

DHCL/SE/2022-23

30<sup>th</sup> May, 2022

Online filing at: [www.listing.bseindia.com](http://www.listing.bseindia.com)

To,  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai – 400001

**Scrip Code: 542248**

**Subject: Regulation 33 – Submission of Audited Standalone & Consolidated Financial results & Independent Auditor's Report for the half year and financial year ended 31.03.2022**

Dear Sir,

Pursuant to regulation 33 of SEBI (LODR) Regulations, 2015 we are pleased to submit the following:

- (a) Audited Standalone & Consolidated Financial Results for the half year and financial year ended 31.03.2022; and
- (b) Independent Auditors' Report by the statutory auditors on Audited Standalone Consolidated Financial Results for the half year and financial year ended 31.03.2022

Which was considered and approved by the Board at their meeting held on 30<sup>th</sup> May, 2022.

The meeting of the Board of Directors commenced at 11.30 P.M. and concluded at 7.30 P.M.

You are requested to take on record the same.

Thanking you

Yours faithfully

For Deccan Healthcare Limited

  
Apeksha Baisakhiya

Company secretary & Compliance Officer



**Registered Office:**

H.No. 6-3-348/4, Dwarakapuri  
Colony Punjagutta, Hyderabad,  
T.G - 500 082, India

**Innovation Hub & Manufacturing:**

Plot No.13, Sector-03, (SIDCUL), IIE,  
Panthnagar, Udhm Singh Nagar,  
U.K - 263 153, India



**Independent Auditor's Report on Annual Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

To the Board of Directors of  
Deccan Health Care Limited  
H. No. 6-3-348/4,  
Dwarakapuri Colony, Punjagutta  
Hyderabad TG-500082

**Opinion**

We have audited the accompanying standalone annual financial results ('the Statement') of **Deccan Health Care Limited** ('the Company') for the year ended 31st March 2022, attached herewith, being submitted by the Company pursuant to the requirements 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 the statement:

- (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net profit and other financial information for the year ended 31st March, 2022.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ('SAs') 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 standalone 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 Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Responsibilities of Management and Those Charged with Governance for the Statement**

This financial result has been prepared on the basis of the annual audited financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair





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 of 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 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 Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors is 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 is also responsible for overseeing the Company's financial reporting process.

#### **Auditor's Responsibilities for the Audit of the Statement**

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 standalone 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 standalone 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.
- 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.
- 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.

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 statement includes the half yearly results for the year ended 31st March, 2022 being the balancing figure between audited figures in respect of the full financial year and the un-published unaudited figures in respect of 1st half year of the current financial year.

For, Keyur Shah & Co.  
Chartered Accountants  
F.R.No. 141173W



Keyur Shah  
Proprietor  
M. No. 153774  
UDIN: - 22153774AJXPGT3399



Date:-30<sup>th</sup>May,2022  
Place:- Ahmedabad





# DECCAN HEALTH CARE LIMITED

CIN: L72200TG1996PLC024351

Registered Office: H.No. 6-3-348/4, Dwarkapuri Colony, puñjagutta,  
Hyderabad - 500082, Telangana (India)

Email: info@deccanhealthcare.co.in Website: www.deccanhealthcare.co.in

## Part - 1

### Statement of Standalone Financial Results for the half year and year ended on March 31, 2022

Sr no.	Particulars	(INR in lakhs, unless otherwise stated)				
		Half Year ended			Year ended	
		31-03-2022 Audited (Refer Note no 4)	30-09-2021 Un-audited	31-03-2021 Audited	31-03-2022 Audited	31-03-2021 Audited
I	Revenue From Operations					
	Net sales or Revenue from Operations	1,443.07	1,874.05	2,330.00	3,317.12	3,377.58
II	Other Income	20.03	2.04	3.80	22.07	5.54
III	Total Income (I+II)	1,463.10	1,876.09	2,333.80	3,339.19	3,383.12
IV	Expenses					
	a) Cost of materials consumed	183.73	214.36	782.05	398.09	2,273.90
	b) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	418.42	618.27	(39.04)	1,036.69	(430.88)
	c) Employee benefit expense	81.97	137.55	100.37	219.52	291.76
	d) Finance Cost	7.46	7.72	6.62	15.18	10.79
	e) Depreciation and amortisation expense	71.28	75.99	74.59	147.27	146.60
	f) Other Expenses	464.70	663.34	710.61	1,128.04	1,039.04
	Total expenses (IV)	1,227.56	1,717.23	1,635.20	2,944.79	3,331.21
V	Profit/(loss) before exceptional items and tax (III-IV)	235.54	158.86	698.60	394.40	51.91
VI	Exceptional items	(340.00)	-	-	(340.00)	-
VII	Profit before tax (V- VI)	(104.46)	158.86	698.60	54.40	51.91
VIII	Tax Expense					
	(a) Provision for Income Tax	(24.80)	49.93	13.91	25.13	13.91
	(c) Deferred Tax	(0.04)	(3.10)	(3.47)	(3.14)	(0.99)
	Total Tax Expense (VIII)	(24.84)	46.83	10.44	21.99	12.92
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	(79.62)	112.03	688.16	32.41	38.99
X	Profit/(loss) from discontinued operations before tax	-	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-	-
XII	Profit/(Loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-
XIII	Net Profit / (Loss) for the period (IX-XII)	(79.62)	112.03	688.16	32.41	38.99
XIV	Details of equity share capital					
	Paid-up equity share capital	1,571.34	1,571.34	1,571.34	1,571.34	1,571.34
	Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
XV	Earnings per share : (in INR)					
	Earnings per share (not annualised for half year ended)					
	Basic earnings (loss) per share from continuing and discontinued operations	(0.50)	0.71	4.38	0.21	0.25
	Diluted earnings (loss) per share continuing and discontinued operations	(0.50)	0.71	4.38	0.21	0.25

See accompanying notes to the financial results



# DECCAN HEALTH CARE LIMITED

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Hyderabad - 500082, Telangana (India)


Email: info@deccanhealthcare.co.in Website: www.deccanhealthcare.co.in


## Notes for Financial Results

- 1 The financial Results are prepared in accordance with the Accounting Standards Prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounting) Rules, 2014 (as amended) and other recognised accounting practices and policies, as applicable
- 2 The above results for the half year and year ended 31.03.2022 were reviewed by audit committee and were approved and taken on record by Board of Directors in their meeting held on May 30, 2022.
- 3 The management is in process of identifying parties which are covered under MSME, The amount relating to MSME are disclosed to the extent identified.
- 4 The statement includes the results for the half year ended 31st March, 2022 being the balancing figure between audited figures in respect of the full financial year and the published unaudited figures in respect of half year of the current financial year.
- 5 The Manufacturing facility of the company situated at Uttarakhand was affected by major natural calamity of flood incident during the month of October 2021, which resulted into estimated One Time / Exceptional Loss of Rs. 340 Lakhs on account of damages / destruction of raw material, finished goods, work in process material and machinery at the factory. The company has applied compensation request of Rs. 340 Lakhs to Uttarakhand government for the same. On the basis of Conservatism the same has been given effect to the books of accounts of the company.
- 6 Previous year's/period's figure have been regrouped/rearranged wherever necessary, to make them comparable with the figures of the current
- 7 The status of Investor's complaints during the year ended on 31st March, 2022 as under:-

Complaints pending at the beginning of the period	Nil
Complaints received during the period	1
Complaints disposed of during the period	1
Complaints unresolved at the end of the period	Nil

For, Deccan Health Care Limited

  
Minto P Gupta  
Managing Director  
DIN : 00843784

  
Nilesh Patel  
Director  
DIN : 02080625

Date :- 30/05/2022  
Place:- Hyderabad





# DECCAN HEALTH CARE LIMITED

CIN: L72200TG1996PLC024351

Registered Office: H.No. 6-3-348/4, Dwarkapuri Colony, punjagutta,  
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Email: info@deccanhealthcare.co.in Website: www.deccanhealthcare.co.in

## Part - 2

### Standalone Statement of Assets and Liabilities

Particulars	(INR In Lakhs, unless otherwise stated)	
	As At	
	31-03-2022	31-03-2021
	Audited	Audited
<b>(A) EQUITY AND LIABILITIES</b>		
1 Shareholders' funds		
a Share capital	1,571.34	1,571.34
b Reserves and surplus	6,123.28	6,090.87
2 Non-current liabilities		
a Long-term borrowings	95.70	66.63
b Deferred tax liabilities (Net)	209.53	212.68
c Long-term provisions	14.07	14.08
3 Current liabilities		
a Trade Payables:-		
i) Total outstanding dues of micro enterprises and small enterprises	56.21	56.28
ii) Total outstanding dues of creditors other than micro enterprises and small enterprises.	517.90	509.36
b Other current liabilities	421.90	505.45
c Short-term provisions	52.67	200.07
<b>Total</b>	<b>9,062.60</b>	<b>9,226.76</b>
<b>(B) ASSETS</b>		
1 Non-current assets		
a Property, Plant and Equipment		
i) Tangible assets	1,851.35	1,987.41
ii) Intangible assets	1.72	
iii) Intangible assets under development	-	6.66
b Non-current investments	1.00	1.00
c Long-term loans and advances	175.94	176.87
d Other non-current assets	237.75	410.08
2 Current assets		
a Inventories	4,650.32	4,497.95
b Trade receivables	1,282.31	1,246.59
c Cash and cash equivalents	265.72	321.15
e Short-term loans and advances	596.49	579.05
<b>Total</b>	<b>9,062.60</b>	<b>9,226.76</b>

See accompanying notes to the financial results

For, Deccan Health Care Limited

Minto P Gupta  
Managing Director  
DIN : 00843784

Hitesh Patel  
Director  
DIN : 02080625

Date :- 30/05/2022  
Place:- Hyderabad



# DECCAN HEALTH CARE LIMITED

CIN: L72200TG1996PLC024351

Registered Office: H.No. 6-3-348/4, Dwarkapuri Colony, punjagutta,  
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Email: info@deccanhealthcare.co.in Website: www.deccanhealthcare.co.in

## Standalone Cash Flow Statement

### Part 3

Particulars		(INR in Lakhs, unless otherwise stated)	
		Year ended 31-03-2022	Year ended 31-03-2021
		Audited	Audited
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
a)	Net Profit as per P & L A/c, before Income Tax	394.40	51.91
b)	<u>Adjustments for :</u>		
	Depreciation & Amortization	147.27	146.60
	Exceptional Loss	(340.00)	
	Interest / Finance Charges	15.18	10.79
	Interest Income	(0.39)	(0.76)
	Sub Total (b)	(177.94)	156.63
c)	Operating Profit Before Working Capital Changes (a + b)	216.46	208.54
	<u>Adjustments for Changes in Working Capital:-</u>		
	(Increase)/ Decrease in Inventories	(152.37)	(707.90)
	(Increase)/ Decrease in Trade Receivable	(35.72)	809.51
	(Increase)/ Decrease in Other Non-current Assets	172.33	(6.68)
	(Increase)/ Decrease in Short Term Loans & Advances	(17.45)	(183.76)
	Increase/ (Decrease) in Provisions	(147.42)	8.31
	Increase/ (Decrease) in Trade Payables	8.47	(140.33)
	Increase/ (Decrease) in Other Current Liabilities	(76.39)	48.04
	Sub Total (c)	(248.55)	(172.81)
	Cash Generated from Operations (a + b + c)	(32.09)	35.73
d)	Income tax paid during the year	(25.13)	(13.91)
	Net Cash Flow From Operating Activities (a + b + c + d)	(57.22)	21.82
<b>B</b>	<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>		
	(Increase)/ Decrease in Capital Work in Progress	4.94	(6.66)
	Purchase of Fixed Asset	(11.20)	(9.18)
	Interest Income	0.39	0.76
	(Increase)/ Decrease in Investment	-	(1.00)
	(Increase)/ Decrease in Long Term Loans and Advances	0.93	7.91
	Net Cash From Investment Activities	(4.94)	(8.17)
<b>C</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Net of Repayment/ Proceeds from Long Term Borrowing	21.91	(26.24)
	Interest/ Finance Charges Paid	(15.18)	(10.79)
	Net Cash From Financing Activities	6.73	(37.03)
<b>D</b>	<b>NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]</b>	(55.43)	(23.38)
<b>E</b>	Opening Cash & Cash Equivalents	321.15	344.53
<b>F</b>	Closing Cash and Cash Equivalents	265.72	321.15

**Notes:**

(1) Cash flow statement has been prepared under the Indirect method as set out in the Accounting Standard (AS) 3: "Cash Flow Statements".

(2) Previous year's figures have been regrouped/reclassified wherever applicable

For, Deccan Health Care Limited

Minto P Gupta Hitesh Patel  
Managing Director Director  
DIN : 00843784 DIN : 02080625

Date :- 30/05/2022  
Place :- Hyderabad





**Independent Auditor's Report on Annual Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

To the Board of Directors of  
Deccan Health Care Limited  
H. NO. 6-3-348/4,  
Dwarakapuri Colony, Punjagutta  
Hyderabad TG-500082

**Opinion**

We have audited the accompanying consolidated annual financial results ('the Statement') of **Deccan Health Care Limited** ('the Company') and its subsidiary **Beyoung Store Private Limited** (the holding company and its subsidiaries together referred to as "group") for the year ended 31st March 2022, attached herewith, being submitted by the Company pursuant to the requirements 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 the statement:

- (i) Includes the result of following subsidiary:
  - a) **Beyoung Store Private Limited**
- (ii) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net profit and other financial information for the year ended 31st March, 2022.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ('SAs') 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 consolidated 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 Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Responsibilities of Management and Those Charged with Governance for the Statement**

These consolidated financial result has been prepared on the basis of the annual audited financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other financial information of the Company in accordance with the accounting principles generally accepted in India, including 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 of 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 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 Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors is 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 is also responsible for overseeing the Company's financial reporting process.

#### **Auditor's Responsibilities for the Audit of the Statement**

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 consolidated 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 consolidated 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.
- 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.
- 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 results/financial information of the entities within the Group and its associates and joint ventures of which we are the independent auditors to express an opinion on the Statement We are responsible for the direction, supervision and





performance of the audit of the financial information of such entities included in the Statement 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 accompanying Statement includes the audited financial results/ financial information / financial statements in respect of:

One subsidiary, whose financial results reflect total assets of Rs. 1.01 Lakhs as at 31 March 2022, total revenue of Rs. 0.00 Lakhs, total net loss of Rs. 0.15 Lakhs and net Cash flow is of Rs.1.01 lakhs, for the the year ended 31.03.2022. Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to Financial Results/financial information certified by the Board of Directors.

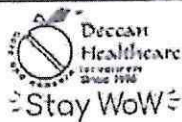
For, Keyur Shah & Co.  
Chartered Accountants  
F.R.No. 141173W

  
Keyur Shah  
Proprietor  
M. No. 153774  
UDIN: 22153774AJXPZK6797



Date: 30<sup>th</sup> May, 2022  
Place: Ahmedabad





# DECCAN HEALTH CARE LIMITED

CIN: L72200TG1996PLC024351

Registered Office: H.No. 6-3-348/4, Dwarkapuri Colony, Punjagutta,  
Hyderabad - 500082, Telangana (India)

Email: info@deccanhealthcare.co.in Website: www.deccanhealthcare.co.in

## Part - 1

### Statement of Consolidated Financial Results for the half year and year ended on March 31, 2022

#	Particulars	(INR in lakhs, unless otherwise stated)				
		Half Year ended			Year ended	
		31-03-2022 Audited (Refer Note no 4)	30-09-2021 Un-audited	31-03-2021 Audited	31-03-2022 Audited	31-03-2021 Audited
I.	Revenue From Operations					
	Net sales or Revenue from Operations	1,443.07	1,874.05	2,330.00	3,317.12	3,377.58
II	Other Income	20.03	2.04	3.80	22.07	5.54
III	Total Income (I+II)	1,463.10	1,876.09	2,333.80	3,339.19	3,383.12
IV	Expenses					
	a) Cost of materials consumed	183.73	214.36	782.05	398.09	2,273.90
	b) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	418.42	618.27	(39.04)	1,036.69	(430.68)
	c) Employee benefit expense	81.97	137.55	100.37	219.52	291.76
	d) Finance Cost	7.46	7.72	6.62	15.18	10.79
	e) Depreciation and amortisation expense	71.28	75.99	74.59	147.27	146.60
	f) Other Expenses	464.85	663.34	710.61	1,128.19	1,039.04
	Total expenses (IV)	1,227.71	1,717.23	1,635.20	2,944.94	3,331.21
V	Profit/(loss) before exceptional items and tax (III-IV)	235.39	158.86	698.60	394.25	51.91
VI	Exceptional Items	(340.00)	-	-	(340.00)	-
VII	Profit before tax (V- VI)	(104.61)	158.86	698.60	54.25	51.91
VIII	Tax Expense					
	(a) Provision for Income Tax	(24.80)	49.93	13.91	25.13	13.91
	(b) Income Tax (MAT) Less: MAT Credit Entitlement	-	-	-	-	-
	(c) Deferred Tax	(0.04)	(3.10)	(3.47)	(3.14)	(0.99)
	Total Tax Expense (VIII)	(24.84)	46.83	10.44	21.99	12.92
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	(79.77)	112.03	688.16	32.26	38.99
X	Profit/(loss) from discontinued operations before tax	-	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-	-
XII	Profit/(Loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-
XIII	Net Profit / (Loss) for the period (IX-XII)	(79.77)	112.03	688.16	32.26	38.99
XIV	Details of equity share capital					
	Paid-up equity share capital	1,571.34	1,571.34	1,571.34	1,571.34	1,571.34
	Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
XV	Earnings per share : (In INR)					
	Earnings per share (not annualised for half year ended)					
	Basic earnings (loss) per share from continuing and discontinued operations	(0.50)	0.71	4.38	0.21	0.25
	Diluted earnings (loss) per share continuing and discontinued operations	(0.50)	0.71	4.38	0.21	0.25

See accompanying notes to the financial results





# DECCAN HEALTH CARE LIMITED

CIN: L72200TG1996PLC024351

Registered Office: H.No. 6-3-348/4, Dwarakapuri Colony, Punjagutta,  
Hyderabad - 500082, Telangana (India)

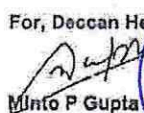
Email: info@deccanhealthcare.co.in Website: www.deccanhealthcare.co.in


## Notes for Financial Results

- 1 The financial Results are prepared in accordance with the Accounting Standards Prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounting) Rules, 2014 (as amended) and other recognised accounting practices and policies, as applicable
- 2 The above results for the half year and year ended 31.03.2022 were reviewed by audit committee and were approved and taken on record by Board of Directors in their meeting held on May 30, 2022.
- 3 The management is in process of identifying parties which are covered under MSME, The amount relating to MSME are disclosed to the extent identified.
- 4 The statement includes the results for the half year ended 31st March, 2022 being the balancing figure between audited figures in respect of the full financial year and the published unaudited figures in respect of half year of the current financial year.
- 5 The Manufacturing facility of the company situated at Uttarakhand was affected by major natural calamity of flood incident during the month of October 2021. Which resulted into estimated One Time / Exceptional Loss of Rs. 340 Lakhs on account of damages / destruction of raw material, finished goods, work in process material and machinery at the factory. The company has applied compensation request of Rs. 340 Lakhs to Uttarakhand government for the same. On the basis of Conservatism the same has been given effect to the books of accounts of the company.
- 6 Previous year's/period's figure have been regrouped/rearranged wherever necessary, to make them comparable with the figures of the current period.
- 7 The status of Investor's complaints during the year ended on 31st March, 2022 as under:-

Complaints pending at the beginning of the period	Nil
Complaints received during the period	1
Complaints disposed of during the period	1
Complaints unresolved at the end of the period	Nil

For, Deccan Health Care Limited

  
Minto P Gupta  
Managing Director  
DIN : 00843784

  
Mitash Patel  
Director  
DIN : 02080828

Date :- 30-05-2022  
Place :- Hyderabad



# DECCAN HEALTH CARE LIMITED

CIN: L72200TG1996PLC024351

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## Part - 2

### Consolidated Statement of Assets and Liabilities

Particulars		(INR In Lakhs, unless otherwise stated)	
		As At	
		31-03-2022	31-03-2021
		Audited	Audited
<b>(A) EQUITY AND LIABILITIES</b>			
<b>1 Shareholders' funds</b>			
a	Share capital	1,571.34	1,571.34
b	Reserves and surplus	6,123.13	6,090.87
<b>2 Non-current liabilities</b>			
a	Long-term borrowings	95.70	66.63
b	Deferred tax liabilities (Net)	209.53	212.68
c	Long-term provisions	14.07	14.08
<b>3 Current liabilities</b>			
a	Short-term borrowings		
b	Trade Payables:-	580.63	565.64
c	Other current liabilities	415.41	505.45
d	Short-term provisions	52.82	200.08
<b>Total</b>		<b>9,062.63</b>	<b>9,226.77</b>
<b>(B) ASSETS</b>			
<b>1 Non-current assets</b>			
a	Property, Plant and Equipment		
i)	Tangible assets	1,851.35	1,987.41
ii)	Intangible assets	1.72	-
iii)	Intangible assets under development	-	6.66
b	Long-term loans and advances	175.94	176.87
c	Other non-current assets	237.75	410.08
<b>2 Current assets</b>			
a	Inventories	4,650.32	4,497.95
b	Trade receivables	1,282.31	1,246.59
c	Cash and cash equivalents	266.75	322.26
d	Short-term loans and advances	596.49	578.95
<b>Total</b>		<b>9,062.63</b>	<b>9,226.77</b>

See accompanying notes to the financial results

For, Deccan Health Care Limited

Date :-30/05/2022  
Place:- Hyderabad

Minto P Gupta, Managing Director  
DIN : 00843784

Hitesh Patel, Director  
DIN : 02080625







# DECCAN HEALTH CARE LIMITED

CIN: L72200TG1996PLC024351

Registered Office: H.No. 6-3-348/4, Dwarkapuri Colony, Punjagutta,  
Hyderabad - 500082, Telangana (India)

Email: info@deccanhealthcare.co.in Website: www.deccanhealthcare.co.in

## Consolidated Cash Flow Statement

### Part 3

Particulars		(INR in Lakhs, unless otherwise stated)	
		Year ended 31-03-2022	Year ended 31-03-2021
		Audited	Audited
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
a)	Net Profit as per P & L A/c. before Income Tax	394.25	51.91
b)	<u>Adjustments for:</u>		
	Depreciation & Amortization	147.27	146.60
	Exceptional Loss	(340.00)	
	Interest / Finance Charges	15.18	10.79
	Interest Income	(0.39)	(0.76)
	Sub Total (b)	(177.94)	156.63
c)	Operating Profit Before Working Capital Changes (a + b)	216.31	208.54
	<u>Adjustments for Changes in Working Capital:-</u>		
	(Increase)/ Decrease in Inventories	(152.37)	(707.90)
	(Increase)/ Decrease in Trade Receivable	(35.72)	809.51
	(Increase)/ Decrease in Other Non-current Assets	172.33	(6.68)
	(Increase)/ Decrease in Short Term Loans & Advances	(17.54)	(183.65)
	Increase/ (Decrease) in Provisions	(147.27)	8.31
	Increase/ (Decrease) in Trade Payables	14.99	(140.33)
	Increase/ (Decrease) in Other Current Liabilities	(82.90)	48.04
	Sub Total (c)	(248.48)	(172.70)
	Cash Generated from Operations (a + b + c)	(32.17)	35.84
d)	Income tax paid during the year	(25.13)	(13.91)
	Net Cash Flow From Operating Activities (a + b + c + d)	(57.30)	21.93
<b>B</b>	<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>		
	(Increase)/ Decrease in Capital Work in Progress	4.94	(6.66)
	Purchase of Fixed Asset	(11.20)	(9.18)
	Interest Income	0.39	0.76
	(Increase)/ Decrease in Investment	-	-
	(Increase)/ Decrease in Long Term Loans and Advances	0.93	7.91
	Net Cash From Investment Activities	(4.94)	(7.17)
<b>C</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Net of Repayment/ Proceeds from Long Term Borrowing	21.91	(26.24)
	Interest/ Finance Charges Paid	(15.18)	(10.79)
	Net Cash From Financing Activities	6.73	(37.04)
<b>D</b>	<b>NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]</b>	(55.51)	(22.27)
<b>E</b>	Opening Cash & Cash Equivalents	322.26	344.53
<b>F</b>	Closing Cash and Cash Equivalents	266.75	322.26

#### Notes:

(1) Cash flow statement has been prepared under the indirect method as set out in the Accounting Standard (AS) 3: "Cash Flow Statements"

(2) Previous year's figures have been regrouped/reclassified wherever applicable

For, Deccan Health Care Limited

Minto P Gupta Managing Director  
Hitesh Patel Director  
DIN : 00843784 DIN : 02080625

Date :-30/05/2022

Place:- Hyderabad





To  
Corporate Relationship Department  
**BSE Limited**  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai – 400001

**Date: May 30, 2022**

**SCRIP CODE: 542248**

Dear Sir,

**Sub: Declaration pursuant to Regulation 33 (3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, and SEBI Circular No CIR/CFD/CMD/56/20160 dated 27th May, 2016.**

In compliance with Regulation 33 (3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, and SEBI Circular No CIR/CFD/CMD/56/2016 dated 27th May, 2016, we hereby declare that the Statutory Auditors of the Company M/s. Keyur Shah & Co., Chartered Accountants, having Firm Registration Number 141173W, have issued the Audit Report with unmodified opinion in respect of the Audited Standalone and consolidated Financial Results of the Company for the year ended 31st March, 2022, a copy of which is enclosed herewith.

You are kindly requested to take the same on your record.

**For Deccan Healthcare Limited**

  
**Minto Purshotam Gupta**  
**Managing Director**



**Place: Hyderabad**  
**Date: 30.05.2022**