

To,  
BSE Limited  
P.J. Towers,  
Dalal Street, Mumbai — 400001

Date: 17.11.2024

Dear Sir/ Madam,

**Sub: Un-Audited Financial Results for the Quarter and half year ended 30.09.2023**

**Unit: Sangam Health Care Products Limited (Scrip Code: 531625)**

With reference to the subject cited, please find attached the un audited financial results for the quarter and half year ended 30.09.2023.

This is for the information and records of the Exchange, please.

Thanking you.

Yours truly,

For Sangam Health Care Products Limited



A. Bala Gopal  
Chief Executive officer

**SANGAM HEALTH CARE PRODUCTS LIMITED**  
 205 & 206, AMARCHAND SHARMA COMPLEX, S.P. ROAD, SECUNDERABAD  
**UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2023**

(Rs.In Lakhs)

	Particulars	Quarter ended			Half Year ended		Year ended
		30-09.2023 Un-Audited	30-09-2022 Un-Audited	30-06-2023 Un-Audited	30-09-2023 Un-Audited	30-09-2022 Un-Audited	31-03-2023 Audited
<b>1</b>	<b>Income from Operations</b>						
(a)	Net Sales/Income from Operations	304.65	297.15	256.19	560.84	554.97	1,075.99
(b)	Other Income	-	-	-	-	-	-
	<b>Total Income</b>	<b>304.65</b>	<b>297.15</b>	<b>256.19</b>	<b>560.84</b>	<b>554.97</b>	<b>1,075.99</b>
<b>2</b>	<b>Expenditure</b>						
(a)	Cost of Raw material consumed	165.39	115.66	197.13	362.51	199.67	494.61
(b)	Purchase of stock-in-trade	-	-	-	-	-	-
(c)	Change in inventories of Finished Goods Works-in Progress and Stock in Trade	-	-	0	-	-	-
(d)	Employees Benefit Expenses	37.58	86.54	38.11	75.68	172.85	303.10
(e)	Finance Cost	0.44	-	0.79	1.23	-	3.01
(f)	Depreciation and Amortization Expenses	30.43	30.43	30.43	60.86	60.86	121.72
(g)	Other Expenditure	50.57	93.57	58.77	109.34	178.25	290.04
	<b>Total expenses</b>	<b>284.41</b>	<b>326.21</b>	<b>325.22</b>	<b>609.64</b>	<b>611.64</b>	<b>1,212.48</b>
3	Profit from Operations before Extraordinary Items and Exceptional Items (1-2)	20.23	(29.06)	(69.04)	(48.80)	(56.67)	(136.49)
4	Exceptional Items	-	-	-	-	-	-
<b>5</b>	<b>Profit / (Loss) from Ordinary Activities before tax (7+8)</b>	<b>20.23</b>	<b>(29.06)</b>	<b>(69.04)</b>	<b>(48.80)</b>	<b>(56.67)</b>	<b>(136.49)</b>
6	Current tax	-	-	-	-	1.46	-
	Deferred tax	-	-	-	-	-	20.10
<b>7</b>	<b>Net Profit (+)/Loss(-) from Ordinary Activities After Tax (9-10)</b>	<b>20.23</b>	<b>(29.06)</b>	<b>(69.04)</b>	<b>(48.80)</b>	<b>(58.13)</b>	<b>(116.39)</b>
8	Paid up equity share capital (no of shares) (face value of the share Rs.10/-)	1486.07	1486.07	1486.07	1486.07	1486.07	1,486.07
9	Reserves excluding revaluation reserves	NIL	NIL	NIL	NIL	NIL	NIL
10	Earning Per Share (EPS)	0.14	-0.20	-0.46	-0.33	-0.39	-0.78
	a) Basic and diluted Eps before Extraordinary (not to be annualized)						
	b) Basic and diluted Eps after Extraordinary (not to be annualized)						

## Note :

- The above results were reviewed by the Audit Committee and taken on record by the Board of Directors at the meeting held on 17-07-2024
- The Limited Review of the Financials has been carried out by the Statutory Auditors of the Company in terms of of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- Previous Accounting period's figures have been grouped/regrouped wherever considered necessary.

