



AHCL/ SE/ 42 /2021-22

November 09 2021

<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
<b>Symbol : AMRUTANJAN</b>	<b>Scrip Code: 590006</b>

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 (**November 09, 2021**) had inter-alia:

- (i) Approved the Un-audited Financial Results for the quarter and half year ended September 30, 2021. 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 2021-22 on the Equity Shares of the Company.

The Board Meeting commenced at 11.00 A.M. and concluded at **15:35** 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 2021
2. Limited Review Report

**Amrutanjan Health Care Limited**

103, (Old No. 42-45), Luz Church Road,  
Mylapore, Chennai - 600 004  
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Toll Free No. : 1 - 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 Unaudited Financial Results for the quarter and six months ended 30 September 2021**

(Rs. in Lakhs)

Particulars	Quarter ended			Period ended		Year ended
	30 September 2021 (Unaudited)	30 June 2021 (Unaudited)	30 September 2020 (Unaudited)	30 September 2021 (Unaudited)	30 September 2020 (Unaudited)	31 March 2021 (Audited)
<b>I Income from operations</b>						
Revenue from operations	11,038.20	7,821.15	9,211.17	18,859.35	13,873.02	33,284.40
II Other income	428.51	273.89	404.87	702.40	609.43	1,132.01
III <b>Total income (I + II)</b>	<b>11,466.71</b>	<b>8,095.04</b>	<b>9,616.04</b>	<b>19,561.75</b>	<b>14,482.45</b>	<b>34,416.41</b>
<b>IV Expenses</b>						
(a) Cost of materials consumed	3,071.67	2,663.46	2,592.95	5,735.13	3,287.74	8,705.95
(b) Purchases of stock-in-trade	1,838.34	1,081.01	1,371.40	2,919.35	1,838.93	4,812.00
(c) Changes in inventories of finished goods, work in progress and stock in trade	70.89	(364.17)	(141.24)	(293.28)	829.55	500.57
(d) Employee benefits expense	1,207.77	1,225.06	981.42	2,432.83	1,895.89	4,170.33
(e) Advertisement and selling expenditure	1,742.46	932.14	829.75	2,674.60	1,185.35	4,598.94
(f) Finance cost	6.91	8.48	4.52	15.39	9.00	50.00
(g) Depreciation and amortisation expense	80.46	92.04	88.75	172.50	183.56	366.97
(h) Other expenses	812.60	828.40	749.62	1,641.00	1,247.44	3,021.20
<b>Total expenses</b>	<b>8,831.10</b>	<b>6,466.42</b>	<b>6,477.17</b>	<b>15,297.52</b>	<b>10,477.46</b>	<b>26,225.96</b>
V <b>Profit before tax (III - IV)</b>	<b>2,635.61</b>	<b>1,628.62</b>	<b>3,138.87</b>	<b>4,264.23</b>	<b>4,004.99</b>	<b>8,190.45</b>
VI Tax expenses	650.83	422.88	783.99	1,073.71	1,007.39	2,071.41
VII <b>Profit for the period (V - VI)</b>	<b>1,984.78</b>	<b>1,205.74</b>	<b>2,354.88</b>	<b>3,190.52</b>	<b>2,997.60</b>	<b>6,119.04</b>
VIII <b>Other comprehensive income</b>						
Re-measurement (losses) / gain on defined benefit plans, net of taxes	(39.73)	(2.59)	16.62	(42.32)	13.75	(2.80)
<b>Total other comprehensive income/ (loss) for the period</b>	<b>(39.73)</b>	<b>(2.59)</b>	<b>16.62</b>	<b>(42.32)</b>	<b>13.75</b>	<b>(2.80)</b>
IX <b>Total comprehensive income for the period (VII + VIII)</b>	<b>1,945.05</b>	<b>1,203.15</b>	<b>2,371.50</b>	<b>3,148.20</b>	<b>3,011.35</b>	<b>6,116.24</b>
Paid-up equity share capital (Face value Re. 1/- each)	292.31	292.31	292.31	292.31	292.31	292.31
Basic earnings per share	6.79	4.13	8.06	10.92	10.25	20.94
Diluted earnings per share	6.77	4.12	8.06	10.90	10.25	20.93
	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(annualised)
<i>See accompanying notes to financial results</i>						

