Certified ISO 9001 : 2015 by

Sakar Healthcare Limited

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

6th November, 2023

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

NSE SYMBOL: SAKAR

Dear Sir,

Sub: Outcome of Board Meeting held on today i.e. 6th November 2023.

We refer to our letter dated 31st October, 2023 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:

1. taken on record the Unaudited Financial Results (Standalone & Consolidated) for the quarter ended on 30th September, 2023 along with the limited review reports dated 6th November, 2023. UFR and LRR are enclosed herewith.

2. approved appointment of Mr. Sunil Marathe as Whole Time Director- Technical of the Company w.e.f. 6th November, 2023 subject to approval of members/shareholders of the Company.

3. approved appointment of Ms. Khyati Shah as Additional Director (Non- Executive & Independent Director) of the Company w.e.f. 6th November, 2023 subject to approval of members/shareholders of the Company.

4. approved appointment of Mr. Jignesh Parikh as Additional Director (Non- Executive & Independent Director) of the Company w.e.f. 6th November, 2023 subject to approval of members/shareholders of the Company.

In accordance with Regulation 30 of Listing Regulations, the necessary disclosures including brief profile of the Directors appointed as above are as per Annexure-1.

5. Noted stepping down of Ms. Rita S. Shah from Whole Time Director to Director (Non-Executive) w.e.f. 6th November, 2023. She will continue to act as Director (Non-Executive) of the Company.

In accordance with Regulation 30 of Listing Regulations, the necessary disclosures with regard to her stepping down from Whole Time Director to Director is as per Annexure-2.

The Board Meeting commenced at 4:00 p.m. and concluded at 5:00 p.m.

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

Thanking you.

Yours faithfully,
FOR SAKAR HEALTHCARE LIMITED

BHARATKUMAR SUKHLAL SONI
Digitally signed by BHARATKUMAR SUKHLAL SONI
Date: 2023.11.06 17:01:55 +05'30'

SAKAR HEALTHCARE LTD.

BHARAT SONI
COMPANY SECRETARY
& COMPLIANCE OFFICER

Encl: As above.

Sakar
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[CIN: L24231GJ2004PLC043861]
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STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER AND SIX MONTHS ENDED ON 30TH SEPTEMBER, 2023

(Rs. In lakh)

	Particulars	Quarter ended on			Half Year ended on (Cumulative)		Previous Year ended on
	(Refer Notes Below)	30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Revenue from operations**	3407.86	3898.88	3070.88	7306.74	5924.27	13335.90
2	**Other income**	65.77	152.08	59.52	217.85	100.31	467.48
3	**Total Income (1+2)**	**3473.63**	**4050.96**	**3130.40**	**7524.59**	**6024.58**	**13803.38**
4	**Expenses**						
	a. Cost of Materials consumed	1818.90	2026.24	1767.57	3845.14	3412.76	7390.39
	b. Purchases of stock-in-trade						-
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	(132.45)	90.83	(60.83)	(41.62)	(111.18)	(35.73)
	d. Employee benefits expense	471.84	536.49	349.91	1008.33	670.38	1676.75
	e. Finance costs	164.51	207.73	99.26	372.24	185.12	594.98
	f. Depreciation & amortisation expense	422.15	451.87	376.64	874.02	733.55	1498.60
	g. Other expenses	313.58	342.74	154.06	656.32	296.46	990.27
	Total Expenses	**3058.54**	**3655.90**	**2686.61**	**6714.44**	**5187.09**	**12115.26**
5	Profit before exceptional items and tax (3-4)	415.09	395.06	443.79	810.15	837.49	1688.12
6	Exceptional items		-				0.51
7	Profit before tax (5-6)	415.09	395.06	443.79	810.15	837.49	1687.61
8	Tax expense:						
	Current tax	69.24	66.23	77.79	135.47	146.38	286.98
	Deferred tax	51.53	111.03	249.30	162.56	355.15	411.75
	MAT Credit Entitlement	(69.24)	(66.23)	(77.79)	(135.47)	(146.38)	(286.98)
9	Profit for the period from continuing operations (7-8)	363.56	**284.03**	194.49	647.59	482.34	1275.86
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)	363.56	284.03	194.49	647.59	482.34	1275.86

