TTK Healthcare
LIMITED

TTKH:SECL:GJ:032:18 **February 02, 2018**

National Stock Exchange of India Limited (NSE)
Exchange Plaza
Bandra Kurla Complex
Bandra East
Mumbai 400 051

Scrip Code : TTKHLTCARE

Dear Sirs,

Re : Limited Review – Auditor's Report

We are forwarding herewith a copy of Limited Review – Auditor's Report, in respect of the Unaudited Financial Results of the Company for the Third Quarter ended 31st December, 2017, approved by the Board of Directors of the Company at their meeting held today.

Kindly take the above document on record.

Thanking you

Yours faithfully
For TTK Healthcare Limited

(S KALYANARAMAN)
Director & Wholetime Secretary

Encl. : a/a

Regd. Office : No. 6, Cathedral Road, Chennai - 600 086, INDIA
Phone : 91-44-28116106 - 08, Fax : 91-44-28116387
Email : info@ttkhealthcare.com Website : www.ttkhealthcare.com
CIN : L24231TN1958PLC003647
(Factory : 5, Old Trunk Road, Pallavaram Chennai - 600 043, INDIA)

PKF SRIDHAR & SANTHANAM LLP
Chartered Accountants

Independent Auditor's Review Report on review of Interim financial results

To the Board of Directors of TTK Healthcare Limited

We have reviewed the Unaudited financial results of TTK Healthcare Limited ("the Company") for the quarter and period ended 31st December 2017 which are included in the accompanying 'Financial Results for the quarter and period ended 31st December 2017 ("the Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5th July 2016 which has been initialed by us for identification purposes.

This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 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.

Conclusion

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the aforesaid Indian Accounting Standards 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 modified by Circular No. CIR/CFD/FAC/62/2016 dated 5th July 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter

Attention is invited to a) note 7 regarding effect of amalgamation with TTK Protective Devices Limited and TSL Techno Services limited, pursuant to the Hon'ble National Company Law Tribunal, Chennai, order dated 15/12/2017, not being given for the quarter and period ended 31/12/2016 and year ended 31/03/2017, and

b) note 6 regarding full effect of taxes arising out of amalgamation not being given in the quarter and period ended 31/12/2017.



Our conclusion is not modified in respect of this matter.

Figures for the quarter and period ended 31st December 2016 and year ended 31st March 2017 have been reviewed / audited by M/s Aiyar & Co, Chartered Accountants (Firm's Registration No.000063S) and M/s S.Viswanathan LLP, Chartered Accountants (Firm Registration No.004770S) under the previous GAAP. We have reviewed the adjustments made for these periods for Ind AS transition.

For PKF Sridhar & Santhanam LLP
Chartered Accountants
Firm's Registration No. 003990S/S200018

S. Rajeshwari
Partner
Membership No. 024105
Place: Chennai
Date: 02-02-2018

PKF SRIDHAR & SANTHANAM LLP
FIRM REGN No. 003990S / S200018
CHENNAI

TTK HEALTHCARE LIMITED

Regd. Office : No.6, Cathedral Road, Chennai 600 086
CIN: L24231TN1958PLC003647 Website: www.ttkhealthcare.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND PERIOD ENDED 31ST DECEMBER, 2017

[Prepared in compliance with the Indian Accounting Standards (Ind AS)]

(Rs. in lakhs)

