

**ACHYUT HEALTHCARE LIMITED**

(Formely 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 : compliace@achyuthealthcare.com

Our Ref. No. : BSE/LODR/2023/046

Date : 27<sup>th</sup> May, 2023

To,  
Corporate Relationship Department,  
**BSE Limited,**  
P.J. Towers, Dalal Street, Fort,  
Mumbai – 400 001

Dear Sir,

Re : Regulation 30 read with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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

**SUB : Outcome of the Meeting of Board of Directors held on 27<sup>th</sup> May, 2023 Consideration and Approval of Audited Financial Result for the Year ended 31<sup>st</sup> March, 2023.**

In Compliance with Regulation 30 read with Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 this is to intimate that in the Board Meeting held on today (27<sup>th</sup> day of May, 2023), Board of Directors of the Company (Achyut Healthcare Limited) has Considered and approved the following:

1. Audited Financial Result alongwith statement of Assets & Liabilities and Auditor's Report of the Statutory Auditors for the Year ended 31st March, 2023.
2. Declaration on unmodified opinions under regulation 33(3)(d).

The meeting was commenced at 12:30 p.m. and concluded at 1:15 p.m.

In this connection, we are enclosing herewith Financial Results for the Year ended 31<sup>st</sup> March, 2023 along with Auditors Report.

Please take the same in your records and do the needful.

Yours faithfully,  
For Achyut Healthcare Limited.

*Jigen J Modi*  
(Jigen J. Modi)  
Managing Director  
DIN : 03355555



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Our Ref. No. : BSE/LODR/2023/047

Date : 27<sup>th</sup> May, 2023

To,  
Corporate Relationship Department,  
**BSE Limited,**  
P.J. Towers,  
Dalal Street, Fort,  
Mumbai – 400 001  
Maharashtra

Dear Sir,

**SUB : Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing  
Obligation and Disclosure Requirements) Regulation, 2015**

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

In Compliance with the provision of the Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, We hereby declare that the Statutory Auditors of the Company, M/S. Doshi Doshi & Co., Chartered Accountants, have issued an Audit Report with unmodified opinion on the Financial Result (Standalone) of the Company for the Year ended 31<sup>st</sup> March, 2023.

Please take the same in your records and do the needful.

Thanking you,

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

*Jigen J modi*  
(Jigen J. Modi)  
Managing Director  
DIN : 03355555



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**AUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 31st MARCH, 2023**

(Rs. In Lakhs)

SR.NO.	PARTICULARS.	6 Months Ended on			Year Ended on	
		31.03.2023	30.09.2022	31.03.2022	31.03.2023	31.03.2022
		(AUDITED)	(UNAUDITED)	(AUDITED)	(AUDITED)	(AUDITED)
	<b>INCOMES</b>					
I	Revenue from Operations	80.83	188.72	133.72	269.55	404.93
II	Other Income	36.14	23.03	12.75	59.17	14.44
III	<b>Total Income (I + II)</b>	<b>116.97</b>	<b>211.75</b>	<b>146.47</b>	<b>328.72</b>	<b>419.38</b>
IV	<b>EXPENSES.</b>					
(a)	Cost of materials consumed	-	-	-	-	-
(b)	Purchase of Stock in Trade.	82.28	132.28	130.51	214.56	335.13
(c)	Changes of Inventories of Finished Goods, Work in Progress, Work in Trade.	(26.00)	7.00	(6.39)	(19.00)	(3.10)
(d)	Employee benefits expense	2.78	4.37	2.41	7.15	4.09
(e)	Finance Cost	0.16	0.01	0.06	0.17	0.00
(f)	Depreciation and Amortisation Expenses	0.17	0.47	0.53	0.64	0.53
(g)	Other Expenses	50.67	43.59	26.31	94.26	72.66
	<b>TOTAL EXPENSES (IV (a to g))</b>	<b>110.06</b>	<b>187.72</b>	<b>153.43</b>	<b>297.78</b>	<b>409.32</b>
V	<b>Profit/(Loss) before Exceptional Items and Tax. (III-IV)</b>	<b>6.91</b>	<b>24.03</b>	<b>(6.96)</b>	<b>30.94</b>	<b>10.05</b>
VI	Exceptional Items. & Extraordinary Item	-	-	-	-	-
VII	<b>Profit/ (Loss) Before Tax. (V-VI)</b>	<b>6.91</b>	<b>24.03</b>	<b>(6.96)</b>	<b>30.94</b>	<b>10.05</b>
VIII	<b>TAX EXPENSES.</b>					
(a)	Current Tax.	7.85	-	(1.87)	7.85	2.65
(b)	Deffered Tax.	(0.02)	-	(0.10)	(0.02)	3.37
	<b>Total Tax Expenses.</b>	<b>7.83</b>	<b>-</b>	<b>(1.97)</b>	<b>7.83</b>	<b>6.02</b>
IX	<b>NET PROFIT / (LOSS) FOR THE PERIOD</b>	<b>(0.92)</b>	<b>24.03</b>	<b>(4.99)</b>	<b>23.11</b>	<b>4.03</b>
X	Paid up Equity Share Capital (Amount in lacs) Rs. 10 Face value per share)	934.50 Rs. 10/-	674.10 Rs. 10/-	674.10 Rs. 10/-	934.50 Rs. 10/-	674.10 Rs. 10/-
XI	Other Equity Capital (Reserve & Surplus)				517.88	234.36
XII	Earning Per Share (In Rupees) from Continuing Operations					
(i)	Basic.	(0.001)	0.036	(0.01)	0.025	0.15
(ii)	Diluted.	(0.001)	0.036	(0.01)	0.025	0.15

