

**Date: 31 July 2024**

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. 31 July 2024 in terms of second proviso to Regulation 30(6) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/Madam

With reference to our Intimation vide letter dated Thursday, 25 July 2024 we wish to inform you that the Board Directors of the Company in its meeting held today i.e. Wednesday, 31 July 2024 through Video Conferencing have Inter-alia;

1. Considered and Approved the Standalone Unaudited Financial Results of the Company for the quarter ended 30 June 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 June 2024 along with the Limited Review Report.
3. Any of the Director is authorized to sign the financial Result for the quarter ended 30 June 2024.
4. Approved the appointment of M/s Malay Agarwal (FRN-437347), Chartered Accountants, as Internal Auditor for Internal Audit of the Company w.e.f. F.Y. 2024-25.
5. Approved the appointment of M/s M R Bhatia & Co., Company Secretary in Practice as Secretarial Auditor of the Company for the F.Y 2024-25.

*Details as required under regulation 30 of listing regulations read with SEBI circular SEBI/HO/CFD/CFDPoD-1/P/CIR/2023/123 dated July 13, 2023 are provided herewith.*

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)

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

The meeting was commenced at 03:30 P.M. and concluded at 03:50 PM

You are requested to take the information on record and oblige.

Thanking You,

Yours faithfully

**For Deccan Health Care Limited**

  
\_\_\_\_\_  
**Vaishali Gagnani**  
**Company Secretary &**  
**Compliance Officer**  
**(M. No. A58408)**

Date: 31 July 2024

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

**Stock Code: 542248**

**Subject: Submission of standalone and Consolidated Unaudited Financial Results of the Company for the quarter ended on 30 June 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 June 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 &**  
**Compliance Officer**  
(M. No. A58408)  
Encl: a/a

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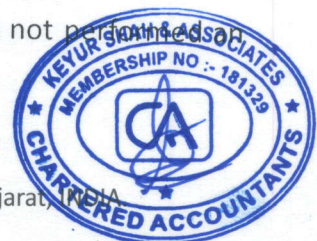
Independent Auditor's Limited Review Report on the Quarter Unaudited Standalone Financial Results of the Deccan Health Care Limited, for the quarter ended 30<sup>th</sup> June '24 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations,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

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 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 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 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

F.R.No. 333288W



Akhlaq Ahmad Mutvalli

Partner

M. No. 181329

UDIN: -24181329BKCCAY3646



Date: - 31<sup>st</sup> July '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 on 30th June '24

Sr. No.	Particulars	Rs. in Lakhs (unless otherwise stated)			
		Quarter Ended		Year Ended	
		30th June '24	31st March '24	30th June '23	31st March '24
		Unaudited	Audited	Unaudited	Audited
<b>I</b>	<b>Income From Operations</b>				
	a) Revenue from Operations	1,318.55	1,596.82	1,122.31	5,972.89
	b) Other Income	-	0.71	0.60	1.37
	<b>Total Income</b>	<b>1,318.55</b>	<b>1,597.53</b>	<b>1,122.91</b>	<b>5,974.26</b>
<b>II</b>	<b>Expenses</b>				
	a) Cost of Materials Consumed	629.78	1,009.11	527.99	3,046.46
	b) Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade	245.29	(14.80)	18.64	701.52
	c) Employee Benefit Expense	90.84	99.14	100.25	341.27
	d) Finance Costs	1.65	2.39	2.10	6.35
	e) Depreciation and Amortisation Expense	36.02	35.72	39.34	146.65
	f) Other Expenses	265.68	436.39	392.97	1,507.72
	<b>Total Expenses</b>	<b>1,269.26</b>	<b>1,567.95</b>	<b>1,081.29</b>	<b>5,749.97</b>
<b>III</b>	<b>Profit/ (Loss) Before Tax (I-II)</b>	<b>49.29</b>	<b>29.58</b>	<b>41.62</b>	<b>224.29</b>
<b>IV</b>	<b>Tax Expense</b>				
	a) Current Tax	15.87	19.19	14.53	85.60
	b) Deferred Tax (Asset)/Liabilities	(3.47)	(2.45)	(4.26)	(13.48)
	<b>Total Tax Expense</b>	<b>12.40</b>	<b>16.74</b>	<b>10.27</b>	<b>72.12</b>
<b>V</b>	<b>Net Profit/ (Loss) After Tax for the Period (III-IV)</b>	<b>36.89</b>	<b>12.84</b>	<b>31.35</b>	<b>152.17</b>
<b>VI</b>	<b>Other Comprehensive Income/ (Loss)</b>				
	Items that will not be reclassified to profit & loss (net of tax)	(0.01)	4.65	(0.66)	(0.08)
	Items that will be reclassified to profit & loss (net of tax)	-	-	-	-
	<b>Total Other Comprehensive Income/ (Loss)</b>	<b>(0.01)</b>	<b>4.65</b>	<b>(0.66)</b>	<b>(0.08)</b>
<b>VII</b>	<b>Total Comprehensive Income/ (Loss) for the period (V + VI)</b>	<b>36.88</b>	<b>17.49</b>	<b>30.69</b>	<b>152.09</b>
<b>VIII</b>	<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>IX</b>	<b>Other Equity</b>				<b>7,666.03</b>
<b>X</b>	<b>Earnings Per Share</b>				
	<b>Earnings Per Share (not annualised for quarter/ period ended)</b>				
	Basic / Diluted	0.18	0.06	0.18	0.82





