

ACHYUT HEALTHCARE LIMITED

CIN : 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, 2025

(Rs. In Lakhs)

Sr.No.	PARTICULARS.	6 Months	6 Months	6 Months	Year Ended on	Year Ended on
		Ended on	Ended on	Ended on	31.03.2025	31.03.2024
		31.03.2025	30.09.2024	31.03.2024	(AUDITED)	(AUDITED)
		(Refer Note 2)	(UNAUDITED)	(Refer Note 2)		
	INCOMES					
I	Revenue from Operations	92.09	212.66	465.42	304.75	613.69
II	Other Income	36.28	55.85	41.10	92.13	72.64
III	Total Income (I + II)	128.37	268.50	506.52	396.88	686.32
IV	EXPENSES.					
(a)	Cost of materials consumed	-	-	-	-	-
(b)	Purchase of Stock in Trade.	92.92	207.20	435.94	300.11	526.93
(c)	Changes of Inventories of Finished Goods, Work in Progress, Work in Trade.	(12.84)	(0.10)	6.65	(12.93)	26.01
(d)	Employee benefits expense	8.09	6.04	6.20	14.13	11.29
(e)	Finance Cost	-	0.02	0.17	0.02	0.20
(f)	Depreciation and Amortisation Expenses	0.46	1.10	0.42	1.56	0.85
(g)	Other Expenses	16.62	7.03	17.53	23.65	46.93
	TOTAL EXPENSES (IV (a to g))	105.25	221.29	466.90	326.53	612.22
V	Profit/(Loss) before Exceptional Items and Tax. (III-IV)	23.12	47.22	39.62	70.35	74.11
VI	Exceptional Items. & Extraordinary Item	-	-	-	-	-
VII	Profit/ (Loss) Before Tax. (V-VI)	23.12	47.22	39.62	70.35	74.11
VIII	TAX EXPENSES.					
(a)	Current Tax.	4.66	11.88	8.36	16.55	16.81
(b)	Tax of earlier years	-	-	-	-	7.08
(c)	Deffered Tax.	(1.04)	0.07	(0.00)	(0.97)	(0.02)
	Total Tax Expenses.	3.63	11.95	8.36	15.58	23.88
IX	NET PROFIT / (LOSS) FOR THE PERIOD	19.50	35.27	31.26	54.77	50.23
X	Paid up Equity Share Capital (Amount in lacs) Rs. 1 Face value per share)	2,355.57 Rs. 1/-	1,682.55 Rs. 1/-	1,682.55 Rs. 1/-	2,355.57 Rs. 1/-	1,682.55 Rs. 1/-
XI	Other Equity Capital (Reserve & Surplus)					
XII	Earning Per Share (In Rupees) from Continuing Operations					
(i)	Basic.	0.01	0.01	0.013	0.02	0.02
(ii)	Diluted.	0.01	0.01	0.013	0.02	0.02

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 Thursday May 29, 2025. The Statutory Auditors have carried out audit of the financial result for the half year ended on March 31, 2025.
- 2 The figures for the half-year ended March 31, 2025 and 2024 as reported in these financial results are the balancing figures between audited figures in respect of the full financial year and the unaudited published year-to-date figures up to the period ended September 30, 2024 and September 2023.
- 3 The statement has been prepared in accordance with the recognition and mesaurment principles laid down in the Relevent 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.
- 4 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 nrenaration of Financial Results.
- 5 Company has only one reportable segment - Pharmaceuticals Trading.

