

**Date: May 29, 24'**

**To**  
**Listing Compliance Department**  
**BSE Limited**  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai-400001  
**Scrip Code: 542248**

**Subject: Outcome of Board Meeting held on today i.e. May 29, 24'**

Dear Sir/Madam

We would like to inform you that the Board of Directors of the Company, at its meeting of the Board of Directors held today i.e. on Wednesday, May 29, 24' which was commenced at 03:00 PM Via Video Conferencing, has *inter alia*;

1. Considered and approved the Standalone Audited Financial Results of the Company for the year ended on March 31, 24' along with Auditor's Report with Unmodified opinion and Declaration by the Company (As attached herewith).
2. Considered and Approved the Consolidated Audited Financial Results of the Company for the year ended on March 31, 24' along with Auditor's Report with Unmodified opinion and Declaration by the Company (As attached herewith).
3. Considered and approved the change in the registered office address from H. No. 6-3-348/4, Dwarkapuri Colony, Hyderabad - 500082 to 6-3-347/17/5/A/Back position, Dwarakapuri Colony, Punjagutta, Hyderabad – 500 082, which is within the local limits of the city.

Further, the said outcome and results shall be uploaded on the website of Stock Exchange and on the website of the Company at [www.deccanhealthcare.co.in](http://www.deccanhealthcare.co.in)

The copy of Standalone Audited Financial Results and Consolidated Audited Financial Results, along with the Auditor's Report with regard to the above Financial Results are enclosed herewith.

The meeting was concluded at 03:32 PM

Kindly take this information on your record and oblige us.

Thanking You  
Your Faithfully,  
**For Deccan Health Care Limited**



**Vaishali Gagnani**  
**Company Secretary & Compliance Officer**

**Registered office:**

CIN: L72200TG1996PLC024351. Estd: 1996  
Address : H.No. 6-3-348/4, Dwarkapuri  
Colony, Punjagutta, Hyderabad,  
Telangana-500082

**Innovation Hub & manufacturing:**

Address: Plot No.13, Sector-03, (SIDCUL), IIE,  
Panthenagar, Udam Singh Nagar  
-263153,U.K., India

**Date: May 29, 24'**

**To**

**Listing Compliance Department**

**BSE Limited**

Phiroze Jeejeebhoy Towers,

Dalal Street,

Mumbai-400001

**Scrip Code: 542248**

**Subject: Submission of Standalone and Consolidated Audited Financial Results of the Company for the year ended on March 31, 24' along with Auditor's Report (Unmodified Opinion) and Declaration for the Auditor's Report with Unmodified Opinion.**

Dear Sir/Madam,

With reference to above captioned subject and pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith: -

1. The Standalone and Consolidated Audited Financial Results of the Company for the year ended on 31<sup>st</sup> March, 24'.
2. The Standalone and Consolidated Audited Balance sheet of the Company as at 31<sup>st</sup> March, 24'.
3. The Standalone and Consolidated Audited Cash Flow Statement for the year ended March 31<sup>st</sup> March, 24'.
4. Auditors' Report with Unmodified Opinion on Standalone and Consolidated Financial Results.
5. Declaration by the Company for Auditor's Report on Standalone and Consolidated Financial Results with Unmodified Opinion.

Kindly take this information on your record.

Thanking You

Your Faithfully,

**For Deccan Health Care Limited**



**Vaishali Gagnani**

**Company Secretary & Compliance Officer**

**Registered office:**

CIN: L72200TG1996PLC024351. Estd: 1996

Address : H.No. 6-3-348/4, Dwarkapuri  
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**Date: May 29, 24'**

**To**  
**Listing Compliance Department**  
**BSE Limited**  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai-400001

**Scrip Code: 542248**

**Subject: Declaration pursuant to Regulation 33(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, and SEBI Circular No CIR/CFD/CMD/56/20160 dated 27<sup>th</sup> May, 2016.**

In compliance with Regulation 33 (3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, and SEBI Circular No CIR/CFD/CMD/56/2016 dated 27th May, 2016, we hereby declare that the Statutory Auditors of the Company M/s. Keyur Shah & Associates, Chartered Accountants, having Firm Registration Number 333288W, have issued the Audit Report with unmodified opinion in respect of the Audited Standalone and Consolidated Financial Results of the Company for the year ended 31<sup>st</sup> March, 24', a copy of which is enclosed herewith.

You are kindly requested to take the same on your record.

