

# Aayush Food and Herbs Limited

Registered Office : G-321, 1st Floor, Chirag Delhi, New Delhi-110017, Tel.: 011-41009092  
Email: aayushfoodherbs@gmail.com, www.aayushfoods.com, CIN: L01122DL1984PLC018307

Date: 1<sup>st</sup> February, 2019

To,

Department of Corporate Services  
**BSE Limited**  
PhirozeJeejeebhoy 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, BandraKurla Complex, Bandra (E),  
Mumbai – 400 098  
**(Symbol – AAYUSH, Series – EQ)**

Dear Sir/Ma'am,

**Sub: Outcome of Board Meeting- Unaudited Financial Results for the quarter and nine month ended December 31<sup>st</sup>, 2018 and Limited review report thereon**

With reference to the above, we would like to inform you that the Board of Directors of the Company at their board meeting held on Friday, 1<sup>st</sup> February, 2019 have inter-alia considered and approved the Unaudited Financial Results of the Company pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and nine month year ended December 31, 2018.

A copy of the said Unaudited Financial Results along with the Limited review report thereon by the Statutory Auditors of the Company is enclosed herewith.

The meeting commenced at 02:30 p.m. and concluded at 03:15 p.m.

The extract of the Unaudited Financial Results shall be published in the Newspapers within 48 hours of the conclusion of the meeting.

Kindly take the same on your records.

Thanking You,

Yours faithfully  
For **Aayush Food and Herbs Limited**

  
(Preeti Kataria)  
Company Secretary



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

**TO THE BOARD OF DIRECTORS OF AAYUSH FOOD AND HERBS LTD**

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **AAYUSH FOOD AND HERBS LTD** ("the Company"), for the Quarter and Nine Months ended 31st December, 2018 ("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 modified by Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016.

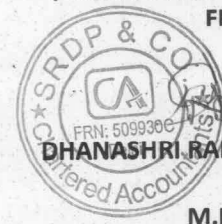
This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is 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 stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards 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 modified by Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**DATE- 01/02/2019**  
**PLACE-NEW DELHI**

**FOR SRDP & CO.**  
**(CHARTERED ACCOUNTANTS)**  
**FRN-509930C**

  
**DHANASHRI RAMESH JOSHI**  
**(PARTNER)**  
**M.NO.-179003**

# 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

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## STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31TH DECEMBER, 2018

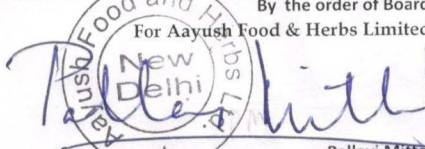
(Rs. In lakhs)

SN	PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
		31 Dec' 18 (Unaudited)	30 Sep' 18 (Unaudited)	31 Dec' 17 (Unaudited)	31 Dec' 18 (Unaudited)	31 Dec' 17 (Unaudited)	31 Mar'18 (Audited)
1	<b>REVENUE</b>						
	(a) Revenue from Operations	1,276.90	4,416.37	2,619.76	8,487.34	12,409.03	18,752.35
	(b) Other Income	0.22	1.38	47.94	2.00	97.16	152.39
	<b>Total Revenue</b>	<b>1,277.12</b>	<b>4,417.75</b>	<b>2,667.70</b>	<b>8,489.34</b>	<b>12,506.19</b>	<b>18,904.74</b>
2	<b>EXPENSES</b>						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of Stock-in-trade	1,377.58	3,277.56	3,222.65	6,798.00	12,332.26	18,786.52
	(c) Changes in Inventories of stock-in-trade	(273.24)	880.41	(808.61)	980.07	(1,160.80)	(1,567.49)
	(d) Employee Benefits Expense	22.79	23.77	23.71	71.26	62.48	94.97
	(e) Finance Costs	15.69	4.77	1.19	20.46	4.67	32.19
	(f) Depreciation & Amortization	2.35	2.31	0.29	4.62	0.63	2.38
	(g) Other Expenses	111.95	202.57	206.61	538.99	1,199.12	1,465.11
	<b>Total Expenses</b>	<b>1,257.12</b>	<b>4,391.39</b>	<b>2,645.84</b>	<b>8,413.40</b>	<b>12,438.36</b>	<b>18,813.68</b>
3	<b>Profit / (Loss) before exceptional and extraordinary items and tax(1-2)</b>	<b>20.00</b>	<b>26.36</b>	<b>21.86</b>	<b>75.94</b>	<b>67.83</b>	<b>91.06</b>
4	Exceptional Items/Prior Period Items	-	-	-	-	-	-
5	<b>Profit / (Loss) before extraordinary items &amp; Tax (3-4)</b>	<b>20.00</b>	<b>26.36</b>	<b>21.86</b>	<b>75.94</b>	<b>67.83</b>	<b>91.06</b>
6	Extraordinary items	-	-	-	-	-	-
7	<b>Profit / (Loss) before tax (5-6)</b>	<b>20.00</b>	<b>26.36</b>	<b>21.86</b>	<b>75.94</b>	<b>67.83</b>	<b>91.06</b>
8	Tax Expense	5.15	6.79	6.75	6.79	13.26	17.55
9	<b>Total Profit / (Loss) from Continuing operations (7-8)</b>	<b>14.85</b>	<b>19.57</b>	<b>15.11</b>	<b>69.15</b>	<b>54.57</b>	<b>73.51</b>
10	Profit / (loss) from dis-continuing operations	-	-	-	-	-	-
11	Tx expenses of dis-continued operations	-	-	-	-	-	-
12	Profit / (Loss) from dis-continued operations(after tax) (10-11)	-	-	-	-	-	-
13	<b>Net profit / (loss) (9+12)</b>	<b>14.85</b>	<b>19.57</b>	<b>15.11</b>	<b>69.15</b>	<b>54.57</b>	<b>73.51</b>
14	<b>Other Comprehensive Income / (Loss)</b>						
	(A) (i) Amount of items that will not to be re-classified to profit or loss	-	-	-	-	-	-
	(ii) income tax relating to items that will not be re-classified to profit & loss	-	-	-	-	-	-
	(B) (i) Amount of items that will be re-classified to profit or loss	-	-	-	-	-	-
	(ii) income tax relating to items that will be re-classified to profit & loss	-	-	-	-	-	-
15	<b>Total Comprehensive income for the period (Comprising profit / (loss) and other comprehensive income for the period) (13+14)</b>	<b>14.85</b>	<b>19.57</b>	<b>15.11</b>	<b>69.15</b>	<b>54.57</b>	<b>73.51</b>
16	<b>Paid up Equity Share Capital, (Face value of Rs.10 each)</b>	<b>324.50</b>	<b>324.50</b>	<b>324.50</b>	<b>324.50</b>	<b>324.50</b>	<b>324.50</b>
17	<b>Earnings per share (of Rs. 10/- each) (not annualised) (in Rs.) (for continuing operations)</b>						
	(a) Basic	0.4576	0.6031	0.4656	2.1310	1.6817	2.2653
	(b) Diluted	0.4576	0.6031	0.4656	2.1310	1.6817	2.2653

**Notes:-**

- 1 The above financial results for the quarter and half year ended 31st December, 2018 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors in its meeting held on 01.02.2019.
- 2 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.
- 3 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.
- 4 Previous Period's figures have been regrouped/rearranged wherever considered necessary.
- 5 The above is as per clause 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

By the order of Board  
For Aayush Food & Herbs Limited



Pallavi Mittal  
Managing Director  
DIN 07704583

Date : 01.02.2019  
Place: New Delhi