



May 30, 2024

To,

Listing Department, BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai – 400 001 (Scrip ID – AAYUSH, Scrip Code – 539528)	The Listing Department Metropolitan Stock Exchange of India Limited, Vibgyor Towers, 4 th floor, Plot No C 62, G - Block, Opp. Trident Hotel, Bandra Kurla Complex, Bandra (E), Mumbai – 400 098 (Symbol – AAYUSH, Series – EQ)
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**Reference: Intimation of Board Meeting given on May 20, 2024.
Intimation of rescheduling of Board Meeting given on May 27, 2024.**

Subject: Outcome of Board Meeting be held on Thursday, May 30, 2024.

Meeting commencement time : 06.00 P. M.
Meeting conclusion time : 07.00 P. M.

Dear Sir/Ma'am,

Pursuant to the Regulation 33 and 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, meeting of board of directors was held today i.e., Thursday, May 30, 2024 at the registered office of the company. The board of directors has considered and approved the following business transactions:

1. Audited Standalone Financial Statement of the Company for the Quarter and Financial Year ended on March 31, 2024.
2. Auditors report issued on Standalone Financial Statement of the company for the Quarter and Financial Year ended on March 31, 2024.
3. Declaration of un-modified opinion for the Audited Financial Statement as on March 31, 2024.

We request you to kindly take the above information on record.

Thanking you,

For Aayush Food and Herbs Limited

Naveenakumar Kunjaru
Managing Director
DIN: 07087891



AAYUSH FOOD AND HERBS LIMITED						
CIN: L01122DL1984PLC018307						
Regd. Off. 55, 2nd Floor, Lane 2, Westend Marg, Saidullajab, Near Saket Metro Station, New Delhi, Delhi - 110 030.						
Website: www.aayush.health; E-mail: aayushfoodherbs@gmail.com; Ph. +91-8448693031						
STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31.03.2024						
(Rs. in Thousands)						
Sr. No.	Particulars	QUARTER ENDED			YEAR ENDED	
		3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year ended	Year ended
		31-Mar-2024	31-Dec-2023	31-Mar-2023	31-Mar-2024	31-Mar-2023
		(Audited)	(Un-audited)	(Audited)	(Audited)	(Audited)
1	Income from operations					
	a) Net Sales / Income from Operations	0	0	10,884	6,030	81,021
	b) Other Income	(379)	598	3,355	2,362	5,463
	Total Income from Operations (net)	(379)	598	14,240	8,392	86,485
2	Expenses					
	a) Cost of materials consumed	0	0	0	0	0
	b) Purchases of stock-in trade	3	0	12,337	3	12,337
	c) Changes in inventories of stock-in-trade	0	0	0	0	63,605
	d) Employee benefits expense	229	105	793	1,058	3,470
	e) Finance costs	0	2	38	3	634
	f) Depreciation and amortisation expense	4	4	75	16	301
	g) Directors Remuneration	0	0	0	0	0
	h) Consultancy charges/ Professional Fees	271	10	0	281	0
	i) Listing Fees	0	0	0	0	0
	j) Commission	(3,000)	0	0	0	0
	k) Travelling Expenses	0	0	0	0	0
	l) Other expenses	225	180	4,044	1,108	9,608

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	Total expenses					
		(2,268)	302	17,289	2,469	89,957
3	Profit / (Loss) before exceptional and items and tax (1-2)	1,889	297	(3,049)	5,923	(3,470)
4	Exceptional Items	0	0	0	0	0
5	Profit/(Loss) before tax (3-4)	1,889	297	(3,049)	5,923	(3,470)
6	Tax Expense:					
	Current Tax	300	0	0	300	0
	Deferred Tax (reversed)	105	0	27	105	27
	Income Tax	(201)	0	0	(201)	0
	Total Tax Expense					
7	Profit/(Loss) for the period (5-6)	1,685	297	(3,022)	5,719	(3,443)
8	Other Comprehensive income/(loss)					
	Item that will not be subsequently reclassified to profit or loss					
	a) Re-measurement gains/(losses) on defined benefit obligations	0	0	0	0	0
	b) Income tax effect	0	0	0	0	0
	Item that may be subsequently reclassified to profit or loss:					
	a) Cash flow hedges	0	0	0	0	0
	b) Income tax effect	0	0	0	0	0
	Total Other Comprehensive income/(loss) for the year	0	0	0	0	0
9	Total Comprehensive income/(loss) for the year	1,685	297	(3,022)	5,719	(3,443)
	Paid up Equity Share Capital, (Face value of Rs. 10 each)	32,450	32,450	32,450	32,450	32,450
10	Earnings/ (loss) per equity share (of Rs.10/- each) (not annualised):					
	a) Basic	0.52	0.09	(0.93)	1.76	(1.06)
	b) Diluted	0.52	0.09	(0.93)	1.76	(1.06)

