



04th January, 2021

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

Stock Code: 542248

Sub: Outcome of the Meeting of Board of Directors pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

We refer to our intimation dated 28th December, 2020 and inform that the Un-audited financial results (Standalone and Consolidated) for the half year ended 30th September, 2020 were taken on record and approved by the Board of Directors of the Company at its meeting held today i.e. Monday, 04th January, 2020.

1. We refer to the Regulations 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and accordingly enclosed herewith:
 - a. The Un-audited financial results (Standalone and Consolidated) for the half year ended 30th September, 2020.
 - b. Limited Review Report on the Un-audited financial results (Standalone and Consolidated) for the half year ended 30th September, 2020.
2. The Directors' discussed the reason for delay in the declaration of Un-audited financial results (Standalone and Consolidated) for the half year ended 30th September, 2020. The results were delayed due to covid-19 impact and many employees at various level affected by Covid-19 resulting in halting of operations in offices. Even the senior executives and key personnel including the Managing Director have suffered from Covid-19. Given these unforeseen situations, the Board Meeting could not be convened before due date i.e. November 14, 2020 since the company has been unable to compile the data ending September 30, 2020; and publish the results required thereof

Further the following Agenda's were discussed by the Board of Directors at their meeting held today:

1. The Revenue for the half year ended 30th September 2020 was Rs.10.49 Cr as against the revenue for the half year ended 30th September 2019 of Rs. 20.63 Cr and the net profit/(loss) for the for half year ended 30th September, 2020 and 30th September, 2019 is Rs. (6.49)Cr. and Rs 4.95 Cr respectively.

Registry:
CIN:U72200TG1996PLC024351. Estd:1996.
Address : Plot No: 13, Sector-03, (SIDCUL), IIE, Panthagar,
Udam Singh Nagar- 263 153, U.K, India
Email : 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
E-mail : info@deccanhealthcare.co.in
Website : www.deccanhealthcare.co.in; www.stayyoungstore.com
Phone : +91 40 40144508





2. The online sales revenue and order flow has improved over the previous financial year. It could have been better, had the Covid-19 lockdown restrictions not adversely affected logistics, supplies and last mile service.
3. The offline sales were lower than last year and was the main reason for overall decline in revenue. All offline customers were non functional during the Q1, resulting in no order flow.
4. The overall revenue decline was also due to closure of the unit, dispatch, low staff and delay in supply of input material especially consumables, plant maintenance, material and service resulting in production loss.
5. The Company introduced immunity boosting products essentially to be consumed during covid-19 times. The Immunity boosters introduced were:
 - a) Deccan's 7 Tulsi
 - b) ZnC
 - c) Sone Haldi
 - d) Immunity BoosterThese products had a good online demand.
6. The profit has been low because of:
 - a) lower revenue
 - b) Higher cost of operations
 - c) Compliance cost of Covid-19 protocol
 - d) More expensive input material
 - e) More expensive last mile consumer service
7. Another special reason affecting the profit has been loss in Work in Progress (WIP) material due to sudden lockdown.
8. The Directors' further reviewed the status of Preferential Allotment to be concluded in March 2020. The Company was in the process of issuing 26,00,000 convertible warrants on Preferential Allotment basis amounting to Rs 19,50,00,000 to Bennett, Coleman and Company Limited (BCCL), for which all the steps in the process were executed and the In-principle approval from BSE Limited was also obtained but the Preferential Issue could not be concluded due to sudden lockdown in the end of March 2020. The Company and BCCL are in discussion to take the investment interest ahead.

The meeting of the board commenced at 01:30 p.m. and concluded at 07:30 p.m.

Kindly take the same on your record.

Thanking you

Yours faithfully

For Deccan Health Care Limited



Sheena Jain
Company Secretary & Compliance Officer

Director:

CIN: U72200TG1996PLC024351 - Estd: 1996.

Address : Plot No: 13, Sector-03, (SIDCUL), IIE, Pattnagar,

Udam Singh Nagar, 263 153, U.K, India

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Keyur Shah & Co.
CHARTERED ACCOUNTANTS

Auditor's Limited Review Report on Financial Statement of Deccan Healthcare Limited, for the Half Year Ended on September 30, 2020.

To,
The Board of Directors of,
Deccan Healthcare Limited

We have reviewed the accompanying statement of unaudited financial results of Deccan Healthcare Limited for the half year ended 30th September, 2020. 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 statements based on the review.

We conducted our review 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. A review is limited primary 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.