Sl. No.	Particulars	For the Quarter ended			Year to date figures for the period ended		For the Year ended
		(31/12/2017)	(30/09/2017)	(31/12/2016)	(31/12/2017)	(31/12/2016)	(31/03/2017)
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
I.	Revenue from Operations	14,599.56	15,555.02	12,280.76	43,243.95	41,108.73	52,780.55
II.	Other Income	179.58	172.93	170.15	526.35	399.31	572.75
III.	**Total Income (I + II)**	**14,779.14**	**15,727.95**	**12,450.91**	**43,770.30**	**41,508.04**	**53,353.30**
IV.	Expenses						
	(a) Cost of materials consumed	2,233.80	2,130.67	1,140.27	6,167.80	3,393.34	4,681.37
	(b) Purchase of Stock-in-trade	3,948.96	3,580.91	4,625.20	11,816.52	15,433.34	19,750.01
	(c) Changes in inventories of Finished Goods, Work-in-progress and Stock-in-trade	(365.30)	687.06	(153.05)	(235.51)	(247.85)	(87.42)
	(d) Employee benefits expense	2,714.11	2,781.12	2,146.96	8,390.74	6,586.81	8,799.47
	(e) Finance Costs	142.53	119.22	69.63	376.83	251.55	311.49
	(f) Depreciation and Amortization Expense	376.56	390.63	302.12	1,161.33	897.10	1,191.59
	(g) Other Expenses	4,157.92	4,631.98	3,762.94	14,443.05	13,002.27	15,789.04
	Total Expenses (IV)	**13,208.58**	**14,321.59**	**11,894.07**	**42,120.76**	**39,316.56**	**50,435.55**
V.	**Profit / (Loss) before Exceptional and Tax (III - IV)**	**1,570.56**	**1,406.36**	**556.84**	**1,649.54**	**2,191.48**	**2,917.75**
VI.	Exceptional Items	-	-	-	-	-	-
VII.	**Profit / (Loss) before Tax (V - VI)**	**1,570.56**	**1,406.36**	**556.84**	**1,649.54**	**2,191.48**	**2,917.75**
VIII.	Tax Expense:						
	(1) Currrent Tax	376.00	304.00	171.00	680.00	732.00	982.00
	(2) Deferred Tax	(30.27)	(17.55)	28.79	(47.82)	88.12	57.83
IX.	**Profit / (Loss) for the period from Continuing Operations (VII-VIII)**	**1,224.83**	**1,119.91**	**357.05**	**1,017.36**	**1,371.36**	**1,877.92**
X.	Profit / (Loss) from Discontinued Operations	-	-	-	-	-	-
XI.	Tax Expense of Discontinued Operations	-	-	-	-	-	-
XII.	Profit / (Loss) from Discontinued Operations (after tax) (X -XI)	-	-	-	-	-	-
XIII.	**Profit / (Loss) for the period (IX + XII)**	**1,224.83**	**1,119.91**	**357.05**	**1,017.36**	**1,371.36**	**1,877.92**
XIV.	**Other Comprehensive Income:**						
	(A) (i) Items that will not be reclassified to profit or loss	215.62	(54.69)	83.91	269.44	208.20	219.09
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(B) (i) Items that will be reclassified to profit or loss	-	-	(63.90)	-	(23.30)	(23.30)
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	22.11	-	8.06	8.06
XV.	**Total Comprehensive Income for the period (XIII + XIV) [Comprising Profit / (Loss) and Other Comprehensive Income for the period]**	**1,440.45**	**1,065.22**	**399.17**	**1,286.80**	**1,564.32**	**2,081.77**
	Paid-up Equity Share Capital (Face Value Rs.10 per share)	**776.60**	**776.60**	**776.60**	**776.60**	**776.60**	**776.60**
	Other Equity as per the Balance Sheet of previous accounting year	-	-	-	-	-	**14,970.46**
XVI.	**Earnings per Equity Share (For Continuing Operations):**						
	(1) Basic	15.77	14.42	4.60	13.10	17.66	24.18
	(2) Diluted	15.77	14.42	4.60	13.10	17.66	24.18
XVII.	**Earnings per Equity Share (For Discontinued Operation):**						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XVIII.	**Earnings per Equity Share (For Discontinued and Continuing Operation):**						
	(1) Basic	15.77	14.42	4.60	13.10	17.66	24.18
	(2) Diluted	15.77	14.42	4.60	13.10	17.66	24.18

Notes:

(1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 2nd February, 2018, at Chennai.

(2) The Statutory Auditors of the Company have carried out Limited Review of the above Unaudited Financial Results for the Quarter and period ended 31st December, 2017, in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

(3) The Company has adopted Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder, from 1st April, 2017. The date of transition to Ind AS is 1st April, 2016 and accordingly, these financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 - "Interim Financial Reporting" and the other accounting principles generally accepted in India. The impact of transition has been accounted for in the opening reserves and the comparative period figures have been reinstated accordingly.

