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Auditor's Report On Quarterly Standalone Financial Results and Year to Date Results of the CompanyPursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)Regulations, 2015

To

**Board of Directors** 

SAAMYA BIOTECH (INDIA) LIMITED We have audited the quarterly financial results SAAMYA BIOTECH (INDIA) LIMITED for the quarter ended March 31, 2018 and for the year ended, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI [Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, 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 such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 for 'Interim FinancialReporting', specified under Section 133 of the Companies Act, 2013 read with relevant rules issued there under; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

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 misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us, these quarterly standalone financial results, as well as the year to date results: \_

(i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

(ii) give a true and fair 'view of the total comprehensive income (comprising of net profit and othercomprehensive income) and other financial information for the quarter ended March 31, 2018 and for theyear then ended.

For M M REDDY & CO.,

**Chartered Accountants** 

Firm Registration No.: 010

M MADHOS UDHAN

Partner

Membership No. 213077

Chartered

countants

PLACE: HYDERABAD DATE: 30/05/2018

CIN: L24239AP2002PLC039449

May 31, 2018

То

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

Sirs,

Sub: Q4 Unaudited Financial Results – Reg...

Ref: Scrip Code - 532905

Please find herewith attached Un-audited financial results for the Fourth quarter ending 31<sup>th</sup> March 2018 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

U. Kaniswahan Rally

Director





## Saamya Biotech (India) Ltd.

	PART II - AUDITED STANDALONE & CONSOLIDA	ATED STATEMEN				Amounts in Lakhs			
		STANDALONE FINANCIALS							
	Particulars	3 Months Ended 31/03/2018	Quarter Ended Preceeding 3 Months Ended 31/12/2017	Corsp. 3 months ended 31/03/2017	31-03-18	31-03-17			
	<u> </u>	Audited	Unaudited	Audited	Audited	Audited			
		Audited	- Unaddited	-		<del>.</del>			
$\vdash$	Revenue from Operations Other Income	-			<del></del>				
П	Total Revenue (I+II)		-						
	Expenses					-			
	Cost of Material Consumed	-			5-	•			
	Purchase of Stock-in-trade	-							
_	Changes in inventories of finished goods, Work				•				
	in progress and Stock in trade		0.48	2.49	2.03	9.66			
	Employee benefits expense	0.46	0.48			936.63			
	Finance Costs		-	869.13		3,165.57			
	Depreciation and Amortisation expense	0.25	0.25	3,158.33	1.00	4,111.86			
	Other Expense	0.71	0.73	4,029.95	3.03	4,111.00			
	Total Expenses		(0.73)	(4,029.95)	(3.03)	(4,111.86)			
٧	Profit/(Loss) from before Prior Period Expenses and tax (I-IV)	(0.71)		(11,023.33)		-			
vī	Prior Period Expenses	- 15-			42.02	(4,111.86)			
VΠ	Profit/(Loss) before tax (V-VI)	(0.71)	(0.73)	. (4,029.95)	(3.03)	(4,22,435)			
ΔTI	Tax Expense:				-				
VIII.	Current Tax	-	<u> </u>	-					
_	Deferred Tax			(4,029.95)	(3.03)	(4,111.36)			
X	Profit/ (Lass) for the period from Continuing	(0.71)	(0.73)	(4,029.95)	(0.00)				
	operations (VII-VIII)			- '					
X	Profit/ (Loss) from discontinuing operations								
ΧI	Tax Expense of discontinuing operations Profit/ (Loss) for the period from discontinuing			-					
XΙΙ	operations after tax (X-XI)		. (0.73)	(4.029.95)	(3.63)	. (4,111.86)			
VTT:	Profit (I) oss) for the period (IX+XII)	(0.71)	. (0.73)	(4,025.55)					
XIV	Other Comprehensive Income Items that will not be reclassified to profit or loss (ii) Income Tax related to items that will not be relclassified to profit or loss (ii) Items that will be reclassifed to profit or loss (ii) Income Tax relating to items that will be	-	-			;			
χV	Total Comprehensive Income for the period	(0.71)	(0.73)	(4,029.95)	(3.03)	(4,111.86			
XVI	Comprehensive Income for the Period)  Earnings Per Equity Share (For Continuing Operations) (Face Value INR 2/- each)	(0.00)	(0.00)	(16.20)	(0.01)	(16.53			
XVI	Basic     Diluted     Earnings Per Equity Share (For Discontinued     Operations) (Face Value INR 2/- each)     2)	:			-				
XVII	Basic     Diluted     Earnings Per Equity Share (For Continued and Discontinued Operations)(Face Value INR 2/each)	(0.00)	(0.00	(16.20)	(0.01)	(16.5			
	Paid Up Equity Share Capital (Face Value of INR	2,488.25	2,488.25	2,488.25	2,488.25	2,488.2			

