

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 30.09.2024

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 30.09.2024.

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 2024

(Rs. In Lakhs)

	Particulars	Quarter ended			Half Year ended		Year ended
		30-09-2024 Un-Audited	30-09-2023 Un-Audited	30-06-2024 Un-Audited	30-09-2024 Un-Audited	30-09-2023 Un-Audited	31-03-2024 Audited
1	Income from Operations						
(a)	Net Sales/Income from Operations	361.96	304.65	339.18	701.14	560.84	1,210.84
(b)	Other Income	-	-	-	-	-	-
	Total Income	361.96	304.65	339.18	701.14	560.84	1,210.84
2	Expenditure						
(a)	Cost of Raw material consumed	228.03	165.39	192.74	420.77	362.51	626.38
(b)	Purchase of stock-in-trade	-	-	-	-	-	-
(c)	Change in inventories of Finished Goods Work Progress and Stock in Trade	-	-	-	-	-	-
(d)	Employees Benefit Expenses	48.59	37.58	54.66	103.25	75.68	190.14
(e)	Finance Cost	0.01	0.44	0.03	0.04	1.23	2.08
(f)	Depreciation and Amortization Expenses	30.43	30.43	30.43	60.86	60.86	121.85
(g)	Other Expenditure	47.67	50.57	53.22	100.89	109.34	250.42
	Total expenses	354.72	284.41	331.09	685.80	609.64	1,190.87
3	Profit from Operations before Extraordinary Item and Exceptional Items (1-2)	7.24	20.23	8.09	15.34	(48.80)	19.97
4	Exceptional Items	-	-	-	-	-	-
5	Profit / (Loss) from Ordinary Activities before tax (7+8)	7.24	20.23	8.09	15.34	(48.80)	19.97
6	Current tax	-	-	-	-	-	-
	Deferred tax	-	-	-	-	-	(21.86)
7	Net Profit (+)/Loss(-) from Ordinary Activities After Tax (9-10)	7.24	20.23	8.09	15.34	(48.80)	41.83
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)	0.05	0.14	0.05	0.10	-0.33	0.28
	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 09-10-2023
- The Limited Review of the Financials has been carried out by the Statutory Auditors of the Company in terms 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.

Place : Hyderabad
Date: 19-10-2024

For Sangam Health Care Products Limited

Chairman and Managing Director



SANGAM HEALTHARE PRODUCTS LIMITED
205 & 206, AMARCHAND SHARMA COMPLEX, S.P. ROAD, SECUNDERABAD
UN-AUDITED BALANCE SHEET AS AT 30th SEPTEMBER 2024

(Rs. In Lakhs)

PARTICULARS	As at Sep 30, 2024 Un-Audited	As at March 31, 2024 Audited
ASSETS		
Non-Current Assets		
a) Property, Plant&Equipments	78.76	139.49
b) intangible Assets	-	-
c) Capital Work in progress	-	-
d) financial Assets	-	-
e) Differed Tax assets	19.85	19.85
f) other Non current assets	33.59	33.59
Total	112.35	192.93
Current Assets		
a) Inventories	118.13	172.79
b) Financial Assets	-	-
c) Trade Receivables	49.05	26.66
d) Cash & Cash Equivalents	21.76	33.43
e) Short term Loans & advances	-	-
f) Other financial Assets	257.85	224.94
Total	446.79	457.82
TOTAL ASSETS	559.14	650.75
EQUITY & LIABILITIES		
Equity		
a) Equity Share Capital	1,486.07	1,486.07
b) Other Equity		
Reserves and Surplus	(3,535.56)	(3,537.10)
Total	(2,049.49)	(2,051.03)
2.Non-Current Liabilities		
a) Financial Liabilities Borrowings	1,941.44	1,911.95
b) Deffered Tax Liabilities	-	-
c) Long Term Provisions	-	-
Total	1,941.44	1,911.95
3.Current Liabilities		
(a) Financials Liabilities		
i) Short term Borrowings	21.45	21.45
ii) Trade Payables	490.18	614.54
III) Other financial liabilities	155.55	153.84
b) Other Current Liabilities	-	-
c) Provisions	-	-
d) Current Tax Liabilities	-	-
Total	667.19	789.83
TOTAL EQUITY AND LIABILITIES	559.14	650.75

For SANGAM HEALTH CARE
PRODUCTS LTD.

A. Balagopal

A. Balagopal
Chairman and Manging Director
DIN:01712903



Place : Hyderabad
Date : 19-10-2024

SANGAM HEALTH CARE PRODUCTS LIMITED
CIN:L24230TG1993PLC016731
Cash Flow Statement as on 30th September, 2024

Particulars	30-09-2024 (₹)	31-03-2024 (₹)
A. CASH FROM OPERATING ACTIVITIES		
(Loss)/Profit before tax and extraordinary items	15.34	19.98
Adjustment for:		
Income tax expense recognised in profit or loss	0.04	2.08
Finance costs recognised in profit or loss	-	-
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	121.85
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	-	-
Operating Profit before Working Capital Changes	76.24	143.91
Movement for Working Capital:		
Increase in trade and other receivables	(22.39)	36.10
(Increase)/decrease in amounts due from customers under construction contracts	-	-
(Increase)/decrease in inventories	54.66	47.10
(Increase)/decrease in other assets	(32.61)	(10.65)
(Increase)/decrease in Deffered Tax	-	-
Decrease in trade and other payables	(115.44)	93.90
Increase/(decrease) in amounts due to customers under construction contracts	-	-
Increase/(decrease) in provisions	-	-
(Decrease)/increase in deferred revenue	-	-
(Decrease)/increase in other liabilities	(1.71)	(115.93)
Cash generated from operations	(41.25)	194.43
- Income taxes paid	-	-
Net Cash flow before extraordinary items	(41.25)	194.43
-Extraordinary & Prior period items	-	-
NET CASH FROM OPERATING ACTIVITIES	(41.25)	194.43



B. CASH FLOW FROM INVESTING ACTIVITIES:

Particulars	31.03.2024	31.03.2024
B. CASH FLOW FROM INVESTING ACTIVITIES:		
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	-	-
NET CASH FROM INVESTING ACTIVITIES (A)	-	-

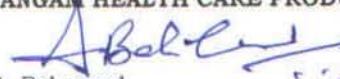
C. CASH FLOW FROM FINANCING ACTIVITIES

Particulars	31.03.2024	31.03.2024
CASH FLOW FROM FINANCING ACTIVITIES		
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	29.55	(174.51)
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	-	(2.08)
Long Term Provisions	-	-
NET CASH FROM FINANCING ACTIVITIES	29.55	(176.59)

NET INCREASE IN CASH & CASH EQUIVALENTS

	(11.70)	17.84
Cash and cash equivalents at the beginning of the year	33.46	-
Effects of exchange rate changes on the balance of cash held in foreign currencies	-	-
Cash and cash equivalents at the end of the year	21.76	17.84
Reconciliation of cash and cash equivalents as per the cash flow Statement		
Cash and cash equivalents (Note no.7.3)	21.76	33.46
Balance as per statement of cash flows	21.76	33.46

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 : 19 OCT 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 **30th September, 2024** 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: 06-11-2024.

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

M. Madhusudhana Reddy
Partner
Membership No. 213077
UDIN: 24213077BKBHOJ6006

