

AYUSHMAN INFRA TECH 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)
205(A), 2nd floor, Piramal Agastya Corporate Park,
Kamani Junction, LBS Road, Kurla (West), Mumbai – 400070., India

Date: 29.05.2025

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, 29th May 2025 at DSC-319, DLF South Court, Saket, New Delhi- 110017 considered and approved the following business mentioned herein below:

1. Audited Standalone Financial Results for the last quarter and year ended on 31st March, 2025.
2. Audit Report for the last quarter and year ended on 31st March, 2025 issued by Mr. M. B Gupta & Co., Statutory Auditor of the Company.
3. Declaration of Un-modified Opinion
4. Appointment of Narender & Associates, Company Secretaries, as Secretarial Auditors for the Financial year 2024-25.

The details required under Regulation 30 of SEBI (LODR) Regulations, 2015 read along with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIRIP/0155 dated November 11, 2024 Disclosure is attached as Annexure A.

5. Appointment of M Shrivastav & Co., Chartered Accountants (FRN: 022790N) Chartered Accountant, Internal Auditor of the company for the Financial year 2025-26.

The details required under Regulation 30 of SEBI (LODR) Regulations, 2015 read along with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIRIP/0155 dated November 11, 2024 Disclosure is attached as **Annexure B**.

6. Declaration of Non Applicability of Compliance with Statement of Deviation(s) or Variation(s) as per Regulation 32 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

Ayushman Infratech Limited.


Company Secretary

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 03.00 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

AYUSHMAN INFRATECH LIMITED

Regd Off: DSC-319, DLF South Court, Saket, New Delhi-110017

CIN: L45100DL1973PLC006795

**STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE
QUARTER AND YEAR ENDED 31ST MARCH, 2025**

All Figures in thousands unless otherwise stated

Sl. No.	Particulars	STANDALONE				
		Quarter Ended		Year Ended		
		31.03.2025 (Audited) Refer Note.1	31.12.2024 (Reviewed)	31.03.2024 (Audited) Refer Note.1	31.03.2025 (Audited)	31.03.2024 (Audited)
1	Income					
	(a) Revenue from Operations	10,450.58	3,076.14	9,695.73	17,323.12	1,12,508.45
	(b) Other Income	1,076.73	3.04	129.76	1,085.55	2,081.01
	Total Income	11,527.31	3,079.18	9,825.49	18,408.67	1,14,589.46
2	Expenses					
	(a) Cost of Raw Materials Consumed	525.51	2,243.43	5,048.60	5,651.84	69,928.14
	(b) Purchase of Stock in Trade	-	-	-	-	-
	(c) Changes in inventories of finished goods, Stock-in -	-	-	-	-	-
	(d) Construction Expenses	187.42	304.05	1,047.77	590.49	23,004.82
	(e) Employee Benefits Expense	2,821.37	2,230.72	2,970.67	8,680.00	11,147.21
	(f) Finance Costs	-	-	10.88	-	277.64
	(g) Depreciation and Amortisation Expense	52.32	52.32	100.31	209.26	401.24
	(h) Other Expenses	459.35	264.96	965.05	1,661.10	2,271.06
	Total Expenses	4,045.97	5,095.47	10,143.28	16,792.69	1,07,030.11
3	Profit before Share in Profit/ (Loss) in Associate, Joint Venture and Tax (1-2)	7,481.34	-2,016.29	-317.79	1,615.98	7,559.35
4	Share in Profit/ (Loss) in Associate, Joint Venture (Net of Tax)	-	-	-	-	-
5	Profit Before Tax (3+4)	7,481.34	-2,016.29	-317.79	1,615.98	7,559.35
6	Tax Expense					
	(a) Current tax	323.07	-	-41.28	323.07	1,832.19
	(b) Mat Credit Entitlement	-	-	-	-	-
	(c) Prior year taxes	-	-	-	6.41	-
	(D) Deferred Tax	1,713.75	-523.41	-22.59	97.75	164.12
7	Profit for the Period (5-6)	5,444.52	-1,492.88	-253.92	1,188.75	5,563.04
8	Other Comprehensive Income (OCI)					
	(a) Items that will not be re-classified to Profit or Loss	79.85	-	178.28	79.85	178.28
	(b) Taxes relating to the above items	-20.76	-	-46.35	-20.76	-46.35
	(i) Equity Instruments through OCI	-	-	-	-	-
	(ii) Re-measurement of Defined Benefit Plan	-	-	-	-	-
	Total Other Comprehensive Income	59.09	-	131.93	59.09	131.93
9	Total Comprehensive Income for the Period (Net of Tax) (7+8)	5,503.61	-1,492.88	-121.99	1,247.84	5,694.97
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
11	Other Equity	51,331.29	45,834.39	50,083.45	51,331.29	50,083.45
12	Basic & Diluted Earning Per Share (`) (not annualised)	27.22	-7.46	-1.27	5.94	27.82

