



LIMITED REVIEW REPORT

To,
The Board of Directors,
SAAMYA BIOTECH (INDIA) LTD

We have reviewed the accompanying statement of Un-audited Financial Results of **SAAMYA BIOTECH (INDIA) LTD** for the quarter ended and half year ended **30th September, 2017** attaching herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing obligations and disclosure Requirements) Regulations, 2015, read with SEBI Circular No.CIR/CFD/FAC/62/2016 dated July 5, 2016.

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 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, 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 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 the applicable Indian Accounting Standards ("Ind AS") specified under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder 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, read with SEBI Circular NO. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Hyderabad
Date: 14th December, 2017

For M M REDDY & CO.,
Chartered Accountants

M. Madhusudhana Reddy
Partner
Membership No. 213077




Saamya Biotech (India) Ltd.

CIN: L24239AP2002PLC039449

November 14, 2018

To

Corporate Relations Department,
BSE LTD,
P J Towers,
Dalal Street,
Mumbai - 400001.

Sirs,

Sub: Q2 Unaudited Financial Results – Reg...

Ref: Scrip Code – 532905

Please find herewith attached Un-audited financial results for the first quarter ending 30th September 2017 along with Limited Review Report. The Board Meeting Commenced at 4 PM and concluded at 5:15 PM. Please take on record the same.

Thanking You,

For SAAMYA BIOTECH (INDIA) LIMITED

K. Hanumanth Reddy

Director



Corporate Office: Plot No. 391- D. Road No 81, Phase - III, Jubilee Hills, Hyderabad - 500 033, A.P., India. Tel: +91-40-2355 1601 / 1604.
Fax: +91-40-2354 1127. email: info@saamyabiotech.com, saamyabiotechltd@yahoo.com, Webiste: www.saamyabiotech.com
Regd. Office: Suite 104-106, Lumbini Enclave, Opp. NIMS, Punjagutta, Hyderabad - 500 082, A.P., India. Tel: +91-40-2339 9832 / 9241
Fax: +91-40-2339 5214 e-mail : saamyaindia@saamyabiotech.com



Saamya Biotech (India) Ltd.

SAAMYA BIOTECH (INDIA) LTD							
Statement of Un-Audited Results for the Quarter ended 30.09.2017							
S.No.	Particulars	Quarter Ended			Half year Ended		Year Ended
		30.09.2017 Un-Audited	30.06.2017 Un-Audited	30.09.2016 Un-Audited	30.09.2017 Un-Audited	30.09.2016 Un-Audited	31.03.2017 Audited
I.	Revenue from Operations	-	-	-	-	-	-
II.	Other Income	-	-	-	-	-	-
III.	Total income (I+II)	-	-	-	-	-	-
IV.	Expenses						
	(a) Cost of Materials consumed	-	-	-	-	-	-
	(b) Purchase of stock-in-trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	(d) Employee benefits expense	0.53	0.56	2.49	1.09	4.98	9.96
	(e) Finance Cost	-	-	0.03	-	0.06	0.74
	(f) Depreciation and amortisation expense	-	-	22.50	-	44.99	936.63
	(h) Other expenses	0.25	0.25	6.30	0.50	6.97	3,165.57
	Total Expenses	0.78	0.81	31.32	1.59	57.00	4,112.90
V.	Profit / (Loss) before and exceptional items and Tax (III-IV)	(0.78)	(0.81)	(31.32)	(1.59)	(57.00)	(4,112.90)
VI.	Exceptional Items	-	-	-	-	-	-
VII.	Profit / (Loss) from before tax (V-VI)	(0.78)	(0.81)	(31.32)	(1.59)	(57.00)	(4,112.90)
VIII.	Tax expense						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	51.91
IX.	Net Profit / (Loss) after Tax (VII-VIII)	(0.78)	(0.81)	(31.32)	(1.59)	(57.00)	(4,164.81)
X.	Other Comprehensive Income						
	Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
XI.	Total Comprehensive Income	(0.78)	(0.81)	(31.32)	(1.59)	(57.00)	(4,164.81)
XII.	Paid-up equity share capital (Face Value of Rs. 10/- per share)	2,488.25	2,488.25	2,488.25	2,488.25	2,488.25	2,488.25
XIII.	Earnings Per Equity Share of face value of Rs.10/- each						
	a) Basic & Diluted (In Rs.)	(0.00)	(0.00)	(0.13)	(0.01)	(0.23)	(16.74)

Date: 14.11.2017
Place: Hyderabad



For SAAMYA BIO TECH PRIVATE LIMITED

Dr. Y. Manivardhan Reddy

Dr. Y. Manivardhan Reddy
Managing Director

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Fax: +91-40-2354 1127, email: info@saamyabiotech.com, saamyabiotechltd@yahoo.com, Webiste: www.saamyabiotech.com

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Saamya Biotech (India) Ltd.

