

Date: August 14, 2023

To,  
Listing Compliance Department  
**BSE Limited**  
Phiroze Jeejeebhoy Towers, Dalal Street,  
Mumbai – 400001, Maharashtra

**Stock Code: 542248**

**Subject: Outcome of the Board Meeting held on today i.e. August 14, 2023 and Submission of Unaudited Financial Results (Standalone & Consolidated) for the quarter ended June 30, 2023**

Dear Sir/Madam,

With reference to our Intimation vide letter dated Monday, August 07, 2023 we wish to inform you that the Board Directors of the Company in its meeting held today i.e. Monday, August 14, 2023 through Video Conferencing/OAVM have Inter-alia;

1. Considered and Approved the Standalone Unaudited Financial Results of the Company for the quarter ended June 30, 2023 along with the Limited Review Report.
2. Considered and Approved the Consolidated Unaudited Financial Results of the Company for the quarter ended on June 30, 2023 along with the Limited Review Report.
3. The Board has discussed about the favorable opportunity for the company opting for the issuance of equity shares/warrants on a preferential basis and authorized Dr. Minto Purshotam Gupta, Managing Director of the Company to identify the Prospective Investors, convene a board meeting to kickstart the proceedings for this initiative, as well as to establish crucial dates and address other pertinent matters.

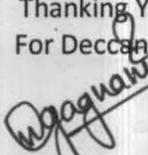
The Board Meeting commenced at 04:00 PM and concluded at 4:25 PM.

Further the said outcome shall be uploaded on the website of the company at [www.deccanhealthcare.co.in](http://www.deccanhealthcare.co.in).

We request you to take the same on records.

Thanking You,

For Deccan Health Care Limited

  
Vaishali Gagnani  
Company Secretary & Compliance Officer  
M. no. A58408  
Encl: a/a



**Registered office:**

CIN: L72200TG1996PLC024351. Estd: 1996  
Address : H.No. 6-3-348/4, Dwarkapuri  
Colony, Punjagutta, Hyderabad,  
Telangana-500082

**Innovation Hub & manufacturing:**

Address: Plot No.13, Sector-03, (SIDCUL), IIE,  
Panthnagar, Udam Singh Nagar  
-263153,U.K., India

Date: August 14, 2023

To,  
Listing Compliance Department  
BSE Limited  
Phiroze Jeejeebhoy Towers, Dalal Street,  
Mumbai – 400001, Maharashtra

**Stock Code: 542248**

**Subject: Submission of standalone and Consolidated Unaudited Financial Results of the Company for the quarter ended on June 30, 2023 along with Limited Review Reports issued by Statutory Auditors**

Dear Sir/Madam

With reference to above captioned subject and pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Standalone and Consolidated Unaudited Financial Results of the Company for the quarter ended June 30, 2023 along with the Limited Review Report issued by Statutory Auditors.

The said Financial Results were duly reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company, at their respective meetings held today.

We request you to take the same on records.

Thanking You,  
Yours Faithfully,  
For Deccan Health Care Limited



Vaishali Gagnani  
Company Secretary & Compliance Officer  
M. no. A58408  
Encl: a/a



**Registered office:**

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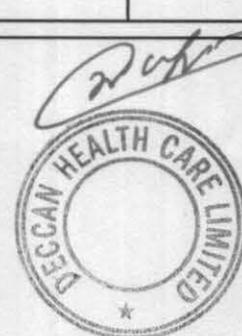
# DECCAN HEALTHCARE LIMITED

