

Aayush Food and Herbs Limited

Registered Office: 370-A/2, 1st Floor, Chirag Delhi, New Delhi-110017, (India) Tel.: 011-41009092
Email: aayushfoodherbs@gmail.com, www.aayushfoods.com, CIN: L01122DL1984PLC018307

To,
Department of Corporate Services
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai – 400 001
(Scrip ID – AAYUSH, Scrip Code – 539528)

June 01, 2023

The Listing Department
Metropolitan Stock Exchange of India Limited,
Vibgyor Towers, 4th floor, Plot No C 62, G - Block,
Opp. Trident Hotel, BandraKurla Complex, Bandra (E),
Mumbai – 400 098
(Symbol – AAYUSH, Series – EQ)

Dear Sir/Madam,

Sub: Revised Audited Financial Results for the quarter and financial year ended 31.03.2023

We refer to our communication dated May 30, 2023 regarding submission of Audited Financial Results for the quarter and financial year ended March 31, 2023 and Outcome of Board Meeting held on May 30, 2023, pursuant to regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.

In this connection, we would like to inform that the Cash flow statement in the aforesaid Audited results submitted to stock exchanges contain typographical error caused inadvertently.

Since only the profit before tax and trade payables current year figure, in the cash flow statement contained error, we affirm that there are no other changes in the Statement of Audited Financial Results for the quarter and financial year ended March 31, 2023.

We sincerely regret the inconvenience caused in this regard.

Kindly take revised Audited Financial Statement on your records.

Thanking You,

Yours Truly,
For **Aayush Food and Herbs Limited**

PALLAVI Digitally signed
by PALLAVI
MITTAL
MITTAL Date: 2023.06.01
13:12:12 +05'30'

Pallavi Mittal
Managing Director

Encl: As above

AAYUSH FOOD AND HERBS LIMITED

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STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31.03.2023

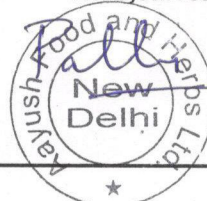
(Rs. In Lakhs)

PART I	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/2023 (Audited)	31/Dec/2022 (Un-audited)	31/Mar/2022 (Audited)	31/Mar/2023 (Audited)	31/Mar/2022 (Audited)
1	Income from operations					
	a) Net Sales / Income from Operations	108.84	-	604.34	810.21	1,745.82
	b) Other Income	33.55	0.01	3.50	54.63	63.44
	Total Income from Operations (net)	142.40	0.01	607.84	864.85	1,809.26
2	Expenses					
	a) Cost of materials consumed		-	-		-
	b) Purchases of stock-in trade	123.37	-		123.37	1,414.33
	c) Changes in inventories of stock-in-trade	0.00	-	628.24	636.04	286.63
	d) Employee benefits expense	7.93	7.15	10.09	34.70	46.49
	e) Finance costs	0.38	0.06	33.29	6.33	68.38
	f) Depreciation and amortisation expense	0.75	0.75	3.64	3.01	6.72
	g) Other expenses	40.44	5.35	34.79	96.08	196.45
	Total expenses	172.89	13.31	710.05	899.55	2019.00
3	Profit / (Loss) before exceptional and items and tax(1-2)	(30.49)	(13.30)	(102.21)	(34.70)	(209.74)
4	Exceptional Items		-	-	-	-
5	Profit/(Loss) before tax (3-4)	(30.49)	(13.30)	(102.21)	(34.70)	(209.74)
6	Tax Expense:					
	Current Tax-					
	Deferred Tax (reversed)-	0.27		2.01	0.27	2.01
7	Profit/(Loss) for the period (5-6)	(30.22)	(13.30)	(100.20)	(34.43)	(207.73)
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	-	-	-	-	-
	(b) Income tax effect	-	-	-	-	-
	Item that may be subsequently reclassified to profit or loss:					
	(a) Cash flow hedges	-	-	-	-	-
	(b) Income tax effect	-	-	-	-	-
	Total Other Comprehensive income/(loss) for the year	-	-	-	-	-
9	Total Comprehensive income/(loss) for the year	(30.22)	(13.30)	(100.20)	(34.43)	(207.73)
	Paid up Equity Share Capital, (Face value of Rs. 10 each)	324.50	324.50	324.50	324.50	324.50
	Earnings/ (loss) per equity share (of Rs.10/- each) (not annualised):					
10	(a) Basic	(0.93)	(0.41)	(3.09)	(1.06)	(6.40)
	(b) Diluted	(0.93)	(0.41)	(3.09)	(1.06)	(6.40)

Notes:-

- 1 The above financial results for the quarter and year ended 31st March, 2023 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors in its meeting held on 30.05.2023.
- 2 The Auditor Report by the Statutory Auditors for the year as required under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been completed and the related report is being forwarded to Stock Exchange.
- 3 The Company operates in a single segment. Hence, segment reporting as required under Accounting Standard 17 issued by the Institute of Chartered Accountants of India is not applicable.
- 4 The figures of last quarter are the balancing figures between audited figures in respect of the full financial year and the published year-to-date figures upto the third quarter of the current financial year.
- 5 Previous Period's figures have been regrouped/rearranged wherever considered necessary.
- 6 The above is as per clause 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

