

14th November 2024

KAL/COR/BSE/09/508/2024

The Manager

Dept. of Corporate Services
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 001.

Scrip Code: 530163

Dear Sir,

Sub.: Outcome of the Board Meeting of Kerala Ayurveda Limited (“the Company” / “KAL”) held on 14th November 2024

Ref.: Disclosures under Regulation 33 and Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”)

With reference to the captioned subject, we would like to inform you that pursuant to Regulation 33 and Regulation 30 of SEBI Listing Regulations, the Board of Directors of the Company at their meeting held today i.e. 14th November 2024, which commenced at 9 a.m. and concluded at 2.45pm have inter-alia:

1. Approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended 30th September, 2024, along with Limited Review Reports issued by the Statutory Auditors of the Company.
2. Statement of deviation(s) or variation(s) in respect of utilization of funds raised through Preferential Issue pursuant to Regulation 32 of SEBI (LODR) Regulations, 2015.



Registered Office :
Kerala Ayurveda Limited (An ISO 9001:2015 Certified Company)
Ambaram Estate
Athani post, Ernakulam District, Kerala-683585, India
CIN:L24233KL1992PLC006592
43760897
Ph: +91 484 2476301/2/3/4

Corporate Office :
Kerala Ayurveda Ltd, Ground Floor, BKN
No.648/1, 1st Main, Binnamangala, 1st Stage
Indiranagar, Bengaluru-560038 Ph:+91- 080-

email: info@keralaayurveda.biz
www.keralaayurveda.biz

The disclosure required under SEBI Circular No. CIR/CFD/CMD1/162/2019 dated December 24, 2019, is enclosed herewith as "Annexure-A" for the quarter ended September 30, 2024. Please find enclosed herewith a statement in this regard. The aforesaid statement has been reviewed by the Audit Committee and taken on record by the Board at their respective meetings held on 14th November, 2024.

You are requested to take the information on record and kindly acknowledge receipt of the same.

Thanking You,

Yours faithfully,
For **Kerala Ayurveda Limited**



George K T
Chief Financial Officer and Compliance Officer
PAN: ARPPG8485P
Encl.: a/a.

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G. JOSEPH & ASSOCIATES

Chartered Accountants

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE INTERIM REVIEW OF STANDALONE FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF KERALA AYURVEDA LIMITED

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Kerala Ayurveda Limited** ("the Company"), for the quarter and half year ended 30th September, 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended), including relevant circulars issued by SEBI from time to time.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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.
4. Based on our review conducted as stated in paragraph 3 above, 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 Indian 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, in the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matters

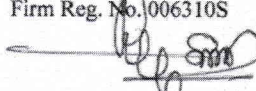
We have not audited or reviewed the comparative financial information appearing in the statement of the corresponding quarter ended 30th June, 2024, six months ended 30th September 2023 and year to date financial results for the period 01st April 2023 to 31st March 2024. The comparative financial information appearing in the statement of the corresponding quarter ended 30th June, 2024, six months ended 30th September 2023 and year to date financial results for the period 01st April 2023 to 31st March 2024 are audited/ reviewed by the previous auditor whose report on year to date financial results for the period 01st April 2023 to 31st March 2024 dated 29.05.2024, expressed an unmodified opinion on those Standalone financial statements. Our Conclusion is not modified in respect of this matter.

UDIN: 24233286BKC011400
Place: Cochin
Date : 14th November, 2024

37/2038, First Floor,
Muttathil Lane, Kadavanthra,
Cochin - 682 020, Kerala



For G Joseph & Associates
Chartered Accountants
Firm Reg. No. 006310S


Raphael Sharon
Partner
233286

Tel : +91 484 2207411
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KERALA AYURVEDA LTD

Regd. Off: VII/415, Nedumbassery, Athani P.O-683 585, Kerala. CIN: L24233KL1992PLC006592

Email: info@keralaayurveda.biz; www.keralaayurveda.biz; Ph: 0484-2476301 Fax:0484-2474376

STATEMENT OF UNAUDITED STANDALONE RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPT, 2024