Notes:

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 2025 and 31st March 2024 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 2025.
3	The above standalone financial results for the Quarter and Year ended 31st March, 2025 has been reviewed and audited by the Statutory Auditor M.B. Gupta & Co who has expressed an unmodified opinion on the same.
4	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.(www.ayushman.net.in)
5	The company has only one Business segment.

For AYUSHMAN INFRATECH LIMITED


 R. Gya Agarwal
 (Managing Director)
 DIN No. 00093525

Place : Delhi

Date : 29.05.2025

AYUSHMAN INFRA TECH LIMITED

CIN : L45100DL1973PLC006795

Balance Sheet as at 31st Mar, 2025

All figures in Thousands unless otherwise stated

Particulars	As at	
	31st March 2025	31st March 2024
ASSETS		
Non-current assets		
Property, Plant and Equipment	26,987.60	27,554.06
Capital Work in Progress	-	-
Financial Assets	-	-
Other Financial Assets	165.18	165.18
Deferred tax assets (net)	1,695.57	1,814.08
Other non-current Assets	-	-
TOTAL	28,848.35	29,533.32
Current assets		
Inventories	4,812.10	5,521.68
Financial Assets	-	-
Trade receivable	3,088.92	8,839.43
Cash and cash equivalents	2,205.28	4,719.42
Loans	-	-
Current Tax Assets (Net)	93.07	1,501.52
Other current assets	23,715.31	17,294.92
TOTAL	33,914.68	37,876.97
GRAND TOTAL	62,763.03	67,410.29
EQUITY AND LIABILITIES		
EQUITY		
Equity Share capital	2,000.00	2,000.00
Other Equity	51,331.29	50,083.45
TOTAL	53,331.29	52,083.45
LIABILITIES		
Non-current liabilities		
Financial Liabilities	-	2,450.00
Borrowings	1,134.41	903.49
Provisions	-	-
	1,134.41	3,353.49
Current liabilities		
Financial Liabilities	-	-
Borrowings	-	-
Trade payables	-	-
a) total outstanding dues of micro and small enterprises	-	-
b) Other than micro and small enterprises	653.02	588.25
Other Financial Liabilities	6,880.67	10,225.66
Other current liabilities	712.09	1,112.97
Provisions	51.55	46.47
Current Tax Liabilities	-	-
TOTAL	8,297.33	11,973.35
GRAND TOTAL	62,763.03	67,410.29

For and on behalf of the board of
Ayushman Infotech Ltd.

Pragya Agarwal
Managing Director

DIN: 00093526

AYUSHMAN INFRA TECH LIMITED
Statement of Cash Flows for the year ended 31st March, 2025