For, Deccan Health Care Limited,

  
Minto P Gupta  
Managing Director  
(DIN: 00843784)



Place: Hyderabad  
Date: 29.05.24

**Registered office:**

CIN: L72200TG1996PLC024351. Estd: 1996  
Address : H.No. 6-3-348/4, Dwarkapuri  
Colony, Punjagutta, Hyderabad,  
Telangana-500082

**Innovation Hub & manufacturing:**

Address: Plot No.13, Sector-03, (SIDCUL), IIE,  
Panthenagar, Udam Singh Nagar  
-263153, U.K., India





**Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To  
The Board of Directors of  
Deccan Health Care Limited

**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 Deccan Health Care Limited (the "Company") for the quarter and year ended 31<sup>st</sup> March '24 (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations 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:

- a) is presented in accordance with the requirements of the Listing Regulations in this regard; and
- b) gives a true and fair view in conformity with the applicable Indian accounting standards and other accounting principles generally accepted in India, of the standalone net profit and other comprehensive income and other financial information of the Company for the quarter and year ended 31<sup>st</sup> March '24.

**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 Statement" 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 there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.



## **Management's Responsibilities for the Statement**

The Statement has been prepared on the basis of the standalone annual financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the applicable Indian Accounting Standards ("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 provisions of the Act for safeguarding of 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 the 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 gives a true and fair view and is 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.

## **Auditor's Responsibilities for the Audit of the Statement**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 skepticism 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. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements 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 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 ability of the Company 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 represent the underlying transactions and events in a manner that achieves fair presentation.

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.

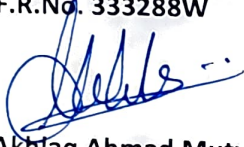




## Other Matters

The Statement includes the Audited Standalone financial results for the quarter ended 31st March '24, being the balancing figure between the Audited standalone figures in respect of the full financial year ended 31<sup>st</sup> March '24 and the unaudited year to date standalone figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For, Keyur Shah & Associates  
Chartered Accountants  
F.R.No. 333288W



Akhlaq Ahmad Mutvalli  
Partner

M. No. 181329

UDIN: -24181329BKCBWS5489



Date: - 29th May '24  
Place: - Ahmedabad

# DECCAN HEALTH CARE LIMITED


CIN-L72200TG1996PLC024351

Registered Office:H.No. 6-3-348/4, Dwarkapuri Colony, Punjagutta, Hyderabad, Telangana, India, 500082

## Standalone financial Results for the Quarter Ended 31st March '24

Sr. No.	Particulars	Rs. in Lakhs (unless otherwise stated)				
		Quarter Ended			Year Ended	
		31st March '24	31st Dec '23	31st March '23	31st March '24	31st March '23
		Audited	Unaudited	Audited	Audited	Audited
I	<b>Income From Operations</b>					
	a) Revenue from operations	1,596.82	1,534.31	1,585.92	5,972.89	4,502.16
	b) Other income	0.71	0.03	0.53	1.37	1.64
	<b>Total Income</b>	<b>1,597.53</b>	<b>1,534.34</b>	<b>1,586.45</b>	<b>5,974.26</b>	<b>4,503.80</b>
II	<b>Expenses</b>					
	a) Cost of materials consumed	1,009.11	1,142.42	1,065.20	3,046.46	3,196.46
	b) Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade	(14.80)	30.34	(68.31)	701.52	(699.56)
	c) Employee Benefit Expenses	99.14	87.42	73.06	341.27	323.92
	d) Finance costs	2.39	1.52	2.95	6.35	11.40
	e) Depreciation and amortization expense	35.72	39.95	35.56	146.65	142.75
	f) Other Expenses	436.39	150.59	436.47	1,507.72	1,475.72
	<b>Total Expenses</b>	<b>1,567.95</b>	<b>1,452.24</b>	<b>1,544.93</b>	<b>5,749.97</b>	<b>4,450.69</b>
III	<b>Profit Before Tax (PBT) (I-II)</b>	<b>29.58</b>	<b>82.10</b>	<b>41.52</b>	<b>224.29</b>	<b>53.11</b>
IV	<b>Tax Expense</b>					
	a) Current tax	19.19	32.16	12.70	85.60	21.83
	b) Deferred tax (Liability) / Assets	(2.45)	(5.13)	(2.25)	(13.48)	(8.47)
	<b>Total Tax Expenses</b>	<b>16.74</b>	<b>27.03</b>	<b>10.45</b>	<b>72.12</b>	<b>13.36</b>
V	<b>Profit After Tax (PAT) (III-IV)</b>	<b>12.84</b>	<b>55.07</b>	<b>31.07</b>	<b>152.17</b>	<b>39.75</b>
VI	<b>Other Comprehensive Income / (Expense)</b>					
	Items that will not be reclassified to profit & loss (net of tax)	4.65	(1.58)	(1.43)	(0.08)	(5.74)
	Items that will be reclassified to profit & loss (net of tax)	-	-	-	-	-
	<b>Total Other Comprehensive Income</b>	<b>4.65</b>	<b>(1.58)</b>	<b>(1.43)</b>	<b>(0.08)</b>	<b>(5.74)</b>
VII	<b>Total Comprehensive Income for the Year (V+VI)</b>	<b>17.49</b>	<b>53.49</b>	<b>29.63</b>	<b>152.09</b>	<b>34.01</b>
VIII	<b>Paidup Equity Share Capital (Facevalue Rs 10 each)</b>	<b>2,037.62</b>	<b>2,037.62</b>	<b>1,704.32</b>	<b>2,037.62</b>	<b>1,704.32</b>
IX	<b>Other Equity</b>				<b>7,666.03</b>	<b>6,461.17</b>
X	<b>Earnings Per Equity Share- Basic/Diluted</b>					
	Basic / Diluted	0.06	0.31	0.19	0.82	0.24
	Basic / Diluted (after Adjusted to Bonus Issue)	0.06	0.31	0.19	0.82	0.24

