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	01-04-2022
Date of end of financial year	31-03-2023
Date of board meeting when results were approved	14-02-2023
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	04-02-2023
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Third quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Unaudited
Segment Reporting	Single segment
Description of single segment	Construction
Start date and time of board meeting	14-02-2023 15:00
End date and time of board meeting	14-02-2023 15:25
Whether cash flow statement is applicable on company	
Type of cash flow statement	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

<div align="center">**Financial Results – Ind-AS**</div>

	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	01-10-2022	01-04-2022
B	Date of end of reporting period	31-12-2022	31-12-2022
C	Whether results are audited or unaudited	Unaudited	Unaudited
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	205.482	421.117
	Other income	0.165	1.536
	Total income	**205.647**	**422.653**
2	**Expenses**		
(a)	Cost of materials consumed	22.685	108.481
(b)	Purchases of stock-in-trade	110.57	110.57
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-9.176	-9.176
(d)	Employee benefit expense	20.317	70.684
(e)	Finance costs	0	2.678
(f)	Depreciation, depletion and amortisation expense	1.751	5.253
(f)	**Other Expenses**		
1	Construction Expense	51.281	121.285
2	Other Expenses	3.094	12.561
10			
	Total other expenses	**54.375**	**133.846**
	Total expenses	**200.522**	**422.336**

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	01-10-2022	01-04-2022
B	Date of end of reporting period	31-12-2022	31-12-2022
C	Whether results are audited or unaudited	Unaudited	Unaudited
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.**		
3	**Total profit before exceptional items and tax**	5.125	0.317
4	Exceptional items	0	0
5	**Total profit before tax**	5.125	0.317
7	**Tax expense**		
8	Current tax	0.052	0.052
9	Deferred tax	1.281	0.272
10	**Total tax expenses**	1.333	0.324
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**	3.792	-0.007
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**	3.792	-0.007

Financial Results – Ind-AS

	Particulars	3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-10-2022	01-04-2022
B	Date of end of reporting period	31-12-2022	31-12-2022
C	Whether results are audited or unaudited	Unaudited	Unaudited
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**	0	0
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**	0	0

		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		01-10-2022	01-04-2022
B	Date of end of reporting period		31-12-2022	31-12-2022
C	Whether results are audited or unaudited		Unaudited	Unaudited
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.**			
23	**Total Comprehensive Income for the period**		3.792	-0.007
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			
29	**Earnings per share**			
i	**Earnings per equity share for continuing operations**			
	Basic earnings (loss) per share from continuing operations		0.019	0
	Diluted earnings (loss) per share from continuing operations		0.019	0
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		0.019	0
	Diluted earnings (loss) per share from continuing and discontinued operations		0.019	0
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)	1. The above standalone financial results for the Quarter ended 31st December, 2022 has been reviewed by the Statutory Auditor P.K. Narula & Co who has expressed an unmodified opinion on the same. 2. The above Financial Results have been reviewed by audit committee and subsequently approved by the Board of Directors at their meeting held on 14th February, 2023. 3. The company has only one Business segment.

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	01-10-2022	01-04-2022
Date of end of reporting period	31-12-2022	31-12-2022
Whether accounts are audited or unaudited	Unaudited	Unaudited
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		