

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: 14.11.2024

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, On the recommendation of Audit Committee, The Board of Directors of M/s. Ayushman Infratech Limited at their meeting held today, 14th November, 2024 at DSC-319, DLF South Court, Saket, New Delhi- 110017 considered and approved the following business mentioned herein below:

1. Un-Audited Financial Results for the quarter and half year ended on 30th September, 2024.
2. Limited Review report on Un-Audited Financial Results for the quarter and half year ended on 30th September, 2024 issued by Mr. M B Gupta & 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 02:00 P.M. and concluded at 03.30 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

Independent Auditor's Review Report on Unaudited Standalone Financial Results of Ayushman Infratech Limited for the quarter and half year ended 30th Sept 2024 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

We have reviewed the accompanying statement of unaudited financial results of **Ayushman Infratech Limited** for the quarter and half year ended 30th September, 2024 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.

M.B. Gupta & Co.
(Chartered Accountants)
Firm Regn. No. 006928N

Place: Noida

Dated: 14th November, 2024



Jagdish Gupta

(Partner)

M No. 525377

UDIN- 24525377BKAMFK4590

AYUSHMAN INFRATECH LIMITED
 Regd Off: DSC-319, DLF South Court, Saket, New Delhi-110017
 CIN: L45100DL1973PLC006795

**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE
 QUARTER ENDED 30th September, 2024**

All Figures in thousands unless otherwise stated

| Sl. No. | Particulars | STANDALONE | | | | | |
|---------|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------|
| | | Quarter Ended | | | Half year ended | | Year Ended |
| | | 30.09.2024 (Reviewed) | 30.06.2024 (Reviewed) | 30.09.2023 (Reviewed) | 30.09.2024 (Reviewed) | 30.09.2023 (Reviewed) | 31.03.2024 (Audited) |
| 1 | Income | | | | | | |
| | (a) Revenue from Operations | 1,683.66 | 2,112.74 | 16,434.64 | 3,796.40 | 94,726.74 | 1,12,508.45 |
| | (b) Other Income | 3.21 | 2.57 | 1,897.73 | 5.78 | 1,947.83 | 2,081.01 |
| | Total Income | 1,686.87 | 2,115.31 | 18,332.37 | 3,802.18 | 96,674.57 | 1,14,589.46 |
| 2 | Expenses | | | | | | |
| | (a) Cost of Raw Materials Consumed | 1,362.51 | 1,520.39 | 11,564.73 | 2,882.90 | 60,179.66 | 69,928.14 |
| | (b) Purchase of Stock in Trade | - | - | - | - | - | - |
| | (c) Changes in inventories of finished goods, Stock-in-Trade and WIP | - | - | - | - | - | - |
| | (d) Construction Expenses | 1.14 | 97.88 | 3,097.32 | 99.02 | 19,886.76 | 23,004.82 |
| | (e) Employee Benefits Expense | 1,806.85 | 1,821.06 | 2,938.17 | 3,627.91 | 5,807.16 | 11,147.21 |
| | (f) Finance Costs | - | - | 100.00 | - | 200.00 | 277.64 |
| | (g) Depreciation and Amortisation Expense | 52.32 | 52.32 | 100.32 | 104.63 | 200.62 | 401.24 |
| | (h) Other Expenses | 502.96 | 433.83 | 315.74 | 936.80 | 755.21 | 2,271.06 |
| | Total Expenses | 3,725.78 | 3,925.48 | 18,116.28 | 7,651.26 | 87,029.41 | 1,07,030.11 |
| 3 | Profit before Share in Profit/ (Loss) in Associate, Joint Venture and Tax (1-2) | -2,038.92 | -1,810.17 | 216.09 | -3,849.08 | 9,645.16 | 7,559.35 |
| 4 | Share in Profit/ (Loss) in Associate, Joint Venture (Net of Tax) | - | - | - | - | - | - |
| 5 | Profit Before Tax (3+4) | -2,038.92 | -1,810.17 | 216.09 | -3,849.08 | 9,645.16 | 7,559.35 |
| 6 | Tax Expense | | | | | | |
| | (a) Current tax | - | - | -5.97 | - | 2,383.71 | 1,832.19 |
| | (b) Mat Credit Entitlement | - | - | - | - | - | - |
| | (c) Prior year taxes | 6.41 | - | - | 6.41 | - | - |
| | (D) Deferred Tax | -457.56 | -635.35 | 62.23 | -1,092.91 | 124.47 | 164.12 |
| 7 | Profit for the Period (5-6) | -1,587.77 | -1,174.82 | 159.83 | -2,762.59 | 7,136.98 | 5,563.04 |
| 8 | Other Comprehensive Income (OCI) | | | | | | |
| | (a) Items that will not be re-classified to Profit or Loss | - | - | - | - | - | 178.28 |
| | (b) Taxes relating to the above items | - | - | - | - | - | - |
| | (i) Equity Instruments through OCI | - | - | - | - | - | - |
| | (ii) Re-measurement of Defined Benefit Plan | - | - | - | - | - | -46.35 |
| | Total Other Comprehensive Income | - | - | - | - | - | 131.93 |
| 9 | Total Comprehensive Income for the Period | -1,587.77 | -1,174.82 | 159.83 | -2,762.59 | 7,136.98 | 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 | 2,000.00 |
| 11 | Other Equity | 47,320.86 | - | 51,525.44 | 47,320.86 | 51,525.44 | 50,083.45 |
| 12 | Basic & Diluted Earning Per Share (₹) | -7.94 | -5.87 | 0.80 | -13.81 | 35.68 | 27.82 |

