISES LIMITED  
(Formerly known as Fabino Life Sciences Limited)

  
Aditya Mahavir Jain  
Managing Director  
DIN: 09353344

Date: 21st October 2024  
Place : Delhi

**FABINO ENTERPRISES LIMITED**

(Formerly known as FABINO LIFE SCIENCES LIMITED)

Registered Office: Jeevan Vihar Extension, Nr Shubham Garden, Murthal Road, Sonipat Haryana 131001

CIN: L24100HR2011PLC114093

## Consolidated Cash Flow Statement as at 30th September 2024

(Rupees in lakhs)

Particulars	Figures as at the end of current reporting period September 30, 2024	Figures as at the end of reporting period March 31, 2024
<b>(A) Cash flows from operating activities</b>		
Profit for the year	2.79	3.58
- Finance costs	6.17	3.77
- Income tax Provision	0.98	1.38
<b>Adjustments for non-cash income and expenses:</b>		
- Depreciation & Amortisation	4.27	4.38
- Loss/(Profit) on sale/disposal of Fixed Assets	-	-
<b>Cash flow included in investing activities:</b>		
- Interest Income	-	-
<b>Changes in operating assets and liabilities:</b>		
- Decrease / (Increase) in Inventory	(211.39)	(14.74)
- Decrease / (Increase) in Trade Receivables	(185.28)	(1,008.47)
- Decrease / (Increase) in Other Current Assets	-	-
- Decrease / (Increase) in Other Non Current Assets	-	(0.02)
- Decrease / (Increase) in Short Term loans & Advances	(90.07)	(10.07)
- (Decrease) / Increase in Short Term Borrowings	-	-
- (Decrease) / Increase in Trade Payables	367.88	947.75
- (Decrease) / Increase in Other Current Liabilities	0.77	(3.36)
<b>Cash generated from operations</b>	(103.88)	(75.80)
Income tax paid	(1.50)	(1.02)
<b>Net cash from operating activities</b>	(105.38)	(76.82)
<b>(B) Cash flows from investing activities</b>		
Sale of Fixed Assets	-	-
Interest received / (Paid)	(6.17)	(3.77)
Purchase of Fixed Assets	(2.85)	(23.77)
<b>Net cash from investing activities</b>	(9.02)	(27.53)
<b>(C) Cash flows from financing activities</b>		
Proceeds from Share Capital	-	-
Proceeds/(Repayment) from Long-term borrowings	112.60	86.30
Proceeds/(Repayment) of Other Long Current liabilities	-	-
<b>Net cash from financing activities</b>	112.60	86.30
<b>Net increase / (decrease) in cash and cash equivalents</b>	(1.79)	(18.05)
<b>Cash and cash equivalents at the beginning of year</b>	6.20	24.25
<b>Cash and cash equivalents at the end of year</b>	4.40	6.20

FOR FABINO ENTERPRISES LIMITED

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Aditya Mahavir Jain  
Managing Director  
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