

Aayush Food and Herbs Limited

CIN: L01122DL1984PLC018307

Registered Office: 55, 2nd Floor, Lane 2, Westend Marg, Saidullajab, Near Saket Metro Station, New Delhi, Delhi 110030

Tel.: 011-41009092 Email: aayushfoodherbs06@gmail.com Website: www.aayushfoods.com

November 03, 2023

To,
Listing Department,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai – 400 001.
(Scrip ID – AAYUSH, Scrip Code – 539528)

The Listing Department
Metropolitan Stock Exchange of India Limited,
Vibgyor Towers, 4th floor, Plot No C 62, G - Block,
Opp. Trident Hotel, Bandra Kurla Complex, Bandra (E),
Mumbai – 400 098.
(Symbol – AAYUSH, Series – EQ)

Subject: Outcome of Board Meeting held on Friday, November 03, 2023, for the half year ended on September 30, 2023, as per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/ Madam,

Pursuant to the provisions of Regulation 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI LODR'), we wish to inform you that the Board of Directors of the Company at its meeting held today i.e., November 03, 2023, considered and approved the Unaudited Standalone Financial Results of the Company for the half year ended September 30, 2023.

A copy of the Standalone Unaudited Financial Results along with the Limited Review Report issued by the Statutory Auditors are enclosed herewith.

The Board Meeting commenced at 06.00 P.M. and concluded at 06.30 P.M.

Kindly take the same on your record.

Thanking you,

For Aayush Food and Herbs Limited

Naveenakumar Kunjaru
Managing Director
DIN: 07087891

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STATEMENT OF UN- AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30.09.2023

(Amount in 000')

Sr. No.	Particulars	STANDALONE					
		3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	6 month ended	Corresponding 6 months ended in the previous year	Previous year ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Income						
	(a) Revenue From Operations	6030	0	19573	6030	70137	81021
	(b) Other Income	408	1735	414	2143	2107	5463
	Total Income	6438	1735	19987	8173	72244	86485
2	Expenses						
	(a) Cost of materials consumed	0	0	0	0	0	0
	(b) Purchases of stock-in-trade	0	0	0	0	0	12337
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0	18066	0	63604	63605
	(d) Employee Benefit Expenses	126	598	1062	724	1962	3470
	(e) Finance Cost	0	0	30	1	589	634
	(f) Depreciation and amortisation expense	4	4	77	8	151	301
	(g) Directors Remuneration	0	0	0	0	0	0
	(h) Consultancy charges/ Professional Fees	0	0	0	0	0	0
	(i) Listing Fees	0	0	0	0	0	0
	(j) Commission	3000	0	0	3000	0	0
	(k) Travelling Expenses	0	0	0	0	0	0
	(l) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	470	234	3005	703	5029	9608
	Total Expenses	3600	836	22240	4436	71335	89955
3	Profit / (Loss) before exceptional items and tax (1-2)	2838	899	-2254	3737	908	-3470

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4	Exceptional Items	0	0	0	0	0	0
5	Profit / (Loss) before tax (3-4)	2838	899	-2254	3737	908	-3470
6	Tax Expenses						
	(a) Current Tax	0	0	-822	0	0	0
	(b) Deferred Tax	0	0	0	0	0	-27
	(c) Income Tax	0	0	0	0	0	0
7	Total Tax Expenses	0	0	-822	0	0	-27
8	Profit/ (Loss) for a period from continuing operations (5-7)	2838	899	-1432	3737	908	-3443
9	Profit/ (Loss) for a period from dis -continuing operations	0	0	0	0	0	0
10	Tax Expenses of discontinued operations	0	0	0	0	0	0
11	Profit/ (Loss) for a period from dis -continuing operations (after tax) (9-10)	0	0	0	0	0	0
12	Other Comprehensive Income/ (Loss)	0	0	0	0	0	0
	A) (i) Amount of items that will not be reclassified to profit or loss	0	0	0	0	0	0
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0	0	0	0	0	0
	B) (i) Amount of items that will be reclassified to profit or loss	0	0	0	0	0	0
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0	0	0	0	0	0
13	Total Comprehensive income for the period (comprising profit/loss) and other comprehensive income for the period) (8-11-12)	2838	899	-1432	3737	908	-3443
	Paid -up Equity Share Capital (Face Value of Rs. 10/- each)	32450	32450	32450	32450	32450	32450
14	Earning Per Share (For continuing operations)						
	(a) Basic	0.875	0.277	0.44	1.152	0.28	-1.06
	(b) Diluted	0.875	0.277	0.44	1.152	0.28	-1.06

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STATEMENT OF STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED ON 30.09.2023

(Amount in 000')