NOTES:

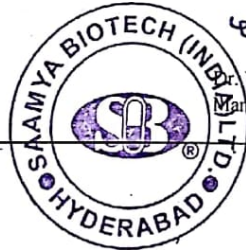
- 1 The above results were reviewed by the Audit Committee of Directors and taken on record by the Board of Directors at their meeting
- 2 The company adopted the Indian Accounting standards (Ind AS) from 01.04.2017 and accordingly these results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS- 34 "Interim Financial Reporting" prescribed under Section 133 of Companies Act, 2013 read with the relevant rules issued thereunder and other accounting pronouncements generally accepted in India. The Ind-AS Compliant Standardone Financial results for the corresponding quarter ended June 30, 2016 have been stated in terms of SEBI Circular dated July, 05, 2016.
- 3 Reconciliation of results between previously reported (referred to as "Previous GAAP") and Ind-AS for the corresponding quarter and Half Year ended September 30, 2016 is as under;

Particulars	Quarter ended 30th Sep, 2016	Half Year 30th Sep, 2016
Net Profit/(Loss) after Tax under Indian GAAP	-31.32	-57.00
Details of Ind-As Adjustments		
Impairment of Fixed Assets	-	-
Other	-	-
Net Profit for the period as per Ind-AS	-31.32	-57.00
Add: Other Comprehensive Income	-	-
Total Comprehensive Income for the Period as per Ind-AS	-31.32	-57.00

- 4 The results are also available on the website of the Company www.pochiraju.co.in.
- 5 During the quarter ended 3 complaints received and 1 Compliant pending for resolve.
- 6 The Company is not operating hence there are no separate reportable segments as per Ind AS -108 "Operating Segments"

Station: Hyderabad
Date : 14.12.2017

For SAAMYA BIO TECH PRIVATE LIMITED



Y. Manivardhan Reddy

Y. Manivardhan Reddy
Managing Director

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Saamya Biotech (India) Ltd.

SAAMYA BIOTECH (INDIA) LTD			
Balance Sheet as at 30th September 2017			
Amount in Lakhs			
	Particulars	As at 30-09-2017	As at 31-03-2017
I	ASSETS:		
1	NON-CURRENT ASSETS:		
	(a) Property, Plant and Equipment	17.27	17.27
	(b) Capital work-in-progress	1,825.99	1,825.99
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible Assets	-	-
	(f) Intangible Assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	(h) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Loans	-	-
	(iii) Others	15.99	15.99
	(i) Deferred tax assets (net)	-	-
	(j) Other non-current assets	-	-
		0.89	0.89
		1,860.13	1,860.13
2	CURRENT ASSETS:		
	(a) Inventories	-	-
	(b) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Cash and cash equivalents	1,860.92	1,860.92
	(iv) Bank balances other than (iii) above	0.75	0.75
	(v) Loans	-	-
	(vi) Others (to be specified)	65.51	65.51
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	-	-
		-	-
		1,927.17	1,927.17
	TOTAL	3,787.30	3,787.30
II	EQUITY AND LIABILITIES:		
1	EQUITY:		
	(a) Equity Share Capital	2,488.25	2,488.25
	(b) Other Equity	-3,828.45	-3,826.86
		-1,340.20	-1,338.61
2	LIABILITIES:		
i	NON-CURRENT LIABILITIES:		
	(a) Financial Liabilities		
	(i) Borrowings	324.01	324.01
	(ii) Trade Payables	-	-
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	-	-
	(d) Other non-current liabilities	-	-
		324.01	324.01
ii	CURRENT LIABILITIES:		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	-	-
	(iii) Other financial liabilities (other than those specified in item (c))	4,679.66	4,679.66
	(b) Other current liabilities	1.59	-
	(c) Provisions	7.87	7.87
	(d) Current Tax Liabilities (Net)	114.38	114.38
		4,803.50	4,801.91
	TOTAL	3,787.30	3,787.30

Date: 14.11.2017
Place: Hyderabad



For SAAMYA BIOTECH (INDIA) LTD

Dr. Y. Manivardhan Reddy

Dr. Y. Manivardhan Reddy
Managing Director

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