



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

5<sup>th</sup> February, 2021

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

Dear Sir,

**Sub: Submission of Unaudited Financial Results & Limited Review Reports (Standalone & Consolidated)  
for the quarter ended on 31<sup>st</sup> December, 2020**

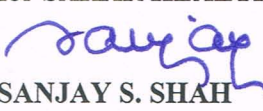
We refer to our letter dated 27<sup>th</sup> January, 2021 informing the date of Meeting of the Board of Directors of the Company. Please note that the Board of Directors in their meeting held today, have taken on record the Unaudited Financial Results (Standalone & Consolidated) for the quarter ended on 31<sup>st</sup> December, 2020. These results have been reviewed by the Statutory Auditors of the Company and they have provided their limited review reports dated 5<sup>th</sup> February, 2021.

We are enclosing herewith copy of the said Unaudited Financial Results and Limited Review Reports.

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

Thanking you.

Yours faithfully,  
for **SAKAR HEALTHCARE LIMITED**

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



Encl: As above

**STATEMENT OF STANDALONE UNAUDITED RESULTS  
FOR THE QUARTER AND NINE MONTHS ENDED ON 31ST DECEMBER, 2020**

(Rs. In lakh)

Particulars (Refer Notes Below)	Quarter ended on			Period ended on (Cumulative)		Previous Year ended on
	31-12-2020 (Unaudited)	30-09-2020 (Unaudited)	31-12-2019 (Unaudited)	31-12-2020 (Unaudited)	31-12-2019 (Unaudited)	31-03-2020 (Audited)
1 Revenue from operations	2,679.34	2,611.68	2,226.38	7,305.79	6,471.99	8,298.03
2 Other income	26.60	26.23	21.96	76.16	98.89	201.68
3 <b>Total Income (1+2)</b>	<b>2,705.94</b>	<b>2,637.91</b>	<b>2,248.34</b>	<b>7,381.95</b>	<b>6,570.88</b>	<b>8,499.71</b>
<b>Expenses</b>						
a. Cost of Materials consumed	1,696.51	1,377.88	1,131.88	4,132.17	3,327.08	4,289.76
b. Purchases of stock-in-trade	-	-	-	-	-	-
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	76.32	14.13	113.50	101.38	138.12	15.07
d. Employee benefits expense	354.55	346.14	300.33	1,006.17	858.83	1,212.92
e. Finance costs	79.81	61.31	58.90	204.83	160.56	225.26
f. Depreciation & amortisation expense	107.67	111.71	132.60	324.30	515.85	707.98
g. Other expenses	166.12	173.99	218.98	512.50	655.19	826.03
<b>Total Expenses</b>	<b>2,480.98</b>	<b>2,085.16</b>	<b>1,956.19</b>	<b>6,281.35</b>	<b>5,655.63</b>	<b>7,277.02</b>
5 Profit / (Loss) before exceptional items and tax (3-4)	224.96	552.75	292.15	1,100.60	915.25	1,222.69
6 Exceptional items	-	-	-	-	-	-
7 Profit / (Loss) before tax (5+6)	224.96	552.75	292.15	1,100.60	915.25	1,222.69
8 Tax expense:						
Current tax	39.51	175.85	71.19	283.16	239.14	251.00
Deferred tax	5.50	(79.13)	-	(77.36)	-	9.41
9 Profit (Loss) for the period from continuing operations (7-8)	179.95	456.03	220.96	894.80	676.11	962.28
10 Profit/(loss) from discontinuing operations before Tax	-	-	-	-	-	-
11 Tax expense of discontinuing operations	-	-	-	-	-	-
12 Profit/(loss) from Discontinuing operations (after tax) (10-11)	-	-	-	-	-	-
13 Profit / (Loss) for the period (9+12)	179.95	456.03	220.96	894.80	676.11	962.28





[CIN: L24231GJ2004PLC043861]

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Phone: 02717-250477 Fax: 02717-251621 Email: info@sakarhealthcare.com Web: www.sakarhealthcare.com

Particulars (Refer Notes Below)	Quarter ended on			Period ended on (Cumulative)		Previous Year ended on 31-03-2020  (Audited)
	31-12-2020 (Unaudited)	30-09-2020 (Unaudited)	31-12-2019 (Unaudited)	31-12-2020 (Unaudited)	31-12-2019 (Unaudited)	
14 Other Comprehensive Income						
Items that will not be reclassified subsequently to profit or loss						
Re-measurement gains/ (losses) on defined benefit plans	(1.46)	(1.46)	-	(4.38)	-	(5.83)
Income tax relating to items that will not be reclassified to profit or loss	0.41	0.41	-	1.22	-	1.62
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	(1.05)	(1.05)	-	(3.16)	-	(4.21)
15 Total Comprehensive Income for the period (13+14)	178.90	454.98	220.96	891.64	676.11	958.07
16 Paid-up equity shares capital (Face Value per share Rs. 10/-)	1,496.10	1,496.10	1,496.10	1,496.10	1,496.10	1,496.10
17 Reserves excluding Revaluation Reserves	-	-	-	-	-	-
18 Earnings Per Share of Rs. 10 each (for continuing operations)						
- Basic	1.20	3.04	1.48	5.96	4.52	6.40
- Diluted	1.20	3.04	1.48	5.96	4.52	6.40
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	1.20	3.04	1.48	5.96	4.52	6.40
- Diluted	1.20	3.04	1.48	5.96	4.52	6.40



