

Aashka Hospitals Ltd.

Between Sargasan and Reliance Cross Roads
Sargasan, Gandhinagar - 382421. Gujarat, India
Phone: 079-29750750, +91-7575006000 / 9000
Emergency No.: +91-7575007707 / 9879752777
www.aashkahospitals.in
CIN: L85110GJ2012PLC072647



May 11, 2023

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

Script Code: 543346

Dear Sir / Madam,

Sub: Rectified Result for the Half Year ended September 30, 2022

In reference to the Exchange email for the Discrepancy in the Result for the Half Year ended – September 2022 in respect of *Bifurcation of Trade payable not provided as per Accounting Standard Division I Format*.

We herewith submit the rectified PDF for the record.

We request you to take this intimation on your records.

Thanking you,
Yours faithfully,

For, Aashka Hospitals Limited

BIPINCHANDRA DINESHBHAI SHAH
Digitally signed by
BIPINCHANDRA
DINESHBHAI SHAH
Date: 2023.05.11 12:44:05
+05'30'

Bipinchandra D. Shah

Managing Director

DIN: 009348108

Encl.: a/a

Limited Review Report of AASHKA HOSPITALS LIMITED

To,
The Board of Directors of,
AASHKA HOSPITALS LIMITED

We have reviewed the accompanying statement of Unaudited Financial Results of M/s. AASHKA HOSPITALS LIMITED ("the company") for the half year ended 30th September 2022.

This Financial 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 this financial statement based on the review.

We conducted our review in accordance with the standard on Review Engagement (SRE)2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity," issued by the Institute of Chartered Accountant 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. A review is limited primarily to inquire of company personnel and analytical procedure 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.

Based on our review conducted as above, noting 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 polices 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 Singhi & Co.
Chartered Accountants
Firm Registration No.: 302049E



Sumil C. Bohara
Partner
Membership No. 103395
UDIN:- 23103395BGXTMZZ343

Place: - Ahmedabad
Dated: - 14/04/2023

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Statement of Unaudited Financial Results for the Half Year Ended on 30th September, 2022


(Rs. In lacs except share data)

Sr.No.	Particulars	Half Year Ended			Year Ended
		30th September 2022 (Unaudited)	31st March 2022 (Audited)	30th September 2021 (Unaudited)	31st March 2022 (Audited)
1	a) Revenue from operations	1,153.54	1,131.63	2,841.73	3,973.36
	b) Other Income	5.83	9.15	3.63	12.78
	Total Income [1(a) +1(b)]	1,159.37	1,140.79	2,845.36	3,986.14
2	Expenses				
	a) Purchase	116.34	133.91	439.84	573.75
	b) Direct Expenses	335.06	476.06	928.00	1,404.06
	c) Changes in Inventories of Raw Material, Work In progress and finished goods	7.91	12.44	(12.66)	(0.22)
	d) Employee benefit Expenses				
	e) Finance Costs	178.63	280.38	314.46	594.84
	f) Depreciation and amortisation expense	(17.41)	122.64	142.76	265.40
	g) Other Expenses	144.44	144.49	145.49	289.98
	Total expenses [2(a) to 2(g)]	441.66	303.54	270.85	574.39
3	Profit before exceptional and extraordinary items and tax [1-2]	1,206.64	1,473.46	2,228.74	3,702.19
4	Exceptional Items	(47.27)	(332.67)	616.62	283.95
5	Profit before Extraordinary Items & Tax [3-4]	-	-	-	-
6	Extraordinary items	(47.27)	(332.67)	616.62	283.95
7	Profit Before Tax [5-6]	-	-	-	-
8	Tax Expenses-Mat	(47.27)	(332.67)	616.62	283.95
9	Less :- Mat Credit Entitlement	-	-	102.93	47.40
10	Net Profit for the period [7-8]	(47.27)	(332.67)	(102.93)	-
11	Paid up Equity Share Capital (Face Value - Rs 10/-Each)	233.68	233.68	233.68	233.68
12	Reserve excluding Revaluation Reserve	7,272.39	7,319.66	7,699.72	7,319.66
13	Earning Per Share				
	1) Basic	(0.20)	(1.42)	2.64	1.01
	2) Diluted	(0.20)	(1.57)	2.92	1.12

Notes:

- The above results were reviewed by audit committee and were approved and taken on record by Board of Directors at their meeting held on 14th April, 2023.
- In accordance with regulation 33 of the SEBI (LODR) Regulations 2015, the statutory auditors of the company have carried out limited review of the above results.
- The figures of the previous period have been regrouped/rearranged wherever necessary, to make them comparable with those of the current period.
- Figures for the half year ended 31st March, 2022 are the balancing figures in respect of the full financial year and the published year to date figures up to the first half year ended on 30th September, 2022 of the respective financial year which are subject to the limited review.
- The above financial results are available on the website of the company i.e. www.aashkahospitals.in and on the website of SME platform of BSE Limited i.e. www.bseindia.com
- EPS is calculated as per Accounting Standard 20 considering the split up of equity shares and accordingly EPS is adjusted for all the comparative periods presented.
- The Company does not have more than one reportable segment in the term of AS 17 hence segment wise reporting is not applicable. The Company does not have more than one reportable segment in the term of AS 17 hence segment wise reporting is not applicable.

