



22nd October, 2022

The Manager,
Listing Compliance Department,
National Stock Exchange of India Ltd,
Exchange Plaza,
Bandra Kurla Complex,
Bandra (East),
Mumbai – 400051

Corporate Office :
406, Silver Oaks Comm. Complex,
Opp. Arun Society, Paldi,
Ahmedabad-380 007. Gujarat, India.
Phone : 079-26584655
Fax : 079-26588054
CIN No. : L24231GJ2004PLC043861
E-mail : info@sakarhealthcare.com
Web : www.sakarhealthcare.com

Dear Sir,

Sub: Outcome of Board Meeting and Submission of Unaudited Financial Results & Limited Review Reports (Standalone & Consolidated) for the quarter ended on 30th September, 2022

We refer to our letter dated 15th October, 2022 informing the date of Meeting of the Board of Directors of the Company. Please note that the Board of Directors in their meeting held today, have taken on record the Unaudited Financial Results (Standalone & Consolidated) for the quarter ended on 30th September, 2022. These results have been reviewed by the Statutory Auditors of the Company and they have provided their limited review reports dated 22nd October, 2022.

We are enclosing herewith copy of the said Unaudited Financial Results and Limited Review Reports.

This is as per Regulation 30 and 33 of the SEBI (LODR) Regulations, 2015.

Thanking you.

Yours faithfully,
for **SAKAR HEALTHCARE LIMITED**

BHARAT SONI
COMPANY SECRETARY &
COMPLIANCE OFFICER

Encl: As above.

STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER ENDED ON 30TH SEPTEMBER, 2022

(Rs. In lakh)

Particulars	Quarter ended on			Half Year ended on (Cumulative)		Previous Year ended on 31-03-2022
	30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021	
(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Revenue from operations	3070.88	2853.39	3164.10	5924.27	6189.89	12822.67
2 Other income	59.52	40.79	74.79	100.31	101.88	217.11
3 Total Income (1+2)	3130.40	2894.18	3238.89	6024.58	6291.77	13039.78
4 Expenses						
a. Cost of Materials consumed	1767.57	1645.19	1931.50	3412.76	3612.97	7349.39
b. Purchases of stock-in-trade	-	-	-	-	-	-
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	(60.83)	(50.35)	33.07	(111.18)	94.87	93.34
d. Employee benefits expense	349.91	320.47	332.13	670.38	654.23	1521.85
e. Finance costs	99.26	85.86	78.89	185.12	127.60	289.71
f. Depreciation & amortisation expense	376.64	356.91	167.56	733.55	385.58	966.74
g. Other expenses	154.06	142.40	158.39	296.46	470.46	917.96
Total Expenses	2686.61	2500.48	2701.54	5187.09	5345.71	11138.99
5 Profit before exceptional items and tax (3-4)	443.79	393.70	537.35	837.49	946.06	1900.79
6 Exceptional items	-	-	-	-	-	-
7 Profit before tax (5-6)	443.79	393.70	537.35	837.49	946.06	1900.79
8 Tax expense:						
Current tax	77.79	68.59	135.12	146.38	206.53	341.07
Deferred tax	249.30	105.85	155.79	355.15	127.66	35.47
MAT Credit Entitlement	(77.79)	(68.59)	-	(146.38)	-	-
9 Profit for the period from continuing operations (7-8)	194.49	287.85	246.44	482.34	611.87	1524.25
10 Profit from discontinuing operations before Tax	-	-	-	-	-	-
11 Tax expense of discontinuing operations	-	-	-	-	-	-
12 Profit from Discontinuing operations (after tax) (10-11)	-	-	-	-	-	-
13 Profit for the period (9+12)	194.49	287.85	246.44	482.34	611.87	1524.25



Sakar

Healthcare Ltd.

