

AYUSHMAN INFRATECH 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: 14.11.2025

Subject:-Outcome of Board Meeting and approval of Un-Audited Standalone Financial Results for the Quarter and Half Year ended on 30th September, 2025

Ref: Regulation 30 and Regulation 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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 November, 2025 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 Quarter and Half Year ended on 30th September, 2025.
2. Limited Review Report for the Quarter and Half Year ended on 30th September, 2025 issued by M/s 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 1:00 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

Independent Auditor's Review Report on Unaudited Standalone Financial Results of Ayushman Infratech Limited for the quarter and half year ended 30th Sept 2025 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, 2025 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.

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

Place: Noida

Dated: 14th November, 2025



Jagdish Gupta

(Partner)

M No.525377

UDIN: 25525377BMJDPW3492

**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE
 QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2025**

All Figures in thousands unless otherwise stated

Sl. No.	Particulars	STANDALONE					
		Quarter Ended			Half year ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Audited)
1	Income						
	(a) Revenue from Operations	5,058.14	1,494.89	1,683.66	6,553.02	3,796.40	17,323.12
	(b) Other Income	1.15	1.59	3.21	2.74	5.78	1,085.55
	Total Income	5,059.29	1,496.48	1,686.87	6,555.76	3,802.18	18,408.67
2	Expenses						
	(a) Cost of Raw Materials Consumed	4,301.46	857.51	1,362.51	5,158.97	2,882.90	5,651.84
	(b) Purchase of Stock in Trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, Stock-in-Trade and WIP	-	-	-	-	-	-
	(d) Construction Expenses	435.58	222.82	1.14	658.40	99.02	590.49
	(e) Employee Benefits Expense	2,006.39	2,024.19	1,806.85	4,030.58	3,627.91	8,680.00
	(f) Finance Costs	-	-	-	-	-	-
	(g) Depreciation and Amortisation Expense	42.29	38.23	52.32	80.52	104.63	209.26
	(h) Other Expenses	467.18	762.69	502.96	1,172.33	936.80	1,661.10
	Total Expenses	7,252.89	3,905.44	3,725.78	11,100.80	7,651.26	16,792.69
3	Profit before Share in Profit/ (Loss) in Associate, Joint Venture and Tax (1-2)	-2,193.60	-2,408.96	-2,038.91	-4,545.02	-3,849.08	1,615.98
4	Share in Profit/ (Loss) in Associate, Joint Venture (Net of Tax)	-	-	-	-	-	-
5	Profit Before Tax (3+4)	-2,193.60	-2,408.96	-2,038.91	-4,545.02	-3,849.08	1,615.98
6	Tax Expense						
	(a) Current tax	-	-	-	-	-	323.07
	(b) Mat Credit Entitlement	-	-	-	-	-	-
	(c) Prior year taxes	-	-	6.41	-	6.41	6.41
	(D) Deferred Tax	147.62	17.57	-457.56	197.06	-1,092.91	97.75
7	Profit for the Period (5-6)	-2,341.22	-2,426.53	-1,587.76	-4,742.08	-2,762.59	1,188.75
8	Other Comprehensive Income (OCI)						
	(a) Items that will not be re-classified to Profit or Loss						
	(b) Taxes relating to the above items	-	-	-	-	-	79.85
	(i) Equity Instruments through OCI	-	-	-	-	-	-20.76
	(ii) Re-measurement of Defined Benefit Plan	-	-	-	-	-	-
	Total Other Comprehensive Income	-	-	-	-	-	59.09
9	Total Comprehensive Income for the Period (Net of Tax) (7+8)	-2,341.22	-2,426.53	-1,587.77	-4,742.08	-2,762.59	1,247.84
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	46,589.22	-	47,320.86	46,589.22	47,320.86	51,331.29
12	Basic & Diluted Earning Per Share () (not annualised)	-11.71	-12.13	-7.94	-23.71	-13.81	5.94

Place : Delhi
 Date : 14.11.2025

For AYUSHMAN INFRA TECH LIMITED



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 2025.
3	The above standalone financial results for the Quarter ended 30th September, 2025 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.