(4) During the Quarter ended 31st December, 2017, the National Company Law Tribunal (NCLT) sanctioned the Scheme of Amalgamation of TTK Protective Devices Limited (TTKPD) and its Wholly Owned Subsidiary TSL Techno Services Limited (TSL) with this Company, the appointed date being 1st April, 2012 and the formalities for giving effect to the same were completed on 27th December, 2017. Pursuant to this Scheme of Amalgamation, the Unaudited Results of the Company for the II Quarter ended 30th September, 2017 and III Quarter and the Nine-month period ended 31st December, 2017 include the operations of the erstwhile TTKPD and TSL, which merged with the Company and hence previous periods' / year's figures are not comparable. The Accounts have been prepared in accordance with Ind AS 103 - "Business Combination".

(5) The EPS for the II Quarter ended 30th September, 2017 and III Quarter and Nine-month period ended 31st December, 2017 is reckoned on the basis of the existing Share Capital without taking into account 63,64,350 Equity Shares of Rs.10 each pending allotment to the Shareholders of the erstwhile TTKPD. If these shares are considered, the EPS would be Rs.8.67, Rs.7.93 and Rs.7.20 for the Quarter ended 31st December, 2017, 30th September, 2017 and the Nine-month period ended 31st December, 2017, respectively.

(6) The full impact of amalgamation on the Provision for Tax would be considered at the time of finalisation of Annual Accounts.

(7) The previous GAAP corresponding figures for the Quarter and period ended 31st December, 2016 and year ended 31st March, 2017 have been subjected to review by the then Auditors and the Ind AS adjustments thereto have been reviewed by the present Auditors. No effect for the amalgamation has been given in these periods.

(8) The previous periods' / year's figures have been regrouped, wherever necessary to conform to the current periods' / year's presentation.

(9) This Statement is also available on the website of BSE Limited (www.bseindia.com) and National Stock Exchange of India Limited (www.nseindia.com) and also on the website of the Company (www.ttkhealthcare.com).

(10) Reconciliation of Net Profit previously reported under Indian GAAP and Ind AS is as under:

(Rs. in lakhs)

Nature of adjustments	3 months ended (31/12/2016)	9 months ended (31/12/2016)	Year ended (31/03/2017)
Net Profit under Previous GAAP	**358.31**	**1,375.13**	**1,933.37**
Acturial loss on employee defined benefit funds recognized in Other Comprehensive income	-	-	11.38
Expected Credit losses - Damaged Inventories provision	-	-	(91.34)
Expected Credit losses - Provision for doubtful trade receivables	-	-	(3.18)
Reversal of depreciation credited from Reserve and Surplus	(1.26)	(3.77)	(5.02)
Deferred Tax Assets	-	-	32.71
Sub-Total	**357.05**	**1,371.36**	**1,877.92**
Other Comprehensive Income:			
(A) (i) Items that will not be reclassified subsequently to Profit or Loss:			
(a) Remeasurements of the defined benefit plans	-	-	(11.38)
(b) Equity Instruments through other comprehensive income	83.91	208.20	230.47
Sub-Total	**83.91**	**208.20**	**219.09**
(B) (i) Items that will be reclassified subsequently to Profit or Loss:			
(a) Debt instruments through other comprehensive income	(63.90)	(23.30)	(23.30)
(b) Income tax relating to items that may be reclassified to Profit or Loss	22.11	8.06	8.06
Sub-Total	**(41.79)**	**(15.24)**	**(15.24)**
Total Comprehensive Income for the period	**399.17**	**1,564.32**	**2,081.77**

For TTK HEALTHCARE LIMITED

T T RAGHUNATHAN
EXECUTIVE VICE CHAIRMAN

Place: Chennai
Date: February 02, 2018

TTK HEALTHCARE LIMITED

Regd. Office : No.6, Cathedral Road, Chennai 600 086
CIN: L24231TN1958PLC003647 Website: www.ttkhealthcare.com

