

General information about company	
Scrip code	000000
NSE Symbol	
MSEI Symbol	AYUSHMAN
ISIN*	INE552V01018
Name of company	AYUSHMAN INFRATECHLIMITED
Type of company	
Class of security	Equity
Date of start of financial year	01-04-2024
Date of end of financial year	31-03-2025
Date of board meeting when results were approved	29-05-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	26-05-2025
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	29-05-2025 14:00
End date and time of board meeting	29-05-2025 15:00
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	01-01-2025	01-04-2024
B	Date of end of reporting period	31-03-2025	31-03-2025
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	104.506	173.231
	Other income	10.767	10.856
	Total income	115.273	184.087
2	Expenses		
(a)	Cost of materials consumed	5.25	56.518
(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	28.214	86.8
(e)	Finance costs	0	0
(f)	Depreciation, depletion and amortisation expense	0.523	2.093
(f)	Other Expenses		
1	Construction	1.874	5.905
2	Other Expenses	4.594	16.611
10			
	Total other expenses	6.468	22.516
	Total expenses	40.455	167.927

Financial Results – Ind-AS			
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3	Total profit before exceptional items and tax	74.818	16.16
4	Exceptional items	0	0
5	Total profit before tax	74.818	16.16
7	Tax expense		
8	Current tax	3.23	3.23
9	Deferred tax	17.138	1.042
10	Total tax expenses	20.368	4.272
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	54.45	11.888
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	54.45	11.888

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		
	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	-0.7985	-0.799
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	0.2076	0.2076
5	Total Other comprehensive income	0.5909	0.5914

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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B	Date of end of reporting period	31-03-2025	31-03-2025
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.		
23	Total Comprehensive Income for the period	55.041	12.479
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	55.036	12.478
	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	27.22	5.94
	Diluted earnings (loss) per share from continuing operations	27.22	5.94
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	27.22	5.94
	Diluted earnings (loss) per share from continuing and discontinued operations	27.22	5.94
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. 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.

Statement of Asset and Liabilities	
Particulars	Current year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2024
Date of end of reporting period	31-03-2025
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
Assets	
1	Non-current assets
Property, plant and equipment	269.88
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)	16.956
Other non-current assets	0
Total non-current assets	288.488
2	Current assets
Inventories	48.12
Current financial asset	
Current investments	0
Trade receivables, current	30.886
Cash and cash equivalents	0
Bank balance other than cash and cash equivalents	22.053
Loans, current	0
Other current financial assets	0
Total current financial assets	52.939
Current tax assets (net)	0.931
Other current assets	237.153
Total current assets	339.143

Statement of Asset and Liabilities		
	Particulars	Current year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2024
	Date of end of reporting period	31-03-2025
	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	627.631
Equity and liabilities		
Equity		
Equity attributable to owners of parent		
	Equity share capital	20
	Other equity	513.313
	Total equity attributable to owners of parent	533.313
	Non controlling interest	
	Total equity	533.313
Liabilities		
Non-current liabilities		
Non-current financial liabilities		
	Borrowings, non-current	0
	Trade payables, non-current	0
	Other non-current financial liabilities	0
	Total non-current financial liabilities	0
	Provisions, non-current	11.344
	Deferred tax liabilities (net)	0
	Deferred government grants, Non-current	0
	Other non-current liabilities	0
	Total non-current liabilities	11.344
Current liabilities		
Current financial liabilities		
	Borrowings, current	0
	Trade payables, current	6.53
	Other current financial liabilities	68.807
	Total current financial liabilities	75.337
	Other current liabilities	7.121
	Provisions, current	0.516
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	Total current liabilities	82.974
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	94.318
	Total equity and liabilities	627.631
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	01-01-2025	01-04-2024
Date of end of reporting period	31-03-2025	31-03-2025
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	01-01-2025
B	Date of end of reporting period	31-03-2025
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	16.16
	Adjustments for reconcile profit (loss) [Abstract]	
	Adjustments for finance costs	0
	Adjustments for decrease (increase) in inventories	7.096
	Adjustments for decrease (increase) in trade receivables, current	0
	Adjustments for decrease (increase) in trade receivables, non-current	57.505
	Adjustments for decrease (increase) in other current assets	-58.93
	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	0.648
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-4.009
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	2.093
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	2.36
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	-23.185
	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)	0.799
	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	-7.793
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-23.416
	Net cash flows from (used in) operations	-7.256
	Dividends received	0
	Interest paid	0

	Interest received	-0.168
	Income taxes paid (refund)	-5.516
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	-1.908
	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	1.1
	Purchase of property, plant and equipment	0
	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	0.168
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) investing activities	1.268
	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	24.5
	Payments of finance lease liabilities	0
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	-24.5
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-25.14
	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	-25.14
	Cash and cash equivalents cash flow statement at beginning of period	47.194
	Cash and cash equivalents cash flow statement at end of period	22.054