- 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

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Jigen J Modi
Managing Director
DIN : 03355555
Dated : 29th May 2025
Place : Ahmedabad

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Tel No. 9825097076, Email id :- compliance@achyuthealthcare.com**STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2025****(Rs. In Lakhs)**

PARTICULARS.	AS AT 31 Mar 2025	AS AT 31 Mar 2024
	AUDITED	AUDITED
EQUITY AND LIABILITIES.		
Shareholders' funds		
Equity share capital	2,355.57	1,682.55
Reserves and surplus	774.29	1,392.54
Sub-total- Shareholder's funds	3,129.86	3,075.09
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	112.50	18.93
Other current liabilities	16.86	1.20
Sub-total-Current Liabilities	129.36	20.14
TOTAL	3,259.22	3,095.22
ASSETS.		
Non-current assets		
Property, plant and equipment		
Tangible assets	2.66	3.77
Intangible assets	-	-
Capital Work in Progress	1,819.47	918.67
Investment in Bonds	-	-
Deferred Tax Assets	1.11	0.14
Long-term loans and advances	230.16	25.91
Sub-total- Non Current Assets	2,053.41	948.49
Current assets		
Inventories	18.61	5.68
Trade receivables	134.13	41.40
Cash and cash equivalents	99.71	37.46
Short-term loans and advances	953.36	2,062.07
Other current assets	-	0.12
Sub-total- Current Assets	1,205.81	2,146.73
TOTAL	3,259.22	3,095.22

For Achyut Healthcare Limited

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JIGEN JAGDISHBHAI
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Date: 2025.05.29
16:34:44 +05'30'Jigen J Modi
Managing Director
DIN : 03355555
Dated : 29th May 2025
Place : Ahmedabad

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CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2025

(Rs.In Lakhs)

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	70.35	74.12
Depreciation and amortisation expense	1.56	0.85
Interest Income	(90.63)	(69.20)
Operating profit before working capital changes	(18.72)	5.78
Movements in working capital:		
Adjusted for (Increase)/Decrease in operating assets		
Long-Term Loans and advances	(18.64)	2.87
Inventories	(12.93)	26.01
Trade Receivables	(92.73)	(14.19)
Short Term Loans and advances	(355.78)	8.80
Other Current Assets	0.12	2.69
Adjusted for Increase/(Decrease) in operating liabilities:		
Trade Payables	93.57	(15.93)
Other Current Liabilities	15.66	(30.19)
Cash generated (used in)/from operations	(389.47)	(14.18)
Income tax paid	(16.95)	(21.63)
Net cash flow generated (used in)/from operating activities (A)	(406.41)	(35.81)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property plant & equipment	(1,086.47)	(601.17)
Interest received	90.63	69.20
Loans given repaid	-	85.00
Investment bought	1,464.50	(1,075.66)
Net cash flow from/(used in) investing activities (B)	468.66	(1,522.63)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Issuing share Capital including share premium	-	1,572.48
Net cash flow from / (used in) financing activities (C)	-	1,572.48
Net Increase / (decrease) in cash and cash equivalents (A+B+C)	62.25	14.04
Cash and cash equivalents at the beginning of the year	37.46	23.42
Cash and cash equivalents at the end of the year	99.71	37.46

For Achyut Healthcare Limited

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Jigen J Modi
Managing Director
DIN : 03355555
Dated : 29th May 2025
Place : Ahmedabad

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

Opinion

We have audited the accompanying statement of **ACHYUT HEALTHCARE LIMITED** (the "Company") for the half year ended 31st March, 2025 and the year-to-date results for the period from 01st April, 2024 to 31st March, 2025 (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, 2025 as well as the year-to-date results for the period from 01st April, 2024 to 31st March, 2025.

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, 2025. This responsibility includes preparation and presentation of the Financial Results for the Six months and year ended March 31, 2025 that give a true and 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.
- 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 figures for the half-year ended March 31, 2025 and 2024 as reported in these financial results are the balancing figures between audited figures in respect of the full financial year and the unaudited published year-to-date figures up to the period ended September 30, 2024 and September 2023 which were subject to limited review by us. Our report is not modified in respect of this matter.

Yours Faithfully

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

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Chintan Doshi
Partner
Membership No.: 158931
UDIN: 25158931BMIFXD8905

Place: Ahmedabad
Date: May 29 2025