



INDEPENDENT AUDITORS' REVIEW REPORT ON
STANDALONE INTERIM FINANCIAL RESULTS

The Board of Directors,
M/s. STG LIFECARE LIMITED
108, Himalya Places, 65 Vijay Block,
Laxmi Nagar,
New Delhi-1100921

We have reviewed the accompanying statement of unaudited Standalone financial results (the "Statement") of **M/s. STG LIFECARE LIMITED**, for the quarter ended **30th June, 2018** being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations & Disclosure Requirement) Regulations, 2015 read with Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016.

The Results included in the Statement is the responsibility of the Company's Management and has been approved by the Board of Directors of **M/s. STG LIFECARE LIMITED**, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting", ('Ind-AS-34'), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in the India. Our responsibility is to issue a report on the Results included in the statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, on "**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 of unaudited standalone financial results for the quarter ended **30th June, 2018**, read with notes thereon, prepared in accordance with applicable accounting standards as per Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014, 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, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **H.K. Batra & Associates**
(Chartered Accountants)

FRN 009889N

H.K. Batra

Partner

M. No. 88790



Place: New Delhi
Date: 14.08.2018

STG LIFECARE LTD

CIN : L74899DL1992PLC048460

Regd. Off : 108, Himalaya Palace 65, Vijay Block, Laxmi Nagar New Delhi- 110092

STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE, 2018

(Rs. In lacs)

Particulars	Quarter ended			Year ended
	30.06.2018	31.03.2018	30.06.2017	31.03.2018
	(un-audited)	(audited)	(un-audited)	Audited
1	Income			
a)	-	0.20	0.32	0.52
b)	-	7.25	-	7.25
	-	7.45	0.32	7.77
2	Expenses			
a)	-	-	-	-
b)	-	-	-	-
c)	-	-	-	-
d)	-	-	-	-
e)	0.07	0.07	0.07	0.26
e)	0.26	0.34	0.34	1.35
f)	1.84	6.96	2.11	15.94
	2.17	7.37	2.52	17.55
3	(2.17)	0.08	(2.20)	(9.78)
4	Profit(+)/ Loss(-) befor tax (1-2)			
	-	-	-	-
	-	-	-	-
	-	-	-	-
5	(2.17)	0.08	(2.20)	(9.78)
6	Net Profit(+)/ Loss(-) afterTax (3-4)			
	-	-	-	-
7	(2.17)	0.08	(2.20)	(9.78)
8	Total Comprehensive Income for the period (5+6)			
	1483.57	1483.57	1483.57	1483.57
9	Paid-up Equity Share Capital (Face value of Rs. 10/- each)			
	(0.01)	0.00	(0.01)	(0.07)
a)	(0.01)	0.00	(0.01)	(0.07)
b)	(0.01)	0.00	(0.01)	(0.07)

Notes:

- The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their respective meetings held on August 14, 2018.
- These financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and relevant amendments thereafter.,
- The Company has single segment as defined in Accounting Standard 17 and therefore Segment Reporting is not applicable for the company.
- Reconciliation between financial results as reported under previous Generally Accepted Accounting Principles (GAAP) and Ind AS are summarised as follows:

(Rs. In Lacs)

Particulars	Corresponding 3 months ended in the pervious year June 2017
Net profit as reported under Previous GAAP	(2.20)
Add/ (Less) adjustement for Ind As	0.00
Acturial gain or losses on defined benefit plans	0.00
Net profit for the period under Ind AS	(2.20)
Other comprehensive income	0.00
Total Comprehensive Income under Ind AS as reported	(2.20)

- The figures for the quarter ended March 31, 2018 are the balancing figures between the audited figures in respect of the full financial year and the published year to year figures upto third quarter for the financial year 2017-18.
- The figures for the previous periods have been re-grouped/recast wherever necessary to make them comparable with the figures of the current period.
- The investments in M/s Software Technology Group Inc. (Subsidiary company) have been evaluated by the management and accordingly we are of the the opinion that no provision for impairment is considered necessary in respect of these investments

Place: Delhi
Date: August 14, 2018



For STG Lifecare Ltd.

Yogesh Vaidya
Chairman & CEO



**INDEPENDENT AUDITORS' REVIEW REPORT ON
CONSOLIDATED INTERIM FINANCIAL RESULTS**

The Board of Directors,
M/s. **STG LIFECARE LIMITED**
108, Himalya Places, 65 Vijay Block,
Laxmi Nagar,
New Delhi-1100921

We have reviewed the accompanying statement of unaudited Consolidated financial results (the "Statement") of M/s. **STG LIFECARE LIMITED (the "Company")** and its **Subsidiary M/s Software Technology Group Inc.** (60% foreign subsidiary), for the quarter ended 30th June, 2018 being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations & Disclosure Requirement) Regulations, 2015 read with Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016.

