

AHCL/ SE/ 10 /2024-25

May 23, 2024

The National Stock Exchange of India	BSE Limited
Limited	Department of Corporate Services
"Exchange Plaza", C-1, Block G	1 st Floor,
Bandra-Kurla Complex, Bandra (E)	P.J. Towers, Dalal Street,
Mumbai 400 051	Mumbai 400 001
ISIN: INE098F01031	ISIN: INE098F01031
Symbol : AMRUTANJAN	Scrip Code: 590006

Dear Sir / Madam,

Sub: Outcome of the Board Meeting

In terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR), we wish to inform that the Board of Directors of the Company at its meeting held today **(May 23, 2024)** had inter-alia:

- (i) Approved the Audited Financial Results for the quarter and year ended March 31, 2024, as recommended by the Audit Committee at its meeting held today (May 23, 2024) The same along with the Independent Auditor's Report issued by M/s. B S R & Co. LLP, Statutory Auditors of the Company is enclosed.
- (ii) Recommended Final Dividend of Rs. 2.60 per equity share on 2,89,10,630 shares of Re. 1 each fully paid up for the financial year 2023-24. The Final dividend if approved at the Annual General Meeting will be paid to eligible shareholders within 30 days of AGM.

The Board Meeting commenced at 12.30 p.m. and concluded at 07.05 P.M. Request you to kindly take the same on record.

Thanking you,

Yours faithfully,

For Amrutanjan Health Care Limited

(M Srinivasan) Company Secretary & Compliance Officer

Encl:

- 1. Audited Standalone Financials Results for the quarter and year ended March 31,2024
- 2. Independent Auditor's Report for the quarter and year ended March 31, 2024
- 3. Declaration of Unmodified Opinion.

Amrutanjan Health Care Limited

I03, (Old No. 42-45), Luz Church Road, Mylapore, Chennai - 600 004 Tamil Nadu, India. Tel :+91-44 - 2499 4465 +91-44 • 2466 9000 Fax :+91-44 - 2499 4585 E-mail : customercare@amrutanjan.com WebSite : www. amrutanjan.com Toll Free No.: I • 800 - 425 - 4545 CIN - L24231TN1936PLC000017

AMRUTANJAN HEALTH CARE LIMITED CIN No : L24231TN1936PLC000017 Registered Office: No. 103 (Old No. 42-45), Luz Church Road Mylapore, Chennai - 600 004 Statement of assets and liabilities

_			(INR in Lakhs)
C N-		As at	As at
S. No.	Particulars	31 March 2024	31 March 2023
•		Audited	Audited
A	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	4,554.78	4,561.68
	(b) Right-of-use assets	165.13	81.42
	(c) Capital work in progress	234.45	111.44
	(d) Intangible assets	232.82	248.39
	(e) Intangible assets under development	5.00	-
	(f) Financial assets		
	Investments	4.31	2.31
	Other financial assets	1,173.74	4,262.70
	(g) Deferred tax assets (net)	317.19	425.44
	(h) Other tax assets (net)	260.07	367.63
	(i) Other non-current assets	171.39	153.57
	Total non-current assets	7,118.88	10,214.58
2	Current assets		
	(a) Inventories	2,890.47	2,882.51
	(b) Financial assets		
	(i) Investments	0.05	514.69
	(ii) Trade receivables	4,788.94	3,302.03
	(iii) Cash and cash equivalents	371.20	490.28
		2,289.55	6,541.31
	(v) Other financial assets	18,470.67	11,709.40
	(c) Other current assets	757.31	554.53
	Total current assets	29,568.19	25,994.75
	Total assets (1+2)	36,687.07	36,209.33
в	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	289.11	292.31
	(b) Other equity	28,559.72	28,784.88
	Total equity	28,848.83	29,077.19
	Llabilities		
2	Non-current liabilities		
	(a) Financial liabilities		
	Lease liabilities	139.68	40.40
	Other financial liabilities	16.60	16.60
	(b) Provisions	690.11	773.93
	Total non-current liabilities	846.39	830.93
3	Current liabilities		
	(a) Financial liabilities		
	Lease liabilities	33.15	50.51
	Trade payables		
	total outstanding dues of micro enterprises and small enterprises	296.72	608.44
	total outstanding dues of creditors other than micro enterprises and small enterprises	5,289.54	4,135.17
	Other financial liabilities	167.03	204.13
	(b) Other current liabilities	840.34	784.88
	(c) Provisions	202.87	192.73
	(d) Current tax liabilites (net)	162.20	325.35
	Total current liabilities	6,991.85	6,301.21
	Total liabilities (2+3)	7,838.24	7,132.14
			.,
	Total equity and llablilties (1+2+3)	36,687.07	36,209.33