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STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31.03.2024		
(Rs. in Thousands)		
Particulars	As at 31/Mar/2024	As at 31/Mar/2023
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	51.74	68.42
(b) Capital Work in Progress	0	0
(c) Intangible assets	0	0
(d) Investment	0	0
(e) Financial assets	44,506.08	16,444.00
(f) Deferred tax assets (net)	0	0
(g) Other non-current assets	0	0
	44,557.82	16,512.42
Current assets		
(a) Inventories	0	0
(b) Financial Assets		
(i) Investments	0	0
(ii) Trade receivables	198.79	13,215.63
(iii) Cash and cash equivalents	506.45	6,184.18
(d) Other current assets	4,926.39	8,934.43
	5,631.64	28,334.24
Total Assets	50,189.46	44,846.67
EQUITY AND LIABILITIES		
Equity		
Equity share capital	32,450.00	32,450.00
Reserve & Surplus	16,703.35	11,617.09
	49,153.35	44,067.09
Liabilities		
Non-current Liabilities		
(a) Financial liabilities	0	0
(i) Borrowings	0	0
(b) Provisions	0	0
(c) Deferred tax liabilities (Net)	0	0



(d) Other non-current liabilities	0	0
Total A	49,153.35	44,067.09
Current Liabilities		
(a) Financial liabilities	0	0
(i) Trade payables	0	0
(b) Deferred Tax liabilities	332.88	0
(c) Other current liabilities	403.23	779.58
(d) Provisions	300.00	0
Total B	1,036.12	779.58
Total equity and liabilities (A+B)	50,189.46	44,846.67



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CASH FLOW STATEMENT AS ON 31.03.2024		
(Rs. in Thousands)		
Particulars	For the Year Ended March 31, 2024	For the Year Ended March 31, 2023
Cash flow from operating activities		
Profit/(loss) before tax from		
- Continuing Operations	5923.25	(3,469.88)
-Discontinued Operations	0	0
Profit before Income Tax including discontinued operations	5923.25	(3,469.88)
Adjustments For:		
Depreciation and amortisation expense	16.26	301.32
Provision for Adjustments	0	0
Interest income	0	0
Finance cost	0	0
(Profit)/loss on sale of investments	0	(720.04)
Gain on mark to market of investments	0	0
(Profit)/loss on sale of property, plant and equipment (net)	0	0
Net (gain)/loss on foreign currency transactions and translation	0	0
Provision for capital work in progress	0	0
Prior period adjustment	(632)	0
Change in operating assets and liabilities		
(Increase)/Decrease in inventories	0	63,604.47
Increase/(Decrease) in trade payables	0	(7,790.64)
(Increase)/Decrease in other Liabilities	(376.93)	(5,824.33)
(Increase)/Decrease in trade receivables	13016.84	15,713.05
(Increase)/Decrease in Other Current Assets	4,008	(15,396.19)
Increase/(Decrease) in Short Term loans & Advances	(28,062)	0
Increase/(Decrease) in other liabilities	227.88	0
Increase/(Decrease) in provisions	300.00	0
(Increase)/Decrease in other assets	0	0
Sub-Total	(11,501.99)	49,887.63
Cash generated from operations	(5,578.74)	46,417.75
Net Income taxes (paid) / refunds	(99.00)	(237.82)
Net cash inflows from operating activities A	(5,677.74)	46,179.93
Cash flow from investing activities		
Capital expenditure on property, plant and equipment's including capital advances	0	0



Sale of property, plant and equipment's	0	1,785.97
Purchases of investments	0	0
Sale of investments	0	0
Interest received	0	0
Bank balances not considered as cash and cash equivalents	0	0
-Deposits placed	0	0
-Deposits matured	0	0
Loans and advances recovered	0	0
Net cash outflow from investing activities	0	1,785.97
Cash flow from financing activities		
Proceeds from long-term borrowings	0	0
Proceeds from short term borrowings	0	0
Repayment of long-term borrowings	0	(49,489.68)
Repayment of short-term borrowings	0	0
Repayments of Short-Term Borrowings	0	0
Net cash outflow in financing activities	0	(49,489.68)
Net (decrease) / increase in cash and cash equivalents	(5,677.74)	(1,523.78)
Cash and cash equivalents as at the beginning of the year	6,184.19	7,707.97
Cash and cash equivalents as at the End of the year	506.44	6,184.19



