

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

Date: 14th February, 2022

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 31st, 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 Monday, 14th February, 2022 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, 2021.

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 2:00 p.m. and concluded at 3:00 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



G A M S & ASSOCIATES LLP

Chartered Accountants

LIMITED REVIEW REPORT

To
The Board of Directors of
Aayush Food and Herbs Limited

We have reviewed the accompanying statement of Un-audited Standalone Financial results of **Aayush Food and Herbs Limited** ('the Company') for the quarter ended December 31, 2021 being submitted by the Company pursuant to requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 (the 'Listing Regulations, 2015') as amended.

This statement is the responsibility of the Company's management and has been approved by the Board of Directors. The preparation of the statement is in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34, "Interim Financial Reporting" (IND AS 34), prescribed under section 133 of the Companies Act, 2013 read with relevant rules there under 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 in accordance with the **Standard on Review Engagement (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 provide 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 above, nothing has come to our attention that causes us to believe that the accompanying statement of Unaudited Standalone Financial Results prepared in accordance with applicable Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under 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 Obligation and Discloser Requirements) Regulations, 2015 and SEBI Circular including the manner in which it is to be disclosed, or that it contains any material misstatement.

For GAMS & Associates LLP Chartered Accountants

FRN No. 0N500094

UDIN: 22088218ABZCST8965

Place: New Delhi
Date: 14/02/2022

CA ANIL GUPTA
(Partner)
M. No. 008218

Aayush Food and Herbs Limited

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To,

Date: 14th February, 2022

Department of Corporate Services

BSE 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 nine months ended 31th December, 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 ID: aayushfoodherbs@gmail.com

CIN NO. L01122DL1984PLC018307

STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON DECEMBER 31, 2021

(Rs. In lakhs)

SN	PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
		Dec 31, 2021 (Unaudited)	Sep 30, 2021 (Unaudited)	Dec 31, 2020 (Unaudited)	Dec 31, 2021 (Unaudited)	Dec 31, 2020 (Unaudited)	31 Mar 2021 (Audited)
1	REVENUE						
	(a) Revenue from Operations	15.71	1.74	1,512.76	1,141.48	9,358.76	15,160.01
	(b) Other Income	42.00	17.80	-	59.94	0.69	1.09
	Total Revenue	57.71	19.54	1,512.76	1,201.42	9,359.45	15,161.10
2	EXPENSES						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of Stock-in-trade	1,258.98	1.66	4,029.38	1,414.51	7,518.10	10,486.14
	(c) Changes in Inventories of stock-in-trade	(1,253.82)	10.05	(2,792.04)	(341.61)	710.33	2,842.42
	(d) Employee Benefits Expense	9.51	11.56	16.63	36.40	54.44	72.05
	(e) Finance Costs	14.42	3.27	19.14	35.09	83.13	133.93
	(f) Depreciation & Amortization	0.50	0.50	1.85	-	6.18	14.35
	(g) Other Expenses	12.21	20.58	227.98	161.66	937.71	1,553.22
	Total Expenses	41.80	47.62	1,502.94	1,309.13	9,309.89	15,102.11
	Profit / (Loss) before exceptional and extraordinary items and tax(1-2)	15.92	(28.08)	9.82	(107.70)	49.56	58.99
3	Exceptional Items/Prior Period Items	-	-	-	-	-	-
4	Profit / (Loss) before extraordinary items & Tax (3-4)	15.92	(28.08)	9.82	(107.70)	49.56	58.99
5	Extraordinary Items	-	-	-	-	-	-
6	Profit / (Loss) before tax (5-6)	15.92	(28.08)	9.82	(107.70)	49.56	58.99
7	Tax Expense	3.98	-	2.55	3.98	12.84	16.50
8	Total Profit / (Loss) from Continuing operations (7-8)	11.94	(28.08)	7.27	(111.68)	36.72	42.49
9	Profit / (loss) from dis-continuing operations	-	-	-	-	-	-
10	Tax expenses of dis-continued operations	-	-	-	-	-	-
11	Profit / (Loss) from dis-continued operations(after tax) (10-11)	-	-	-	-	-	-
12	Net profit / (loss) (9+12)	11.94	(28.08)	7.27	(111.68)	36.72	42.49
13	Other Comprehensive Income / (Loss)						
14	(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	-	-	-	-	-	-
	(C) Other Comprehensive Income/(loss)	-	-	-	-	-	-
	Total Comprehensive Income for the period (Comprising profit / (loss) and other comprehensive income for the period) (13+14)	11.94	(28.08)	7.27	(111.68)	36.72	42.49
15	Paid up Equity Share Capital, (Face value of Rs.10 each)	324.50	324.50	324.50	324.50	324.50	324.50
16	Earnings per share (of Rs. 10/- each) (not annualised)						
17	(in Rs.) (for continuing operations)						
	(a) Basic	0.3678	(0.8653)	0.2240	(3.4417)	1.1316	1.3094
	(b) Diluted	0.3678	(0.8653)	0.2240	(3.4417)	1.1316	1.3094

Notes:-

- The above financial results for the quarter and half year ended 31st December, 2021 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors in its meeting held on 14th February, 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.

By the order of Board
FOR AAYUSH FOOD AND HERBS LIMITED
New Delhi
Managing Director
DIN 07704583

Place: Delhi

Date: 14/02/2022