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AMRUTANJAN HEALTH CARE LIMITED CIN No: L24231TN1936PLC000017

Registered Office: No. 103 (Old No. 42-45), Luz Church Road Mylapore, Chennai - 600 004 Statement of Audited Financial Results for the quarter and year ended 31 March 2024

In Other that many state and the st						(INR in Lakhs)
Particulars (Audited - refer note 5) (Audited - (Unaudited) (Audited - refer note 5) (Audited) (Audited) I Revenue from operations 11,2706.22 11,699.37 10.031.69 42,123.05 37,963 II Observicone 11,320.128 12,075.76 10.031.69 42,123.05 37,963 II Observicone 11,320.128 12,075.76 10,031.69 42,123.05 39,417 IV Expenses 2,895.89 2,874.62 2,209.23 10,336.27 10,517 (I) Durchese of finished goods and stock-in-trade 2,895.89 2,874.62 2,209.23 10,330.47 7,853 (I) Durchese of stock-in-trade 2,995.89 2,874.62 2,209.23 10,330.47 7,853 (I) Durchese of stock-in-trade 3,70.61 1,205.95 1,205.95 12,874.62 2,209.23 10,330.47 7,853 (I) Durche presente 1,242.97 1,205.95 1,269.54 10,030.95 527 (I) Tradie consentes of the presentere 1,269.57 1,030.65 57,87 57			Quarter ended			
In Other that many state and the st	Particulars	(Audited -		(Audited -		
III Total income (1 + II) 13,201.28 12,075.76 10,513.63 43,757.88 39,417 IV Expenses (a) Cost of materials consumed 3,105.14 2,715.61 2,200.23 10,336.27 10,517.78 10,517.78 39,417 IV Expenses (a) Cost of materials consumed 3,105.14 2,715.61 2,200.23 10,336.27 10,517.78 10,517.47 172.53 10,536.24 4,783.36 44,875.78 4,883 5,242.28 5,256 4,263.39 1,204.98 1,236.96 4,769.36 4,883 5,242.28 5,255.29 1,316.94 1,372.86 5,747.60 5,187 7,758 1,187.34 1,329.33 3,947.75 1,187.34 1,329.33 3,947.75 5,148.29 1,365.90 7,75	Revenue from operations					37,963.60
Image: Construction of a matrials consumed (a) (a) (b) (b) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c	II Other income					1,454.17
a) Cost of materials consumed 2,895,89 2,874.62 2,209,23 10,336.27 10,557 (b) Purchases of stock-in-trade 3,105.14 2,215.61 2,697.54 10,630.94 7,853 (c) Durphoyee banefits expense 3,105.14 2,215.61 2,697.54 10,630.94 7,853 (c) Employee banefits expense 1,246.39 1,203.98 1,226.95 4,476.33 6,542.28 5,556 (c) Expension and amotisation expense 1,520.17 1,362.91 7,135.3 5,242.28 5,556 (g) Depreciation and amotisation expense 1,520.01 1,366.44 1,673.56 5,147.60 5,147 (h) Other expenses 1,340.33 9,765.12 8,666.53 3,765.28 3,405.44 (h) Tork expenses 1,240.58 9,705.12 8,666.53 3,7563.28 3,405.44 (h) Tork expenses 1,240.59 1,726.59 1,269.52 4,497.26 3,965.12 (h) Ther expenses in involve in the expensive income / (loss) 1,269.59 1,726.59 1,269.52 4,497.26 3,965.12 (in thermissive income / (loss)	III Total income (I + II)	13,201.28	12,075.76	10,513.63	43,757.88	39,417.77
10) Purchases of stock-in-trade 3,105,14 2,716,61 2,697,64 10,630,94 7,853 10) Purchases of stock-in-trade 3,105,14 2,716,61 2,697,64 10,630,94 7,853 (c) Changes in inventories of finished goods and stock-in-trade 3,105,14 2,716,61 2,697,64 10,630,94 7,853 (c) Changes in inventories of finished goods and stock-in-trade 3,203,14 66,99 22,221 21,474 11,74 (c) Changes in inventories of finished goods and stock-in-trade 1,264,39 1,204,98 1,236,96 4,881 (e) Advertisement and selling expenditure 1,250,17 1,362,91 711,33 5,242,28 5,256,77 (f) Depreciation and amotisation expenses 153,40 157,65 130,98 605,69 521 (h) Other expenses (N) 1,962,92 1,316,54 1,673,66 3,758 3,655,23 3,465,53 VI ProfiteFore tax (III - N) 1,966,95 9,705,12 8,866,53 37,758 1,697,34 1,391 VI ProfiteFore tax (III - N) 1,966,95 1,764,95 1,269,52 4,497,26 3,398 VIII Other comprehensive income / (loss) inte						