CIN: L72200TG1996PLC024351

House No. 6-3-348/4, Dwarkapuri Colony, Punjagutta Hyderabad, TG - 500082

## Standalone Financial Results For The Quarter Ended on 30th June, 2023

Sr. No.	Particulars	Rs. in Lakhs (unless otherwise stated)			
		Quarter Ended			Year Ended
		30-06-2023	31-03-2023	30-06-2022	31-03-2023
		Unaudited	Audited	Unaudited	Audited
I	<b>Income From Operations</b>				
	a) Revenue from Operations	1,122.31	1,585.92	874.47	4,502.16
	b) Other Income	0.60	0.53	0.35	1.64
	<b>Total Income</b>	<b>1,122.91</b>	<b>1,586.45</b>	<b>874.82</b>	<b>4,503.80</b>
II	<b>Expenses</b>				
	a) Cost of Materials Consumed	527.99	1,065.20	674.56	3,196.46
	b) Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade	18.64	(68.31)	(275.45)	(699.56)
	c) Employee Benefit Expense	100.25	73.06	89.69	323.92
	d) Finance Costs	2.10	2.95	2.32	11.40
	e) Depreciation and Amortisation Expense	39.34	35.56	36.10	142.75
	f) Other Expenses	392.97	436.47	321.39	1,475.72
	<b>Total Expenses</b>	<b>1,081.29</b>	<b>1,544.93</b>	<b>848.61</b>	<b>4,450.69</b>
III	<b>Profit/ (Loss) Before Tax (I-II)</b>	<b>41.62</b>	<b>41.52</b>	<b>26.21</b>	<b>53.11</b>
IV	<b>Tax Expense</b>				
	a) Current Tax	14.53	12.70	8.60	21.83
	b) Deferred Tax (Asset)/Liabilities	(4.26)	(2.25)	(1.90)	(8.47)
	c) Income Tax Prior Period				
	<b>Total Tax Expense</b>	<b>10.27</b>	<b>10.45</b>	<b>6.70</b>	<b>13.36</b>
V	<b>Net Profit/ (Loss) After Tax for the Period (III-IV)</b>	<b>31.35</b>	<b>31.07</b>	<b>19.51</b>	<b>39.75</b>
VI	<b>Other Comprehensive Income/ (Loss)</b>				
	Items that will not be reclassified to profit & loss (net of tax)	(0.66)	(1.43)	(1.43)	(5.74)
	Items that will be reclassified to profit & loss (net of tax)	-	-	-	-
	<b>Total Other Comprehensive Income/ (Loss)</b>	<b>(0.66)</b>	<b>(1.43)</b>	<b>(1.43)</b>	<b>(5.74)</b>
VII	<b>Total Comprehensive Income/ (Loss) for the period (V + VI)</b>	<b>30.69</b>	<b>29.63</b>	<b>18.08</b>	<b>34.01</b>
VIII	<b>Paidup Equity Share Capital (Facevalue Rs 10 each)</b>	<b>1,704.32</b>	<b>1,704.32</b>	<b>1,704.32</b>	<b>1,704.32</b>
IX	<b>Earnings Per Share</b>				
	<b>Earnings Per Share (not annualised for quarter/ year / period ended)</b>				
	Basic / Diluted	0.18	0.19	0.12	0.24
	Basic / Diluted (After Adjustment to Bonus Issue)	0.18	0.19	0.12	0.24



## Notes to Accounts -Standalone Financial Statement

[1] The above standalone financial results for the quarter ended June 30, 2023 have been prepared by the Company in accordance with regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulations 2015 (as amended) and were reviewed and recommended by the Audit Committee of the Board and thereafter were approved and taken on record by the board of directors in their meeting held on August 14, 2023, A limited review of the above results has been carried out by the statutory auditors of the company.

[2] Previous Year's /period's figures have been regrouped/rearranged/ restated/adjusted/rectified wherever considered necessary.

[3] Basis of Preparation of the Statement and Adoption of Indian Accounting Standards. The Company has adopted Indian Accounting Standard (IND AS) specified under companies (Indian) Accounting Standard Rules, 2015 [as ammended ] precribed under section 133 of the companies act,2013.

[4] The Figure for the quarter ended 31 March 2023 are balancing figures between the audited figures in respect of full financial year and the year-to-date figures up to the third quarter ended on 31st December, 2022 which were subject to limited review.

[5] The Company is engaged in manufacturing of nutraceutical products. Considering the nature of Business and Financial Reporting of the Company, the Company is operating in only one Segment. Hence segment reporting is not applicable.

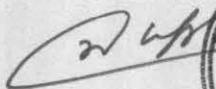
[6] Previous Statutory Auditors Keyur Shah & Co., Chartered Accountants (FRN:141173W) resigned with effect from 30th May, 2023, due to increased professional pre-occupation in the other assignment.

[7] The Company has Migarted from the SME Platform to the Main Board of BSE Limited w.e.f from 18th May, 2023.

