

# AAYUSH FOOD AND HERBS LIMITED

Regd. Off. W-321, Ground Floor, Chirag Delhi, New Delhi- 110017, Ph.- 011-41009092

Website: www.aayushfoods.com; E-mail: aayushfoodherbs@gmail.com

CIN: - L01122DL1984PLC018307

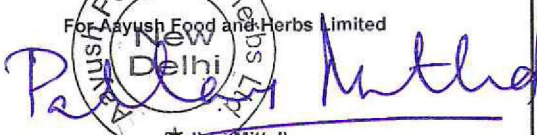
## STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31.03.2021

(Rs. In Lakhs)


| PART I |  | QUARTER ENDED            |                             |   | YEAR ENDED               |                          |
|--------|--|--------------------------|-----------------------------|---|--------------------------|--------------------------|
|        | Particulars  | 3 months ended           | Preceding 3 months ended    | Corresponding 3 months ended in the previous year | Year ended               | Year ended               |
|        |  | 31/Mar/2021<br>(Audited) | 31/Dec/2020<br>(Un-audited) | 31/Mar/2020<br>(Audited)                          | 31/Mar/2021<br>(Audited) | 31/Mar/2020<br>(Audited) |
| 1      | Income from operations   |                          |                             |   |                          |                          |
|        | a) Net Sales / Income from Operations  | 5,801.25                 | 1,512.76                    | 6,246.25  | 15,160.01                | 12,738.28                |
|        | b) Other Operating Income  | 0.40                     | -                           | 8.82  | 1.09                     | 9.35                     |
|        | Total Income from Operations (net)   | 5,801.65                 | 1,512.76                    | 6,255.07  | 15,161.11                | 12,747.63                |
| 2      | Expenses   |                          |                             |   |                          |                          |
|        | a) Cost of materials consumed  |                          | -                           | -   | -                        | -                        |
|        | b) Purchases of stock-in-trade   | 2,968.04                 | 4,029.38                    | 5,237.03  | 10,486.14                | 14,491.73                |
|        | c) Changes in inventories of stock-in-trade  | 2,132.09                 | (2,792.04)                  | 271.06  | 2,842.42                 | (2,996.98)               |
|        | d) Employee benefits expense   | 17.61                    | 16.63                       | 22.94   | 72.05                    | 75.84                    |
|        | e) Depreciation and amortisation expense   | 8.17                     | 1.85                        | 2.21  | 14.35                    | 9.68                     |
|        | f) Other expenses  | 615.51                   | 227.98                      | 608.51  | 1,553.22                 | 985.43                   |
|        | Total expenses   | 5741.43                  | 1483.80                     | 6141.75   | 14968.19                 | 12565.70                 |
| 3      | Profit / (Loss) from Operations before Other Income, finance costs and Exceptional Items (1-2) | 60.23                    | 28.96                       | 113.32  | 192.92                   | 181.93                   |
| 4      | Other Income   | -                        | -                           | -   | -                        | -                        |
| 5      | Profit / (Loss) from ordinary activities before finance costs and Exceptional Items (3+4)      | 60.23                    | 28.96                       | 113.32  | 192.92                   | 181.93                   |
| 6      | Finance costs  | 50.80                    | 19.14                       | 28.67   | 133.93                   | 97.33                    |
| 7      | Profit/(Loss) from ordinary activities after finance costs but before Exceptional Items (5+6)  | 9.42                     | 9.82                        | 84.65   | 58.98                    | 84.60                    |
| 8      | Exceptional Items  | -                        | -                           | -   | -                        | -                        |
| 9      | Profit/(Loss) from Ordinary Activities before tax (7+8)  | 9.42                     | 9.82                        | 84.65   | 58.98                    | 84.60                    |
| 10     | Tax Expenses (Current Tax)   | 2.50                     | 2.55                        | -   | 15.34                    | 21.99                    |
|        | Deferred Tax   | 1.16                     |                             |   | 1.16                     |                          |
| 11     | Net Profit/(Loss) from Ordinary Activities After tax (9+10)                                    | 5.77                     | 7.27                        | 84.65   | 42.49                    | 62.61                    |
| 12     | Extraordinary Items (net of tax expenses)  | -                        | -                           | -   | -                        | -                        |
| 13     | Net Profit/(Loss) for the period (11+12)   | 5.77                     | 7.27                        | 84.65   | 42.49                    | 62.61                    |
| 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   | Earnings Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised) (in Rs.):  |                          |                             |   |                          |                          |
|        | (a) Basic  | 0.18                     | 0.22                        | 2.61  | 1.31                     | 1.93                     |
|        | (b) Diluted  | 0.18                     | 0.22                        | 2.61  | 1.31                     | 1.93                     |
| 16 ii  | Earnings Per Share (after extraordinary items) (of Rs.10/- each) (not annualised) (in Rs.):    |                          |                             |   |                          |                          |
|        | (a) Basic  | 0.18                     | 0.22                        | 2.61  | 1.31                     | 1.93                     |
|        | (b) Diluted  | 0.18                     | 0.22                        | 2.61  | 1.31                     | 1.93                     |

### Notes:-

- The above financial results for the quarter and year ended 31st March, 2021 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors in its adjourned meeting held on 08.06.2021.
- 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  
New Delhi  
  
(Pallavi Mittal)  
Director  
DIN: 07704583

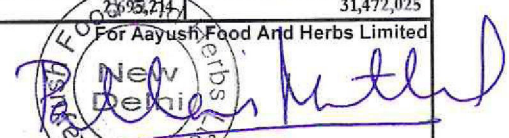
Place : New Delhi  
Date : 08.06.2021

| AAYUSH FOOD AND HERBS LIMITED  |                      |                      |
|--|----------------------|----------------------|
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| CIN: -L01122DL1984PLC018307  |                      |                      |
| STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST MARCH 2021   |                      |                      |
| Particulars  | As at<br>31/Mar/2021 | As at<br>31/Mar/2020 |
|  | Rs. In Lakhs         | Rs. In Lakhs         |
| <b>A EQUITY AND LIABILITIES</b>  |                      |                      |
| <b>1 Shareholders' Funds</b>   |                      |                      |
| a) Share Capital   | 324.50               | 324.50               |
| b) Reserves and Surplus  | 355.98               | 313.49               |
| c) Money received against share warrants   |                      |                      |
| <b>Sub-total-Shareholders' funds</b>   | <b>680.48</b>        | <b>637.99</b>        |
| <b>2 Share application money pending allotment</b>   | <b>-</b>             | <b>-</b>             |
| <b>3 Non-current Liabilities</b>   |                      |                      |
| a) Long-term borrowings  | 219.74               | 1,152.27             |
| b) Deferred tax liabilities (net)  | 0.26                 | -                    |
| c) Other long-term liabilities   | -                    | -                    |
| d) Long-term provisions  | -                    | -                    |
| <b>Sub-total-Non-Current liabilities</b>   | <b>220.00</b>        | <b>1,152.27</b>      |
| <b>4 Current Liabilities</b>   |                      |                      |
| a) Short-term borrowings   | -                    | -                    |
| b) Trade payables  | 2,637.60             | 2,797.54             |
| c) other current liabilities   | 73.52                | 31.62                |
| d) Short-term provisions   | 21.02                | 25.68                |
| <b>Sub-total-Current liabilities</b>   | <b>2,732.13</b>      | <b>2,854.84</b>      |
| <b>TOTAL - EQUITY AND LIABILITIES</b>  | <b>3,632.61</b>      | <b>4,645.10</b>      |
| <b>B ASSETS</b>  |                      |                      |
| <b>1 Non-current assets</b>  |                      |                      |
| a) Fixed assets  | 62.39                | 75.84                |
| b) Non-current investments   | 19.44                | 19.44                |
| c) Deferred tax assets (net)   | -                    | 0.90                 |
| d) Long-term loans and advances  | -                    | -                    |
| e) Other non-current assets  | -                    | -                    |
| <b>Sub-total-Non-current assets</b>  | <b>81.83</b>         | <b>96.18</b>         |
| <b>2 Current assets</b>  |                      |                      |
| a) Current investments   | -                    | -                    |
| b) Inventories   | 922.67               | 3,765.09             |
| c) Trade receivables   | 2,414.08             | 333.10               |
| d) Cash and cash equivalents   | 26.95                | 314.72               |
| e) Short-term loans and advances   | -                    | -                    |
| f) Other current assets  | 187.07               | 136.01               |
| <b>Sub-total-Current assets</b>  | <b>3,550.78</b>      | <b>4,548.92</b>      |
| <b>Total - Assets</b>  | <b>3,632.61</b>      | <b>4,645.10</b>      |
| <div style="text-align: center;">  <p>For and on behalf of the Board<br/> (Pallavi Mittal)<br/> Director<br/> DIN: 07704583</p> </div> |                      |                      |
| Place : New Delhi<br>Date : 08.06.2021   |                      |                      |

**AAYUSH FOOD & HERBS LIMITED****CIN NO. L01122DL1984PLC018307****W-321, Chirag Delhi, New Delhi-110017****Cash Flow Statement as on 31st March, 2021**

|    | Particulars  | For the Year Ended<br>March 31, 2021 | For the Year Ended<br>March 31, 2020 |
|----|--|--------------------------------------|--------------------------------------|
| A. | <b>Cash flow from operating activities</b>                                       |                                      |                                      |
|    | Profit/(loss) before tax from  | 5,898,440                            | 8,458,791                            |
|    | - Continuing Operations  |                                      |                                      |
|    | -Discontinued Operations   | -                                    | -                                    |
|    | <b>Profit before Income Tax including discontinued operations</b>                | <b>5,898,440</b>                     | <b>8,458,791</b>                     |
|    | <b>Adjustments For:</b>  |                                      |                                      |
|    | Depreciation and amortisation expense  | 1,435,064                            | 968,468                              |
|    | Provision for Adjustments  | -                                    | 127,696                              |
|    | <b>Change in operating assets and liabilities</b>                                |                                      |                                      |
|    | (Increase)/Decrease in inventories   | 284,242,213                          | (299,698,067)                        |
|    | Increase/(Decrease) in trade payables  | (15,994,465)                         | (1,362,859)                          |
|    | (Increase)/Decrease in other Liabilities   | 4,189,855                            | (319,488)                            |
|    | (Increase)/Decrease in trade receivables   | (208,097,708)                        | 200,718,515                          |
|    | (Increase)/Decrease in Other Current Assets                                      | (5,106,254)                          | 560,737                              |
|    | Increase/(Decrease) in Short Term loans & Advances                               | -                                    | -                                    |
|    | Increase/(Decrease) in other liabilities   | -                                    | -                                    |
|    | Increase/(Decrease) in provisions  | 188,644                              | -                                    |
|    | (Increase)/Decrease in other assets  | -                                    | (6,630,041)                          |
|    | <b>Sub-Total</b>   | <b>60,857,350</b>                    | <b>(105,635,039)</b>                 |
|    | <b>Cash generated from operations</b>  | <b>66,755,789</b>                    | <b>(97,176,248)</b>                  |
|    | Net Income taxes (paid) / refunds  | 2,189,088                            | 2,174,292                            |
|    | <b>Net cash inflows from operating activities</b>                                | <b>64,566,701</b>                    | <b>(99,350,540)</b>                  |
| B. | <b>Cash flow from investing activities</b>                                       |                                      |                                      |
|    | Capital expenditure on property, plant and equipments including capital advances | (89,880)                             | (2,101,844)                          |
|    | Sale of property, plant and equipments   | -                                    | -                                    |
|    | Purchases of investments   | -                                    | -                                    |
|    | Sale of investments  | -                                    | -                                    |
|    | Interest received  | -                                    | -                                    |
|    | Bank balances not considered as cash and cash equivalents                        |                                      |                                      |
|    | -Deposits placed   | -                                    | -                                    |
|    | -Deposits matured  | -                                    | -                                    |
|    | Loans and advances recovered   | -                                    | -                                    |
|    | <b>Net cash outflow from investing activities</b>                                | <b>(89,880)</b>                      | <b>(2,101,844)</b>                   |
| C. | <b>Cash flow from financing activities</b>                                       |                                      |                                      |
|    | Proceeds from long-term borrowings   | -                                    | 106,893,251                          |
|    | Proceeds from short term borrowings  | -                                    | -                                    |
|    | Repayment of long-term borrowings  | (93,253,633)                         | -                                    |
|    | Repayment of short-term borrowings   | -                                    | -                                    |
|    | Repayments of Short Term Borrowings  | -                                    | -                                    |
|    | <b>Net cash outflow in financing activities</b>                                  | <b>(93,253,633)</b>                  | <b>106,893,251</b>                   |
|    | <b>Net (decrease) / increase in cash and cash equivalents</b>                    | <b>(28,776,811)</b>                  | <b>5,440,867</b>                     |
|    | <b>Cash and cash equivalents as at the beginning of the year</b>                 | <b>31,472,025</b>                    | <b>26,031,158</b>                    |
|    | <b>Cash and cash equivalents as at the End of the year</b>                       | <b>2,695,214</b>                     | <b>31,472,025</b>                    |

Place : New Delhi  
Date : 08.06.2021

For Aayush Food And Herbs Limited  
  
 (Pallavi Mittal)  
 Director  
 DIN: 07704583