Images in inventifies of finished goods and stock-in-trade 1772.03 166.699 202.91 1215.47 (172 (c) Changes in inventifies of finished goods and stock-in-trade 1,245.33 1,204.98 1,236.96 4,769.36 4,889 (d) Employee benefits expense 1,200.17 1,362.91 1713.53 5,242.28 5,236 (e) Advertisement and selfits empenses 1,500.17 1,362.91 1,72 15.67 7 (g) Depretision and amortisation expense 1,500.17 1,362.91 1,72 15.67 7 (g) Depretision and amortisation expense 1,942.92 1,316.94 1,673.66 5,747.60 5,187 Total expenses (W) 010fer expenses 1,942.92 1,316.94 1,673.66 5,747.60 5,364 VIII Other comprehensive income / (loss) 1,960.45 2,370.64 1,647.10 6,194.60 5,364 VIII Other comprehensive income / (loss) 1,365.50 1,744.85 1,265.92 4,487.26 3,986 VIII Other comprehensive income (loss) of effered benefit plans, net of taxes 2,157 (24.277) -4.11 20.11						
Control Contret Control Control	(b) Purchases of stock-in-trade					7,853.27
I) Diport Diport of Lings Spenditure 1.120,17 1.362.91 713.53 5.242.28 5.284 (i) Diport of Lings Spenditure 1.320,17 1.362.91 713.53 5.242.28 5.284 (ii) Diport of Lings Spenditure 1.320,17 1.362.91 713.53 5.242.28 5.284 (iii) Diport of Lings Spenditure 1.320,17 1.36.94 1.073.66 5.747.00 5.187 (iii) Other expenses 1.942.92 1.316.94 1.673.66 5.747.00 5.187 Total expenses (IV) 1.1240.83 9.705.12 8.966.53 3.7563.28 3.4053 V Profit before tax (II - V) 1.960.45 2.370.64 1.647.10 6.194.60 5.344 VIII Other comprehensive income / (loss) 1.365.90 1.774.95 1.269.52 4.497.26 3.983 VIII Other comprehensive income / (loss) 1.365.90 1.774.95 1.269.52 4.497.26 3.983 VIII Other comprehensive income / (loss) 1.367.91 1.320.71 (162 3.983 VIII Other comprehensive income / (loss) for the period, net of taxes 1.688 (18.90) -3.08 15.05	(c) Changes in inventories of finished goods and stock-in-trade					(172.74)
Indext operations Indext operations <thindext operations<="" th=""> Indext operations</thindext>	(d) Employee benefits expense					4,881.02
(i) Number of the expenses 153.40 157.65 130.98 605.69 521 (i) Opereciation and amortisation expenses 1,34.22 1,316.34 1,673.66 5,747.60 5,187 Total expenses (N) 1,240.23 9,705.12 8,866.53 37,758.28 34,053 V Profitefore tax (III - IV) 1,346.94 1,673.66 1,647.10 6,194.60 5,346 1 ax expenses 1,365.90 1,744.95 1,269.52 4,497.25 3,368 VIII Other comprehensive income / (loss) 1,365.90 1,744.95 1,260.43 3,368 VIII Other comprehensive income / (loss) 1 1,365.90 1,744.95 1,260.51 4,497.25 3,368 Items that will not be reclassified subsequently to profit or loss 21.57 (24.27) 4.11 20.11 (162 Income tax relating to items that will not be reclassified to profit or loss 21.57 (24.27) 4.11 20.11 (162 Income tax relating to items that will not be reclassified to profit or loss 21.57 (24.27) 4.11 20.11 (124 <td>(e) Advertisement and selling expenditure</td> <td></td> <td></td> <td></td> <td></td> <td>5,258.16</td>	(e) Advertisement and selling expenditure					5,258.16
Image: Instruct of the expenses (N) 1,942.92 1,316.94 1,673.66 5,747.60 5,187 Total expenses (N) 11,240.83 9,705.12 8,866.53 37,563.28 34,053 Total expenses (N) Profitsfore tax (III - N) 1,960.45 2,370.64 1,647.10 6,194.60 5,364 Tax expenses 594.55 625.69 377.58 1,697.34 1,381 VIII Other comprehensive income / (loss) 1,365.90 1,744.95 1,269.52 4,497.26 3,981 VIII Other comprehensive income / (loss) Items that will not be reclassified subsequently to profit or loss 21.57 (24.27) -4.11 20.11 (162.12) Items that will not be reclassified to profit or loss 8 (18.90) -3.08 15.05 (121 Items that will not be reclassified to profit or loss 8 (18.90) -3.08 15.05 (121 Items that will not be reclassified to profit or loss 8 (18.90) -3.08 15.05 (121 Items that will not be reclassified to profit or loss 8 (18.90) -3.08 15.05 (121 Items that will not be reclassified t	(f) Finance cost					7.71
11/240/83 9/705.12 8,866.53 37,563.28 34,053 12/240.83 9/705.12 8,866.53 37,563.28 34,053 11/240.83 9,705.12 8,866.53 37,563.28 34,053 11/240.83 9,705.12 8,866.53 37,563.28 34,053 11/240.83 9,705.12 8,866.53 37,563.28 34,053 11/240.83 9,705.12 8,866.53 37,563.28 34,053 11/240.83 9,705.12 8,866.53 37,563.28 34,053 11/240.83 9,705.12 8,866.53 37,563.28 34,053 11/240.84 9,815 6,25,69 377.57 1,334 1,384 11/240.85 6,25,69 377.55 1,269.52 4,497.26 3,985 11/240.85 1,365.90 1,744.95 1,269.52 4,497.26 3,985 11/240.85 6,25,69 377.53 1,326 3,985 3,985 3,985 3,985 3,985 3,985 3,985 3,985 3,985 3,985 3,985 3,985 3,985 3,985 3,125 3,985 3,125	(g) Depreciation and amortisation expense					521.15
