

Aashka Hospitals Ltd.

Between Sargasan and Reliance Cross Roads
Sargasan, Gandhinagar - 382421. Gujarat, India
Phone: 079-29750750, +91-7575006000 / 9000
Emergency No.: +91-7575007707 / 9879752777
www.aashkahospitals.in
CIN: L85110GJ2012PLC072647



May 30, 2023

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400001

Script Code: 543346

Dear Sir / Madam,

Sub: Intimation under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Board Meeting Outcome

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 (“**LODR Regulations**”), the meeting of Board of Directors of the Company held today i.e. May 30, 2023 at 03:00 pm and concluded at 16:15 pm, and has *inter alia* considered and approved the following matters:

- 1) Audited Financial Result for the Half Year and Year ended on March 31, 2023, as recommended by the Audit Committee
- 2) Appointment of M/s. Parimal S. Shah & Co. (FRN: 107591W), Chartered Accountants, Ahmedabad as Internal Auditors of the company for the Financial Year 2023 – 24. The details required under Regulation 30 of the LODR Regulations read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 9, 2015 are given in Annexure – I.
- 3) Appointment of M/s. Suthar & Surti, Company Secretaries, Ahmedabad (UCN: P2018GJ068000) as the Secretarial Auditors of the Company for the Financial Year 2023 – 24. The details required under Regulation 30 of the LODR Regulations read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 9, 2015 are given in Annexure – II.

We further declare and confirm that pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended till date, the Audited Financial Results of the Company for the half-year and year ended on March 31, 2023, is been issued with modified opinion by the Statutory Auditor. The Statement of Impact of Audit Qualifications for Modified Opinion has been given with this outcome.

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aashka
H O S P I T A L



We request you to take this intimation on your records.

Thanking you,

Yours faithfully,

For, Aashka Hospitals Limited

Bipinchandra D. Shah
Managing Director
DIN: 009348108

Encl.: a/a

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**ANNEXURE – I****Appointment of M/s. Parimal S. Shah & Co., Chartered Accountants, Ahmedabad as Internal Auditor of the Company**

Reason for Change viz. Appointment, Resignation, Removal, Death or Otherwise	Appointment as an Internal Auditor of the Company for the Financial Year 2023 – 24
Date of Appointment / Cessation & Terms of Appointment	Appointment shall in terms of provisions of Section 138 of the Companies Act, 2013 with immediate effect for the Financial Year 2023 – 24
Brief Profile (in Case of Appointment)	<p>M/s. Parimal S. Shah & Co., Chartered Accountants, Ahmedabad (FRN: 107591W), is providing various professional services like internal and statutory audit to the corporate and non – corporate clients since last 30 years.</p> <p>The Firm also provides various financial advice, direct tax planning, corporate restructuring, etc.</p>
Disclosure of Relationships between Directors (in case of Appointment of Director)	N. A.

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**ANNEXURE – II****Appointment of M/s. Suthar & Surti, Company Secretaries, Ahmedabad as Secretarial Auditor of the Company**

Reason for Change viz. Appointment, Resignation, Removal, Death or Otherwise	Appointment as Secretarial Auditor of the Company for the Financial Year 2023 – 24
Date of Appointment / Cessation & Terms of Appointment	Appointment shall in terms of provisions of Section 204 of the Companies Act, 2013 with immediate effect for the Financial Year 2023 – 24
Brief Profile (in Case of Appointment)	M/s. Suthar & Surti, Company Secretaries, Ahmedabad (UCN: P2018GJ068000) is engaged in providing various Professional Services in the field of Corporate Legal Compliance, Secretarial Audit, Corporate Governance Audit, Corporate Restructuring, Obtaining Regulatory Approvals, Incorporation of Companies and LLP, etc.
Disclosure of Relationships between Directors (in case of Appointment of Director)	N. A.