*(Signature)*





# DECCAN HEALTH CARE LIMITED

CIN-L72200TG1996PLC024351

Registered Office:H.No. 6-3-348/4, Dwarkapuri Colony, Punjagutta, Hyderabad, Telangana, India, 500082

## Notes to Accounts -Standalone Financial Statement

[1] The above audited Standalone Financial Results of Deccan Health Care Limited for the Quarter Ended and year ended on 31st March '24 were reviewed and recommended by the Audit committee and approved by the Board of Directors, at their respective meeting held on 29th May '24. These results have been audited by the Statutory Auditors of the Company in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015 (LODR) (as amended).

[2] Previous Year's /period's figures have been regrouped/rearranged/ restated/adjusted/rectified wherever considered necessary.

[3] Basis of Preparation of the Statement and Adoption of Indian Accounting Standards. The Company has adopted Indian Accounting Standard (IND AS) specified under companies (Indian) Accounting Standard Rules, 2015 [as ammended ] precribed under section 133 of the companies act,2013.

[4] The Management is in process of identifying parties which are covered under MSME, The Amount relating to MSME are disclosed to the extent identified.

[5] The Company is engaged in manufacturing of nutraceutical products. Considering the nature of Business and Financial Reporting of the Company, the Company is operating in only one Segment. Hence segment reporting is not applicable.

[6] The figure for the quarter ended 31st March '24 are balancing figures between the audited figures in respect of year ended on 31st March '24 and the nine month ended figures upto the third quarter ended on 31st December '23.

[7] The Status of investor's complaints during the quarter ended on 31st March '24 as under:-

Complaints pending at the beginning of the period	NIL
Complaints received during the period	NIL
Complaints disposed during the period	NIL
Complaints resolved at the end of the period	NIL

[8] The Company has Incorporated its Subsidiary Company in United States of America named "Deccan Better Living Inc." on 02nd February '24. However, the operations in the USA Subsidiary has not been started in the Current Financial Year.

[9] Reconciliation of the net profit and equity on account of transition from the previous Indian GAAP to Ind AS for the year ended on 31st March '23.

(a) Reconciliation of Statement of Profit & Loss :

Particulars	Year Ended March 31, '23
Profit as per Indian GAAP	45.56
Allowance for Expected Credit Loss & reversal thereof	0.39
Effect of Deferment of Transaction Cost	(0.49)
Deferred Tax (Charge) / Credit on above adjustments	1.95
Reclassification of net actuarial (gain)/ loss on employee defined benefit obligations to	(7.66)
<b>Profit as per Ind AS</b>	<b>39.75</b>



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(b) Reconciliation of Retained Earning / General Reserve:-

Particulars	Year Ended March 31, '23
Retained Earning/General Reserve as per Indian GAAP	720.65
Profit and loss effect of Current Financial Year 22-23	(5.79)
Prior Period Effects	3.14
<b>Retained Earning/General Reserve as per Ind AS</b>	<b>718.00</b>

For, Deccan Health Care Limited,

  
Minto P Gupta  
Managing Director  
(DIN: 00843784)



Date : 29th May '24

Place :- Hyderabad

# DECCAN HEALTH CARE LIMITED

CIN-L72200TG1996PLC024351

Registered Office:H.No. 6-3-348/4, Dwarkapuri Colony, Punjagutta, Hyderabad, Telangana, India, 500082

