

**ACHYUT HEALTHCARE LIMITED**

CIN : L67120G1996PLC028600  
 Reg Office :- 610 COLONY/DE, B/H ISCON TEMPLE, OPP. ISCON BRTS BUS STAND, ISCON - AMBALI ROAD, AHMEDABAD - 380058  
 Tel No. 9825097076, Email Id :- compliance@achyuthealthcare.com

**UNAUDITED FINANCIAL RESULTS FOR THE PERIOD ENDED 30th SEPTEMBER, 2024**

S.L.NO.	PARTICULARS.	(Rs. In Lakhs)		
		6 Months Ended on 30.09.2024 (UNAUDITED)	6 Months Ended on 31.03.2024 (Refer Note No.5)	6 Months Ended on 30.09.2023 (UNAUDITED)
	<b>INCOMES</b>			<b>Year-Ended on 31.03.2024 (AUDITED)</b>
I	Revenue from Operations	212.66	465.42	148.27
II	Other Income	55.85	41.10	31.54
	<b>Total Income (I + II)</b>	<b>268.50</b>	<b>506.52</b>	<b>179.81</b>
IV	<b>EXPENSES.</b>			
(a)	Cost of materials consumed	-	-	-
(b)	Purchase of Stock in Trade.	207.20	435.94	90.99
(c)	Changes of Inventories of Finished Goods,	(0.10)	6.65	19.36
	<b>Work in Progress, Work in Trade.</b>			
(d)	Employee benefits expense	6.04	6.20	5.09
(e)	Finance Cost	0.02	0.17	0.03
(f)	Depreciation and Amortisation on Expenses	1.10	0.42	0.43
(g)	Other Expenses	7.03	17.53	29.40
	<b>TOTAL EXPENSES (IV (a to g))</b>	<b>221.29</b>	<b>466.91</b>	<b>145.30</b>
V	<b>Profit/(Loss) before Exceptional Items and Tax. (III-IV)</b>	<b>47.22</b>	<b>39.61</b>	<b>34.51</b>
VI	Exceptional Items. & Extraordinary Item	-	-	-
VII	<b>Profit/(Loss) Before Tax. (V-VI)</b>	<b>47.22</b>	<b>39.61</b>	<b>34.51</b>
VIII	<b>TAX EXPENSES.</b>			
(a)	Current Tax.	11.88	8.36	8.45
(b)	Deferred Tax.	0.07	(0.00)	(0.02)
	<b>Total Tax Expenses.</b>	<b>11.95</b>	<b>8.36</b>	<b>8.43</b>
IX	<b>NET PROFIT / (LOSS) FOR THE PERIOD</b>	<b>35.27</b>	<b>31.25</b>	<b>26.08</b>
X	Paid up Equity Share Capital (Amount in lacs)	Rs. 10 Face value per share	1,682.55	1,401.75
XI	Other Equity Capital (Reserve & Surplus)	Rs. 10/-	Rs. 10/-	Rs. 10/-
XII	Earning Per Share (in Rupees) from Continuing Operations			
(i)	Basic.	0.21	0.15	0.19
(ii)	Diluted.	0.21	0.15	0.19

**NOTES:**

- These financial results were reviewed by the Board of Directors and thereafter have been approved by the board of directors at its meeting held on Saturday, Oct 19, 2024. The Statutory Auditors have carried out limited review of the financial result for the half year ended on Sept 30, 2024.
- The statement has been prepared in accordance with the recognition and measurement principles laid down in the Relevant Accounting Standard prescribed under section 133 of the Companies Act, 2013 read with the relevant rules thereunder and the terms of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended.
- As per MCA Notification dated 16th Feb 2015, Companies whose shares are listed on the SME Exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirement of adoption of Ind AS for the preparation of Financial Results.
- Company has only one reportable segment - Pharmaceuticals Trading
- The financial results for the six month ended March 31, 2024 are balancing figures between audited results for the full financial year and the published year to date figure upto half yearly ended September 30, 2023.
- Figures for the previous period have been regrouped/ rearranged/ reclassified wherever considered necessary to correspond with the current period's classification/group's disclosure.