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	Particulars	Quarter ended on			Half Year ended on (Cumulative)		Previous Year ended on 31-03-2023
		30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
14	**Other Comprehensive Income**						
	Items that will not be reclassified subsequently to profit or loss						
	Re-measurement gains/(losses) on defined benefit plans	(7.37)	(7.37)	(8.09)	(14.74)	(16.17)	(29.49)
	Income tax relating to items that will not be reclassified to profit or loss	2.05	2.05	2.25	4.10	4.50	8.20
	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	**(5.32)**	**(5.32)**	**(5.84)**	**(10.64)**	**(11.67)**	**(21.29)**
15	**Total Comprehensive Income for the period (13+14)**	**358.24**	**278.71**	**188.65**	**636.95**	**470.67**	**1254.57**
16	Paid-up equity shares capital (Face Value per share Rs. 10/-)	**2134.99**	**1904.00**	**1861.80**	**2134.99**	**1861.80**	**1904.00**
17	Reserves excluding Revaluation Reserves						**15217.23**
18	Earnings Per Share of Rs. 10/- each (for continuing operations)						
	- Basic	1.68	1.46	1.0 1	2.98	2.53	6.58
	- Diluted	1.68	1.46	1.0 1	2.98	2.53	6.58
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	1.68	1.46	1.0 1	2.98	2.53	6.58
	- Diluted	1.68	1.46	1.01	2.98	2.53	6.58



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STATEMENT OF STANDALONE ASSETS AND LIABILITIES

(Rs. In lakh)

Sr.No.	Particulars	As at 30-09-2023 (Unaudited)	As at 31-03-2023 (Audited)
	ASSETS		
1	**Non-Current Assets**		
	Property, plant and equipment	27493.01	26,663.82
	Capital work-in-progress	769.81	645.44
	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	30.06	30.06
	Deferred tax Assets (net)		
	Other Non-Current Assets	1698.90	702.91
	Total Non-Current Assets	**29992.78**	**28,043.22**
2	**Current Assets**		
	Inventories	2233.35	1,539.75
	Current financial asset:		
	(i) Current investments	20.67	342.93
	(ii) Trade receivables, Current	2014.76	2,207.57
	(iii) Cash and cash equivalents	10.74	9.13
	(iv) Bank balance other than above		
	(v) Loans, Current	7.72	7.72
	(vi) Other Current financial Assets		-
	Current tax Assets (net)		-
	Other Current Assets	1463.34	1,492.00
	Total Current Assets	**5750.58**	**5,599.10**
	TOTAL ASSETS	**35743.36**	**33,642.32**
	EQUITY AND LIABILITIES		
1	**Equity**		
	Equity share capital	2134.99	1,904.00
	Other Equity	21567.08	15,439.23
	Total Equity	**23702.07**	**17,343.23**
2	**Liabilities**		
	Non-Current Liabilities		
	Non-Current financial Liabilities:		
	(i) Borrowings, Non-Current	6283.53	9,822.80
	(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	194.90	169.78
	Deferred tax Liabilities (net)	884.43	857.34
	Other Non-Current Liabilities		
	Total Non-Current Liabilities	**7362.86**	**10,849.92**
	Current Liabilities		
	Current financial Liabilities:		
	(i) Borrowings, Current	539.37	1,301.67
	(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	1787.61	2,608.80
	(iii) Other Current financial Liabilities	875.00	793.33
	Other Current Liabilities	1442.60	564.88
	Provisions, Current	33.85	29.49
	Current tax Liabilities (Net)		151.00
	Total Current Liabilities	**4678.43**	**5,449.17**
	Total Liabilities	**12041.29**	**16,299.09**
	TOTAL EQUITY AND LIABILITIES	**35743.36**	**33,642.32**

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STATEMENT OF CASH FLOWS FOR THE PERIOD FROM 1ST APRIL, 2023 TO 30TH SEPTEMBER, 2023 (HALF-YEAR)

(Rs. In Lakh)