**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, May 27, 2023. The Statutory Auditors have carried out audit of the financial result for the half year ended on March 31, 2023.
- The statement has been prepared in accordance with the recognition and mesaurment principles laid down in the Relevant 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)
- 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 classificatio

For Achyut Healthcare Limited

Jigen J Modi

Jigen J Modi  
Managing Director  
DIN : 03355555  
Dated : 27th May 2023  
Place : Ahmedabad



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**STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2023**

(Rs. In Lakhs)

PARTICULARS.	AS AT 31 Mar 2023	AS AT 31 Mar 2022
	AUDITED	AUDITED
<b>EQUITY AND LIABILITIES.</b>		
Shareholders' funds		
Equity share capital	934.50	674.10
Reserves and surplus	517.88	234.36
<b>Sub-total- Shareholder's funds</b>	<b>1,452.38</b>	<b>908.46</b>
<b>CURRENT LIABILITIES.</b>		
Short Term Borrowing	-	-
Trade payables		
- Total outstanding dues of micro and small enterprises	10.24	16.87
- Total outstanding dues of creditors other than micro and small enterprises	20.21	21.04
Other current liabilities	51.23	47.74
<b>Sub-total-Current Liabilities</b>	<b>81.68</b>	<b>85.66</b>
<b>TOTAL</b>	<b>1,534.05</b>	<b>994.12</b>
<b>ASSETS.</b>		
<b>Non-current assets</b>		
Property, plant and equipment		
Tangible assets	4.96	2.74
Intangible assets	-	-
Capital Work in Progress	348.96	-
Investment in Bonds	130.47	170.47
Deferred Tax Assets	0.12	0.10
Long-term loans and advances	14.26	39.03
<b>Sub-total- Non Current Assets</b>	<b>498.76</b>	<b>212.33</b>
<b>Current assets</b>		
Inventories	31.69	12.69
Trade receivables	27.21	19.59
Cash and cash equivalents	23.42	26.14
Short-term loans and advances	950.17	687.73
Other current assets	2.81	35.64
<b>Sub-total- Current Assets</b>	<b>1,035.29</b>	<b>781.79</b>
<b>TOTAL</b>	<b>1,534.05</b>	<b>994.12</b>

For Achyut Healthcare Limited Jigen J Modi



Jigen J Modi  
 Jigen J Modi  
 Managing Director  
 DIN : 03355555  
 Dated : 27th May 2023  
 Place : Ahmedabad

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**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2023**

(Rs.In Lakhs)

