

DECCAN HEALTH CARE LIMITED

CIN-U72200TG1996PLC024351

Statement of Assets and Liabilities as at 31st March, 2019

(Rs. in lakhs)

Particulars	As at 31st March, 2019 Audited	As at 31st March, 2018 Audited
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	1571.34	1350.14
(b) Reserves and Surplus	5043.12	3267.83
(2) Share Application Money pending allotment	-	-
(3) Non-Current Liabilities		
(a) Long-Term Borrowings	234.90	1090.20
(b) Deferred Tax Liabilities	209.23	200.60
(c) Long Term Provisions	16.74	17.65
(4) Current Liabilities		
(a) Short-Term Borrowings	-	-
(b) Trade Payables	770.98	568.62
(c) Other Current Liabilities	275.75	350.49
(d) Short-Term Provisions	163.25	202.38
Total	8285.32	7047.91
II. ASSETS		
(1) Non-Current Assets		
(a) Fixed Assets		
(i) Tangible Assets	2085.46	1770.62
(ii) Intangible Assets	-	-
(iii) Capital work-in-progress		351.29
(b) Non-Current Investments	-	-
(c) Deferred Tax Assets (Net)	-	-
(d) Long-Term Loans and Advances	170.28	772.98
(e) Other Non-Current Assets	303.66	260.42
(2) Current Assets		
(a) Inventories	3209.41	1961.15
(b) Trade Receivables	1937.78	1767.40
(c) Cash and Cash Equivalents	447.82	31.44
(d) Short-Term Loans and Advances	130.91	132.61
Total	8285.32	7047.91

For, Deccan Health Care Limited




Minto P Gupta
Managing Director
DIN-00843784

Hitesh Patel
Director
DIN-02080625

Place: Mumbai
Date: 30th May, 2019

DECCAN HEALTH CARE LIMITED
CIN-U72200TG1996PLC024351
Statement of Profit & Loss for the year ended on 31st March, 2019

(Rs. in lakhs except EPS)

Particulars	For The Year Ended on	For The Year Ended on
	31st March, 2019	31st March, 2018
	Audited	Audited
I. Revenue from Operations	4,424.79	3,782.73
II. Other Incomes	8.40	206.92
III. Total Revenue (I + II)	4,433.19	3,989.66
IV. Expenses:		
Cost of Materials Consumed	1,935.48	1,571.63
Changes in Inventories of Finished Goods and Work-in-Progress	(421.48)	(372.71)
Employee Benefit Expenses	409.22	366.54
Other Expenses	821.08	811.89
Finance Costs	103.57	149.76
Depreciation and Amortization Expense	128.64	128.05
Total Expenses	2,976.51	2,655.17
V. Profit/ Loss before Exceptional [Items and Tax (III - IV)]	1,456.68	1,334.48
VI Exceptional Items	-	-
VII Profit before Tax (V - VI)	1,456.68	1,334.48
VIII Tax Expense:		
(1) Provision for Income Tax (MAT)	313.97	162.87
Less: MAT Credit Entitlement	(313.97)	(162.87)
(2) Deferred Tax	8.63	(1.50)
IX Profit/ (Loss) for the period (VII-VIII)	1,448.05	1,335.98
X Earnings Per Equity Share :		
(1) Basic	10.29	10.26
(2) Diluted	10.29	10.26

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 year ended 31.03.2019 were reviewed by audit committee and were approved and taken on record by Board of Directors in their meeting held on 30th May, 2019
- 3 As Equity share of the company got listed on BSE on 31st December, 2018, result of the first 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 company had made an initial public offering (IPO) of 22,12,000 equity shares of face value of Rs. 10 each fully paid up for cash at a price of rs.100 Per equity share (including share premium of rs. 90 per equity share) aggregating to Rs 22,12,00,000 /- the aforementioned equity shares were allotted on 27th December, 2018. The equity shares of the company got listed on BSE on 31st December, 2018.
The Proceeds from the IPO Net off issue related Expenses is Rs.1900.25 Lakhs and the utilisation of the same is as follows :

Sr.no	Particulars	Planned as per Prospectus	Utilisation Upto 31 March 2019	Balance as at 31 March 2019
a	Repayment/prepayment of secured borrowing	794.88	794.88	-
b	Purchase of Plant & Machinery and Related civil work	555.25	84.61	470.64
c	General Corporate Purpose(excluding issue expenses of IPO)	550.12	550.12	-
	Total	1,900.25	1,429.61	470.64

(Signature) *(Signature)*

- 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 Provision for Depreciation has been made as per the provisions of Companies Act 2013

For, Deccan Health Care Limited



Minto P Gupta
Managing Director
DIN-00843784

Hitesh Patel
Director
DIN-02080625

Place: Mumbai
Date: 30th May, 2019



Auditor's Report on Financial Result of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation. 2015

To
The Board of Directors of
Deccan Health Care Limited

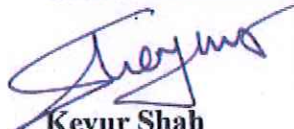
We have audited the financial results of **Deccan Health Care Limited** for the period 1st April 2018 to 31st March 2019, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015. These standalone financial results have been prepared on the basis of the financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder or by the Institute Of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). And an audit includes examining books of accounts on a test basis, to collect evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimate made by the management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanation given to us financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 in this regard; and
- (ii) give a true and fair view of net profit and other financial information for the period 1st April 2018 to 31st March 2019.

For, Keyur Shah & Co.
FRN: 141173W
Chartered Accountants


Keyur Shah
Proprioter
M. No 153774



Date: 30th May, 2019
Place: Ahmedabad