

14th Nov, 2022

DHCL/SE/2022-23

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

Scrip Code: 542248

Subject: Regulation 33 – Submission of Unaudited Standalone & Consolidated Financial results & Limited Review Report for the half year and Quarter ended 30th Sept, 2022

Dear Sir,

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

- (a) Unaudited Standalone & Consolidated Financial Results for the half year and quarter ended 30th Sept, 2022 as approved by the Board of Directors at their meeting held today i.e. 14th Nov, 2022
- (b) Limited Review Report issued by the Statutory Auditors for the relevant half year.

The meeting of the Board of Directors commenced at 4.00 P.M. and concluded at 5.50 P.M.

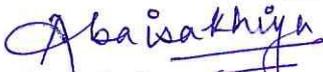
Further the results shall also be filed in XBRL mode within the stipulated time period under the SEBI (LODR).

You are requested to take the above information in your records and disseminate the same on the website of the exchange.

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,
Pantnagar, Udham Singh Nagar,
U.K - 263 153, India



Auditor's Limited Review Report on Standalone Financial Result of Deccan Health Care Limited for the Half year ended on September 30, 2022. CA, B.Com, ISA, FAFP Certified

To,
The Board of Directors of,
Deccan Health Care Limited

We have reviewed the accompanying the statement of unaudited Standalone financial results of Deccan Health Care Limited for the half year ended on September 30, 2022. The 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 Engagement (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 inquire 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 Standalone 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
F.R.No. 141173W

Keyur Shah
Proprietor
M. No. 153774
UDIN: - 22153774BDBTYB8918



Date: - 14/11/2022
Place: - Ahmedabad

**DECCAN HEALTH CARE LIMITED**

CIN-L72200TG1996PLC024351

Registered Office: H.No. 6-3-348/4, Dwarkapuri Colony Punjagutta Hyderabad

Hyderabad TG 500082 INDIA

EMAIL: mintogupta@gmail.com

Statement of Standalone Financial Result for the Year ended on 30th September, 2022

	Particulars	For the Half Year Ended 30th September, 2022 Un Audited	For the Half Year Ended 31st March, 2022 Audited	For the Half Year Ended 30th September, 2021 Un Audited	For the Year Ended 31st March, 2022 Audited
I.	Revenue from Operations	2,051.63	1,443.07	1,874.05	3,317.12
II.	Other Incomes	0.15	20.03	2.04	22.07
III.	Total Revenue (I + II)	2,051.77	1,463.10	1,876.09	3,339.19
IV.	Expenses:				
	Cost of Materials Consumed	952.50	183.73	214.36	398.09
	Changes in Inventories of Finished Goods and Work-in-Progress	(28.56)	418.42	618.27	1,036.69
	Employee Benefit Expenses	171.16	81.97	137.55	219.52
	Finance Costs	4.57	7.46	7.72	15.18
	Depreciation and Amortization Expense	71.62	71.28	75.99	147.27
	Other Expenses	812.50	464.70	663.34	1,128.04
	Total Expenses	1,983.80	1,227.56	1,717.23	2,944.79
V.	Profit/ Loss before Exceptional Items and Tax (III - IV)	67.98	235.54	158.86	394.40
VI.	Exceptional Items		(340.00)	-	(340.00)
VII.	Profit before Tax (V-VI)	67.98	(104.46)	158.86	54.40
VIII.	Tax Expense:				
	(1) Provision for Income Tax	19.43	(24.80)	49.93	25.13
	(2) Deferred Tax	(2.32)	(0.04)	(3.10)	(3.14)
IX.	Profit/ (Loss) for the period (VII-VIII)	50.87	(79.62)	112.03	32.41
X.	Earnings Per Equity Share				
	(1) Basic	0.31	(0.50)	0.71	0.21
	(2) Diluted	0.31	(0.50)	0.71	0.21

* The earning per share for the half year ended on 30.9.2022 has not been annualised.

