



AHCL/ SE/ 42/2024-25

November 12, 2024

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

Dear Sir / Madam,

**Sub: Outcome of the Board Meeting**

In terms of Regulation 30 and 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 **November 12, 2024** had inter-alia:

- (i) Approved the Unaudited Financial Results for the quarter and half year ended September 30, 2024, as recommended by the Audit Committee at its meeting held on November 12, 2024. The same along with the Limited Review Report issued by M/s. B S R & Co. LLP, Statutory Auditors of the Company is enclosed.
- (ii) Declared First Interim Dividend of Re.1/- per share for the financial year 2024-25 on the Equity Shares of the Company.

The Board Meeting commenced at 04.00 P.M. and concluded at 07.10 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. Un-audited Standalone Financials Results for the quarter and half year ended September 30, 2024
2. Limited Review Report

**Amrutanjan Health Care Limited**

103, (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](mailto:customercare@amrutanjan.com)  
WebSite : [www.amrutanjan.com](http://www.amrutanjan.com)  
Toll Free No.: I • 800 - 425 - 4545  
CIN - L24231TN1936PLC000017

**Statement of assets and liabilities**

*(Amount in INR Lakhs)*

S. No.	Particulars	As at	As at
		30 September 2024	31 March 2024
		(Unaudited)	(Audited)
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	(a) Property, plant and equipment	4,640.78	4,554.78
	(b) Right-of-use assets	207.01	165.13
	(c) Capital work in progress	66.01	234.45
	(d) Intangible assets	204.92	232.82
	(e) Intangible assets under development	5.00	5.00
	(f) Financial assets		
	Investments	5.55	4.31
	Other financial assets	1,408.86	1,173.74
	(g) Deferred tax assets (net)	330.72	317.19
	(h) Other tax assets (net)	485.91	260.07
	(i) Other non-current assets	344.84	171.39
	<b>Total non-current assets</b>	<b>7,699.60</b>	<b>7,118.88</b>
<b>2</b>	<b>Current assets</b>		
	(a) Inventories	3,263.27	2,890.47
	(b) Financial assets		
	(i) Investments	0.05	0.05
	(ii) Trade receivables	3,463.41	4,788.94
	(iii) Cash and cash equivalents	707.34	371.20
	(iv) Bank balances other than (iii) above	6,639.91	2,289.54
	(v) Other financial assets	15,589.83	18,470.67
	(c) Other current assets	896.09	757.32
	<b>Total current assets</b>	<b>30,559.90</b>	<b>29,568.19</b>
	<b>Total assets (1+2)</b>	<b>38,259.50</b>	<b>36,687.07</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	(a) Equity share capital	289.11	289.11
	(b) Other equity	29,489.71	28,559.72
	<b>Total equity</b>	<b>29,778.82</b>	<b>28,848.83</b>
	<b>Liabilities</b>		
<b>2</b>	<b>Non-current liabilities</b>		
	(a) Financial liabilities		
	Lease liabilities	179.64	139.68
	Other financial liabilities	18.50	16.60
	(b) Provisions	742.91	690.11
	<b>Total non-current liabilities</b>	<b>941.05</b>	<b>846.39</b>
<b>3</b>	<b>Current liabilities</b>		
	(a) Financial liabilities		
	Lease liabilities	41.78	33.15
	Trade payables		
	total outstanding dues of micro enterprises and small enterprises	583.02	296.72
	total outstanding dues of creditors other than micro enterprises and small enterprises	4,752.00	5,289.54
	Other financial liabilities	850.96	167.03
	(b) Other current liabilities	930.31	840.34
	(c) Provisions	219.36	202.87
	(d) Current tax liabilities (net)	162.20	162.20
	<b>Total current liabilities</b>	<b>7,539.63</b>	<b>6,991.85</b>
	<b>Total liabilities (2+3)</b>	<b>8,480.68</b>	<b>7,838.24</b>
	<b>Total equity and liabilities (1+2+3)</b>	<b>38,259.50</b>	<b>36,687.07</b>



