

AYUSHMAN INFRATECH LIMITED

(formerly known as Shantnu Investments (India) Limited)

Regd. Office Address: DSC-319, DLF South Court, Saket, New Delhi-110017

CIN- L45100DL1973PLC006795

(E mail id: -cs@greatvalueindia.com; website: www.ayushman.net.in, Phone No:-011-41349612-14)

To
Head- Listing & Compliance
Metropolitan Stock Exchange of India Ltd. (MSEI)
Vibgyor Towers, 4th floor,
Plot No C 62, G - Block,
Opp. Trident Hotel,
BandraKurla Complex,
Bandra (E), Mumbai – 400 098, India

Date: 14.02.2024

Subject:-Outcome of Board Meeting

Dear Sir,

Pursuant to the provision of Regulation 33 and Regulation 30 read with Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, The Board of Directors of M/s. Ayushman Infratech Limited at their meeting held today, 14th February 2024 at DSC-319, DLF South Court, Saket, New Delhi- 110017 considered and approved the following business mentioned herein below:

1. Un-Audited Standalone Financial Results for the third quarter and nine months ended on 31st December, 2023.
2. Limited Review Report for the third quarter and nine months ended on 31st December, 2023 issued by Mr. P. K Narula & Co., Statutory Auditor of the Company.

The Results are also being published in the Newspapers as per the requirement of the Listing Regulations.

The Board meeting commenced at 2:00 P.M. and concluded at 02.25 P.M.

This is for your kind information and necessary record.

Thanking you.

For Ayushman Infratech Limited

For Ayushman Infratech Limited.


Vinay Anand
Company Secretary
Company Secretary & Compliance Officer

Place: New Delhi

Corporate Office Address: DSC-326, DLF South Court, Saket, New Delhi-110017

AYUSHMAN INFRATECH LIMITED
(Formerly Known as Shantnu Investments (India) Ltd)

Regd Off: DSC-319, DLF South Court, Saket, New Delhi-110017
CIN No: L45100DL1973PLC006795

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR TO DATE ENDED 31ST DECEMBER, 2023

(Amount in Thousands)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	(a) Revenue from Operations	8,085.98	16,434.64	20,548.15	1,02,812.72	42,111.72	1,41,680.15
	(b) Other Income	3.42	1,897.73	16.46	1,951.25	153.57	1,191.66
	Total Income	8,089.40	18,332.37	20,564.60	1,04,763.97	42,265.29	1,42,871.81
2	Expenses						
	(a) Cost of Raw Materials Consumed	4,699.88	11,564.73	2,268.54	64,879.54	10,848.07	85,932.96
	(b) Purchase of Stock in Trade	-	-	11,056.96	-	11,056.96	15,422.66
	(c) Changes in inventories of finished goods, Stock-in-Trade and WIP	-	-	-917.59	-	-917.59	-
	(d) Construction Expenses	2,070.29	3,097.32	5,128.08	21,957.05	12,128.45	19,577.73
	(e) Employee Benefits Expense	2,369.38	2,938.17	2,031.69	8,176.54	7,068.48	10,511.42
	(f) Finance Costs	66.76	100.00	-	266.76	267.77	918.67
	(g) Depreciation and Amortisation Expense	100.31	100.32	175.10	300.93	525.31	700.40
	(h) Other Expenses	550.80	315.74	309.40	1,306.01	1,256.14	2,263.18
	Total Expenses	9,857.42	18,116.28	20,052.18	96,886.83	42,233.59	1,35,327.02
3	Profit before Share in Profit/ (Loss) in Associate, Joint Venture and Tax (1-2)	-1,768.02	216.09	512.43	7,877.14	31.70	7,544.79
4	Share in Profit/ (Loss) in Associate, Joint Venture (Net of Tax)	-	-	-	-	-	-
5	Profit Before Tax (3+4)	-1,768.02	216.09	512.43	7,877.14	31.70	7,544.79
6	Tax Expense						
	(a) Current tax	-510.24	-5.97	5.20	1,873.47	5.20	1,333.78
	(b) Mat Credit Entitlement	-	-	-5.20	-	-5.20	-896.02
	(c) Prior year taxes	-	-	-	-	0	-
	(d) Deferred Tax	62.24	62.23	133.34	186.71	32.42	1,584.28
7	Profit for the Period (5-6)	-1,320.02	159.83	379.09	5,816.96	-0.72	5,552.75
8	Other Comprehensive Income (OCI)						
	(a) Items that will not be re-classified to Profit or Loss	-	-	-	-	-	1,002.16
	(b) Taxes relating to the above items	-	-	-	-	-	-260.56
	Total Other Comprehensive Income	-	-	-	-	-	741.60
9	Total Comprehensive Income for the Period (Net of Tax) (7+8)	-1,320.02	159.83	379.09	5,816.96	-0.72	6,294.35
10	Paid-up Equity Share Capital (Face value of ₹10/- per Share)	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
11	Other Equity	50,205.43	51,525.44	38,093.41	50,205.45	38,093.41	44,388.48
12	Basic & Diluted Earning Per Share (₹) (not annualised)	-6.60	0.80	1.90	29.08	-0.00	27.76

Notes:

- The above standalone financial results for the Quarter ended 31st Dec, 2023 has been reviewed by the Statutory Auditor P.K. Narula & Co who has expressed an unmodified opinion on the same.
- The above Financial Results have been reviewed by audit committee and subsequently approved by the Board of Directors at their meeting held on 14th Feb, 2024.
- The company has only one Business segment.