# DECCAN HEALTH CARE LIMITED

CIN: L72200TG1996PLC024351

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

## Notes to Accounts - Standalone Financial Statement

[1] The above standalone financial results for the quarter ended June 30, '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 31st July '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 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 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.

[5] The Company has received remaining 75% of the issue price of warrants for the conversion of 6,04,333 warrants out of 18,13,000 warrants into equal number of equity shares. Further the company has allotted 6,04,333 shares on 12th July '24 in the name of Focal Venture Private Limited, the Warrant Holder (Person other than Promoter and Promoter Group) of the company.

[6] The Status of investor's complaints during the quarter ended on June 30, '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

*Meenakshi Gupta*

Meenakshi Gupta  
Director  
DIN-00574624

Date :- 31st July '24  
Place: Hyderabad



**Keyur Shah & Associates**  
CHARTERED ACCOUNTANTS

CA Keyur Shah  
FCA, B.Com, ISA,  
FAFP Certified

Independent Auditor's Limited Review Report on the Quarterly Unaudited Consolidated Financial Results of the Deccan Health Care Limited, for the Quarter ended 30<sup>th</sup> June, '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 Unaudited Consolidated 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> June, '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. Beyoungstore Private Limited ("Subsidiary")

Based on our review conducted and procedures performed as stated in paragraph 3 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.

The accompanying Statement includes the unaudited interim financial results/ financial information in respect of:

- a) Subsidiary, located in India, which has not been reviewed by us, whose interim financial results reflect total revenue is Rs. 1.81 Lakhs, total profit after tax of Rs. (0.64) Lakhs and total comprehensive income of Rs. (0.64) Lakhs for the quarter ended 30th June '24, as considered in the Statement. These interim financial results have been reviewed by the subsidiary's independent auditors.