The Accompanying Notes Form Part Of Unaudited Financial Results

For, Deccan Health Care Limited

Minto P Gupta Hitesh Mohanlal Patel
Managing Director (Director)

DIN-00843784 DIN: 02080625



Place: Hyderabad

Date: 14th November, 2022

Notes for Standalone Financial Results

- 1 The standalone 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 unaudited standalone Financial results for the half year ended 30.09.2022 were reviewed by audit committee and were approved and taken on record by Board of Directors in their meeting held on 14th November, 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 Previous year's/period's figure have been regrouped/rearranged wherever necessary.
- 5 In accordance with regulation 33 of SEBI (LODR) Regulation 2015, the above results have been reviewed by the Statutory Auditors of the Company.
- 6 The status of investor's complaints during the half year ended on 30th september, 2022 are as under:

Complaints Pending at the beginning of the period	NIL
Complaints received during the period	NIL
Complaints Disposed of during the period	NIL
Complaints unresolved at the end of the period	NIL

- 7 The Company is engaged in manufacturing of nutraceutical products. Considering the nature of Business and Financial Reporting of the Company, the Company is operating in only one Segment. Hence segment reporting is not applicable.

For, Deccan Health Care Limited



Minto Purshotam Gupta
(Managing Director)
DIN: 00843784



Hitesh Mohanlal Patel
(Director)
DIN: 02080625

Place: Hyderabad
Date: 14th November, 2022



DECCAN HEALTH CARE LIMITED

CIN-L72200TG1996PLC024351

Registered Office: H.No. 6-3-348/4, Dwarkapuri Colony Punjagutta Hyderabad

Hyderabad TG 500082 INDIA

EMAIL: mintogupta@gmail.com

Statement of Standalone Assets and Liabilities as at 30th September, 2022

(Rs. in lakhs)

Particulars		As at	
		30-09-2022	31-03-2022
		Un-audited	Audited
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1,704.32	1,571.34	
(b) Reserves and Surplus	6,466.57	6,123.28	
(2) Share Application Money pending allotment			
(3) Non-Current Liabilities			
(a) Long-Term Borrowings	82.68	95.70	
(b) Deferred Tax Liability	207.21	209.53	
(c) Long Term Provisions	9.99	14.07	
(4) Current Liabilities			
(a) Trade Payables			
(i) Total Outstanding dues if Micro enterprise and small enterprises	56.02	56.21	
(ii) Total Outstanding dues of creditors other than Micro enterprise and small enterprises	352.10	517.90	
(b) Other Current Liabilities	464.06	421.90	
(c) Short-Term Provisions	67.51	52.67	
TOTAL	9,410.46	9,062.60	
II. ASSETS			
(1) Non-Current Assets			
(a) Fixed Assets			
(i) Tangible Assets	1,781.87	1,851.35	
(ii) Intangible Asset Under Development	1.72	1.72	
(b) Long-Term Loans and Advances	175.94	175.94	
(c) Other Non-Current Assets	237.75	237.75	
(d) Non- Current Investment	1.00	1.00	
(2) Current Assets			
(a) Inventories	4,704.34	4,650.32	
(b) Trade Receivables	1,151.90	1,282.31	
(c) Cash and Cash Equivalents	546.98	265.72	
(d) Short-Term Loans and Advances	808.96	596.49	
TOTAL	9,410.46	9,062.60	

The Accompanying Notes Form Part of Unaudited Financial Results

For, Deccan Health Care Limited




Minto P Gupta Hitesh Mohanlal Pate
 Managing Director (Director)
 DIN-00843784 DIN-02080625



Place: Hyderabad

Date: 14th November, 2022



DECCAN HEALTH CARE LIMITED

CIN-L72200TG1996PLC024351

Registered Office: H.No. 6-3-348/4, Dwarkapuri Colony Punjagutta Hyderabad

Hyderabad TG 500082 INDIA

EMAIL: mintogupta@gmail.com

Standalone Cash Flow Statement for the Year ended on 30th September, 2022.