SEGMENTWISE REVENUE, RESULTS, ASSETS & LIABILITIES FOR THE QUARTER AND PERIOD ENDED 31ST DECEMBER, 2017

(Rs. in lakhs)

Sl. No.	Particulars	For the Quarter ended			Year to date figures for the period ended		For the Year ended
		(31/12/2017)	(30/09/2017)	(31/12/2016)	(31/12/2017)	(31/12/2016)	(31/03/2017)
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
1.	**Segment Revenue: (Sales and Other Operating Income)**						
	(a) Pharmaceuticals	5,240.71	5,801.43	4,537.32	14,562.57	15,088.54	19,015.79
	(b) Consumer Products	4,288.62	4,815.24	5,446.97	14,585.73	18,960.65	23,950.51
	(c) Medical Devices	824.91	757.87	579.78	2,329.20	1,880.42	2,561.75
	(d) Protective Devices	2,612.60	2,515.23	-	6,659.06	-	-
	(e) Foods	1,622.67	1,655.27	1,698.67	5,061.35	5,119.07	7,174.86
	(f) Others	10.05	9.98	18.02	46.04	60.05	77.64
	Total	**14,599.56**	**15,555.02**	**12,280.76**	**43,243.95**	**41,108.73**	**52,780.55**
	Less : Inter Segment Revenue	-	-	-	-	-	-
	Net Sales / Income from Operations	**14,599.56**	**15,555.02**	**12,280.76**	**43,243.95**	**41,108.73**	**52,780.55**
2.	**Segment Results: [Profit (+) / Loss (-) before tax and interest from each segment]**						
	(a) Pharmaceuticals	563.25	832.11	302.88	1,037.03	1,097.90	1,266.43
	(b) Consumer Products	1,086.91	627.28	458.14	2,074.38	1,813.43	2,450.00
	(c) Medical Devices	175.06	146.30	92.47	473.01	313.63	519.10
	(d) Protective Devices	340.77	322.67	-	(260.01)	-	-
	(e) Foods	(186.23)	(142.59)	(93.69)	(524.87)	(209.00)	(258.52)
	(f) Others	1.94	2.05	6.33	12.41	21.57	29.47
	Total	**1,981.70**	**1,787.82**	**766.13**	**2,811.95**	**3,037.53**	**4,006.48**
	Less : Finance Cost	142.53	119.22	69.63	376.83	251.55	311.49
	Less : Unallocable Expenses (Net of Unallocable Income)	268.61	262.24	139.66	785.58	594.50	777.24
	Total Profit (+) / Loss (-) before tax	**1,570.56**	**1,406.36**	**556.84**	**1,649.54**	**2,191.48**	**2,917.75**

		As on 31/12/2017	As on 30/09/2017	As on 31/12/2016	As on 31/12/2017	As on 31/12/2016	As on 31/03/2017
3.	**Segment Assets**						
	(a) Pharmaceuticals	4,830.49	5,068.48	5,684.53	4,830.49	5,684.53	3,960.88
	(b) Consumer Products	2,863.57	3,188.06	4,144.79	2,863.57	4,144.79	3,541.67
	(c) Medical Devices	3,091.95	2,869.23	2,599.98	3,091.95	2,599.98	2,588.53
	(d) Protective Devices	11,123.90	10,831.80	-	11,123.90	-	-
	(e) Foods	9,956.07	10,147.48	10,509.04	9,956.07	10,509.04	10,351.46
	(f) Others	77.09	80.35	76.83	77.09	76.83	77.80
	Total	**31,943.07**	**32,185.40**	**23,015.17**	**31,943.07**	**23,015.17**	**20,520.34**
	Unallocated	12,587.35	11,698.98	12,942.37	12,587.35	12,942.37	10,911.29
	Total Assets	**44,530.42**	**43,884.38**	**35,957.54**	**44,530.42**	**35,957.54**	**31,431.63**
4.	**Segment Liabilities**						
	(a) Pharmaceuticals	4,497.07	4,485.65	4,548.66	4,497.07	4,548.66	3,112.06
	(b) Consumer Products	4,222.28	5,092.96	5,210.79	4,222.28	5,210.79	5,278.04
	(c) Medical Devices	1,139.31	1,048.98	937.76	1,139.31	937.76	857.62
	(d) Protective Devices	2,504.78	2,679.37	-	2,504.78	-	-
	(e) Foods	840.56	965.18	1,003.91	840.56	1,003.91	871.79
	(f) Others	138.95	138.41	128.31	138.95	128.31	126.76
	Total	**13,342.95**	**14,410.55**	**11,829.43**	**13,342.95**	**11,829.43**	**10,246.27**
	Unallocated	4,559.92	4,183.92	6,318.69	4,559.92	6,318.69	3,879.92
	Total Liabilities	**17,902.87**	**18,594.47**	**18,148.12**	**17,902.87**	**18,148.12**	**14,126.19**

