

General information about company	
Scrip code	000000
NSE Symbol	
MSEI Symbol	AYUSHMAN
ISIN*	INE552V01018
Name of company	AYUSHMAN INFRATECH LIMITED
Type of company	
Class of security	Equity
Date of start of financial year	01-04-2023
Date of end of financial year	31-03-2024
Date of board meeting when results were approved	29-05-2024
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	20-05-2024
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Audited
Segment Reporting	Single segment
Description of single segment	CONSTRUCTION
Start date and time of board meeting	29-05-2024 14:00
End date and time of board meeting	29-05-2024 15:10
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-01-2024	01-04-2023
B	Date of end of reporting period	31-03-2024	31-03-2024
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	96.957	1125.085
	Other income	1.297	20.81
	Total income	98.254	1145.895
2	Expenses		
(a)	Cost of materials consumed	50.486	699.281
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
(d)	Employee benefit expense	29.706	111.472
(e)	Finance costs	0.108	2.776
(f)	Depreciation, depletion and amortisation expense	1.003	4.012
(f)	Other Expenses		
1	Construction	10.477	230.049
2	Other Expenses	9.651	22.711
10			
	Total other expenses	20.128	252.76
	Total expenses	101.431	1070.301

Financial Results – Ind-AS

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3	Total profit before exceptional items and tax	-3.177	75.594
4	Exceptional items	0	0
5	Total profit before tax	-3.177	75.594
7	Tax expense		
8	Current tax	-0.413	18.321
9	Deferred tax	-0.225	1.641
10	Total tax expenses	-0.638	19.962
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
14	Net Profit Loss for the period from continuing operations	-2.539	55.632
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
17	Net profit (loss) from discontinued operation after tax	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
21	Total profit (loss) for period	-2.539	55.632

Financial Results – Ind-AS

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D	Nature of report standalone or consolidated	Standalone	Standalone
Other comprehensive income [Abstract]			
1 Amount of items that will not be reclassified to profit and loss			
Total Amount of items that will not be reclassified to profit and loss			
2	Income tax relating to items that will not be reclassified to profit or loss	-1.782	-1.782
3 Amount of items that will be reclassified to profit and loss			
Total Amount of items that will be reclassified to profit and loss			
4	Income tax relating to items that will be reclassified to profit or loss	0.463	0.463
5	Total Other comprehensive income	1.319	1.319

Financial Results – Ind-AS			
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23	Total Comprehensive Income for the period	-1.22	56.951
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
26	Details of equity share capital		
	Paid-up equity share capital	20	20
	Face value of equity share capital	10	10
27	Details of debt securities		
28	Reserves excluding revaluation reserve		0
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	-1.27	27.82
	Diluted earnings (loss) per share from continuing operations	-1.27	27.82
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	-1.27	27.82
	Diluted earnings (loss) per share from continuing and discontinued operations	-1.27	27.82
30	Debt equity ratio	0	0
31	Debt service coverage ratio	0	0
32	Interest service coverage ratio	0	0
33	Disclosure of notes on financial results	Textual Information(1)	

Text Block

Textual Information(1)

1. Figures for the previous period/year have been re-classified/re-grouped/re-arranged, wherever necessary. The Figures of last Quarters for the quarter ended 31st March 2024 and 31st March 2023 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 relevant Financial Year.

2. The above Financial Results have been Reviewed by Audit committee and subsequently approved by the Board of Directors at their meeting held on 29th May 2024.

3. The above standalone financial results for the Quarter and Year ended 31st March, 2024 has been reviewed and audited by the Statutory Auditor P.K. Narula & Co who has expressed an unmodified opinion on the same.

4. The company has only one Business segment.

Statement of Asset and Liabilities	
Particulars	Current year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2023
Date of end of reporting period	31-03-2024
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
Assets	
1 Non-current assets	
Property, plant and equipment	275.54
Capital work-in-progress	0
Investment property	0
Goodwill	0
Other intangible assets	0
Intangible assets under development	0
Biological assets other than bearer plants	0
Investments accounted for using equity method	0
Non-current financial assets	
Non-current investments	0
Trade receivables, non-current	0
Loans, non-current	0
Other non-current financial assets	1.652
Total non-current financial assets	1.652
Deferred tax assets (net)	18.141
Other non-current assets	
Total non-current assets	295.333
2 Current assets	
Inventories	55.2168
Current financial asset	
Current investments	0
Trade receivables, current	88.394
Cash and cash equivalents	47.194
Bank balance other than cash and cash equivalents	0
Loans, current	0
Other current financial assets	0
Total current financial assets	135.588
Current tax assets (net)	15.015
Other current assets	172.95
Total current assets	378.7698