## Standalone Balance Sheet As At 31st March '24

Sr. No.	Particulars	Rs. in Lakhs (unless otherwise stated)	
		As at	As at
		31st March '24	31st March '23
		Audited	Audited
<b>I</b>	<b>ASSETS</b>		
<b>A</b>	<b>Non-Current Assets</b>		
	a) Property Plant & Equipments	1,567.65	1,683.20
	b) Intangible Assets	1.72	1.72
	c) Financial Assets		
	- Investments	1.00	1.00
	- Other Financial assets & Loans	180.19	179.43
	d) Other Non-Current Assets	236.92	236.92
	<b>Total Non-Current Assets</b>	<b>1,987.48</b>	<b>2,102.27</b>
<b>B</b>	<b>Current Assets</b>		
	a) Inventories	4,569.67	4,675.34
	b) Financial Assets		
	- Trade receivables	988.66	1,198.97
	- Cash and Cash Equivalents	222.41	136.36
	- Other Financial assets & Loans	137.44	0.12
	c) Other Current Assets	2,826.92	1,534.22
	<b>Total Current Assets</b>	<b>8,745.10</b>	<b>7,545.01</b>
	<b>TOTAL ASSETS</b>	<b>10,732.58</b>	<b>9,647.28</b>
<b>II</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>EQUITY</b>		
	a) Equity Share capital	2,037.62	1,704.32
	b) Other Equity - attributable to owners of the company	7,666.03	6,461.17
	<b>TOTAL EQUITY</b>	<b>9,703.65</b>	<b>8,165.49</b>
<b>2</b>	<b>LIABILITIES</b>		
<b>A</b>	<b>Non-Current Liabilities</b>		
	a) Financial Liabilities		
	- Long Term Borrowings	118.87	59.89
	b) Long Term Provisions	10.93	9.31
	c) Deferred Tax Liabilities (Net)	185.10	198.58
	<b>Total Non-Current Liabilities</b>	<b>314.90</b>	<b>267.78</b>
<b>B</b>	<b>Current liabilities</b>		
	a) Financial Liabilities		
	- Short Term Borrowings	21.77	95.40
	- Trade payables		
	(i) Total outstanding dues of other than Micro Enterprise and Small	378.09	786.80
	(ii) Total outstanding dues of Micro Enterprise and Small Enterprises	46.96	56.02
	- Other Financial Liabilities	112.47	104.84
	b) Short-Term Provisions	15.25	22.87
	c) Other Current Liabilities	54.80	81.38
	d) Current Tax Liabilities (Net)	84.69	66.70
	<b>Total Current Liabilities</b>	<b>714.03</b>	<b>1,214.01</b>
	<b>TOTAL LIABILITIES</b>	<b>1,028.93</b>	<b>1,481.79</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>10,732.58</b>	<b>9,647.28</b>

For, Deccan Health Care Limited,

Minto P Gupta  
Managing Director  
(DIN: 00843784)



Date : 29th May '24  
Place :- Hyderabad



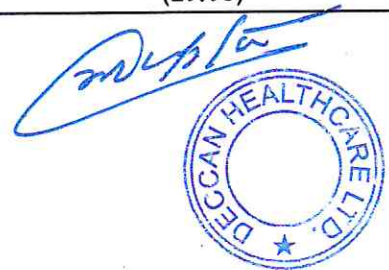
# DECCAN HEALTH CARE LIMITED

CIN-L72200TG1996PLC024351

Registered Office:H.No. 6-3-348/4, Dwarkapuri Colony, Punjagutta, Hyderabad, Telangana, India, 500082

## Standalone Cash Flow Statement for the Year Ended 31st March '24

Sr. No.	Particulars	Rs. in Lakhs (unless otherwise stated)	
		Year Ended	Year Ended
		31st March '24	31st March '23
		Audited	Audited
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>			
	Net profit Before Tax and Extraordinary Items	224.29	53.11
	<b>Adjustments For:</b>		
	Depreciation	146.65	142.75
	CSR Activities	-	(74.59)
	Adjustment related to OCI effect	0.11	7.66
	Interest Received	(1.12)	(0.84)
	Interest and Finance Charges	6.36	11.40
	<b>Operating profit/(loss) before working capital changes</b>	<b>376.29</b>	<b>139.49</b>
	<b>Changes in working capital:</b>		
	<b>Adjustments for (increase) / decrease in operating assets:</b>		
	Changes in Inventories	105.68	(25.02)
	Changes in Trade receivables	210.30	76.94
	Changes in Other Financial Asset	(137.32)	(0.12)
	Changes in Other Current Asset	(1,292.73)	(937.74)
	Changes in Trade Payables	(417.76)	268.71
	Changes in Other Financial Liabilities	7.63	(188.12)
	Changes in Other Current Liabilities	(26.58)	(4.31)
	Changes in Long Term Provisions	1.62	(4.76)
	Changes in Short Term Provisions	(7.61)	15.89
	Changes in Current Tax Liabilities (Net)	18.00	21.83
	<b>Cash generated from operations</b>	<b>(1,162.48)</b>	<b>(637.21)</b>
	Income taxes paid (net of refunds)	(85.60)	(21.83)
	<b>Net cash flow from / (utilised in) operating activities (A)</b>	<b>(1,248.08)</b>	<b>(659.04)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>			
	(Purchase) / Sale of Fixed Assets/ Capital Work In Progress	(31.10)	25.39
	Interest Received	1.12	0.84
	<b>Net cash flow from / (used in) investing activities (B)</b>	<b>(29.98)</b>	<b>26.23</b>