(Rs. in lakhs)

	PARTICULARS	For the Half Year Ended 30th September, 2022	For the Year Ended 31st March, 2022
A	Cash Flows from Operating Activities		
	Net Profit before tax and Extraordinary items	67.98	394.40
	Adjustments for :		
	Depreciation	71.62	147.27
	Interest Expense	4.57	(324.82)
	Interest Income	(0.37)	(0.39)
	Operating Profit before Working Capital Changes	143.80	216.46
	Adjustments for :		
	(Increase)/Decrease in Trade Receivables	130.42	(152.37)
	(Increase)/Decrease in Inventory	(54.02)	(35.72)
	Increase/(Decrease) in Provisions & Others	(63.83)	172.33
	(Increase)/Decrease in Non Current Asset	-	(17.45)
	(Increase)/Decrease in Short Term Loans and Advances	(212.48)	(147.42)
	Increase/(Decrease) in Trade Payables	(166.00)	8.47
	Increase/(Decrease) in Current Liabilities	45.97	(76.39)
	Cash Generated from Operations	(176.14)	(32.09)
	Tax Paid	(19.43)	(25.13)
	Net Cash from Operating Activities	(195.57)	(57.22)
B	Cash Flows from Investing Activities		
	(Increase)/Decrease in Capital Work in Progress	-	4.94
	Purchase of Fixed Assets	(2.14)	(11.20)
	Interest Income	0.37	0.39
	(Increase)/Decrease in Long Term Loans and Advances	-	0.93
	Net Cash from Investing Activities	(1.77)	(4.94)
C	Cash Flows from Financing Activities		
	Share Capital	132.98	-
	Securities Premium	367.01	-
	Interest Expense	(4.57)	(15.18)
	Increase/(Decrease) in Long Term Borrowing	(16.82)	21.91
	Net Cash from Financing Activities	478.60	6.73
D	Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	281.26	(55.43)
E	Cash and Cash Equivalents at the beginning	265.72	321.15
F	Cash and Cash Equivalents at the end (D+E)	546.98	265.72

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 Managing Director
DIN-00843784

Hitesh Mohanlal Patel (Director)
DIN: 02080625



Place: Hyderabad
Date: 14th November, 2022



Independent Auditor's Limited Review Report on Consolidated unaudited Financial Result of Deccan Health Care Limited, for the Half Year Ended on September 30, 2022.

To,
The Board of Directors of,
Deccan Health Care Limited

We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Deccan Health Care Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the half year ended September 30, 2022 ("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 half year ended on September 30, 2022 as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.

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 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.10.47 Lakhs as at September 30, 2022 and total revenues of Rs. Nil ,and total net profit/(loss) after tax of Rs. (1.10) lakhs, for the half year ended September 30, 2022, respectively, and cash flows (net) of Rs. 1.94 lakhs for the period from 01-04-2022 to 30-09-2022, as considered in the consolidated unaudited financial results have 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.

Our conclusion on the statement is not modified in respect of the above matters.

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

Keyur Shah
Proprietor
M. No. 153774
UDIN: - 22153774BDBUWG9685



Date: - 14/11/2022
Place: - Ahmedabad

**DECCAN HEALTH CARE LIMITED**

CIN-L72200TG1996PLC024351

Registered Office: H.No. 6-3-348/4, Dwarkapuri Colony, Punjagutta, Hyderabad,
TG 500082 INDIA

EMAIL: mintogupta@gmail.com

Statement of Consolidated Profit & Loss for the Year ended on 30th September, 2022

(Rs. in lakhs)