All Figures in Thousands unless otherwise stated

Particulars	Year ended 31st March 2025	Year ended 31st March 2024
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net Profit/(Loss) before tax & exceptional items.	1,615.98	7,559.35
<u>Adjustment for :</u>		
Interest Income	-	277.64
Interest Expenses	-16.78	-32.40
Income From Non cash items	-	277.64
Non cash items e.g. Balances Written off, Loss on sale of PPE	-1,026.47	-56.26
Remeasurement gain on actuary valuation	247.18	802.49
Depreciation on property plant equipment	79.85	178.28
	209.26	401.24
Operating Profit/(Loss) before working Capital Changes	1,109.02	9,130.34
<u>Adjustment for changes in :</u>		
(Decrease)/Increase in Provisions	236.00	57.06
(Decrease)/Increase in Trade payables	64.77	-12,392.21
(Decrease)/ Increase in Current-Financial Liabilities-Borrowings		
(Decrease)/ Increase in Other Financial Liabilities	-2,318.52	-4,985.62
(Decrease)/ Increase in Other Current Liabilities	-400.88	-4,520.33
(Increase)/ Decrease in Inventory	709.58	3,395.53
(Increase)/ Decrease in Trade receivable	5,750.51	2,914.94
(Increase)/ Decrease in Other current Assets	-5,892.99	15,224.68
Net Cash from Operating Activities before Income Tax	-742.51	8,824.39
Direct taxes paid (net of refund received)	551.59	-719.58
Net cash from operating activities	-190.92	8,104.81
B. CASH FLOW FROM INVESTING ACTIVITIES :		
Sale of property, plant & equipment	110.00	-
Interest Income	16.78	32.40
Net cash used in Investing activities	126.78	32.40
C. CASH FLOW FROM FINANCING ACTIVITIES :		
Proceeds / (Repayment) of Borrowings (Non Current)	-2,450.00	-5,000.00
Interest Expenses	-	-277.64
Net Cash Flow From Finacing Activities	-2,450.00	-5,277.64
Net Changes in Cash and Cash equivalents during the year	-2,514.15	2,859.56
Cash and Cash equivalents at the beginning of the year	4,719.42	1,859.86
Cash and Cash equivalents from Transferor companies	-	-
Cash and Cash equivalents at the end of the year	2,205.28	4,719.42

For and on behalf of the board of
Ayushman Inftratech Ltd.


Pragya Agarwal
Managing Director
DIN: 00093526

Independent Auditor's Report on the quarterly and year to date standalone financial results of the company pursuant to the Regulation 33 of the SEBI (Listing obligation and Disclosure requirements) Regulation, 2015, as amended

To
The Board of Directors
AYUSHMAN INFRATECH LIMITED
New Delhi

Report on the Audit of the standalone financial results

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of **AYUSHMAN INFRATECH LIMITED** ("the Company"), for the quarter and year ended 31st March, 2025 ("the Statement"), attached herewith, being submitted by the Company pursuant to requirement of the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- i) is presented in accordance with the requirement of the Listing Regulations in this regard; and
- ii) gives a true and fair view in conformity with the applicable Indian Accounting Standards (Ind AS) and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended at 31st March, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone financial results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

We draw attention to note 9 of the Financial statements which includes Trade receivables worth Rs 19,79,904/- which are outstanding for more than 3 years. As per the management of the company they are sure that they will recover the amount from the respective parties, but this is beyond our knowledge about the credit worthiness of the respective parties. Our opinion is not modified in respect of this matter.



Management's Responsibility for the Standalone Financial Results

This Statement has been prepared on the basis of the standalone annual Ind AS financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the statement that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the applicable Indian Accounting standard (Ind AS) prescribed under section 133 of the Act, read with relevant Rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

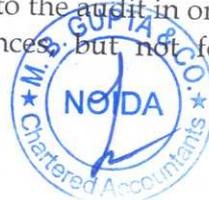
The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's responsibility for the audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of



expressing our opinion on effectiveness of the Company's internal control. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statement in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Company's Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the company to express an opinion on the Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

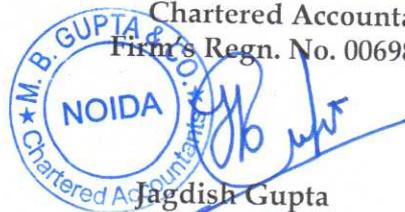
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Statement includes the results for the quarter ended 31st March, 2025 being the balancing figure between audited figures in respect of the full financial year and the published year to date figure up to the third quarter of the current financial year, which were subject to limited review by us, as required under the listing regulations.