# DECCAN HEALTH CARE LIMITED

CIN-L72200TG1996PLC024351

Registered Office:H.No. 6-3-348/4, Dwarkapuri Colony, Punjagutta, Hyderabad, Telangana, India, 500082

## Standalone Cash Flow Statement for the Year Ended 31st March '24

Sr. No.	Particulars	Rs. in Lakhs (unless otherwise stated)	
		Year Ended	Year Ended
		31st March '24	31st March '23
		Audited	Audited
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>			
	Interest and Finance Charges	(6.36)	(11.40)
	Issue of Share Warrants & Premium	392.49	-
	Issue of Share Capital & Premium	993.39	499.99
	Changes in Short Term Borrowing	(73.64)	52.15
	Changes in Other Financial Assets & loans and advances	(0.75)	(1.14)
	Changes in Long Term Borrowing	58.98	(33.81)
	<b>Net cash flow from / (used in) financing activities (C)</b>	<b>1,364.11</b>	<b>505.79</b>
	<b>D. Net increase / (Decrease) in Cash and Cash Equivalents (A+B+C)</b>	<b>86.05</b>	<b>(127.02)</b>
	<b>E. Opening Balance of Cash and Cash Equivalents</b>	<b>136.36</b>	<b>263.38</b>
	<b>F. Closing Balance of Cash and Cash Equivalents</b>	<b>222.41</b>	<b>136.36</b>

The standalone statement of cash flows has been prepared in accordance with the Indirect method as set out in the Indian Accounting Standard (Ind AS) - 7 - 'Statement of Cash Flows'.

For, Deccan Health Care Limited,



Minto P Gupta  
Managing Director  
(DIN: 00843784)

Date : 29th May '24  
Place :- Hyderabad





Independent Auditor's Report on the Quarterly and Year to Date Audited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To  
The Board of Directors of  
Deccan Health Care Limited

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Statement of quarterly and year to date Consolidated Financial Results of Deccan Health Care Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter for the quarter and year ended 31<sup>st</sup> March '24 (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations 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, and based on the consideration of the reports of the other auditors on audited financial statements/ financial results/ financial information of the subsidiaries as referred below, the Statement:

- a) includes the results of the following subsidiaries:
  - i) **Beyoungstore private limited**
- b) is presented in accordance with the requirements of the Listing Regulations in this regard; and
- c) gives a true and fair view in conformity with the applicable Indian accounting standards and other accounting principles generally accepted in India, of the Consolidated net profit and other comprehensive income and other financial information of the Group for the quarter and year ended 31<sup>st</sup> March '24.

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 Statement" 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 Consolidate Financial Results under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics





We believe that the audit evidence obtained by us and that obtained by the other auditors in terms of their reports referred Other Matter section below is sufficient and appropriate to provide a basis for our opinion.

### **Management's Responsibilities for the Statement**

The Statement has been prepared on the basis of the consolidated annual financial statements and has been approved by the Holding Company's Board of Directors. The Holding Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the consolidated net profit and other comprehensive income and other financial information of the group in accordance with the applicable Indian Accounting Standards ("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. The Holding Company's Board of Directors is also responsible for ensuring accuracy of records including financial information considered necessary for the preparation of the Statement. Further, in terms of the provisions of the respective applicable laws in India/ other countries, the respective Board of Directors of the companies, as may be applicable, included in the Group, are responsible for maintenance of adequate accounting records in accordance with the provisions of the applicable laws, for safeguarding of the assets of the Group 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 the 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 financial results, that give a true and fair view and are free from material misstatement, whether due to fraud or error. These financial results have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the group are responsible for assessing the ability of the Group 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 Group or to cease operations, or has no realistic alternative but to do so.

### **Auditor's Responsibilities for the Audit of the Statement**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 skepticism 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. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Holding company has adequate internal financial controls with reference to financial statements 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 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 ability of the group 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 Group 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 represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/ financial information/ financial statements of the entities within the Group of which we are the independent auditors and whose financial information we have audited, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.



We communicate with those charged with governance of the Holding Company included in the Statement of which we are independent auditors, 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 accompanying Statement includes the audited financial results/ financial information/ financial statements in respect of:

One subsidiaries, whose financial results reflect total assets of Rs. 158.83 Lakhs as at 31st March '24, total revenue of Rs. 11.72 Lakhs, total net profit after tax of Rs. (2.92) Lakhs and total comprehensive profit of Rs. (2.92) Lakhs, year ended 31st March '24, and net cash inflow of Rs. 33.22 Lakhs for the year ended 31st March'24, as considered in the Statement. These annual financial statements have been audited by M/s Keyur shah & Co., (Chartered Accountants).