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# Sakar

Healthcare Ltd.

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Notes :

1	The Company is operating only in one segment i.e. 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	From 1st April, 2020, the company had changed method of Depreciation from Straight Line method (SLM) to Written Down Value (WDV), as the changes is considered preferable because the WDV method will more accurately reflect the pattern of usage and the expected benefits of such assets and provide greater consistency with the depreciation methods used by other companies in the Company's industry. The Company determined that the change in depreciation method from SLM to WDV method is a change in accounting estimate affected by a change in accounting principle and to be applied prospectively.
4	The Company has a wholly owned subsidiary vis. M/s. Sakar Oncology Private Limited. Other than this the Company does not has any subsidiary/ associate.
5	The Company continues to monitor the impact of Covid-19 on its business, including its impact on customers, supply-chain, employees and logistics. Due care has been exercised, in concluding on significant accounting judgments and estimates, including in relation to recoverability of receivables, assessment of impairment of intangibles, investments and inventory, based on the information available to date, while preparing the Company's financial results as of and for the quarter ended December 31, 2020.
6	Figures, wherever required, are regrouped / rearranged.
7	The above results have been reviewed by audit committee and approved by Board of Directors of Company at its meeting held on 5th February, 2021.

Date : 5th February, 2021

Place : Ahmedabad



For SAKAR HEALTHCARE LIMITED

SANJAY S SHAH  
MANAGING DIRECTOR  
(DIN : 01515296)

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**A. L. Thakkar & Co.**  
Chartered Accountants

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

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

**Ahmedabad Office :**

603-607, Arya Epoch, Opp. Passport Seva Kendra, Nr. Vijay Cross  
Roads, Navrangpura, Ahmedabad-380 009.

**M. :** 99780 34283, 70160 64684 • **Ph. :** (079) 48940856  
**E-mail :** info@althakkar.com • **Website :** www.althakkar.com

**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 31<sup>ST</sup> December 2020 ("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 A.L.Thakkar & Co  
Chartered Accountants  
FRN 120116W

Sanjiv Shah  
Partner

Membership No. : 042264  
UDIN : 21042264AAAADZ5869



Date : 05.02.2021  
Place : Ahmedabad

**STATEMENT OF CONSOLIDATED UNAUDITED RESULTS  
FOR THE QUARTER ENDED ON 31ST DECEMBER, 2020**

				(Rs. In lakh)
Particulars		Quarter ended on		Period ended on (Cumulative)
(Refer Notes Below)		31-12-2020 (Unaudited)	30-09-2020 (Unaudited)	31-12-2020 (Unaudited)
1	Revenue from operations	2679.34	2,611.68	7,305.79
2	Other income	26.60	26.23	76.16
3	<b>Total Income (1+2)</b>	<b>2,705.94</b>	<b>2,637.91</b>	<b>7,381.95</b>
	<b>Expenses</b>			
	a. Cost of Materials consumed	1696.51	1,377.88	4,132.17
	b. Purchases of stock-in-trade	-	-	-
4	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	76.32	14.13	101.38
	d. Employee benefits expense	354.55	345.99	1,006.32
	e. Finance costs	79.81	61.31	204.83
	f. Depreciation & amortisation expense	107.67	111.71	324.30
	g. Other expenses	166.12	173.99	512.50
	<b>Total Expenses</b>	<b>2,480.98</b>	<b>2,085.01</b>	<b>6,281.50</b>
5	<b>Profit / (Loss) before exceptional items and tax (3-4)</b>	<b>224.96</b>	<b>552.90</b>	<b>1,100.45</b>
6	Exceptional items	0	0	0
7	<b>Profit / (Loss) before tax (5-6)</b>	<b>224.96</b>	<b>552.90</b>	<b>1,100.45</b>
8	<b>Tax expense:</b>			
	Current tax	39.51	175.85	283.15
	Deferred tax	5.50	(79.13)	(77.36)
9	<b>Profit (Loss) for the period from continuing operations (7-8)</b>	<b>179.95</b>	<b>456.18</b>	<b>894.66</b>
10	Profit/(loss) from discontinuing operations before Tax	0	0	0
11	Tax expense of discontinuing operations	0	0	0
12	<b>Profit/(loss) from Discontinuing operations (after tax) (10-11)</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Profit / (Loss) for the period (9+12)</b>	<b>179.95</b>	<b>456.18</b>	<b>894.66</b>
13	<b>Attributable to owner of parent</b>	<b>179.95</b>	<b>456.18</b>	<b>894.66</b>
	<b>Attributable to Non-controlling interests</b>	<b>0</b>	<b>0</b>	<b>0</b>





