

ACHYUT HEALTHCARE LIMITED

(Formerly Known as ACHYUT HEALTHCARE PRIVATE LIMITED)

CIN No. : L67120GJ1996PLC028600

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

Tel No. 9825097076, Email id :- compliance@achyuthealthcare.com

AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31st MARCH, 2024

(Rs. In Lakhs)

SR.NO.	PARTICULARS.	6 Months	6 Months	6 Months	Year Ended on	Year Ended on
		Ended on	Ended on	Ended on	31.03.2024	31.03.2023
		31.03.2024 (Refer Note 5)	30.09.2023 (UNAUDITED)	31.03.2023 (UNAUDITED)	(AUDITED)	(AUDITED)
	INCOMES					
I	Revenue from Operations	465.42	148.27	80.83	613.69	269.55
II	Other Income	41.10	31.54	36.14	72.64	59.17
III	Total Income (I + II)	506.52	179.81	116.97	686.33	328.72
IV	EXPENSES.					
(a)	Cost of materials consumed	-	-	-	-	-
(b)	Purchase of Stock in Trade.	435.94	90.99	82.28	526.93	214.56
(c)	Changes of Inventories of Finished Goods, Work in Progress, Work in Trade.	6.65	19.36	(26.00)	26.01	(19.00)
(d)	Employee benefits expense	6.20	5.09	2.78	11.29	7.15
(e)	Finance Cost	0.17	0.03	0.16	0.20	0.17
(f)	Depreciation and Amortisation Expenses	0.42	0.43	0.17	0.85	0.64
(g)	Other Expenses	17.54	29.40	50.67	46.94	94.26
	TOTAL EXPENSES (IV (a to g))	466.91	145.30	110.06	612.21	297.78
V	Profit/(Loss) before Exceptional Items and Tax. (III-IV)	39.61	34.51	6.91	74.12	30.94
VI	Exceptional Items. & Extraordinary Item	-	-	-	-	-
VII	Profit/ (Loss) Before Tax. (V-VI)	39.61	34.51	6.91	74.12	30.94
VIII	TAX EXPENSES.					
(a)	Current Tax.	8.37	8.45	7.85	16.82	7.85
(b)	Deffered Tax.	(0.00)	(0.02)	(0.02)	(0.02)	(0.02)
	Total Tax Expenses.	8.37	8.43	7.83	16.80	7.83
IX	NET PROFIT / (LOSS) FOR THE PERIOD	31.24	26.08	(0.92)	57.32	23.11
X	Paid up Equity Share Capital (Amount in lacs) Rs. 10 Face value per share)	1,682.55 Rs. 10/-	1,401.75 Rs. 10/-	934.50 Rs. 10/-	1,682.55 Rs. 10/-	934.50 Rs. 10/-
XI	Other Equity Capital (Reserve & Surplus)					
XII	Earning Per Share (In Rupees) from Continuing Operations					
(i)	Basic.	0.21	0.19	(0.001)	0.34	0.15
(ii)	Diluted.	0.21	0.19	(0.001)	0.34	0.15

NOTES:

- 1 These financial result were reviewed by the Board of Directors and thereafter have been approved by the board of directors at its meeting held on Tuesday, May 28, 2024. The Statutory Auditors have carried out audit of the financial result for the half year ended on March 31, 2024.
- 2 The statement has been prepared in accordance with the recognition and mesaurment 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.
- 3 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,
- 4 Figures for the previous period have been regrouped/ rearranged/ reclassified wherever considered necessary to correspond with the
- 5 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.
- 6 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

Jigen J. Modi

Jigen J Modi

Managing Director

DIN : 03355555

Dated : 28th May 2024

Place : Ahmedabad



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STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2024

(Rs. In Lakhs)

PARTICULARS.	AS AT 31 Mar 2024	AS AT 31 Mar 2023
	AUDITED	AUDITED
EQUITY AND LIABILITIES.		
Shareholders' funds		
Equity share capital	1,682.55	934.50
Reserves and surplus	1,392.54	517.88
Sub-total- Shareholder's funds	3,075.09	1,452.38
CURRENT LIABILITIES.		
Short Term Borrowing	-	-
Trade payables		
- Total outstanding dues of micro and small enterprises	-	-
- Total outstanding dues of creditors other than micro and small enterprises	14.49	30.42
Other current liabilities	5.65	51.26
Sub-total-Current Liabilities	20.14	81.68
TOTAL	3,095.22	1,534.05
ASSETS.		
Non-current assets		
Property, plant and equipment		
Tangible assets	6.29	4.96
Intangible assets	-	-
Capital Work in Progress	916.15	348.96
Investment in Bonds	-	130.47
Deferred Tax Assets	0.14	0.12
Long-term loans and advances	25.48	14.26
Sub-total- Non Current Assets	948.06	498.76
Current assets		
Inventories	5.68	31.69
Trade receivables	41.40	27.21
Cash and cash equivalents	37.46	23.42
Short-term loans and advances	2,062.50	950.17
Other current assets	0.12	2.81
Sub-total- Current Assets	2,147.16	1,035.29
TOTAL	3,095.22	1,534.05