Notes:

1. The Audited financial statements for the quarter and Financial year ended on March 31, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on May 30, 2024.
2. The Statutory Auditors of the Company have carried out audit of the financial results for the quarter and Financial year ended on March 31, 2024 in compliance of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.
3. The statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under section 133 of the Act, 2013 and other recognised accounting practices and policies to the extent applicable.
4. As the Company's business activity falls within a single primary business segment, the disclosure requirements as per Ind AS 108 "operating segments" are not applicable.
5. The figures for the quarter ended March 31, 2024 and March 31, 2023 are the balancing figures between audited figures in respect of full financial year and unaudited published year-to-date figures up to third quarter ended December 31, 2023 and December 31, 2022 respectively, which were subject to limited review.
6. Previous period figures have been re-grouped and re-classified wherever necessary.
7. The company has passed shareholders resolution for change of its name from AAYUSH FOOD AND HERBS LIMITED to AAYUSH WELLNESS LIMITED. The company is under process of obtaining necessary approvals from regulatory authorities. Corporate announcement for name change shall be submitted to the stock exchange in due course.
8. The company has also passed shareholders resolution for shifting of Registered office of the company from the Union Territory of Delhi to the state of Maharashtra.

For Aayush Food and Herbs Limited

Naveenakumar Kunjaru
Managing Director
DIN: 07087891

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TDK & Co.

Chartered Accountants

(An ISO 9001 : 2015 Certified Co.)

Independent Auditor's Report (Unmodified Opinion) on Audited standalone Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Mob. : +91 91520 02313

+91 99208 81296

E-mail : info@tdk.net.in

Website : www.tdk.net.in

INDEPENDENT AUDITOR'S REPORT

To,

The Board of Directors,

Aayush Food and Herbs Limited

55, 2nd Floor, Lane 2, Westend Marg,

Saidullajab, Near Saket Metro Station,

New Delhi, Delhi 110030.

Opinion

We have audited the accompanying standalone quarterly financial results of Aayush Food and Herbs Limited (the company) for the quarter ended 31st March 2024 and the year to date results for the period from 01st April 2023 to 31st March 2024 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 Standalone financial statements:

- i. are 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 Indian Accounting Standards, and other accounting principles generally accepted in India, of Standalone net profit/loss and other comprehensive income/loss and other financial information for the quarter and year to date results for the period ended on 31st March 2024.

Basis of Opinion

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 Standalone 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 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 Standalone financial results.

Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Standalone Financial Results

These Standalone Financial results have been prepared on the basis of the Standalone Annual financial statements.

The Company's Management and Board of Directors are responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Standalone financial Results that give a true and fair view of the financial position, financial performance, and cash flows of the



Company in accordance with the accounting principles generally accepted in India, including the Indian accounting Standards ("Ind AS") specified under section 133 of the Act 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 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors is 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 is also responsible for overseeing the company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the financial statements 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 standalone financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's 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 statements 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 statements, including the disclosures, and whether the financial statements 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 relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Statement, includes the results for the quarter ended 31st March 2024, being balancing figure between the audited figures in respect of the full financial year ended 31st March 2024 and the published year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

**For TDK & Co.,
Chartered Accountants
Firm Reg. No.: 109804W**



**Neelanj Shah
Partner
Membership No.: 121057
UDIN: 24121057BKECOR6931**

**Place: Mumbai
Date: 30/05/2024**



May 30, 2024

To,

Listing Department, BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai – 400 001 (Scrip ID – AAYUSH, Scrip Code – 539528)	The Listing Department Metropolitan Stock Exchange of India Limited, Vibgyor Towers, 4 th floor, Plot No C 62, G - Block, Opp. Trident Hotel, Bandra Kurla Complex, Bandra (E), Mumbai – 400 098 (Symbol – AAYUSH, Series – EQ)
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Subject: Declaration in respect of Auditor’s Report with un-modified opinion for the Audited Financial Results for the quarter and year ended on March 31, 2024.

Dear Sir/Ma’am,

In compliance with Regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm that –

“M/s. TDK & Co. (Firm Reg. No: 109804W) statutory auditors of the company have expressed an un-modified opinion in their report on Audited Financial Results of the Company for the quarter and Financial year ended on March 31, 2024.”

We request you to kindly take the above information on record.

Thanking you,

For Aayush Food and Herbs Limited

Naveenakumar Kunjaru
Managing Director
DIN: 07087891

Aayush Food & Herbs Limited

CIN : L01122DL1984PLC018307

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