

Date: December 4, 2019

**To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400001**

Stock Code: 542248

Sub: Revised Unaudited Financial Results for the half year ended 30th September, 2019

Dear Sirs,

This is with reference to your mail dated December 3, 2019, please find enclosed the Revised Financial Results for the half year ended 30th September, 2019 for your perusal.

Further we would like to inform that the XBRL filing is as per the regulations, hence have not been uploaded again.

Kindly take the above information on record.

Thanking you,
Yours Truly
For Deccan Healthcare Limited



Minto Purshotam
Managing Director
DIN: 00843784

Registered Office:
CIN: U72200TG1996PLC024351. Estd: 1996
Address : 247, 2nd Floor, Dwarakapuri Colony
Punjagutta, Hyderabad – 500 082,
Telangana, India.

Innovation Hub & Manufacturing:
Address: Plot No.13, Sector-03, (SIDCUL), IIE,
Panthnagar, Udam Singh Nagar – 263 153,
U.K., India.

E-mail: info@deccanhealthcare.co.in; Website: www.deccanhealthcare.co.in; www.beyoungstore.com; ☎ 040-40144508



Auditor's Limited Review Report on Financial statements of Deccan Health Care Limited, for the Half Year ended on September 30, 2019, pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

To
The Member of
DECCAN HEALTH CARE LIMITED
Hyderabad

We have reviewed the accompanying statement of unaudited financial results of **DECCAN HEALTH CARE LIMITED** for the period half year ended September 30, 2019. This 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 our review.

We conducted our review of the statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required 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 & Co.
Chartered Accountants
FRN 141173W


Keyur B. Shah
(Proprietor)

M No. 153774

Date: - 14/11/2019

UDIN:- 19153774AAAAEX9231



DECCAN HEALTH CARE LIMITED

247, Dwarakapuri Colony, Punjagutta, Hyderabad, Telangana - 500082

CIN-U72200TG1996PLC024351

Statement of Unaudited Financial Result for the Half year ended on 30th September, 2019

(Rs. in lakhs)

Sl. No	Particulars	6 Months Ended	Financial Year Ended	
		30/09/2019	31/03/2019	31/03/2018
		Unaudited	Audited	Audited
1	Revenue from Operations	2,030.08	4,424.79	3,782.73
2	Other Incomes	33.83	8.40	206.92
3	Total Revenue (1+2)	2,063.91	4,433.19	3,989.65
4	Expenses:			
(a)	Cost of Materials Consumed	1,019.47	1,935.48	1,571.63
(b)	Changes in Inventories of Finished Goods and Work-in-Progress	(277.91)	(421.48)	(372.71)
(c)	Employee Benefit Expenses	240.09	409.22	440.94
(d)	Other Expenses	366.65	821.08	737.50
(e)	Finance Costs	7.59	103.57	149.76
(f)	Depreciation and Amortization Expense	45.33	128.64	128.05
	Total Expenses	1,401.22	2,976.51	2,655.17
5	Profit/ Loss before Exceptional Items (3-4)	662.69	1,456.68	1,334.48
6	Exceptional Items	-	-	-
7	Profit/ Loss before Extraordinary items and Tax (5-6)	662.69	1,456.68	1,334.48
8	Extraordinary Items	-	-	-
9	Profit before Tax (7-8)	662.69	1,456.68	1,334.48
10	Tax Expense:			
	(1) Provision for Income Tax	159.58	-	-
	(2) Deferred Tax	7.20	8.63	(1.50)
11	Profit/ (Loss) for the period (9-10)	495.91	1,448.05	1,335.98
12	Earnings Per Equity Share*			
	(1) Basic	3.16	10.29	10.26
	(2) Diluted	3.16	10.29	10.26

* The Earning Per Share for the half year ended 30-09-2019 has not been annualised