[8] The Status of investor's complaints during the quarter ended on June 30 ,2023 as under:-

Complaints pending at the beginning of the period	Nil
Complaints received during the period	Nil
Complaints disposed during the period	Nil
Complaints resolved at the end of the period	Nil

For, Deccan Health Care Limited


Minto P Gupta  
Managing Director  
DIN-00843784

Date :- 14.08.2023

Place: Hyderabad



**Auditor's Limited Review Report on unaudited Standalone Financial results of Deccan Health Care Limited, for the Quarter ended June 30, 2023 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

To,  
The Board of Directors of,  
Deccan Health Care Limited

We have reviewed the accompanying the statement of unaudited Standalone financial results of Deccan Health Care Limited for the quarter ended June 30, 2023. The Financial 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 this financial statements based on the review.

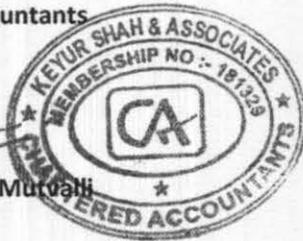
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information performed by the independent Auditor of the Entity", issued by the institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primary to inquire of company personnel and analytical procedures applied to financial data and thus provides 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 stated 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 standard ("Ind AS") and other recognized accounting practices and policies as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information require 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.

For Keyur Shah & Associates  
Chartered Accountants  
FRN. 333288W

Akhlaq Ahmad Murwani  
Partner

Membership Number:-181329  
UDIN: - 23181329BGWWKC6241



Date:-14-08-2023  
Place:-Ahmedabad

# DECCAN HEALTH CARE LIMITED

CIN: L72200TG1996PLC024351

House No. 6-3-348/4, Dwarkapuri Colony, Punjagutta Hyderabad, TG - 500082

## Consolidated Financial Results For The Quarter Ended On 30th June, 2023

Sr. No.	Particulars	Rs. in Lakhs (unless otherwise stated)			
		Quarter Ended			Year Ended
		30-06-2023	31-03-2023	30-06-2022	31-03-2023
		Unaudited	Audited	Unaudited	Audited
<b>I</b>	<b>Income From Operations</b>				
	a) Revenue from Operations	1,123.83	1,585.92	874.47	4,502.16
	b) Other Income	0.63	0.53	0.35	1.94
	<b>Total Income</b>	<b>1,124.46</b>	<b>1,586.45</b>	<b>874.82</b>	<b>4,504.10</b>
<b>II</b>	<b>Expenses</b>				
	a) Cost of Materials Consumed	527.99	1,065.20	674.56	3,196.46
	b) Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade	18.64	(68.31)	(275.45)	(699.56)
	c) Employee Benefit Expense	103.32	76.98	88.48	332.26
	d) Finance Costs	2.10	2.96	2.32	11.43
	e) Depreciation and Amortisation Expense	39.34	35.56	36.10	142.75
	f) Other Expenses	393.07	438.63	321.75	1,476.79
	<b>Total Expenses</b>	<b>1,084.46</b>	<b>1,551.02</b>	<b>847.76</b>	<b>4,460.13</b>
<b>III</b>	<b>Profit/ (Loss) Before Tax (I-II)</b>	<b>40.00</b>	<b>35.43</b>	<b>27.06</b>	<b>43.97</b>
<b>IV</b>	<b>Tax Expense</b>				
	a) Current Tax	14.37	11.16	8.82	19.53
	b) Deferred Tax (Asset)/Liabilities	(4.26)	(2.25)	(1.90)	(8.47)
	c) Income Tax Prior Period				
	<b>Total Tax Expense</b>	<b>10.11</b>	<b>8.91</b>	<b>6.91</b>	<b>11.06</b>
<b>V</b>	<b>Net Profit/ (Loss) After Tax for the Period (III-IV)</b>	<b>29.89</b>	<b>26.52</b>	<b>20.15</b>	<b>32.91</b>
<b>VI</b>	<b>Other Comprehensive Income/ (Loss)</b>				
	Items that will not be reclassified to profit & loss (net of tax)	(0.66)	(1.43)	(1.43)	(5.74)
	Items that will be reclassified to profit & loss (net of tax)	-	-	-	-
	<b>Total Other Comprehensive Income/ (Loss)</b>	<b>(0.66)</b>	<b>(1.43)</b>	<b>(1.43)</b>	<b>(5.74)</b>
<b>VII</b>	<b>Total Comprehensive Income/ (Loss) for the period (V + VI)</b>	<b>29.23</b>	<b>25.09</b>	<b>18.72</b>	<b>27.17</b>
<b>VIII</b>	<b>Paidup Equity Share Capital (Facevalue Rs 10 each)</b>	<b>1,704.32</b>	<b>1,704.32</b>	<b>1,704.32</b>	<b>1,704.32</b>
<b>IX</b>	<b>Earnings Per Share</b>				
	<b>Earnings Per Share (not annualised for quarter/ year / period ended)</b>				
	Basic / Diluted	0.18	0.16	0.13	0.20
	Basic / Diluted (After Adjustment to Bonus Issue)	0.18	0.16	0.13	0.20