Based on our review conducted as stated 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 standards and other recognized accounting practices and policies has not disclosed the information require 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 Keyur Shah & Co.
Chartered Accountants

Keyur B. Shah
(Proprietor)
M No. 153774
FRN 141173W



Date: - 04/01/2021
UDIN: - 21153774AAAAAA7028



DECCAN HEALTH CARE LIMITED

CIN-U72200TG1996PLC024351

Registered Office: 247 2nd Floor Dwarkapuri Colony Punjagutta Hyderabad

Hyderabad TG 500082 INDIA

EMAIL: mintogupta@gmail.com

Statement of Profit & Loss for the Year ended on 30th September, 2020

(Rs. in lakhs)

	Particulars	For the Half Year Ended 30th September, 2020 Un Audited	For the Half Year Ended 31st March, 2020 Audited	For the Half Year Ended 30th September, 2019 Un Audited	For the Year Ended 31st March, 2020 Audited
I.	Revenue from Operations	1,047.58	2,194.33	2,030.08	4,224.41
II.	Other Incomes	1.74	4.56	1.15	5.72
III.	Total Revenue (I + II)	1,049.32	2,198.89	2,031.23	4,230.13
IV.	Expenses:				
	Cost of Materials Consumed	1,491.85	1,319.18	1,019.47	2,338.65
	Changes in Inventories of Finished Goods and Work-in-Progress	(1,066.84)	(385.87)	(277.91)	(663.78)
	Employee Benefit Expenses	191.39	193.28	240.09	433.38
	Other Expenses	328.43	614.68	333.97	948.65
	Finance Costs	4.17	10.73	7.59	18.32
	Depreciation and Amortization Expense	72.01	96.40	45.33	141.73
	Total Expenses	1,021.01	1,848.41	1,368.54	3,216.95
V.	Profit/ Loss before Exceptional Items and Tax (III - IV)	28.31	350.49	662.69	1,013.18
VI.	Exceptional Items	(675.00)	-	-	-
VII.	Profit before Tax (V-VI)	(646.69)	350.49	662.69	1,013.18
VIII.	Tax Expense:				
	(1) Provision for Income Tax	-	(159.58)	159.58	-
	Income Tax (MAT)	-	177.02	-	-
	Less: MAT Credit Entitlement	-	(177.02)	-	-
	(2) Deferred Tax	2.48	(2.76)	7.20	4.44
IX.	Prof./ (Loss) for the period (VII-VIII)	(649.17)	512.83	495.91	1,008.74
X.	Earnings Per Equity Share				
	(1) Basic	(4.13)	3.26	3.16	6.42
	(2) Diluted	(4.13)	3.26	3.16	6.42

See, Accompanying Notes to Financial Result

For, Deccan Health Care Limited



Minto P Gupta

Minto P Gupta
Managing Director
DIN-00843784

Hitesh Patel

Hitesh Patel
Director
DIN-02080625

Place: Hyderabad
Date: 04/01/2021



DECCAN HEALTH CARE LIMITED

CIN-U72200TG1996PLC024351

Registered Office: 267 2nd Floor Dwarkapuri Colony Punjagutta Hyderabad
Hyderabad TG 500082 INDIA

EMAIL: mintogupta@gmail.com

Notes for Standalone 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 ended 30.09.2020 were reviewed by audit committee and were approved and taken on record by Board of Directors in their meeting held on 04th January, 2021.
- 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/period's figure have been regrouped/rearranged wherever necessary.

For, Deccan Health Care Limited




Minto Purshotam Gupta
(Managing Director)
DIN: 00843784


Hitesh Mohanlal Patel
(Director)
DIN: 02080625

Date:- 04/01/2021
Place:- Hyderabad



DECCAN HEALTH CARE LIMITED

CIN-U72200TG1996PEC024351

Registered Office: 247 2nd Floor Dwarkapuri Colony Punjagutta Hyderabad

Hyderabad TG 500082 INDIA

EMAIL: mintogupta@gmail.com

Statement of Assets and Liabilities as at 30th September, 2020

(Rs. in lakhs)