FOR AND ON BEHALF OF
AYUSHMAN INFRATECH LIMITED

Mayank
Authorised Signatory / Director

Mayank Agarwal
(Director & CFO)

DIN No.:- 00949052

PART II

Select Information for the Quarter 31.12.2023

Particulars	Quarter Ended			Nine Months Ended		Year ended
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
A PARTICULARS OF SHAREHOLDING						
1 Public shareholding						
- Number of shares	1,58,000	1,58,000	1,58,000	1,58,000	1,58,000	1,58,000
- Percentage of shareholding	79.00	79.00	79.00	79.00	79.00	79.00
2 Promoters and Promoter Group Shareholding **						
a) Pledged / Encumbered						
- Number of shares						
- Percentage of shares (as a % of the total shareholding of promoter and promoter)						
- Percentage of shares (as a % of the total share capital of the company)						
b) Non - encumbered						
- Number of shares	42,000	42,000	42,000	42,000	42,000	42,000
- Percentage of shares (as a % of the total shareholding of the Promoter and Promoter)	100	100	100	100	100	100
- Percentage of shares (as a % of the total share capital of the company)	21.00	21.00	21.00	21.00	21.00	21.00

Particulars
B INVESTOR COMPLAINTS
Pending at the beginning of the quarter
Received during the quarter
Disposed of during the quarter
Remaining unresolved at the end of the quarter

Notes :

- The above standalone financial results for the Quarter ended 31st Dec, 2023 has been reviewed by the Statutory Auditor P.K. Narula & Co who has expressed an unmodified opinion on the same.
- The above Financial Results have been reviewed by audit committee and subsequently approved by the Board of Directors at their meeting held on 14th Feb, 2024.
- The company has only one Business segment.
- The above is an extract of the detailed format of Quarterly/ Annual Financial Results filed with the stock Exchange under Regulation 33 of the SEBI (Listing and other Disclosure Requirements) Regulation, 2015. The full format of the Quarterly / Annual Financial Results are available on the Websites of the stock Exchange(s) and the listed entity. (<https://ayushman.net.in/>)

Place : Delhi
Date : 14.02.2024

For & on behalf of
Ayushman Infratech Ltd

For AYUSHMAN INFRATECH LIMITED

Mayank Agarwal
(Director & CFO)
DIN No-00949052

Mayank
Authorised Signatory / Director



P. K. Narula & Co.
CHARTERED ACCOUNTANTS

H.O. : E-107, Sector-6, Noida, (U.P.)
Phones.: 0120-4215621, 2422579
2425559, 2422580
Mobile. : 8588825730

Independent Auditor's Review Report on Unaudited Standalone Financial Results of Ayushman Infratech Limited (Formerly known as Shantnu Investments (India) Limited) for the quarter ended 31st Dec 2023 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

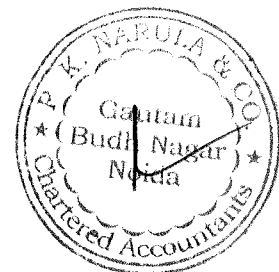
TO THE BOARD OF DIRECTORS

**Ayushman Infratech Limited
(Formerly known as Shantnu Investments (India) Limited)**

We have reviewed the accompanying statement of unaudited financial results of **Ayushman Infratech Limited** for the quarter ended 31st December, 2023 and year to date results for the period from 1st April 2023 to 31st December 2023 ("this Statement") being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 'Interim Financial Reporting', prescribed under section 133 of the Companies Act 2013 (the 'Act') read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements 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. 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 primarily to inquiries 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.

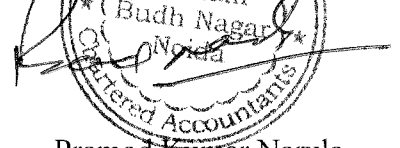


Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with recognition and measurement principles laid down in the Indian Accounting Standards specified under Section 133 of the Act, as amended, read with relevant rule issued there under 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.

Place: Noida

Dated: 14th February, 2024

For P. K. Narula & Co.
(Chartered Accountants)
Firm Regn. No. 016470N



Pramod Kumar Narula
(Partner)

M No. 085727

UDIN: 24085727BKBGAC8913



P. K. Narula & Co.
CHARTERED ACCOUNTANTS

H.O. : E-107, Sector-6, Noida, (U.P.)
Phones.: 0120-4215621, 2422579
2425559, 2422580
Mobile. : 8588825730

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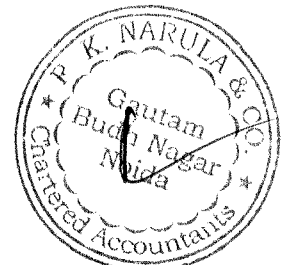
TO THE BOARD OF DIRECTORS

**Ayushman Infratech Limited
(Formerly known as Shantnu Investments (India) Limited)**

We have reviewed the accompanying statement of unaudited financial results of **Ayushman Infratech Limited** for the quarter ended 31st December, 2023 and year to date results for the period from 1st April 2023 to 31st December 2023 ("this Statement") being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

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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. A review is limited primarily to inquiries 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 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with recognition and measurement principles laid down in the Indian Accounting Standards specified under Section 133 of the Act, as amended, read with relevant rule issued there under 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.

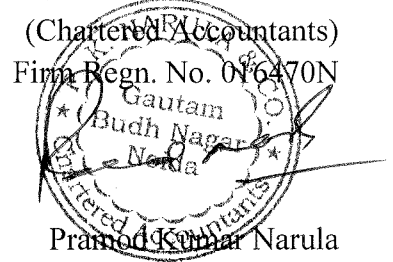
Place: Noida

Dated: 14th February, 2024

For P. K. Narula & Co.

(Chartered Accountants)

Firm Regn. No. 016470N



Pramod Kumar Narula

(Partner)

M No. 085727

UDIN: 24085727BKBGAC8913