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

22nd October, 2024

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

SYMBOL: SAKAR

Dear Sir,

Sub: Outcome of Board Meeting and Submission of Unaudited Financial Results & Limited Review Reports (Standalone & Consolidated) for the quarter ended on 30th June, 2024

We refer to our letter dated 17th October, 2024 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 i.e. 22nd October, 2024, have taken on record the Unaudited Financial Results (Standalone & Consolidated) for the quarter ended on 30th September, 2024. These results have been reviewed by the Statutory Auditors of the Company and they have provided their limited review reports dated 22nd October, 2024.

We are enclosing herewith copy of the said Unaudited Financial Results along with Limited Review Reports thereon.

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

Please note that the Board meeting commenced at 11:30 am and concluded at 12:15 p.m.

Thanking you.

Yours faithfully,
For SAKAR HEALTHCARE LIMITED

SANJAY S. SHAH
MANAGING DIRECTOR
(DIN: 01515296)

SANJAY SURENDRA SHAH

Digitally signed by SANJAY SURENDRA SHAH
DN: c=IN, o=Personal, postalCode=380007, l=Ahmedabad, st=Gujarat, street=7 ARUN SOCIETY MAHALAXMI CHAR RASTA PALDI, title=1791, 2.5.4.20=59cdafbf5bec78ccf017a06026d87f67e4e1465472c19d966f5b7d6486d66d93, serialNumber=0ef2733fcead47bc4b5043367b2ceee0fd5e44613fe40fe4e2c5506074a4aff6, email=sanjayshah@sakarhealthcare.com, cn=SANJAY SURENDRA SHAH
Date: 2024.10.22 12:36:40 +05'30'

Encl: As above.

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 AND SIX MONTHS ENDED ON 30TH SEPTEMBER, 2024

(Rs. In lakh)

	Particulars	Quarter ended on			Half Year ended on (Cumulative)		Previous Year ended on
	(Refer Notes Below)	30-09-2024 (Unaudited)	30-06-2024 (Unaudited)	30-09-2023 (Unaudited)	30-09-2024 (Unaudited)	30-09-2023 (Unaudited)	31-03-2024 (Audited)
1	**Revenue from operations**	4277.81	4114.77	3407.86	8392.58	7306.74	15335.17
2	**Other income**	37.29	45.98	65.77	83.27	217.85	317.71
3	**Total Income (1+2)**	**4315.10**	**4160.75**	**3473.63**	**8475.85**	**7524.59**	**15652.88**
4	**Expenses**						
	a. Cost of Materials consumed	2201.30	2249.70	1818.90	4451.00	3845.14	8505.42
	b. Purchases of stock-in-trade						
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	88.47	(43.56)	(132.45)	44.91	(41.62)	(137.67)
	d. Employee benefits expense	545.52	538.45	471.84	1083.97	1008.33	1978.38
	e. Finance costs	164.40	139.81	164.51	304.21	372.24	759.05
	f. Depreciation & amortisation expense	511.90	505.75	422.15	1017.65	874.02	1805.05
	g. Other expenses	292.40	300.29	313.58	592.69	656.32	1152.68
	Total Expenses	**3803.99**	**3690.44**	**3058.54**	**7494.43**	**6714.44**	**14062.91**
5	Profit before exceptional items and tax (3-4)	511.11	470.31	415.09	981.42	810.15	1589.97
6	Exceptional items						
7	Profit before tax (5-6)	511.11	470.31	415.09	981.42	810.15	1589.97
8	Tax expense:						
	Current tax	85.18	78.92	69.24	164.10	135.47	273.65
	Deferred tax	31.48	229.11	51.53	260.59	162.56	422.88
	MAT Credit Entitlement	(85.18)	(78.92)	(69.24)	(164.10)	(135.47)	(273.65)
9	Profit for the period from continuing operations (7-8)	479.63	241.20	363.56	720.83	647.59	1167.09
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)	479.63	241.20	363.56	720.83	647.59	1167.09

Corporate Office: 406, silver Oaks Commercial Complex, Opp. Arun Society, Paldi, Ahmedabad – 380 007
Phone: 079-26584655 **Fax:** 079-26588054