Statement of Asset and Liabilities	
	Current year ended (dd-mm-yyyy)
Particulars	
Date of start of reporting period	01-04-2023
Date of end of reporting period	31-03-2024
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
3 Non-current assets classified as held for sale	0
4 Regulatory deferral account debit balances and related deferred tax Assets	0
Total assets	674.1028
Equity and liabilities	
Equity	
Equity attributable to owners of parent	
Equity share capital	20
Other equity	500.83
Total equity attributable to owners of parent	520.83
Non controlling interest	
Total equity	520.83
Liabilities	
Non-current liabilities	
Non-current financial liabilities	
Borrowings, non-current	24.5
Trade payables, non-current	0
Other non-current financial liabilities	0
Total non-current financial liabilities	24.5
Provisions, non-current	9.035
Deferred tax liabilities (net)	0
Deferred government grants, Non-current	0
Other non-current liabilities	0
Total non-current liabilities	33.535
Current liabilities	
Current financial liabilities	
Borrowings, current	0
Trade payables, current	5.883
Other current financial liabilities	102.26
Total current financial liabilities	108.143
Other current liabilities	11.13
Provisions, current	0.465
Current tax liabilities (Net)	0
Deferred government grants, Current	0
Total current liabilities	119.738
3 Liabilities directly associated with assets in disposal group classified as held for sale	0
4 Regulatory deferral account credit balances and related deferred tax liability	0
Total liabilities	153.273
Total equity and liabilities	674.103
Disclosure of notes on assets and liabilities	

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results		
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Date of end of reporting period	31-03-2024	31-03-2024
Whether accounts are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
1	Segment Revenue (Income)	
	(net sale/income from each segment should be disclosed)	
	Total Segment Revenue	
	Less: Inter segment revenue	
	Revenue from operations	
2	Segment Result	
	Profit (+) / Loss (-) before tax and interest from each segment	
	Total Profit before tax	
	i. Finance cost	
	ii. Other Unallocable Expenditure net off Unallocable income	
	Profit before tax	
3	(Segment Asset - Segment Liabilities)	
	Segment Asset	
	Total Segment Asset	
	Un-allocable Assets	
	Net Segment Asset	
4	Segment Liabilities	
	Segment Liabilities	
	Total Segment Liabilities	
	Un-allocable Liabilities	
	Net Segment Liabilities	
	Disclosure of notes on segments	

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
A	Date of start of reporting period	01-01-2024
B	Date of end of reporting period	31-03-2024
C	Whether results are audited or unaudited	Audited
D	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
	Statement of cash flows [Abstract]	
	Cash flows from used in operating activities [Abstract]	
	Profit before tax	75.594
	Adjustments for reconcile profit (loss) [Abstract]	
	Adjustments for finance costs	0
	Adjustments for decrease (increase) in inventories	33.955
	Adjustments for decrease (increase) in trade receivables, current	29.149
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	152.246
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-123.922
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-45.203
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	4.012
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	1.783
	Adjustments for provisions, current	0.571
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	-49.856
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	0.324
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	7.462
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	9.873
	Net cash flows from (used in) operations	85.467
	Dividends received	0
	Interest paid	-2.776
	Interest received	0
	Income taxes paid (refund)	7.196
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	81.047
	Cash flows from used in investing activities [Abstract]	

Cash flows from losing control of subsidiaries or other businesses	0
Cash flows used in obtaining control of subsidiaries or other businesses	0
Other cash receipts from sales of equity or debt instruments of other entities	0
Other cash payments to acquire equity or debt instruments of other entities	0
Other cash receipts from sales of interests in joint ventures	0
Other cash payments to acquire interests in joint ventures	0
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
Proceeds from sales of property, plant and equipment	0
Purchase of property, plant and equipment	0
Proceeds from sales of investment property	0
Purchase of investment property	0
Proceeds from sales of intangible assets	0
Purchase of intangible assets	0
Proceeds from sales of intangible assets under development	0
Purchase of intangible assets under development	0
Proceeds from sales of goodwill	0
Purchase of goodwill	0
Proceeds from biological assets other than bearer plants	0
Purchase of biological assets other than bearer plants	0
Proceeds from government grants	0
Proceeds from sales of other long-term assets	0
Purchase of other long-term assets	0
Cash advances and loans made to other parties	0
Cash receipts from repayment of advances and loans made to other parties	0
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
Dividends received	0
Interest received	0.324
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) investing activities	0.324
Cash flows from used in financing activities [Abstract]	
Proceeds from changes in ownership interests in subsidiaries	0
Payments from changes in ownership interests in subsidiaries	0
Proceeds from issuing shares	0
Proceeds from issuing other equity instruments	0
Payments to acquire or redeem entity's shares	0
Payments of other equity instruments	0
Proceeds from exercise of stock options	0
Proceeds from issuing debentures notes bonds etc	0
Proceeds from borrowings	0
Repayments of borrowings	50
Payments of finance lease liabilities	0
Payments of lease liabilities	0
Dividends paid	0
Interest paid	2.776
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) financing activities	-52.776

	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	28.595
	Effect of exchange rate changes on cash and cash equivalents [Abstract]	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	28.595
	Cash and cash equivalents cash flow statement at beginning of period	18.599
	Cash and cash equivalents cash flow statement at end of period	47.194

