

SANG FROID LABS (INDIA) LTD

Reg office: Fourth Floor, Plot No. 158, Phase-II, Shazada Bagh New Delhi New Delhi - 110035
Corporate office: 1st Floor, "SAPAN HOUSE", 10-B, The Government Servants Co-op Housing Society Ltd,
Near Municipal Market, C.G. Road, Navrangpura, Ahmedabad – 380009

CIN: L74899DL1994PLC061386 E-mail: gnas7102@gmail.com

13th March, 2018

To,
The Department of Corporate Services,
BSE Ltd.
P. J. Towers, Dalal Street,
Mumbai- 400 001
BSE Code: 539392

Sub: Reconciliation table for Net Profit/Loss for Un- Audited Financial Result for the Quarter ended 31st December, 2017

Ref : BSE mail dated 09th March, 2018 with respect to Un- Audited Financial Results for the Quarter Ended 31st December, 2017

We hereby submitting Reconciliation table for Net Profit/Loss for Un-Audited Financial Results submitted for the Quarter ended 31st December, 2017 under Reg. 33 (3)(b) of SEBI (LODR) Regulations 2015, with reference to the mail received from BSE for the same.

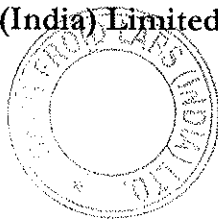
Kindly read Reconciliation table along with the Un-Audited Financial Results submitted for the Quarter ended 31st December, 2017 earlier.

Kindly consider the same and do the needful.

Thanking You,

Faithfully Yours,
For Sang Froid Labs (India) Limited

M.S. Sharma
Neha Sharma
Company Secretary
(ACS -37378)



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13th February, 2018

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The Department of Corporate Services,
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Ref: Regulation 30 of the SEBI (LODR) Regulations, 2015
Sub: Outcome of the Board meeting held on 13th February, 2018

This is to inform you that the Board of Directors of the Company at its meeting held today i.e Tuesday, 13th February, 2018, has approved the Un- Audited Financial Results of the Company along with the Limited Review Report for the Quarter ended December 31, 2017;

The Meeting commenced today at 3:00 P.M. and concluded on 4:00 P.M.

Kindly consider the same and do the needful.

Thanking You,

Faithfully Yours,
For Sang Froid Labs (India) Limited

M.S. Sharma
Neha Sharma
Company Secretary
(ACS -37378)



VIJAY DARJI AND ASSOCIATES CHARTERED ACCOUNTANTS



CA VIJAY DARJI
MCOM, LLB(GEN), TCA

LIMITED REVIEW REPORT FOR THE QUARTER ENDED 31ST DECEMBER, 2017

To,
The Board of Directors
M/s Sang Froid Labs India Limited

We have reviewed the accompanying statement of unaudited standalone financial results of M/s Sang Froid Labs India Limited ("the Company") for the quarter ended 31st December, 2017, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular CIR/CFD/FAC/62/2016 dated 5th July, 2016.

This statement which is the responsibility of the Company's Management and approved by the Board of Directors 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 India. Our responsibility is to issue a report on these financial statements 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 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 financial results prepared in accordance with applicable accounting standards, as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in section 133 of The Companies Act, 2013 read with SEBI circular CIR/CFD/CMD/15/2015 dated 30th November, 2015 and SEBI circular CIR/CFD/FAC/62/2016 dated 5th July, 2016 and other recognised 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 Vijay Darji And Associates
Chartered Accountants

FRN: 118614W

CA Vijay Darji
Proprietor

Mem No: 105197

Place: Mumbai

Date: 13th February, 2018



**102, SOLARIS HUBTOWN, N S PHADKE MARG,
ANDHERI (E), MUMBAI - 400 069
+9122-26830424/26830700
vijaydarji@gmail.com**

SANG FROID LABS (INDIA) LIMITED

CIN: L74899DL1994PLC061386

Registered Office: Fourth Floor, Plot No. 358, Phase-II, Sharda Bagh New Delhi New Delhi DL 110035 (IN)

Website: www.sangfroidlabs.com Email: id.gnat7402@gmail.com

Contact: +91-78-26446672

Statement of Standalone Unaudited Financial Results for the Quarter Ended December 31, 2017


Statement of Standalone Un-audited Financial Results for the quarter ended 31st December, 2017 (Rs. In Lakhs)

