

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,

Date: 12th November, 2021

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 half year ended September 30th, 2021 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, 12th November, 2021 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 half year ended September 30, 2021.

A copy of the said Unaudited Financial Results along with the Review Report thereon by the Statutory Auditors and declaration by Managing Director under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 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



Review report to M/s Aayush Food And Herbs Limited

1. We have reviewed the unaudited financial results of Aayush Food And Herbs Limited (the "Company") for the quarter & half-year ended September 30, 2021, which are included in the accompanying 'Statement Of unaudited financial results for the quarter & half-year ended September 30, 2021' together with the notes thereon (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 Of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulation, 2015), which has been initiated by us for identification purposes. The 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 statement based on our review.
2. 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.
3. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. 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 52 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 G A M S & ASSOCIATES LLP
CHARTERED ACCOUNTANTS
FRN: 0N500094
UDIN: 21088218AAAAHF7577

ANIL
GUPTA

Digitally signed
by ANIL GUPTA
Date: 2021.11.12
13:29:50 +05'30'

CA Anil Gupta
(Partner)

M. No. 008218

Date: 12/11/2021

Place: New Delhi



Aayush Food and Herbs Limited

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To,

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Department of Corporate Services
BSE Limited
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The Listing Department
Metropolitan Stock Exchange of India Limited,
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Mumbai – 400 098
(Symbol – AAYUSH, Series – EQ)

Sub: Declaration under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015

Dear Sir/Ma'am,

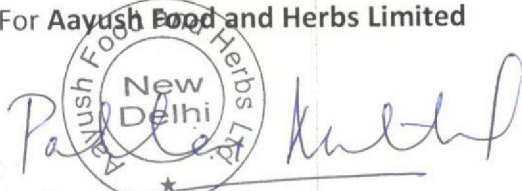
Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, we declare that the Review Report issued by the Statutory Auditors on the Unaudited Financial Results for the quarter and half year ended 30th September, 2021 were with unmodified opinion.

This is for your information and records.

Thanking You,

Yours faithfully

For **Aayush Food and Herbs Limited**


(Pallavi Mittal)

Managing Director

AAYUSH FOOD AND HERBS LIMITED

Regd. Off.: 370-A/2, 1ST FLOOR, CHIRAG DELHI, NEW DELHI-110017; Ph.: 011-41009092

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

CIN:L01122DL1984PLC018307

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2021

(Rs. In lakhs)

SN	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30 Sep' 21 (Unaudited)	30 Sep' 20 (Unaudited)	30 Jun' 21 (Unaudited)	30 Sep' 21 (Unaudited)	30 Sep' 20 (Unaudited)	31 Mar' 21 (Audited)
1	REVENUE						
	(a) Revenue from Operations	1.74	3,865.33	1,124.03	1,125.77	7,846.00	15,160.01
	(b) Other Income	17.80	0.66	0.14	17.94	0.69	1.09
	Total Revenue	19.54	3,865.99	1,124.17	1,143.71	7,846.69	15,161.10
2	EXPENSES						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of Stock-in-trade	1.66	1,175.77	153.87	155.53	3,488.72	10,486.14
	(c) Changes in Inventories of stock-in-trade	10.05	2,357.23	902.16	912.21	3,502.37	2,842.42
	(d) Employee Benefits Expense	11.56	18.01	15.33	26.89	37.81	72.05
	(e) Finance Costs	3.27	37.96	17.40	20.67	63.99	133.93
	(f) Depreciation & Amortization	0.50	2.05	2.08	2.58	4.33	14.35
	(g) Other Expenses	20.58	256.65	128.87	149.45	709.73	1,553.22
	Total Expenses	47.62	3,847.67	1,219.71	1,267.33	7,806.95	15,102.11
	Profit / (Loss) before exceptional and extraordinary items and tax(1-2)	(28.08)	18.32	(95.54)	(123.62)	39.74	58.99
3	Exceptional Items/Prior Period Items	-	-	-	-	-	-
	Profit / (Loss) before extraordinary items & Tax (3-4)	(28.08)	18.32	(95.54)	(123.62)	39.74	58.99
5	Extraordinary items	-	-	-	-	-	-
7	Profit / (Loss) before tax (5-6)	(28.08)	18.32	(95.54)	(123.62)	39.74	58.99
8	Tax Expense	-	4.72	-	-	10.29	16.50
9	Total Profit / (Loss) from Continuing operations (7-8)	(28.08)	13.60	(95.54)	(123.62)	29.45	42.49
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	Net profit / (loss) (9+12)	(28.08)	13.60	(95.54)	(123.62)	29.45	42.49
14	Other Comprehensive Income / (Loss)						
	(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	-	-	-	-	-	-
	Total Comprehensive income for the period (Comprising profit / (loss) and other comprehensive income for the period) (13+14)	-28.08	13.60	-95.54	-123.62	29.45	42.49
16	Paid up Equity Share Capital, (Face value of Rs.10 each)	324.50	324.50	324.50	324.50	324.50	324.50
	Earnings per share (of Rs. 10/- each) (not annualised) (in Rs.) (for continuing operations)						
17	(a) Basic	(0.8653)	0.4191	(2.9442)	(3.8096)	0.9076	1.3094
	(b) Diluted	(0.8653)	0.4191	(2.9442)	(3.8096)	0.9076	1.3094

Notes:-

- The above financial results for the quarter and half year ended 30th September, 2021 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors in its meeting held on 12.11.2021.
- 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 second quarter of the current financial year.
- Previous Period's figures have been regrouped/rearranged wherever considered necessary.
Figures of the previous periods have been re-grouped / consolidated / reclassified wherever considered necessary.
- The outbreak of corona virus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. The Company's operations and revenue during the current quarter were impacted due to COVID-19. The Company has taken into account the possible impact of COVID-19 in preparation of the unaudited financial results, including its assessment of recoverable value of its assets based on internal and external information upto the date of approval of these unaudited financial results and current indicators of future economic conditions.
- The above is as per clause 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Date : 12.11.2021
Place: New Delhi

By the order of Board
FOR AAYUSH FOOD AND HERBS LIMITED

Pallavi Mittal
Pallavi Mittal
Managing Director
DIN 07704583

AAYUSH FOOD AND HERBS LIMITED
STATEMENT OF ASSETS AND LIABILITIES

PARTICULARS	As at 30th September 2021 Unaudited	As at 31 March 2021 Audited
(A) EQUITY & LIABILITIES		
(1) SHAREHOLDER'S FUND		
(a) Share Capital	324.50	324.50
(b) Reserves and Surplus	232.36	355.98
(c) Money received against Share warrants	-	-
SUB-TOTAL SHAREHOLDERS FUNDS	556.86	680.48
(2) SHAREHOLDER'S MONEY PENDING ALLOTMENT	-	-
(3) MINORITY INTEREST	-	-
(4) NON CURRENT LIABILITIES		
(a) Long Term Borrowings: (Unsecured)	8.38	219.74
(b) Other Long Term Liabilities	-	0.26
(c) Deferred Tax Liability	0.26	-
(d) Long-term provisions	-	-
SUB-TOTAL NON CURRENT LIABILITIES	8.64	220.00
(5) CURRENT LIABILITIES		
(a) Trade Payables:		
(i) Total outstanding dues of micro enterprises and small enterprise	11.68	2,637.60
(ii) Total outstanding dues of creditor other than micro enterprises and small enterprises	-	-
(b) Other Current Liabilities	0.21	73.50
(c) Short-term provisions	-	21.02
(d) Short Term Borrowings	-	-
SUB-TOTAL CURRENT LIABILITIES	11.89	2,732.12
TOTAL EQUITY & LIABILITIES (1+2+3)	577.39	3,632.60
(B) ASSETS		
(1) NON CURRENT ASSETS		
(a) Fixed Assets	15.75	62.39
(i) tangible assets	-	-
(ii) Intangible assets	-	-
(b) Non Current Investment	19.44	19.44
(c) Long Term Loan and Advances	-	-
(d) Other Non Current Assets	-	-
(e) Deferred Tax Assets (net)	-	-
SUB-TOTAL NON CURRENT ASSETS	35.19	81.83
(2) CURRENT ASSETS		
(a) Current investments	-	-
(b) Inventories	10.47	922.67
(c) Trade Receivables	329.48	2,414.08
(d) Cash and Bank Balance	125.53	26.95
(e) Short term loan and Advances	-	-
(f) Other Current Assets	76.72	187.07
SUB-TOTAL CURRENT ASSETS	542.20	3,550.77
TOTAL ASSETS (1+2)	577.39	3,632.60

Place : New Delhi
Date : 12.11.2021

For and on behalf of the Board
New Delhi
★
(Pallavi Mittal)
Director
DIN: 07704583

AAYUSH FOOD & HERBS LIMITED
CIN NO. L01122DL1984PLC018307
370-A/2, 1st Floor, Chirag Delhi, New Delhi-110017
Cash Flow Statement as on 30th September, 2021

	Particulars	For the Year Ended September 30, 2021	For the Year Ended March 31, 2021
A.	Cash flow from operating activities		
	Profit/(loss) before tax from	(123.62)	58.98
	- Continuing Operations		
	- Discontinued Operations	-	-
	Profit before Income Tax including discontinued operations	(123.62)	58.98
	Adjustments For:		
	Depreciation and amortisation expense	2.58	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	912.20	2,842.42
	Increase/(Decrease) in trade payables	(2,625.92)	(159.94)
	(Increase)/Decrease in other Liabilities	(94.31)	41.90
	(Increase)/Decrease in trade receivables	2,084.60	(2,080.98)
	(Increase)/Decrease in Other Current Assets	-	(51.06)
	Increase/(Decrease) in Short Term loans & Advances	-	-
	Increase/(Decrease) in other liabilities	(0.32)	-
	Increase/(Decrease) in provisions	-	1.89
	(Increase)/Decrease in other assets	110.35	-
	Sub-Total	389.18	608.58
	Cash generated from operations	265.56	667.56
	Net Income taxes (paid) / refunds	-	21.89
	Net cash inflows from operating activities	265.56	645.67
	A		
B.	Cash flow from investing activities		
	Capital expenditure on property, plant and equipments including capital advances	-	(0.90)
	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	-	-
	Net cash outflow from investing activities	-	(0.90)
	B		
C.	Cash flow from financing activities		
	Proceeds from long-term borrowings	-	-
	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	-	(932.54)
	Net (decrease) / increase in cash and cash equivalents	265.56	(287.77)
	A+B+C		
	Cash and cash equivalents as at the beginning of the year	314.72	314.72
	Cash and cash equivalents as at the End of the year	580.28	26.95

Place: New Delhi
Date: 12.11.2021

By the order of Board
FOR AAYUSH FOOD AND HERBS LIMITED

Pallavi Mittal
Managing Director
DIN 07704583