Instruction Instruction <thinstruction< th=""> <thinstruction< th=""></thinstruction<></thinstruction<>	(h) Other expenses					5,187.33
Vi Tax expenses 1.594.55 625.69 377.58 1.697.34 1.381 VII Por fit after tax (V + VI) 1,365.90 1,744.95 1,269.52 4,497.26 3,983 VIII Other comprehensive income / (loss) Items that will not be reclassified subsequently to profit or loss Re-measurement gain/(loss) on defined benefit plans, net of taxes 21.57 (24.27) -4.11 20.11 (162 Income tax relating to items that will not be reclassified to profit or loss 21.57 (24.27) -4.11 20.11 (162 Income tax relating to items that will not be reclassified to profit or loss 16.88 (18.90) -3.08 15.05 (121 IX Total comprehensive income for the period, net of taxes 1.382.78 1.726.05 1.266.44 4.512.31 3.861 IX Total comprehensive income for the period (VII + VIII) 1.382.78 1.726.05 1.266.44 4.512.31 3.861 Paid-up equity share 289.11 289.11 292.31 289.511 289.57.1 28.784 Basic earnings per share (INR) 4.72 6.05 4.35 15.50 13 Diluted earnings per share (INR) 4.72 6.04 </td <td>Total expenses (IV)</td> <td></td> <td></td> <td></td> <td></td> <td>34,053.23</td>	Total expenses (IV)					34,053.23
NI Profit after tax (V - VI) 1,365.90 1,744.95 1,269.52 4,497.26 3,983 VIII Other comprehensive income / (loss) Items that will not be reclassified subsequently to profit or loss Re-measurement gain/(loss) on defined benefit plans, net of taxes Income tax relating to items that will not be reclassified to profit or loss Other comprehensive income / (loss) for the period, net of taxes Income tax relating to items that will not be reclassified to profit or loss Other comprehensive income / (loss) for the period, net of taxes Income tax relating to items that will not be reclassified to profit or loss Other comprehensive income / (loss) for the period, net of taxes Items that will not be reclassified to profit or loss Other comprehensive income / (loss) for the period, net of taxes Items that will not be reclassified to profit or loss Other comprehensive income for the period (VII + VIII) 1,382.78 1,726.05 1,266.44 4,512.31 3,861 IX Total comprehensive income for the period (VII + VIII) 1,382.78 1,726.05 1,266.44 4,512.31 3,861 Paid-up equity share capital (Face value INR 1/- each) Reserves 289.11 289.11 292.31 289.11 282.559.71 28,559.71 28,559.71 28,784 Diluted earnings per share (INR) 4.72 6.05 4.35 15.50 13 Other comprehensive income (INR) 1,72 6.04 (not annualised) (annualised) (ann	V Pro fit before tax (III - IV)	1,960.45	2,370.64			5,364.54
VIII Uther comprehensive income / (loss) thems that will not be reclassified subsequently to profit or loss Re-measurement gain/(loss) on defined benefit plans, net of taxes income tax relating to items that will not be reclassified to profit or loss Other comprehensive income / (loss) for the period, net of taxes 16.8821.57 (24.27)(24.27) (24.27)-4.11 (102)20.11 (162)IxTotal comprehensive income for the period (VII + VIII)1,382.781,726.051,266.444,512.313,861IxTotal comprehensive income for the period (VII + VIII)1,382.781,726.051,266.444,512.313,861IxPaid-up equity share capital (Face value INR 1/- each) Reserves289.11289.11292.31289.11289.23Basic earnings per share (INR) Diluted earnings per share (INR)4.72 (not annualised)6.05 (not annualised)4.34 (not annualised)1,3321,332	VI Tax expenses	594.55				1,381.05
Items that will not be reclassified subsequently to profit or loss Re-measurement gain/(loss) on defined benefit plans, net of taxes21.57(24.27)4.1120.11(162Income tax relating to items that will not be reclassified to profit or loss Other comprehensive income/ (loss) for the period, net of taxes21.57(24.27)4.1120.11(162Items that will not be reclassified to profit or loss Other comprehensive income/ (loss) for the period, net of taxes21.57(24.27)4.1120.11(162Items that will not be reclassified to profit or loss Other comprehensive income/ (loss) for the period, net of taxes16.88(18.90)3.0815.05(121Items that will not be reclassified to profit or