

# 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,

November 14, 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/Madam,

**Sub: Outcome of Board Meeting- Unaudited Financial Results for the quarter and half year ended September 30, 2022 and Limited Review Report thereon**

Pursuant to Regulation 30 read with Schedule III and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company in their Meeting held today i.e. Monday, November 14, 2022, have inter-alia considered and approved the Unaudited Financial Results of the Company for the Quarter and Half Year ended September 30, 2022 along with Statement of Assets and Liabilities and Cash Flow Statement for the Half Year ended September 30, 2022.

A copy of the said Unaudited Financial Results along with the Limited Review Report thereon by the Statutory Auditors is enclosed herewith.

The meeting commenced at 02:30 p.m. and concluded at 03:10 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 Truly,

For **Aayush Food and Herbs Limited**



**Kajal Mittal**

**Company Secretary and Compliance Officer**

Encl: As above



**Independent Auditor's Review report on Unaudited Standalone Financial Results of the Company for quarter ended 30 September 2022 and year to date results for the period 01 April 2022 to 30 September 2022 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

To,  
The Board of Director of  
Aayush Food And Herbs Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Aayush Food And Herbs Limited ("***the Company***") for the quarter ended 30 September 2022 and year to date results for the period 01 April 2022 to 30 September 2022 ("***the Statement***").
2. The Statement, which is the responsibility of the company's management and approved by Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian accounting Standards 34 "*interim financial reporting*" ("IND-AS-34"), prescribed under Section 133 of the companies Act and other accounting principles generally accepted in India and in compliance with Regulation 33 Of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulation, 2015. Our responsibility is to issue a report on the statement based on our review.
3. 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.
4. 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.



5. 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 33 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.

Our conclusion on the statement is not modified in respect of the above matter.

**For G A M S & Associates LLP**

**Chartered Accountants**

**FRN: - 0N500094**

**UDIN:- 22088218BDBCOF5184**

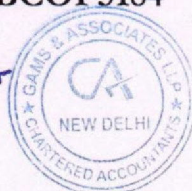
*Anil Gupta*

**CA Anil Gupta  
(Partner)**

**M. No: - 008218**

**Place: - New Delhi**

**Date: - 14-11-2022**





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## STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2022

Sr. No.	Particulars	QUARTER ENDED			HALF YEAR ENDED		(Rs. In Lakhs)
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	YEAR ENDED
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1	Revenue from Operations	195.73	505.64	1.74	701.37	1,125.77	1,745.82
2	Other Income	4.14	16.93	17.80	21.07	17.94	63.44
3	Total Income	199.87	522.57	19.54	722.44	1,143.71	1,809.26
4	Expenses						
	(i) Cost of Material Consumed	-	-			155.53	1,414.33
	(ii) Purchases of Stock-in-Trade	-	-	1.66		912.21	286.63
	(iii) Change in Stock-in-Trade	180.66	455.38	10.05	636.04	26.89	46.49
	(iv) Employee Benefit Expenses	10.62	9.00	11.56	19.62	20.67	68.38
	(v) Finance Cost	0.30	5.59	3.27	5.89	2.58	6.72
	(vi) Depreciation & Amortisation Expenses	0.77	0.74	0.50	1.51	149.45	196.45
	(vii) Other expenses	30.05	20.24	20.58	50.29		
5	Total Expenses	222.40	490.96	47.62	713.35	1,267.33	2,019.00
6	Profit before exceptional items and Tax	(22.54)	31.61	(28.08)	9.08	(123.62)	(209.74)
0	Exceptional items		-			-	-
7	Profit/ (Loss) before Tax	(22.54)	31.61	(28.08)	9.08	(123.62)	(209.74)
8	Tax expenses						
	(i) Current tax	(8.22)	8.22	-	-	-	-
	(ii) Deferred tax	-	-	-	-	-	2.01
9	Total Tax Expense	(8.22)	8.22	-	-	-	2.01
10	Other comprehensive income, net of income tax		-			-	-
11	Total other comprehensive income, net of income tax		-				
12	Total Comprehensive income for the period	(14.32)	23.39	(28.08)	9.08	(123.62)	(207.73)
13	Paid up equity share capital-(F.V. Re. 10 Each)	324.50	324.50	324.50	324.50	324.50	324.50
14	Earnings per share :	Not annualized	Not annualized	Not annualized	Not annualized	Not annualized	annualized
	Basic	(0.44)	0.72	(0.87)	0.28	(3.81)	(6.40)
	Diluted	(0.44)	0.72	(0.87)	0.28	(3.81)	(6.40)

For and On behalf of  
Aayush Food And Herbs Limited

*Pallavi Mittal*  
Pallavi Mittal  
(Managing Director)

Place: New Delhi

Date: 14.11.2022



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Unaudited Standalone Balance Sheet as at September 30, 2022		(Rs. In Lakhs)
	Unaudited 30.09.2022	Audited 31.03.2022
<b>(B) ASSETS</b>		
<b>(1) NON CURRENT ASSETS</b>		
Property, Plant and Equipment	10.09	11.60
<b>Financial assets</b>		
-Non current Investment	19.43	19.43
Deffered Tax Assets (net)		
Other Non Current Assets		
<b>SUB-TOTAL NON CURRENT ASSETS</b>	<b>29.52</b>	<b>31.03</b>
<b>(2) CURRENT ASSETS</b>		
Inventories	-	636.05
<b>Financial Assets</b>		
-Cash and Equivalent	89.89	77.08
-Trade Receivables	361.51	289.29
Other Current Assets	72.68	80.38
<b>SUB-TOTAL CURRENT ASSETS</b>	<b>524.08</b>	<b>1,082.80</b>
<b>TOTAL ASSETS (1+2)</b>	<b>553.60</b>	<b>1,113.83</b>
<b>(A) EQUITY &amp; LIABILITIES</b>		
<b>(1) SHAREHOLDER'S FUND</b>		
Share Capital	324.50	324.50
Reserves and Surplus	159.90	150.49
<b>SUB-TOTAL SHAREHOLDERS FUNDS</b>	<b>484.40</b>	<b>474.99</b>
<b>(2) NON CURRENT LIABILITIES</b>		
<b>Financial Liability</b>		
Long Term Borrowing	2.93	494.90
Loans and Advances		
Other Long Term Liability		
Deferred Payment Liabilities (net)	-	
<b>SUB-TOTAL NON CURRENT LIABILITIES</b>	<b>2.93</b>	<b>494.90</b>
<b>(3) CURRENT LIABILITIES</b>		
<b>Financial Liability</b>		
-Trade Payable	60.65	77.91
Other Current Liabilities	5.62	66.03
Short Term Provision	-	
<b>SUB-TOTAL CURRENT LIABILITIES</b>	<b>66.27</b>	<b>143.94</b>
<b>TOTAL EQUITY &amp; LIABILITIES (1+2+3)</b>	<b>553.60</b>	<b>1,113.83</b>




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CIN: L01122DL1984PLC018307

Standalone Unaudited Cash Flow Statement as on September 30, 2022

(Rs. in lakhs)

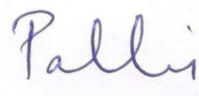
	Particulars	For the Half Year Ended September 30, 2022	For the Half Year Ended September 30, 2021
A.	<b>Cash flow from operating activities</b>		
	Profit/(loss) before tax	9.08	(123.62)
	<b>Adjusted for :</b>		
	Depreciation and amortisation expense	1.51	2.58
	Leaschold prepayments amortisation		
	Interest/dividend income		
	Gain on investment		
	change in provision		
	<b>Operating profit/(loss) before working capital changes</b>	<b>10.59</b>	<b>(121.04)</b>
	Adjusted for :		
	(Increase)/Decrease in trade receivables	(72.22)	2,084.60
	(Increase)/Decrease in inventories	636.05	912.20
	(Increase)/Decrease in other assets	7.70	110.35
	Increase/(Decrease) in trade payables	(17.26)	(2,625.92)
	(Increase)/Decrease in Short Term loans & Advances		
	Increase/(Decrease) in other liabilities	(60.41)	(94.63)
	Increase/(Decrease) in other financial liabilities		
	Increase/(Decrease) in other financial assets		
		<b>493.86</b>	<b>386.60</b>
	<b>Cash generated from operations</b>		
	Net Income taxes (paid) / refunds		
	<b>Net cash from operating activities</b>	<b>504.45</b>	<b>265.56</b>
B.	<b>Cash flow from investing activities</b>		
	Capital expenditure on property, plant and equipments including capital advances		
	Sale of property, plant and equipments		
	Purchases of investments		
	Loans and Advances		
	Sale/Remeasurement of investments		
	Sale of non-current assets		
	Interest received/Dividend received		
	Bank balances not considered as cash and cash equivalents		
	-Deposits placed		
	-Deposits matured		
	<b>Net cash used in investing activities</b>		
C.	<b>Cash flow from financing activities</b>		
	Proceeds from long-term borrowings		
	Proceeds from short term borrowings		
	Repayment of long-term borrowings	(491.97)	
	Repayment of short-term borrowings		
	Interest and finance charges paid		
	<b>Net cash used in financing activities</b>	<b>(491.97)</b>	
	<b>Net (decrease) / increase in cash and cash equivalents</b>	<b>12.48</b>	<b>265.56</b>
	<b>Cash and cash equivalents as at the beginning of the year</b>	<b>77.08</b>	<b>314.72</b>
	<b>Cash and cash equivalents as at the End of the year</b>	<b>89.56</b>	<b>580.28</b>



**NOTES:**

1. The aforesaid Financial results have reviewed by the Audit Committee and approved by the Board of Directors in the Board Meeting held on 14th November, 2022 . The Statutory Auditors have carried out Limited Review of Financial Results for the Quarter and half year ended on 30.09.2022.
2. The above results have been prepared in accordance with the recognition and measurement principles applicable indian accounting standards ('Ind-AS') as notified under the companies act (Ind Accounting standards) Rules, 2015 (as amended), specified under section 133 of companies Act and in compliance with regulation 33 of the listing regulations.
3. As the Company's Business Activity falls within the single primary business segment viz. Trading of Shares and Securities, the disclosure requirement of Accounting Standard (IND AS 108) on Operating Segment is not applicable on the Company.
4. Provision of tax is made at year end only
- 5 Figures of previous year/ Quarters have been reclassified or regrouped wherever considered necessary to confirm to the current period's classification

For and On behalf of  
Aayush Food And Herbs Limited

  
Pallavi Mittal  
(Managing Director)

Place: New Delhi  
Date: 14.11.2022