Notes:

1. Segments have been identified in line with the Accounting Standard on Segment Reporting (AS-17) considering the organisation structure and the differential risks and returns of these segments.

2. Details of products included in each of the Segments are as below :

   - Pharmaceuticals include products for both Human and Veterinary use.
   - Consumer Products comprise of marketing and distribution of Woodward's Gripewater, EVA Range of Cosmetics, Good Home range of Scrubbers, Air Freshners, etc., (Own Brands). In the previous year, trading of Branded Condoms was considered under Consumer Products.
   - Medical Devices include Artificial Heart Valves, Orthopaedic Implants, etc.
   - Protective Devices comprise of manufacturing and marketing of male contraceptives and other allied products.
   - Foods comprise of manufacturing and marketing of Food Products.
   - "Others" include Printing and Publishing of Maps and Atlases.

3. The segment-wise revenue, results, assets and liabilities figures relate to respective amounts directly identifiable to each of the segments. The unallocable expenditure includes expenses incurred on common services at the corporate level and also those expenses not identifiable to any specific segment.

4. The previous periods' / year's figures have been regrouped, wherever necessary to conform to the current periods' / year's presentation.

For TTK HEALTHCARE LIMITED

Place: Chennai
Date: February 02, 2018

T T RAGHUNATHAN
EXECUTIVE VICE CHAIRMAN

TTK HEALTHCARE LIMITED

Regd. Office : No.6, Cathedral Road, Chennai 600 086
CIN: L24231TN1958PLC003647 Website: www.ttkhealthcare.com

EXTRACT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND PERIOD ENDED 31ST DECEMBER, 2017

(Rs. in lakhs)

Sl. No.	Particulars	For the Quarter ended			Year to date figures for the period ended		For the Year ended
		(31/12/2017)	(30/09/2017)	(31/12/2016)	(31/12/2017)	(31/12/2016)	(31/03/2017)
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
1.	Total income from Operations	14,599.56	15,555.02	12,280.76	43,243.95	41,108.73	52,780.55
2.	Net Profit / (Loss) for the period (before Tax, Exceptional and / or Extraordinary Items)	1,570.56	1,406.36	556.84	1,649.54	2,191.48	2,917.75
3.	Net Profit / (Loss) for the period before Tax (after Exceptional and / or Extraordinary Items)	1,570.56	1,406.36	556.84	1,649.54	2,191.48	2,917.75
4.	Net Profit / (Loss) for the period after Tax (after Exceptional and / or Extraordinary Items)	1,224.83	1,119.91	357.05	1,017.36	1,371.36	1,877.92
5.	Total comprehensive Income for the period [Comprising Profit / (Loss) for the period (after Tax) and Other Comprehensive Income (after Tax)]	1,440.45	1,065.22	399.17	1,286.80	1,564.32	2,081.77
6.	Equity Share Capital (Face Value of Rs.10/- per share)	776.60	776.60	776.60	776.60	776.60	776.60
7.	Other Equity as per the Balance Sheet of previous accounting year						14,970.46
8.	Earnings per share (of Rs.10/- each) (for continuing and discontinued operations)						
	(a) Basic	15.77	14.42	4.60	13.10	17.66	24.18
	(b) Diluted	15.77	14.42	4.60	13.10	17.66	24.18

Notes:

(1) The above is an extract of the detailed Statement of Unaudited Financial Results for the Quarter and Nine-month period ended 31st December, 2017, filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

(2) The full financial results for the Quarter and Nine-month Period ended 31st December, 2017 are available on the website of BSE Limited (www.bseindia.com) and National Stock Exchange of India Limited (www.nseindia.com) and also on the website of the Company (www.ttkhealthcare.com).