Particulars	For the year ended 31 March 2023	For the year ended 31 March 2022
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit before tax	30.95	10.05
Depreciation and amortisation expense	0.64	0.53
Interest Income	(57.83)	(13.89)
<b>Operating profit before working capital changes</b>	<b>(26.24)</b>	<b>(3.31)</b>
<b>Movements in working capital:</b>		
<b>Adjusted for (Increase)/Decrease in operating assets</b>		
Long-Term Loans and advances	25.52	(5.70)
Inventories	(19.00)	(3.10)
Trade Receivables	(7.62)	(145.57)
Short Term Loans and advances	(15.77)	(533.30)
Other Current Assets	32.83	(62.73)
<b>Adjusted for Increase/(Decrease) in operating liabilities:</b>		
Trade Payables	(7.48)	14.74
Other Current Liabilities	(16.35)	16.51
<b>Cash generated (used in)/from operations</b>	<b>(34.10)</b>	<b>(692.96)</b>
Income tax paid	(8.60)	(2.65)
<b>Net cash flow generated (used in)/from operating activities (A)</b>	<b>(42.70)</b>	<b>(695.61)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of property plant & equipment	(331.98)	(3.25)
Interest received	57.83	13.89
Loans given repaid	68.99	-
Investment bought	(275.67)	(170.47)
<b>Net cash flow from/(used in) investing activities (B)</b>	<b>(480.82)</b>	<b>(159.84)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Issuing share Capital including share premium	520.80	879.41
<b>Net cash flow from / (used in) financing activities (C)</b>	<b>520.80</b>	<b>879.41</b>
Net (decrease) in cash and cash equivalents (A+B+C)	(2.72)	23.96
Cash and cash equivalents at the beginning of the year	26.14	2.18
<b>Cash and cash equivalents at the end of the year</b>	<b>23.42</b>	<b>26.14</b>

For Achyut Healthcare Limited

Jigen J Modi

Jigen J Modi

Jigen J Modi  
Managing Director  
DIN : 03355555

Dated : 27th May 2023

Place : Ahmedabad



# Doshi Doshi & Co

Chartered Accountants

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

Independent Auditor's Report on Audited Half Year Financial Results and Year to date Results of M/s. ACHYUT HEALTHCARE LIMITED Pursuant to Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,  
**The Board of Directors**  
**M/s. ACHYUT HEALTHCARE LIMITED**  
610, COLONADE, B/H, ISCON TEMPLE, OPP.,  
ISCON BRTS BUS STAND, ISCON-AMBLI ROAD,  
Ahmedabad 380058, Gujarat India

## Opinion

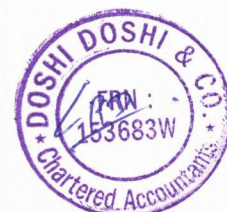
We have audited the accompanying financial results of ACHYUT HEALTHCARE LIMITED (the "Company") for the half year ended 31st March, 2023 and the year-to-date results for the period from 01st April, 2022 to 31st March, 2023 (the "Statement"), attached herewith, being submitted by the company pursuant 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 financial results:

- i. is 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. accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the half yearly ended 31st March, 2023 as well as the year-to-date results for the period from 01st April, 2022 to 31st March, 2023.

## Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the 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 (the "ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.



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## Management's Responsibilities for the Financial Results

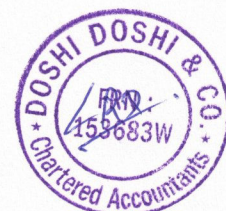
This Statement, which includes the financial results is the responsibility of the Company's Board of Directors, and has been approved by them for the issuance. The Statement has been compiled from the related audited financial statements for the six months and year ended March 31, 2023. This responsibility includes preparation and presentation of the Financial Results for the Six months and year ended March 31, 2023 that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standard, prescribed under Section 133 of the Act, read with relevant rules issued thereunder 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 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 the 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 Results that give a true and fair view and is free from material misstatement, whether due to fraud or error. In preparing the financial results, the Board of Directors are 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 are also responsible for overseeing the Company's financial reporting process.

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

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

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

- Identify and assess the risks of material misstatement of the financial results, 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.



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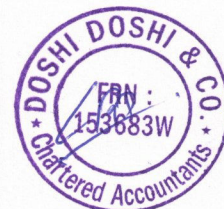
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' 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 results 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 results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Company to express an opinion on the financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the financial results of which we are the independent auditors.

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 comparative financial information of the Company for the corresponding half yearly ended March 31, 2022 and year ended March 31, 2022, included in these financial results, were reviewed/ audited by the predecessor auditor who expressed an unmodified conclusion / opinion on financial information on May 26, 2022.





# Doshi Doshi & Co

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The annual financial results include the results for the half year ended 31st March 2023 being the balancing figure between the audited figures in respect of the full financial year and the published year to date figures up to the half year of the current financial year.

Yours Faithfully

For **Doshi Doshi & Co**,  
Chartered Accountants  
Firm Registration No.: 153683W



**Chintan Doshi**  
Partner  
Membership No.: 158931  
**UDIN.: 23158931BGVDTY8817**



Place: Ahmedabad  
Date: May 27, 2023