



AHCL/ SE/ 23 /2019-20

August 13, 2019

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

Dear Sir / Madam,

Sub: Outcome of the Board Meeting- Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR)

Pursuant to the above regulation(s), we wish to inform that the Board of Directors of the Company at its meeting held today (August 13, 2019) had inter-alia **approved the Unaudited Financial Results** for the quarter ended June 30, 2019. as recommended by the Audit Committee at its meeting held today (August 13, 2019). The same along with the Limited Review Report issued by M/s. B S R & Co. LLP, Statutory Auditors of the Company is enclosed.

The Board Meeting commenced at 11.00 A.M. (1ST) and concluded at 02.15 P.M. (1ST).

We request you to take the above on record and acknowledge.

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 ended June 30, 2019
2. Limited Review Report

Amrutanjan Health Care Limited

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CIN - L24231TN1936PLC000017

Statement of Unaudited Financial Results for the quarter ended June 30, 2019

(Rs in Lakhs)

	Particulars	Quarter ended			Year ended
		30 June 2019 (Unaudited)	31 March 2019 (Audited - refer note 3)	30 June 2018 (Unaudited)	31 March 2019 (Audited)
	Continuing operations				
	Income from operations				
I	Revenue from operations	4,459.59	8,596.84	3,576.84	25,322.73
II	Other income	155.47	266.97	132.01	713.09
III	Total income (I + II)	4,615.06	8,863.81	3,708.85	26,035.82
IV	Expenses				
	(a) Cost of materials consumed	1,684.04	2,523.33	1,743.37	9,052.32
	(b) Purchases of stock-in-trade	829.62	1,017.68	485.22	3,164.07
	(c) Changes in inventories of finished goods, work in progress and stock in trade	(72.07)	372.97	(430.16)	(329.54)
	(d) Employee benefits expense	910.82	944.86	803.73	3,336.35
	(e) Advertisement and selling expenditure	558.27	864.70	612.65	4,109.49
	(f) Finance cost	5.19	2.86	1.79	8.22
	(g) Depreciation and amortisation expense	84.95	82.18	71.85	315.97
	(h) Other expenses	704.80	1,035.57	624.85	2,862.21
	Total expenses (IV)	4,705.62	6,844.15	3,913.30	22,519.09
V	Profit before tax (III - IV)	(90.56)	2,019.66	(204.45)	3,516.73
VI	Tax (benefit) / expenses	(20.08)	598.11	(64.36)	1,016.96
VII	Profit after tax from continuing operations (V - VI)	(70.48)	1,421.55	(140.09)	2,499.77
	Discontinued operations				
	Profit / (loss) before tax from discontinued operations	-	5.55	(13.53)	(48.34)
	Tax benefit	-	-	-	-
VIII	Profit / (loss) after tax from discontinued operations	-	5.55	(13.53)	(48.34)
IX	Profit for the period (VII + VIII)	(70.48)	1,427.10	(153.62)	2,451.43
X	Other comprehensive income				
	Re-measurement losses / gain on defined benefit plans, net of taxes	(2.43)	(45.43)	9.32	(56.55)
	Total other comprehensive income for the period	(2.43)	(45.43)	9.32	(56.55)
XI	Total comprehensive income for the period (IX + X)	(72.91)	1,381.67	(144.30)	2,394.88
	Paid-up equity share capital (Face value Re. 1/- each)	292.31	292.31	292.31	292.31
	Earnings per equity share for continuing operations				
	Basic and diluted earnings per share	(0.24)	4.86	(0.48)	8.55
	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(annualised)
	Earnings per equity share for discontinued operations				
	Basic and diluted earnings per share	-	0.02	(0.05)	(0.17)
	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(annualised)
	Earnings per equity share for total operations				
	Basic and diluted earnings per share	(0.24)	4.88	(0.53)	8.39
	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(annualised)
	<i>See accompanying notes to financial results</i>				



