

October 11, 2017

To

The Manager,
Department of Corporate Services,
BSE Limited, P J Towers,
Dalal Street, Fort, Mumbai-400001.

Dear Sir,

SUB: OUTCOME OF BOARD MEETING HELD ON SEPTEMBER 05, 2017 - REVISED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30,2017

REF:

i)SCRIPT CODE: 531625

ii) YOUR EMAIL WITH SUBJECT "DISCREPANCIES IN FINANCIAL RESULT OF THE COMPANY FOR THE QUARTER ENDED JUNE 2017" DATED OCTOBER 06, 2017

With reference to the cited subject and in further to your email dated October 06, 2017, we would like to submit revised Unaudited financial results and limited review report for the quarter ended June 30, 2017 prepared under Indian Accounting Standard (IND AS).

We request you to take the above information on record.

Thanking you,

Yours Truly,
For Sangam Health Care Products Limited


A Bala Gopal
Managing Director
DIN: 01712903



SANGAM HEALTH CARE PRODUCTS LIMITED					
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2017					
Sl No.	Particular	Quarter ended			Year ended
		30.06.2017 [Un-audited]	31.03.2017 [Un-audited]	30.06.2016 [Un-audited]	31.03.2017 [Audited]
1	Revenue from operations				
	a) net sales/ income from operations [net of excise duty]	443.24	463.63	665.56	2,361.69
	b) Other operating income	-	11.1	-	12
	Total revenue from operations [net of excise duty]	443.24	474.73	665.56	2,373.69
2	Other Income	-	-	-	-
3	Total income [1 + 2]	443.24	474.73	665.56	2,373.69
4	Expenses:				
	Cost of material consumed	212.79	250.37	306.4	1095.66
	Purchase of Stock-in-trade	-	-	-	-
	Changes in inventories of Finished goods, work-in-progress & Stock in trade	[38.88]	223.85	[14.15]	201.31
	Employees benefit expenses	111.89	139.36	121.64	524.54
	Depreciation & amortization expenses	38.14	37.75	46.81	152.17
	Other expenses	221.1	321.45	259.77	1084.01
	Total Expenses	545.04	972.78	720.47	3,057.69
5	Profit before exceptional and extraordinary items and tax (3 - 4)	[101.8]	[498.05]	[54.91]	[684]
6	Exceptional Items	-	-	-	-
7	Profit before extraordinary items and tax (5 - 6)	[101.8]	[498.05]	[54.91]	[684]
8	Extraordinary items	-	-	-	-
9	Profit before tax (7 - 8)	[101.8]	[498.05]	[54.91]	[684]
10	Tax expense:				
	(1) Current tax	-	-	-	-
	(2) Deferred tax	-	-	-	1.66
11	Profit (Loss) for the period from continuing operations (7 - 8)	[101.8]	[498.05]	[54.91]	[685.66]
12	Profit/(loss) from discontinuing operations				
13	Tax expense of discontinuing operations				
14	Profit/(loss) from Discontinuing operations (after tax) (12 - 13)				

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Works : Sy. No. 182, Yellampet Village, Medchal Mandal, R.R. District, Telangana, India.



15	Profit (Loss) for the period (11 + 14)	[101.8]	[498.05]	[54.81]	[685.66]
16	Earnings per equity share:				
	(i) Basic				
	(ii) Diluted	[0.07]	[0.34]	[0.04]	[0.46]

Notes:

1. Reconciliation of Net Profit as previously reported on account of transition from previous GAAP to Ind AS quarter ended June 30, 2016

Particulars	Rupees in lakhs
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Net Profit for the period [as per GAAP] [55.04]

Net Profit for the period [as per Ind AS] [55.04]

2. The above results were reviewed by the Audit Committee and taken on record by the Board of Directors at the meeting held on September 05, 2017

3. The Limited Review of the Financials has been carried out by the Statutory Auditors of the Company in terms of of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

4. The Company has adopted Indian Accounting Standards ["Ind AS"] effective April 01, 2017 and accordingly, the financial results for the quarter ended June 30, 2017 have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 "Interim Financial reporting" prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in terms of Regulations 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular CIR/CFD/FAC/62/2016 dated July 05, 2016. The results for the comparative quarter ended June 30, 2016 have been restated in accordance with Ind AS. After adoption of Ind AS the financial results for the quarter ended June 30 2016 have not been audited or reviewed by the auditors and are compiled by the management after exercising necessary due diligence to ensure that these give a true and fair view of the company's affairs.

5. The Segment reporting as defined in Accounting Standard-17 is not applicable, as the operation of the Company are related to one Segment

6. Previous Accounting period's figures have been grouped/regrouped wherever considered necessary.

For Sangam Health Care Products Limited

A Bala Gopal

Chairman and Managing Director

DIN: 01712903



Place: Hyderabad

Date: October 11, 2017

LIMITED REVIEW REPORT

To.
The Board of Directors.
Sangam Health Care Products limited

We have reviewed the accompanying statement of unaudited financial results of Sangam Health Care Product Limited, Secunderabad for the quarter and nine months ended 30th JUNE 2017. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review 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 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express any audit opinion.

Based on our review conducted as above, 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 specified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2004 and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SERI (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 Jayant & Sadashiv
Chartered Accountants
FRN: 001297S



Jayant Palnitkar
Partner
Membership No. 020851

Place: Secunderabad
Date: 06/09/2017