



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

2nd March, 2023

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

Dear Sir,

NSE Symbol: SAKAR

Sub: Clarification on Unaudited Financial Results & Limited Review Reports (Standalone & Consolidated) Submitted for the quarter ended on 31st December, 2022

With reference to your email dated March 01, 2023, regarding the same UDIN provided in consolidated and Standalone Limited Review Report, we hereby submit consolidated and Standalone Limited Review Report along with financial results for the quarter ended on 31st December, 2022.

You are requested to take the same on record and oblige.

Thanking You,

Yours faithfully,

For, SAKAR HEALTHCARE LIMITED

BHARAT SONI
COMPANY SECRETARY &
COMPLIANCE OFFICER

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

STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER ENDED ON 31ST DECEMBER, 2022

(Rs. In lakh)

Particulars	Quarter ended on			9 Months ended on (Cumulative)		Previous Year ended on 31-03-2022
	31-12-2022	30-09-2022	31-12-2021	31-12-2022	31-12-2021	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
(Refer Notes Below)						
1 Revenue from operations	3346.53	3070.88	2974.04	9270.80	9163.93	12822.67
2 Other income	185.39	59.52	26.83	285.70	128.71	217.11
3 Total Income (1+2)	3531.92	3130.40	3000.87	9556.50	9292.64	13039.78
4 Expenses						
a. Cost of Materials consumed	1907.63	1767.57	1696.08	5320.39	5309.05	7349.39
b. Purchases of stock-in-trade	-	-	-	-	-	-
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	(101.83)	(60.83)	13.09	(213.01)	107.96	93.34
d. Employee benefits expense	472.60	349.91	335.80	1142.98	990.03	1521.85
e. Finance costs	194.46	99.26	94.33	379.58	221.92	289.71
f. Depreciation & amortisation expense (Note No. 9)	409.61	376.64	261.68	1143.16	647.27	966.74
g. Other expenses	188.13	154.06	263.97	484.59	734.43	917.96
Total Expenses	3070.60	2686.61	2664.95	8257.69	8010.66	11138.99
5 Profit before exceptional items and tax (3-4)	461.32	443.79	335.92	1298.81	1281.98	1900.79
6 Exceptional items	-	-	-	-	-	-
7 Profit before tax (5+6)	461.32	443.79	335.92	1298.81	1281.98	1900.79
8 Tax expense:						
Current tax (Note No. 10)	70.54	77.79	(38.54)	216.92	167.99	341.07
Deferred tax (Note No. 11)	60.05	249.30	363.16	415.20	490.81	35.47
MAT Credit Entitlement	(70.54)	(77.79)	-	(216.92)	-	-
9 Profit for the period from continuing operations (7-8)	401.27	194.49	11.30	883.61	623.18	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)	401.27	194.49	11.30	883.61	623.18	1524.25

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Particulars	Quarter ended on			9 Months ended on (Cumulative)		Previous Year ended on	
	31-12-2022	30-09-2022	31-12-2021	31-12-2022	31-12-2021	31-03-2022	
	(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	(8.08)	(8.09)	1.61	(24.25)	4.82	(32.34)
	Income tax relating to items that will not be reclassified to profit or loss	2.25	2.25	(0.47)	6.75	(1.40)	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	(5.83)	(5.84)	1.14	(17.50)	3.42	(23.34)
15	Total Comprehensive Income for the period (13+14)	395.44	188.65	12.44	866.11	626.60	1500.91
16	Paid-up equity shares capital (Face Value per share Rs. 10/-)	1861.80	1861.80	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	2.16	1.01	0.07	4.75	3.66	8.77
	- Diluted	2.16	1.01	0.07	4.75	3.66	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	2.16	1.01	0.07	4.75	3.66	8.77
	- Diluted	2.16	1.01	0.07	4.75	3.66	8.77



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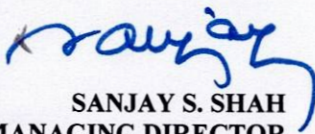
Notes:

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 10 th February, 2023

Date: 10th February, 2023
Place: Ahmedabad

for SAKAR HEALTHCARE LIMITED




SANJAY S. SHAH
MANAGING DIRECTOR
(DIN : 01515296)



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 31st December 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 J S Shah & Co
Chartered Accountants
FRN : 132059W

SHAH JAIMIN
SHRIKANT

Digitally signed by Shah Jaemin Srikant
DN: cn=Shah Jaemin Srikant, o=J. S. Shah & Co., ou=Chartered Accountants, email=jsshahandco@gmail.com, c=IN

Jaimin S Shah
Partner
Membership No. : 138488
UDIN : 23138488BGSXPD8836
Place : Ahmedabad
Date : 10.02.2023

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STATEMENT OF CONSOLIDATED UNAUDITED RESULTS FOR THE QUARTER ENDED ON 31ST DECEMBER, 2022