The Consolidated Results included in the Statement is the responsibility of the Company's Management and has been approved by the Board of Directors of M/s. **STG LIFECARE LIMITED**, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting", ('Ind-AS-34'), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in the India. Our responsibility is to issue a report on the Results included in the statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, on "**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.

We did not review the financial results of a subsidiary **M/s Software Technology Group Inc.** considered in the preparation of the Result, which reflects total revenues of Rs. Nil net profit after tax of Rs. Nil and total comprehensive income net of tax of Rs. Nil for the quarter ended June 30, 2018. The financial results and other financial information of the subsidiary have been furnished to us as certified by the Management. Our opinion on the Statement insofar as it relates to amounts in respect of the subsidiary is solely based on such un-reviewed financial results. Our report on the Statement is not modified in respect of the above matters with respect to our reliance on the interim financial information certified by the Management.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited Consolidated financial results for the quarter ended **30th June, 2018**, read with notes thereon, prepared in accordance with applicable accounting standards as per Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014, 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, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **H.K. Batra & Associates**
(Chartered Accountants)
FRN 009889N

{**H.K. Batra**}
Partner
M. No. 88790

Place: **New Delhi**
Date: **14.08.2018**

STG LIFECARE LTD
 CIN : L74899DL1992PLC048460
 Regd. Off : 108, Himalaya Palace 65, Vijay Block, Laxmi Nagar New Delhi- 110092
STATEMENT OF CONSOLIDATED UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE, 2018

Particulars		Quarter ended			Year ended
		30.06.2018	31.03.2018	30.06.2017	31.03.2018
		(un-audited)	(audited)	(un-audited)	Audited
1	Income				
	a) Revenue from Operations	-	0.20	0.32	0.52
	b) Other Income	-	7.25	-	7.25
	Total Income (a+b)	-	7.45	0.32	7.77
2	Expenses				
	a) Cost of materials consumed	-	-	-	-
	b) Purchases of stock-in-trade	-	-	-	-
	c) Changes in inventories of finished goods, work in progress and stock in-trade	-	-	-	-
	d) Employee benefits expense	-	-	-	-
	e) Finance costs	0.07	0.07	0.07	0.26
	e) Depreciation and amortisation expense	0.26	0.34	0.34	1.35
	f) Other expenses	1.84	7.20	2.11	16.18
	Total Expenses	2.17	7.61	2.52	17.79
3	Profit(+)/ Loss(-) before tax (1-2)	(2.17)	(0.16)	(2.20)	(10.02)
4	Tax expense				
	Current Tax	-	-	-	-
	Deferred Tax Charge/(credit)	-	-	-	-
5	Net Profit(+)/ Loss(-) after Tax (3-4)	(2.17)	(0.16)	(2.20)	(10.02)
6	Other Comprehensive Income/ loss (Net of Taxes)	-	-	-	-
7	Total Comprehensive Income for the period (5+6)	(2.17)	(0.16)	(2.20)	(10.02)
8	Paid-up Equity Share Capital (Face value of Rs. 10/- each)	1483.57	1483.57	1483.57	1483.57
9	Earning per share (in Rs.) not annualised	(0.01)	(0.00)	(0.01)	(0.07)
	a) Basic	(0.01)	(0.00)	(0.01)	(0.07)
	b) Diluted	(0.01)	(0.00)	(0.01)	(0.07)

Notes:

- The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their respective meetings held on August 14, 2018.
- These financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and relevant amendments thereafter.
- The Company has single segment as defined in Accounting Standard 17 and therefore Segment Reporting is not applicable for the company.
- Reconciliation between financial results as reported under previous Generally Accepted Accounting Principles (GAAP) and Ind AS are summarised as follows:

(Rs. In Lacs)	
Particulars	Corresponding 3 months ended in the previous year June 2017
Net profit as reported under Previous GAAP	(2.20)
Add/ (Less) adjustment for Ind As	0.00
Actuarial gain or losses on defined benefit plans	0.00
Net profit for the period under Ind AS	(2.20)
Other comprehensive income	0.00
Total Comprehensive Income under Ind AS as reported	(2.20)

- The figures for the quarter ended March 31, 2018 are the balancing figures between the audited figures in respect of the full financial year and the published year to year figures upto third quarter for the financial year 2017-18.
- The figures for the previous periods have been re-grouped/recast wherever necessary to make them comparable with the figures of the current period.
- The investments in M/s Software Technology Group Inc. (Subsidiary company) have been evaluated by the management and accordingly we are of the opinion that no provision for impairment is considered necessary in respect of these investments
- The above consolidated financial results have been compiled by following the principles set out in the Accounting Standard 21 Consolidated financial Statements.

Place: Delhi
 Date: August 14, 2018



For STG Lifecare Ltd.

Yogesh Vaidya
 Chairman & CEO