

**ACHYUT HEALTHCARE LIMITED**

(Formerly Known as ACHYUT HEALTHCARE PRIVATE LIMITED)

Registered Office : 610, COLONADE, B/H, ISCON TEMPLE, OPP. ISCON BRTS BUS STAND, ISCON-AMBLI  
ROAD, AHMEDABAD GJ 380058 IN

Tele : (079) 48982691 Mob. : +91 9825097076/+91 9898986846

CIN No. : L67120GJ1996PLC028600 Email : [compliance@achyuthealthcare.com](mailto:compliance@achyuthealthcare.com)

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Our Ref. No. : BSE/LODR/2022/055

Date : 04<sup>th</sup> November, 2023

To,  
Corporate Relationship Department,  
**BSE Limited,**  
14<sup>th</sup> Floor, P.J. Towers,  
Dalal Street, Fort,  
Mumbai – 400 001

Dear Sirs,

**SUB : Outcome of Board Meeting**

Our Scrip Code/ ID: **(ACHYUT | 543499 | INEOK1401012)**

With reference to the above subject, we hereby submit the following outcome of the Meeting of the Board of Directors held today, November 04, 2023 at 3:00 p.m. at the Registered Office of the Company and concluded at 3.30 p.m.:

1. The Board considered and approved unaudited Standalone Financial Statement for half year ended 30<sup>th</sup> September, 2023 along with Limited Review Report.

Kindly acknowledge the same & oblige.

Yours faithfully,  
For, **Achyut Healthcare Limited,**

(Jigen J. Modi)  
Managing Director  
DIN : 03355555

Encl: As above

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(INR in Lakhs)

### AUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2023

SR.NO.	PARTICULARS.	6 Months Ended on	6 Months Ended on	6 Months Ended on	Year Ended on
		30.09.2023	31.03.2023	30.09.2022	31.03.2023
		(UNAUDITED)	(AUDITED)	(UNAUDITED)	(AUDITED)
	<b>INCOMES</b>				
I	Revenue from Operations	148.27	80.83	188.72	269.55
II	Other Income	31.54	36.14	23.03	59.17
III	<b>Total Income (I + II)</b>	<b>179.81</b>	<b>116.97</b>	<b>211.75</b>	<b>328.72</b>
IV	<b>EXPENSES.</b>				
(a)	Cost of materials consumed	-	-	-	-
(b)	Purchase of Stock in Trade.	90.99	82.28	132.28	214.56
(c)	Changes of Inventories of Finished Goods, Work in Progress, Work in Trade.	19.36	(26.00)	7.00	(19.00)
(d)	Employee benefits expense	5.09	2.78	4.37	7.15
(e)	Finance Cost	0.03	0.16	0.01	0.17
(f)	Depreciation and Amortisation Expenses	0.43	0.17	0.47	0.64
(g)	Other Expenses	29.40	50.67	43.59	94.26
	<b>TOTAL EXPENSES (IV (a to g))</b>	<b>145.30</b>	<b>110.06</b>	<b>187.72</b>	<b>297.78</b>
V	<b>Profit/(Loss) before Exceptional Items and Tax. (III-IV)</b>	<b>34.51</b>	<b>6.91</b>	<b>24.03</b>	<b>30.94</b>
VI	Exceptional Items. & Extraordinary Item		-	-	-
VII	<b>Profit/ (Loss) Before Tax. (V-VI)</b>	<b>34.51</b>	<b>6.91</b>	<b>24.03</b>	<b>30.94</b>
VIII	<b>TAX EXPENSES.</b>				
(a)	Current Tax.	8.45	7.85	-	7.85
(b)	Deffered Tax.	(0.02)	(0.02)	-	(0.02)
	<b>Total Tax Expenses.</b>	<b>8.43</b>	<b>7.83</b>	<b>-</b>	<b>7.83</b>
IX	<b>NET PROFIT / (LOSS) FOR THE PERIOD</b>	<b>26.08</b>	<b>(0.92)</b>	<b>24.03</b>	<b>23.11</b>
X	<b>Paid up Equity Share Capital (Amount in lacs)</b>	<b>1401.75</b>	<b>934.50</b>	<b>674.10</b>	<b>934.50</b>
	Rs. 10 Face value per share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
XI	Other Equity Capital (Reserve & Surplus)				
XII	Earning Per Share (In Rupees) from Continuing Operations				
(i)	Basic.	0.19	(0.001)	0.036	0.025
(ii)	Diluted.	0.19	(0.001)	0.036	0.025

#### NOTES:

- These financial result were reviewed by the Board of Directors and thereafter have been approved by the board of directors at its meeting held on Saturday, November 04, 2023. The Statutory Auditors have carried out limited review of the financial result for the half year ended on September 30, 2023.
- The statement has been prepared in accordance with the recognition and mesaurment principles laid down in the Relevent Accounting Standard prescribed under section 133 of the Companies Act, 2013 read with the relevant rules thereunder and the terms of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended.
- As per MCA Notification dated 16th Feb 2015, Companies whose shares are listed on the SME Exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the Compulsory requirement of adoption of Ind AS for the preparation of Financial Results,
- Figures for the previous period have been regrouped/ rearranged/ reclassified wherever considered necessary to correspond with the current period's classification/group's disclosure.