[CIN: L24231GJ2004PLC043861]

Reg. Office: Block No.10-13, Village: Changodar, Sarkhej-Bavla Highway, Tal: Sanand, Dist: Ahmedabad – 382 213

Phone: 02717-250477 Fax: 02717-251621 Email: info@sakarhealthcare.com Web: www.sakarhealthcare.com

Particulars	Quarter ended on			Half Year ended on (Cumulative)		Previous Year ended on 31-03-2022	
	30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021		
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
14	Other Comprehensive Income						
	<i>Items that will not be reclassified subsequently to profit or loss</i>						
	Re-measurement gains/(losses) on defined benefit plans	(8.09)	(8.08)	1.61	(16.17)	3.22	(32.34)
	Income tax relating to items that will not be reclassified to profit or loss	2.25	2.25	(1.40)	4.50	(0.93)	9.00
	<i>Items that will be reclassified subsequently to profit or loss</i>						
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Other Comprehensive Income, net of tax	(5.84)	(5.83)	0.21	(11.67)	2.29	(23.34)
15	Total Comprehensive Income for the period (13+14)	188.65	282.02	246.65	470.67	614.16	1500.91
16	Paid-up equity shares capital (Face Value per share Rs. 10/-)	1861.80	1711.80	1711.80	1861.80	1711.80	1711.80
17	Reserves excluding Revaluation Reserves	-	-	-	-	-	11041.86
18	Earnings Per Share of Rs. 10/- each (for continuing operations)						
	- Basic	1.01	1.65	1.44	2.53	3.59	8.77
	- Diluted	1.01	1.65	1.44	2.53	3.59	8.77
19	Earnings Per Share of Rs. 10/- each (for discontinued operations)						
	- Basic	-	-	-	-	-	-
	- Diluted	-	-	-	-	-	-
20	Earnings Per Share of Rs. 10/- each (for discontinued & continuing operations)						
	- Basic	1.01	1.65	1.44	2.53	3.59	8.77
	- Diluted	1.01	1.65	1.44	2.53	3.59	8.77



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STATEMENT OF STANDALONE ASSETS AND LIABILITIES

(Rs. In lakh)

Sr. No.	Particulars	As at 30-09-2022 (Unaudited)	As at 31-03-2022 (Audited)
	ASSETS		
1	Non-Current Assets		
	Property, plant and equipment	21249.66	20465.48
	Capital work-in-progress	2274.83	122.83
	Investment property	-	-
	Goodwill	-	-
	Other intangible Assets	-	-
	Intangible Assets under development	-	-
	Biological Assets other than bearer plants	-	-
	Non-Current Financial Assets:		
	(i) Investments, Non-Current	1.00	1.00
	(ii) Trade receivables, Non-Current	-	-
	(iii) Loans, Non-Current	85.42	81.30
	Deferred tax Assets (net)	-	-
	Other Non-Current Assets	612.76	1104.42
	Total Non-Current Assets	24223.67	21775.03
2	Current Assets		
	Inventories	1196.11	1418.34
	Current financial asset:		
	(i) Current investments	1827.16	710.60
	(ii) Trade receivables, Current	856.18	1418.23
	(iii) Cash and cash equivalents	2.50	2.78
	(iv) Bank balance other than above	88.06	
	(v) Loans, Current	7.72	7.72
	(vi) Other Current financial Assets	-	-
	Current tax Assets (net)	-	-
	Other Current Assets	1567.39	1452.27
	Total Current Assets	5545.12	5009.94
	TOTAL ASSETS	29768.79	26784.97



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Sr. No.	Particulars	As at 30-09-2022 (Unaudited)	As at 31-03-2022 (Audited)
	EQUITY AND LIABILITIES		
1	Equity		
	Equity share capital	1861.80	1711.80
	Other Equity	13654.19	11041.86
	Total Equity	15515.99	12753.66
2	Liabilities		
	Non-Current Liabilities		
	Non-Current financial Liabilities:		
	(i) Borrowings, Non-Current	8628.25	8500.72
	(ii) Trade payables, Non-Current		
	(a) total outstanding dues of micro enterprises and small enterprises	-	-
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
	(iii) Other Non-Current financial Liabilities	-	-
	Provisions, Non-Current	143.79	143.79
	Deferred tax Liabilities (net)	918.03	709.26
	Other Non-Current Liabilities		
	Total Non-Current Liabilities	9690.07	9353.77
	Current Liabilities		
	Current financial Liabilities:		
	(i) Borrowings, Current	1456.95	451.89
	(ii) Trade payables, Current		
	(a) total outstanding dues of micro enterprises and small enterprises	-	-
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises	1287.42	3050.42
	(iii) Other Current financial Liabilities	583.54	333.56
	Other Current Liabilities	995.85	523.09
	Provisions, Current	13.25	4.70
	Current tax Liabilities (Net)	225.72	313.88
	Total Current Liabilities	4562.73	4677.54
	Total Liabilities	14252.80	14031.31
	TOTAL EQUITY AND LIABILITIES	29768.79	26784.97