loss Other comprehensive income for the period (VII + VIII)1,382.781,726.051,266.444,512.313,861Items tax will not be reclassified to profit or loss Other comprehensive income for the period (VII + VIII)1,382.781,726.051,266.444,512.313,861Items tax will not be reclassified to profit or loss Other comprehensive income for the period (VII + VIII)1,382.781,726.051,266.444,512.313,861Items tax will not be reclassified to profit or loss Paid-up equity share capital (Face value INR 1/- each) Reserves289.11292.31292.31289.11292.31289.59.7128,784Items tax will not be reclassified to profit or loss 	VII Profit after tax (V - VI)	1,365.90	1,744.95	1,269.52	4,497.26	3,983.49
Income tax relating to items that will not be reclassified to profit or loss Other comprehensive income / (loss) for the period, net of taxes(4.69)5.371.03(5.06)441IXTotal comprehensive income for the period (VII + VIII)1,382.781,726.051,266.444,512.313,861IXTotal comprehensive income for the period (VII + VIII)1,382.781,726.051,266.444,512.313,861IXPaid-up equity share capital (Face value INR 1/- each) Reserves289.11289.11292.31289.11292.31IXPaid-up equity share capital (Face value INR 1/- each) Reserves4.726.054.3515.5013III up equity share Basic earnings per share (INR) Diluted earnings per share (INR)4.726.054.3515.5013III up equity share (not annualised)(not annualised)(not annualised)(not annualised)(annualised)13						
Nome for the aning is reinformed within the beloads income in come of the period, net of taxes16.88(18.90)-3.0815.05(121)1XTotal comprehensive income for the period (VII + VIII)1,382.781,726.051,266.444,512.313,861Paid-up equity share capital (Face value INR 1/- each) Reserves289.11289.11292.31289.11292.31289.11Earnings per equity share Basic earnings per share (INR) Diluted earnings per share (INR)4.726.054.3515.50133Other equity share (INR) Diluted earnings per share (INR)4.726.054.3515.50133Other equity share (INR) Diluted earnings per share (INR)(not annualised)(not annualised)(not annualised)(not annualised)(annualised)	Re-measurement gain/(loss) on defined benefit plans, net of taxes					(162.91
IXTotal comprehensive income for the period (VII + VIII)1,382.781,726.051,266.444,512.313,861IXPaid-up equity share capital (Face value INR 1/- each) Reserves289.11289.11292.31292.31289.11292IXEarnings per equity share Basic earnings per share (INR) Diluted earnings per share (INR)4.726.054.3515.5013IX	Income tax relating to items that will not be reclassified to profit or loss	(4.69)				41.00
Notice completeness medicine inclusion of the parted (MP Min) Notice inclusion of the parted (MP Min) Notice inclusion of the parted (MP Min) Paid-up equity share capital (Face value INR 1/- each) 289.11 289.11 292.31 289.11 292.31 289.11 292 Reserves Earnings per equity share 4.72 6.05 4.35 15.50 13 Diluted earnings per share (INR) (not annualised) (not annualised) (not annualised) (not annualised) (annualised)	Other comprehensive income/ (loss) for the period, net of taxes	16.88	(18.90)	-3.08	15.05	(121.91)
Reserves28,559.7128,784Earnings per equity share Basic earnings per share (INR)4.726.054.3515.5013Diluted earnings per share (INR)4.726.044.3415.5013(not annualised)(not annualised)(not annualised)(annualised)(annualised)	IX Total comprehensive income for the period (VII + VIII)	1,382.78	1,726.05	1,266.44	4,512.31	3,861.58
Basic earnings per share (INR)4.726.054.3515.5013Diluted earnings per share (INR)4.726.044.3415.5013(not annualised)(not annualised)(not annualised)(not annualised)(annualised)(annualised)		289.11	289.11	292.31		292.31 28,784.88
Diluted earnings per share (INR)4.726.044.3415.5013(not annualised)(not annualised)(not annualised)(not annualised)(annualised)(annualised)	Earnings per equity share					
Diluted earnings per share (INR)4.726.044.3415.5013(not annualised)(not annualised)(not annualised)(not annualised)(annualised)(annualised)		4.72			15.50	13.65
						(annualised)
	See accompanying notes to financial results	(not annualised)	(not annualised)	(not annualised)	(annuanseu)	(annoansed)