Statement on Impact of Audit Qualifications

(in INR Lakhs)

Statement of Impact of Audit Qualifications for the Financial Year ended March 31, 2023				
<i>[See Regulation 33/52 of the SEBI (LODR) (Amendment) Regulation, 2016]</i>				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (Audited Figures after adjusting for Qualifications)
	1.	Turnover / Total Income	2206.78	NA
	2.	Total Expenditure	2463.69	NA
	3.	Net Profit / (Loss)	(256.91)	NA
	4.	Earnings per Share	(1.10)	NA
	5.	Total Assets	12803.26	NA
	6.	Total Liabilities	3411.60	NA
	7.	Net Worth	9391.66	NA
	8.	Any other financial item(s) (as felt appropriate by the management)	NA	NA

II. Audit Qualification (each audit qualification separately):

1)

Sr. No.	Particulars	Remarks
a.	Details of Audit Qualification	<i>The Company has charged interest on various advances extended out of the public issue amount to Rs. 3596.50 Lakhs. In the current year the Company has charged interest on such advances amounting to Rs. 305.80 Lakhs. However, Confirmation of interest receivable of Rs. 213.49 Lakhs are not provided to us as such loss is understated by the same amount and figures of advances has been overstated by the same amount. And no significant progress is seen for the parties to whom advances were made.</i>
b.	Type of Audit Qualification: Qualified Opinion / Disclaimer of Opinion / Adverse Opinion	Qualified Opinion
c.	Frequency of qualification: Whether appeared first time / repetitive / since how long continuing	First Time
d.	For Audit Qualification(s) where the impact is quantified by the Auditor,	N.A.



		seem to unfit for execution of contract. As the Company has not received back the advances, interest of Rs. 315.54 Lakhs has been charged on the said advances during the FY 2022 – 23.
	(ii) If management is unable to estimate the impact, reasons for the same:	NA
	(iii) Auditor's Comments on (i) or (ii) above:	Detailed information awaited

2)

Sr. No.	Particulars	Remarks
a.	Details of Audit Qualification	<i>Sale deed for Rs. 2866.75 Lakhs advance to Director in the FY 2021-22 is yet to be executed.</i>
b.	Type of Audit Qualification: Qualified Opinion / Disclaimer of Opinion / Adverse Opinion	Qualified Opinion
c.	Frequency of qualification: Whether appeared first time / repetitive / since how long continuing	First Time
d.	For Audit Qualification(s) where the impact is quantified by the Auditor, Management's Views:	N.A.
	For Auditor Qualification(s) where the impact is not quantified by the Auditors:	
e.	(i) Management's estimation on the impact of audit qualification:	The company has paid advance towards Purchase of Land for the development of Wellness Centre. The Board of Directors has decided that Wellness Centre should not be set up as the Company needs to focus on its core business of running the Hospital. Hence, the transaction of Purchase of Land has been cancelled and the Director will refund the amount of advances to the Company.
	(ii) If management is unable to estimate the impact, reasons for the same:	NA
	(iii) Auditor's Comments on (i) or (ii) above:	Detailed information awaited

3)

Sr. No.	Particulars	Remarks
a.	Details of Audit Qualification	<i>The Company is yet to pay Rs. 972.00 Lakhs out of the proceeds of the Public Issue towards repayment of the Bank Loan.</i>



a.	Type of Audit Qualification: Qualified Opinion / Disclaimer of Opinion / Adverse Opinion	Qualified Opinion
c.	Frequency of qualification: Whether appeared first time / repetitive / since how long continuing	First Time
d.	For Audit Qualification(s) where the impact is quantified by the Auditor. Management's Views:	N.A.
	For Auditor Qualification(s) where the impact is not quantified by the Auditors:	
	(i) Management's estimation on the impact of audit qualification:	The Company is in process to repay the balance amount as early as possible.
e.	(ii) If management is unable to estimate the impact, reasons for the same:	NA
	(iii) Auditor's Comments on (i) or (ii) above:	Detailed information awaited

III. Signatories

For and on behalf of the Board

For and on behalf of the Board

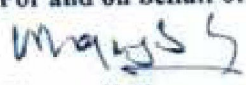
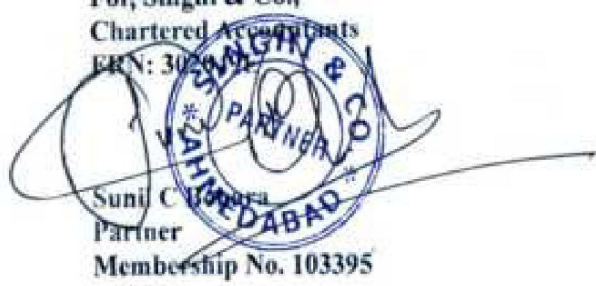