**For Achyut Healthcare Limited**

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**Jigen J Modi**  
 Managing Director  
 DIN : 03355555  
 Dated : 19th Oct 2024

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Tel No. 9825097076, Email id :- compliance@achyuthealthcare.com**STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2024**

(Rs. In Lakhs)

PARTICULARS.	AS AT 30 Sep 2024	AS AT 31 Mar 2024
	UNAUDITED	AUDITED
<b>EQUITY AND LIABILITIES.</b>		
Shareholders' funds		
Equity share capital	1,682.55	1,682.55
Reserves and surplus	1,427.80	1,392.54
Sub-total- Shareholder's funds	3,110.35	3,075.09
<b>CURRENT LIABILITIES.</b>		
Short Term Borrowing	-	-
Trade payables		
- Total outstanding dues of micro and small enterprises	-	-
- Total outstanding dues of creditors other than micro and small enterprises	24.09	14.49
Other current liabilities	58.57	5.65
Sub-total-Current Liabilities	82.66	20.14
<b>TOTAL</b>	<b>3,193.01</b>	<b>3,095.22</b>
<b>ASSETS.</b>		
<b>Non-current assets</b>		
Property, plant and equipment		
Tangible assets	5.21	6.29
Intangible assets	-	-
Capital Work in Progress	1,397.12	916.15
Investment in Bonds	-	-
Deferred Tax Assets	0.07	0.14
Long-term loans and advances	188.58	25.91
Sub-total- Non Current Assets	1,590.99	948.49
<b>Current assets</b>		
Inventories	5.78	5.68
Trade receivables	89.82	41.40
Cash and cash equivalents	83.15	37.46
Short-term loans and advances	1,423.28	2,062.07
Other current assets	-	0.12
Sub total Current Assets	1,602.02	2,116.73
<b>TOTAL</b>	<b>3,193.01</b>	<b>3,095.22</b>

For Achyut Healthcare Limited

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Date: 2024.10.19 17:25:38  
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Managing Director  
DIN : 03355555  
Dated : 19th Oct 2024  
Place : Ahmedabad

# ACHYUT HEALTHCARE LIMITED

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## CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2024

(Rs.In Lakhs)

Particulars	For the period ended 30 Sep 2024	For the year ended 31 March 2024
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit before tax	47.22	74.12
Depreciation and amortisation expense	1.10	0.85
Interest Income	(55.10)	(69.20)
<b>Operating profit before working capital changes</b>	<b>(6.78)</b>	<b>5.78</b>
<b>Movements in working capital:</b>		
<b>Adjusted for (Increase)/Decrease in operating assets</b>		
Long-Term Loans and advances	-	2.87
Inventories	(0.10)	26.01
Trade Receivables	(48.42)	(14.19)
Short Term Loans and advances	(152.60)	8.80
Other Current Assets	0.12	2.69
<b>Adjusted for Increase/(Decrease) in operating liabilities:</b>		
Trade Payables	9.60	(15.93)
Other Current Liabilities	2.25	(30.19)
<b>Cash generated (used in)/from operations</b>	<b>(195.93)</b>	<b>(14.18)</b>
Income tax paid	(11.39)	(21.63)
<b>Net cash flow generated from / (used in) operating activities (A)</b>	<b>(207.31)</b>	<b>(35.81)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of property plant & equipment	(593.49)	(601.17)
Interest received	55.10	69.20
Loans given repaid	(90.09)	85.00
Investment bought	881.49	(1,075.66)
<b>Net cash flow from/(used in) investing activities (B)</b>	<b>253.00</b>	<b>(1,522.63)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Issuing share Capital including share premium	-	1,572.48
<b>Net cash flow from / (used in) financing activities (C)</b>	<b>-</b>	<b>1,572.48</b>
<b>Net Increase / (decrease) in cash and cash equivalents (A+B+C)</b>	<b>45.69</b>	<b>14.04</b>
Cash and cash equivalents at the beginning of the year	37.46	23.42
<b>Cash and cash equivalents at the end of the year</b>	<b>83.15</b>	<b>37.46</b>

For Achyut Healthcare Limited

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Jigen J Modi  
Managing Director  
DIN : 03355555  
Dated : 19th Oct 2024  
Place : Ahmedabad

# Doshi Doshi & Co

Chartered Accountants

A908, 9<sup>th</sup> Floor, Venus Stratum,  
West Wing, Venus Grounds,  
Nehrunagar, Ahmedabad - 380015  
Phone :- +91 91674 04303  
Email :- chintan@ddco.in

## Limited Review Report

To

The Board of Directors

**ACHYUT HEALTHCARE LIMITED**

610 COLONADE, B/H ISCON TEMPLE,  
OPP. ISCON BRTS BUS STAND,  
ISCON - AMBALI ROAD,  
AHMEDABAD - 380058

1. We have reviewed the accompanying statement of unaudited financial results of Achyut Healthcare Limited (the 'Company') for the **half year ended September 30, 2024**, the statement of Assets and Liabilities as on the even date and the statement of cash flow for the half year ended on that date (the "Statement"). This statement is prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these statements based on our review.
2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "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.
3. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. 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 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 **Doshi Doshi & Co**,  
Chartered Accountants  
Firm Registration No.: 153683W



**Chintan Doshi**  
Partner  
Membership No.:158931



Place: Ahmedabad  
Date: October 19, 2024  
**UDIN: 24158931BKAUSN2561**