Reserve)

- 1. In pursuance with Regulation 33 of SEBI (LODR) Regulations, 2015 and Schedule III of Companies Act, 2013, the above Financial Results have been prepared, 1. In pursuance with Regulation 33 of 3201 (100K) Regulations, 2013 and 30 require in or Companies Acq 2013, the above ritiatical results have been prepared, reviewed by the Statutory Auditors of Company and recommended by Audit Committee and subsequently approved by Board of Directors of Company at their
- 2. The Financial Statements have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS prescribed under Section 133 of Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended).
- 3. The figures of the previous year/periods have been re-grouped/re-classifed, whenever necessary, for the purpose of comparison.
- 4. The figures of the current quarter ended 31st March, 2018 and the quarter ended 31st March, 2017 are the balancing figures between the audited figures in 4. The figures or the current quarter ended 515; march, 2010 and the quarter ended 515; march, 2017 are the barancing figures between the audited figures or the third quarter of the respective financial years.
  respect of the full financial year ended respectively and published unaudited year to date figures upto the third quarter of the respective financial years.

rarate opti- 50 C. Lymentas 5.The results are also available on the webiste of the Company www.visuglcbaledu.com 6.The Company is engaged in "Research and Development of Bio-technology Products" operating hence there are no sep

For SAAMYA BIOTECH (INDIA) LIMITED

108 "Operating Segments"



### Saamya Biotech (India) Ltd.

P	ART II - AUDITED STANDALONE & CONSOLIDA	ATED STATEMEN				Amounts in Lakhs		
STANDALONE FINANCIALS  Year Ended								
			Tear cr	idea				
Particulars		3 Months Ended 31/03/2018	Preceeding 3 Months Ended 31/12/2017	Corsp. 3 months ended 31/03/2017	31-03-18	31-03-17		
	-		Unaudited	Audited	Audited	Audited		
		Audited	· ·					
	Revenue from Operations					<del>.</del>		
1	Other Income				· .			
	Total Revenue (I+II)							
	Expenses							
-	Cost of Material Consumed			-				
	Purchase of Stock-in-trade							
7	Changes in inventories of finished goods, Work	-				9.66		
	in progress and Stock in trade	0.46	0.48	2.49	2.03	3,00		
	Employee benefits expense	0.40			· ·	936.63		
	Finance Costs			869.13	100	3.165.57		
	Depreciation and Amortisation expense	0.25	0.25	3,158.33	1.00	4,111.86		
4	Other Expense	0.71	0.73	4,029.95	3.03	4,111.00		
	Total Expenses				(3.03)	(4,111.86		
7	Profit/(Loss) from before Prior Period	(0.71)	(0.73)	(4,029.95)	. (3.03)			
	Expenses and tax (I-IV)		<del></del>		•			
	Prior Period Expenses				(3.03)	(4,111.8		
п	Profit/(Loss) before tax (V-VI)	(0.71)	(0.73)	. (4,029.95)	(3.03)			
	Tax Expense:	<del></del>			·	<u>-</u>		
	Current Tax		-					
	Deferred Tax			(4,029.95)	(3.03)	(4,111.8		
	Profit/ (Loss) for the period from Continuing	(0.71)	(0.73)	(4,029.93)				
	operations (VII-VIII)							
	Profit/ (Loss) from discontinuing operations				· ·			
I	Tax Expense of discontinuing operations					-		
II	Profit/ (Loss) for the period from discontinuing				(3.63)	(4,111.8		
	operations after tax (X-XI) Profit/ (Loss) for the period (IX+XII)	(0.71)	. (0.73)	(4,029.95)	(3.03)	(1)22		
IV	Other Comprehensive Income  A) (I)  Items that will not be reclassified to profit or loss (ii) Income Tax related to items that will not he relatestified to profit or loss				· .	:		
	(B) (i) Items that will be reclassifed to profit or loss (ii) Income Tax relating to items that will be reclassified to profit or loss.					(4,111:		
	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (loss) and Other Comprehensive Income for the Period)	(0.71)	(0.73	(4,029.95)	(3.03)	(4,111.6		
	Earnings Per Equity Share (For Continuing Operations) (Face Value INR 2/- each)  1) Basic	(0.00)	(0.00	(16.20)	(0.01)	(16.		
VI	Earnings Per Equity Share (For Discontinued Operations) (Face Value INR 2/- each)  1) Basic 2)		-	-		-		
V!	Diluted Earnings Per Equity Share (For Continued and Discontinued Operations)(Face Value INR 2/each) 1) Basic	(0.00	) (0.00	(16.20)	(0.01)	ue		
1X	Diluted     Paid Up Equity Share Capital (Face Value of INR)	2,488.25	2,488.25	2,488.25	2,488.25	2,488.		
X	2/- per share) Reservers & Surplus (Excluding Revaluation Reserve)							