For Achyut Healthcare Limited

Jigen J Modi



Jigen J Modi

Managing Director

DIN : 03355555

Dated : 28th May 2024

Place : Ahmedabad

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CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2024

(Rs.In Lakhs)

Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	74.12	30.95
Depreciation and amortisation expense	0.85	0.64
Interest Income	(69.20)	(57.83)
Operating profit before working capital changes	5.78	(26.24)
Movements in working capital:		
Adjusted for (Increase)/Decrease in operating assets		
Long-Term Loans and advances	2.87	25.52
Inventories	26.01	(19.00)
Trade Receivables	(14.19)	(7.62)
Short Term Loans and advances	8.80	(15.77)
Other Current Assets	2.69	32.83
Adjusted for Increase/(Decrease) in operating liabilities:		
Trade Payables	(15.93)	(7.48)
Other Current Liabilities	(30.19)	(16.35)
Cash generated (used in)/from operations	(14.18)	(34.10)
Income tax paid	(21.63)	(8.60)
Net cash flow generated (used in)/from operating activities (A)	(35.81)	(42.70)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property plant & equipment	(601.17)	(331.98)
Interest received	69.20	57.83
Loans given repaid	85.00	68.99
Investment bought	(1,075.66)	(275.67)
Net cash flow from/(used in) investing activities (B)	(1,522.63)	(480.82)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Issuing share Capital including share premium	1,572.48	520.80
Net cash flow from / (used in) financing activities (C)	1,572.48	520.80
Net Increase / (decrease) in cash and cash equivalents (A+B+C)	14.04	(2.72)
Cash and cash equivalents at the beginning of the year	23.42	26.14
Cash and cash equivalents at the end of the year	37.46	23.42

For Achyut Healthcare Limited

Jigen J Modi
Managing Director
DIN : 03355555
Dated : 28th May 2024
Place : Ahmedabad



Doshi Doshi & Co

Chartered Accountants

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Independent Auditor's Report on Half Year Financial Results and Year to date Audited Financial Results of M/s. ACHYUT HEALTHCARE LIMITED Pursuant to Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors
M/s. ACHYUT HEALTHCARE LIMITED
610, Colonade, B/h Iscon Temple,
Opp. Iscon BRTS Bus Stand,
Iscon Ambli Road,
Ahmedabad - 380058

Report on the Audit of the Financial Results

Opinion

We have audited the accompanying statement of the half yearly and year to date financial results of ACHYUT HEALTHCARE LIMITED (the "Company") for the half year ended 31st March, 2024 and the year-to-date results for the period from 01st April, 2023 to 31st March, 2024 (the "Statement"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these financial results:

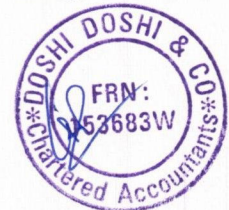
- i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable. accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the half year ended 31st March, 2024 as well as the year-to-date results for the period from 01st April, 2023 to 31st March, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Financial Results

This Statement, which includes the financial results is the responsibility of the Company's Board of Directors, and has been approved by them for the issuance. The Statement has been compiled from the related audited financial statements for the year ended March 31, 2024. This responsibility includes preparation and presentation of the Financial Results for the Six months and year ended March 31, 2024 that give a true and



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fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standard, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

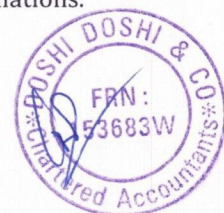
The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.



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- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Company to express an opinion on the financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the financial results of which we are the independent auditors.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

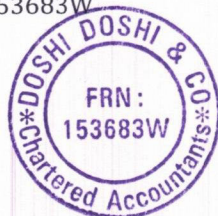
The Statement includes the results for the half yearly ended March 31, 2024 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited half yearly ended September 30, 2023 of the current financial year, which were subjected to a limited review by us, as required under the Listing regulations.

Yours Faithfully

For **Doshi Doshi & Co**,
Chartered Accountants
Firm Registration No.: 153683W



Chintan Doshi
Partner
Membership No.: 158931
UDIN : 24158931BKAUGN8386



Place: Ahmedabad
Date: May 28, 2024