	Particulars	For the Half Year Ended 30th September, 2022 Un Audited	For the Half Year Ended 31st March, 2022 Audited	For the Half Year Ended 30th September, 2021 Un Audited	For the Year Ended 31st March, 2022 Audited
I.	Revenue from Operations	2,051.63	1,443.07	1,874.05	3,317.12
II.	Other Incomes	0.45	20.03	2.04	22.07
III.	Total Revenue (I + II)	2,052.08	1,463.10	1,876.09	3,339.19
IV.	Expenses:				
	Cost of Materials Consumed	952.50	183.73	214.36	398.09
	Changes in Inventories of Finished Goods and Work-in-Progress	(28.56)	418.42	618.27	1,036.69
	Employee Benefit Expenses	171.99	81.97	137.55	219.52
	Finance Costs	4.59	7.46	7.72	15.18
	Depreciation and Amortization Expense	71.62	71.28	75.99	147.27
	Other Expenses	813.06	464.85	663.34	1,128.19
	Total Expenses	1,985.21	1,227.71	1,717.23	2,944.94
V.	Profit/ Loss before Exceptional Items and Tax (III - IV)	66.87	235.39	158.86	394.25
VI.	Exceptional Items	-	(340.00)	-	(340.00)
VII.	Profit before Tax (V-VI)	66.87	(104.61)	158.86	54.25
VIII.	Tax Expense:				
	(1) Provision for Income Tax	19.43	(24.80)	49.93	25.13
	(2) Deferred Tax	(2.32)	(0.04)	(3.10)	(3.14)
IX.	Profit/ (Loss) for the period (VII-VIII)	49.76	(79.77)	112.03	32.26
X.	Earnings Per Equity Share				
	(1) Basic	0.30	(0.50)	0.71	0.21
	(2) Diluted	0.30	(0.50)	0.71	0.21

* The earning per share for the half year ended on 30.9.2022 has not been annualised.
See, Accompanying Notes to Financial Result

For, Deccan Health Care Limited


Minto P Gupta
Managing Director
DIN-00843784



Place: Hyderabad
Date: 14th November, 2022



DECCAN HEALTH CARE LIMITED

CIN-L72200TG1996PLC024351

Registered Office: H.No. 6-3-348/4, Dwarkapuri Colony, Punjagutta, Hyderabad,
TG 500082 INDIA

EMAIL: mintogupta@gmail.com

Notes for Consolidated Financial Results

- 1 The Consolidated 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 30.09.2022 were reviewed by audit committee and were approved and taken on record by Board of Directors in their meeting held on 14th November, 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 Previous year's/period's figure have been regrouped/rearranged wherever necessary.
- 5 In accordance with regulation 33 of SEBI (LODR) Regulation 2015, the above results have been reviewed by the Statutory Auditors of the Company.
- 6 The status of investor's complaints during the half year ended on 30th september, 2022 are as under:

Complaints pending at the beginning of the period	NILL
Complaints received during the period	NILL
Complaints Disposed during the period	NILL
Complaints unresolved at the end of the period	NILL

- 7 The Company is engaged in manufacturing of nutraceutical products. Considering the nature of Business and Financial Reporting of the Company, the Company is operating in only one Segment. Hence segment reporting is not applicable.

For, Deccan Health Care Limited

Minto P Gupta
Managing Director
DIN-00843784



Place: Hyderabad

Date: 14th November, 2022

**DECCAN HEALTH CARE LIMITED**

CIN-L72200TG1996PLC024351

Registered Office: H.No. 6-3-348/4, Dwarkapuri Colony, Punjagutta, Hyderabad,
TG 500082 INDIA

EMAIL: mintogupta@gmail.com

Statement of Consolidated Assets and Liabilities as at 30th September, 2022

(Rs. in lakhs)