Place: Hyderabad
Date: 14th November, 2019



For Deccan Health Care Limited

Minto P Gupta
Minto P Gupta
Managing Director

DIN-00843784



DECCAN HEALTH CARE LIMITED
247, Dwarakapuri Colony, Punjagutta, Hyderabad, Telangana - 500082
CIN-U72200TG1996PLC024351

Statement of Assets and Liabilities as on 30th September, 2019

(Rs. in lakhs)

Sl. No	Particulars	As on	As on	As on
		30-09-2019 Unaudited	31-03-2019 Audited	31-03-2018 Audited
I.	EQUITY AND LIABILITIES			
1	Shareholder's Funds			
	(a) Share Capital	1,571.34	1,571.34	1,350.14
	(b) Reserves and Surplus	5,549.86	5,043.12	3,267.83
	(c) Money received against Share Warrants	-	-	-
2	Share Application Money pending allotment	-	-	-
3	Non-Current Liabilities			
	(a) Long-Term Borrowings	185.57	234.90	845.77
	(b) Deferred Tax Liabilities	216.44	209.23	200.60
	(c) Long Term Provisions	16.74	16.74	17.65
4	Current Liabilities			
	(a) Trade Payables			
	(i) Total Outstanding dues of micro enterprise and Small Enterprises	-	-	-
	(i) Total Outstanding dues of Creditors other than micro enterprise and Small Enterprises	579.13	770.98	568.62
	(b) Other Current Liabilities	250.25	275.75	594.92
	(c) Short-Term Provisions	170.09	163.25	202.38
	Total	8,539.42	8,285.32	7,047.91
II.	ASSETS			
1	Non-Current Assets			
	(a) Fixed Assets			
	(i) Tangible Assets	2,065.60	2,085.46	1,770.62
	(ii) Intangible Assets	-	-	-
	(iii) Capital work-in-progress	152.42	-	351.29
	(b) Long-Term Loans and Advances	38.18	170.28	772.98
	(c) Other Non-Current Assets	276.27	303.66	260.42
2	Current Assets			
	(a) Inventories	3,474.47	3,209.41	1,961.15
	(b) Trade Receivables	1,667.65	1,937.78	1,767.40
	(c) Cash and Cash Equivalents	451.02	447.82	31.44
	(d) Short-Term Loans and Advances	413.81	130.91	132.61
	(e) Other Current Assets	-	-	-
	Total	8,539.42	8,285.32	7,047.91

Place: Hyderabad
Date: 14th November, 2019



For Deccan Health Care Limited



Minto P Gupta
Managing Director
DIN-00843784

DECCAN HEALTH CARE LIMITED

247, Dwarakapuri Colony, Punjagutta, Hyderabad, Telangana - 500082

CIN-U72200TG1996PLC024351

Cash Flow Statement for the Half year ended on 30th September, 2019

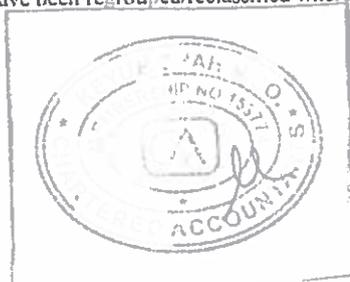
(Rs. In lakhs)