AMRUTANJAN HEALTH CARE LIMITED CIN No : L24231TN1936PLC000017 Registered Office: No. 103 (Old No. 42-45), Luz Church Road Mylapore, Chennai - 600 004

Notes:

1. The above financial results for the quarter and year ended 31 March 2024 in respect of Amrutanjan Health Care Limited ('the Company') have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings heid on 23 May 2024. The statutory auditors have audited the above results and issued an unmodified opinion.

2. These financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in terms of Regulation 33 of the \$EBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3. Interim Dividend of INR 1/- per share, aggregating to INR 289.11 Lakhs has been paid during the quarter ended 31 March 2024.

4. During the financial year 2020-2021, Amrutanjan's Board of Directors had approved the Amrutanjan Health Care Limited Employee stock option scheme ('Scheme 2020') for the grant of stock options to the employees of the Company. The Compensation Committee administers the plan through a trust established specifically for this purpose, called Amrutanjan Health Care Limited ESOP trust ('ESOP trust'). The assets and liabilities of the trust is accounted for as assets and liabilities of the trust is accounted for as assets and liabilities of the trust is exclusively set up for the purpose of administering the ESOP plan of the Company.

5. The figures for the guarters ended 31 March 2024 and 31 March 2023 are the balancing figures between audited figures in respect of the full financial years and published unaudited year to date figures up to the end of the third quarter of the relevant financial year, which were subjected to limited review.

6. After obtaining the approval of the Board of Directors in their meeting held on 30 June 2023, the buy back of 320,000 Equity Shares of INR 1/- each (Representing 1.09% of the total number of paid up equity shares of the company) from the shareholders of the company on proportionate basis, by way of tender offer route at a price of INR 900/- per share for an aggregate amount of INR 2,880.00 lakhs (9.80% of the paid up capital and free reserves), was initiated in accordance with the provisions of the Companies Act, 2013 and the SEBI (Buy Back of Securities) Regulation, 1998 and related taxes amounting to INR 670.18 lakhs has been paid in accordance with the provisions of the Income Tax Act, 1961. The buy back procedures were completed on 03 August 2023.

7. The financial results of the Company for the Quarter/Year ended 31 March 2024 have been filed with the National Stock Exchange of India Limited (NSE) and BSE Limited (BSE) and are available in Company's website www.amrutanjan.com

8. Segment reporting in the financial results: Based on the 'management approach' as defined in Ind AS 108 "Operating Segments', the Chief Operating Decision Maker evaluates the Company's performance as OTC Products and Beverages.

					(INR in Lakhs)	
		Quarter ended			Year ended	
Particulars	31 March 2024 (Audited - refer Note 5)	31 December 2023 (Unaudited)	31 March 2023 (Audited - refer note 5)	31 March 2024 (Audited)	31 March 2023 (Audited)	
1 Segment revenue						
a OTC Products	10,837.20	11,179.26	8,495.28	38,039.32	34,511.23	
b Beverages	1,866.53	518.32	1,484.42	3,998.11	3,246.33	
c Others	2.49	1.79	51.99	85.62	206.04	
Total	12,706.22	11,699.37	10,031.69	42,123.05	37,963.60	
2 Segment results						
a OTC Products	1,576.57	2,093.99	1,364.91	5,094.35	4,880.03	
b Beverages	167.41	53.42	110.18	101.56	(393.17)	
c Others	(17.57	(6.59	(20.06)	(93.60	(73.06)	
Total	1,726.41	2,140.82	1,455.03	5,102.31	4,413.80	
Less: Finance cost	4.89	5.42	1.72	15.67	7.71	
Add: Other Unallocable expenditure net of interest income	238.93	235.24	193.79	1,107.96	958.45	
Total profit before tax	1,960.45	2,370.64	1,647.10	6,194.60	5,364.54	
3 Segment assets						
a OTC Products	9,028.75	9,518.60	9,000.88	9,028.75	9,000.88	
b Beverages	3,524.46	2,223.05	2,180.65	3,524.46	2,180.65	
c Others	92.80	66.95	36.25	92.80	36.25	
d Unallocated assets	24,041.06	24,252.29	24,991.55	24,041.06	24,991.55	
Total	36,687.07	36,060.89	36,209.33	36,687.07	36,209.33	
4 Segment liabilities						
a OTC Producte	5,861.42	7,179.56	5,265.52	5,861.42	5,265.52	
b Beverages	1,198.89	625.82	1,031.87	1,198.39	1,031.87	
c Others	1.85	-	39.95	1.15	39.95	
d Unallocated liabilities	777.28	616.57	794.80	777.28	794.80	
Total	7,838.24	8,421.95	7,132.14	7,838.24	7,132.14	
Total capital employed in the Company	28,848.83	27,638.94	29,077.19	28,848.83	29,077.19	