Particulars	As at	
	30-09-2020	31-03-2020
	Un-audited	Audited
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	1,571.34	1,571.34
(b) Reserves and Surplus	5,402.68	6,051.86
(2) Share Application Money pending allotment	-	-
(3) Non-Current Liabilities		
(a) Long-Term Borrowings	80.22	86.85
(b) Deferred Tax Liability	216.16	213.68
(c) Long Term Provisions	15.38	15.38
(4) Current Liabilities		
(a) 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	649.05	705.97
(b) Other Current Liabilities	572.67	463.44
(c) Short-Term Provisions	183.22	190.47
TOTAL	8,690.72	9,298.99
II. ASSETS		
(1) Non-Current Assets		
(a) Fixed Assets		
(i) Tangible Assets	2,061.54	2,124.83
(ii) Intangible Assets	-	-
(iii) Capital work-in-progress	13.22	-
(b) Long-Term Loans and Advances	174.94	184.78
(c) Long Term Investment	1.00	-
(d) Other Non-Current Assets	438.12	403.40
(2) Current Assets		
(a) Inventories	3,949.89	3,790.06
(b) Trade Receivables	1,667.81	2,056.10
(c) Cash and Cash Equivalents	25.07	334.43
(d) Bank Balance other than Cash and Cash Equivalents	17.78	10.08
(e) Short-Term Loans and Advances	341.55	395.29
TOTAL	8,690.72	9,298.99

For, Deccan Health Care Limited



Minto P Gupta

Minto P Gupta
Managing Director
DIN-00843784

Hitesh Patel

Hitesh Patel
Director
DIN-02080625

Place: Hyderabad
Date : 04/01/2021



DECCAN HEALTH CARE LIMITED

CIN-U72200TG1996PLC024351

Cash Flow Statement for the Year Ended 30th September, 2020.

(Rs. in lakhs)

	PARTICULARS	For the Half Year Ended 30th September, 2020	For the Year Ended 31st March, 2020
A	Cash Flows from Operating Activities		
	Net Profit before tax and Extraordinary Items	28.30	1,013.18
	Adjustments for:		
	Depreciation	72.01	141.73
	Extra Ordinary Item	(675.00)	
	Interest Expense	4.17	18.32
	Interest Income	-	(1.36)
	Operating Profit before Working Capital Changes	(570.52)	1,171.87
	Adjustments for:		
	(Increase)/Decrease in Trade Receivables	388.30	(118.32)
	(Increase)/Decrease in Inventory	(159.83)	(580.65)
	Increase/(Decrease) in Provisions	(7.25)	25.87
	(Increase)/Decrease in Non Current Asset	(34.73)	(99.74)
	(Increase)/Decrease in Short Term Loans and Advances	53.75	(264.39)
	Increase/(Decrease) in Trade Payables	(56.92)	(65.01)
	Increase/(Decrease) in Current Liabilities	112.98	198.75
	Cash Generated from Operations	(274.22)	268.38
	Tax Paid	-	-
	Net Cash from Operating Activities	(274.22)	268.38
B	Cash Flows from Investing Activities		
	(Increase)/Decrease in CWIP	(13.22)	-
	Purchase of Fixed Assets	(8.53)	(181.10)
	Interest Income	-	1.36
	(INCREASE)/DECREASE IN NON CURRENT INVESTMENT	(1.00)	-
	Other Statutory Adjustment	-	-
	(Increase)/Decrease in Long Term Loans and Advances	9.84	(14.50)
	Net Cash from Investing Activities	(12.91)	(194.24)
C	Cash Flows from Financing Activities		
	Share Capital	-	-
	Securities Premium	-	-
	Interest Expense	(4.17)	(18.32)
	Increase/(Decrease) in Long Term Borrowing	(10.37)	(159.12)
	Net Cash from Financing Activities	(14.56)	(177.45)
D	Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(301.68)	(103.29)
E	Cash and Cash Equivalents at the beginning	344.53	447.82
F	Cash and Cash Equivalents at the end (D+E)	42.85	344.53

Notes:-

- 1 Cash Flow statement has been Prepared as per the indirect method as set out/in accordance with accounting standard 3 related to Cash Flow Statement.
- 2 Previous Year Figures have been regrouped and rearranged as and when applicable.

For, Deccan Health Care Limited



Minto P Gupta

Minto P Gupta
Managing Director
DIN-06843784

Hitesh Patel

Hitesh Patel
Director
DIN-02080625

Place: Hyderabad
Date : 04/01/2021



Keyur Shah & Co.
CHARTERED ACCOUNTANTS

Auditor's Limited Review Report on Consolidated Financial Statement of Deccan Healthcare Limited, for the Half Year Ended on September 30, 2020.

To,
The Board of Directors of,
Deccan Healthcare Limited

We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Deccan Healthcare Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the half year ended September 30, 2020 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding half yearly period is not drawn as the Consolidation is applicable from this period only.