Rs. In lakhs

SL	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30th Sept, 2024	30th June, 2024	30th Sept, 2023	30th Sept, 2024	30th Sept, 2023	31st March, 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	a)Gross Income from Operations	2,003.31	1,655.88	1,874.53	3,659.19	3,588.04	7,295.66
	Less: GST/ED & VAT	143.76	116.28	113.18	260.04	244.40	510.45
	Revenue from Operations	1,859.55	1,539.60	1,761.35	3,399.15	3,343.64	6,785.21
	b)Other Income	39.14	27.45	20.74	66.59	12.82	34.86
	Total Income	1,898.69	1,567.05	1,782.08	3,465.74	3,356.46	6,820.07
2	Expenses						
	a) Cost of Materials consumed & Purchase of Stock in Trade	547.70	392.18	595.03	939.88	1,076.44	2,299.79
	b) Changes in Inventories of Finished Goods, WIP & Stock in Trade	(19.43)	142.34	6.09	122.91	(15.28)	(331.86)
	c) Employee Benefits Expense	742.45	588.00	524.05	1,330.45	986.36	2,185.17
	d) Finance Costs	32.81	39.96	44.53	72.78	184.03	382.68
	e) Depreciation & Amortisation Expense	22.32	19.39	17.95	41.70	37.01	76.85
	f) Other Expenses	644.11	557.71	579.33	1,201.83	1,045.30	2,164.71
	Total Expenses	1,969.96	1,739.58	1,766.97	3,709.54	3,313.86	6,777.33
3	Profit /(Loss) from Ordinary Activities	(71.28)	(172.53)	15.11	(243.80)	42.60	42.74
4	Prior Period Item			(52.97)	-	(52.97)	-
5	Profit /(Loss) for the Period before Tax [3-4]	(71.28)	(172.53)	68.08	(243.80)	95.57	42.74
6	Tax Expense	(17.29)	(43.13)	17.13	(60.42)	24.05	69.80
7	Profit /(Loss) for the Period after Tax [5]	(53.99)	(129.40)	50.96	(183.38)	71.52	(27.05)
8	Other Comprehensive Income						
	a) Items that will not be reclassified to	7.73	7.73	7.23	15.46	14.45	(3.54)
9	Profit / loss for the period (7-8)	(46.26)	(121.67)	58.18	(167.92)	85.97	(30.59)
10	Paid up Equity share capital (Equity shares of Rs. 10 each)	1,203.24	1,203.24	1,055.57	1,203.24	1,055.57	1,203.24
11	Other Equity						
12	Earnings per Equity Share:Basic & diluted before extraordinary item [Nominal value of shares Rs. 10/- each] (Not Annualised for the quarter/ half year)	(0.38)	(1.01)	1.05	(1.40)	1.32	(0.25)
	Earnings per Equity Share:Basic & diluted after extraordinary item [Nominal value of shares Rs. 10/- each] (Not Annualised for the quarter/ half year)	(0.38)	(1.01)	0.55	(1.40)	0.81	(0.25)

Notes:

- The Financial Results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under section 133 of the companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and relevant amendments thereafter.
- The Financial Results for the half year and three month ended September 30, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 14, 2024. The Limited Review of these results as required under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 has been completed by the Statutory Auditors of the company.
- The figures for the quarter ended September 30, 2024 are the balancing figures between first quarter 30th June 2024 and the year-to-date figures for the six months ended September 30, 2024, as approved by the Company's Board of Directors, but have not been subjected to audit/ review.
- In accordance with Ind AS 108 on "Operating Segments", the company operated in one business segment viz. Ayurveda Business and hence segment information is not required to be furnished.
- Figures of the corresponding previous period have been regrouped/rearranged wherever necessary to confirm to the classification of the current period.

Athani
Nov 14th, 2024

By order of the Board
For KERALA AYURVEDA LIMITED,

Dr K Anilkumar
Whole Time Director
(DIN 00226353)



KERALA AYURVEDA LTD



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STATEMENT OF ASSETS AND LIABILITIES

