

Date: 14 November 2024

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

Stock Code: 542248

Subject: Outcome of the Board Meeting held on today i.e. 14 November 2024 and Submission of Unaudited Financial Results (Standalone & Consolidated) for the quarter ended 30 September 2024

Dear Sir/Madam,

With reference to our Intimation vide letter dated Saturday, 09 November 2024 we wish to inform you that the Board Directors of the Company in its meeting held today i.e. Thursday, 14 November 2024 through Video Conferencing/OAVM have Inter-alia;

1. Considered and Approved the Standalone Unaudited Financial Results of the Company for the quarter ended 30 September 2024 along with the Limited Review Report.
2. Considered and Approved the Consolidated Unaudited Financial Results of the Company for the quarter ended on 30 September 2024 along with the Limited Review Report.

The Board Meeting commenced at 03:30 PM and concluded at 03:45 PM.

Further the said outcome shall be uploaded on the website of the company at [www.deccanhealthcare.co.in](http://www.deccanhealthcare.co.in).

We request you to take the same on records.

Thanking You,

For and on behalf of

**Deccan Health Care Limited**



Vaishali Gagne

**Company Secretary &  
Compliance Officer**

Encl: a/a

Registered Office:  
6-3-347/17/5/A/Back Position,  
Dwarakapuri Colony, Punjagutta,  
Hyderabad – 500082, Telangana, India  
Email: [info@deccanhealthcare.co.in](mailto:info@deccanhealthcare.co.in)  
Tel: +91 40 4709 6427

Innovation Hub & Manufacturing:  
Plot No.13, Sector 03, IIE Pant Nagar,  
SIDCUL, Udham Singh Nagar – 263153,  
Uttarakhand, India  
CIN: L72200TG1996PLC024351  
[www.deccanhealthcare.co.in](http://www.deccanhealthcare.co.in)



Date: 14 November 2024

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

**Subject: Submission of Standalone and Consolidated Unaudited Financial Results of the Company for the quarter ended on 30 September 2024 along with Limited Review Reports issued by Statutory Auditors**

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 the Standalone and Consolidated Unaudited Financial Results of the Company for the quarter ended 30 September 2024 along with the Limited Review Report issued by Statutory Auditors.

The said Financial Results were duly reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company, at their respective meetings held today.

We request you to take the same on records.

Thanking You,  
Yours Faithfully,  
For and on behalf of  
**Deccan Health Care Limited**

  
**Vaishali Gagnani**

**Company Secretary**  
**M. no. A58408**  
Encl: a/a

Registered Office:  
6-3-347/17/5/A/Back Position,  
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**Independent Auditor's Limited Review Report on Unaudited Standalone Financial results of Deccan Health Care Limited, for the Quarter ended 30<sup>th</sup> Sept., '24 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

To,

The Board of Directors of,  
Deccan Health Care Limited

We have reviewed the accompanying the statement of unaudited Standalone financial results of Deccan Health Care Limited for the quarter ended 30<sup>th</sup> Sept., '24. The Financial Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on the review.

This Statement, which is the responsibility of the Company Management and approved by the Company Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 primary to inquire 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 stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited Standalone financial results prepared in accordance with applicable Indian Accounting standard ("Ind AS") and other recognized accounting practices and policies as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information require to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Keyur Shah & Associates**

**Chartered Accountants**

**FRN. 333288W**

**Akhlaq Ahmad Mutvalli**

**Partner**

**Membership Number:-181329**

**UDIN: -24181329BKCLS1960**

**Date:- 14<sup>th</sup> November, '24**

**Place:-Ahmedabad**

# DECCAN HEALTH CARE LIMITED

CIN-L72200TG1996PLC024351

6-3-347/17/5/A/Back Position, Dwarkapuri Colony, Punjagutta Hyderabad, TG - 500082

