

Aayush Food and Herbs Limited

Registered Office : 370-A/2, 1st Floor, Chirag Delhi, New Delhi-110017, (India) Tel.: 011-41009092
Email: aayushfoodherbs@gmail.com, www.aayushfoods.com, CIN: L01122DL1984PLC018307

To,

28th July, 2022

Department of Corporate Services
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)

Dear Sir/Ma'am,

Sub: Revised Audited Standalone Financial Results for the quarter and year ended 31.03.2022

We refer to our communication dated May 30, 2022, for the submission of Outcome of Board meeting and Audited Standalone Financial Results for the Quarter and Financial Year ended March 31, 2022.

Pursuant to the discrepancy raised by the BSE Limited through their communication dated 22.07.2022, regarding submission of financial results is not as per Ind-AS format, please find the revised audited standalone financial results for the quarter and year ended March 31, 2022 as per Ind-AS format.

Further, we have also noticed a typographical error in the tax expense figure for the period 3 months ending 31 March 2022. We have rectified the same.

The revised copy is enclosed herewith.

Kindly take the same on your records.

Thanking You,

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


Pallavi Mittal
Managing Director

Encl.: As above

AAYUSH FOOD AND HERBS LIMITED

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STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31.03.2022

(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-2022 (Audited) | 31-Dec-2021 (Un-audited) | 31-Mar-2021 (Audited) | 31-Mar-2022 (Audited) | 31-Mar-2021 (Audited) |
| 1 | Income from operations | | | | | |
| | a) Net Sales / Income from Operations | 604.34 | 15.71 | 5,801.25 | 1,745.82 | 15,160.01 |
| | b) Other Income | 3.50 | 42.00 | 0.40 | 63.44 | 1.09 |
| | Total Income from Operations (net) | 607.84 | 57.71 | 5,801.65 | 1,809.26 | 15,161.10 |
| 2 | Expenses | | | | | |
| | a) Cost of materials consumed | - | - | - | - | - |
| | b) Purchases of stock-in trade | - | 1,258.98 | 2,968.04 | 1,414.33 | 10,486.14 |
| | c) Changes in inventories of stock-in-trade | 628.24 | (1,253.82) | 2,132.09 | 286.63 | 2,842.42 |
| | d) Employee benefits expense | 10.09 | 9.51 | 17.61 | 46.49 | 72.05 |
| | e) Finance costs | 33.29 | 14.42 | 50.80 | 68.38 | 133.93 |
| | f) Depreciation and amortisation expense | 3.64 | 0.50 | 8.17 | 6.72 | 14.35 |
| | g) Other expenses | 34.79 | 12.21 | 615.51 | 196.45 | 1,553.22 |
| | Total expenses | 710.05 | 41.80 | 5792.22 | 2019.00 | 15102.11 |
| 3 | Profit / (Loss) before exceptional and items and tax(1-2) | (102.21) | 15.91 | 9.43 | (209.74) | 58.99 |
| 4 | Exceptional Items | - | - | - | - | - |
| 5 | Profit/(Loss) before tax (3-4) | -102.21 | 15.91 | 9.43 | -209.74 | 58.99 |
| 6 | Tax Expense: | | | | | |
| | Current Tax- | - | 3.98 | 2.50 | - | 15.34 |
| | Deferred Tax (reversed)- | (2.01) | - | 1.16 | (2.01) | 1.16 |
| 7 | Profit/(Loss) for the period (5-6) | (100.20) | 11.93 | 5.77 | (207.73) | 42.49 |
| 8 | Other Comprehensive income/(loss) | | | | | |
| | Item that will not be subsequently reclassified to profit or loss | | | | | |
| | (a) Re-measurement gains/(losses) on defined benefit obligations | - | - | - | - | - |
| | (b) Income tax effect | - | - | - | - | - |
| | Item that may be subsequently reclassified to profit or loss: | | | | | |
| | (a) Cash flow hedges | - | - | - | - | - |
| | (b) Income tax effect | - | - | - | - | - |
| | Total Other Comprehensive income/(loss) for the year | - | - | - | - | - |
| 9 | Total Comprehensive income/(loss) for the year | (100.20) | 11.93 | 5.77 | (207.73) | 42.49 |
| 10 | Earnings/ (loss) per equity share (of Rs.10/- each) (not annualised): | | | | | |
| | (a) Basic | (3.09) | 0.37 | 0.18 | (6.40) | 1.31 |
| | (b) Diluted | (3.09) | 0.37 | 0.18 | (6.40) | 1.31 |


Notes:-

- The above financial results for the quarter and year ended 31st March, 2022 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors in its meeting held on 30.05.2022.
- 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)
 Director
 DIN: 07704583

Place : New Delhi
Date : 30.05.2022

| AAYUSH FOOD AND HERBS LIMITED | | |
|--|----------------------|----------------------|
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| CIN: -L01122DL1984PLC018307 | | |
| STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31.03.2022 | | |
| (Rs. in lakhs) | | |
| Particulars | As at March 31, 2022 | As at March 31, 2021 |
| ASSETS | | |
| Non-current assets | | |
| (a) Property, Plant and Equipment | 11.60 | 62.39 |
| (b) Capital Work in Progress | - | - |
| (c) Intangible assets | - | - |
| (d) Investment in Property | 19.44 | 19.44 |
| (e) Financial assets | - | - |
| (f) Deferred tax assets (net) | - | - |
| (g) Other non-current assets | - | - |
| | 31.03 | 81.83 |
| Current assets | | |
| (a) Inventories | 636.04 | 922.67 |
| (b) Financial Assets | - | - |
| (i) Investments | - | - |
| (ii) Trade receivables | 289.29 | 2,414.08 |
| (iii) Cash and cash equivalents | 77.08 | 26.95 |
| (c) Current Income tax assets (net) | 1.76 | - |
| (d) Other current assets | 78.62 | 187.07 |
| | 1,082.80 | 3,550.78 |
| Total Assets | 1,113.83 | 3,632.61 |
| EQUITY AND LIABILITIES | | |
| Equity | | |
| Equity share capital | 324.50 | 324.50 |
| Reserve & Surplus | 150.49 | 355.98 |
| | 474.99 | 680.48 |
| Liabilities | | |
| Non-current Liabilities | | |
| (a) Financial liabilities | | |
| (i) Borrowings | 494.90 | 219.74 |
| (b) Provisions | - | - |
| (c) Deferred tax liabilities (Net) | - | 0.26 |
| (d) Other non-current liabilities | - | - |
| Total A | 969.88 | 900.47 |
| Current Liabilities | | |
| (a) Financial liabilities | | |
| (i) Trade payables | 77.91 | 2,637.60 |
| (b) Other current liabilities | 66.04 | 73.52 |
| (c) Provisions | - | 21.02 |
| Total B | 143.95 | 2,732.13 |
| Total equity and liabilities (A+B) | 1,113.83 | 3,632.61 |
| <div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div> Place : New Delhi Date : 30.05.2022 </div> <div style="text-align: right;"> For and on behalf of the Board  (Pallavi Mittal) Director DIN: 07704583 </div> </div> | | |

| AAYUSH FOOD AND HERBS LIMITED | | |
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| CASH FLOW STATEMENT AS ON 31.03.2022 | | |
| (Rs. in lakhs) | | |
| Particulars | For the Year Ended March 31, 2022 | For the Year Ended March 31, 2021 |
| Cash flow from operating activities | | |
| Profit/(loss) before tax from | | |
| - Continuing Operations | -209.74 | 58.98 |
| -Discontinued Operations | | |
| | -209.74 | 58.98 |
| Profit before Income Tax including discontinued operations | | |
| Adjustments For: | | |
| Depreciation and amortisation expense | 6.72 | 14.35 |
| Provision for Adjustments | | |
| Interest income | | |
| Finance cost | | |
| (Profit)/loss on sale of investments | | |
| 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 | 286.63 | 2842.42 |
| Increase/(Decrease) in trade payables | -2559.69 | -159.94 |
| (Increase)/Decrease in other Liabilities | 0.00 | 41.90 |
| (Increase)/Decrease in trade receivables | 2124.79 | -2080.98 |
| (Increase)/Decrease in Other Current Assets | | -51.06 |
| Increase/(Decrease) in Short Term loans & Advances | | |
| Increase/(Decrease) in other liabilities | -7.48 | |
| Increase/(Decrease) in provisions | -21.02 | 1.89 |
| (Increase)/Decrease in other assets | 108.45 | |
| Sub-Total | -61.59 | 608.57 |
| Cash generated from operations | -271.33 | 667.56 |
| Net Income taxes (paid) / refunds | -2.23 | 21.89 |
| Net cash inflows from operating activities A | -269.10 | 645.67 |
| Cash flow from investing activities | | |
| Capital expenditure on property, plant and equipments including capital advances | | |
| Sale of property, plant and equipments | 44.07 | -0.90 |
| 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 | | |
| Net cash outflow from investing activities B | 44.07 | -0.90 |
| Cash flow from financing activities | | |
| Proceeds from long-term borrowings | 275.16 | |
| Proceeds from short term borrowings | | |
| Repayment of long-term borrowings | | -932.54 |
| Repayment of short-term borrowings | | |
| Repayments of Short Term Borrowings | | |
| Net cash outflow in financing activities C | 275.16 | -932.54 |
| Net (decrease) / increase in cash and cash equivalents A+B+C | 50.13 | -287.77 |
| Cash and cash equivalents as at the beginning of the year | 26.95 | 314.72 |
| Cash and cash equivalents as at the End of the year | 77.08 | 26.95 |

For and on behalf of the Board

(Pallavi Mittal)
Director
DIN: 07704583

Place : New Delhi
Date : 30.05.2022