Particulars (Amt in Rs Lakhs)	Standalone	
	30th Sept, 2024	31st March, 2024
	Un-audited	Audited
A.ASSETS		
1. Non-Current assets		
Property, Plant & Equipment	1,992.43	1,883.14
Capital Work In Progress	78.88	-
Investment Property		
Goodwill		
Other Intangible Assets	1,218.19	1,142.20
Investments in Joint Venture	-	-
Financial Assets		
Investments	1,136.58	1,136.58
Loans	2,589.98	2,502.40
Others	409.42	406.04
Deferred Tax Asset (Net)	79.59	19.17
Non-Current Tax Assets(Net)	237.66	233.88
Other Non-Current Tax Assets		
Total Non-Current Assets	7,742.74	7,323.40
2. Current Assets		
Inventories	1,154.16	1,311.93
Financial Assets		
Investments		
Trade Receivables	2,033.07	1,679.11
Cash and Cash equivalents	68.25	1,649.25
Bank Balances other than above		
Others		
Current Tax Assets(Net)		
Other Current Assets	611.91	441.77
Total Current Assets	3,867.40	5,082.06
3.Assets Held for Sale		
TOTAL ASSETS	11,610.14	12,405.46
B. EQUITY AND LIABILITIES		
1. Equity		
Equity Share Capital	1,203.25	1,203.25
Other Equity	2,866.52	3,034.45
Equity attributable to shareholders of the company		
Non Controlling Interest		
Total Equity	4,069.77	4,237.69
Liabilities		
2. Non-Current Liabilities		
Financial Liabilities		
Borrowings	5,118.62	5,164.00
Other Financial Liabilities	40.25	56.56
Provisions	469.29	469.29
Deferred Tax Liabilities (Net)		
Total Non-Current Liabilities	5,628.16	5,689.85
3. Current Liabilities		
Financial Liabilities		
Borrowings	462.17	816.08
Trade Payables	372.49	620.68
Other Current Liabilities	1,025.18	963.37
Provisions	52.37	77.79
Total Current Liabilities	1,912.21	2,477.92
TOTAL EQUITY & LIABILITIES	11,610.14	12,405.46





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STATEMENT OF CASH FLOW		Standalone	
		As on	
Particulars (Amt in Rs Lakhs)		30th Sept, 2024	31st March, 2024
		Un-audited	Audited
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit / Loss before Tax and Interest expense	(171.03)	425.43
	Adjustments for :		
	Depreciation and Ammortisation expense	41.70	76.85
	Profit on disposal of property, plant and equipment (net)	-	-
	Interest Income	(18.11)	(16.42)
	loss/(gain) on fair valuation of financial intruments(net)	15.46	(3.54)
	Operating profit before working capital changes	(131.97)	482.33
	Working capital changes and other adjustments:		
	Inventories	157.77	(344.40)
Trade Receivables	(353.96)	(471.75)	
Current and non-current financial assets	(3.39)	(35.98)	
Other Current and non-current assets	(173.92)	(120.42)	
Trade Payables	(248.19)	22.50	
Other Current and non-current Liabilities	45.50	31.34	
Other current liabilities and provisions	(25.42)	14.50	
Net Cash from operating activities post working capital changes	(601.61)	(904.20)	
Direct Taxes Paid(net of refund)			
Net Cash from operating activities(A)	(733.58)	(421.88)	
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Acquisition of Property, plant and Equipment, capital work -in-progress and intangible assets	(305.87)	(70.44)
	Proceeds from Disposal of property, plant and Equipment		0.16
	Loan to Subsidiaries	(87.58)	(163.71)
	Purchase of Investments/bank deposits		
Interest Received	18.11	16.42	
Net Cash used in Investing activities(B)	(375.35)	(217.58)	
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds/(Repayment) of non-current borrowings(including current maturities)	(45.38)	271.97
	Proceeds from issuance of share capital		2,815.01
	Proceeds/(Repayment)of from current borrowings(net)	(353.91)	(589.70)
	Finance cost paid	(72.78)	(382.68)
	Net Cash used in Financing activities	(472.06)	2,114.60
	Net Increase/(Decrease)in cash and cash equivalents	(1,581.00)	1,475.15
Cash and Cash Equivalents-Opening Balance	1,649.25	174.10	
Cash and Cash Equivalents-Closing Balance	68.25	1,649.25	



G. JOSEPH & ASSOCIATES

Chartered Accountants

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF KERALA AYURVEDA LIMITED

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Kerala Ayurveda Limited** ("the Parent") and its Subsidiaries (the Parent and its Subsidiaries together referred to as "the Group"), for the quarter and half year ended 30th September, 2024 ("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, including relevant circulars issued by SEBI from time to time.
2. 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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the personnel 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 specified under section 143(10) of the Companies Act, 2013 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.
4. The Statement includes the results of the following subsidiaries:
 - i. Ayurvedagram Heritage Wellness Centre Pvt Ltd, India
 - ii. Ayurvedic Academy Inc., USA
 - iii. Suveda inc., USA
 - iv. Ayu Natural Medicine Clinic, PS, USA
 - v. CMS Katra Holdings LLC, USA
 - vi. CMS Katra Nursing LLC, USA, stepdown subsidiary of CMS Katra Holdings LLC, USA
 - vii. Nutraveda Pte Ltd, Singapore
5. Based on our review conducted as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, 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 Indian 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, in the manner in which it is to be disclosed, or that it contains any material misstatement.