Notes:

| | |
|---|--|
| 1 | Figures for the previous period/year have been re-classified/re-grouped/re-arranged, to correspond with current period's/ year's classification. |
| 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 November 2024. |
| 3 | The above standalone financial results for the Quarter ended 30th September, 2024 has been reviewed by the Statutory Auditor M.B. Gupta & Co. who has expressed an unmodified opinion on the same. |
| 4 | The company has only one Business segment. |

For AYUSHMAN INFRATECH LIMITED


 Pooja Agarwal
 Managing Director
 DIN No. 00093526

Place : Delhi
 Date : 14.11.2024

AYUSHMAN INFRATECH LIMITED
CIN : L45100DL1973PLC006795
Balance Sheet as at 30th September 2024

All Figures in Thousands unless otherwise stated

| Particulars | As at | As at |
|--|-----------------------------------|------------------------------|
| | 30th September 2024 (Reviewed) | 31st March 2024 (Audited) |
| ASSETS | | |
| Non-current assets | | |
| Property, Plant and Equipment | 27,092.23 | 27,554.06 |
| Capital Work in Progress | - | - |
| Financial Assets | | |
| Other Financial Assets | 165.18 | 165.18 |
| Deferred tax assets (net) | 2,906.99 | 1,814.08 |
| Other non-current Assets | - | - |
| TOTAL | 30,164.40 | 29,533.32 |
| Current assets | | |
| Inventories | 5,326.19 | 5,521.68 |
| Financial Assets | | |
| Trade receivable | 8,752.96 | 8,839.43 |
| Cash and cash equivalents | 1,893.64 | 4,719.42 |
| Loans | - | - |
| Current Tax Assets (Net) | 102.34 | 1,501.52 |
| Other current assets | 15,480.50 | 17,294.92 |
| TOTAL | 31,555.63 | 37,876.97 |
| GRAND TOTAL | 61,720.03 | 67,410.29 |
| EQUITY AND LIABILITIES | | |
| EQUITY | | |
| Equity Share capital | 2,000.00 | 2,000.00 |
| Other Equity | 47,320.86 | 50,083.45 |
| TOTAL | 49,320.86 | 52,083.45 |
| LIABILITIES | | |
| Non-current liabilities | | |
| Financial Liabilities | | |
| Borrowings | - | 2,450.00 |
| Provisions | 886.07 | 903.49 |
| | 886.07 | 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 | 1,614.68 | 588.25 |
| Other Financial Liabilities | 9,100.37 | 10,225.66 |
| Other current liabilities | 751.58 | 1,112.97 |
| Provisions | 46.47 | 46.47 |
| Current Tax Liabilities | - | - |
| TOTAL | 11,513.10 | 11,973.35 |
| GRAND TOTAL | 61,720.03 | 67,410.29 |