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 31-03-2024
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	
		(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	(10.93)	(3.70)	(7.37)	(14.63)	(14.74)	(14.80)
	Income tax relating to items that will not be reclassified to profit or loss	3.04	1.03	2.05	4.07	4.10	4.11
	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	**(7.89)**	**(2.67)**	**(5.32)**	**(10.56)**	**(10.64)**	**(10.69)**
15	**Total Comprehensive Income for the period (13+14)**	**471.74**	**238.53**	**358.24**	**710.27**	**636.95**	**1156.41**
16	Paid-up equity shares capital (Face Value per share Rs. 10/-)	**2174.99**	**2174.99**	**2134.99**	**2174.99**	**2134.99**	**2174.99**
17	Reserves excluding Revaluation Reserves						**23578.11**
18	Earnings Per Share of Rs. 10/- each (for continuing operations)						
	- Basic	2.17	1.10	1.68	3.27	2.98	5.64
	- Diluted	2.16	1.09	1.68	3.25	2.98	5.63
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	2.17	1.10	1.68	3.27	2.98	5.64
	- Diluted	2.16	1.09	1.68	3.25	2.98	5.63

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

STATEMENT OF STANDALONE ASSETS AND LIABILITIES

(Rs. In lakh)

Sr.No.	Particulars	As at 30-09-2024 (Unaudited)	As at 31-03-2024 (Audited)
	ASSETS		
1	**Non-Current Assets**		
	Property, plant and equipment	31330.51	31282.97
	Capital work-in-progress	85.09	31.55
	Investment property		
	Goodwill		
	Other intangible Assets	332.16	145.72
	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	601.34	214.32
	Total Non-Current Assets	**32380.16**	**31705.62**
2	**Current Assets**		
	Inventories	3385.81	2773.23
	Current financial asset:		
	(i) Current investments	20.77	20.77
	(ii) Trade receivables, Current	2393.99	2091.26
	(iii) Cash and cash equivalents	31.76	25.59
	(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	2212.65	2250.24
	Total Current Assets	**8052.70**	**7168.81**
	TOTAL ASSETS	**40432.86**	**38874.43**

Corporate Office: 406, silver Oaks Commercial Complex, Opp. Arun Society, Paldi, Ahmedabad – 380 007
Phone: 079-26584655 **Fax:** 079-26588054

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

	EQUITY AND LIABILITIES		
1	**Equity**		
	Equity share capital	2174.99	2174.99
	Other Equity	24296.91	23586.64
	Money Received Against Share Warrant	480.00	480.00
	Total Equity	**26951.90**	**26241.63**
2	**Liabilities**		
	Non-Current Liabilities		
	Non-Current financial Liabilities:		
	(i) Borrowings, Non-Current	4971.49	5495.50
	(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	262.94	228.81
	Deferred tax Liabilities (net)	1094.88	1002.46
	Other Non-Current Liabilities		
	Total Non-Current Liabilities	**6329.31**	**6726.77**
	Current Liabilities		
	Current financial Liabilities:		
	(i) Borrowings, Current	2444.22	1388.00
	(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	2557.90	2745.34
	(iii) Other Current financial Liabilities	971.66	1051.67
	Other Current Liabilities	922.20	577.92
	Provisions, Current	14.63	19.50
	Current tax Liabilities (Net)	241.04	123.60
	Total Current Liabilities	**7151.65**	**5906.03**
	Total Liabilities	**13480.96**	**12632.80**
	TOTAL EQUITY AND LIABILITIES	**40432.86**	**38874.43**

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 CASH FLOWS FOR THE PERIOD FROM 1ST APRIL, 2024 TO 30TH SEPTEMBER, 2024 (HALF-YEAR)

(Rs. In Lakh)

