

Date: 28th December, 2017

To
The Manager,
Department of Corporate Services,
The BSE Limited,
PhirozeJeejeebhoy Towers,
Dalal Street, Mumbai – 400001.

Dear Sir

Sub: Submission of Financial Result as per IND-AS format along with reconciliation table for net profit/loss of the Financial Result for the Quarter and Half Year ended on 30th September, 2017.

Dear Sir,

With reference to your E-mail dated 21st December, 2017, please find enclosed herewith submission of Financial Result as per IND-AS format along with reconciliation table for net profit/loss of the Financial Result for the Quarter and Half Year ended on 30th September, 2017 pursuant to SEBI Circular No- CIR/CFD/FAC/62/2016 dated July 05, 2016.

We request you to take the above information on record.

Thanking you,
Yours Faithfully,

For SANGAM HEALTH CARE PRODUCTS LIMITED.



A Bala Gopal
Managing Director
DIN: 01742903



Encl: a/a

SANGAM HEALTH CARE PRODUCTS LIMITED
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED SEP 30, 2017

Sl No.	Particular	Quarter ended			Half Year ended	
		30.09.2017 [Un-audited]	30.06.2017 [Un-audited]	30.09.2016 [Un-audited]	30.09.2017 [Un-audited]	30.09.2016 [Un-audited]
I	Revenue from operations	511.16	443.24	724.65	954.4	1390.21
II	b) Other operating income	-	-	0.9	-	0.9
	TOTAL (I + II)	511.16	443.24	725.55	954.4	1391.11
V	Expenses:					
	Cost of material consumed	227.02	212.79	252.14	439.81	558.54
	Purchase of Stock-in-trade	-	-	-	-	-
	Changes in inventories of Finished goods, work-in-progress & Stock in trade	70.27	-38.88	59.25	31.39	45.1
	Employees benefit expenses	109.34	111.89	118.74	221.23	240.38
	Finance Cost	107.99	110.86	110.71	218.85	216.56
	Deprecation & amortization expenses	38.14	38.14	38.14	76.28	76.28
	Other expenses	102.53	110.24	165.63	212.77	328.22
	Total Expenses	655.29	545.04	744.61	1200.33	1465.08
VI	Profit before tax (3 - 4)	-144.13	-101.8	-19.06	-245.93	-73.97
VII	Tax expense:					
	(1) Current tax	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-
VIII	Profit (Loss) for the period from continuing operations (7 - 8)	-144.13	-101.8	-19.06	-245.93	-73.97
IX	OTHER COMPREHENSIVE INCOME	-	-	-	-	-
	A- (i) Items that will be reclassified to the profit or loss	-	-	-	-	-
	(ii) Income tax on items that will be reclassified to the profit or loss	-	-	-	-	-
	B- (I) Items that will not be reclassified to the profit or loss	-144.13	-101.8	-19.06	-245.93	-73.97
	a) Remeasurement of defined employee benefit plans					
	(ii) Income tax on items that will not be reclassified to the profit					
	Total Other comprehensive Income (net of taxes)					
	Total Comprehensive Income for the Period					
	Earnings per Equity share-Basic and diluted (Not annualised)	-0.096	-0.07	-0.01	-0.165	-0.05
	Weighted average number of equity share (in No's Lakhs)					

Nature of Adjustments	Note No	For the Quarter	For the half year
		30.09.2016	30.09.2016
As per the Previous GAAP		-19.06	-73.97
As per Ind AS		-19.06	-73.97



Notes:

1. The Limited Review of the Financials has been carried out by the Statutory Auditors of the Company in terms of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. The Company has adopted Indian Accounting Standards ["Ind AS"] effective April 01, 2017 and accordingly, the financial results for the quarter ended Sep 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 Sep 30, 2016 have been restated in accordance with Ind AS. After adoption of Ind AS the financial results for the quarter ended Sep 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.
3. The Segment reporting as defined in Accounting Standard-17 is not applicable, as the operation of the Company are related to one Segment
4. 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: November 13, 2017



SANGAM HEALTHCARE PRODUCTS LTD
Provisional Statement of Assets and Liabilities

(amt in lakhs)

Particulars	As at 30.09.17 Un audited
Assets	
1) Non-Current Assets	
a) Property, Plant and Equipment	2,068
b) Capital Work in Progress	
c) Intangible assets	-
d) Other financial assets	216
Sub- Non- Current Assets	2,284
2. Current Assets	
a) Inventories	451
b) Financial Assets	
(i) Investments	-
(ii) Trade receivables	7
(iii) Cash and Cash equivalents	5
(iv) Others financial assets	-
c) other current assets	
Sub- Current Assets	463
Total Assets	2,747
EQUITY AND LIABILITIES	
Equity	
a) Share Capital	1,486
b) Reserve and Surplus	-4,267
	-2,781
Liabilities	
Non-Current Liabilities	
a) Financial Liabilities	
(i) Borrowings	3,202
b) Deferred Tax Liabilities	82
	3,284
Current Liabilities	
(a) Financial Liabilities	
(i) Borrowings	852
(ii) Trade Payables	430
b) Other Current Liabilities	961
c) Current tax liabilities	
d) Provisions	
	2,244
Total Equity and liabilities	2747

For Sangam Health Care Products Limited

A. Balagopal

Chairman and Managing Director

DIN: 01712903

Place: Hyderabad

Date: November 13, 2017





LIMITED REVIEW REPORT

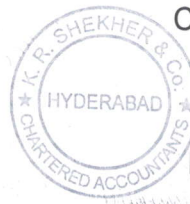
To.
The Board of Directors.
Sangam Health Care Products limited

We have reviewed the accompanying statement of unaudited financial results of Sangam Health Care Product Limited, Secunderabad for the quarter and six months ended 30th Sep 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 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 K.R.Shekher & Co.,
Chartered Accountants
FRN : 010828S



Rajashekhar Kaparti
Rajashekhar Kaparti
Partner
Membership No. 214810

Place: Hyderabad
Date: 13-11-2017