(Rs. In lakh)

Particulars		Quarter ended on			9 Months ended on (Cumulative)		Previous Year ended on 31-03-2022
		31-12-2022	30-09-2022	31-12-2021	31-12-2022	31-12-2021	
(Refer Notes Below)		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	3346.53	3070.88	2974.04	9270.80	9163.93	12822.67
2	Other income	185.39	59.52	26.83	285.70	128.71	217.11
3	Total Income (1+2)	3531.92	3130.40	3000.87	9556.50	9292.64	13039.78
4	Expenses						
	h. Cost of Materials consumed	1907.63	1767.57	1696.08	5320.39	5309.05	7349.39
	i. Purchases of stock-in-trade	-	-	-	-	-	-
	j. Changes in inventories of finished goods, work-in-progress and stock-in-trade	(101.83)	(60.83)	13.09	(213.01)	107.96	93.34
	k. Employee benefits expense	472.60	349.91	335.80	1142.98	990.03	1521.85
	l. Finance costs	194.46	99.26	94.33	379.58	221.92	289.71
	m. Depreciation & amortisation expense	409.61	376.64	261.68	1143.16	647.26	966.74
	n. Other expenses	188.13	154.06	263.97	484.59	734.43	925.53
	Total Expenses	3070.60	2686.61	2664.95	8257.69	8010.66	11146.56
5	Profit before exceptional items and tax (3-4)	461.32	443.79	335.92	1298.81	1281.98	1893.22
6	Exceptional items	-	-	-	-	-	-
7	Profit before tax (5-6)	461.32	443.79	335.92	1298.81	1281.98	1893.22
8	Tax expense:						
	Current tax	70.54	77.79	(38.54)	216.92	167.99	339.74
	Deferred tax	60.05	249.30	363.16	415.20	490.81	35.47
	MAT Credit Entitlement	(70.54)	(77.79)	-	(216.92)	-	-
9	Profit for the period from continuing operations (7-8)	401.27	194.49	11.30	883.61	623.18	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)	401.27	194.49	11.30	883.61	623.18	1518.01
	Attributable to owner of parent	401.27	194.49	11.30	883.61	623.18	1518.01
	Attributable to Non-controlling interests						

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Particulars	Quarter ended on			9 Months ended on (Cumulative)		Previous Year ended on 31-03-2022 (Audited)
	31-12-2022 (Unaudited)	30-09-2022 (Unaudited)	31-12-2021 (Unaudited)	31-12-2022 (Unaudited)	31-12-2021 (Unaudited)	
(Refer Notes Below)						
15 Other Comprehensive Income						
Items that will not be reclassified subsequently to profit or loss						
Re-measurement gains/(losses) on defined benefit plans	(8.08)	(8.09)	1.61	(24.25)	4.82	(32.33)
Income tax relating to items that will not be reclassified to profit or loss	2.25	2.25	(0.47)	6.75	(1.40)	9.00
Items that will be reclassified subsequently to profit or loss						
Income tax relating to items that will be reclassified to profit or loss	-	-			-	-
Other Comprehensive Income, net of tax	(5.83)	(5.84)	1.14	(17.50)	3.42	(23.33)
Attributable to owner of parent	(5.83)	(5.84)	1.14	(17.50)	3.42	(23.33)
Attributable to Non-controlling interests		-				-
16 Total Comprehensive Income for the period (14+15)	395.44	188.65	12.44	866.11	626.60	1494.68
Attributable to owner of parent	395.44	188.65	12.44	866.11	626.60	1494.68
Attributable to Non-controlling interests	-	-	-	-	-	-
17 Paid-up equity shares capital (Face Value per share Rs. 10/-)	1861.80	1861.80	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	2.16	1.01	0.07	4.75	3.66	8.73
- Diluted	2.16	1.01	0.07	4.75	3.66	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	2.16	1.01	0.07	4.75	3.66	8.73
- Diluted	2.16	1.01	0.07	4.75	3.66	8.73



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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 10 th February, 2023

Date: 10th February, 2023
Place: Ahmedabad

for SAKAR HEALTHCARE LIMITED



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



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 31st December 2022 and for the period from 01.10.2022 to 31.12.2022 (“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 31.12.2022 and the corresponding period from 01.04.2022 to 31.12.2022, 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:

1) Sakar Oncology Private Limited

5. Based on our review conducted and procedures performed as stated in paragraph 3 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 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 J S Shah & Co
Chartered Accountants
FRN : 132059W

SHAH
JAIMIN
SHRIKANT

Digitally signed by SHAH JAIMIN SHRIKANT
DN: cn=SHAH JAIMIN SHRIKANT, o=SHAH JAIMIN SHRIKANT, email=jshah@jssaham.com, c=IN

Jaimin S Shah
Partner
Membership No. : 138488
UDIN : 23138488BGSXPE1184

Place : Ahmedabad
Date : 10.02.2023