## Standalone financial Results for the Quarter Ended 30th Sept., '24

Sr. No.	Particulars	Rs. in Lakhs (unless otherwise stated)					
		Quarter Ended			Half yearly Ended		Year Ended
		30th Sept., '24	30th June, '24	30th Sept., '23	30th Sept., '24	30th Sept., '23	31st March, '24
		Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
I	<b>Income From Operations</b>						
	a) Revenue from Operations	1,882.08	1,506.11	1,719.45	3,388.19	2,841.76	5,972.89
	b) Other Income	0.11	-	0.03	0.11	0.63	1.37
	<b>Total Income</b>	<b>1,882.19</b>	<b>1,506.11</b>	<b>1,719.48</b>	<b>3,388.30</b>	<b>2,842.39</b>	<b>5,974.26</b>
II	<b>Expenses</b>						
	a) Cost of Materials Consumed	1,075.11	629.78	366.94	1,704.89	894.93	3,046.46
	b) Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade	61.35	245.29	667.34	306.64	685.98	701.52
	c) Employee Benefit Expense	130.06	90.84	54.46	220.90	154.71	341.27
	d) Finance Costs	2.51	1.65	0.34	4.16	2.44	6.35
	e) Depreciation and Amortisation Expense	36.66	36.02	31.64	72.68	70.98	146.65
	f) Other Expenses	504.66	453.24	527.77	957.90	920.74	1,507.72
	<b>Total Expenses</b>	<b>1,810.35</b>	<b>1,456.82</b>	<b>1,648.49</b>	<b>3,267.17</b>	<b>2,729.78</b>	<b>5,749.97</b>
III	<b>Profit/ (Loss) Before Tax (I-II)</b>	<b>71.84</b>	<b>49.29</b>	<b>70.99</b>	<b>121.13</b>	<b>112.61</b>	<b>224.29</b>
IV	<b>Tax Expense</b>						
	a) Current Tax	21.62	15.87	19.72	37.49	34.25	85.60
	b) Deferred Tax (Asset)/Liabilities	(3.51)	(3.47)	(1.64)	(6.98)	(5.90)	(13.48)
	<b>Total Tax Expense</b>	<b>18.11</b>	<b>12.40</b>	<b>18.08</b>	<b>30.51</b>	<b>28.35</b>	<b>72.12</b>
V	<b>Net Profit/ (Loss) After Tax for the Period (III-IV)</b>	<b>53.73</b>	<b>36.89</b>	<b>52.91</b>	<b>90.62</b>	<b>84.26</b>	<b>152.17</b>
VI	<b>Other Comprehensive Income/ (Loss)</b>						
	Items that will not be reclassified to profit & loss (net of tax)	(0.03)	(0.01)	(2.49)	(0.04)	(3.15)	(0.08)
	Items that will be reclassified to profit & loss (net of tax)	-	-	-	-	-	-
	<b>Total Other Comprehensive Income/ (Loss)</b>	<b>(0.03)</b>	<b>(0.01)</b>	<b>(2.49)</b>	<b>(0.04)</b>	<b>(3.15)</b>	<b>(0.08)</b>
VII	<b>Total Comprehensive Income/ (Loss) for the period (V + VI)</b>	<b>53.70</b>	<b>36.88</b>	<b>50.42</b>	<b>90.58</b>	<b>81.11</b>	<b>152.09</b>
VIII	<b>Paidup Equity Share Capital (Facevalue Rs 10 each)</b>	<b>2,098.05</b>	<b>2,037.62</b>	<b>1,704.32</b>	<b>2,098.05</b>	<b>1,704.32</b>	<b>2,037.62</b>
IX	<b>Other Equity</b>						<b>7,666.03</b>
X	<b>Earnings Per Equity Share- Basic/Diluted</b>						
	Basic	0.26	0.18	0.31	0.44	0.49	0.82
	Diluted	0.21	0.14	0.31	0.36	0.49	0.82

For, Deccan Health Care Limited,




Minto P Gupta  
Managing Director  
(DIN: 00843784)

Date : 14th November, '24  
Place :- Hyderabad



# DECCAN HEALTH CARE LIMITED

CIN-L72200TG1996PLC024351

6-3-347/17/5/A/Back Position, Dwarkapuri Colony, Punjagutta Hyderabad, TG - 500082

## Standalone financial Results for the Quarter Ended 30th Sept., '24

Rs. in Lakhs (unless otherwise stated)

Sr. No.	Particulars	Quarter Ended		Half yearly Ended		Year Ended	
		30th Sept., '24	30th June, '24	30th Sept., '23	30th Sept., '24	30th Sept., '23	31st March, '24
		Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited

### Notes to Accounts -Standalone Financial Statement

[1] The above standalone financial results for the quarter ended 30th Sept., '24 have been prepared by the Company in accordance with regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulations 2015 (as amended) and were reviewed and recommended by the Audit Committee of the Board and thereafter were approved and taken on record by the board of directors in their meeting held on 14th November, '24, A limited review of the above results has been carried out by the statutory auditors of the company.