Bipinchandra D. Shah
 Chairman & Managing Director
 DIN: 00934108

Lokesh Khandelwal
 Chief Financial Officer

For and on behalf of the Board

For, Singhi & Co.,
 Chartered Accountants
 ERN: 3055

Umang Shah
 Chairman of the Audit Committee

Date: 30/05/2023
 Place: Gandhinagar

Sunil Chandra
 Partner
 Membership No. 103395

INDEPENDENT AUDITOR'S REPORT

To
The Members of
Aashka Hospitals Limited

Report on the Audit of the Annual Financial Results

Qualified Opinion

We have audited the accompanying annual financial results of AASHKA HOSPITALS LIMITED ("the Company"), for the half year ended on 31st March, 2023 and the year to date results for the period from 1st April, 2022 to 31st March, 2023 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 annual financial results as well as the year –to-date results:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 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 on 31st March, 2023 and as well as the year-to-date result for the period from 1st April, 2022 to 31st March, 2023 **except for the matter stated in Basis of Qualified Opinion paragraph below**

Basis of Qualified Opinion

1. **The Company has charged interest on various advances extended out of the public issue amount to Rs. 3596.50 Lakhs. In the current year the Company has charged interest on such advances amounting to Rs. 305.80 Lakhs. However, Confirmation of interest receivable of Rs. 213.49 Lakhs are not provided to us as such loss is understated by the same amount and figures of advances has been overstated by the same amount. And no significant progress is seen for the parties to whom advances were made.**



2. *Sale deed for Rs. 2866.75 Lakhs advance to Director in the F Y 2021-22 is yet to be executed.*
3. *The Company is yet to pay Rs. 972.00 Lakhs out of the proceeds of the Public Issue towards repayment of the Bank Loan.*

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. 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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 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 we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial results.

Management and Board Directors Responsibilities for the Annual Financial Results

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

The Company's Management and Board of Directors are responsible for the preparation and presentation of this annual financial results 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 Standards specified under Section 133 of the Act read with the relevant rules issued there-under and other account resulting 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 of the assets of the Company 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 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 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 & 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 Director either intends to liquidate the Company or cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Annual 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 not a



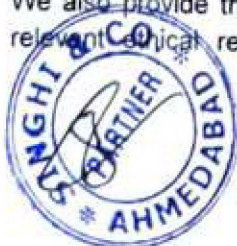
guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users 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 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 financial controls 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 the financial statement 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 result 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 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 annual financial result 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 result, including the disclosures, and whether the annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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



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considered
the

relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters:

The figures for the last half year ended on March 31, 2023 are the balancing figures between the audited figures in respect of full financial year ended on March 31, 2023 and the figure for the half year ended on September 30, 2022.

For, SINGHI & CO.

Chartered Accountants

FRN NO: 302649E



SUNIL C. BHADRA

Partner

Membership No. 103395

UDIN: 23103395BGXTNL9503

Ahmedabad, 30th May 2023

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**Statement of Standalone Audited Financial Results for the Half Year and Year ended on March 31, 2023**

(INR in Lakhs except for EPS)

Sr. No.	Particulars	Half Year Ended		Year Ended	
		31/03/2023	31/03/2022	31/03/2023	31/03/2022
		(unaudited)	(unaudited)	(Audited)	(Audited)
1	Income from Operations				
	(a) Net Income from Operation	740.93	1,131.63	1,894.47	3,973.36
	(b) Other Income	306.48	9.15	312.31	12.78
	Total Income from Operations (1)	1,047.41	1,140.78	2,206.78	3,986.14
2	Expenses				
	(a) Cost of Materials consumed	-	-	-	-
	(b) Purchase of stock-in-trade	127.07	133.91	243.41	573.75
	(c) Direct Expense	-	476.06	-	1,404.06
	(d) Changes in inventories of finished goods, work-in-progress and stock in trade	6.59	12.44	14.50	(0.22)
	(e) Employee benefits expense	167.29	280.38	345.92	594.84
	(f) Finance Costs	317.35	122.64	299.94	265.40
	(g) Depreciation & Amortisation Expense	148.96	144.48	293.40	290.01
	(h) Other Expenses	489.81	303.54	1,266.53	574.39
	Total Expenses (2)	1,257.06	1,473.45	2,463.69	3,702.23
3	Profit / (Loss) before Exceptional & Extraordinary Items & Tax (1-2)	(209.65)	(332.67)	(256.91)	283.91
4	Exceptional Items	-	-	-	-
5	Profit / (Loss) before Extraordinary Items & Tax (3-4)	(209.65)	(332.67)	(256.91)	283.91
6	Extraordinary Items	-	-	-	-
7	Profit / (Loss) before Tax (5-6)	(209.65)	(332.67)	(256.91)	283.91
8	Tax Expenses - MAT	-	-	-	47.39
9	Less: MAT Credit Entitlement	-	-	-	-
10	Profit / (Loss) after Tax (7-8+9)	(209.65)	(332.67)	(256.91)	236.52
11	Paid-up Equity Share Capital (face value of INR 10/- each)	233.68	233.68	233.68	233.68
12	Reserve & Surpluses (Excluding Revaluation Reserve)	7,054.86	7,319.66	7,054.86	7,319.66
13	Earning per Share				
	1) Basic	(0.90)	(1.42)	(1.10)	1.12
	2) Diluted	(0.90)	(1.42)	(1.10)	1.12

