



14<sup>th</sup> February, 2020

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: Submission of Unaudited Financial Results  
for the quarter ended on 31<sup>st</sup> December, 2019**

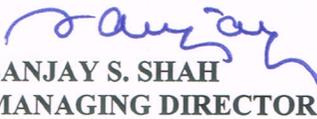
We refer to our letter dated 1<sup>st</sup> February, 2020 informing the date of Meeting of the Board of Directors of the Company. Please note that the Board of Directors in their meeting held today, have taken on record the Unaudited Financial Results for the quarter ended on 31<sup>st</sup> December, 2019.

We are enclosing herewith copy of the said Unaudited Financial Results.

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

Thanking you.

Yours faithfully,  
for **SAKAR HEALTHCARE LIMITED**

  
**SANJAY S. SHAH**  
**MANAGING DIRECTOR**



Encl: As above.

**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER  
ENDED ON 31<sup>ST</sup> DECEMBER, 2019**

(Rs. In lakh)

Particulars		Quarter ended on			9 Months ended on (Cumulative)	
		31-12-2019 (Unaudited)	30-09-2019 (Unaudited)	31-12-2018 (Unaudited)	31-12-2019 (Unaudited)	31-12-2018 (Unaudited)
(Refer Notes Below)						
1	Revenue from operations	2226.38	2606.86	2166.82	6471.99	4882.12
2	Other income	21.96	43.32	12.39	98.89	56.77
3	<b>Total Income (1+2)</b>	<b>2248.34</b>	<b>2650.18</b>	<b>2179.21</b>	<b>6570.88</b>	<b>4938.89</b>
4	Expenses					
	a. Cost of Materials consumed	1131.88	1355.09	1112.16	3327.08	2503.66
	b. Purchases of stock-in-trade	-	-	-	-	-
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	113.50	50.47	64.58	138.12	79.94
	d. Employee benefits expense	300.33	340.24	272.06	858.83	615.16
	e. Finance costs	58.90	51.54	60.95	160.56	171.06
	f. Depreciation & amortisation expense	132.60	206.46	196.33	515.85	466.06
	g. Other expenses	218.98	252.64	181.19	655.19	450.86
	<b>Total Expenses</b>	<b>1956.19</b>	<b>2256.44</b>	<b>1887.27</b>	<b>5655.63</b>	<b>4286.74</b>
5	Profit before exceptional items and tax (3-4)	292.15	393.74	291.94	915.25	652.15
6	Exceptional items	-	-	-	-	-
7	Profit before tax (5+6)	292.15	393.74	291.94	915.25	652.15
8	Tax expense:					
	Current tax	71.19	99.82	96.42	239.14	155.44
	Deferred tax	-	-	-	-	-
9	Profit for the period from continuing operations (7-8)	220.96	293.92	195.52	676.11	496.71
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)	220.96	293.92	195.52	676.11	496.71



# 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			9 Months ended on (Cumulative)		
	31-12-2019	30-09-2019	31-12-2018	31-12-2019	31-12-2018	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	
14	<b>Other Comprehensive Income</b>					
	<i>Items that will not be reclassified subsequently to profit or loss</i>	-	-	-	-	
	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	
	<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	-	-	-	-	
	<b>Other Comprehensive Income, net of tax</b>	-	-	-	-	
15	<b>Total Comprehensive Income for the period (13+14)</b>	220.96	293.92	195.52	676.11	496.71
16	Paid-up equity shares capital (Face Value per share Rs. 10/-)	1496.10	1496.10	1221.10	1496.10	1221.10
17	Reserves excluding Revaluation Reserves	-	-	-	-	-
18	Earnings Per Share of Rs. 10/- each (for continuing operations)					
	- Basic	1.48	1.96	1.60	4.52	2.60
	- Diluted	1.48	1.96	1.60	4.52	2.12
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	1.48	1.96	1.60	4.52	2.60
	- Diluted	1.48	1.96	1.60	4.52	2.12



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## Notes:

1	The Company adopted Indian Accounting Standards (referred to as “Ind AS”) with effect from April 1, 2019 and accordingly, the financial results for the quarter ended 31 <sup>st</sup> December, 2019 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.																				
2	The Ind AS financial results and financial information for the quarter and half-year ended 31 <sup>st</sup> December, 2018 have been compiled by the management after making necessary adjustments to give true and fair view of the results in accordance with Ind AS. This information has not been subjected to limited review.																				
3	The Company is operating only in one segment. Hence segment reporting is not given.																				
4	The Company does not have any subsidiary / associate.																				
5	Provision for taxation/deferred taxation, if any, will be made at the year end.																				
6	Figures, wherever required, are regrouped / rearranged.																				
7	The above results have been reviewed by audit committee and approved by Board of Directors of Company at its meeting held on 14 <sup>th</sup> February, 2020																				
8	Reconciliation between financial results as previously reported under Indian GAAP and as per Ind AS for Quarter and Nine Months ended on 31 <sup>st</sup> December, 2018 is as under: <table border="1" style="margin-left: 20px;"><thead><tr><th rowspan="2">Particulars</th><th colspan="2" style="text-align: right;">(Rs. In Lakh)</th></tr><tr><th style="text-align: center;">Quarter ended on 31-12-2018</th><th style="text-align: center;">Nine months ended on 31-12-2018</th></tr></thead><tbody><tr><td>Net Profit as reported under Indian GAAP</td><td style="text-align: right;">203.28</td><td style="text-align: right;">519.99</td></tr><tr><td>Interest Expense</td><td style="text-align: right;">(10.75)</td><td style="text-align: right;">(32.25)</td></tr><tr><td>Deferred Tax On Interest Expenses</td><td style="text-align: right;">2.99</td><td style="text-align: right;">8.97</td></tr><tr><td>Net Profit as per Ind AS</td><td style="text-align: right;">195.52</td><td style="text-align: right;">496.71</td></tr><tr><td>Total Comprehensive Income as per Ind AS</td><td style="text-align: right;">195.52</td><td style="text-align: right;">496.71</td></tr></tbody></table>	Particulars	(Rs. In Lakh)		Quarter ended on 31-12-2018	Nine months ended on 31-12-2018	Net Profit as reported under Indian GAAP	203.28	519.99	Interest Expense	(10.75)	(32.25)	Deferred Tax On Interest Expenses	2.99	8.97	Net Profit as per Ind AS	195.52	496.71	Total Comprehensive Income as per Ind AS	195.52	496.71
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Date: 14<sup>th</sup> February, 2020  
Place: Ahmedabad

for SAKAR HEALTHCARE LIMITED



*Sanjay S. Shah*  
SANJAY S. SHAH  
MANAGING DIRECTOR



14<sup>th</sup> February, 2020

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

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Dear Sir,

**Sub: Limited review report on the Unaudited Financial Results  
for the quarter ended on 31<sup>st</sup> December, 2019**

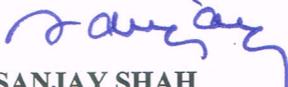
We refer to our letter dated 14<sup>th</sup> February, 2020 submitting Unaudited Financial Results for the quarter and half-year ended on 31<sup>st</sup> December, 2019.

These results have been reviewed by the Statutory Auditors of the Company and they have provided their limited review report dated 14<sup>th</sup> February, 2020 which is enclosed herewith for your reference and record.

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

Thanking you,

Yours faithfully,  
for **SAKAR HEALTHCARE LIMITED**

  
**SANJAY SHAH**  
**MANAGING DIRECTOR**



Encl: As above.



**A. L. Thakkar & Co.**

Chartered Accountants

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

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

**Ahmedabad Office :**

603-607, Aarya Epoch, Opp. Passport Seva Kendra, Nr. Vijay Cross  
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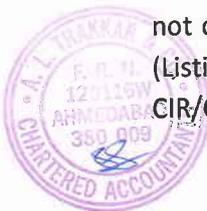
**INDEPENDENT AUDITOR'S REVIEW REPORT**

**To,**

**The Board of Directors,**

**SAKAR HEALTHCARE LIMITED**

1. We have reviewed the accompanying statement of unaudited Ind AS financial results of SAKAR HEALTHCARE LIMITED ("the Company") for the Quarter ended December 31, 2019 ("the statement") attached herewith, being submitted by Company. The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS) 34 "Interim Financial Reporting" prescribed under section 133 of Companies Act, 2013 read with rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended, read with circular is the responsibility of Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
2. 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 Statement is free of material misstatement. 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.
3. 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 applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013, read with relevant rules issued there under 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 Obligation and Disclosure Requirements) Regulation, 2015, read with SEBI Circular No. CIR/CFD/CMD/15/2015 dated November 30, 2015 and SEBI Circular No.



CIR/CFD/FAC/62/2016 dated July 05, 2016, 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





Sanjiv V Shah  
Partner  
Mem No.: 042264  
UDIN : 20042264AAAAAQ5764

Date : 14 February 2020  
Place : Ahmedabad