[2] Previous Year's /period's figures have been regrouped/rearranged/ restated/adjusted/rectified/recasted 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 ] pcribed 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] During the September quarter, the Company issued 604,333 equity shares to Focal Ventures Private Limited, pursuant to the conversion of an equal number of warrants as approved in the board meeting held on 12th July, '24. This issuance was completed upon receipt of an application from the warrant holder, along with the remaining 75% of the issue price.

The Company received a total amount of Rs. 1,40,00,000 from Focal Ventures Private Limited on 28th June, '24 for the conversion of 6,04,333 Warrants. An excess amount of Rs. 4,02,507.50 was subsequently refunded to the warrant holder.

[7] The Status of investor's complaints during the quarter ended on 30th September,'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

For, Deccan Health Care Limited,

Minto P Gupta  
Managing Director  
(DIN: 00843784)

Date : 14th November, '24  
Place :- Hyderabad

## Standalone Balance Sheet As At 30th Sept., '24

Sr. No.	Particulars	Rs. in Lakhs (unless otherwise stated)	
		As at	As at
		30th Sept., '24 Un-audited	31st March, '24 Audited
I	<b>ASSETS</b>		
A	<b>Non-Current Assets</b>		
	a) Property Plant & Equipment	1,502.11	1,567.65
	b) Intangible Assets	1.72	1.72
	c) Financial Assets		
	- Other Financial assets & Loans	180.54	180.19
	- non current investment	1.00	1.00
	d) Other Non-Current Assets	236.92	236.92
	<b>Total Non-Current Assets</b>	<b>1,922.29</b>	<b>1,987.48</b>
B	<b>Current Assets</b>		
	a) Inventories	4,424.47	4,569.67
	b) Financial Assets		
	- Trade Receivables	1,003.69	988.66
	- Cash and Cash Equivalents	190.13	222.41
	- Other Financial assets & Loans	195.44	137.44
	c) Other current assets	3,541.62	2,826.92
	<b>Total Current Assets</b>	<b>9,355.35</b>	<b>8,745.10</b>
	<b>TOTAL ASSETS</b>	<b>11,277.64</b>	<b>10,732.58</b>
II	<b>EQUITY AND LIABILITIES</b>		
1	<b>EQUITY</b>		
	a) Equity Share Capital	2,098.05	2,037.62
	b) Other Equity - attributable to owners of the Company	7,832.11	7,666.03
	<b>TOTAL EQUITY</b>	<b>9,930.16</b>	<b>9,703.65</b>
2	<b>LIABILITIES</b>		
A	<b>Non-Current Liabilities</b>		
	a) Financial Liabilities		
	- Long Term Borrowings	101.29	118.87
	b) Long Term Provisions	12.52	10.93
	c) Deferred Tax Liabilities (Net)	178.10	185.10
	<b>Total Non-Current Liabilities</b>	<b>291.91</b>	<b>314.90</b>





# DECCAN HEALTH CARE LIMITED

CIN-L72200TG1996PLC024351

6-3-347/17/5/A/Back Position, Dwarkapuri Colony, Punjagutta Hyderabad, TG - 500082

## Standalone Balance Sheet As At 30th Sept., '24

Sr. No.	Particulars	Rs. in Lakhs (unless otherwise stated)	
		As at	As at
		30th Sept., '24	31st March, '24
		Un-audited	Audited
B	Current liabilities		
	a) Financial Liabilities		
	- Short Term Borrowings	25.63	21.77
	- Trade Payables:		
	(i) Total Outstanding Dues of Micro Enterprise and Small Enterprise	46.96	46.96
	(ii) Total Outstanding Dues of Creditors other than Micro Enterprise and Small Enterprise	590.59	378.09
	- Other financial liabilities	165.75	112.47
	b) Short Term Provisions	95.94	15.25
	c) Other Current Liabilities	94.14	54.80
	d) Current Tax Liabilities (Net)	36.56	84.69
	<b>Total Current Liabilities</b>	<b>1,055.57</b>	<b>714.03</b>
	<b>TOTAL LIABILITIES</b>	<b>1,347.48</b>	<b>1,028.93</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>11,277.64</b>	<b>10,732.58</b>