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STATEMENT OF CASH FLOWS FOR THE PERIOD
FROM 1ST APRIL, 2022 TO 30TH SEPTEMBER, 2022 (HALF-YEAR)

(Rs. In Lakh)

Particulars	For the Half year ended on 30th September, 2022	For the Half year ended on 30th September, 2021
Profit before Taxes	837.49	946.06
Adjustments:		
Depreciation	733.55	385.58
Interest Expense	185.12	127.60
Provision for Doubtful Debts	0.30	0.44
Unrealised Loss/(Gain)On Mutual Fund	(22.16)	-
Amortised Loan Processing Fes	4.32	-
Changes in Working Capital		
Inventories	222.22	(198.99)
Financial assets		
- Trade receivables	561.75	265.04
- Loans and Advances	-	(0.13)
- Short Term Investments	-	(1656.77)
Other current assets	(119.24)	(573.84)
Other Non- Current Assets	-	-
MAT Credit	(146.38)	-
Financial assets		
- Loans and Advances	-	-
Other non-current assets	491.66	1240.73
Financial liabilities		
- Borrowings	-	785.85
- Trade Payables	(1763.00)	223.31
- Other financial liabilities	472.75	59.94
Other current liabilities	-	(24.63)
Provisions	8.55	9.32
Cashflow from Operating Activity before Taxes	1466.93	1589.51
Net Tax Paid	(88.17)	(158.48)
Net Cashflow from Operating Activity	1378.77	1431.02
Cashflow from Investing Activity		
Purchase of Property, Plant & Equipments	(3669.73)	(4292.11)
Purchase of Mutual Fund	(1094.40)	-
Purchase of Intangible Assets	-	73.02
Net Cashflow from Investing Activity	(4764.13)	(4219.09)
Cashflow from Financing Activity		
Proceeds from issue of shares	2280.00	1415.41
Proceeds / (Repayment) of Borrowings	1378.26	1498.88
Interest Paid	(185.12)	(127.60)
Net Cashflow from Financing Activity	3473.14	2786.70
Net Cash Inflow / (Outflow)	87.78	(1.36)
Opening Cash and Cash Equivalent	2.78	8.04
Closing Cash and Cash Equivalent	90.56	6.68

for SAKAR HEALTHCARE LIMITED



Sanjay
SANJAY S. SHAH
MANAGING DIRECTOR
(DIN : 01515296)

Date: 22nd October, 2022

Place: Ahmedabad

Sakar

Healthcare Ltd.

[CIN: L24231GJ2004PLC043861]

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Notes:

1	The Company is operating only in one segment. Hence segment reporting is not given.
2	The above financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as amended, prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder.
3	The Company has a wholly owned subsidiary vis. M/s. Sakar Oncology Private Limited. Other than this, the Company does not have any subsidiary/ associate.
4	Provision for taxation/deferred taxation, if any, will be made at the year end.
5	Figures, wherever required, are regrouped / rearranged.
6	The above results have been reviewed by audit committee and approved by Board of Directors of Company at its meeting held on 22 nd October, 2022

for SAKAR HEALTHCARE LIMITED



Sanjay S. Shah
SANJAY S. SHAH
MANAGING DIRECTOR
(DIN : 01515296)

Date: 22nd October, 2022

Place: Ahmedabad



A. L. Thakkar & Co.
Chartered Accountants

Ahmedabad Office :
603-607, Aarya Epoch, Opp. Passport Seva Kendra,
Nr. Vijay Cross Roads, Navrangpura, Ahmedabad-380 009.

A. L. THAKKAR
B.Com., L.L.B., F.C.A.

S. V. SHAH
B.Com., F.C.A.

M.: 99780 34283, 70160 64684 • **Ph.:** (079) 48940856
E-mail : info@althakkar.com • **Website :** www.althakkar.com

LIMITED REVIEW REPORT

Review Report to the Board of Directors of Sakar Healthcare Limited

We have reviewed the accompanying statement of unaudited standalone financial results of Sakar Healthcare Limited for the period quarter ended 30th September 2022, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), 2015, as amended ("the Listing Regulations").