Particulars	For the Half year ended on 30th September, 2023	For the Half year ended on 30th September, 2022
Profit before Taxes	810.15	837.49
Adjustments:		
Depreciation	874.02	733.55
Interest Expense	331.45	185.12
Provision for Doubtful Debts	1.41	0.30
Unrealized Loss/(Gain)On Mutual Fund	22.96	(22.16)
Amortized Loan Processing Fes	2.88	4.32
Actuarial gain/(Loss) Employee Benefit Expenses	(14.74)	
Changes in Working Capital		
Inventories	(693.59)	222.22
Financial assets		
- Trade receivables	191.40	561.75
- Loans and Advances		-
- Short Term Investments		-
Other current assets	28.66	(119.24)
Other Non- Current Assets		-
MAT Credit	(135.47)	(146.38)
Financial assets		
- Loans and Advances		-
Other non-current assets	(996.00)	491.66
Financial liabilities		
- Borrowings	(762.30)	-
- Trade Payables	(821.20)	(1763.00)
- Other financial liabilities	959.39	472.75
Other current liabilities		-
Provisions	29.49	8.55
Cashflow from Operating Activity before Taxes	**824.50**	**1466.93**
Net Tax Paid	(151.00)	(88.17)
Net Cashflow from Operating Activity	**673.50**	**1378.77**
Cashflow from Investing Activity		
Purchase of Property, Plant & Equipments	(1827.59)	(3669.73)
Proceed From Sale of Investment	299.30	
Purchase of Mutual Fund		(1094.40)
Purchase of Intangible Assets		-
Net Cashflow from Investing Activity	**(2524.28)**	**(4764.13)**
Cashflow from Financing Activity		
Proceeds from issue of shares	5725.99	2280.00
Proceeds / (Repayment) of Borrowings	(3539.27)	1378.26
Interest Paid	(331.45)	(185.12)
Payment Of Loan Processing Fees	(2.88)	
Net Cashflow from Financing Activity	**1852.39**	**3473.14**
Net Cash Inflow / (Outflow)	**1.61**	**87.78**
Opening Cash and Cash Equivalent	9.13	2.78
Closing Cash and Cash Equivalent	**10.74**	**90.56**

for SAKAR HEALTHCARE LIMITED

SAKAR HEALTHCARE LTD.

SANJAY S. SHAH
MANAGING DIRECTOR
(DIN : 01515296)

Date: 6th November, 2023
Place: Ahmedabad

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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 6th November 2023

for SAKAR HEALTHCARE LIMITED

SANJAY S. SHAH
MANAGING DIRECTOR
(DIN : 01515296)

Date: 6th November, 2023
Place: Ahmedabad

J. S. SHAH & CO.
Chartered Accountants

STANDALONE 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 ended 30th September 2023 ("the statement"), 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
(Firm's Registration No. 132059W)

J. S. SHAH & CO. AHMEDABAD 380028 CHARTERED ACCOUNTANTS

Jaimin S Shah
Partner
(Membership No. 138488)
(UDIN: 23138488BGSXXX3550)

Place: Ahmedabad
Date: 06.11.2023

15, Municipal Shopping Center, Nr. BSNL Telephone Office, Kankaria, Ahmedabad-380 022.
Ph.: 079-25322635 Cell : 9998 460 572 E-mail : jsshah15@gmail.com

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STATEMENT OF CONSOLIDATED UNAUDITED RESULTS FOR THE QUARTER ENDED ON 30TH SEPTEMBER, 2023

(Rs. In lakh)

-		Quarter ended on			Half Year ended on (Cumulative)		Previous Year ended on 31-03-2023
	(Refer Notes Below)	30-09-2023 (Unaudited)	30-06-2023 (Unaudited)	30-09-2022 (Unaudited)	30-09-2023 (Unaudited)	30-09-2022 (Unaudited)	(Audited)
1	**Revenue from operations**	3407.86	3898.88	3070.88	7306.74	5924.27	13335.90
2	**Other income**	65.77	152.08	59.52	217.85	100.31	467.48
3	**Total Income (1+2)**	**3473.63**	**4050.96**	**3130.40**	**7524.59**	**6024.58**	13803.38
4	**Expenses**						
	h. Cost of Materials consumed	1818.90	2026.24	1767.57	3845.14	3412.76	7390.39
	i. Purchases of stock-in-trade						
	j. Changes in inventories of finished goods, work-in-progress and stock-in-trade	(132.45)	90.83	(60.83)	(41.62)	(111.18)	(35.73)
	k. Employee benefits expense	471.84	536.49	349.91	1008.33	670.38	1676.75
	l. Finance costs	164.51	207.73	99.26	372.24	185.12	594.98
	m. Depreciation & amortisation expense	422.15	451.87	376.64	874.02	733.55	1498.60
	n. Other expenses	313.58	342.74	154.06	656.32	296.46	990.27
	Total Expenses	**3058.54**	**3655.90**	**2686.61**	**6714.44**	**5187.09**	12115.26
5	Profit before exceptional items and tax (3-4)	**415.09**	**395.06**	**443.79**	**810.15**	**837.49**	1688.12
6	Exceptional items						**0.51**
7	Profit before tax (5-6)	**415.09**	**395.06**	**443.79**	**810.15**	**837.49**	1687.61
8	Tax expense:						
	Current tax	69.24	66.23	77.79	135.47	146.38	286.98
	Deferred tax	51.53	111.03	249.30	162.56	355.15	411.75
	MAT Credit Entitlement	(69.24)	(66.23)	(77.79)	(135.47)	(146.38)	(286.98)
9	Profit for the period from continuing operations (7-8)	363.56	284.03	194.49	647.59	482.34	1275.86
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)	363.56	284.03	194.49	647.59	482.34	1275.86
	Attributable to owner of parent	363.56	284.03	194.49	647.59	482.34	1275.86
	Attributable to Non-controlling interests	-	-	-	-	-	-