  


**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 financial results for the quarter and six months ended 30 September 2021 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 held on 9 November 2021. The above results have been subjected to limited review by the statutory auditor of the Company. The auditors have issued an unmodified review report.
- The financial results has been prepared in accordance with recognition and measurement principles laid down in accordance with the Indian Accounting Standard ('Ind AS'), 34 - "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations 2015.
- The shareholders of the company at its Annual General Meeting held on 23 September 2021, has approved final dividend of Rs. 2.60 per equity share of Re. 1 each for the financial year ended 31 March 2021.
- 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.

Particulars	Quarter ended			Period ended		Year ended
	30 September 2021 (Unaudited)	30 June 2021 (Unaudited)	30 September 2020 (Unaudited)	30 September 2021 (Unaudited)	30 September 2020 (Unaudited)	31 March 2021 (Audited)
<b>1 Segment revenue</b>						
a OTC Products	10,445.67	6,720.15	8,903.70	17,165.82	13,207.46	31,426.35
b Beverages	547.10	1,074.24	277.01	1,621.34	626.17	1,708.32
c Others	45.43	26.76	30.46	72.19	39.39	149.73
<b>Total</b>	<b>11,038.20</b>	<b>7,821.15</b>	<b>9,211.17</b>	<b>18,859.35</b>	<b>13,873.02</b>	<b>33,284.40</b>
<b>2 Segment results</b>						
a OTC Products	2,360.56	1,338.35	2,968.30	3,698.91	3,832.03	7,868.78
b Beverages	35.52	85.63	(150.55)	121.15	(225.77)	(350.16)
c Others	(25.65)	(34.78)	(25.50)	(60.43)	(62.92)	(103.71)
<b>Total</b>	<b>2,370.43</b>	<b>1,389.20</b>	<b>2,792.25</b>	<b>3,759.63</b>	<b>3,543.34</b>	<b>7,414.91</b>
<b>Less :</b>						
i) Finance cost	6.91	8.48	4.52	15.39	9.00	50.00
ii) Other unallocable expenditure net of (unallocable income)	(272.09)	(247.90)	(351.14)	(519.99)	(470.65)	(825.54)
<b>Total profit before tax</b>	<b>2,635.61</b>	<b>1,628.62</b>	<b>3,138.87</b>	<b>4,264.23</b>	<b>4,004.99</b>	<b>8,190.45</b>
<b>3 Segment assets</b>						
a OTC Products	6,484.66	5,468.08	4,486.02	6,484.66	4,486.02	5,103.74
b Beverages	1,343.56	934.40	891.72	1,343.56	891.72	910.23
c Others	77.33	89.48	114.46	77.33	114.46	97.84
d Unallocated assets	23,184.54	22,687.06	19,036.61	23,184.54	19,036.61	21,315.26
<b>Total</b>	<b>31,090.09</b>	<b>29,179.02</b>	<b>24,528.81</b>	<b>31,090.09</b>	<b>24,528.81</b>	<b>27,427.07</b>
<b>4 Segment liabilities</b>						
a OTC Products	5,145.96	4,722.57	4,126.39	5,145.96	4,126.39	4,362.76
b Beverages	599.88	1,035.09	482.71	599.88	482.71	871.05
c Others	79.98	87.45	110.88	79.98	110.88	94.73
d Unallocated liabilities	1,363.76	546.86	854.92	1,363.76	854.92	542.06
<b>Total</b>	<b>7,189.58</b>	<b>6,391.98</b>	<b>5,574.90</b>	<b>7,189.58</b>	<b>5,574.90</b>	<b>5,870.60</b>
<b>Total capital employed in the Company</b>	<b>23,900.51</b>	<b>22,787.04</b>	<b>18,953.91</b>	<b>23,900.51</b>	<b>18,953.91</b>	<b>21,556.47</b>