The Statement includes the Audited Consolidated financial results for the quarter ended 31<sup>st</sup> March '24, being the balancing figure between the Audited consolidated figures in respect of the full financial year ended 31<sup>st</sup> March '24 and the unaudited year to date consolidate figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For Keyur Shah & Associates  
Chartered Accountants  
FRN. 333288W



Akhlaq Ahmad Mutvalli  
Partner

Membership Number:-181329  
UDIN: -24181329BKCBWT9215



Date:- 29<sup>th</sup> May '24  
Place:-Ahmedabad



# DECCAN HEALTH CARE LIMITED

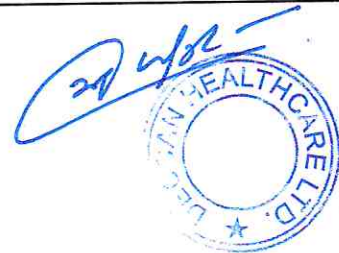
CIN-L72200TG1996PLC024351

Registered Office:H.No. 6-3-348/4, Dwarkapuri Colony, Punjagutta, Hyderabad, Telangana, India, 500082

## Consolidated financial Results for the Quarter Ended 31st March '24

Rs. in Lakhs (unless otherwise stated)

Sr. No.	Particulars	Quarter Ended				
		Quarter Ended			Year Ended	
		31st March '24	31st Dec '23	31st March '23	31st March '24	31st March '23
		Audited	Unaudited	Audited	Audited	Audited
I	<b>Income From Operations</b>					
	a) Revenue from operations	1,596.82	1,534.31	1,585.92	5,972.89	4,502.16
	b) Other income	0.75	0.03	0.53	1.47	1.94
	<b>Total Income</b>	<b>1,597.57</b>	<b>1,534.34</b>	<b>1,586.45</b>	<b>5,974.36</b>	<b>4,504.10</b>
II	<b>Expenses</b>					
	a) Cost of materials consumed	1,009.11	1,142.42	1,065.20	3,046.46	3,196.46
	b) Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade	(14.80)	30.34	(68.31)	701.52	(699.56)
	c) Employee Benefit Expenses	101.52	90.19	76.98	352.38	332.26
	d) Finance costs	2.41	3.64	2.96	8.50	11.43
	e) Depreciation and amortization expense	35.72	39.95	35.56	146.65	142.75
	f) Other Expenses	433.08	149.22	438.63	1,497.47	1,476.79
	<b>Total Expenses</b>	<b>1,567.04</b>	<b>1,455.76</b>	<b>1,551.02</b>	<b>5,752.98</b>	<b>4,460.13</b>
III	<b>Profit Before Tax (PBT) (I-II)</b>	<b>30.53</b>	<b>78.58</b>	<b>35.43</b>	<b>221.38</b>	<b>43.97</b>
IV	<b>Tax Expense</b>					
	a) Current tax	20.16	31.19	11.16	85.60	21.83
	b) Deferred tax (Liability) / Assets	(2.45)	(5.13)	(2.25)	(13.48)	(8.47)
	c) Income Tax (Prior Period)	-	-	-	-	-
	<b>Total Tax Expenses</b>	<b>17.71</b>	<b>26.06</b>	<b>8.91</b>	<b>72.12</b>	<b>13.36</b>
V	<b>Profit After Tax (PAT) (III-IV)</b>	<b>12.82</b>	<b>52.52</b>	<b>26.52</b>	<b>149.26</b>	<b>30.61</b>
VI	<b>Other Comprehensive Income / (Expense)</b>					
	Items that will not be reclassified to profit & loss (net of tax)	4.65	(1.57)	(1.43)	(0.08)	(5.74)
	Items that will be reclassified to profit & loss (net of tax)	-	-	-	-	-
	<b>Total Other Comprehensive Income</b>	<b>4.65</b>	<b>(1.57)</b>	<b>(1.43)</b>	<b>(0.08)</b>	<b>(5.74)</b>
VII	<b>Total Comprehensive Income for the Year (V+VI)</b>	<b>17.47</b>	<b>50.95</b>	<b>25.09</b>	<b>149.18</b>	<b>24.87</b>
VIII	<b>Paidup Equity Share Capital (Facevalue Rs 10 each)</b>	<b>2,037.62</b>	<b>2,037.62</b>	<b>1,704.32</b>	<b>2,037.62</b>	<b>1,704.32</b>
IX	<b>Other Equity</b>				<b>7,653.82</b>	<b>6,451.87</b>
X	<b>Earnings Per Equity Share- Basic/Diluted</b>					
	Basic / Diluted	0.06	0.29	0.19	0.80	0.24
	Basic / Diluted (after Adjusted to Bonus Issue)	0.06	0.29	0.19	0.80	0.24



# DECCAN HEALTH CARE LIMITED

CIN-L72200TG1996PLC024351

Registered Office:H.No. 6-3-348/4, Dwarkapuri Colony, Punjagutta, Hyderabad, Telangana, India, 500082

## Notes to Accounts -Consolidated Financial Statement

[1] The above audited Consolidated Financial Results of Deccan Health Care Limited for the Quarter Ended and year ended on 31st March '24 were reviewed and recommended by the Audit committee and approved by the Board of Directors, at their respective meeting held on 29th May '24. These results have been audited by the Statutory Auditors of the Company in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015 (LODR) (as amended).