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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(s). A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus 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 statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A.L.Thakkar & Co
Chartered Accountants
FRN : 120116W

Mitul Raval
Partner
Membership No. : 154759
UDIN : 22154759BAQPGY4505



Place : Ahmedabad
Date : 22.10.2022

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STATEMENT OF CONSOLIDATED UNAUDITED RESULTS FOR THE QUARTER ENDED ON 30TH SEPTEMBER, 2022

(Rs. In lakh)

Particulars		Quarter ended on			Half Year ended on (Cumulative)		Previous Year ended on 31-03-2022 (Audited)
		30-09-2022 (Unaudited)	30-06-2022 (Unaudited)	30-09-2021 (Unaudited)	30-09-2022 (Unaudited)	30-09-2021 (Unaudited)	
(Refer Notes Below)							
1	Revenue from operations	3070.88	2853.39	3164.10	5924.27	6189.89	12822.67
2	Other income	59.52	40.79	74.79	100.31	101.88	217.11
3	Total Income (1+2)	3130.40	2894.18	3238.89	6024.58	6291.77	13039.78
4	Expenses						
	h. Cost of Materials consumed	1767.57	1645.19	1931.50	3412.76	3612.97	7349.39
	i. Purchases of stock-in-trade						
	j. Changes in inventories of finished goods, work-in-progress and stock-in-trade	(60.83)	(50.35)	33.07	(111.18)	94.87	93.34
	k. Employee benefits expense	349.91	320.47	332.13	670.38	654.23	1521.85
	l. Finance costs	99.26	85.86	78.89	185.12	127.60	289.71
	m. Depreciation & amortisation expense	376.64	356.91	167.56	733.55	385.58	966.74
	n. Other expenses	154.06	142.40	158.39	296.46	470.46	925.53
	Total Expenses	2686.61	2500.48	2701.54	5187.09	5345.71	11146.56
5	Profit before exceptional items and tax (3-4)	443.79	393.70	537.35	837.49	946.06	1893.22
6	Exceptional items						
7	Profit before tax (5-6)	443.79	393.70	537.35	837.49	946.06	1893.22
8	Tax expense:						
	Current tax	77.79	68.59	135.12	146.38	206.53	339.74
	Deferred tax	249.30	105.85	155.79	355.15	127.66	35.47
	MAT Credit Entitlement	(77.79)	(68.59)	-	(146.38)	-	-
9	Profit for the period from continuing operations (7-8)	194.49	287.85	246.44	482.34	611.87	1518.01
10	Profit from discontinuing operations before Tax	-	-	-	-	-	-
11	Tax expense of discontinuing operations	-	-	-	-	-	-
12	Profit from Discontinuing operations (after tax) (10-11)	-	-	-	-	-	-
13	Share of profit of associates and joint ventures accounted for using equity method		-	-		-	-
14	Profit for the period (9+12+13)	194.49	287.85	246.44	482.34	611.87	1518.01
	Attributable to owner of parent	194.49	287.85	246.44	482.34	611.87	1518.01
	Attributable to Non-controlling interests	-	-	-	-	-	-



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Particulars	Quarter ended on			Half Year ended on (Cumulative)		Previous Year ended on 31-03-2022
	30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021	
(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
15 Other Comprehensive Income						
<i>Items that will not be reclassified subsequently to profit or loss</i>						
Re-measurement gains/(losses) on defined benefit plans	(8.09)	(8.08)	1.61	(16.17)	3.22	(32.33)
Income tax relating to items that will not be reclassified to profit or loss	2.25	2.25	(1.40)	4.50	(0.93)	9.00
<i>Items that will be reclassified subsequently to profit or loss</i>						
Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
Other Comprehensive Income, net of tax	(5.84)	(5.83)	0.21	(11.67)	2.29	(23.33)
Attributable to owner of parent	(5.84)	(5.83)	0.21	(11.67)	2.29	(23.33)
Attributable to Non-controlling interests	-	-	-	-	-	-
16 Total Comprehensive Income for the period (14+15)	188.65	282.02	246.65	470.67	614.16	1494.68
Attributable to owner of parent	188.65	282.02	246.65	470.67	614.16	1494.68
Attributable to Non-controlling interests	-	-	-	-	-	-
17 Paid-up equity shares capital (Face Value per share Rs. 10/-)	1861.80	1711.80	1711.80	1861.80	1711.80	1711.80
18 Reserves excluding Revaluation Reserves	-	-	-	-	-	11034.67
19 Earnings Per Share of Rs. 10/- each (for continuing operations)						
- Basic	1.01	1.65	1.44	2.53	3.59	8.73
- Diluted	1.01	1.65	1.44	2.53	3.59	8.73
20 Earnings Per Share of Rs. 10/- each (for discontinued operations)						
- Basic	-	-	-	-	-	-
- Diluted	-	-	-	-	-	-
21 Earnings Per Share of Rs. 10/- each (for discontinued & continuing operations)						
- Basic	1.01	1.65	1.44	2.53	3.59	8.73
- Diluted	1.01	1.65	1.44	2.53	3.59	8.73