Sr. No.	Particulars	STANDALONE	
		As at half year ended	As at previous year ended
		30.09.2023	31.03.2023
		(Un-Audited)	(Audited)
A	ASSETS		
1	Non-Current Assets		
	Property, plant and equipment	60	68
	Capital work-in-progress	0	0
	Investment property	1,944	1,944
	Goodwill	0	0
	Other intangible assets	0	0
	Intangible assets under development	0	0
	Biological assets other than bearer plants	0	0
	Investments accounted for using equity method	0	0
	Non- Current Financial Assets	2,004	2,012
	Non-current investments	0	0
	Trade receivables, non-current	0	0
	Loans, non-current	0	0
	Other non-current financial assets	0	0
	Total non-current financial assets	#SPILL!	0
	Deferred tax assets (net)	0	0
	Other non-current assets	0	0
	Total non-current assets	0	0
2	Current assets		
	Inventories	0	0
	Current financial asset		
	Current investments	0	0
	Trade receivables, current	4,606	13,216
	Cash and cash equivalents	5	6,184
	Bank balance other than cash and cash equivalents	1,845	0
	Loans, current	0	0
	Other current financial assets	42,237	23,435
	Total current financial assets	48,694	42,835
	Current tax assets (net)	0	0
	Other current assets	0	0
	Total current assets	48,694	42,835

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3	Non-current assets classified as held for sale	0	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0	0
	Total Assets	50,698	44,847
	Equity and liabilities		
1	Equity		
	Equity attributable to owners of parent	0	0
	Equity share capital	32,450	32,450
	Other equity	15,354	11,617
	Total equity attributable to owners of parent	47,804	44,067
	Non controlling interest		0
	Total equity	47,804	44,067
2	Liabilities		
	Non-current liabilities		
	Non-current financial liabilities		
	Borrowings, non-current	0	0
	Trade payables, non-current	0	0
	Other non-current financial liabilities	0	0
	Total non-current financial liabilities	0	0
	Provisions, non-current	0	0
	Deferred tax liabilities (net)	0	0
	Deferred government grants, Non-current	0	0
	Other non-current liabilities	0	0
	Total non-current liabilities	47,804	44,067
	Current liabilities		
	Current financial liabilities	0	0
	Borrowings, current	0	0
	Trade payables, current	0	0
	Other current financial liabilities	0	0
	Total current financial liabilities	47,804	44,067
	Other current liabilities	2,894	780
	Provisions, current	0	0
	Current tax liabilities (Net)	0	0
	Deferred government grants, Current	0	0
	Total current liabilities	2,894	780
3	Liabilities directly associated with assets in disposal group classified as held for sale	0	0
4	Regulatory deferral account credit balances and related deferred tax liability	0	0
	Total liabilities	2,894	780
	Total Equity and Liabilities	50,698	44,847

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CASH FLOW STATEMENT AS ON 30.09.2023		
	(Amount in 000')	
Particulars	as on 30.09.2023	as on 31.03.2023
Cash flow from operating activities		
Profit/(loss) before tax from		
- Continuing Operations	3,737	(3,470)
- Discontinued Operations		
Profit before Income Tax including discontinued operations	3,737	(3,470)
Adjustments For:		
Depreciation and amortisation expense	8	301
Provision for Adjustments	-	-
Interest income	-	-
Finance cost	-	-
(Profit)/loss on sale of investments	-	(720)
Gain on mark to market of investments	-	-
(Profit)/loss on sale of property, plant and equipment (net)	-	-
Net (gain)/loss on foreign currency transactions and translation	-	-
Provision for capital work in progress	-	-
Deferred Government grant transferred	-	-
		-
Change in operating assets and liabilities		-
(Increase)/Decrease in inventories	-	63,604
Increase/(Decrease) in trade payables	-	(7,791)
(Increase)/Decrease in other Liabilities	2,114	(5,824)
(Increase)/Decrease in trade receivables	8,609	15,713
(Increase)/Decrease in Other Current Assets	(18,802)	(15,396)
Increase/(Decrease) in Short Term loans & Advances	-	-



TDK & Co.

Chartered Accountants
(An ISO 9001 : 2015 Certified Co.)

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E-mail : info@tdk.net.in
Website : www.tdk.net.in

LIMITED REVIEW REPORT

As per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.


To,
The Board of Directors,
Aayush Food and Herbs Limited
55, 2nd Floor, Lane 2, Westend Marg,
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New Delhi, Delhi 110030.

We have reviewed the accompanying statement of Standalone Un-Audited Financial results of **Aayush Food and Herbs Limited** for the half year ended on 30th September 2023. This 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 these financial statements 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. 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 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.

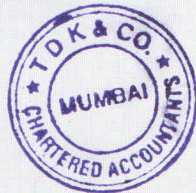
Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information 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 TDK & Co.,
Chartered Accountants
Firm Reg. No.: 109804W


Neelanj Shah
Partner

M. No.: 121057

UDIN: 23121057BGWBJH8337



Place: Mumbai
Date: 03.11.2023

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Notes:

1. The Un-audited financial statement for the half year ended on September 30, 2023 has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 03, 2023.
2. The statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
3. As the Company's business activity falls within a single primary business segment, the disclosure requirements as per Ind-AS 108 "operating segments" are not applicable.
4. Provision for taxes, if any, shall be made at the end of the year.
5. Previous period figures have been re-grouped and re-classified wherever necessary.

For Aayush Food and Herbs Limited

Naveenakumar Kunjaru
Managing Director
DIN: 07087891