



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

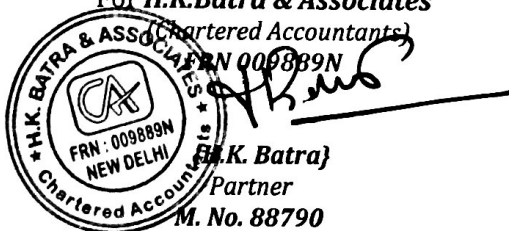
We have reviewed the accompanying statement of unaudited financial results of **M/s. STG LIFE CARE LIMITED (Formerly Known as M/s. Software Technology Group International Limited)**, for the quarter & half year ended **31st December, 2017** by the Company pursuant to the requirement of Regulation 33 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 **31st December, 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**



Place: New Delhi
Date: 14.02.2018

STG LIFECARE LTD

(Formerly Known as Software Technology Group International Ltd)

UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER, 2017

PART 1 STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER, 2017

(Rs. In lacs)

1	Particulars	Quarter ended			Nine months ended		Year ended
		31.12.2017	30.09.2017	31.12.2016	31.12.2017	31.12.2016	31.03.2017
		(un-audited)	(un-audited)	(un-audited)	(un-audited)	(un-audited)	Audited
	Income from operations						
a)	Net Sales/ income from operations (Net of excise)	-	-	1.99	0.32	6.12	6.33
b)	Other operating income						
	Total Income from operations (a+b)	-	-	1.99	0.32	6.12	6.33
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	0.34	0.33	0.33	1.01	1.01	1.35
f)	Other expenses	5.40	1.47	2.92	8.98	12.96	45.53
	Total Expenses	5.74	1.80	3.25	9.99	13.97	46.88
3	Profit(+)/ Loss(-) from Operations before Other Income, finance cost and exceptional items (1-2)	(5.74)	(1.80)	(1.26)	(9.67)	(7.85)	(40.55)
4	Other Income	-	-	-	-	-	0.10
5	Profit(+)/ Loss(-) from ordinary activities before finance cost and exceptional items (3+4)	(5.74)	(1.80)	(1.26)	(9.67)	(7.85)	(40.45)
6	Finance costs	0.06	0.06	0.06	0.19	0.23	0.33
7	Profit(+)/ Loss(-) from ordinary activities after finance cost but before Exceptional Items & Tax (5-6)	(5.80)	(1.86)	(1.32)	(9.86)	(8.08)	(40.78)
8	Exceptional Items	-	-	-	-	-	-
9	Profit(+)/ Loss(-) from Ordinary Activities before Tax (7+8)	(5.80)	(1.86)	(1.32)	(9.86)	(8.08)	(40.78)
10	Tax expense	-	-	-	-	-	-
	Current Tax	-	-	-	-	-	-
	Deferred Tax Charge/(credit)	-	-	-	-	-	-
11	Net Profit(+)/ Loss(-) from Ordinary Activities After Tax (9-10)	(5.80)	(1.86)	(1.32)	(9.86)	(8.08)	(40.78)
12	Extraordinary Items (net of tax expense)	-	-	-	-	-	33.35
13	Net Profit(+)/ Loss(-) for the period (11+12)	(5.80)	(1.86)	(1.32)	(9.86)	(8.08)	(7.43)
14	Other Comprehensive Income/ loss (Net of Taxes)	-	-	-	-	-	-
15	Total Comprehensive Income for the period (13+14) after taxes	(5.80)	(1.86)	(1.32)	(9.86)	(8.08)	(7.43)
16	Paid-up Equity Share Capital (Face value of Rs. 10/- each)	1483.57	1483.57	1483.57	1483.57	1483.57	1483.57
17	Reserve excluding Revaluation Reserves		-	-	-	-	(801.12)
18	Earning per share (in Rs.) not annualised	(0.04)	(0.01)	(0.01)	(0.07)	(0.05)	(0.05)
a)	Basic	(0.04)	(0.01)	(0.01)	(0.07)	(0.05)	(0.05)
b)	Diluted	(0.04)	(0.01)	(0.01)	(0.07)	(0.05)	(0.05)

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 February 14, 2018.
- The Company has adopted Indian Accounting Standard (IND AS) notified by the Ministry of Corporate affairs with effect from 1st April 2017. Accountingly the financial results (Standalone) for the Quarter and half year ended on 31st December, 2017 are in compliance with IND AS and other accounting principles generally accepted in India and the results for Comparative quarter ended on 31st December, 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.
- Reconciliation between financial results as reported under previous Generally Accepted Accounting Principles (GAAP) and Ind AS are summarised as follows:

Particulars	Quarter ended Dec'16	Nine months Ended Dec'16
Net profit as reported under Previous GAAP	(1.32)	(8.08)
Add/ (Less) adjustment for Ind As	0.00	0.00
Acturial gain or losses on defined benefit plans	0.00	0.00
Net profit for the period under Ind AS	(1.32)	(8.08)
Other comprehensive income	0.00	0.00
Total Comprehensive Income under Ind AS as reported	(1.32)	(8.08)

- The figures for the previous periods have been re-stated/re-cast where ever 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