Particulars	For the Half year ended on 30th September, 2024	For the Half year ended on 30th September, 2023
Profit before Taxes	981.42	810.15
Adjustments:		
Depreciation	1017.64	874.02
Interest Expense	271.53	331.45
Provision for Doubtful Debts	1.68	1.41
Unrealized Loss/(Gain)On Mutual Fund	-	22.96
Amortized Loan Processing Fes	2.88	2.88
Actuarial gain/(Loss) Employee Benefit Expenses	(14.63)	(14.74)
Changes in Working Capital		
Inventories	(612.58)	(693.59)
Financial assets		
- Trade receivables	(304.41)	191.40
- Loans and Advances		
- Short Term Investments		
Other current assets	37.59	28.66
Other Non- Current Assets		
MAT Credit	-	(135.47)
Financial assets		
- Loans and Advances		
Other non-current assets	(387.02)	(996.00)
Financial liabilities		
- Borrowings	1056.22	(762.30)
- Trade Payables	(187.44)	(821.20)
- Other financial liabilities	259.40	959.39
Other current liabilities		
Provisions	50.55	29.49
Cashflow from Operating Activity before Taxes	**2172.83**	**824.50**
Net Tax Paid	(63.08)	(151.00)
Net Cashflow from Operating Activity	**2109.75**	**673.50**
Cashflow from Investing Activity		
Purchase of Property, Plant & Equipments	(1305.15)	(1827.59)
Proceed From Sale of Investment	-	299.30
Purchase of Mutual Fund		
Purchase of Intangible Assets		
Net Cashflow from Investing Activity	**(1305.15)**	**(2524.28)**
Cashflow from Financing Activity		
Proceeds from issue of shares	-	5725.99
Proceeds / (Repayment) of Borrowings	(524.01)	(3539.27)
Interest Paid	(271.53)	(331.45)
Payment Of Loan Processing Fees	(2.88)	(2.88)
Net Cashflow from Financing Activity	**(798.42)**	**1852.39**
Net Cash Inflow / (Outflow)	**6.18**	**1.61**
Opening Cash and Cash Equivalent	25.59	9.13
Closing Cash and Cash Equivalent	**31.76**	**10.74**

for SAKAR HEALTHCARE LIMITED

SANJAY SURENDRA SHAH

SAKAR HEALTHCARE LTD.

SANJAY S. SHAH
MANAGING DIRECTOR
(DIN : 01515296)

Date: 22nd October, 2024
Place: Ahmedabad

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

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 22nd October, 2024.

for SAKAR HEALTHCARE LIMITED

SANJAY SURENDRA SHAH

SAKAR HEALTHCARE LTD

SANJAY S. SHAH
MANAGING DIRECTOR
(DIN : 01515296)

Date: 22nd October, 2024
Place: Ahmedabad

J. S. SHAH & CO.
Chartered Accountants

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 2024, 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

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

Jaimin S Shah
Partner
Membership No. : 138488
UDIN : 24138488BKBHUW6205
Place : Ahmedabad
Date : 22.10.2024

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

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 CONSOLIDATED UNAUDITED RESULTS FOR THE QUARTER ENDED ON 30TH SEPTEMBER, 2024

(Rs. In lakh)

-		Quarter ended on			Half Year ended on (Cumulative)		Previous Year ended on 31-03-2024
(Refer Notes Below)		30-09-2024 (Unaudited)	30-06-2024 (Unaudited)	30-09-2023 (Unaudited)	30-09-2024 (Unaudited)	30-09-2023 (Unaudited)	(Audited)
1	**Revenue from operations**	4277.81	4114.77	3407.86	8392.58	7306.74	15335.17
2	**Other income**	37.29	45.98	65.77	83.27	217.85	317.71
3	**Total Income (1+2)**	**4315.10**	**4160.75**	**3473.63**	**8475.85**	**7524.59**	**15652.88**
4	**Expenses**						
	a. Cost of Materials consumed	2201.30	2249.70	1818.90	4451.00	3845.14	8505.42
	b. Purchases of stock-in-trade						
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	88.47	(43.56)	(132.45)	44.91	(41.62)	(137.67)
	d. Employee benefits expense	545.52	538.45	471.84	1083.97	1008.33	1978.38
	e. Finance costs	164.40	139.81	164.51	304.21	372.24	759.05
	f. Depreciation & amortisation expense	511.90	505.75	422.15	1017.65	874.02	1805.05
	g. Other expenses	292.40	300.29	313.58	592.69	656.32	1152.68
	Total Expenses	**3803.99**	**3690.44**	**3058.54**	**7494.43**	**6714.44**	**14062.91**
5	Profit before exceptional items and tax (3-4)	**511.11**	**470.31**	**415.09**	**981.42**	**810.15**	**1589.97**
6	Exceptional items						
7	Profit before tax (5-6)	**511.11**	**470.31**	**415.09**	**981.42**	**810.15**	**1589.97**
8	Tax expense:						
	Current tax	85.18	78.92	69.24	164.10	135.47	273.65
	Deferred tax	31.48	229.11	51.53	260.59	162.56	422.88
	MAT Credit Entitlement	(85.18)	(78.92)	(69.24)	(164.10)	(135.47)	(273.65)
9	Profit for the period from continuing operations (7-8)	479.63	241.20	363.56	720.83	647.59	1167.09
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)	479.63	241.20	363.56	720.83	647.59	1167.09
	Attributable to owner of parent	479.63	241.20	363.56	720.83	647.59	1167.09
	Attributable to Non-controlling interests	-	-	-	-	-	-