For Amrutanjan Health Care Limited

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S Sambhu Prasad Chairman & Managing Director DIN: 00015729

Date: 23 May 2024 Place: Chennai

AMRUTANJAN HEALTH CARE LIMITED CIN No : L24231TN1936PLC000017		
Registered Office: No. 103 (Old No. 42-45), Luz Church Road	d	
Mylapore, Chennai - 600 004		
Statement of Cash flows for the year ended 31 March 202	4	
		(INR In Lakhs
	For the year ended	For the year ended
Particulars	31 March 2024 Audited	31 March 2023 Audited
Cash flow from operating activities	Auditeu	Audited
Profit before income tax	6,194.60	5,364.
		0,001
Adjustments for:		
Depreciation and amortisation expense	605.69	521.
Profit on sale of property, plant and equipment	(15.71)	(2
Property plant and equipment written off	11.10	10
Equity-settled share-based payment transactions	21.50 207.05	43
Loss allowance on trade receivables Bad debts written off	2.85	40
Change in fair value of financial assets at FVTPL	12.64	20
Interest income on cash and cash equivalents and other bank balances	(1,258.04)	(947
Interest income on corporate debt securities and loans at amortised cost	(186.15)	(178
Interest income on debt instruments	(36.30)	(51
Excess provision written back, net	(111.44)	(234
Gain on modification of lease	(2.30)	
Finance costs	14.08	
Operating profit before working capital / other changes	5,459.57	4,588
Working agaital adjustmental		
Working capital adjustments: (Increase)/ Decrease in trade receivables	(1 606 91)	47
(Increase)/ Decrease in other current and non-current assets	(1,696.81) (234.07)	47
(Increase) in other financial assets	(2.47)	(7
(Increase) in inventories	(7.96)	(282
(Decrease) in other current/non-current financial liabilities	(33.47)	(267
(Decrease)/ Increase in provisions	(53.57)	18
Increase/ (Decrease) in trade payables	954.09	(1,066
Increase in other current liabilities	55.46	134
	(1,018.80)	(964
Cash generated from operating activities	4,440.77	3,624
Less: Income tax paid (net)	(1,649.71)	(1,606
Net cash generated from operating activities (a)	2,791.06	2,018
Cash flows from Investing activities		
Purchase or construction of property, plant and equipment, intangible assets, capital work-in progress, intangible	(671.77)	(892
assets under development, movement in capital advances and payable towards purchase of property, plant and	(01)	(00.
equipment		
Proceeds from sale of Property, plant and equipment	25.86	4
Investment/ (Redemption) in bank deposits and financial institutions	650.38	(1,232
Interest received on deposits with banks and financial institutions, net	1,336.27	1,03
Proceeds from redemption of investments	500.00	750
Interest received on debt instruments	75.76	8
Net cash generated from/ (used In) Investing activities (b)	1,916.50	(24)
Cash flow from financian activities		
Cash flow from financing activities Dividend paid	(1,338.63)	(1,440
Sale of shares by employee stock option trust	117.89	(1,44)
Buy-back of equity shares	(2,880.00)	
Tax on buy-back of equity shares	(670.18)	
Payment of lease liabilities	(55.72)	(58
Net cash used In financing activities (c)	(4,826.64)	(1,498
Net (decrease)/ Increase In cash and cash equivalents (a) + (b) + (c)	(119.08)	271
Orab and each as shall be to shall be included of the	100.00	~
Cash and cash equivalents at the beginning of the year	490.28	218
Effect of exchange rate fluctuations on cash held Cash and cash equivalents at the end of the year	371.20	490
such and such equivalence at the one of the year	571.20	45
1		
Components of cash and cash equivalents		
	AAE	,
Components of cash and cash equivalents Cash on hand Bank balances	4.45 366.75	487
	4.45 366.75	