For Sangam Health Care Products Limited



  
Chairman and Managing Director


Place : Hyderabad

Date: 17-07-2024

SANGAM HEALTHCARE PRODUCTS LIMITED		
205 & 206, AMARCHAND SHARMA COMPLEX, S.P. ROAD, SECUNDERABAD		
UN-AUDITED BALANCE SHEET AS AT 30th SEPTEMBER 2023		
	(Rs. In Lakhs)	
PARTICULARS	As at Sep 30, 2023 Un-Audited	As at March 31, 2023 Audited
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
a) Property, Plant&Equipments	200.47	261.33
b) intangible Assets	-	-
c) Capital Work in progress	-	-
d) financial Assets	-	-
e) Differed Tax assets	-	-
f) other Non current assets	33.59	33.59
<b>Total</b>	<b>234.07</b>	<b>294.92</b>
<b>Current Assets</b>		
a) Inventories	142.94	219.90
b) Financial Assets	-	-
c) Trade Receivables	-	62.75
d) Cash & Cash Equivalents	10.07	15.62
e) Short term Loans & advances	-	-
f) Other financial Assets	241.45	214.29
<b>Total</b>	<b>394.46</b>	<b>512.57</b>
<b>TOTAL ASSETS</b>	<b>628.53</b>	<b>807.49</b>
<b>EQUITY &amp; LIABILITIES</b>		
<b>Equity</b>		
a) Equity Share Capital	1,486.07	1,486.07
b) Other Equity	-	-
Reserves and Surplus	(3,627.72)	(3,578.92)
<b>Total</b>	<b>(2,141.65)</b>	<b>(2,092.85)</b>
<b>2.Non-Current Liabilities</b>		
a) Financial Liabilities Borrowings	1,961.97	2,086.46
b) Deffered Tax Liabilities	2.01	2.01
c) Long Term Provisions	-	-
<b>Total</b>	<b>1,963.98</b>	<b>2,088.47</b>
<b>3.Current Liabilities</b>		
(a) Financials Liabilities	-	-
i) Short term Borrowings	21.45	21.45
ii) Trade Payables	623.80	520.65
III) Other financial liabilities	160.95	269.77
b) Other Current Liabilities	-	-
c) Provisions	-	-
d) Current Tax Liabilities	-	-
<b>Total</b>	<b>806.20</b>	<b>811.87</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>628.53</b>	<b>807.49</b>

For SANGAM HEALTHCARE PRODUCTS LTD



 Hyderabad  
 A. Balagopal  
 Chairman and Managing Director  
 DIN:01712903

 Place : Hyderabad  
 Date : 17-07-2024

**SANGAM HEALTH CARE PRODUCTS LIMITED**  
**CIN:L24230TG1993PLC016731**  
**Cash Flow Statement as on 30th September, 2023**

Particulars	30-09-2023 (₹)	31.03.2023 (₹)
<b>A. CASH FROM OPERATING ACTIVITIES</b>		
(Loss)/Profit before tax and extraordinary items	(48.80)	(136.48)
<b>Adjustment for:</b>		
Income tax expense recognised in profit or loss		
Finance costs recognised in profit or loss	1.23	3.01
Investment income recognised in profit or loss		
Gain on disposal of property, plant and equipment	-	-
Gain on disposal of a subsidiary	-	-
Gain on disposal of interest in former associate	-	-
Net (gain)/loss recorded in profit or loss on financial liabilities designated as at fair value through profit or loss	-	-
Net (gain)/loss arising on financial assets mandatorily measured at fair value through profit or loss	-	-
Net loss/(gain) arising held for trading financial liabilities	-	-
Hedge ineffectiveness on cash flow hedges	-	-
Net (gain)/loss on disposal of available-for-sale financial assets	-	-
Impairment loss recognised on trade receivables	-	-
Reversal of impairment loss on trade receivables	-	-
Depreciation and amortisation of non-current assets	60.86	121.72
Impairment of non-current assets	-	-
Net foreign exchange (gain)/loss	-	-
Expense recognised in respect of equity-settled share-based payments	-	-
Expense recognised in respect of shares issued in exchange for goods/services	-	-
Amortisation of financial guarantee contracts	-	-
<b>Operating Profit before Working Capital Changes</b>	<b>13.29</b>	<b>(11.75)</b>
<b>Movement for Working Capital:</b>		
Increase in trade and other receivables	62.75	(1.65)
(Increase)/decrease in amounts due from customers under construction contracts	-	-
(Increase)/decrease in inventories	76.96	(25.66)
(Increase)/decrease in other assets	(27.16)	24.62
(Increase)/decrease in Deferred Tax		
Decrease in trade and other payables	103.15	241.41
Increase/(decrease) in amounts due to customers under construction contracts	-	-
Increase/(decrease) in provisions	-	-
(Decrease)/increase in deferred revenue	-	-
(Decrease)/increase in other liabilities	(108.82)	25.04
<b>Cash generated from operations</b>	<b>120.17</b>	<b>252.00</b>
- Income taxes paid		
<b>Net Cash flow before extraordinary items</b>	<b>120.17</b>	<b>252.00</b>
-Extraordinary & Prior period items	-	-
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>120.17</b>	<b>252.00</b>



