



**Auditors Reports on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To  
Board of Directors  
Aayush Food and Herbs Limited  
New Delhi

We have audited the quarterly financial results of **AAYUSH FOOD AND HERBS LIMITED** having its registered office at G-321, Chirag Delhi, New Delhi 110017 for the quarter ended 31<sup>st</sup> March 2019 and the year to date results for the period 01-04-2018 to 31-03-2019, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the financial statement, which is the responsibility of the Company's management. Our responsibility is to express an opinion on the statement based on our audit of such statement, which has been prepared in accordance with Indian Accounting Standards prescribed, under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standard requires that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts disclosed in the statement. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- (i) Are presented in accordance with the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular NO.CIR/CFD/FAC/62/2016 dated July 5, 2016; and
- (ii) Give a true and fair view of the net profit and other financial information for the quarter ended 31-03-2019 as well as the year to date results for the period from 01-04-2018 to 31-03-2019 in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India.

For S R D P & CO.  
Chartered Accountants  
FRN No. 509930C



Sudhir Kumar Agarwal  
M.No. 088583  
(Partner)

Place: NEW DELHI

Date: 27-05-2019

UDIN:- 19088583AAAAA09993



# AAYUSH FOOD AND HERBS LIMITED

Regd. Off. G-321, Chirag Delhi, New Delhi- 110017, Ph.- 011-41009092  
Website: www.aayushfoods.com; E-mail: aayushfoodherbs@gmail.com

CIN: - L01122DL1984PLC018307

## STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31.03.2019

(Rs. In Lakhs)

PART I	Particulars	QUARTER ENDED			YEAR ENDED	
		3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year ended	Year ended
		31-Mar-2019 (Audited)	31-Dec-2018 (Un-audited)	31-Mar-2018 (Audited)	31-Mar-2019 (Audited)	31-Mar-2018 (Audited)
1	<b>Income from operations</b>					
	a) Net Sales / Income from Operations	4,680.47	1,276.90	6,328.51	13,167.81	18,752.35
	b) Other Operating Income	136.96	0.22	55.07	138.96	152.39
	<b>Total Income from Operations (net)</b>	<b>4,817.43</b>	<b>1,277.12</b>	<b>6,383.58</b>	<b>13,306.77</b>	<b>18,904.74</b>
2	<b>Expenses</b>					
	a) Cost of materials consumed	-	-	-	-	-
	b) Purchases of stock-in trade	4,610.44	1,377.58	6,454.26	11,408.44	18,786.52
	c) Changes in inventories of stock-in-trade	(25.91)	(273.24)	(428.71)	954.16	(1,570.51)
	d) Employee benefits expense	26.35	22.79	30.82	97.61	94.97
	e) Depreciation and amortisation expense	5.86	2.35	1.75	10.48	2.37
	f) Other expenses	179.34	111.95	264.84	718.33	1,465.12
	<b>Total expenses</b>	<b>4796.08</b>	<b>1241.43</b>	<b>6322.96</b>	<b>13189.02</b>	<b>18778.47</b>
3	<b>Profit / (Loss) from Operations before Other Income, finance costs and Exceptional Items (1-2)</b>	<b>21.35</b>	<b>35.69</b>	<b>60.62</b>	<b>117.75</b>	<b>126.27</b>
4	Other Income	-	-	-	-	-
5	<b>Profit / (Loss) from ordinary activities before finance costs and Exceptional Items (3+4)</b>	<b>21.35</b>	<b>35.69</b>	<b>60.62</b>	<b>117.75</b>	<b>126.27</b>
6	Finance costs	15.12	15.69	27.28	35.58	32.20
7	<b>Profit/(Loss) from ordinary activities after finance costs but before Exceptional Items (5+6)</b>	<b>6.23</b>	<b>20.00</b>	<b>33.34</b>	<b>82.17</b>	<b>94.07</b>
8	Exceptional Items	-	-	-	-	-
9	<b>Profit/(Loss) from Ordinary Activities before tax (7+8)</b>	<b>6.23</b>	<b>20.00</b>	<b>33.34</b>	<b>82.17</b>	<b>94.07</b>
10	Tax Expenses (Current Tax)	15.04	5.15	-	21.83	0.18
11	<b>Net Profit/(Loss) from Ordinary Activities After tax (9+10)</b>	<b>(8.81)</b>	<b>14.85</b>	<b>33.34</b>	<b>60.34</b>	<b>93.89</b>
12	Extraordinary Items (net of tax expenses)	-	-	-	-	-
13	<b>Net Profit/(Loss) for the period (11+12)</b>	<b>(8.81)</b>	<b>14.85</b>	<b>33.34</b>	<b>60.34</b>	<b>93.89</b>
14	Paid-up Equity Share Capital (Face value Rs. 10 per Share)	-	-	-	-	-
15	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-
16 i	<b>Earnings Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised) (in Rs.):</b>					
	(a) Basic	(0.27)	0.46	1.03	1.86	2.89
	(b) Diluted	(0.27)	0.46	1.03	1.86	2.89
16 ii	<b>Earnings Per Share (after extraordinary items) (of Rs. 10/- each) (not annualised) (in Rs.):</b>					
	(a) Basic	(0.27)	0.46	1.03	1.86	2.89
	(b) Diluted	(0.27)	0.46	1.03	1.86	2.89


Notes:- The above financial results for the quarter and year ended 31st March, 2019 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors in its meeting held on 27.05.2019.

- The Auditor Report by the Statutory Auditors for the year as required under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been completed and the related report is being forwarded to Stock Exchange.
- The Company operates in a single segment. Hence, segment reporting as required under Accounting Standard 17 issued by the Institute of Chartered Accountants of India is not applicable.
- The figures of last quarter are the balancing figures between audited figures in respect of the full financial year and the published year-to-date figures upto the third quarter of the current financial year.
- Previous Period's figures have been regrouped/rearranged wherever considered necessary.
- The above is as per clause 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

For Aayush Food and Herbs Limited  
*Pallavi Mittal*  
New Delhi  
(Pallavi Mittal)  
Director  
DIN: 07704583

Place : New Delhi  
Date : 27.05.2019



AAYUSH FOOD AND HERBS LIMITED			
Regd. Off.-G-321, Chirag Delhi, New Delhi- 110017 Ph.# 011-41009092			
Website: www.aayushfoods.com ; Email: aayushfoodherbs@gmail.com			
CIN: -L01122DL1984PLC018307			
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST MARCH 2019			
Standalone Statement of Assets and Liabilities		As at	As at
Particulars		31-03-19	31-03-18
		Rs. In Lakhs	Rs. In Lakhs
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Shareholders' Funds</b>		
	a) Share Capital	324.50	324.50
	b) Reserves and Surplus	251.59	191.25
	c) Money received against share warrants		
	<b>Sub-total-Shareholders' funds</b>	<b>576.09</b>	<b>515.75</b>
<b>2</b>	<b>Share application money pending allotment</b>	-	-
<b>3</b>	<b>Non-current Liabilities</b>		
	a) Long-term borrowings	-	-
	b) Deferred tax liabilities (net)	-	-
	c) Other long-term liabilities	-	-
	d) Long-term provisions	-	-
	<b>Sub-total-Non-Current liabilities</b>	<b>-</b>	<b>-</b>
<b>4</b>	<b>Current Liabilities</b>		
	a) Short-term borrowings	83.34	5.80
	b) Trade payables	2,811.17	3,668.55
	c) other current liabilities	34.82	37.59
	d) Short-term provisions	23.78	27.82
	<b>Sub-total-Current liabilities</b>	<b>2,953.11</b>	<b>3,739.76</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>3,529.20</b>	<b>4,255.51</b>
<b>B</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	a) Fixed assets	64.51	71.93
	b) Non-current investments	19.44	19.44
	c) Deferred tax assets (net)	1.22	1.70
	d) Long-term loans and advances	-	-
	e) Other non-current assets	-	-
	<b>Sub-total-Non-current assets</b>	<b>85.17</b>	<b>93.07</b>
<b>2</b>	<b>Current assets</b>		
	a) Current investments	-	-
	b) Inventories	768.11	1,722.27
	c) Trade receivables	2,340.29	1,836.53
	d) Cash and cash equivalents	260.31	455.06
	e) Short-term loans and advances	-	-
	f) Other current assets	75.32	148.58
	<b>Sub-total-Current assets</b>	<b>3,444.03</b>	<b>4,162.44</b>
	<b>Total - Assets</b>	<b>3,529.20</b>	<b>4,255.51</b>
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div> Place : New Delhi  Date : 27.05.2019 </div> <div style="text-align: center;">   For and on behalf of the Board  (Pallavi Mittal)  ★ Director  DIN: 07704583 </div> </div>			