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Particulars		Quarter ended on			Half Year ended on (Cumulative)		Previous Year ended on 31-03-2023
	(Refer Notes Below)	30-09-2023 (Unaudited)	30-06-2023 (Unaudited)	30-09-2022 (Unaudited)	30-09-2023 (Unaudited)	30-09-2022 (Unaudited)	(Audited)
15	**Other Comprehensive Income**						
	Items that will not be reclassified subsequently to profit or loss						
	Re-measurement gains/(losses) on defined benefit plans	(7.37)	(7.37)	(8.09)	(14.74)	(16.17)	(29.49)
	Income tax relating to items that will not be reclassified to profit or loss	2.05	2.05	2.25	4.10	4.50	8.20
	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	**(5.32)**	**(5.32)**	**(5.84)**	**(10.64)**	**(11.67)**	(21.29)
	Attributable to owner of parent	(5.32)	(5.32)	(5.84)	(10.64)	(11.67)	(21.29)
	Attributable to Non-controlling interests						
16	**Total Comprehensive Income for the period (14+15)**	**358.24**	**278.71**	**188.65**	**636.95**	**470.67**	1254.57
	Attributable to owner of parent	358.24	278.71	188.65	636.95	470.67	1254.57
	Attributable to Non-controlling interests						
17	Paid-up equity shares capital (Face Value per share Rs. 10/-)	**2134.99**	1904.00	**1861.80**	**2134.99**	**1861.80**	1904.00
18	Reserves excluding Revaluation Reserves	-	-	-	-	-	15430.71
19	Earnings Per Share of Rs. 10/- each (for continuing operations)						
	- Basic	1.68	1.46	1.01	2.98	2.53	6.58
	- Diluted	1.68	1.46	1.01	2.98	2.53	6.58
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	1.68	1.46	1.01	2.98	2.53	6.58
	- Diluted	1.68	1.46	1.01	2.98	2.53	6.58

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STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES

(Rs. In lakh)

Sr.No.	Particulars	As at 30-09-2023 (Unaudited)	As at 31-03-2023 (Audited)
	ASSETS		
1	**Non-Current Assets**		
	Property, plant and equipment	27493.01	26,663.82
	Capital work-in-progress	769.81	645.44
	Investment property		
	Goodwill		
	Other intangible Assets		
	Intangible Assets under development		
	Biological Assets other than bearer plants		
	Non-Current Financial Assets:		
	(i) Investments, Non-Current		
	(ii) Trade receivables, Non-Current		
	(iii) Loans, Non-Current	30.06	30.06
	Deferred tax Assets (net)		
	Other Non-Current Assets	1698.90	702.91
	Total Non-Current Assets	**29991.78**	**28,042.23**
2	**Current Assets**		
	Inventories	2233.35	1,539.75
	Current financial asset:		
	(i) Current investments	20.67	342.93
	(ii) Trade receivables, Current	2014.76	2,207.57
	(iii) Cash and cash equivalents	10.94	9.33
	(iv) Bank balance other than above		
	(v) Loans, Current		
	(vi) Other Current financial Assets		
	Current tax Assets (net)		-
	Other Current Assets	1463.34	1,492.00
	Total Current Assets	**5743.06**	**5,591.58**
	TOTAL ASSETS	**35734.84**	**33,633.80**

SAKAR HEALTHCARE LTD.

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

(Rs. In lakh)

Sr.No.	Particulars	As at 30-09-2023 (Unaudited)	As at 31-03-2023 (Audited)
	EQUITY AND LIABILITIES		
1	**Equity**		
	Equity share capital	2134.99	1,904.00
	Other Equity	21558.56	15,430.71
	Total Equity	**23693.55**	**17,334.71**
2	**Liabilities**		
	Non-Current Liabilities		
	Non-Current financial Liabilities:		
	(i) Borrowings, Non-Current	6283.53	9,822.80
	(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	194.90	169.78
	Deferred tax Liabilities (net)	884.43	857.34
	Other Non-Current Liabilities		
	Total Non-Current Liabilities	**7362.86**	**10,849.92**
	Current Liabilities		
	Current financial Liabilities:		
	(i) Borrowings, Current	539.37	1,301.67
	(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	1787.61	2,608.80
	(iii) Other Current financial Liabilities	875.00	793.33
	Other Current Liabilities	1442.60	564.88
	Provisions, Current	33.85	29.49
	Current tax Liabilities (Net)		151.00
	Total Current Liabilities	**4678.43**	**5,449.17**
	Total Liabilities	**12041.29**	**16,299.09**
	TOTAL EQUITY AND LIABILITIES	**35734.84**	**33,633.80**