[2] Previous Year's /period's figures have been regrouped/rearranged/ restated/adjusted/rectified wherever considered necessary.

[3] Basis of Preparation of the Statement and Adoption of Indian Accounting Standards. The Company has adopted Indian Accounting Standard (IND AS) specified under companies (Indian) Accounting Standard Rules, 2015 [as ammended ] precribed under section 133 of the companies act,2013.

[4] The Management is in process of identifying parties which are covered under MSME, The Amount relating to MSME are disclosed to the extent identified.

[5] The Company is engaged in manufacturing of nutraceutical products. Considering the nature of Business and Financial Reporting of the Company, the Company is operating in only one Segment. Hence segment reporting is not applicable.

[6] The figure for the quarter ended 31st March '24 are balancing figures between the audited figures in respect of year ended on 31st March '24 and the nine month ended figures upto the third quarter ended on 31st December '23.

[7] The Status of investor's complaints during the quarter ended on 31st March '24 as under:-

Complaints pending at the beginning of the period	NIL
Complaints received during the period	NIL
Complaints disposed during the period	NIL
Complaints resolved at the end of the period	NIL

[8] The Company has Incorporated its Subsidiary Company in United States of America named "Deccan Better Living Inc." on 02nd February '24. However, the operations in the USA Subsidiary has not been started in the Current Financial Year.

[9] Reconciliation of the net profit and equity on account of transition from the previous Indian GAAP to Ind AS for the year ended on 31st March '23.

(a) Reconciliation of Statement of Profit & Loss :

Particulars	Year Ended March 31, '23
Profit as per Indian GAAP	36.40
Allowance for Expected Credit Loss & reversal thereof	0.41
Effect of Deferment of Transaction Cost	(0.49)
Deferred Tax (Charge) / Credit on above adjustments	1.95
Reclassification of net actuarial (gain)/ loss on employee defined benefit obligations to	(7.66)
<b>Profit as per Ind AS</b>	<b>30.61</b>



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(b) Reconciliation of Retained Earning / General Reserve:-

Particulars	Year Ended March 31, '23
Retained Earning/General Reserve as per Indian GAAP	711.35
Profit and loss effect of Current Financial Year 22-23	(5.79)
Prior Period Effects	3.14
<b>Retained Earning/General Reserve as per Ind AS</b>	<b>708.70</b>

For, Deccan Health Care Limited,

  
Minto P Gupta  
Managing Director  
(DIN: 00843784)



Date : 29th May '24

Place :- Hyderabad



# DECCAN HEALTH CARE LIMITED

CIN-L72200TG1996PLC024351

Registered Office:H.No. 6-3-348/4, Dwarkapuri Colony, Punjagutta, Hyderabad, Telangana, India, 500082

## Consolidated Balance Sheet As At 31st March '24

Sr. No.	Particulars	Rs. in Lakhs (unless otherwise stated)	
		As at	As at
		31st March '24	31st March '23
		Audited	Audited
I	<b>ASSETS</b>		
A	<b>Non-Current Assets</b>		
	a) Property Plant & Equipments	1,567.65	1,683.20
	b) Intangible Assets	1.72	1.72
	c) Financial Assets		
	- Other Financial assets & Loans	180.19	179.43
	d) Other Non-Current Assets	236.92	236.92
	<b>Total Non-Current Assets</b>	<b>1,986.48</b>	<b>2,101.27</b>
B	<b>Current Assets</b>		
	a) Inventories	4,569.67	4,675.34
	b) Financial Assets		
	- Trade receivables	988.66	1,198.97
	- Cash and Cash Equivalents	260.27	141.00
	- Other Financial assets & Loans	68.82	0.12
	c) Other Current Assets	2,930.90	1,561.75
	<b>Total Current Assets</b>	<b>8,818.32</b>	<b>7,577.18</b>
	<b>TOTAL ASSETS</b>	<b>10,804.80</b>	<b>9,678.45</b>
II	<b>EQUITY AND LIABILITIES</b>		
1	<b>EQUITY</b>		
	a) Equity Share capital	2,037.62	1,704.32
	b) Other Equity - attributable to owners of the company	7,653.82	6,451.87
	<b>TOTAL EQUITY</b>	<b>9,691.44</b>	<b>8,156.19</b>
	Minority Interest	-	-
2	<b>LIABILITIES</b>		
A	<b>Non-Current Liabilities</b>		
	a) Financial Liabilities		
	- Long Term Borrowings	167.74	139.51
	b) Long Term Provisions	10.93	9.31
	c) Deferred Tax Liabilities (Net)	185.10	198.58
	<b>Total Non-Current Liabilities</b>	<b>363.77</b>	<b>347.40</b>
B	<b>Current liabilities</b>		
	a) Financial Liabilities		
	- Short Term Borrowings	21.77	22.23
	- Trade payables		
	(i) Total outstanding dues of other than Micro Enterprise and Small	381.23	786.80
	(ii) Total outstanding dues of Micro Enterprise and Small Enterprises	46.96	56.03
	- Other Financial Liabilities	112.47	104.84
	b) Short-Term Provisions	15.51	23.12
	c) Other Current Liabilities	86.97	115.15
	d) Current Tax Liabilities (Net)	84.68	66.69
	<b>Total Current Liabilities</b>	<b>749.59</b>	<b>1,174.86</b>
	<b>TOTAL LIABILITIES</b>	<b>1,113.36</b>	<b>1,522.26</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>10,804.80</b>	<b>9,678.45</b>

