

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	01-04-2021
Date of end of financial year	31-03-2022
Date of board meeting when results were approved	28-05-2022
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	19-05-2022
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	28-05-2022 13:00
End date and time of board meeting	28-05-2022 14:55
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	01-01-2022	01-04-2021
B	Date of end of reporting period	31-03-2022	31-03-2022
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	711.103	1725.856
	Other income	23.089	24.199
	Total income	734.192	1750.055
2	Expenses		
(a)	Cost of materials consumed	207.075	851.917
(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	48.131	147.316
(e)	Finance costs	4.65	21.542
(f)	Depreciation, depletion and amortisation expense	2.85	11.401
(f)	Other Expenses		
1	Construction Expenses	62.438	307.838
2	Other Expenses	373.147	384.27
10			
	Total other expenses	435.585	692.108
	Total expenses	698.291	1724.284

Financial Results – Ind-AS			
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3	Total profit before exceptional items and tax	35.901	25.771
4	Exceptional items	0	0
5	Total profit before tax	35.901	25.771
7	Tax expense		
8	Current tax	4.346	4.346
9	Deferred tax	5.515	2.91
10	Total tax expenses	9.861	7.256
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	26.04	18.515
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	26.04	18.515

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		
1	item will not be re-classified to profit and loss	2.78	2.78
	Total Amount of items that will not be reclassified to profit and loss	2.78	2.78
2	Income tax relating to items that will not be reclassified to profit or loss		
		0.723	0.723
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	0
5	Total Other comprehensive income	2.057	2.057

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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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.		
23	Total Comprehensive Income for the period	28.097	20.572
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	28.097	20.572
	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	13.02	9.26
	Diluted earnings (loss) per share from continuing operations	13.02	9.26
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	13.02	9.26
	Diluted earnings (loss) per share from continuing and discontinued operations	13.02	9.26
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
33	Disclosure of notes on financial results	Textual Information(1)	

Text Block	
Textual Information(1)	<ol style="list-style-type: none">1. The Figures of last Quarters 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 today 28th May, 2022.3. The above standalone financial results for the Quarter and Year ended 31st March, 2022 has been audited by the Statutory Auditor P.K. Narula & Co who has expressed an unmodified opinion on the same.4. Figures for the previous period/year are re-classified/re-grouped, wherever necessary, to correspond with the current period's/year's classification.

Statement of Asset and Liabilities	
Particulars	Current year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2021
Date of end of reporting period	31-03-2022
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
Assets	
1 Non-current assets	
Property, plant and equipment	287.466
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)	38.394
Other non-current assets	0
Total non-current assets	327.512
2 Current assets	
Inventories	95.3546
Current financial asset	
Current investments	0
Trade receivables, current	164.772
Cash and cash equivalents	0
Bank balance other than cash and cash equivalents	27.651
Loans, current	0
Other current financial assets	0
Total current financial assets	192.423
Current tax assets (net)	33.661
Other current assets	301.221
Total current assets	622.6596

Statement of Asset and Liabilities	
Particulars	Current year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2021
Date of end of reporting period	31-03-2022
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	950.1716
Equity and liabilities	
Equity	
Equity attributable to owners of parent	
Equity share capital	20
Other equity	380.941
Total equity attributable to owners of parent	400.941
Non controlling interest	
Total equity	400.941
Liabilities	
Non-current liabilities	
Non-current financial liabilities	
Borrowings, non-current	284.5
Trade payables, non-current	0
Other non-current financial liabilities	0
Total non-current financial liabilities	284.5
Provisions, non-current	15.878
Deferred tax liabilities (net)	0
Deferred government grants, Non-current	0
Other non-current liabilities	0
Total non-current liabilities	300.378
Current liabilities	
Current financial liabilities	
Borrowings, current	0
Trade payables, current	42.892
Other current financial liabilities	152.888
Total current financial liabilities	195.78
Other current liabilities	52.447
Provisions, current	0.626
Current tax liabilities (Net)	0
Deferred government grants, Current	0
Total current liabilities	248.853
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	549.231
Total equity and liabilities	950.172
Disclosure of notes on assets and liabilities	

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results		
Particulars	3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-01-2022	01-04-2021
Date of end of reporting period	31-03-2022	31-03-2022
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	01-04-2021
B	Date of end of reporting period	31-03-2022
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	25.771
	Adjustments for reconcile profit (loss) [Abstract]	
	Adjustments for finance costs	0
	Adjustments for decrease (increase) in inventories	-7.118
	Adjustments for decrease (increase) in trade receivables, current	-93.909
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	3.838
	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	-35.055
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-92.441
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	11.401
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	3.232
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	15.581
	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
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	2.78
	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	-21.064
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-212.755
	Net cash flows from (used in) operations	-186.984
	Dividends received	0
	Interest paid	-21.542
	Interest received	-0.227
	Income taxes paid (refund)	38.398
	Other inflows (outflows) of cash	370.231
	Net cash flows from (used in) operating activities	166.164
	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	0.31
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	0.227
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) investing activities	-0.083
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	119.06
Payments of finance lease liabilities	0
Payments of lease liabilities	0
Dividends paid	0
Interest paid	33.554
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) financing activities	-152.614
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	13.467

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	13.467
Cash and cash equivalents cash flow statement at beginning of period		14.185
	Cash and cash equivalents cash flow statement at end of period	27.652