Place: Noida
Dated: 29/05/2025

For M.B. Gupta & Co.
Chartered Accountants
Firm's Regn. No. 006982N



Jagdish Gupta
Partner

Membership No. 525377

UDIN: 25525377BMJD KU7959

AYUSHMAN INFRA TECH LIMITED

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To
Head- Listing & Compliance
Metropolitan Stock Exchange of India Ltd. (MSEI)
205(A), 2nd floor, Piramal Agastya Corporate Park,
Kamani Junction, LBS Road, Kurla (West), Mumbai – 400070., India

Date: 29.05.2025

Subject:- Declaration pursuant to Regulation 33 of the Securities and Exchange Board of India (listing Obligations and Disclosure Requirements) Regulations, 2015

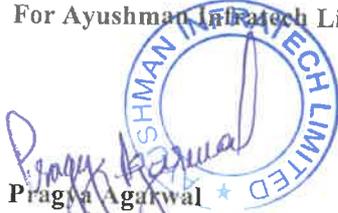
Dear Sir,

Pursuant to provisions of Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, we hereby declare and confirm that Auditor's Report on Audited Financial Results of the Company for the quarter and financial year ended March 31, 2025 issued by the Statutory Auditor of the Company is unmodified.

You are requested to take note of the same.

Thanking you.

For Ayushman InfraTech Limited



Pragya Agarwal
Managing Director

DIN: 00093526

Place: New Delhi

The details required under Regulation 30 of SEBI (LODR) Regulations, 2015 read along with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIRIP/0155 dated November 11, 2024

Sr. No.	Particulars	Description
1	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment of Narender & Associates, Company Secretaries, as Secretarial Auditors.
2	Date of appointment/cessation (as applicable) & term of appointment	29 th May 2025
3	Brief Profile	<p>Narender & Associates, Company Secretaires ("NTA") is an integrated service provider, focused on Corporate Laws, whose constant endeavor is to craft a premier professional practice providing high-quality services and integrating value added knowledge, for its people, clients and society as a whole in dealing with various matters relating to Company Law, Securities Laws, Legal Due Diligence, Transaction Documents, Joint Ventures, Foreign Collaborations, Merger and Acquisitions, Listing and Capital Market Transactions.</p> <p>Narender Thakur Proprietor COP: 16690 Peer Reviewed Certificate No- 782/2020</p>
4	Disclosure of relationships between Directors (in case of appointment of a director).	Not related to any Director/KMP of the Company

-or Ayushman Infratech Limited.


Company Secretary

Annexure B

The details required under Regulation 30 of SEBI (LODR) Regulations, 2015 read along with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIRIP/0155 dated November 11, 2024

Sr. No.	Particulars	Description
1	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment of M Shrivastav & Co., Chartered Accountants (FRN: 022790N), as Internal Auditor for the Financial year 2025-26
2	Date of appointment/cessation (as applicable) & term of appointment	29 th May 2025
3	Brief Profile	<p>M Shrivastav & Co is a Chartered Accountant (firm in Noida) duly registered with The Institute of Chartered Accountants of India (ICAI) holding an experience of more than 10 years.</p> <p>The Firm had a vast experience in the field of Audit and taxation.</p> <p>The Firm is also having a rich experience in internal / concurrent audit of companies and Bank Audit etc.</p> <p>Name of the firm: M Shrivastav &CO,</p> <p>ICAI Firm Regn. No: 022790N</p> <p>UCN No: 898626</p> <p>MEF No.: MEF50357</p>
4	Disclosure of relationships between Directors (in case of appointment of a director).	Not related to any Director/KMP of the Company

For Ayushman Infratech Limited.


Company Secretary

AYUSHMAN INFRA TECH LIMITED

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CIN- L45100DL1973PLC006795

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To
Head- Listing & Compliance
Metropolitan Stock Exchange of India Ltd. (MSEI)
205(A), 2nd floor, Piramal Agastya Corporate Park,
Kamani Junction, LBS Road, Kurla (West), Mumbai – 400070., India

Date: 29.05.2025

Subject:- Non Applicability of Compliance with Statement of Deviation(s) or Variation(s) as per Regulation 32 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015- For the quarter ended March 31, 2025

Dear Sir,

With reference to Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the disclosure of Statement of Deviation(s) or Variation (s) is not applicable to the Company.

You are requested to take note of the same.

Thanking you.

For Ayushman Infratech Limited

-or Ayushman Infratech Limited.



Vinay Anand **Company Secretary**
Company Secretary & Compliance Officer

Place: New Delhi