



SANGAM (INDIA) LIMITED

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 CIN: L17118RJ1984PLC003173, Web: www.sangamgroup.com, Email: secretarial@sangamgroup.com
 UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31st DECEMBER, 2018

₹ in Lakhs

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.18	30.09.18	31.12.17	31.12.18	31.12.17	31.03.18
		Unaudited					Audited
I	Income						
	a. Revenue from Operations	44035	47090	41645	138473	121966	164903
	b. Other income	158	164	673	595	1815	2523
	Total Income	44193	47254	42318	139068	123781	167426
II	Expenses						
	a. Cost of materials consumed	26394	26443	23618	77969	68597	93666
	b. Purchases of stock in trade	123	2242	358	2528	3118	3892
	c. Change in inventories of finished goods, work-in-progress and stock-in-trade	(799)	(1935)	401	147	(1200)	(3075)
	d. Excise Duty on Sale of Goods	-	-	-	-	1099	1112
	e. Employees benefits expense	4678	4701	4224	13953	12782	17379
	f. Finance costs	1229	1590	1292	4631	4529	6282
	g. Depreciation and amortisation expense	2036	2010	1948	6050	5790	7705
	h. Power & Fuel	-6262	6072	5884	18356	16820	23127
	i. Other Expenses	4147	4758	4121	13436	11565	16073
	Total Expenses	44070	45881	41846	137070	123100	166161
III	Profit / (Loss) before Exceptional Items & Tax (I-II)	123	1373	472	1998	681	1265
IV	Exceptional Items	-	-	-	-	-	-
V	Profit / (Loss) before Tax (III-IV)	123	1373	472	1998	681	1265
VI	Tax expense:						
	Current tax	26	403	-	586	-	-
	Earlier Years	-	-	(208)	-	(208)	(2484)
	Deferred tax	81	(2)	304	6	349	704
VII	Profit/(Loss) after tax (V-VI)	16	972	376	1406	540	3045
VIII	Other Comprehensive Income						
A. (i)	Items that will not be reclassified to profit or loss	27	27	(9)	81	(27)	106
(ii)	Income Tax on Items that will not be reclassified to profit or loss	(9)	(9)	3	(27)	9	(37)
B. (i)	Item that will be reclassified to profit or loss	238	42	-	58	-	-
(ii)	Income Tax on Items that will be reclassified to profit or loss	(83)	(15)	-	(20)	-	-
	Total Other Comprehensive Income (Net of Tax)	173	45	(6)	92	(18)	69
IX	Total Comprehensive Income for the period (VII+VIII)	189	1017	370	1498	522	3114
X	Paid-up Equity Share Capital (Face Value of ₹ 10 per Share)	3942	3942	3942	3942	3942	3942
XI	Other Equity						47608
XII	Earning per Equity Share:						
	(1) Basic (not annualised)	0.04	2.47	0.95	3.57	1.37	7.72
	(2) Diluted (not annualised)	0.04	2.47	0.95	3.57	1.37	7.72

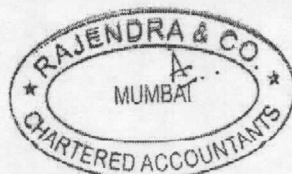
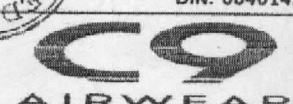
Notes:-

- The above unaudited financial results for the quarter and Nine Months ended 31st December 2018 have been prepared by the Company in accordance with Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended) and were reviewed by the Audit Committee of the Board and thereafter were approved by the Board of Directors in their meeting held on 13th February, 2019. The Statutory Auditors have carried out a limited review of the above financial results.
- Up to 30th June, 2017, Revenue from Operations included applicable excise duty on sales. However, post applicability of Goods & Service Tax (GST), Revenue from Operations is disclosed net of GST in accordance with the requirement of Ind AS. Accordingly Revenue from Operations for the Nine Months ended 31st December, 2018 are not comparable with the Revenue from Operations for the Nine Months ended 31st December, 2017 and the Financial Year ended 31st March, 2018.
- Based on the management approach as defined in Ind AS 108 - Operating Segments, the Chief Operating Decision Maker (CODM) evaluates the company's performance and allocates resources based on an analysis of various performance indicators of business segment/s in which the company operates. The Company is primarily engaged in the business of textile manufacturing which the management and CODM recognise as the sole business segment. Hence, disclosure of segment-wise information is not required and accordingly not provided.
- The provision of current tax is net off MAT credit entitlement (if any).
- The figures of the previous period have been regrouped/recast wherever considered necessary.

Date: 13th February, 2019
 Place : Bhilwara

For Sangam (India) Limited

R.P. Soni
 (R.P. Soni)
 Chairman
 DIN: 00401439

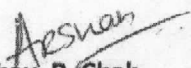


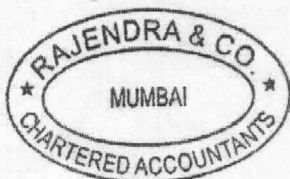
**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE REVIEW OF INTERIM
STANDALONE FINANCIAL RESULTS**

**TO THE BOARD OF DIRECTORS OF
SANGAM (INDIA) LIMITED**

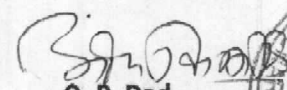
1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **SANGAM (INDIA) LIMITED** ("the Company") for the quarter and nine months ended 31st December, 2018 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulations"), read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016 ("the Circular").
2. 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 Standards) Rules, 2015 and the Circular, is the responsibility of the Company's 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.
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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is 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.
4. Based on our review conducted as stated 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 thereunder and other recognised accounting practices and 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, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Rajendra & Co.
Chartered Accountants
Firm Registration No 108355W


Akshay. R. Shah
Partner
Membership No.103316
Camp: Bhilwara
Date: 13th February, 2019



For O. P. Dad & Co.
Chartered Accountants
Firm Registration No 002330C


O. P. Dad
Partner
Membership No.035373
Place: Bhilwara
Date: 13th February, 2019