For Amrutanjan Health Care Limited



S Sambhu Prasad  
Chairman & Managing Director

Date: 9 November 2021  
Place: Chennai

**AMRUTANJAN HEALTH CARE LIMITED**  
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**Statement of assets and liabilities**

(Rs. in Lakhs)

S. No.	Particulars	As at	As at
		30 September 2021 Unaudited	31 March 2021 Audited
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	(a) Property, plant and equipment	2,162.76	2,176.89
	(b) Right-of-use assets	90.17	113.42
	(c) Intangible assets	32.45	36.28
	(d) Capital work in progress	200.44	41.39
	(e) Intangible assets under development	149.16	115.16
	(f) Financial assets		
	Investments	1,198.11	1,201.21
	Other financial assets	1,219.16	858.53
	(g) Tax assets	120.27	120.27
	(h) Deferred tax assets (net)	415.08	342.50
	(i) Other non-current assets	470.65	131.58
	<b>Total non-current assets</b>	<b>6,058.25</b>	<b>5,137.23</b>
<b>2</b>	<b>Current assets</b>		
	(a) Inventories	2,193.20	1,745.86
	(b) Financial assets		
	Investments	252.79	582.77
	Trade receivables	2,216.29	1,766.29
	Cash and cash equivalents	187.80	290.51
	Other bank balances	7,785.13	13,641.19
	Other financial assets	11,666.74	3,881.01
	(c) Other current assets	729.89	382.21
	<b>Total current assets</b>	<b>25,031.84</b>	<b>22,289.84</b>
	<b>Total assets (1+2)</b>	<b>31,090.09</b>	<b>27,427.07</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	(a) Equity share capital	292.31	292.31
	(b) Other equity	23,608.20	21,264.16
	<b>Total equity</b>	<b>23,900.51</b>	<b>21,556.47</b>
	<b>Liabilities</b>		
<b>2</b>	<b>Non-current liabilities</b>		
	(a) Financial liabilities		
	Lease liabilities	38.21	70.28
	Other financial liabilities	20.60	17.60
	(b) Provisions	667.47	572.38
	<b>Total non-current liabilities</b>	<b>726.28</b>	<b>660.26</b>
<b>3</b>	<b>Current liabilities</b>		
	(a) Financial liabilities		
	Lease liabilities	63.96	63.96
	Trade payables		
	total outstanding dues of micro, small and medium enterprises	224.75	218.23
	total outstanding dues of creditors other than micro, small and medium enterprises	4,274.82	3,848.64
	Other financial liabilities	877.25	244.66
	(b) Other current liabilities	541.18	486.00
	(c) Provisions	481.34	348.85
	<b>Total current liabilities</b>	<b>6,463.30</b>	<b>5,210.34</b>
	<b>Total equity and liabilities (1+2+3)</b>	<b>31,090.09</b>	<b>27,427.07</b>

*[Handwritten Signature]*



**AMRUTANJAN HEALTH CARE LIMITED**  
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Registered Office: No. 103 (Old No. 42-45), Luz Church Road  
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**Statement of cash flows**