Particulars	As at	
	30-09-22	31-03-22
	Un-audited	Audited
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	1,704.32	1,571.34
(b) Reserves and Surplus	6,465.32	6,123.13
(c) Minority Interest	-	-
(2) Share Application Money pending allotment		
(3) Non-Current Liabilities		
(a) Long-Term Borrowings	82.69	95.70
(b) Deferred Tax Liability	207.21	209.53
(c) Long Term Provisions	9.99	14.07
(4) Current Liabilities		
(a) Trade Payables		
- Due to Micro and Small Enterprise	56.02	56.21
- Due to other than Micro and Small Enterprise	351.40	524.42
(b) Other Current Liabilities	464.96	415.41
(c) Short-Term Provisions	67.80	52.82
TOTAL	9,409.71	9,062.63
II. ASSETS		
(1) Non-Current Assets		
(a) Fixed Assets		
(i) Tangible Assets	1,781.87	1,851.35
(ii) Intangible Assets	1.72	1.72
(b) Long-Term Loans and Advances	175.94	175.94
(c) Other Non-Current Assets	237.75	237.75
(2) Current Assets		
(a) Inventories	4,704.34	4,650.32
(b) Trade Receivables	1,151.78	1,282.31
(c) Cash and Cash Equivalents	549.96	266.75
(e) Short-Term Loans and Advances	806.35	596.49
TOTAL	9,409.71	9,062.63

The Accompanying Notes Form Part of Unaudited Financial Results

For, Deccan Health Care Limited

Place: Hyderabad
Date: 14th November, 2022
Minto P Gupta
Managing Director
DIN-00843784



DECCAN HEALTH CARE LIMITED

CIN-L72200TG1996PLC024351

Registered Office: H.No. 6-3-348/4, Dwarkapuri Colony, Punjagutta, Hyderabad,
TG 500082 INDIA

EMAIL: mintogupta@gmail.com

Consolidated Cash Flow Statement for the Year Ended 30th September, 2022

(Rs. in lakhs)

	PARTICULARS	For the Half Year Ended 30th September, 2021	For the Year Ended 31st March, 2021
A	Cash Flows from Operating Activities		
	Net Profit before tax and Extraordinary items	66.87	394.25
	Adjustments for :		
	Depreciation	71.62	147.27
	Exeptional Loss	-	(340.00)
	Interest Expense	4.59	15.18
	Interest Income	(0.37)	(0.39)
	Operating Profit before Working Capital Changes	142.71	216.31
	Adjustments for :		
	(Increase)/Decrease in Trade Receivables	130.53	(35.72)
	(Increase)/Decrease in Inventory	(54.02)	(152.37)
	Increase/(Decrease) in Provisions & Others	(63.69)	(147.27)
	(Increase)/Decrease in Non Current Asset	-	172.33
	(Increase)/Decrease in Short Term Loans and Advances	(209.86)	(17.54)
	Increase/(Decrease) in Trade Payables	(173.19)	14.99
	Increase/(Decrease) in Current Liabilities	49.55	(82.90)
	Cash Generated from Operations	(177.97)	(32.17)
	Tax Paid	(19.43)	(25.13)
	Net Cash from Operating Activities	(197.40)	(57.30)
B	Cash Flows from Investing Activities		
	(Increase)/Decrease in CWIP	-	4.94
	Purchase of Fixed Assets	(2.14)	(11.20)
	Interest Income	0.37	0.39
	(Increase)/Decrease in Long Term Loans and Advances	-	0.93
	Net Cash from Investing Activities	(1.77)	(4.94)
C	Cash Flows from Financing Activities		
	Share Capital	132.98	-
	Securities Premium	367.01	-
	Interest Expense	(4.59)	21.91
	Increase/(Decrease) in Long Term Borrowing	(13.01)	(15.18)
	Net Cash from Investing Activities	482.39	6.73
D	Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	283.22	(55.51)
E	Cash and Cash Equivalents at the beginning	266.75	322.26
F	Cash and Cash Equivalents at the end (D+E)	549.96	266.75

Notes:-

- 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.
- Previous Year Figures have been regrouped and rearranged as and when applicable.

For, Deccan Health Care Limited


Minto P Gupta

Managing Director

DIN-00843784



Place: Hyderabad

Date: 14th November, 2022