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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 ended 30 June 2019 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 13 August 2019. The above results have been subjected to limited review by the statutory auditor of the Company. The report of the statutory auditors is unqualified.
- These 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)
- The figures for the quarter ended 31 March 2019 are the balancing figures between audited figures in respect of previous full financial year and published unaudited year to date figures upto the end of the third quarter of the relevant financial year, which were subjected to limited review and not subjected to audit.
- 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			Year ended
		30 June 2019 (Unaudited)	31 March 2019 (Audited - refer note 3)	30 June 2018 (Unaudited)	31 March 2019 (Audited)
1	Segment revenue				
a	OTC Products	3,549.72	7,650.85	2,812.69	23,073.35
b	Beverages	854.02	893.09	728.41	2,075.98
c	Others	55.85	52.90	35.74	173.40
	Total	4,459.59	8,596.84	3,576.84	25,322.73
2	Segment results				
a	OTC Products	(143.53)	1,832.96	6.27	3,645.74
b	Beverages	8.58	131.70	(295.43)	(367.80)
c	Others	(33.82)	(28.41)	(33.12)	(153.94)
	Total	(168.77)	1,936.25	(322.28)	3,124.00
	Less :				
i)	Finance cost	5.19	2.86	1.79	8.22
ii)	Other unallocable expenditure net of unallocable income	(83.40)	(86.27)	(119.62)	(400.95)
	Total profit before tax	(90.56)	2,019.66	(204.45)	3,516.73
3	Segment assets				
a	OTC Products	6,198.14	6,664.80	5,091.87	6,664.80
b	Beverages	1,047.55	1,071.10	1,254.26	1,071.10
c	Others	81.95	88.93	262.38	88.93
d	Unallocated assets	10,915.52	10,936.51	9,194.15	10,936.51
	Total	18,243.16	18,761.34	15,802.66	18,761.34
4	Segment liabilities				
a	OTC Products	2,671.54	3,021.25	1,740.00	3,021.25
b	Beverages	644.84	644.66	1,194.95	644.66
c	Others	50.00	50.00	50.00	50.00
d	Unallocated liabilities	376.06	471.80	96.09	471.80
	Total	3,742.44	4,187.71	3,081.04	4,187.71
	Total capital employed in the Company	14,500.72	14,573.63	12,721.62	14,573.63

5. The Company has adopted Ind AS 116 "Leases" effective 1 April 2019, as notified by the Ministry of Corporate Affairs(MCA). The Company has used modified retrospective method and there is no material impact on the loss for the current quarter.

6. During the earlier year, the Company had decided to discontinue the operations of its Chemical division. Accordingly, the results for the comparative periods in this Statement have been revised to exclude the operations of the Chemical division. The results of the discontinued operations are presented below:

	Particulars	Quarter ended			Year ended
		30 June 2019 (Unaudited)	31 March 2019 (Audited - refer note 3)	30 June 2018 (Unaudited)	31 March 2019 (Audited)
I	Total revenue	-	1.88	16.91	22.87
II	Total expenses	-	(3.67)	30.44	71.21
III	Profit / (loss) before tax (I - II)	-	5.55	(13.53)	(48.34)
IV	Tax benefit	-	-	-	-
V	Profit / (loss) from discontinued operations (III + IV)	-	5.55	(13.53)	(48.34)

For Amrutanjan Health Care Limited



S Sambhu Prasad
Chairman & Managing Director

Date: 13 August 2019
Place: Chennai



BSR & Co. LLP

Chartered Accountants

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Chennai - 600 031, India.

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Limited Review Report

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** ("Company") for the quarter ended 30 June 2019 ("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. Attention is drawn to the fact that the figures for the 3 months ended 31 March 2019 as reported in these financial results are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.
5. 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 recognized 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 **BSR & Co. LLP**

Chartered Accountants

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



K Raghuram

Partner

Membership No: 211171

UDIN: 19211171AAAACB3858

Place: Chennai

Date: 13 August 2019