## Notes to Accounts -Consolidated Financial Result

1] The above standalone financial results for the quarter ended June 30, 2023 have been prepared by the Company in accordance with regulation 3 of SEBI (Listing Obligation & Disclosure Requirements) Regulations 2015 (as amended) and were reviewed and recommended by the Audit Committee of the Board and thereafter were approved and taken on record by the board of directors in their meeting held on August 14, 2023, A limited review of the above results has been carried out by the statutory auditors of the company.

2] Previous Year's /period's figures have been regrouped/rearranged/ restated/adjusted/rectified wherever considered necessary.

3] Basis of Preparation of the Statement and Adoption of Indian Accounting Standards. The Company has adopted Indian Accounting Standard (IND AS) specified under companies (Indian) Accounting Standard Rules, 2015 [as ammended ] precribed under section 133 of the companies act,2013.

4] The Figure for the quarter ended 31 March 2023 are balancing figures between the audited figures in respect of full financial year and the year-to-date figures up to the third quarter ended on 31st December, 2022 which were subject to limited review.

5] The Company is engaged in manufacturing of nutraceutical products. Considering the nature of Business and Financial Reporting of the Company, the Company is operating in only one Segment. Hence segment reporting is not applicable.

6] Previous Statutory Auditors Keyur Shah & Co., Chartered Accountants (FRN:141173W) resigned with effect from 30th May, 2023, due to increased professional pre-occupation in the other assignment.

7] The Company has Migarted from the SME Platform to the Main Board of BSE Limited w.e.f from 18th May, 2023.

8] Following subsidiary company/entity, associate and jointly controlled entities have been considered in the preparation of the consolidated financial result:

Name of the Company	Relationship	Country of Incorporation	% of Holding and voting power either directly or indirectly through subsidiary (As at 30th June, 2023)
Beyoung Store Private Limited	Subsidiary	India	99.99%

9] The Status of investor's complaints during the quarter ended on June 30 ,2023 as under:-

Complaints pending at the beginning of the period	Nil
Complaints received during the period	Nil
Complaints disposed during the period	Nil
Complaints resolved at the end of the period	Nil

For, Deccan Health Care Limited

  
Minto P Gupta  
Managing Director  
DIN-00843784

Date :- 14.08.2023

Place: Hyderabad



**Auditor's Limited Review Report on unaudited Consolidated Financial results of Deccan Health Care Limited, for the Quarter ended June 30, 2023 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

To,  
The Board of Directors of,  
Deccan Health Care Limited

We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Deccan Health Care Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended 30 June, 2023. ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The Statement includes the results of the following entities:

1. Deccan Health Care Limited ("Parent")
2. Beyoungstore Private Limited ("Subsidiary")

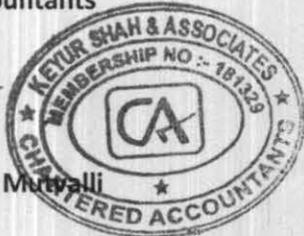
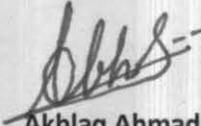
Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the statement provided by the Management related to subsidiary, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



We did review the interim financial statements / financial information / financial results of Beyoungstore Private Limited ("subsidiary") included in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results reflect total revenues of Rs. 1.52 Lakhs ,and total net profit/(loss) after tax of Rs. (1.63) lakhs, for the quarter ended 30, 2023, as considered in the consolidated unaudited financial results, whose interim financial statements / financial information/ financial results have been reviewed by us. These interim financial statements / financial information / financial results have been provided by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiary is based solely on the reports of the Management and the procedures performed by us as stated in above.

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

For Keyur Shah & Associates  
Chartered Accountants  
FRN. 333288W



Akhlaq Ahmad Mutwalli  
Partner  
Membership Number:-181329  
UDIN: - 23181329BGWWKD5345

Date:-14-08-2023  
Place:-Ahmedabad