(3) These financial results have been reviewed by the Audit Committee of the Company and approved by the Board of Directors at their Meeting held on 2nd February, 2018 at Chennai.

(4) The Statutory Auditors of the Company have carried out Limited Review of the above Unaudited Financial Results in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

(5) During the Quarter ended 31st December, 2017, the National Company Law Tribunal (NCLT) sanctioned the Scheme of Amalgamation of TTK Protective Devices Limited (TTKPD) and its Wholly Owned Subsidiary TSL Techno Services Limited (TSL) with this Company, the appointed date being 1st April, 2012 and the formalities for giving effect to the same were completed on 27th December, 2017. Pursuant to this Scheme of Amalgamation, the Unaudited Results of the Company for the II Quarter ended 30th September, 2017 and III Quarter and the Nine-month period ended 31st December, 2017 include the operations of the erstwhile TTKPD and TSL, which merged with the Company and hence previous periods' / year's figures are not comparable. The Accounts have been prepared in accordance with Ind AS 103 - "Business Combination".

(6) The EPS for the II Quarter ended 30th September, 2017 and III Quarter and Nine-month period ended 31st December, 2017 is reckoned on the basis of the existing Share Capital without taking into account 63,64,350 Equity Shares of Rs.10 each pending allotment to the Shareholders of the erstwhile TTKPD. If these shares are considered, the EPS would be Rs.8.67, Rs.7.93 and Rs.7.20 for the Quarter ended 31st December, 2017, 30th September, 2017 and the Nine-month period ended 31st December, 2017, respectively.

(7) The full impact of amalgamation on the Provision for Tax would be considered at the time of finalisation of Annual Accounts.

(8) The previous GAAP corresponding figures for the Quarter and period ended 31st December, 2016 and year ended 31st March, 2017 have been subjected to review by the then Auditors and the Ind AS adjustments thereto have been reviewed by the present Auditors. No effect for the amalgamation has been given in these periods.

(9) The previous periods' / year's figures have been regrouped, wherever necessary to conform to the current periods' / year's presentation.

(10) Reconciliation of Net Profit previously reported under Indian GAAP and Ind AS is as under:

(Rs. in lakhs)

Nature of adjustments	3 months ended	9 months ended	Year ended
	(31/12/2016)	(31/12/2016)	(31/03/2017)
Net Profit under Previous GAAP	**358.31**	**1,375.13**	**1,933.37**
Acturial loss on employee defined benefit funds recognized in Other Comprehensive income	-	-	11.38
Expected Credit losses - Damaged Inventories provision	-	-	(91.34)
Expected Credit losses - Provision for doubtful trade receivables	-	-	(3.18)
Reversal of depreciation credited from Reserve and Surplus	(1.26)	(3.77)	(5.02)
Deferred Tax Assets	-	-	32.71
Sub-Total	**357.05**	**1,371.36**	**1,877.92**
Other Comprehensive Income:			
(A) (i) Items that will not be reclassified subsequently to Profit or Loss:			
(a) Remeasurements of the defined benefit plans	-	-	(11.38)
(b) Equity Instruments through other comprehensive income	83.91	208.20	230.47
Sub-Total	**83.91**	**208.20**	**219.09**
(B) (i) Items that will be reclassified subsequently to Profit or Loss:			
(a) Debt instruments through other comprehensive income	(63.90)	(23.30)	(23.30)
(b) Income tax relating to items that may be reclassified to Profit or Loss	22.11	8.06	8.06
Sub-Total	**(41.79)**	**(15.24)**	**(15.24)**
Total Comprehensive Income for the period	**399.17**	**1,564.32**	**2,081.77**

For TTK HEALTHCARE LIMITED

T T RAGHUNATHAN
EXECUTIVE VICE CHAIRMAN

Place: Chennai
Date: February 02, 2018