For, Deccan Health Care Limited,


Minto P Gupta  
Managing Director  
(DIN: 00843784)

Date : 14th November, '24  
Place :- Hyderabad



## Standalone Cash Flow Statement for the Period Ended 30th Sept., '24

Sr. No.	Particulars	Rs. in Lakhs (unless otherwise stated)	
		Half Year Ended	Half Year Ended
		30th Sept., '24	30th Sept., '23
		Un-audited	Un-audited
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>			
	Net profit Before Tax and Extraordinary Items	121.13	112.61
	<b>Adjustments For:</b>		
	Depreciation	72.68	70.98
	Interest Received	(0.05)	(0.43)
	Interest and Finance Charges	4.16	2.44
	Adjustment related to OCI effect	(0.11)	-
	Provision For Gratuity	1.59	1.39
	<b>Operating profit/(loss) before working capital changes</b>	<b>199.40</b>	<b>186.99</b>
	<b>Changes in working capital:</b>		
	<b>Adjustments for (increase) / decrease in operating assets:</b>		
	Changes in Inventories	145.20	32.17
	Changes in Trade receivables	(15.03)	(18.77)
	Changes in Other Financial Asset	(58.00)	20.04
	Changes in Other Current Asset	(714.70)	(546.38)
	Changes in Trade Payables	212.50	435.11
	Changes in Other Financial Liabilities	53.28	57.61
	Changes in Other Current Liabilities	39.34	(4.98)
	Changes in Short Term Provisions	80.69	31.27
	<b>Cash generated from operations</b>	<b>(57.32)</b>	<b>193.06</b>
	Income taxes paid (net of refunds)	(85.61)	(45.72)
	<b>Net cash flow from / (utilised in) operating activities (A)</b>	<b>(142.93)</b>	<b>147.34</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>			
	Interest Received	0.05	0.43
	(purchase) of fixed assets	(7.15)	(1.36)
	sale of fixed assets	-	-
	<b>Net cash flow from / (used in) investing activities (B)</b>	<b>(7.10)</b>	<b>(0.93)</b>



## Standalone Cash Flow Statement for the Period Ended 30th Sept., '24

Sr. No.	Particulars	Rs. in Lakhs (unless otherwise stated)	
		Half Year Ended	Half Year Ended
		30th Sept., '24	30th Sept., '23
		Un-audited	Un-audited
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>			
	Issue/Conversion Of Shares/share Warrants & Premium	135.97	-
	Changes in Short Term Borrowing	3.86	(72.66)
	Interest and Finance Charges	(4.16)	(2.44)
	Changes in Other Financial Assets & loans and advances	(0.35)	-
	Proceeds from Long Term Borrowing	-	-
	Repayment of Long Term Borrowing	(17.58)	(11.50)
	<b>Net cash flow from / (used in) financing activities (C)</b>	<b>117.74</b>	<b>(86.60)</b>
	<b>D. Net increase / (Decrease) in Cash and Cash Equivalents (A+B+C)</b>	<b>(32.28)</b>	<b>59.81</b>
	<b>E. Opening Balance of Cash and Cash Equivalents</b>	<b>222.41</b>	<b>138.72</b>
	<b>F. Closing Balance of Cash and Cash Equivalents</b>	<b>190.13</b>	<b>198.53</b>

1 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 : 14th November, '24

Place :- Hyderabad



**Independent Auditor's Limited Review Report on Unaudited Consolidated Financial results of Deccan Health Care Limited, for the Quarter ended 30<sup>th</sup> Sept., '24 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

To,

The Board of Directors of,  
Deccan Health Care Limited

We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Deccan Health Care Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended 30<sup>th</sup> Sept., '24. ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



The Statement includes the results of the following entities:

1. Deccan Health Care Limited ("Parent")
2. Beyoungstore Private Limited ("Subsidiary")

Based on our review conducted and procedures performed as stated in paragraph above and based on the statement provided by the Management related to subsidiary, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Accounting Standard 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.