PARTICULARS	6 Months Ended	Financial Year Ended	
	30/09/2019	31/03/2019	31/03/2018
	Unaudited	Audited	Audited
A Cash Flows from Operating Activities			
Net Profit before tax and Extraordinary items	662.69	1,456.68	1,334.48
Adjustments for :			
Depreciation	45.33	128.64	128.05
Interest Expense	7.59	103.57	149.76
Interest Income	(0.76)	(0.50)	(0.98)
Operating Profit before Working Capital Changes	714.85	1,688.39	1,611.32
Adjustments for :			
(Increase)/Decrease in Trade Receivables	270.14	(170.37)	385.87
(Increase)/Decrease in Inventory	(265.06)	(1,248.26)	(934.45)
Increase/(Decrease) in Provisions	6.83	(40.04)	220.03
(Increase)/Decrease in Other Non Current Asset	27.39	(43.24)	(226.85)
(Increase)/Decrease in Short Term Loans and Advances	(282.91)	1.70	822.73
Increase/(Decrease) in Trade Payables	(191.85)	202.36	(439.24)
Increase/(Decrease) in Current Liabilities	(20.61)	(128.40)	(147.73)
Cash Generated from Operations	258.77	262.14	1,291.67
Tax Paid	(159.58)	-	-
Net Cash from Operating Activities	99.19	262.14	1,291.67
B Cash Flows from Investing Activities			
(Increase)/Decrease in CWIP	(152.42)	351.29	(351.29)
Purchase of Fixed Assets	(25.46)	(443.49)	(166.52)
Interest Income	0.76	0.50	0.98
Other Statutory Adjustment	10.83	(1,663.56)	-
(Increase)/Decrease in Long Term Loans and Advances	132.11	602.70	(772.98)
Net Cash from Investing Activities	(34.19)	(1,152.56)	(1,289.81)
C Cash Flows from Financing Activities			
Share Capital	-	221.20	165.00
Securities Premium	-	1,990.80	-
Interest Expense	(7.59)	(103.57)	(149.76)
Increase/(Decrease) in Long Term Borrowing	(54.22)	(801.63)	5.44
Net Cash from Financing Activities	(61.80)	1,306.80	20.67
D Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	3.20	416.38	22.53
E Cash and Cash Equivalents at the beginning	447.82	31.44	8.91
F Cash and Cash Equivalents at the end (D+E)	451.02	447.82	31.44

Notes

- Cash flow statement has been prepared under the indirect method as set out in the accounting standard(AS)3,cash flow statements issued by the chartered Accountants of India
- Previous period figures have been regrouped/reclassified wherever applicable

Place: Hyderabad
Date: 14th November, 2019



For Deccan Health Care Limited

Minto P. G.
Managing Director
DIN-00843784

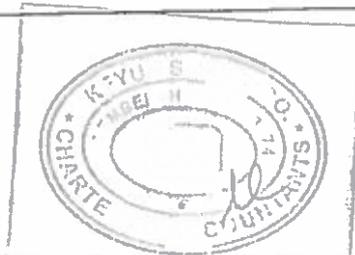
DECCAN HEALTH CARE LIMITED
 247, Dwarakapuri Colony, Pounjgutta, Hyderabad, Telangana - 50082
 CIN-U72200TG1996PLC024351

Notes :-

- 1 The financial Results are prepared in accordance with the Accounting Standard Prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounting) Rules, 2014 (as amended) and other recognised accounting practices and policies, as applicable
- 2 The above results for the half year ended 30.09.2019 were reviewed by audit committee and were approved and taken on record by Board of Directors in their meeting held on 14th September, 2019
- 3 As Equity share of the company got listed on BSE on 31st December, 2018, result of the comparative figure for the half year ended on 30th September, 2018 was not declared and figure for the same is not given in this result
- 4 In accordance with Regulation 33 of SEBI (LODR) Regulation 2015, the above results have been reviewed by the Statutory Auditors of the Company.
- 5 The management is in process of identifying parties which are covered under MSME, The amount relating to MSME are disclosed to the extent identified.
- 6 The figures of the previous period have been regrouped / rearranged wherever found necessary, to make them comparable with the figures of the current period.
- 7 The status of investor's complaints during the half year ended on 30th September, 2019 is as under:

Complainst Pending at the beginning of the period ended	NIL
Complainst received during the period ended	NIL
Complainst Disposed off and resolved at the end of the period	NIL
Closing Balance	NIL

Place:-Hyderabad
 Date:-14th November, 2019



For, Deccan Health Care Limited



Minto P Gupta
 Managing Director
 DIN-00843784