This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The Statement includes the results of the following entities:

1. Deccan Health Care Limited ("Parent")



2. Beyoungstore Private Limited ("Subsidiary")

Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the statement provided by the Management related to subsidiary, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

We did not review the interim financial statements / financial information / financial results of Beyoungstore Private Limited ("subsidiary") included in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results reflect total assets of Rs.1 Lakhs as at September 30, 2020 and total revenues of Rs. Nil, and total net profit/(loss) after tax of Rs. Nil, for the half year ended September 30, 2020, respectively, and cash flows (net) of Rs. Nil for the period from 01-04-2020 to 30-09-2020, as considered in the consolidated unaudited financial results have not been reviewed by us. These interim financial statements / financial information / financial results have been provided by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiary is based solely on the reports of the Management and the procedures performed by us as stated in paragraph 3 above.

For Keyur Shah & Co.
Chartered Accountants



Keyur B. Shah
(Proprietor)
M No. 153774
FRN 141173W



Date: - 04/01/2021
UDIN: - 21153774AAAAAB2880



DECCAN HEALTH CARE LIMITED

CIN-U72200TG1996PLC024351

Registered Office: 247 2nd Floor Dwarkapuri Colony Punjagutta Hyderabad

Hyderabad TG 500082 INDIA

EMAIL: mintogupta@gmail.com

Statement of Consolidated Profit & Loss for the Year ended on 30th September, 2020

(Rs. in lakhs)				
Particulars	For the Half Year Ended 30th September, 2020 Un Audited	For the Half Year Ended 31st March, 2020 Audited	For the Half Year Ended 30th September, 2019 Un Audited	For the Year Ended 31st March, 2020 Audited
I. Revenue from Operations	1,041.58	2,194.33	2,030.08	4,224.41
II. Other Incomes	1.74	4.56	1.15	5.72
III. Total Revenue (I + II)	1,049.32	2,198.89	2,031.23	4,230.13
IV. Expenses:				
Cost of Materials Consumed	1,491.85	1,319.18	1,019.47	2,338.65
Changes in Inventories of Finished Goods and Work-in-Progress	(1,066.84)	(385.87)	(277.91)	(663.78)
Employee Benefit Expenses	191.39	193.28	240.09	433.38
Other Expenses	328.43	614.68	333.97	948.65
Finance Costs	4.17	10.73	7.59	18.32
Depreciation and Amortization Expense	72.01	96.40	45.33	141.73
Total Expenses	1,021.01	1,848.41	1,368.54	3,216.95
V. Profit/ Loss before Exceptional Items and Tax (III - IV)	28.31	350.49	662.69	1,013.18
VI. Exceptional Items	(675.00)	-	-	-
VII. Profit before Tax (V-VI)	(646.69)	350.49	662.69	1,013.18
VIII. Tax Expense:				
(1) Provision for Income Tax	-	(159.58)	159.58	-
Income Tax (MAT)	-	177.02	-	-
Less: MAT Credit Entitlement	-	(177.02)	-	-
(2) Deferred Tax	2.48	(2.76)	7.20	4.44
IX. Profit/ (Loss) for the period (VII-VIII)	(649.17)	512.83	495.91	1,008.74
X. Earnings Per Equity Share				
(1) Basic	(4.13)	3.26	3.16	6.42
(2) Diluted	(4.13)	3.26	3.16	6.42

See Accompanying Notes to Financial Result

For, Deccan Health Care Limited



Minto P Gupta
Minto P Gupta
Managing Director
DIN-00843784

Hitesh Patel
Hitesh Patel
Director
DIN-02080625

Place: Hyderabad
Date: 04/01/2021



DECCAN HEALTH CARE LIMITED

CIN: U72200TG1996PLC024351

Registered Office: 247 2nd Floor Dwarkapuri Colony Punjagutta Hyderabad

Hyderabad TG 500082 INDIA

EMAIL: mingo Gupta@gmail.com

Notes for Consolidated 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 ended 30.09.2020 were reviewed by audit committee and were approved and taken on record by Board of Directors in their meeting held on 04th January, 2021.
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/period's figure have been regrouped/rearranged wherever necessary.
2. Previous year's/period's figure for the purpose of comparison, have been shown under this result in Statement of Assets & Liabilities, Profit & loss and Cash flow are the figure of only parent company as subsidiary company is incorporated after the year ended 31.03.2020 i.e. as at 12th May, 2020

For, Deccan Health Care Limited

Minto Purshotam Gupta
(Managing Director)
DIN: 00843784



Hibesh Mohantal Patel
(Director)
DIN: 02080625

Date:- 04/01/2021
Place:- Hyderabad



DECCAN HEALTH CARE LIMITED

CIN-U72200TG1996PLC024351

Registered Office: 237 2nd Floor Dwarkapuri Colony Punjagutta Hyderabad
Hyderabad TG 500082 INDIA
EMAIL: mintogupta@gmail.com