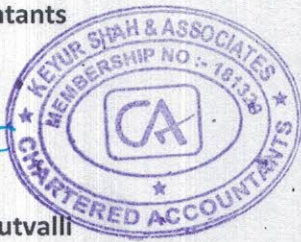
We did review the interim financial statements / financial information / financial results of Beyoungstore Private Limited ("subsidiary") included in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results reflect total revenues of Rs. 3.63 Lakhs ,and total net profit/(loss) after tax of Rs. (1.53) lakhs, for the Period ended 30<sup>th</sup> Sept., '24, as considered in the consolidated unaudited financial results, whose interim financial statements / financial information/ financial results have been reviewed by us. These interim financial statements / financial information / financial results have been provided by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiary is based solely on the reports of the Management and the procedures performed by us as stated in above.

Our conclusion on the statement is not modified in respect of the above matters.

**For Keyur Shah & Associates**

**Chartered Accountants**

**FRN. 333288W**



**Akhlaq Ahmad Mutvalli**

**Partner**

**Membership Number: -181329**

**UDIN: - 24181329BKCCLT5888**

**Date: - 14<sup>th</sup> November, '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 And Half Year Ended 30th Sept. '24

Rs. in Lakhs (unless otherwise stated)

Sr. No.	Particulars	Quarter Ended		Half Year		Year Ended	
		30th Sept. '24	30th June '24	30th Sept. '23	30th Sept. '24	30th Sept. '23	31st March '24
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	<b>Income From Operations</b>						
	a) Revenue from Operations	1,882.08	1,506.11	1,719.45	3,388.19	2,841.76	5,972.89
	b) Other Income	0.11	-	0.06	0.11	0.69	1.47
	<b>Total Income</b>	<b>1,882.19</b>	<b>1,506.11</b>	<b>1,719.51</b>	<b>3,388.30</b>	<b>2,842.45</b>	<b>5,974.36</b>
II	<b>Expenses</b>						
	a) Cost of Materials Consumed	1,075.11	629.78	366.94	1,704.89	894.93	3,046.46
	b) Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade	61.35	245.29	667.34	306.64	685.98	701.52
	c) Employee Benefit Expense	132.39	93.28	57.35	225.67	160.67	352.38
	d) Finance Costs	2.52	1.65	0.35	4.17	2.45	8.50
	e) Depreciation and Amortisation Expense	36.66	36.02	31.64	72.68	70.98	146.65
	f) Other Expenses	503.20	451.45	523.62	954.65	915.17	1,497.47
	<b>Total Expenses</b>	<b>1,811.23</b>	<b>1,457.47</b>	<b>1,647.24</b>	<b>3,268.70</b>	<b>2,730.18</b>	<b>5,752.98</b>
III	<b>Profit/ (Loss) Before Tax (I-II)</b>	<b>70.96</b>	<b>48.64</b>	<b>72.27</b>	<b>119.60</b>	<b>112.27</b>	<b>221.38</b>
IV	<b>Tax Expense</b>						
	a) Current Tax	21.62	15.87	19.88	37.49	34.25	85.60
	b) Deferred Tax (Asset)/Liabilities	(3.51)	(3.47)	(1.64)	(6.98)	(5.90)	(13.48)
	<b>Total Tax Expense</b>	<b>18.11</b>	<b>12.40</b>	<b>18.24</b>	<b>30.51</b>	<b>28.35</b>	<b>72.12</b>
V	<b>Net Profit/ (Loss) After Tax for the Period (III-IV)</b>	<b>52.85</b>	<b>36.24</b>	<b>54.03</b>	<b>89.09</b>	<b>83.92</b>	<b>149.26</b>
VI	<b>Other Comprehensive Income/ (Loss)</b>						
	Items that will not be reclassified to profit & loss (net of tax)	(0.03)	(0.01)	(2.50)	(0.04)	(3.16)	(0.08)
	Items that will be reclassified to profit & loss (net of tax)	-	-	-	-	-	-
	<b>Total Other Comprehensive Income/ (Loss)</b>	<b>(0.03)</b>	<b>(0.01)</b>	<b>(2.50)</b>	<b>(0.04)</b>	<b>(3.16)</b>	<b>(0.08)</b>
VII	<b>Total Comprehensive Income/ (Loss) for the period (V + VI)</b>	<b>52.82</b>	<b>36.23</b>	<b>51.53</b>	<b>89.05</b>	<b>80.76</b>	<b>149.18</b>
VIII	<b>Paidup Equity Share Capital (Facevalue Rs 10 each)</b>	<b>2,098.05</b>	<b>2,037.62</b>	<b>1,704.32</b>	<b>2,098.05</b>	<b>1,704.32</b>	<b>2,037.62</b>
IX	<b>Other Equity</b>						<b>7,653.82</b>
X	<b>Earnings Per Equity Share- Basic/Diluted</b>						
	Basic / Diluted	0.26	0.18	0.32	0.43	0.49	0.80
	Basic / Diluted (after Adjusted to Bonus Issue)	0.21	0.14	0.32	0.35	0.49	0.80