**For and on behalf of Board of Directors
AASHKA HOSPITALS LIMITED**


Bipin Shah
Chairman and MD
DIN -00934108

Place : Ahmedabad
Date : 14/04/2023


Statement of Assets & Liabilities as at 30th September, 2022			
(Rs In Lacs)			
Particulars		As at	
		30-Sep-2022	31-Mar-2022
		Unaudited	Audited
I.	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	(a) Share capital	2,336.80	2,336.80
	(b) Reserves and surplus	7,272.39	7,319.66
2	Share application money pending allotment	-	-
3	Non-current liabilities		
	(a) Long term borrowings	1,742.18	1,677.37
	(b) Deferred tax liability (net)	-	-
	(c) Other long term liabilities	50.40	50.40
	(d) Long term provisions	-	21.38
4	Current liabilities		
	(a) Short term borrowings	1,212.31	1,143.94
	(b) Trade payables	-	-
	(i) Total Outstanding dues to Micro, Medium & Small Enterprises		
	(ii) Total Outstanding dues other than Micro, Medium & Small Enterprises	166.41	158.87
	(c) Other current liabilities	72.72	62.67
	(d) Short term provisions	159.16	140.70
	Total	13,012.37	12,911.79
II.	ASSETS		
1	Non-current assets		
	(a) Property, Plant & Equipement & Intangible Assets		
	(i) Tangible assets	4,702.79	4,846.06
	(ii) Intangible assets	-	-
	(iii) Capital work-in-progress	-	-
	(iv) Intangible assets under development	-	-
	(b) Non current investments	-	-
	(c) Deferred tax assets (net)	-	-
	(d) Long term loans and advances	-	-
	(e) Other non current assets	6,929.17	6,825.37
2	Current assets		
	(a) Current Investments	-	-
	(b) Inventories	46.61	54.52
	(c) Trade receivables	850.19	781.88
	(d) Cash and cash equivalents	167.36	106.90
	(e) Short term loans and advances	5.87	6.51
	(f) Other current assets	310.38	290.54
	Total	13,012.37	12,911.79

For and on behalf of Board

Place: Ahmedabad

Date: 14/04/2023


 Bipin Shah
 Chairman and MD
 DIN -00934108

Cash Flow Statement for the period ended on 30th September, 2022		
Particulars	(Rs. In Lacs)	
	For the Period ended 30th September 2022	For the year ended 31st March 2022
	Unaudited	Audited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit After Taxes & Extraordinary Items	(47.27)	236.55
Adjustments for :		
Provision For Tax	-	47.40
Depreciation	144.44	289.98
Interest & Financial Charges Paid	(17.41)	265.40
	79.76	839.32
Less : Non Operating Incomes	-	-
Operating Profit Before Working Capital Changes	79.76	839.32
Adjustments for :		
Increase/Decrease In Inventories	7.91	(0.22)
Increase/Decrease In Trade Receivables	(68.31)	(50.26)
Increase/Decrease In Other Non Current Assets	(103.80)	(6,634.02)
Increase/Decrease In Loan & Advances	0.64	0.37
Increase/Decrease In Other Current Assets	(19.84)	(8.44)
Increase/Decrease In Long Term Provisions	(21.38)	8.28
Increase/Decrease In Trade Payables	7.53	(270.79)
Increase/Decrease In Other Current Liabilities	28.51	(100.19)
Cash Generated From Operations	(88.96)	(6,215.96)
Net Income Tax Paid / (Net of Refunds)	-	47.40
NET CASH FLOW FROM OPERATING ACTIVITIES (A)	(88.96)	(6,263.35)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Fixed Assets Purchased / Transferred	(1.17)	(186.80)
Sale of Fixed Assets	-	-
Increase/Decrease In Other Non Current Assets	-	-
NET CASH FLOW FROM INVESTING ACTIVITIES (B)	(1.17)	(186.80)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds From Share Capital	-	536.80
Proceeds From Security Premium	-	5,958.48
Proceeds From Long Term Borrowings	64.81	(338.76)
Proceeds From Working Capital Loans	68.37	373.28
Proceeds From Other Long Term Liabilities	-	-
Interest & Financial Charges	17.41	(265.40)
NET CASH FLOW FROM FINANCING ACTIVITIES (C)	150.59	6,264.41
Net Increase/Decrease in Cash & Cash Equivalents (A+B+C)	60.46	(185.75)
Cash & Cash Equivalents at the beginning of the year	106.90	292.66
Cash & Cash Equivalents at the end of the year	167.36	106.90
For and on behalf of Board	Place: Ahmedabad	
	Date: 14/04/2023	
Bipin Shah Chairman and MD DIN -00934108		