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

	Particulars	Quarter ended on			Half Year ended on (Cumulative)		Previous Year ended on 31-03-2024
	(Refer Notes Below)	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(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	(10.93)	(3.70)	(7.37)	(14.63)	(14.74)	(14.80)
	Income tax relating to items that will not be reclassified to profit or loss	3.04	1.03	2.05	4.07	4.10	4.11
	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	**(7.89)**	**(2.67)**	**(5.32)**	**(10.56)**	**(10.64)**	**(10.69)**
	Attributable to owner of parent	(7.89)	(2.67)	(5.32)	(10.56)	(10.64)	(10.69)
	Attributable to Non-controlling interests						
16	**Total Comprehensive Income for the period (14+15)**	**471.74**	**238.53**	**358.24**	**710.27**	**636.95**	**1156.41**
	Attributable to owner of parent	471.74	238.53	358.24	710.27	636.95	1156.41
	Attributable to Non-controlling interests						
17	Paid-up equity shares capital (Face Value per share Rs. 10/-)	**2174.99**	**2174.99**	**2134.99**	**2174.99**	**2134.99**	**2174.99**
18	Reserves excluding Revaluation Reserves						**23578.11**
19	Earnings Per Share of Rs. 10/- each (for continuing operations)						
	- Basic	2.17	1.10	1.68	3.27	2.98	5.64
	- Diluted	2.16	1.09	1.68	3.25	2.98	5.63
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	2.17	1.10	1.68	3.27	2.98	5.64
	- Diluted	2.16	1.09	1.68	3.25	2.98	5.63

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 CONSOLIDATED ASSETS AND LIABILITIES

(Rs. In lakh)

Sr.No.	Particulars	As at 30-09-2024 (Unaudited)	As at 31-03-2024 (Audited)
	ASSETS		
1	**Non-Current Assets**		
	Property, plant and equipment	31330.51	31282.97
	Capital work-in-progress	85.09	31.55
	Investment property		
	Goodwill		
	Other intangible Assets	332.16	145.72
	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	601.34	214.32
	Total Non-Current Assets	**32379.16**	**31704.62**
2	**Current Assets**		
	Inventories	3385.81	2773.23
	Current financial asset:		
	(i) Current investments		
	(ii) Trade receivables, Current	2393.99	2091.26
	(iii) Cash and cash equivalents	31.96	25.79
	(iv) Bank balance other than above	20.77	20.77
	(v) Loans, Current		
	(vi) Other Current financial Assets		
	Current tax Assets (net)	2212.65	2250.24
	Other Current Assets		
	Total Current Assets	**8045.18**	**7161.29**
	TOTAL ASSETS	**40424.34**	**38865.91**



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 30-09-2024 (Unaudited)	As at 31-03-2024 (Audited)
	EQUITY AND LIABILITIES		
1	**Equity**		
	Equity share capital	2174.99	2174.99
	Other Equity	24288.39	23578.12
	Money Received Against Share Warrant	480.00	480.00
	Total Equity	**26943.38**	**26233.11**
2	**Liabilities**		
	Non-Current Liabilities		
	Non-Current financial Liabilities:		
	(i) Borrowings, Non-Current	4971.49	5495.50
	(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	262.94	228.81
	Deferred tax Liabilities (net)	1094.88	1002.46
	Other Non-Current Liabilities		
	Total Non-Current Liabilities	**6329.31**	**6726.77**
	Current Liabilities		
	Current financial Liabilities:		
	(i) Borrowings, Current	2444.22	1388.00
	(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	2557.90	2745.34
	(iii) Other Current financial Liabilities	971.66	1051.67
	Other Current Liabilities	922.20	577.92
	Provisions, Current	14.63	19.50
	Current tax Liabilities (Net)	241.04	123.60
	Total Current Liabilities	**7151.65**	**5906.03**
	Total Liabilities	**13480.96**	**12632.80**
	TOTAL EQUITY AND LIABILITIES	**40424.34**	**38865.91**

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

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 22nd October, 2024.

for SAKAR HEALTHCARE LIMITED

SANJAY SURENDRA SHAH

SAKAR HEALTHCARE LTD.