Place : Delhi
Date : 14.11.2025

For AYUSHMAN INFRA TECH LIMITED



AYUSHMAN INFRATECH LIMITED
CIN : L45100DL1973PLC006795
Balance Sheet as at 30th September, 2025

All figures in Thousands unless otherwise stated

Particulars	Notes	As at 30th September 2025	As at 31st March 2025
ASSETS			
Non-current assets			
Property, Plant and Equipment	3	26,626.28	26,987.60
Capital Work in Progress		-	-
Financial Assets			
Other Financial Assets	4	165.18	165.18
Deferred tax assets (net)	5	1,498.52	1,695.57
Other non-current Assets		-	-
TOTAL		28,289.98	28,848.35
Current assets			
Inventories	6	3,953.15	4,812.10
Financial Assets			
Trade receivable	7	4,775.49	3,088.92
Cash and cash equivalents	8	1,255.83	2,205.28
Loans		-	-
Current Tax Assets (Net)	9	48.55	-
Other current assets	10	18,461.29	23,808.38
TOTAL		28,494.31	33,914.68
GRAND TOTAL		56,784.29	62,763.03
EQUITY AND LIABILITIES			
EQUITY			
Equity Share capital	11	2,000.00	2,000.00
Other Equity	12	46,589.22	51,331.29
TOTAL		48,589.22	53,331.29
LIABILITIES			
Non-current liabilities			
Financial Liabilities			
Borrowings		-	-
Provisions	13	1,026.43	1,134.41
		1,026.43	1,134.41
Current liabilities			
Financial Liabilities			
Borrowings		-	-
Trade payables	14		
a) total outstanding dues of micro and small enterprises		-	-
b) Other than micro and small enterprises		300.23	653.02
Other Financial Liabilities	15	6,146.33	6,880.67
Other current liabilities	16	722.07	712.09
Provisions	17	-	51.55
Current Tax Liabilities		-	-
TOTAL		7,168.64	8,297.33
GRAND TOTAL		56,784.29	62,763.03

For AYUSHMAN INFRATECH LIMITED


 Pragya Agarwal
 (Managing Director)
 DIN No. 00093526

Place : Delhi
 Date : 14.11.2025

AYUSHMAN INFRA TECH LIMITED

Statement of Cash Flows for the Half year ended 30th September, 2025

All Figures in Thousands unless otherwise stated

Particulars	Half Year ended 30th Sep 2025	Year ended 31st March 2025
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net Profit/(Loss) before tax & exceptional items.	-4,545.02	1,615.98
<u>Adjustment for :</u>		
Interest Income	-2.74	-16.78
Interest Expenses	-	-
Income From Non cash items	-	-1,026.47
Non cash items e.g. Balances Written off, Loss on sale of PPE	291.37	247.18
Remeasurement gain on actuary valuation	-	79.85
Depreciation on property plant equipment	80.52	209.26
Operating Profit/(Loss) before working Capital Changes	-4,175.89	1,109.02
<u>Adjustment for changes in :</u>		
(Decrease)/Increase in Provisions	-159.53	236.00
(Decrease)/Increase in Trade payables	-352.79	64.77
(Decrease)/ Increase in Current-Financial Liabilities-Borrowings	-	-
(Decrease)/ Increase in Other Financial Liabilities	-734.34	-2,318.52
(Decrease)/ Increase in Other Current Liabilities	9.98	-400.88
(Increase)/ Decrease in Inventory	858.94	709.58
(Increase)/ Decrease in Trade receivable	-1,686.56	5,750.51
(Increase)/ Decrease in Other current Assets	5,195.47	-5,892.99
Net Cash from Operating Activities before Income Tax	-1,044.71	-742.51
Direct taxes paid (net of refund received)	-48.55	551.59
Net cash from operating activities	-1,093.26	-190.92
B. CASH FLOW FROM INVESTING ACTIVITIES :		
Sale of property, plant & equipment	197.26	110.00
Interest Income	2.74	16.78
Purchase of Assets	-56.22	-
Net cash used in Investing activities	143.79	126.78
C. CASH FLOW FROM FINANCING ACTIVITIES :		
Proceeds / (Repayment) of Borrowings (Non Current)	-	-2,450.00
Interest Expenses	-	-
Net Cash Flow From Finacing Activities	-	-2,450.00
Net Changes in Cash and Cash equivalents during the year	-949.47	-2,514.15
Cash and Cash equivalents at the beginning of the year	2,205.28	4,719.42
Cash and Cash equivalents from Transferor companies	-	-
Cash and Cash equivalents at the end of the year	1,255.83	2,205.28

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.

Place : Delhi
Date : 14.11.2025

For AYUSHMAN INFRA TECH LIMITED

Pragya Agarwal
(Managing Director)
DIN No. 00093526