**B. CASH FLOW FROM INVESTING ACTIVITIES:**

Particulars	30.09.2023	31.03.2023
<b>B. CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Payments to acquire financial assets	-	-
Proceeds on sale of financial assets	-	-
Interest received	-	-
Royalties and other investment income received	-	-
Dividends received from associates	-	-
Other dividends received	-	-
Amounts advanced to related parties	-	-
Repayments by related parties	-	-
Payments for property, plant and equipment	-	-
Proceeds from disposal of property, plant and equipment	-	-
Payments for investment property	-	-
Proceeds from disposal of investment property	-	-
Payments for intangible assets	-	-
Net cash outflow on acquisition of subsidiaries	-	-
Net cash inflow on disposal of subsidiary	-	-
Net cash inflow on disposal of associate	-	-
<b>NET CASH FROM INVESTING ACTIVITIES (A)</b>	<b>-</b>	<b>-</b>

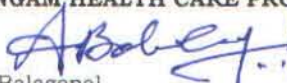
**C. CASH FLOW FROM FINANCING ACTIVITIES**

Particulars	30.09.2022	31.03.2022
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from issue of equity instruments of the Company	-	-
Proceeds from issue of convertible notes	-	-
Payment for share issue costs	-	-
Payment for buy-back of shares	-	-
Payment for share buy-back costs	-	-
Proceeds from issue of redeemable preference shares	-	-
Proceeds from issue of perpetual notes	-	-
Payment for debt issue costs Proceeds from borrowings	-	-
Repayment of borrowings	(124.49)	(232.05)
Proceeds from government loans	-	-
Proceeds on disposal of partial interest in a subsidiary that does not involve loss of control	-	-
Dividends paid on redeemable cumulative preference shares	-	-
Dividends paid to owners of the Company	-	-
Interest paid	(1.23)	(3.01)
Long Term Provisions	-	-
<b>NET CASH FROM FINANCING ACTIVITIES</b>	<b>(125.72)</b>	<b>(235.06)</b>

**NET INCREASE IN CASH & CASH EQUIVALENTS**

	<b>(5.55)</b>	<b>16.93</b>
<b>Cash and cash equivalents at the beginning of the year</b>	18.14	1.21
Effects of exchange rate changes on the balance of cash held in foreign currencies	-	-
<b>Cash and cash equivalents at the end of the year</b>	<b>12.59</b>	<b>18.14</b>
<b>Reconciliation of cash and cash equivalents as per the cash flow Statement</b>		
Cash and cash equivalents (Note no.7.3)	10.07	15.62
<b>Balance as per statement of cash flows</b>	<b>10.07</b>	<b>15.62</b>

 For and on behalf of the Board of Directors  
 SANGAM HEALTH CARE PRODUCTS LIMITED



A. Balagopal  
 Chairman and Managing Director  
 DIN:01712903


 Place: Hyderabad  
 Date : 17 July 2024



**LIMITED REVIEW REPORT**

To,  
**The Board of Directors,**  
**SANGAM HEALTH CARE PRODUCTS LIMITED**

We have reviewed the accompanying statement of Un-Audited Financial Results of **SANGAM HEALTH CARE PRODUCTS LIMITED** for the quarter ended **30<sup>th</sup> September, 2023** attaching herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing obligations and disclosure Requirements) Regulations, 2015, as amended.


The preparation of the statement 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 read with Rule 3 of Companies (Indian Accounting Standard) Rules, 2015 is the responsibility of the company management and has been approved by the Board of Directors of the Company. Our Responsibility is to express a conclusion on the statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial information performed by the Independent auditor of the Entity issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide 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 the applicable Indian Accounting Standards ( "Ind AS") specified under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies 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.

Place: Hyderabad  
Date: 17-07-2024.

For **M M REDDY & CO.,**  
Chartered Accountants  
Firm Reg No.: 010371S

  
**M. Madhusudhana Reddy**  
Partner  
Membership No. 213077  
UDIN: 24213077BKBHGGQ7227

