



Review Report

The Board of Directors,
M/s. STG LIFECARE LIMITED
(Formerly Known as M/s. Software Technology Group International Limited),
108, Himalya Places, 65 Vijay Block,
Laxmi Nagar,
New Delhi-1100921

We have reviewed the accompanying statement of unaudited financial results of **M/s. STG LIFE CARE LIMITED (Formerly Known as M/s. Software Technology Group International Limited)**, for the quarter & half year ended **30th September, 2017** 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 financial results for the quarter ended **30th September, 2017**, 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: 14.11.2017

STG LIFECARE LTD

(Formerly Known as Software Technology Group International Ltd)

UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF-YEAR ENDED SEPTEMBER 30, 2017

PART 1 STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2017

(Rs. In lacs)

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)
1	Income from operations					
a)	Net Sales/ income from operations (Net of excise)					
b)	Other operating income					
	Total Income from operations (a+b)					
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)	Depreciation and amortisation expense					
f)	Other expenses					
	Total Expenses					
3	Profit(+)/ Loss(-) from Operations before Other Income, finance cost and exceptional items (1-2)					
4	Other Income					
5	Profit(+)/ Loss(-) from ordinary activities before finance cost and exceptional items (3+4)					
6	Finance costs					
7	Profit(+)/ Loss(-) from ordinary activities after finance cost but before Exceptional Items & Tax (5-6)					
8	Exceptional Items					
9	Profit(+)/ Loss(-) from Ordinary Activities before Tax (7+8)					
10	Tax expense					
	Current Tax					
	Deferred Tax Charge/(credit)					
11	Net Profit(+)/ Loss(-) from Ordinary Activities After Tax (9-10)					
12	Extraordinary Items (net of tax expense)					
13	Net Profit(+)/ Loss(-) for the period (11+12)					
14	Other Comprehensive Income/ loss (Net of Taxes)					
15	Total Comprehensive Income for the period (13+14) after taxes					
16	Paid-up Equity Share Capital (Face value of Rs. 10/- each)					
17	Reserve excluding Revaluation Reserves					
18	Earning per share (in Rs.) not annualised					
a)	Basic					
b)	Diluted					

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 November 14, 2017.
- The company has adopted Indian Accounting Standards (IND AS) notified by the Ministry of Corporate affairs with effect from 1st April 2017. Accordingly the financial results (Standalone) for the Quarter and half year ended on 30th September, 2017 are in compliance with IND AS and other accounting principles generally accepted in India and the result for comparative quarter ended on 30th September, 2016 are also with IND AS.
- The Company does not have more than one reportable segment in line with the Accounting Standards (AS-17)- 'Segment Reporting' issued by the Institute of Chartered Accountants of India.
- Previous period figures have been regrouped/rearrange, wherever considered necessary.
- Reconciliation between financial results as reported under previous Generally Accepted Accounting Principles (GAAP) and Ind AS are summarised as follows:

Particulars	(Rs. In Lacs)	
	Quarter ended Sep'16	Half-year Ended Sep'16
Net profit as reported under Previous GAAP		
Add/(Less) adjustment for Ind As	(1.04)	(6.76)
Actuarial gain or losses on defined benefit plans	0.00	0.00
Net profit for the period under Ind AS	0.00	0.00
Other comprehensive income	(1.04)	(6.76)
Total Comprehensive Income under Ind AS as reported	0.00	0.00
	(1.04)	(6.76)

6 The figures for the previous periods have been re-grouped/recast wherever necessary to make them comparable with the figures of the current period.

For STG Lifecare Ltd.
(formerly known as Software Technology Group International Ltd)

Yogesh Vaidya
Chairman & CEO

Place: Delhi
Date: November 14, 2017


STG Lifecare Ltd

(formerly known as Software Technology Group International Ltd)
STANDALONE STATEMENT OF ASSETS & LIABILITIES

(Rs in Lacs)

	Particulars	As at period Ended 30.09.2017 Unaudited	As at year ended 31.03.2017 Audited
A	EQUITY AND LIABILITIES		
1	Shareholder's Funds :		
	(a) Capital	1483.57	1483.57
	(b) Reserves and Surplus	(805.18)	(801.12)
	Sub Total - Shareholder's funds	678.39	682.45
2	Non- Current Liabilites		
	(a) Long term borrowing	1527.35	1520.95
	(c) Other long term liabilites	0.00	0.00
	(d) Long term provisions	7.19	7.19
	Sub Total Non Current Liabilites	1534.54	1528.14
3	Current Liabilites		
	(a) Trade payables	0.00	0.00
	(b) Other current liabilites	215.76	218.53
	(c) Short Term Provisions	0.00	0.00
	Sub Total Current Liabilites	215.76	218.53
	TOTAL EQUITY AND LIABILITIES	2428.69	2429.12
B	ASSETS		
1	Non Current Assets		
	(a) Fixed Assesst	20.96	21.63
	(b) Non - current investements	914.89	914.89
	(c) Deferred tax assets	1418.08	1418.08
	Sub total Non Current Assets	2353.93	2354.60
2	Current Assets		
	(a) Trade Receivables	0.40	0.58
	(b) Cash and cash equivalentents	0.96	0.94
	(c) Short term loan and advances	8.75	8.37
	(d) Other current assets	64.65	64.63
	Sub Total Current Assets	74.76	74.52
	TOTAL ASSETS	2428.69	2429.12

By Order of the Board
FOR STG LIFECARE LIMITED
 (Formerly Known as Software Technology Group International Ltd)


Yogesh Vaidya
 (Chairman & CEO)

Place: Delhi
 Date: November 14, 2017

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