Particulars	Period ended	Period ended	(Rs. in Lakhs)
	30 September 2021 (Unaudited)	30 September 2020 (Unaudited)	Year ended 31 March 2021 (Audited)
<b>Cash flow from operating activities</b>			
Profit before tax:	4,264.23	4,004.99	8,190.45
Adjustments for:			
Depreciation and amortisation	172.50	183.56	366.97
Share based compensation expense	54.83		61.78
Loss allowance on trade receivables	19.87	113.00	159.77
Change in fair value of investments	4.48	(32.19)	36.66
Profit on sale of property, plant and equipment	-	-	(8.94)
Interest income on deposits with banks and financial institutions	(395.31)	(348.84)	(847.45)
Interest income on debt instruments	(156.52)	(37.32)	(91.39)
Excess provision written back, net	-	-	(17.28)
Finance costs	15.39	9.00	50.00
Unrealised (gain) on foreign exchange differences	0.44	(0.29)	(5.24)
<b>Operating profit before working capital / other changes</b>	<b>3,979.91</b>	<b>3,891.91</b>	<b>7,895.33</b>
Working capital adjustments:			
(Increase) / decrease in trade receivables	(470.29)	1,325.73	725.54
(Increase) / decrease in non-current and current assets	(334.03)	248.80	318.25
(Increase) / decrease in loans and other financial assets	(0.21)	8.60	7.68
(Increase) / decrease in inventories	(447.37)	1,027.57	625.73
(Decrease) / increase in financial liabilities	(111.09)	(43.30)	68.15
Increase in provisions	46.51	46.83	15.39
Increase in trade payables	432.66	319.71	949.90
Increase in current liabilities	55.18	228.63	239.97
	(828.64)	3,161.57	2,950.61
<b>Cash generated from operating activities</b>	<b>3,151.27</b>	<b>7,053.48</b>	<b>10,845.94</b>
Less: Income tax paid (net)	(1,007.53)	(505.03)	(1,889.65)
<b>Net cash generated from operating activities (a)</b>	<b>2,143.74</b>	<b>6,548.45</b>	<b>8,976.29</b>
<b>Cash flow from investing activities</b>			
Purchase or construction of property, plant and equipment, intangible assets and capital creditors	(702.20)	(10.77)	(196.07)
Proceeds from sale of Property, plant and equipment	-	-	8.94
Net investments made in bank deposits	(1,550.06)	(5,878.53)	(9,152.73)
Interest income received on deposits with banks and financial institutions	368.79	147.55	492.51
Interest income received on debt instruments	214.82	91.73	71.27
Redemption of investments	328.60	-	-
<b>Net cash used in investing activities (b)</b>	<b>(1,340.05)</b>	<b>(5,650.02)</b>	<b>(8,776.08)</b>
<b>Cash flow from financing activities</b>			
Dividend paid	(760.00)	-	(467.70)
Purchase of shares by Employee Stock option trust	(98.99)	-	(96.41)
Interest paid	(8.53)	-	(3.33)
Payment of lease liabilities	(38.92)	(30.01)	(64.23)
<b>Net cash used in financing activities (c)</b>	<b>(906.44)</b>	<b>(30.01)</b>	<b>(631.67)</b>
<b>Net increase / (decrease) in cash and cash equivalents (a) + (b) + (c)</b>	<b>(102.75)</b>	<b>868.42</b>	<b>(431.46)</b>
Cash and cash equivalents at the beginning of the period/ year	290.55	722.06	722.06
Effect of exchange rate fluctuations on cash held	-	0.10	(0.09)
<b>Cash and cash equivalents at the end of the period/ year</b>	<b>187.80</b>	<b>1,590.58</b>	<b>290.51</b>
<b>Notes to cash flow statement</b>			
Components of cash and cash equivalents			
Cash on hand	3.75	3.92	3.80
Bank balances	184.05	1,586.66	286.71
	<b>187.80</b>	<b>1,590.58</b>	<b>290.51</b>

*D. Ananthakrishnan*



# B S R & Co. LLP

Chartered Accountants

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No.1, Harrington Road, Chetpet,  
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Telephone: + 91 44 4608 3100  
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## Limited review report on unaudited quarterly and year to date financial results of Amrutanjan Health Care Limited under Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015.

To

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

1. We have reviewed the accompanying Statement of unaudited financial results of **Amrutanjan Health Care Limited** (**the Company**) for the quarter ended and year to date results for the period from April 1, 2021 to September 30, 2021 (**the Statement**).
2. This Statement, which is the responsibility of the Company's management and approved by the 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 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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 applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 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

**K Raghuram**

Partner

Membership No. 211171

UDIN: 21211171AAAACL8866

Place: Chennai

Date: November 9, 2021

Registered Office: