



31<sup>st</sup> July, 2020

To  
Corporate Relationship Department  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street  
Mumbai - 400 001

Stock Code: 542248

**Sub: Outcome of the Meeting of Board of Directors held on Friday, July 31, 2020 at 04:00 P.M.**

Dear Sir/Madam,

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III of the said Regulations, we inform you that the Board of Directors of the Company at its meeting held today i.e. Friday, July 31, 2020 at 04:00 p.m., inter alia, has approved the following item:

1. Standalone Audited Financial Results of the Company for the half year and year ended on 31st March, 2020 along with the Auditors Report thereon and declaration in respect of Audit Report with unmodified opinion under Regulation 33 of the Listing Regulations.

We further inform you that the Board Meeting commenced at 4:00 pm today and concluded at 08:15 p.m.

Kindly take same on your records.

**Thanking you**

**Yours faithfully**  
For **Deccan Health Care Limited**

**Sheena Jain**  
**Company Secretary & Compliance Officer**

Encl:

1. Auditors Report on Audited Financial Results
2. Audited Financial Results for the half year and year ended March 31, 2020 and statement of Assets and liabilities along with cash flow statement
3. Declaration of the unmodified Auditor's Report

**Factory:**

CIN:U72200TG1996PLC024351. Estd:1996.  
Address : Plot No: 13, Sector-03, (SIDCUL), IIE, Pantnagar,  
Udam Singh Nagar- 263 153, U.K, India  
E-mail : info@deccanhealthcare.co.in  
Website : www.deccanhealthcare.co.in; www.stayyoungstore.com  
Phone : +91 5944 690099

**Registered Office:**

CIN:U72200TG1996PLC024351.Estd:1996.  
Address : 247, 2nd Floor, Dwarakapuri Colony, Punjagutta,  
Hyderabad- 500 082, T.S, India  
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**Independent Auditor's Report on Audited Standalone Annual 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**

**Opinion**

We have audited the accompanying standalone annual financial results ('the Statement') of **Deccan Health Care Limited** ('the Company') for the year ended 31<sup>st</sup> March 2020, 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 these standalone financial results:

- (i) are presents 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 standers and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the year ended 31<sup>st</sup> March, 2020.

**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 standalone financial result has been prepared on the basis of the standalone 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 / loss and other comprehensive income 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 standalone 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



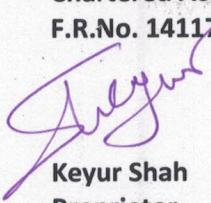
draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

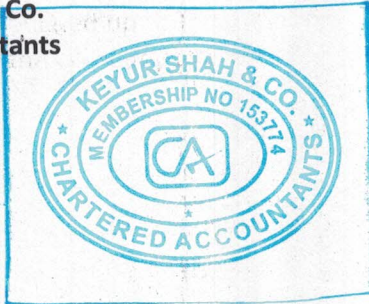
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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.

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



Keyur Shah  
Proprietor  
M. No. 153774  
UDIN: 20153774AAAABY3509



Date: 31/07/2020  
Place: Ahmedabad



# DECCAN HEALTH CARE LIMITED

CIN: L72200TG1996PLC024351

Registered Office: 247, 2nd Floor, Dwarkapuri Colony, punjagutta,  
Hyderabad - 500082, Telangana (India)

Email: mintogupta@gmail.com Website: www.deccanhealthcare.co.in

## Part - 1

### Statement of Standalone Financial Results for the half year and year ended on March 31, 2020

#	Particulars	(INR in lakhs, unless otherwise stated)			
		Half Year ended		Year ended	
		31/03/2020 Audited [Refer Note no 5]	30/09/2019 Un-audited	31/03/2020 Audited	31/03/2019 Audited
I	Revenue From Operations				
	Net sales or Revenue from Operations	2,194.33	2,030.08	4,224.41	4,424.79
II	Other Income	4.56	1.15	5.72	8.40
III	Total Income (I+II)	2,198.89	2,031.24	4,230.13	4,433.19
IV	Expenses				
	a) Cost of materials consumed	1,319.18	1,019.47	2,338.65	1,935.48
	b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(385.87)	(277.91)	(663.78)	(421.48)
	c) Employee benefit expense	193.28	240.09	433.38	409.22
	d) Other Expenses	614.68	333.97	948.65	821.08
	e) Finance Cost	10.73	7.59	18.32	103.57
	f) Depreciation and amortisation expense	96.40	45.33	141.73	128.64
	Total expenses (IV)	1,848.41	1,368.54	3,216.95	2,976.51
V	Profit/(loss) before exceptional items and tax (III-IV)	350.49	662.69	1,013.18	1,456.68
VI	Exceptional items	-	-	-	-
VII	Profit before tax (V- VI)	350.49	662.69	1,013.18	1,456.68
VIII	Tax Expense				
	(a) Provision for Income Tax	(159.58)	159.58	-	-
	(b) Income Tax (MAT)	177.02	-	177.02	313.97
	Less: MAT Credit Entitlement	(177.02)	-	(177.02)	(313.97)
	(c) Deferred Tax	(2.76)	7.20	4.44	8.63
	Total Tax Expense (VIII)	(162.34)	166.79	4.44	8.63
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	512.83	495.91	1,008.74	1,448.05
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)	512.83	495.91	1,008.74	1,448.05
XIV	Details of equity share capital				
	Paid-up equity share capital	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/-
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	3.26	3.16	6.42	10.29
	Diluted earnings (loss) per share continuing and discontinued operations	3.26	3.16	6.42	10.29

See accompanying notes to the financial results



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Email: [mintogupta@gmail.com](mailto:mintogupta@gmail.com) Website: [www.deccanhealthcare.co.in](http://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 31.03.2020 were reviewed by audit committee and were approved and taken on record by Board of Directors in their meeting held on July 31, 2020
- 3 The outbreak of Coronavirus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. In many countries, businesses are being forced to cease or limit their operations for long or indefinite period of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of non-essential services have triggered significant disruptions to businesses, resulting in an economic slowdown.  
  
In assessing the recoverability of Company's assets such as Investments, Loans, Intangible assets, Goodwill, Trade receivable, Inventories etc. the Company has considered internal and external information upto the date of approval of these financial results. The company has performed sensitivity analysis on the assumptions used basis the internal and external information / indicators of future economic conditions and expects to recover the carrying amount of the assets and management has assessed, as a part of going concern assessment, impact of current event regarding COVID-19 and on entity's operations and forecasted cash flow and management has a positive view regarding the operations of the company.
- 4 The management is in process of identifying parties which are covered under MSME, The amount relating to MSME are disclosed to the extent identified.
- 5 The figures for the Second Half ended on 31st March, 2020 of the current year as reported in these financial results are balancing figures between the audited figures in respect of the Financial Year and unpublished and unaudited year to date figures upto the end of the First Half of the relevant Financial Year.
- 6 Previous year's figure have been regrouped/rearranged wherever necessary.



Date :- 31/07/2020

Place:- Hyderabad

For, Deccan Health Care Limited

Minto P Gupta  
Managing Director  
DIN : 00843784

Hitesh Patel  
Director  
DIN : 02080625



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## Part - 2

### Standalone Statement of Assets and Liabilities

#	Particulars	(INR in Lakhs, unless otherwise stated)	
		As At	
		31/03/2020	31/03/2019
		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	6,051.86	5,043.12	
<b>2 Non-current liabilities</b>			
a Long-term borrowings	86.85	87.09	
b Deferred tax liabilities (Net)	213.68	209.23	
c Long-term provisions	15.38	16.74	
<b>3 Current liabilities</b>			
a Short-term borrowings			
b Trade Payables:-			
i) Total outstanding dues of micro enterprises and small enterprises	-	-	
ii) Total outstanding dues of creditors other than micro enterprises and small enterprises.	705.97	770.99	
c Other current liabilities	463.44	423.57	
d Short-term provisions	190.47	163.25	
<b>Total</b>	<b>9,298.99</b>	<b>8,285.33</b>	
<b>(B) ASSETS</b>			
<b>1 Non-current assets</b>			
a Property, Plant and Equipment			
i) Tangible assets	2,124.83	2,085.46	
ii) Intangible assets	-	-	
iii) Tangible assets capital work-in-progress	-	-	
b Non-current investments	-	-	
c Deferred tax assets (net)	-	-	
d Long-term loans and advances	184.78	187.39	
e Other non-current assets	403.40	303.66	
<b>2 Current assets</b>			
a Inventories	3,790.06	3,209.41	
b Trade receivables	2,056.10	1,937.78	
c Cash and cash equivalents	334.45	232.31	
d Bank Balance other than cash and cash equivalents	10.08	215.52	
e Short-term loans and advances	395.29	113.80	
<b>Total</b>	<b>9,298.99</b>	<b>8,285.33</b>	