BSR&Co.LLP

Chartered Accountants

KRM Tower, 1st and 2nd Floors No. 1, Harrington Road, Chetpet Chennai – 600 031, India Telephone: +91 44 4608 3100 Fax: +91 44 4608 3199

Independent Auditor's Report

To the Board of Directors of Amrutanjan Health Care Limited

Report on the audit of the Annual Financial Results

Opinion

We have audited the accompanying annual financial results of **Amrutanjan Health Care Limited** (hereinafter referred to as the "Company") for the year ended 31 March 2024, attached herewith, (in which are included financial statements of an Employee Stock Option Plan Trust ("ESOP trust") being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (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 and based on the consideration of the report on audited financial statements of ESOP trust the aforesaid annual financial results:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 31 March 2024.

Basis for Opinion

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We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Annual 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 together with the ethical requirements that are relevant to our audit of the financial statements 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 Code of Ethics. We believe that the audit evidence obtained by us, along with the consideration of report of auditor of the ESOP trust refrred to in the "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion on the annual financial results.

Management's and Board of Directors'/Board of Trustees' Responsibilities for the Annual Financial Results

These annual financial results have been prepared on the basis of the annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these annual financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the Company/Board of Trustees of the ESOP trust are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company/ESOP Trust and for preventing and detecting frauds and other irregularities; selection and application of appropriate

B S R & Co. (a partnership firm with Registration No. BA61223) converted into B S R & Co. LLP (a Limited Liability Partnership with LLP Registration No. AAB-8181) with effect from October 14, 2013

Registered Office

14th Floor, Central B Wing and North C Wing, Nesco IT Park 4, Nesco Center, Western Express Highway, Goregaon (East), Mumbai - 400063 Page 1 of 3

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Independent Auditor's Report (Continued)

Amrutanjan Health Care Limited

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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the annual financial results, the Management and the Board of Directors/Board of Trustees 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 respective Board of Directors/Board of Trustees either intends to liquidate the Company/Trust or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors/Board of Trustees are responsible for overseeing the financial reporting process of the Company/ESOP Trust.

Auditor's Responsibilities for the Audit of the Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the annual 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 annual 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 annual 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 through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and 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 appropriateness of this assumption. 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 annual 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 annual financial results, including the disclosures, and whether the annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial statements of the ESOP trust of the Company to express an opinion on the annual financial results. For the ESOP trust included in the annual financial results, which has been audited by auditor of the ESOP trust, such auditor of the ESOP trust remain responsible for the direction, supervision and performance of the audit carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are Page 2 of 3

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Independent Auditor's Report (Continued)

Amrutanjan Health Care Limited

further described in the "Other Matter" paragraph in this audit report.

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

a. The annual financial results include the audited financial results of an ESOP trust, whose financial statements reflect total assets (before accounting adjustments) of INR 168.57 lakhs, total revenue (before accounting adjustments) of INR 2.09 lakhs and total net loss after tax (before accounting adjustments) of INR 161.29 lakhs for the year ended on that date, as considered in the annual financial results, which has been audited by the auditor of the ESOP trust. The auditor's report on the financial statements of the ESOP trust has been furnished to us by the management.

Our opinion on the annual financial results, in so far as it relates to the amounts and disclosures included in respect of the ESOP trust, is based solely on the report of such auditor.

Our opinion is not modified in respect of this matter.

b. The annual financial results include the results for the quarter ended 31 March 2024 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For BSR&Co.LLP

Chartered Accountants

Firm's Registration No.:101248W/W-100022

R Kalyana Sundara Rajan

Partner

Membership No.: 221822 UDIN:24221822BKHBFP1518

Chennai 23 May 2024

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The National Stock Exchange of India Limited	BSE Limited	
"Exchange Plaza", C-1, Block G	Department of Corporate Services	
Bandra-Kurla Complex, Bandra (E)	1 st Floor,	
Mumbai 400 051	P.J. Towers, Dalal Street,	
ISIN: INE098F01031	Mumbai 400 001	
	ISIN: INE098F01031	
Symbol : AMRUTANJAN	Scrip Code: 590006	

Sub: Disclosure of the Impact of Audit Qualifications by the Listed Entities under Regulation 33 of SEBI (LODR), (Amendment) Regulations, 2016

Dear Sir,

Pursuant to SEBI circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby confirm that M/s. BSR & Co. LLP., Statutory Auditors of the Company, have provided an un-modified opinion on the audited standalone financial results of the Company for the year ended March 31, 2024.

This is for your records.

Thanking you,

Yours faithfully,

For Amrutanjan Health Care Limited

N. Lot :2

Mr. Swaminathan Chief Financial Officer

Amrutanjan Health Care Limited

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