G. JOSEPH & ASSOCIATES

Chartered Accountants

6. We did not review the financial results of the subsidiaries included in the Statement, whose interim financial information reflect total revenues of Rs. 2463.04 lakhs (before consolidation adjustments), total net profit after tax of Rs. 480.44 lakhs (before consolidation adjustments), total assets of Rs. 8825.30 lakhs (before consolidation adjustments), for the period ended 30th September, 2024, as shown in the Statement. Of the above:

a) The interim financial information of the subsidiary mentioned in paragraph 4(i) above and included in the Statement, whose interim financial information reflect total revenues of Rs. 566.88 lakhs (before consolidation adjustments), total net profit after tax of Rs. 146.36 lakhs (before consolidation adjustments), total assets of Rs. 1687.58 lakhs (before consolidation adjustments) for the period ended 30th September, 2024 as considered in the statement. This interim financial information has been reviewed by other auditor whose report has been furnished to us by the Parent's management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.


b) The unaudited financial results of the remaining subsidiaries, mentioned in paragraph 4(ii) to paragraph 4(vii) above, incorporated outside India as drawn up in accordance with the generally accepted accounting principles ('local GAAP') have been restated by the management of the said entities so that they conform to the generally accepted accounting principles in India. These subsidiaries, whose interim financial information reflects total revenue of Rs. 1896.16 lakhs (before consolidation adjustments), total net profit after tax of Rs. 334.08 lakhs (before consolidation adjustments), and total assets of Rs. 7137.72 lakhs (before consolidation adjustments), for the period ended on that date, as shown in the statement have not been subjected to review by us or by any other auditors, and therefore, the unaudited financial results for the period ended 30th September, 2024 of these entities have been furnished to us by the management.

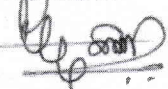
Other Matters

We have not audited or reviewed the comparative financial information appearing in the statement of the corresponding quarter ended 30th June, 2024, six months ended 30th September 2023 and year to date financial results for the period 01st April 2023 to 31st March 2024. The comparative financial information appearing in the statement of the corresponding quarter ended 30th June, 2024, six months ended 30th September 2023 and year to date financial results for the period 01st April 2023 to 31st March 2024 are audited/ reviewed by the previous auditor whose report on year to date financial results for the period 01st April 2023 to 31st March 2024 dated 29.05.2024, expressed an unmodified opinion on those Consolidated financial statements. Our Conclusion is not modified in respect of this matter.

UDIN: 24233286BKCOIH5916
Place: Cochin
Date : 14th November, 2024

For G Joseph & Associates
Chartered Accountants
Firm Reg. No. 006310S




Raphael Sharon
Partner
233286



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STATEMENT OF UNAUDITED CONSOLIDATED RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPT, 2024