- Example 2015 Act, 2013, the above Financial Results have been prepared, eviewed by the Statutory Auditors of Company and recommended by Audit Committee and subsequently approved by Board of Directors of Company at their neeting held on 30th of May , 2018.
- The Financial Statements have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS prescrib The financial statements have been prepared in accordance which has facely montained ineascenterin principle.
   of Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended).
- The figures of the current quarter ended 31st March, 2018 and the quarter ended 31st March, 2017 are the balancing figures between the audited figures in espect of the full financial year ended respectively and published unaudited year to date figures up to the third quarter of the respective financial years.
- 6.The Company is engaged in "Research and Development of Bio-technology Products" operating h 108 "Operating Segments"

Place: Hyderabad

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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



Date: 30-05-2018

# Baamya Biotech (India) Ltd.

SAAMYA BIOTECH(INDIA) LIMITED BALANCE SHEET AS AT 31st MARCH 2018

	PARTICULARS	1	As at	As at	(Amount Rs.Lac
	PARTICULARS	Note No.	March 31, 2018	March 31, 2017	As at April 1st, 2016
1	ASSETS:				
(1)	Non-current assets				
	(a) Property, Plant and Equipment	2			
	(b) Capital work-in-progress	'	17.26	17.26	953.9
	(c) Goodwill		1,825.98	1,825.98	1,824.9
	(d) Other Intangible Assets		- 1	-	-
	(e) Intangible Assets under development			-,	-
	(f) Biological Assets			-	-
	(g) Financial assets		•		
- 1	(i) Investments				
	(ii) Other Financial Assets	3	0.89	0.89	0.8
	(h) Deferred tax assets (net)	4	-	-	-
	(i) Other non-current assets				51.9
		5	15.98	15.98	15.9
2)	Current assets			1	
	(a) Inventories	1 . 1		İ	
	(b) Financial assets	6	-	-	
	(i) Investments				
- 1	(ii) Trade receivables		-		
	(iii) Cash and cash equivalents	7	1,860.77	1,860.77	5.017.90
	(iv) Bank Balances other than (iii) above	8	0.87	0.90	1.71
	(v) Loans and advances			-	-
	(vi) Investments held for Sale	9	65.51	65.51	65.51
6	c) Other current assets		-	-	
ľ	, , , , , , , , , , , , , , , , , , , ,	10	-	<u> 1</u>	-
	TOTAL ASSETS		3,787.26	3,787.29	7,932.71
E	QUITY AND LIABILITIES:				
	quity				
(8	a) Equity Share Capital	11	2 400 05		
(t	b) Other Equity	''	2,488.25	2,488.25	2,488.25
	(ii)Reserves and Surplus	12	(3,829.88)	(3,826.85)	••
Li	iabilities		(*,*==**,**	(3,020.63)	337.28
N	on Current Liabilities				
	) Financial Liabilities				
1	(i) Borrowings				
(b)	) Deferred tax liabilities (Net)	13	324.00	324.00	324.00
	rrent Liabilities	14	-	-	-
1	Financial Liabilities				
(4)	(i) Borrowings				
	(ii) Trade Payables	15	. [	.	_
		16	4,681.65	4,679.65	4,680.08
<b>/</b> _,	(iii) Other financial liabilities		-		4,000.08
	Other current liabilities	17	7.86	7.86	- 700
	Provisions	18	115.38	114.38	7.86
(d)	Current tax liabilities(Net)		-	. 17.00	95.24
i	TOTAL EQUITY AND LIABILITIES		3,787.26	3,787.29	

For SAAMYA BIOTECH (INDIA) LIMITED

Cl. Kamasallan Ka

Wholetime Director

AND TECH (INDIA) LTD

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.

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