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STATEMENT OF CONSOLIDATED CASH FLOWS FOR THE PERIOD FROM 1ST APRIL, 2023 TO 30TH SEPTEMBER, 2023 (HALF-YEAR)

(Rs. In lakh)

Particulars	For the Half year ended on 30th September, 2023	For the Half year ended on 30th September, 2022
Profit before Taxes	810.15	837.49
Adjustments:		
Depreciation	874.02	733.55
Interest Expense	331.45	185.12
Provision for Doubtful Debts	1.41	0.30
Unrealised Loss/(Gain)On Mutual Fund	22.96	(22.16)
Amortised Loan Processing Fes	2.88	4.32
Changes in Other Equity	(14.74)	
Changes in Working Capital		
Inventories	(693.59)	222.22
Financial assets		
- Trade receivables	191.40	561.75
- Loans and Advances		-
- Short Term Investments		-
Other current assets	28.66	(119.24)
MAT Credit	(135.47)	(146.38)
Financial assets		
- Loans and Advances		-
Other non-current assets	(996.00)	491.66
Financial liabilities		
- Borrowings	(762.30)	-
- Trade Payables	(821.20)	(1763.00)
- Other financial liabilities	959.39	472.75
Other current liabilities		-
Provisions	29.49	8.55
Cashflow from Operating Activity before Taxes	**824.50**	**1466.93**
Net Tax Paid	(151.00)	(86.84)
Net Cashflow from Operating Activity	**673.50**	**1380.09**
Cashflow from Investing Activity		
Purchase of Property, Plant & Equipments	(1827.59)	(3669.73)
Purchase of Mutual Fund	-	(1094.40)
Purchase of Intangible Assets		-
Proceed from Sale of Investment	299.30	-
Net Cashflow from Investing Activity	**(2524.28)**	**(4764.13)**
Cashflow from Financing Activity		
Proceeds from issue of shares	5725.99	2278.68
Proceeds / (Repayment) of Borrowings	(3539.27)	1378.26
Payment Of Loan Processing Fees	(2.88)	-
Interest Paid	(331.45)	(185.12)
Net Cashflow from Financing Activity	**1852.39**	**3471.81**
Net Cash Inflow / (Outflow)	**1.61**	**87.78**
Opening Cash and Cash Equivalent	9.33	2.99
Closing Cash and Cash Equivalent	**10.94**	**90.77**

for SAKAR HEALTHCARE LIMITED

SAKAR HEALTHCARE LTD.

SANJAY S. SHAH
MANAGING DIRECTOR
(DIN : 01515296)

Date: 6th November, 2023
Place: Ahmedabad

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 6th November 2023

for SAKAR HEALTHCARE LIMITED

SAKAR HEALTHCARE

SANJAY S. SHAH
MANAGING DIRECTOR
(DIN : 01515296)

Date: 6th November, 2023
Place: Ahmedabad

CONSOLIDATED 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 2023 and for the period from 01.07.2023 to 30.09.2023 ("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 30.06.2023 and the corresponding period from 01.04.2023 to 30.06.2023 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 entity:

   1. Sakar Oncology Private Limited.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 7 below, 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.

J. S. SHAH & CO. AHMEDABAD 380028 CHARTERED ACCOUNTANTS

15, Municipal Shopping Center, Nr. BSNL Telephone Office, Kankaria, Ahmedabad-380 022.
Ph.: 079-25322635 Cell : 9998 460 572 E-mail : jsshah15@gmail.com

7 We did not audit the financial statements and other financial information, in respect of Subsidiary, whose interim financial information reflects total revenues of Rs. Nil , total net profit after tax of Rs. Nil and total comprehensive income of Rs Nil for the quarter ended September 30 2023. These interim financial information have been audited by other auditors, auditor's reports have been furnished to us by the management. Our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiary , and our report in terms of sub-sections(3) of section 143 of the Act, in so far as it relates to the aforesaid subsidiary, is based solely on the reports of such other auditors. and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matters

For J S Shah & Co
Chartered Accountants
(Firm's Registration No. 132059W)

Jaimin S Shah
Partner
(Membership No. 138488)
(UDIN: 23138488BGSXXY8071)

Place: Ahmedabad
Date: 06.11.2023

J. S. SHAH & CO. AHMEDABAD 380028 CHARTERED ACCOUNTANTS