Notes:

- The above results were reviewed by Audit Committee and were approved and taken on record by Board of Directors at their meeting held on May 30, 2023
- The figures of the previous period have been regrouped / rearranged where-ever necessary, to make them comparable with those of the current period
- Figures for the half year ended March 31, 2023 are the balancing figures in respect to the full Financial Year and The above financial results are available on the website of the Company i.e. www.aashkahospitals.in and on the website of BSE Limited (SME Platform) i.e. www.bseindia.com
- EPS is calculated as per Accounting Standard 20 considering the split up of Equity Shares and accordingly EPS is adjusted for all the comparative periods presented
- The Company does not have more than one reportable segment in terms of AS - 17 (Segment Reporting). Hence, segment wise reporting is not applicable

For, Aashka Hospitals Limited


Bipinchandra D. Shah
Chairman & Managing Director
DIN: 00934108

Date: May 30, 2023

Place: Gandhinagar

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Statement of Standalone Assets & Liabilities for the Financial Year ended on March 31, 2023

Sr. No.	Particulars	(in INR Lakhs)	
		31/03/2023 Audited	31/03/2022 Audited
A	EQUITY & LIABILITIES		
1	Shareholder's Funds		
	(a) Share Capital	2,336.80	2,336.80
	(b) Reserves and Surplus	7,054.86	7,319.63
	(c) Money received against Share Warrants	-	-
	Shareholder's Funds	9,391.66	9,656.43
2	Share application money pending allotment	-	-
3	Non - Current Liabilities		
	(a) Long-term Borrowings	1,591.58	1,677.37
	(b) Deferred tax liabilities (net)	-	-
	(c) Other long-term liabilities	50.40	50.40
	(d) Long-term provisions	20.30	21.38
	Non - Current Liabilities	1,662.28	1,749.15
4	Current Liabilities		
	(a) Short Term Borrowings	1,326.54	1,143.94
	(b) Trade Payables		
	(i) Total outstanding dues of Micro & Small Enterprises	-	-
	(ii) Total outstanding dues other than Micro & Small Enterprises	258.06	158.87
	(c) Other current liabilities	67.55	62.67
	(d) Short-term provisions	97.16	140.70
	Current Liabilities	1,749.32	1,506.18
	TOTAL - EQUITY & LIABILITIES (A)	12,803.26	12,911.76
B	ASSETS		
1	Non - Current Assets		
	(a) Fixed Assets	4,551.78	4,846.03
	(b) Non - Current Investments	-	-
	(c) Deferred tax assets (net)	-	-
	(d) Long-term loans and advances	-	-
	(e) Other non - current assets	6,852.42	6,825.37
	Non - Current Assets	11,404.20	11,671.40
2	Current Assets		
	(a) Current Investments	-	-
	(b) Inventories	40.03	54.52
	(c) Trade Receivables	685.70	781.88
	(d) Cash & Cash Equivalents	306.00	106.90
	(e) Short-term loans and advances	57.41	6.51
	(f) Other Current Assets	309.92	290.54
	Current Assets	1,399.05	1,240.36
	TOTAL - ASSETS (B)	12,803.26	12,911.76

For, Aashka Hospitals Limited

Bipinchandra D. Shah
Chairman & Managing Director
DIN: 00934108

Date: May 30, 2023
Place: Gandhinagar

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**Cash Flow Statement for the Financial Year ended on March 31, 2023**