SANJAY S. SHAH
MANAGING DIRECTOR
(DIN : 01515296)

Date: 22nd October, 2024
Place: Ahmedabad

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 CONSOLIDATED CASH FLOWS FOR THE PERIOD FROM 1ST APRIL, 2024 TO 30TH SEPTEMBER, 2024 (HALF-YEAR)

Particulars	For the Half year ended on 30th September, 2024	For the Half year ended on 30th September, 2023
Profit before Taxes	981.42	810.15
Adjustments:		
Depreciation	1017.64	874.02
Interest Expense	271.53	331.45
Provision for Doubtful Debts	1.68	1.41
Unrealised Loss/(Gain)On Mutual Fund	-	22.96
Amortised Loan Processing Fes	2.88	2.88
Changes in Other Equity	(14.63)	(14.74)
Changes in Working Capital		
Inventories	(612.58)	(693.59)
Financial assets		
- Trade receivables	(304.41)	191.40
- Loans and Advances		
- Short Term Investments		
Other current assets	37.59	28.66
MAT Credit	-	(135.47)
Financial assets		
- Loans and Advances		
Other non-current assets	(387.02)	(996.00)
Financial liabilities		
- Borrowings	1056.22	(762.30)
- Trade Payables	(187.44)	(821.20)
- Other financial liabilities	259.40	959.39
Other current liabilities		
Provisions	50.55	29.49
Cashflow from Operating Activity before Taxes	**2172.83**	**824.50**
Net Tax Paid	(63.08)	(151.00)
Net Cashflow from Operating Activity	**2109.75**	**673.50**
Cashflow from Investing Activity		
Purchase of Property, Plant & Equipments	(1305.15)	(1827.59)
Purchase of Mutual Fund		
Purchase of Intangible Assets		
Proceed from Sale of Investment	-	299.30
Net Cashflow from Investing Activity	**(1305.15)**	**(2524.28)**
Cashflow from Financing Activity		
Proceeds from issue of shares	-	5725.99
Proceeds / (Repayment) of Borrowings	(524.01)	(3539.27)
Payment Of Loan Processing Fees	(2.88)	(2.88)
Interest Paid	(271.53)	(331.45)
Net Cashflow from Financing Activity	**(798.42)**	**1852.39**
Net Cash Inflow / (Outflow)	**6.18**	**1.61**
Opening Cash and Cash Equivalent	25.79	9.33
Closing Cash and Cash Equivalent	**31.96**	**10.94**

for SAKAR HEALTHCARE LIMITED

SANJAY SURENDRA SHAH

Digitally signed by SANJAY SURENDRA SHAH
DN: c=IN, o=Personal, postalCode=380007, l=Ahmedabad, st=Gujarat, street=7 ARUN SOCIETY MAHALAXMI CHAR RASTA PALDI, title=1791, 2.5.4.20=59c6afbf5bec78ccf017a06026d87f67e8e1465472c19d960f5b7d648b866d93, serialNumber=0e527139caa947bc4b5043167b2ccee0925e4481394d9e4e2c5506074e4af6, email=sanjayshah@sakarhealthcare.com, cn=SANJAY SURENDRA SHAH
Date: 2024.10.22 12:38:37 +05'30'

SAKAR HEALTHCARE LTD.

SANJAY S. SHAH
MANAGING DIRECTOR
(DIN : 01515296)

Date: 22nd October, 2024
Place: Ahmedabad

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 2024 and for the period from 01.04.2024 to 30.09.2024 ("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 Quater ended 30th September 2023 and the corresponding period from 01.04.2024 to 30.09.2024, 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.

6. We did not review the interim financial information of Sakar Oncology Private Limited subsidiaries included in the consolidated unaudited financial results, whose interim financial information reflects, total revenues of Nil , total net profit after tax of Nil , total comprehensive income of Nil for the quarter ended June 30, 2024, as considered in the Statement. This interim financial information has been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the 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

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

For J S Shah & Co
Chartered Accountants
FRN : 132059W

Jaimin S Shah
Partner
Membership No. : 138488
UDIN : 24138488BKBHUX4597

Place : Ahmedabad
Date : 22.10.2024