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Particulars		Quarter ended on		Period ended on (Cumulative)
		31-12-2020 (Unaudited)	30-09-2020 (Unaudited)	31-12-2020 (Unaudited)
(Refer Notes Below)				
14	<b>Other Comprehensive Income</b>			
	<i>Items that will not be reclassified subsequently to profit or loss</i>			
	Re-measurement gains/ (losses) on defined benefit plans	(1.46)	(1.45)	(4.38)
	Income tax relating to items that will not be reclassified to profit or loss	0.41	0.40	1.22
	<i>Items that will be reclassified subsequently to profit or loss</i>			
	Income tax relating to items that will be reclassified to profit or loss	-	-	-
	<b>Other Comprehensive Income, net of tax</b>	(1.05)	(1.05)	(3.16)
	<b>Attributable to owner of parent</b>	(1.05)	(1.05)	(3.16)
	<b>Attributable to Non-controlling interests</b>	-	-	-
15	<b>Total Comprehensive Income for the period (13+14)</b>	<b>178.90</b>	<b>455.13</b>	<b>891.50</b>
	Attributable to owner of parent	178.90	455.13	891.50
	Attributable to Non-controlling interests	-	-	-
16	<b>Paid-up equity shares capital (Face Value per share Rs. 10/-)</b>	<b>1,496.10</b>	<b>1,496.10</b>	<b>1,496.10</b>
17	<b>Reserves excluding Revaluation Reserves</b>	-	-	-
18	<b>Earnings Per Share of Rs. 10 each</b>			-
	<b>(for continuing operations)</b>			-
	- Basic	1.20	3.04	5.96
	- Diluted	1.20	3.04	5.96
19	<b>Earnings Per Share of Rs. 10 each</b>			-
	<b>(for discontinued operations)</b>			-
	- Basic	-	-	-
	- Diluted	-	-	-
20	<b>Earnings Per Share of Rs. 10 each</b>			-
	<b>(for discontinued &amp; continuing operations)</b>			-
	- Basic	1.20	3.04	5.96
	- Diluted	1.20	3.04	5.96



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**Notes :**

1	The Company is operating only in one segment i.e. 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	From 1st April, 2020, the company had changed method of Depreciation from Straight Line method (SLM) to Written Down Value (WDV), as the change is considered preferable because the WDV method will more accurately reflect the pattern of usage and the expected benefits of such assets and provide greater consistency with the depreciation methods used by other companies in the Company's industry. The Company determined that the change in depreciation method from SLM to WDV method is a change in accounting estimate affected by a change in accounting principle and to be applied prospectively.
4	The Company has a wholly owned subsidiary viz. M/s. Sakar Oncology Private Limited. Other than this the Company does not have any subsidiary/ associate.
5	The Company continues to monitor the impact of Covid-19 on its business, including its impact on customers, supply-chain, employees and logistics. Due care has been exercised, in concluding on significant accounting judgments and estimates, including in relation to recoverability of receivables, assessment of impairment of intangibles, investments and inventory, based on the information available to date, while preparing the Company's financial results as of and for the quarter ended December 31, 2020.
6	Figures, wherever required, are regrouped / rearranged.
7	The above results have been reviewed by audit committee and approved by Board of Directors of Company at its meeting held on 5th February, 2021.

For SAKAR HEALTHCARE LIMITED



*Sanjay S Shah*

**SANJAY S SHAH**  
MANAGING DIRECTOR  
(DIN : 01515296)

Date : 5th February, 2021

Place : Ahmedabad





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

Chartered Accountants

**A. L. THAKKAR**

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

**S. V. SHAH**

B.Com., F.C.A.

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**CONSOLIDATED LRR 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 31<sup>st</sup> December 2020 and for the period from 01.10.2020 to 31.12.2020 ("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<sup>th</sup> September 2020 and the corresponding period from 01.07.2020 to 30.09.2020 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 A.L.Thakkar & Co  
Chartered Accountants  
FRN 120116W



Sanjiv Shah  
Partner

Membership No. : 042264  
UDIN : 21042264AAAAEA3065



Date : 05.02.2021  
Place : Ahmedabad