(in INR Lakhs)

Sr. No.	Particulars	31/03/2023	31/03/2022
		Audited	Audited
A	Cash Flows from used in Operating Activities		
	Profit before Extraordinary items and tax	(256.91)	283.92
	Adjustments for reconcile Profit / (Loss)		
	Adjustments for finance costs	299.94	265.40
	Adjustments for deperciation and amortisation expense	293.40	290.01
	Share application money pending allotment	-	-
	Adjustments for unrealised foreign exchange losses gains	-	-
	Adjustments for dividend income	-	-
	Other adjustments for which cash effects are investing or financing cash flows	-	-
	Other adjustments to reconcile profit / (loss)	-	-
	Other adjustments for non-cash items	-	-
	Share of Profit & Loss from Partnership firm or association of persons or Limited Liability Partnership	-	-
	Total Adjustments to Profit / (Loss)	593.34	555.41
	Adjustments for Working Capital		
	Adjustments for decrease / (increase) in inventories	14.50	(0.22)
	Adjustments for decrease / (increase) in trade receivables	96.18	(50.26)
	Adjustments for decrease / (increase) in other non current assets	(27.05)	(6,634.02)
	Adjustments for decrease / (increase) in Loans & Advances	(50.90)	0.37
	Adjustments for decrease / (increase) in other current assets	(19.38)	(8.44)
	Adjustments for increase / (decrease) in trade payables	99.19	(270.79)
	Adjustments for increase / (decrease) in other non current liabilities	-	-
	Adjustments for increase / (decrease) in other current liabilities	(38.65)	(100.19)
	Adjustments for provisions	(1.08)	8.28
	Total Adjustments for Working Capital	72.81	(7,055.29)
	Total Adjustments to reconcile Profit / (Loss)	666.15	(6,499.88)
	Net Cash Flows from (used in) operations	409.24	(6,215.96)
	Dividend received	-	-
	Interest paid	-	-
	Interest received	-	-
	Income taxes paid (refund)	-	(47.39)
	Other inflows / (outflows) of cash	-	-
	Net Cash Flows from (used in) Operating Activities	409.24	(6,263.35)
B	Cash flows from (used in) Investing Activities		
	Cash flows from losing control of subsidiaries or other businesses	-	-
	Cash flows used in obtaining control of subsidiaries or other businesses	-	-

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	Other cash receipts from sales of equity or debt instruments of other entities	-	-
	Other cash payments to acquire equity or debt instruments of other entities	-	-
	Other cash receipts from sales of interests in joint ventures	-	-
	Other cash payments to acquire interests in joint ventures	-	-
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	-	-
	Cash payment for investment in partnership firm or association of persons or limited liability partnership	-	-
	Proceeds from sales of tangible assets	-	-
	Purchase of tangible assets	(7.02)	(186.80)
	Proceeds from sales of intangible assets	-	-
	Purchase of intangible assets	-	-
	Cash advances and loans made to other parties	-	-
	Cash receipts from repayment of advances and loans made to other parties	-	-
	Dividends received	-	-
	Interest received	-	-
	Income taxes paid (refund)	-	-
	Other inflows (outflows) of cash	-	-
	Net cash flows from (used in) Investing Activities	(7.02)	(186.80)
C	Cash flows from (used in) Financing Activities		
	Proceeds from issuing shares	-	536.80
	Proceeds from Security Premium	-	5,958.48
	Proceeds from issuing other equity instruments	-	-
	Proceeds from issuing debentures, notes, bonds, etc	-	-
	Proceeds from borrowings	182.61	373.28
	Repayment of borrowings	(85.79)	(338.76)
	Dividend paid	-	-
	Interest paid	(299.94)	(265.40)
	Income taxes paid (refund)	-	-
	Other inflows (outflows) of cash	-	-
	Net cash flows from (used in) Financing Activities	(203.12)	6,264.41
D	Net Increase / (Decrease) in Cash and Cash Equivalents	199.10	(185.75)
	Cash & Cash Equivalents at the beginning of period	106.90	292.66
E	Cash & Cash Equivalents at the end of period	306.00	106.90

For, Aashka Hospitals Limited

Bipinchandra D. Shah
Chairman & Managing Director
DIN: 00934108

Date: May 30, 2023
Place: Gandhinagar