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

**Statement of Unaudited Financial Results for the quarter and half year ended 30 September 2024**

*(Amount in INR Lakhs)*

	Particulars	Quarter ended			Half year ended		Year ended
		30 September 2024 (Unaudited)	30 June 2024 (Unaudited)	30 September 2023 (Unaudited)	30 September 2024 (Unaudited)	30 September 2023 (Unaudited)	31 March 2024 (Audited)
I	Revenue from operations	10,991.52	8,373.60	9,931.16	19,365.12	17,717.46	42,123.05
II	Other income	404.71	445.20	394.75	849.91	763.38	1,634.83
III	<b>Total income (I + II)</b>	<b>11,396.23</b>	<b>8,818.80</b>	<b>10,325.91</b>	<b>20,215.03</b>	<b>18,480.84</b>	<b>43,757.88</b>
IV	<b>Expenses</b>						
	(a) Cost of materials consumed	1,815.82	2,150.98	2,327.71	3,966.80	4,565.76	10,336.27
	(b) Purchase of stock-in-trade	3,448.44	2,730.86	2,916.88	6,179.30	4,810.19	10,630.94
	(c) Changes in inventories of finished goods, work-in progress and stock-in-trade	176.44	(481.11)	(153.20)	(304.67)	(223.55)	215.47
	(d) Employee benefits expense	1,452.33	1,385.94	1,181.02	2,838.27	2,317.99	4,769.36
	(e) Finance cost	5.54	6.46	2.97	12.00	5.36	15.67
	(f) Depreciation and amortisation expense	165.27	158.73	155.44	324.00	294.64	605.69
	(g) Other expenses						
	Advertisement and selling expenditure	1,490.37	876.78	1,705.24	2,367.15	2,359.20	5,242.28
	Others	1,247.99	1,355.28	1,269.31	2,603.27	2,487.74	5,747.60
	<b>Total expenses (IV)</b>	<b>9,802.20</b>	<b>8,183.92</b>	<b>9,405.37</b>	<b>17,986.12</b>	<b>16,617.33</b>	<b>37,563.28</b>
V	<b>Profit before tax (III - IV)</b>	<b>1,594.03</b>	<b>634.88</b>	<b>920.54</b>	<b>2,228.91</b>	<b>1,863.51</b>	<b>6,194.60</b>
VI	Tax expense	414.47	173.32	235.62	587.79	477.10	1,697.34
VII	<b>Profit after tax (V - VI)</b>	<b>1,179.56</b>	<b>461.56</b>	<b>684.92</b>	<b>1,641.12</b>	<b>1,386.41</b>	<b>4,497.26</b>
VIII	<b>Other comprehensive income / (loss)</b>						
	Items that will not be reclassified subsequently to profit or loss						
	Re-measurement gain/(loss) on defined benefit plans, net of taxes	(39.90)	(3.94)	14.37	(43.84)	22.81	20.11
	Income tax relating to items that will not be reclassified to profit or loss	10.04	0.99	(3.62)	11.03	(5.74)	(5.06)
	Other comprehensive income/ (loss) for the period / year, net of taxes	(29.86)	(2.95)	10.75	(32.81)	17.07	15.05
IX	<b>Total comprehensive income for the period / year (VII + VIII)</b>	<b>1,149.70</b>	<b>458.61</b>	<b>695.67</b>	<b>1,608.31</b>	<b>1,403.48</b>	<b>4,512.31</b>
	Equity share capital (Face value of INR 1/- each, fully paid up)	289.11	289.11	289.11	289.11	289.11	289.11
	Other equity						28,559.72
	<b>Earnings per equity share</b>						
	Basic earnings per share (INR)	4.08	1.60	2.36	5.68	4.77	15.50
	Diluted earnings per share (INR)	4.08	1.60	2.36	5.68	4.77	15.50
		(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(annualised)

See accompanying notes to unaudited financial results




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

**Notes:**

- The above unaudited financial results for the quarter and half year ended 30 September 2024 in respect of Amrutanjan Health Care Limited ('the Company') has reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 12 November 2024. The above unaudited financial results have been subjected to limited review by the statutory auditors of the Company. The auditors have issued an unmodified review report.
- These unaudited 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The Company does not have any subsidiary/associate/joint venture company(ies) and hence there is no requirement to prepare Consolidated Financial Results.
- The shareholders of the Company at its Annual General Meeting held on 23 September 2024, has approved final dividend of Rs 2.60/- per equity share of face value Re 1 each for the financial year ended 31 March 2024.
- 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 Company on the basis that the trust is exclusively set up for the purpose of administering the ESOP plan of the Company. Further, based on the recommendation of the Compensation Committee, the Board of Directors of the Company has approved further grants under the scheme mentioned above, at its meeting held on 23 May 2024.
- With effect from 1 April 2024, 'OTC Products' segment has been split into 'OTC Products' and 'Women's Hygiene'. Comparative information has been presented accordingly.
- The unaudited financial results of the Company for the quarter and half year ended 30 September 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.
- Segment reporting in the unaudited 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, Women's Hygiene, Beverages and Other segments (representing Pain Management Centre).

