



Independent Auditor's Report on Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

To the Board of Directors of **Sangam Healthcare Products Ltd**

We have audited the financial results of Sangam Healthcare Products Ltd for the year ended 31st March, 2019 being submitted by the Company pursuant to the requirement of regulation 33 of the SEBI (Listing obligations and disclosure requirements) Regulations 2015. Attention is drawn to Note No.3 to the financial results which states that the figures for the quarter ended 31st March, 2019 as reported in these financial results are the balancing figures between the audited figures in respect on the full financial year and the published year to date figures up to the end of the third quarter of the financial year. Also the figures up to the end of the Third quarter had only been reviewed and not subjected to audit. These financial results are based on the financial statements for the year ended 31st march, 2019 prepared in accordance with the Accounting principles generally accepted in India including Indian Accounting Standards (Ind AS) specified under Section 133 of the Companies Act, 2013 (The Act) and published year to date figures up to the end of the third quarter of the financial year prepared in accordance with the recognition and measurement principles laid down in Ind AS 31 Interim Financial reporting specified under Sec.133 of the Act and SEBI Circulars CIR/CFD/FAC/62/2016 dated 5th July, 2016 which are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial results based on our audit of the financial statement for the year ended 31st March, 2019 and our review of the financial results for the nine months period ended 31st December, 2018.

We conducted our audit in accordance with the Auditing Standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatements. An Audit includes examining on test basis evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by the management. We believe that our Audit provides reasonable basis for our opinion.

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In our opinion and to the best of our information and according to the explanations given to us, the financial results

- i) Are presented in accordance with the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circulars CIR/CFD/FAC/62/2016/ dated 5th July, 2016 in this regard and
- ii) Give a true and fair view of the net profit(including other Comprehensive income) and other financial information in conformity with the accounting principles generally accepted in India, including IND AS specified under SEC 133 of the Act for the year ended 31st Marhc,2019.

Date: 31st May, 2019
Place: Hyderabad

For K.RkShekher & Co,
Chartered Accountants
FRN.010828S



A handwritten signature in black ink, appearing to read "Rajshekar Kaparti".

Rajshekar Kaparti
Partner
M.No.214810