For, Deccan Health Care Limited,

Minto P Gupta  
Managing Director  
(DIN: 00843784)



Date : 14th November, '24

Place :- Hyderabad



# 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 consolidated financial results for the quarter ended 30th Sept., '24 have been prepared by the Company in accordance with regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulations 2015 (as amended) and were reviewed and recommended by the Audit Committee of the Board and thereafter were approved and taken on record by the board of directors in their meeting held on 14th November, '24, A limited review of the above results has been carried out by the statutory auditors of the company.

[2] Previous Year's /period's figures have been regrouped/rearranged/ restated/adjusted/rectified/recasted 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] During the September quarter, the Parent Company issued 604,333 equity shares to Focal Ventures Private Limited, pursuant to the conversion of an equal number of warrants as approved in the board meeting held on 12th July, '24. This issuance was completed upon receipt of an application from the warrant holder, along with the remaining 75% of the issue price.

The Company received a total amount of Rs. 1,40,00,000 from Focal Ventures Private Limited on 28th June, '24 for the conversion of 6,04,333 Warrants. An excess amount of Rs. 4,02,507.50 was subsequently refunded to the warrant holder.

[7] The Status of investor's complaints during the quarter ended on 30th Sept. '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

For, Deccan Health Care Limited,

Minto P Gupta  
Managing Director  
(DIN: 00843784)



Date : 14th November, '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 30th Sept. '24

Sr. No.	Particulars	Rs. in Lakhs (unless otherwise stated)	
		As at	As at
		30th Sept. '24	31st March '24
		Unaudited	Audited
I	<b>ASSETS</b>		
A	<b>Non-Current Assets</b>		
	a) Property Plant & Equipments	1,502.11	1,567.65
	b) Intangible Assets	1.72	1.72
	c) Financial Assets		
	- Other Financial assets & Loans	211.17	180.19
	d) Other Non-Current Assets	236.92	236.92
	<b>Total Non-Current Assets</b>	<b>1,951.92</b>	<b>1,986.48</b>
B	<b>Current Assets</b>		
	a) Inventories	4,424.47	4,569.67
	b) Financial Assets		
	- Trade receivables	1,003.69	988.66
	- Cash and Cash Equivalents	195.54	260.27
	- Other Financial assets & Loans	84.35	68.82
	c) Other Current Assets	3,658.32	2,930.90
	<b>Total Current Assets</b>	<b>9,366.37</b>	<b>8,818.32</b>
	<b>TOTAL ASSETS</b>	<b>11,318.29</b>	<b>10,804.80</b>
II	<b>EQUITY AND LIABILITIES</b>		
1	<b>EQUITY</b>		
	a) Equity Share capital	2,098.05	2,037.62
	b) Other Equity - attributable to owners of the company	7,818.35	7,653.82
	<b>TOTAL EQUITY</b>	<b>9,916.40</b>	<b>9,691.44</b>
	Minority Interest	-	-
2	<b>LIABILITIES</b>		
A	<b>Non-Current Liabilities</b>		
	a) Financial Liabilities		
	- Long Term Borrowings	101.29	167.74
	b) Long Term Provisions	12.52	10.93
	c) Deferred Tax Liabilities (Net)	178.10	185.10
	<b>Total Non-Current Liabilities</b>	<b>291.91</b>	<b>363.77</b>



# DECCAN HEALTH CARE LIMITED

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## Consolidated Balance Sheet As At 30th Sept. '24