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

For, Keyur Shah & Associates

Chartered Accountants

F.R.No. 333288W



Akhlaq Ahmad Mutvalli

Partner

M. No. 181329

UDIN: -24181329BKCAZ7389



Date: 31<sup>st</sup> July, '24

Place: - Ahmedabad



# DECCAN HEALTH CARE LIMITED

CIN: L72200TG1996PLC024351

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

## Consolidated Financial Results For The Quarter Ended on 30th June '24

Sr. No.	Particulars	Rs. in Lakhs (unless otherwise stated)			
		Quarter Ended		Year Ended	
		30th June '24	31st March '24	30th June '23	31st March '24
		Unaudited	Audited	Unaudited	Audited
<b>I</b>	<b>Income From Operations</b>				
	a) Revenue from Operations	1,318.55	1,596.82	1,122.31	5,972.89
	b) Other Income	-	0.75	0.63	1.47
	<b>Total Income</b>	<b>1,318.55</b>	<b>1,597.57</b>	<b>1,122.94</b>	<b>5,974.36</b>
<b>II</b>	<b>Expenses</b>				
	a) Cost of Materials Consumed	629.78	1,009.11	527.99	3,046.46
	b) Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade	245.29	(14.80)	18.64	701.52
	c) Employee Benefit Expense	93.28	101.52	103.32	352.38
	d) Finance Costs	1.65	2.41	2.10	8.50
	e) Depreciation and Amortisation Expense	36.02	35.72	39.34	146.65
	f) Other Expenses	263.89	433.08	391.55	1,497.47
	<b>Total Expenses</b>	<b>1,269.91</b>	<b>1,567.04</b>	<b>1,082.94</b>	<b>5,752.98</b>
<b>III</b>	<b>Profit/ (Loss) Before Tax (I-II)</b>	<b>48.64</b>	<b>30.53</b>	<b>40.00</b>	<b>221.38</b>
<b>IV</b>	<b>Tax Expense</b>				
	a) Current Tax	15.87	20.16	14.37	85.60
	b) Deferred Tax (Asset)/Liabilities	(3.47)	(2.45)	(4.26)	(13.48)
	<b>Total Tax Expense</b>	<b>12.40</b>	<b>17.71</b>	<b>10.11</b>	<b>72.12</b>
<b>V</b>	<b>Net Profit/ (Loss) After Tax for the Period (III-IV)</b>	<b>36.24</b>	<b>12.82</b>	<b>29.89</b>	<b>149.26</b>
<b>VI</b>	<b>Other Comprehensive Income/ (Loss)</b>				
	Items that will not be reclassified to profit & loss (net of tax)	(0.01)	4.65	(0.66)	(0.08)
	Items that will be reclassified to profit & loss (net of tax)	-	-	-	-
	<b>Total Other Comprehensive Income/ (Loss)</b>	<b>(0.01)</b>	<b>4.65</b>	<b>(0.66)</b>	<b>(0.08)</b>
<b>VII</b>	<b>Total Comprehensive Income/ (Loss) for the period (V + VI)</b>	<b>36.23</b>	<b>17.47</b>	<b>29.23</b>	<b>149.18</b>
<b>VIII</b>	<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>IX</b>	<b>Other Equity</b>				<b>7,653.82</b>
<b>X</b>	<b>Earnings Per Share</b>				
	<b>Earnings Per Share (not annualised for quarter/ year / period ended)</b>				
	Basic / Diluted	0.18	0.06	0.18	0.80





# DECCAN HEALTH CARE LIMITED

CIN: L72200TG1996PLC024351

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

## Notes to Accounts - Consolidate Financial Statement

[1] The above unaudited consolidate financial results for the quarter ended June 30, '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 31st July '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 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 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.

[5] The Company has received remaining 75% of the issue price of warrants for the conversion of 6,04,333 warrants out of 18,13,000 warrants into equal number of equity shares. Further the company has allotted 6,04,333 shares on 12th July '24 in the name of Focal Venture Private Limited, the Warrant Holder (Person other than Promoter and Promoter Group) of the company.

[6] The Status of investor's complaints during the quarter ended on June 30, '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


Meenakshi Gupta

Director

DIN-00574624

Date :- 31st July '24

Place: Hyderabad

**DETAILS ABOUT THE APPOINTMENTS**

<b>Sr. No.</b>	<b>Particulars</b>	<b>M/s. Malay Agarwal</b>	<b>M/s M R Bhatia &amp; Co.</b>
1	FRN/Membership no.	437347	F10397
2	Reason for change viz appointment, resignation, removal, death or otherwise;	Appointment as the Internal Auditor of the Company	Appointment to comply with the Companies Act, 2013 and the requirements under SEBI (LODR) Regulations, 2015.
3	Date of appointment/reappointment/cessation (as applicable) & term of appointment/ re-appointment	Internal Auditor has been appointed on 31 July 2024 for the F.Y. 2024-25	Secretarial Auditor has been appointed on 31 July 2024 for the F.Y. 2024-25
4	Brief profile (In case of Appointment)	Malay Agarwal is a Chartered Accountant, Associate member of the Institute of Chartered Accountants of India and bachelor of Commerce with almost 4 years of industry experience. He has experience in area of operational risk management with various corporates.	M/s M R Bhatia & Co., established under proprietorship of CS Monika Bhatia having experience of over an decade. The firm is a progressive, dedicated and professionally managed currently operating in Ahmedabad which provides comprehensive Legal, Secretarial and Management Advisory Services in the field of Corporate Laws, SEBI Laws, RBI Laws, Listing Regulations, Business Management, Mergers & Acquisition, etc.
5	Disclosure of relationships between directors (in case of Appointment of a director)	Not Applicable	Not Applicable