For Achyut Healthcare Limited

Jigon J Modi  
Managing Director  
DIN : 03355555  
Dated : 04 November 2023  
Place : Ahmedabad



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## STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2023

(INR in Lakhs)

PARTICULARS.	AS AT 30 Sep 2023	AS AT 31 Mar 2023
	UNAUDITED	AUDITED
<b>EQUITY AND LIABILITIES.</b>		
Shareholders' funds		
Equity share capital	1,401.75	934.50
Reserves and surplus	76.71	517.88
<b>Sub-total- Shareholder's funds</b>	<b>1,478.46</b>	<b>1,452.38</b>
<b>CURRENT LIABILITIES.</b>		
Short Term Borrowing	-	-
Trade payables	-	-
- Total outstanding dues of micro and small enterprises	22.50	10.24
- Total outstanding dues of creditors other than micro and small enterprises	10.12	20.21
Other current liabilities	2.00	51.23
<b>Sub-total-Current Liabilities</b>	<b>34.62</b>	<b>81.68</b>
<b>TOTAL</b>	<b>1,513.08</b>	<b>1,534.05</b>
<b>ASSETS.</b>		
<b>Non-current assets</b>		
Property, plant and equipment		
Tangible assets	5.44	4.96
Intangible assets	-	-
Capital Work in Progress	703.92	348.96
Investment in Bonds	21.86	130.47
Deferred Tax Assets	0.14	0.12
Long-term loans and advances	24.67	14.26
<b>Sub-total- Non Current Assets</b>	<b>756.04</b>	<b>498.76</b>
<b>Current assets</b>		
Inventories	12.33	31.69
Trade receivables	24.54	27.21
Cash and cash equivalents	13.20	23.42
Short-term loans and advances	706.84	950.17
Other current assets	0.14	2.81
<b>Sub-total- Current Assets</b>	<b>757.05</b>	<b>1,035.29</b>
<b>TOTAL</b>	<b>1,513.08</b>	<b>1,534.05</b>

For Achyut Healthcare Limited

Jigen J Modi

Jigen J Modi  
Managing Director  
DIN : 03355555

Dated : 04 November 2023

Place : Ahmedabad



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CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2023

(INR in Lakhs)

Particulars	For the period ended 30 Sep 2023	For the year ended 31 March 2023
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit before tax	34.51	30.95
Depreciation and amortisation expense	0.43	0.64
Interest Income	(29.29)	(57.83)
<b>Operating profit before working capital changes</b>	<b>5.64</b>	<b>(26.24)</b>
<b>Movements in working capital:</b>		
<b>Adjusted for (Increase)/Decrease in operating assets</b>		
Long-Term Loans and advances	2.91	25.52
Inventories	19.36	(19.00)
Trade Receivables	2.66	(7.62)
Short Term Loans and advances	14.40	(15.77)
Other Current Assets	2.67	32.83
<b>Adjusted for Increase/(Decrease) in operating liabilities:</b>		
Trade Payables	2.18	(7.48)
Other Current Liabilities	(30.22)	(16.35)
<b>Cash generated (used in)/from operations</b>	<b>19.60</b>	<b>(34.10)</b>
Income tax paid	(8.21)	(8.60)
<b>Net cash flow generated (used in)/from operating activities (A)</b>	<b>11.38</b>	<b>(42.70)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of property plant & equipment	(388.44)	(331.98)
Interest received	29.29	57.83
Loans given repaid	85.00	68.99
Investment bought	252.55	(275.67)
<b>Net cash flow from/(used in) investing activities (B)</b>	<b>(21.60)</b>	<b>(480.82)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Issuing share Capital including share premium	-	520.80
<b>Net cash flow from / (used in) financing activities (C)</b>	<b>-</b>	<b>520.80</b>
<b>Net (decrease) in cash and cash equivalents (A+B+C)</b>	<b>(10.22)</b>	<b>(2.72)</b>
Cash and cash equivalents at the beginning of the year / period	23.42	26.14
<b>Cash and cash equivalents at the end of the year / period</b>	<b>13.20</b>	<b>23.42</b>

For Achyut Healthcare Limited

Jigen J Modi

Jigen J Modi  
Managing Director  
DIN : 03355555  
Dated : 04 November 2023  
Place : Ahmedabad





# Doshi Doshi & Co

Chartered Accountants

707, Tapas Elegance,  
H Colony, Ambawadi,  
Ahmedabad - 380015  
Phone :- +91 91674 04303  
Email :- chintan@ddco.in

## Limited Review Report

To

The Board of Directors  
ACHYUT HEALTHCARE LIMITED  
610 COLONADE, B/H ISCON TEMPLE,  
OPP. ISCON BRTS BUS STAND,  
ISCON - AMBALI ROAD,  
AHMEDABAD - 380058

1. We have reviewed the accompanying statement of unaudited financial results of Achyut Healthcare Limited (the 'Company') for the **half year ended September 30, 2023**, the statement of Assets and Liabilities as on the even date and the statement of cash flow for the half year ended on that date (the "Statement"). This statement is prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these statements based on our review.
2. 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 financial statements are free of material misstatement.
3. 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 of unaudited financial results 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 Doshi Doshi & Co,  
Chartered Accountants  
Firm Registration No.: 153683W

  
Chintan Doshi

Partner

Membership No.:158931

Place: Ahmedabad

Date: November 04, 2023

UDIN: 23158931BGVEAJ6287