Rs. In lakhs

SL	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30th Sept, 2024	30th June, 2024	30th Sept, 2023	30th Sept, 2024	30th Sept, 2023	31st March, 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	a)Gross Income from Operations	3,184.98	2,863.63	2,616.54	6,048.62	5,134.06	10,785.60
	Less: GST/ED & VAT	143.75	116.28	113.18	260.04	244.40	510.45
	Revenue from Operations	3,041.23	2,747.35	2,503.35	5,788.58	4,889.66	10,275.15
	b)Other Income	63.93	22.09	24.24	86.03	13.82	51.56
	Total Income	3,105.16	2,769.45	2,527.59	5,874.60	4,903.48	10,326.71
2	Expenses						
	a) Cost of Materials consumed & Purchase of Stock in Trade	571.70	459.27	626.17	1,030.97	1,176.19	2,530.39
	b) Changes in Inventories of Finished Goods, WIP & Stock in Trade	(19.87)	141.20	5.84	121.34	(16.93)	(334.76)
	c) Employee Benefits Expense	1,186.34	996.57	872.76	2,182.91	1,656.98	3,588.61
	d) Finance Costs	71.89	46.03	65.32	117.92	216.41	446.44
	e) Depreciation & Amortisation Expense	197.82	35.60	31.71	233.42	64.54	134.32
	f) Other Expenses	749.76	1,069.90	944.74	1,819.65	1,839.79	3,834.60
	Total Expenses	2,757.64	2,748.58	2,546.54	5,506.21	4,936.98	10,199.60
3	Profit/(Loss) from Ordinary Activities before Tax &	347.52	20.87	(18.94)	368.39	(33.50)	127.11
4	Prior Period Item	-	-	52.97	-	52.97	-
5	Profit/(Loss) for the Period before Tax [3-4]	347.52	20.87	34.03	368.39	19.47	127.11
6	Tax Expense	(17.29)	(25.13)	33.86	(42.42)	49.55	213.40
7	Profit/(Loss) for the Period after Tax [5-6]	364.81	46.00	0.17	410.81	(30.07)	(86.29)
8	Other Comprehensive Income						
	a) Items that will not be reclassified to Profit or Loss	7.73	7.73	7.23	15.46	14.45	(3.54)
9	Profit / loss for the period (7-8)	372.54	53.73	7.40	426.27	(15.62)	(89.83)
10	Minority Interest	23.69	14.37	13.05	38.05	18.96	66.42
11	Profit/(Loss) for the Period after Minority Interest [9-10]	348.85	39.36	(5.65)	388.22	(34.59)	(156.25)
12	Paid up Equity share capital (Equity shares of Rs.10 each)	1,203.24	1,203.24	1,055.57	1,203.24	1,055.57	1,203.24
13	Other Equity						
14	Earnings per Equity Share:Basic & diluted after extraordinary item [Nominal value of shares Rs. 10/- each] (Not Annualised for quarter/ half year)	3.10	0.45	0.07	3.54	(0.15)	(0.75)
A	Profit for the year attributable to:						
	Owners of the Company	341.62	33.70	(0.13)	374.14	(66.57)	(150.10)
	Non-Controlling Interest	23.20	12.30	0.30	36.67	36.50	63.81
B	Other Comprehensive Income for the year attributable to:						
	Owners of the Company	7.24	5.66	(5.52)	14.08	31.99	(6.15)
	Non-Controlling Interest	0.49	2.07	12.75	1.38	(17.54)	2.61
C	Total Comprehensive Income for the year attributable to:						
	Owners of the Company	348.85	39.36	(5.65)	388.22	(34.59)	(156.25)
	Non-Controlling Interest	23.69	14.37	13.05	38.05	18.96	66.42

Notes:

- The aforementioned results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 14, 2024. The Limited Review of these results, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been completed by the Statutory Auditors of the Parent Company.
- The figures for half year and quarter ended September 30, 2024 are approved by the Parent's Board of Directors, but have not been subjected to audit/ review. The figures for the quarter ended September 30, 2024 are the balancing figures between first quarter 30th June 2024 and the year-to-date figures for the six months ended September 30, 2024, as approved by the Parent's Board of Directors, but have not been subjected to audit/ review.
- In accordance with Ind AS 108 on "Operating Segments", the company operated in one business segment viz. Ayurveda Business and hence segment information is not required to be furnished.
- Figures of the corresponding previous period have been regrouped/rearranged wherever necessary to confirm to the classification of the current period.

By order of the Board
For KERALA AYURVEDA LIMITED,

Dr K Anilkumar
Whole Time Director
(DIN 00226353)

Athani
Nov 14th, 2024



KERALA AYURVEDA LTD



Regd. Off: VII/415, Nedumbassery, Athani P.O-683 585, Kerala. CIN: L24233KL1992PLC006592
Email: info@keralaayurveda.biz; www.keralaayurveda.biz; Ph: 0484-2476301 Fax:0484-2474376