See accompanying notes to the financial results



Date :- 31/07/2020

Place:- Hyderabad

For, Deccan Health Care Limited

Minto P Gupta  
Managing Director  
DIN : 00843784

Hitesh Patel  
Director  
DIN : 02080625



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## Standalone Cash Flow Statement

### Part 3

#	Particulars	(INR in Lakhs, unless otherwise stated)	
		Year ended	Year ended
		31/03/2020	31/03/2019
		Audited	Audited
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
a)	Net Profit as per P & L A/c. before Income Tax	1,013.18	1,456.68
b)	<u>Adjustments for :</u>		
	Depreciation & Amortization	141.73	128.64
	Interest / Finance Charges	18.32	103.57
	Interest Income	(1.36)	(0.50)
	Sub Total (b)	158.69	231.71
c)	Operating Profit Before Working Capital Changes (a + b)	1,171.87	1,688.39
	<u>Adjustments for Changes in Working Capital:-</u>		
	(Increase)/ Decrease in Inventories	(580.65)	(1,248.26)
	(Increase)/ Decrease in Trade Receivable	(118.32)	(170.37)
	(Increase)/ Decrease in Other Non-current Assets	(99.74)	(43.24)
	(Increase)/ Decrease in Short Term Loans & Advances	(281.50)	1.70
	Increase/ (Decrease) in Provisions	25.87	(40.04)
	Increase/ (Decrease) in Trade Payables	(65.01)	202.36
	Increase/ (Decrease) in Current Liabilities	50.94	(128.40)
	Sub Total (c)	(1,068.41)	(1,426.24)
	Cash Generated from Operations (a + b + c)	103.46	262.14
d)	Income tax paid during the year		
	<b>Net Cash Flow From Operating Activities (a + b + c + d)</b>	<b>103.46</b>	<b>262.14</b>
<b>B</b>	<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>		
	(Increase)/ Decrease in Capital Work in Progress	-	351.29
	Purchase of Fixed Asset	(181.10)	(443.49)
	Interest Income	1.36	0.50
	Other Statutory Adjustment	-	(1,663.56)
	(Increase)/ Decrease in Long Term Loans and Advances	2.61	602.70
	<b>Net Cash From Investment Activities</b>	<b>(177.13)</b>	<b>(1,152.56)</b>
<b>C</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Proceeds from Share Capital Issued (Net)	-	221.20
	Share Premium	-	1,990.80
	Net of Repayment/ Proceeds from Long Term Borrowing	(18.32)	(103.57)
	Interest/ Finance Charges Paid	(11.31)	(801.63)
	<b>Net Cash From Financing Activities</b>	<b>(29.63)</b>	<b>1,306.80</b>
<b>D</b>	<b>NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]</b>	<b>(103.29)</b>	<b>416.38</b>
<b>E</b>	Opening Cash & Cash Equivalents	447.82	31.44
<b>F</b>	Closing Cash and Cash Equivalents	344.53	447.82

**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 figures have been regrouped/reclassified wherever applicable



For, Deccan Health Care Limited

*Minto P Gupta*

Minto P Gupta  
Managing Director  
DIN : 00843784

*Hitesh Patel*

Hitesh Patel  
Director

DIN : 02080625

Date :- 31/07/2020

Place:- Hyderabad





31<sup>st</sup> July, 2020

To  
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BSE Limited  
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Stock Code: 542248

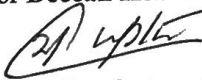
**Sub: Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (listing Obligations and Disclosure Requirements) Regulations, 2015**

Pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular dated May 27, 2016 bearing no. CIR/CFD/CMD/56/2016, I, hereby declare that M/s Keyur Shah & Co., Chartered Accountants (ICAI Firm Registration No. 141173W), Statutory Auditors of the Company have issued Audit Reports with unmodified opinion on the Annual Audited Financial Results of the Company for the Financial Year ended March 31, 2020.

Kindly take the same on record.

Thanking you

Yours faithfully  
For Deccan Health Care Limited

  
Minto Purshotam Gupta  
Managing Director



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