For and on behalf of the board of directors
Ayushman Infratech Limited



Pragya Agarwal
Managing Director
DIN: 00093526

Place: Delhi
Date: 14.11.2024

AYUSHMAN INFRATECH LIMITED
Statement of Cash Flows for the half year ended 30th Sept 2024

All Figures in Thousands unless otherwise stated

| Particulars | Year ended 30th September 2024 | Period ended 30th September 2023 | Year ended 31st March 2024 |
|--|-----------------------------------|-------------------------------------|-------------------------------|
| A. CASH FLOW FROM OPERATING ACTIVITIES : | | | |
| Net Profit/(Loss) before tax & exceptional items. | (Reviewed) -3,849.08 | (Reviewed) 9,645.16 | (Audited) 7,559.35 |
| Adjustment for : | | | |
| Interest Income | -5.78 | -25.82 | -32.40 |
| Interest Expenses | - | 200.00 | 277.64 |
| Income From Non cash items | - | - | -56.26 |
| Non cash items e.g. Balances Written off, Loss on sale of PPE | 247.18 | 21.27 | 802.49 |
| Remeasurement gain on actuary valuation | - | - | 178.28 |
| Depreciation on property plant equipment | 104.63 | 200.62 | 401.24 |
| Operating Profit/(Loss) before working Capital Changes | -3,503.05 | 10,041.23 | 9,130.34 |
| Adjustment for changes in : | | | |
| (Decrease)/Increase in Provisions | -17.42 | - | 57.06 |
| (Decrease)/Increase in Trade payables | 1,026.43 | -8,106.28 | -12,392.21 |
| (Decrease)/ Increase in Current-Financial Liabilities-Borrowings | | | |
| (Decrease)/ Increase in Other Financial Liabilities | -1,125.29 | -1,857.51 | -4,985.62 |
| (Decrease)/ Increase in Other Current Liabilities | -361.39 | -4,776.23 | -4,520.33 |
| (Increase)/ Decrease in Inventory | 195.49 | 3,230.67 | 3,395.53 |
| (Increase)/ Decrease in Trade receivable | 86.47 | -1,208.12 | 2,914.94 |
| (Increase)/ Decrease in Other current Assets | 3,339.87 | 5,921.27 | 17,008.08 |
| Net Cash from Operating Activities before Income Tax | -358.89 | 3,245.02 | 10,607.79 |
| Direct taxes paid (net of refund received) | -132.67 | -1,359.56 | -2,502.98 |
| Net cash from operating activities | -491.56 | 1,885.46 | 8,104.81 |
| B. CASH FLOW FROM INVESTING ACTIVITIES : | | | |
| Purchase of property, plant & equipment | - | - | - |
| Sale of property, plant & equipment | 110.00 | - | - |
| Interest Income | 5.78 | 25.82 | 32.40 |
| Loans and Advances received back | - | - | - |
| Net cash used in Investing activities | 115.78 | 25.82 | 32.40 |
| C. CASH FLOW FROM FINANCING ACTIVITIES : | | | |
| Proceeds / (Repayment) of Borrowings (Non Current) | -2,450.00 | - | -5,000.00 |
| Interest Expenses | - | -200.00 | -277.64 |
| Net Cash Flow From Finacing Activities | -2,450.00 | -200.00 | -5,277.64 |
| Net Changes in Cash and Cash equivalents during the year | -2,825.78 | 1,711.28 | 2,859.56 |
| Cash and Cash equivalents at the beginning of the year | 4,719.42 | 1,859.86 | 1,859.86 |
| Cash and Cash equivalents from Transferor companies | - | - | - |
| Cash and Cash equivalents at the end of the year | 1,893.64 | 3,571.14 | 4,719.42 |

Notes : The cash flow statement has been prepared under indirect method as set out in Indian accounting standard (Ind AS 7) statement of cash Flow.

For AYUSHMAN INFRATECH LIMITED



Pragya Agarwal
 (Managing Director)
 DIN No. 00093526

Place : Delhi
 Date : 14.11.2024