For Aayush Food and Herbs Limited



(Pallavi Mittal)
Managing Director
DIN: 07704583

Place : New Delhi
Date : 30.05.2023

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STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31.03.2023

(Rs. in lakhs)

Particulars	As at March 31, 2023	As at March 31, 2022
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	0.68	11.60
(b) Capital Work in Progress		-
(c) Intangible assets		-
(d) Investment in Property	19.44	19.43
(e) Financial assets		-
(f) Deferred tax assets (net)		-
(g) Other non-current assets		-
	20.12	31.03
Current assets		
(a) Inventories	-	636.05
(b) Financial Assets		-
(i) Investments		-
(ii) Trade receivables	132.16	289.29
(iii) Cash and cash equivalents	61.84	77.08
(d) Other current assets	234.35	80.38
	428.35	1,082.80
Total Assets	448.47	1,113.83
EQUITY AND LIABILITIES		
Equity		
Equity share capital	324.50	324.50
Reserve & Surplus	116.17	150.49
	440.67	474.99
Liabilities		
Non-current Liabilities		
(a) Financial liabilities		
(i) Borrowings	-	494.90
(b) Provisions		-
(c) Deferred tax liabilities (Net)		-
(d) Other non-current liabilities		-
Total A	440.67	969.88
Current Liabilities		
(a) Financial liabilities		
(i) Trade payables		77.91
(b) Other current liabilities	7.80	66.03
(c) Provisions		-
Total B	7.80	143.94
Total equity and liabilities (A+B)	448.47	1,113.83

For and on behalf of the Board

Place : New Delhi
Date : 30.05.2023




 (Pallavi Mittal)
 Managing Director
 DIN: 07704583

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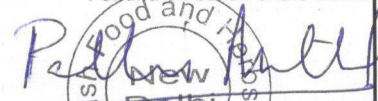
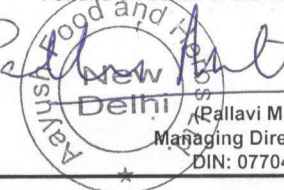
CASH FLOW STATEMENT AS ON 31.03.2023

(Rs. in lakhs)

Particulars	For the Year Ended March 31, 2023	For the Year Ended March 31, 2022
Cash flow from operating activities		
Profit/(loss) before tax from		
- Continuing Operations	-34.70	-209.74
- Discontinued Operations		
Profit before Income Tax including discontinued operations	-34.70	-209.74
Adjustments For:		
Depreciation and amortisation expense	3.01	6.72
Provision for Adjustments		
Interest income		
Finance cost		
(Profit)/loss on sale of investments	(7.20)	
Gain on mark to market of investments		
(Profit)/loss on sale of property, plant and equipment (net)		
Net (gain)/loss on foreign currency transactions and translation		
Provision for capital work in progress		
Deferred Government grant transferred		
Change in operating assets and liabilities		
(Increase)/Decrease in inventories	636.04	286.63
Increase/(Decrease) in trade payables	-77.91	-2559.69
(Increase)/Decrease in other Liabilities	-58.24	0.00
(Increase)/Decrease in trade receivables	157.13	2124.79
(Increase)/Decrease in Other Current Assets	(154)	
Increase/(Decrease) in Short Term loans & Advances		
Increase/(Decrease) in other liabilities		-7.48
Increase/(Decrease) in provisions		-21.02
(Increase)/Decrease in other assets		108.45
Sub-Total	498.88	-61.59
Cash generated from operations	464.18	-271.33
Net Income taxes (paid) / refunds	-2.38	-2.23
Net cash inflows from operating activities A	461.80	-269.10
Cash flow from investing activities		
Capital expenditure on property, plant and equipments including capital advances		
Sale of property, plant and equipments	17.86	44.07
Purchases of investments		
Sale of investments		
Interest received		
Bank balances not considered as cash and cash equivalents		
- Deposits placed		
- Deposits matured		
Loans and advances recovered		
Net cash outflow from investing activities B	17.86	44.07
Cash flow from financing activities		
Proceeds from long-term borrowings		275.16
Proceeds from short term borrowings		
Repayment of long-term borrowings	(495)	
Repayment of short-term borrowings		
Repayments of Short Term Borrowings		
Net cash outflow in financing activities C	-494.90	275.16
Net (decrease) / increase in cash and cash equivalents A+B+C	-15.24	50.13
Cash and cash equivalents as at the beginning of the year	77.08	26.95
Cash and cash equivalents as at the End of the year	61.84	77.08

Place : New Delhi
Date : 30.05.2023

For and on behalf of the Board



 (Rallavi Mittal)
 Managing Director
 DIN: 07704583