Sr. No.	Particulars	Rs. in Lakhs (unless otherwise stated)	
		As at	As at
		30th Sept. '24	31st March '24
		Unaudited	Audited
<b>B</b>	<b>Current liabilities</b>		
	a) Financial Liabilities		
	- Short Term Borrowings	25.63	21.77
	- Trade payables		
	(i) Total outstanding dues of other than Micro Enterprise and Small	594.89	381.23
	(ii) Total outstanding dues of Micro Enterprise and Small Enterprises	46.96	46.96
	- Other Financial Liabilities	165.75	112.47
	b) Short-Term Provisions	95.94	15.51
	c) Other Current Liabilities	144.25	86.97
	d) Current Tax Liabilities (Net)	36.56	84.68
	<b>Total Current Liabilities</b>	<b>1,109.98</b>	<b>749.59</b>
	<b>TOTAL LIABILITIES</b>	<b>1,401.89</b>	<b>1,113.36</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>11,318.29</b>	<b>10,804.80</b>

For, Deccan Health Care Limited,



Minto P Gupta  
Managing Director  
(DIN: 00843784)



Date : 14th November, '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 Half Year Ended 30th Sept. '24

Sr. No.	Particulars	Rs. in Lakhs (unless otherwise stated)	
		Half Year Ended	Half Year Ended
		30th Sept. '24	30th Sept. '23
		Unaudited	Unaudited
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>			
	Net profit Before Tax and Extraordinary Items	119.60	112.27
	<b>Adjustments For:</b>		
	Depreciation	72.68	70.98
	Provision For Gratuity	1.59	1.39
	Adjustment related to OCI effect	(0.11)	
	Interest Received	0.05	(4.06)
	Interest and Finance Charges	4.17	2.45
	<b>Operating profit/(loss) before working capital changes</b>	<b>197.98</b>	<b>183.03</b>
	<b>Changes in working capital:</b>		
	<b>Adjustments for (increase) / decrease in operating assets:</b>		
	Changes in Inventories	145.20	32.18
	Changes in Trade receivables	(15.03)	(18.78)
	Changes in Other Financial Asset	(15.53)	-
	Changes in Other Current Asset	(727.42)	(608.58)
	Changes in Trade Payables	213.65	435.11
	Changes in Other Financial Liabilities	53.28	55.63
	Changes in Other Current Liabilities	57.28	(32.82)
	Changes in Short Term Provisions	80.43	31.23
	<b>Cash generated from operations</b>	<b>(10.16)</b>	<b>77.00</b>
	Income taxes paid (net of refunds)	(85.61)	(45.71)
	<b>Net cash flow from / (utilised in) operating activities (A)</b>	<b>(95.77)</b>	<b>31.29</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>			
	(Purchase of Fixed Assets)	(7.15)	(1.36)
	Sale of Fixed Assets	-	-
	Interest Received	(0.05)	4.06
	<b>Net cash flow from / (used in) investing activities (B)</b>	<b>(7.20)</b>	<b>2.70</b>





# DECCAN HEALTH CARE LIMITED

CIN-L72200TG1996PLC024351

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## Consolidated Cash Flow Statement for the Half Year Ended 30th Sept. '24

Sr. No.	Particulars	Rs. in Lakhs (unless otherwise stated)	
		Half Year Ended	Half Year Ended
		30th Sept. '24	30th Sept. '23
		Unaudited	Unaudited
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>			
	Interest and Finance Charges	(4.17)	(2.45)
	Issue/Conversion Of Shares/share Warrants & Premium	135.97	-
	Changes in Short Term Borrowing	3.86	0.50
	Changes in Other Financial Assets & loans and advances	(30.98)	20.02
	Repayment Of Long Term Borrowing	(66.45)	4.71
	Proceeds from Long Term Borrowing	-	-
	<b>Net cash flow from / (used in) financing activities (C)</b>	<b>38.23</b>	<b>22.78</b>
	<b>D. Net increase / (Decrease) in Cash and Cash Equivalents (A+B+C)</b>	<b>(64.73)</b>	<b>56.77</b>
	<b>E. Opening Balance of Cash and Cash Equivalents</b>	<b>260.27</b>	<b>143.36</b>
	<b>F. Closing Balance of Cash and Cash Equivalents</b>	<b>195.54</b>	<b>200.13</b>

The Consolidated statement of cash flows has been prepared in accordance with the Indirect method as set out in the Indian

1 Accounting Standard (Ind AS) - 7 - 'Statement of Cash Flows'.

For, Deccan Health Care Limited,

Minto P Gupta  
Managing Director  
(DIN: 00843784)



Date : 14th November, '24  
Place :- Hyderabad