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STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES

(Rs. In lakh)

Sr.No.	Particulars	As at 30-09-2022 (Unaudited)	As at 31-03-2022 (Audited)
	ASSETS		
1	Non-Current Assets		
	Property, plant and equipment	21249.67	20465.48
	Capital work-in-progress	2274.83	122.83
	Investment property	-	-
	Goodwill	-	-
	Other intangible Assets	-	-
	Intangible Assets under development	-	-
	Biological Assets other than bearer plants	-	-
	Non-Current Financial Assets:		
	(i) Investments, Non-Current	-	1.00
	(ii) Trade receivables, Non-Current	-	-
	(iii) Loans, Non-Current	85.42	81.30
	Deferred tax Assets (net)	-	-
	Other Non-Current Assets	612.76	1104.42
	Total Non-Current Assets	24222.67	21775.03
2	Current Assets		
	Inventories	1196.11	1418.34
	Current financial asset:		
	(i) Current investments	1827.16	710.60
	(ii) Trade receivables, Current	856.48	1418.23
	(iii) Cash and cash equivalents	2.50	2.99
	(iv) Bank balance other than above	88.06	-
	(v) Loans, Current	-	7.72
	(vi) Other Current financial Assets	-	-
	Current tax Assets (net)	-	-
	Other Current Assets	1567.39	1452.28
	Total Current Assets	5537.60	5009.94
	TOTAL ASSETS	29760.27	26784.97



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Healthcare Ltd.

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(Rs. In lakh)			
Sr.No.	Particulars	As at 30-09-2022 (Unaudited)	As at 31-03-2022 (Audited)
	EQUITY AND LIABILITIES		
1	Equity		
	Equity share capital	1861.80	1711.80
	Other Equity	13645.67	11034.67
	Total Equity	15507.47	12746.47
2	Liabilities		
	Non-Current Liabilities		
	Non-Current financial Liabilities:		
	(i) Borrowings, Non-Current	8628.25	8500.72
	(ii) Trade payables, Non-Current		
	(a) total outstanding dues of micro enterprises and small enterprises	-	-
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
	(iii) Other Non-Current financial Liabilities	-	-
	Provisions, Non-Current	143.79	143.79
	Deferred tax Liabilities (net)	918.03	709.26
	Other Non-Current Liabilities	-	-
	Total Non-Current Liabilities	9690.07	9353.77
	Current Liabilities		
	Current financial Liabilities:		
	(i) Borrowings, Current	1456.95	451.89
	(ii) Trade payables, Current		
	(a) total outstanding dues of micro enterprises and small enterprises	-	-
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises	1287.42	3050.42
	(iii) Other Current financial Liabilities	583.54	333.56
	Other Current Liabilities	995.85	523.10
	Provisions, Current	13.25	4.70
	Current tax Liabilities (Net)	225.71	312.56
	Total Current Liabilities	4562.73	4676.23
	Total Liabilities	14252.80	14030.00
	TOTAL EQUITY AND LIABILITIES	29760.27	26776.47



Sakar

Healthcare Ltd.

[CIN: L24231GJ2004PLC043861]

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Phone: 02717-250477 Fax: 02717-251621 Email: info@sakarhealthcare.com Web: www.sakarhealthcare.com

Notes:

1	The Company is operating only in one segment. Hence segment reporting is not given.
2	The consolidated Unaudited financial results of the Company are comprising of its subsidiary M/s. Sakar Oncology Private Limited.
3	The Consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 “Interim Financial Reporting” as prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
4	Provision for taxation/deferred taxation, if any, will be made at the year end.
5	Figures, wherever required, are regrouped / rearranged.
6	The above results have been reviewed by audit committee and approved by Board of Directors of Company at its meeting held on 22 nd October, 2022

for SAKAR HEALTHCARE LIMITED

Date: 22nd October, 2022

Place: Ahmedabad



Sanjay S. Shah
SANJAY S. SHAH
MANAGING DIRECTOR
(DIN : 01515296)

Sakar

Healthcare Ltd.