Particulars	Quarter ended			Half year ended		Year ended
	30 September 2024 (Unaudited)	30 June 2024 (Unaudited)	30 September 2023 (Unaudited)	30 September 2024 (Unaudited)	30 September 2023 (Unaudited)	31 March 2024 (Audited)
<b>1 Segment revenue</b>						
a OTC Products	7,325.82	4,605.49	6,829.68	11,931.31	11,459.32	27,513.44
b Women's Hygiene	3,300.10	2,658.01	2,578.52	5,958.11	4,563.54	10,525.88
c Beverages	338.86	1,095.51	488.48	1,434.37	1,613.26	3,998.11
d Others	26.74	14.59	34.48	41.33	81.34	85.62
<b>Total</b>	<b>10,991.52</b>	<b>8,373.60</b>	<b>9,931.16</b>	<b>19,365.12</b>	<b>17,717.46</b>	<b>42,123.05</b>
<b>2 Segment results</b>						
a OTC Products	1,571.96	563.00	1,150.13	2,134.96	1,819.30	6,171.60
b Women's Hygiene	(145.46)	(21.22)	(394.54)	(166.68)	(395.52)	(1,077.25)
c Beverages	(124.64)	(125.06)	(83.77)	(249.70)	(119.26)	101.56
d Others	(13.19)	(29.05)	(45.06)	(42.24)	(69.44)	(93.60)
<b>Total</b>	<b>1,288.67</b>	<b>387.67</b>	<b>626.76</b>	<b>1,676.34</b>	<b>1,235.08</b>	<b>5,102.31</b>
Less: Finance cost	5.54	6.46	2.97	12.00	5.36	15.67
Add: Other unallocable expenditure net of interest income	310.90	253.67	296.75	564.57	633.79	1,107.96
<b>Total profit before tax</b>	<b>1,594.03</b>	<b>634.88</b>	<b>920.54</b>	<b>2,228.91</b>	<b>1,863.51</b>	<b>6,194.60</b>
<b>3 Segment assets</b>						
a OTC Products	6,528.80	6,636.72	7,609.69	6,528.80	7,609.69	7,126.75
b Women's Hygiene	2,195.38	2,177.06	1,686.79	2,195.38	1,686.79	1,902.00
c Beverages	2,416.69	2,932.12	2,356.20	2,416.69	2,356.20	3,524.46
d Others	119.43	119.03	20.58	119.43	20.58	92.80
e Unallocated assets	26,999.20	24,905.86	23,832.15	26,999.20	23,832.15	24,041.06
<b>Total</b>	<b>38,259.50</b>	<b>36,770.79</b>	<b>35,505.41</b>	<b>38,259.50</b>	<b>35,505.41</b>	<b>36,687.07</b>
<b>4 Segment liabilities</b>						
a OTC Products	5,309.99	4,668.49	6,006.02	5,309.99	6,006.02	4,615.57
b Women's Hygiene	1,206.86	1,072.81	1,488.73	1,206.86	1,488.73	1,245.85
c Beverages	425.38	954.58	583.96	425.38	583.96	1,198.39
d Others	48.80	18.73	35.92	48.80	35.92	1.15
e Unallocated liabilities	1,489.65	748.74	1,190.48	1,489.65	1,190.48	777.28
<b>Total</b>	<b>8,480.68</b>	<b>7,463.35</b>	<b>9,305.11</b>	<b>8,480.68</b>	<b>9,305.11</b>	<b>7,838.24</b>
<b>Total capital employed in the Company</b>	<b>29,778.82</b>	<b>29,307.44</b>	<b>26,200.30</b>	<b>29,778.82</b>	<b>26,200.30</b>	<b>28,848.83</b>