STATEMENT OF ASSETS AND LIABILITIES

Particulars (Amt in Rs Lakhs)	Consolidated	
	30th Sept, 2024	31st March, 2024
A.ASSETS	Un-audited	Audited
1. Non-Current assets		
Property, Plant & Equipment	2,485.37	2,389.67
Capital Work In Progress	861.31	682.38
Investment Property		
Goodwill	1,025.77	1,025.77
Other Intangible Assets	1,611.19	1,204.01
Investments in Joint Venture	-	-
Financial Assets		
Investments	2.90	2.90
Loans	2,032.38	1,809.28
Others	610.93	713.91
Deferred Tax Asset (Net)	79.59	19.17
Non-Current Tax Assets(Net)	237.66	233.88
Other Non-Current Tax Assets		
Total Non-Current Assets	8,947.11	8,080.97
2. Current Assets		
Inventories	1,377.99	1,550.00
Financial Assets		
Investments		
Trade Receivables	1,918.57	1,579.90
Cash and Cash equivalents	748.82	2,279.49
Bank Balances other than above		
Others		
Current Tax Assets(Net)		
Other Current Assets	874.29	599.35
Total Current Assets	4,919.66	6,008.74
3.Assets Held for Sale		
TOTAL ASSETS	13,866.77	14,089.71
B. EQUITY AND LIABILITIES		
1. Equity		
Equity Share Capital	1,203.25	1,203.25
Other Equity	2,401.32	2,013.11
Equity attributable to shareholders of the company	3,604.57	3,216.35
Non Controlling Interest	334.91	296.85
Total Equity	3,939.48	3,513.20
Liabilities		
2. Non-Current Liabilities		
Financial Liabilities		
Borrowings	5,908.47	5,941.69
Other Financial Liabilities	40.25	56.56
Provisions	502.63	500.63
Deferred Tax Liabilities (Net)	37.18	37.18
Total Non-Current Liabilities	6,488.54	6,536.07
3. Current Liabilities		
Financial Liabilities		
Borrowings	461.64	816.08
Trade Payables	793.48	776.80
Other Current Liabilities	2,048.12	2,254.61
Provisions	135.52	192.94
Total Current Liabilities	3,438.75	4,040.43
TOTAL EQUITY & LIABILITIES	13,866.77	14,089.71





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STATEMENT OF CASH FLOW		Consolidated	
		As on	
Particulars (Amt in Rs Lakhs)	30th Sept, 2024	31st March, 2024	
	Un-audited	Audited	
A CASH FLOW FROM OPERATING ACTIVITIES			
Profit / Loss before Tax and Interest expense	486.31	573.55	
Adjustments for :			
Depreciation and Ammortisation expense	233.42	134.32	
Profit on disposal of property, plant and equipment (net)	-	(0.81)	
Interest Income	(18.11)	(16.42)	
loss/(gain) on fair valuation of financial intruments(net)	15.46	(3.54)	
Operating profit before working capital changes	717.08	687.11	
Working capital changes and other adjustments:			
Inventories	172.00	(300.64)	
Trade Receivables	(338.67)	(283.78)	
Current and non-current financial assets	102.97	(44.54)	
Other Current and non-current assets	(278.72)	(70.97)	
Trade Payables	16.68	26.31	
Other Current and non-current Liabilities	(222.80)	221.12	
Other current liabilities and provisions	(55.42)	94.39	
Net Cash from operating activities post working capital changes	(603.95)	(358.12)	
Direct Taxes Paid(net of refund)	(18.00)	(125.70)	
Net Cash from operating activities(A)	95.13	203.29	
B CASH FLOW FROM INVESTING ACTIVITIES			
Acquisition of Property, plant and Equipment, capital work -in-progress and intangible assets	(915.23)	(111.34)	
Proceeds from Disposal of property, plant and Equipment	-	3.16	
Loan to Subsidiaries	(223.10)	(34.00)	
Purchase of Investments/bank deposits			
Interest Received	18.11	16.42	
Net Cash used in Investing activities(B)	(1,120.23)	(125.76)	
C CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds/(Repayment) of non-current borrowings(including current maturities)	(33.22)	900.09	
Proceeds from issuance of share capital	-	2,815.01	
Proceeds/(Repayment)of from current borrowings(net)	(354.44)	(1,504.61)	
Finance cost paid	(117.92)	(446.44)	
Net Cash used in Financing activities	(505.58)	1,764.05	
Net Increase/(Decrease)in cash and cash equivalents	(1,530.68)	1,841.58	
Cash and Cash Equivalents-Opening Balance	2,279.49	437.91	
Cash and Cash Equivalents-Closing Balance	748.82	2,279.49	