Statement of Consolidated Assets and Liabilities as at 30th September, 2020

	Particulars	As at	
		30-09-2020	31-03-2020
		Un-audited	Audited
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1,571.34	1,571.34	
(b) Reserves and Surplus	5,402.68	6,051.86	
(c) Minority Interest			
(2) Share Application Money pending allotment			
(3) Non-Current Liabilities			
(a) Long-Term Borrowings	80.22	86.85	
(b) Deferred Tax Liability	216.16	213.68	
(c) Long Term Provisions	15.38	15.38	
(4) Current Liabilities			
(a) 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	649.05	705.97	
(b) Other Current Liabilities	572.67	463.44	
(c) Short-Term Provisions	183.22	190.47	
TOTAL	8,690.72	9,298.99	
II. ASSETS			
(1) Non-Current Assets			
(a) Fixed Assets			
(i) Tangible Assets	2,061.34	2,124.83	
(ii) Intangible Assets	-	-	
(iii) Capital work-in-progress	13.22	-	
(b) Long-Term Loans and Advances	174.94	184.78	
(c) Long Term Investment	-	-	
(d) Other Non-Current Assets	438.12	403.40	
(2) Current Assets			
(a) Inventories	3,949.89	3,790.06	
(b) Trade Receivables	1,667.81	2,056.10	
(c) Cash and Cash Equivalents	25.07	334.45	
(d) Bank Balance other than Cash and Cash Equivalents	17.78	10.08	
(e) Short-Term Loans and Advances	342.55	395.29	
TOTAL	8,690.72	9,298.99	

For, Deccan Health Care Limited


Minto P Gupta
Managing Director
DIN-00843784




Hitesh Patel
Director
DIN-02080625

Place: Hyderabad
Date: 04/01/2021



DECCAN HEALTH CARE LIMITED

CIN-U72200TG1996PLC024351

Consolidated Cash Flow Statement for the Year Ended 30th September, 2020.

(Rs. in lakhs)

PARTICULARS		For the Half Year Ended 30th September, 2020	For the Year Ended 31st March, 2020
A	Cash Flows from Operating Activities		
	Net Profit before tax and Extraordinary items	28.30	1,043.18
	Adjustments for:		
	Depreciation	72.01	141.73
	Extra Ordinary Item	(675.00)	
	Interest Expense	4.17	18.32
	Interest Income		(1.36)
	Operating Profit before Working Capital Changes	(570.52)	1,171.87
	Adjustments for:		
	(Increase)/Decrease in Trade Receivables	388.30	(118.32)
	(Increase)/Decrease in Inventory	(159.83)	(580.65)
	Increase/(Decrease) in Provisions	(7.25)	25.87
	(Increase)/Decrease in Non Current Asset	(34.73)	(99.74)
	(Increase)/Decrease in Short Term Loans and Advances	52.75	(264.39)
	Increase/(Decrease) in Trade Payables	(56.92)	(65.01)
	Increase/(Decrease) in Current Liabilities	112.98	198.75
	Cash Generated from Operations	(275.22)	268.38
	Tax Paid	-	-
	Net Cash from Operating Activities	(275.22)	268.38
B	Cash Flows from Investing Activities		
	(Increase)/Decrease in CWIP	(13.22)	-
	Purchase of Fixed Assets	(8.53)	(181.10)
	Interest Income	-	1.36
	(Increase)/Decrease in Non Current Investment	-	-
	Other Statutory Adjustment	-	-
	(Increase)/Decrease in Long Term Loans and Advances	9.84	(14.50)
	Net Cash from Investing Activities	(11.91)	(194.24)
C	Cash Flows from Financing Activities		
	Share Capital	-	-
	Securities Premium	-	-
	Interest Expense	(4.17)	(18.32)
	Increase/(Decrease) in Long Term Borrowing	(10.37)	(159.12)
	Net Cash from Investing Activities	(14.56)	(177.45)
D	Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(301.68)	(103.29)
E	Cash and Cash Equivalents at the beginning	344.53	447.82
F	Cash and Cash Equivalents at the end (D+E)	42.85	344.53

Notes:-

- 1 Cash Flow statement has been prepared as per the indirect method as set out/in accordance with accounting standard 3 related to Cash Flow Statement.
- 2 Previous Year Figures have been regrouped and rearranged as and when applicable.

For, Deccan Health Care Limited



Minto P Gupta

Minto P Gupta
Managing Director
DIN-00843784

Hitesh Patel

Hitesh Patel
Director
DIN-02080625

Place: Hyderabad
Date- 04/01/2021