Sr.No	Particulars	Quarter Ended				Year Ended
		31.12.2017	30.9.2017	31.12.2017	31.12.2016	31.03.2017
		1.10.2017 to 31.12.2017	1.7.2017 to 30.9.2017	1.4.2017 to 31.12.2017	1.10.2016 to 31.12.2016	1.4.2016 to 31.3.2017
		Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income from Operations					
I	(a) Revenue from Operations (Net of Excise Duty)	-	9.68	21.86	-	-
II	(b) Other Income	-	-	-	-	0.89
III	Total Income from Operations (Net)	-	9.68	21.86	-	0.89
	Expenses					
	(a) Cost of Material Consumed	-	-	-	-	-
	(b) Purchase of Stock-in-Trade	-	-	-	-	-
	(c) Changes in Inventories of finished good, work in progress & Stock-in-Trade	-	-	-	-	-
	(d) Employee Benefit Expenses	-	-	-	-	-
	(e) Finance Cost	-	-	0.01	-	-
	(f) Depreciation and Amortisation Expenses	-	-	-	-	0.37
	(g) Other Expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	0.70	7.72	21.69	-	3.14
	(i) Power & Fuel	-	-	-	-	-
	(ii) Annual Listing Fees	-	0.38	7.77	-	0.98
	(iii) Custodian Fees	-	-	1.78	-	-
	(iv) Rent	-	0.45	0.45	-	0.98
	(v) Penalty Expense	-	2.73	6.25	-	-
	(vi) Professional Fees	-	2.36	2.39	-	0.75
	(vii) Registrar Fees	-	-	0.54	-	-
	(viii) Other Expense	0.70	1.81	2.51	0.05	0.43
	Total Other Expense	0.70	7.72	21.69	0.05	3.14
	Total Expenses (IV)	0.70	7.72	21.70	0.05	3.51
V	Profit & Loss From Operations Before Exceptional Item and Tax (III - IV)	(0.70)	1.96	0.16	(0.05)	(2.62)
VI	Exceptional Items	-	-	-	-	-
VII	Profit & Loss from Ordinary Activities before Tax (V - VI)	(0.70)	1.96	0.16	(0.05)	(2.62)
VIII	Tax Expenses	-	-	-	-	-
IX	Net Profit/(Loss) for the period from Continuing Operations (VII - VIII)	(0.70)	1.96	0.16	(0.05)	(2.62)
X	Net Profit/(Loss) for the period from Discontinued Operations	-	-	-	-	-
XI	Tax Expense of Discontinued Operations	-	-	-	-	-
XII	Net Profit/(Loss) from Discontinued Operations after Tax (X - XI)	(0.70)	1.96	0.16	(0.05)	(2.62)
XIII	Net Profit/(Loss) for the period (IX + XII)	(0.70)	1.96	0.16	(0.05)	(2.62)
XIV	Other Comprehensive Income	-	-	-	-	-
A(i)	Items that will not be reclassified to profit or loss	-	-	-	-	-
A(ii)	Income Tax relating to Items that will not be reclassified to profit or loss	-	-	-	-	-
B(i)	Items that will be reclassified to profit or loss	-	-	-	-	-
B(ii)	Income Tax relating to Items that will be reclassified to profit or loss	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII + XIV) comprising Profit/(Loss) and other Comprehensive Income for the period.	-	-	-	-	-
XVI	Earning per Equity Share (for continuing operations):					
	(i) Basic	(0.01)	0.04	0.003	(0.001)	(0.05)
	(ii) Diluted	(0.01)	0.04	0.003	(0.001)	(0.05)
XVII	Earning per Equity Share (for discontinuing operations):					
	(i) Basic	-	-	-	-	-
	(ii) Diluted	-	-	-	-	-
	Earning per Equity Share (for continuing and discontinuing operations):					
	(a) Basic	(0.01)	0.04	0.003	(0.001)	(0.05)
	(b) Diluted	(0.01)	0.04	0.003	(0.001)	(0.05)

Notes:

- 1) The said results were reviewed by the audit committee and approved by the Board of Directors at their meeting held on 13/02/2018
- 2) Figures for previous year/period have been regrouped/ rearranged wherever considered necessary, to confirm to the classification for the current quarter/year.

Place: Ahmedabad
Date: 13/02/2018

For Sang Froid Labs (India) Limited

Chandubhai Dobariya
DIN: 07775902
Director

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Notes:

- 1) Reconciliation of Net Profit as previously reported on account of transition from previous GAAP to Ind AS quarter ended 31st December, 2016

PARTICULARS	RUPEES IN LAKHS
Net Profit for the period (as per GAAP)	(0.05)
Net Profit for the period (as per Ind AS)	(0.05)

Therefore, there is no deviation in the net profit as per GAAP and Ind AS.

- 2) The above results were viewed by the Audit Committee and taken on record by the Board of Directors at the meeting held on 13th February, 2018.
- 3) The Limited Review of the Financials has been carried out by the Statutory Auditors of the Company in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 4) The Company has adopted Indian Accounting Standards ("Ind AS") with effect from 1st April, 2017 and accordingly the financial results for the quarter ended 31st December, 2017 have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular CIR/CFD/FAC/62/2016 dated 5th July, 2016. The results for the comparative quarter ended 30th September, 2016 have been restated in accordance with Ind AS. After adoption of Ind AS, the financial results for the quarter ended 31st December, 2016 have not been audited or reviewed by the auditors and are compiled by the management after exercising necessary due diligence to ensure that these give a true and fair view of the Company's affairs.
- 5) The segment reporting as defined in accounting standard 17 is not applicable as the operations of the Company are related to one segment.
- 6) Previous Accounting periods figures have been grouped/regrouped wherever considered necessary.

For Sang Froid Labs (India) Limited

M.S. Sharma

Neha Sharma
Company Secretary
(ACS -37378)