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STATEMENT OF CONSOLIDATED CASH FLOWS FOR THE PERIOD FROM 1ST APRIL, 2022 TO 30TH SEPTEMBER, 2022 (HALF-YEAR)

(Rs. In lakh)

Particulars	For the Half year ended on 30th September, 2022	For the Half year ended on 30th September, 2021
Profit before Taxes	837.49	946.06
Adjustments:		
Depreciation	733.55	385.58
Interest Expense	185.12	127.60
Provision for Doubtful Debts	0.30	0.44
Unrealised Loss/(Gain)On Mutual Fund	(22.16)	-
Amortised Loan Processing Fes	4.32	-
Changes in Working Capital		
Inventories	222.22	(198.99)
Financial assets		
- Trade receivables	561.75	265.04
- Loans and Advances	-	(0.13)
- Short Term Investments	-	(1656.77)
Other current assets	(119.24)	(573.84)
MAT Credit	(146.38)	-
Financial assets		
- Loans and Advances	-	-
Other non-current assets	491.66	1240.73
Financial liabilities		
- Borrowings	-	785.86
- Trade Payables	(1763.00)	223.31
- Other financial liabilities	472.75	59.94
Other current liabilities	-	(24.63)
Provisions	8.55	9.32
Cashflow from Operating Activity before Taxes	1466.93	1589.51
Net Tax Paid	(86.84)	(158.48)
Net Cashflow from Operating Activity	1380.09	1431.03
Cashflow from Investing Activity		
Purchase of Property, Plant & Equipments	(3669.73)	(4292.11)
Purchase of Mutual Fund	(1094.40)	-
Purchase of Intangible Assets	-	73.02
Net Cashflow from Investing Activity	(4764.13)	(4219.09)
Cashflow from Financing Activity		
Proceeds from issue of shares	2278.68	1415.41
Proceeds / (Repayment) of Borrowings	1378.26	1498.88
Interest Paid	(185.12)	(127.60)
Net Cashflow from Financing Activity	3471.81	2786.70
Net Cash Inflow / (Outflow)	87.78	(1.36)
Opening Cash and Cash Equivalent	2.99	8.25
Closing Cash and Cash Equivalent	90.77	6.68

for SAKAR HEALTHCARE LIMITED



SANJAY S. SHAH
MANAGING DIRECTOR
(DIN : 01515296)

Date: 22nd October, 2022

Place: Ahmedabad



A. L. Thakkar & Co.
Chartered Accountants

Ahmedabad Office :

603-607, Aarya Epoch, Opp. Passport Seva Kendra,
Nr. Vijay Cross Roads, Navrangpura, Ahmedabad-380 009.

A. L. THAKKAR
B.Com., L.L.B., F.C.A.

S. V. SHAH
B.Com., F.C.A.

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LIMITED REVIEW REPORT

TO THE BOARD OF DIRECTORS OF SAKAR HEALTHCARE LIMITED

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of Sakar Healthcare Limited (“the Parent”) and its subsidiaries (the Parent and its subsidiaries together referred to as “the Group”), and its share of the net profit/ (loss) after tax and total comprehensive income / loss of its associates and joint ventures for the quarter ended 30th September 2022 and for the period from 01.07.2022 to 30.09.2022 (“the Statement”), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (“the Listing Regulations”). Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 30.06.2022 and the corresponding period from 01.04.2022 to 30.06.2022, as reported in these financial results have been approved by the Parent’s Board of Directors, but have not been subjected to review.
2. This Statement, which is the responsibility of the Parent’s Management and approved by the Parent’s Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 “Interim Financial Reporting” (“Ind AS 34”), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 “Review of Interim Financial Information Performed by the Independent Auditor of the Entity”, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

Sakar Oncology Private Limited



accordance with the recognition and measurement principles laid down in Ind AS 34 prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A.L.Thakkar & Co
Chartered Accountants
FRN : 120116W




Mitul Raval
Partner
Membership No. : 154759
UDIN : 22154759BAQQYW7800

Place : Ahmedabad
Date : 22.10.2022