For Amrutanjan Health Care Limited



**S Sambhu Prasad**  
Chairman & Managing Director  
DIN: 00015729

Date: 12 November 2024  
Place: Chennai

**AMRUTANJAN HEALTH CARE LIMITED**

CIN No : L24231TN1936PLC000017

Registered Office: No. 103 (Old No. 42-45), Luz Church Road

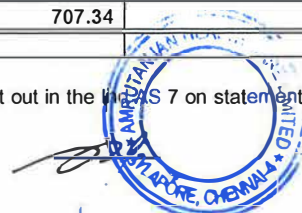
Mylapore, Chennai - 600 004

**Statement of Cash flows for the half year ended 30 September 2024**

*(Amount in INR Lakhs)*

Particulars	For the half year ended 30 September 2024	For the half year ended 30 September 2023	For the year ended 31 March 2024
	(Unaudited)	(Unaudited)	(Audited)
<b>Cash flow from operating activities</b>			
Profit before tax	2,228.91	1,863.51	6,194.60
<b>Adjustments for:</b>			
Depreciation and amortisation expense	324.00	294.64	605.69
Profit on sale of property, plant and equipment	-	(15.25)	(15.71)
Property plant and equipment written off	-	-	11.10
Equity-settled share-based payment transactions	50.16	21.50	21.50
Loss allowance on trade receivables	109.37	83.81	207.05
Bad debts written off	0.42	-	2.85
Change in fair value of financial assets at FVTPL	(1.25)	9.79	12.64
Interest income on cash and cash equivalents and other bank balances	(701.86)	(592.05)	(1,258.04)
Interest income on corporate debt securities and loans at amortised cost	(78.53)	(96.08)	(186.15)
Interest income on debt instruments	-	(20.58)	(36.30)
Excess provision written back, net	(58.78)	(37.36)	(111.44)
Gain on modification of lease	-	-	(2.30)
Finance costs	11.09	4.45	14.08
<b>Operating profit before working capital / other changes</b>	<b>1,883.53</b>	<b>1,516.38</b>	<b>5,459.57</b>
<b>Working capital adjustments:</b>			
Decrease/ (Increase) in trade receivables	1,215.74	(130.68)	(1,696.81)
(Increase) in other current and non-current assets	(147.80)	(94.73)	(234.07)
(Increase) in other financial assets	(4.20)	(5.17)	(2.47)
(Increase) in inventories	(372.80)	(206.52)	(7.96)
(Decrease) in other current/non-current financial liabilities	(59.10)	(86.20)	(33.47)
Increase/ (Decrease) in provisions	25.45	(45.89)	(53.57)
(Decrease)/ Increase in trade payables	(192.46)	1,318.01	954.09
Increase in other current liabilities	89.97	572.79	55.46
	<b>554.80</b>	<b>1,321.61</b>	<b>(1,018.80)</b>
<b>Cash generated from operating activities</b>	<b>2,438.33</b>	<b>2,837.99</b>	<b>4,440.77</b>
Less: Income taxes paid (net)	(816.13)	(919.30)	(1,649.71)
<b>Net cash generated from operating activities (a)</b>	<b>1,622.20</b>	<b>1,918.69</b>	<b>2,791.06</b>
<b>Cash flows from investing activities</b>			
Purchase or construction of property, plant and equipment, intangible assets, capital work-in progress, intangible assets under development, movement in capital advances and payable towards purchase of property, plant and equipment	(359.78)	(350.75)	(671.77)
Proceeds from sale of Property, plant and equipment	-	15.25	25.86
(Investment)/ Redemption in bank deposits and financial institutions	(722.07)	2,649.17	650.38
Interest received on deposits with banks and financial institutions, net	545.91	492.91	1,336.27
Proceeds from redemption of investments	0.01	-	500.00
Interest received on debt instruments	-	41.04	75.76
<b>Net cash (used in) / generated from investing activities (b)</b>	<b>(535.93)</b>	<b>2,847.62</b>	<b>1,916.50</b>
<b>Cash flow from financing activities</b>			
Repayment of borrowings	-	-	-
Dividend paid	(751.68)	(751.68)	(1,338.63)
Sale of shares by employee stock option trust	23.20	-	117.89
Buy-back of equity shares	-	(2,880.00)	(2,880.00)
Tax on buy-back of equity shares	-	(670.18)	(670.18)
Payment of lease liabilities	(21.65)	(28.77)	(55.72)
<b>Net cash (used in) financing activities (c)</b>	<b>(750.13)</b>	<b>(4,330.63)</b>	<b>(4,826.64)</b>
<b>Net change in cash and cash equivalents (a) + (b) + (c)</b>	<b>336.14</b>	<b>435.68</b>	<b>(119.08)</b>
Cash and cash equivalents at the beginning of the year	371.20	490.28	490.28
Effect of exchange rate fluctuations on cash held	-	-	-
Cash and cash equivalents at the end of the year	707.34	925.96	371.20
<b>Components of cash and cash equivalents</b>			
Cash on hand	5.43	6.63	4.45
Bank balances	701.91	919.33	366.75
<b>Cash and cash equivalents as per Statement of assets and liabilities</b>	<b>707.34</b>	<b>925.96</b>	<b>371.20</b>

Note: The above cash flow statement has been prepared under the "indirect method" as set out in the Schedule III on statement of Cash Flows specified under section 133 of the Companies Act, 2013



**Limited Review Report on unaudited financial results of Amrutanjan Health Care Limited for the quarter ended 30 September 2024 and year to date results for the period from 1 April 2024 to 30 September 2024 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**To the Board of Directors of Amrutanjan Health Care Limited**

1. We have reviewed the accompanying Statement of unaudited financial results of **Amrutanjan Health Care Limited** (hereinafter referred to as "the Company") for the quarter ended 30 September 2024 and year to date results for the period from 1 April 2024 to 30 September 2024 ("the Statement") in which are included unaudited financial results of Amrutanjan Health Care Limited ESOP Trust ("ESOP Trust")
2. This Statement, which is the responsibility of the Company's management and approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Our responsibility is to issue a report on the Statement based on our review.
3. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **B S R & Co. LLP**

*Chartered Accountants*

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



**R Kalyana Sundara Rajan**

*Partner*

Membership No.: 221822

UDIN:24221822BKHBGX1530

Chennai

12 November 2024

Registered Office: