

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,

February 13, 2023

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 Nine Months ended December 31, 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, February 13, 2023, have inter-alia considered and approved the Unaudited Financial Results of the Company for the Quarter and Nine Months ended December 31, 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 01:00 p.m. and concluded at 01:40 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,

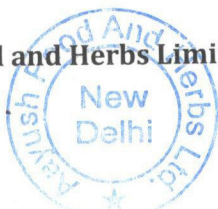
Yours Truly,

For **Aayush Food and Herbs Limited**



Kajal Mittal

Company Secretary and Compliance Officer



Encl: As above

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, 2022

(Rs. In lakhs)

SN	PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
		Dec 31, 2022 (Unaudited)	Sep 30, 2022 (Unaudited)	Dec 31, 2021 (Unaudited)	Dec 31, 2022 (Unaudited)	Dec 31, 2021 (Unaudited)	Mar 31, 2022 (Audited)
1	REVENUE						
	(a) Revenue from Operations	-	195.73	15.71	701.37	1,141.48	1,745.82
	(b) Other Income	0.01	4.14	42.00	21.08	59.94	63.44
	Total Revenue	0.01	199.87	57.71	722.44	1,201.42	1,809.26
2	EXPENSES						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of Stock-in-trade	-	-	1,258.98	-	1,414.51	1,414.33
	(c) Changes in Inventories of stock-in-trade	-	180.66	(1,253.82)	636.04	(341.61)	286.63
	(d) Employee Benefits Expense	7.15	10.62	9.51	26.77	36.40	46.49
	(e) Finance Costs	0.06	0.30	14.42	5.95	35.09	68.38
	(f) Depreciation & Amortization	0.75	0.77	0.50	2.26	-	6.72
	(g) Other Expenses	5.35	30.05	12.21	55.64	161.66	196.45
	Total Expenses	13.30	222.40	41.80	726.67	1,309.13	2,019.00
	Profit / (Loss) before exceptional and extraordinary items and tax(1-2)	(13.30)	(22.54)	15.92	(4.22)	(107.71)	(209.74)
3	Exceptional Items/Prior Period Items	-	-	-	-	-	-
4	Profit / (Loss) before extraordinary items & Tax (3-4)	(13.30)	(22.54)	15.92	(4.22)	(107.71)	(209.74)
5	Extraordinary items	-	-	-	-	-	-
6	Profit / (Loss) before tax (5-6)	(13.30)	(22.54)	15.92	(4.22)	(107.71)	(209.74)
7	Tax Expense	-	8.22	3.98	-	3.98	2.01
8	Total Profit / (Loss) from Continuing operations (7-8)	(13.30)	(14.32)	11.94	(4.22)	(111.69)	(207.73)
9	Profit / (loss) from dis-continuing operations	-	-	-	-	-	-
10	Tx expenses of dis-continued operations	-	-	-	-	-	-
11	Profit / (Loss) from dis-continued operations(after tax) (10-11)	-	-	-	-	-	-
12	Net profit / (loss) (9+12)	(13.30)	(14.32)	11.94	(4.22)	(111.69)	(207.73)
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)	(13.30)	(14.32)	11.94	(4.22)	(111.69)	(207.73)
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) (in Rs.) (for continuing operations)						
17	(a) Basic	(0.41)	(0.44)	0.37	(0.13)	(3.44)	(6.40)
	(b) Diluted	(0.41)	(0.44)	0.37	(0.13)	(3.44)	(6.40)

For Aayush Food and Herbs Limited


 Pallavi Mittal
 (Managing Director)
 DIN: 07704583


Place : New Delhi

Date : 13/02/2023

Notes:-

- 1 The above financial results for the quarter and nine year ended 31st December, 2022 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors in its meeting held on 13th February, 2023.
- 2 The Statutory Auditor's of the Company have carried out a limited review of the standalone unaudited financial results as required under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Their limited review report does not have any modification and the related report is being forwarded to Stock Exchange.
- 3 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.
- 4 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.
- 5 The above is as per clause 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 6 Previous Period's figures have been regrouped/rearranged wherever considered necessary.

By the order of Board
FOR AAYUSH FOOD AND HERBS LIMITED


Pallavi Mittal
(Managing Director)

DIN 07704583

Place: New Delhi
Date: 13/02/2023



G A M S & ASSOCIATES LLP

Chartered Accountants

Independent Auditor's Review Report on Unaudited Standalone Financial Results of the Company for Quarter ended 31 December 2022 and Year to Date results for the period 01st April 2022 to 31st December 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 31st December 2022 and year to date results for the period 01st April 2022 to 31st December 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 GAMS & Associates.LLP

Chartered Accountants

FRN 0N500094

UDIN: 23088218BGWJTK3424

CA Anil Gupta

(Partner)

M. No. 008218

Place: New Delhi

Date: 13-02-2023