For, Deccan Health Care Limited,

Minto P Gupta  
Managing Director  
(DIN: 00843784)



Date : 29th May '24  
Place :- Hyderabad

# DECCAN HEALTH CARE LIMITED

CIN-L72200TG1996PLC024351

Registered Office: H.No. 6-3-348/4, Dwarkapuri Colony, Punjagutta, Hyderabad, Telangana, India, 500082

## Consolidated Cash Flow Statement for the Year Ended 31st March '24

Sr. No.	Particulars	Rs. in Lakhs (unless otherwise stated)	
		Year Ended	Year Ended
		31st March '24	31st March '23
		Audited	Audited
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>			
	Net profit Before Tax and Extraordinary Items	221.38	43.97
<b>Adjustments For:</b>			
	Depreciation	146.65	142.75
	CSR Activities	-	(74.59)
	Adjustment related to OCI effect	0.11	7.66
	Interest Received	(1.12)	(1.64)
	Interest and Finance Charges	8.50	11.43
	<b>Operating profit/(loss) before working capital changes</b>	<b>375.52</b>	<b>129.58</b>
<b>Changes in working capital:</b>			
<b>Adjustments for (increase) / decrease in operating assets:</b>			
	Changes in Inventories	105.68	(25.02)
	Changes in Trade receivables	210.30	76.94
	Changes in Other Financial Asset	(68.70)	(0.12)
	Changes in Other Current Asset	(1,369.17)	(965.25)
	Changes in Trade Payables	(414.63)	262.18
	Changes in Other Financial Liabilities	7.63	(188.12)
	Changes in Other Current Liabilities	(28.18)	22.11
	Changes in Long Term Provisions	1.62	(4.76)
	Changes in Short Term Provisions	(7.61)	15.99
	Changes in Current Tax Liabilities (Net)	18.00	21.83
	<b>Cash generated from operations</b>	<b>(1,169.54)</b>	<b>(654.64)</b>
	Income taxes paid (net of refunds)	(85.60)	(21.83)
	<b>Net cash flow from / (utilised in) operating activities (A)</b>	<b>(1,255.14)</b>	<b>(676.47)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>			
	(Purchase) / Sale of Fixed Assets/ Capital Work In Progress	(31.10)	25.39
	Interest Received	1.12	1.64
	<b>Net cash flow from / (used in) investing activities (B)</b>	<b>(29.98)</b>	<b>27.03</b>



# DECCAN HEALTH CARE LIMITED

CIN-L72200TG1996PLC024351

Registered Office:H.No. 6-3-348/4, Dwarkapuri Colony, Punjagutta, Hyderabad, Telangana, India, 500082

## Consolidated Cash Flow Statement for the Year Ended 31st March '24

Sr. No.	Particulars	Rs. in Lakhs (unless otherwise stated)	
		Year Ended	Year Ended
		31st March '24	31st March '23
		Audited	Audited
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>			
	Interest and Finance Charges	(8.50)	(11.43)
	Issue of Share Warrants & Premium	392.49	-
	Issue of Share Capital & Premium	993.39	499.99
	Changes in Short Term Borrowing	(0.47)	(7.18)
	Changes in Other Financial Assets & loans and advances	(0.75)	(1.14)
	Changes in Long Term Borrowing	28.23	45.81
	<b>Net cash flow from / (used in) financing activities (C)</b>	<b>1,404.39</b>	<b>526.05</b>
<hr/>			
D.	Net increase / (Decrease) in Cash and Cash Equivalents (A+B+C)	119.27	(123.39)
E.	Opening Balance of Cash and Cash Equivalents	141.00	264.39
F.	Closing Balance of Cash and Cash Equivalents	260.27	141.00

The standalone statement of cash flows has been prepared in accordance with the Indirect method as set out in the Indian Accounting Standard (Ind AS) - 7 - 'Statement of Cash Flows'.

Date : 29th May '24  
Place :- Hyderabad

For, Deccan Health Care Limited,



Minto P Gupta  
Managing Director  
(DIN: 00843784)