

Aayush Food and Herbs Limited

Registered Office : W-321, Ground Floor, Chirag Delhi, New Delhi-110017, Tel.: 011-46095455
Email: aayushfoodherbs@gmail.com, www.aayushfoods.com, CIN: L01122DL1984PLC018307

Date: 12th August, 2020

To,

Department of Corporate Services
BSE Limited
PhirozeJeejeebhoy Towers,
Dalal Street, Fort, Mumbai – 400 001
(Scrip ID – AAYUSH, Scrip Code – 539528)

The Listing Department
Metropolitan Stock Exchange of India Limited,
Vibgyor Towers, 4th floor, Plot No C 62, G - Block,
Opp. Trident Hotel, BandraKurla Complex, Bandra (E),
Mumbai – 400 098
(Symbol – AAYUSH, Series – EQ)

Dear Sir/Ma'am,

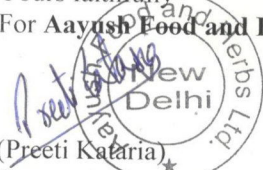
Sub: Revised Audited Financial Results for the quarter and year ended March 31st, 2020 and Auditor's Report thereon

With reference to the above, we would like to inform you that due to non submission of Cash Flow Statement with the Audited Financial Results of the Company pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and year ended March 31, 2020, we are submitting the Revised Audited Financial Results for the same along with Auditors Report..

Kindly take the same on your records.

Thanking You,

Yours faithfully
For **Aayush Food and Herbs Limited**


(Preeti Kataria)
Company Secretary



**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF AAYUSH FOOD & HERBS LIMITED**
I. Report on the Audit of the Standalone financial Statements

1. Opinion

- A. We have audited the accompanying Standalone Financial Statements of AAYUSH FOOD & HERBS LIMITED ("the Company"), which comprise the Balance Sheet as at March 31, 2020, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the Standalone Financial Statements").
- B. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Financial Statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Indi's") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2019, the profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date

2. Basis for Opinion

We conducted our audit of the Standalone Financial Statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements 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 independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Standalone Financial Statements.

3. Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Standalone Financial Statements of the current period. These matters were addressed in the context of our audit of the Standalone Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined that there is no matters to be describe in key audit matters.

4. Information Other than the Standalone Financial Statements and Auditor's Report Thereon

- A. The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Corporate Governance and Shareholder's Information to the extent applicable, but does not include the Standalone Financial Statements and our auditor's report thereon. Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.



- B. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Standalone Financial Statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

5. Management's Responsibility for the Standalone Financial Statements

- A. The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Standalone Financial Statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Indi's and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
- B. In preparing the Standalone Financial Statements, management 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

6. Auditor's Responsibilities for the Audit of the Standalone Financial Statements

- A. Our objectives are to obtain reasonable assurance about whether the Standalone Financial Statements as a whole are 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 these Standalone Financial Statements.
- B. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
- i) Identify and assess the risks of material misstatement of the standalone financial statements, 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.
 - ii) Obtain an understanding of internal financial controls 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 system in place and the operating effectiveness of such controls.



- iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
 - iv) Conclude on the appropriateness of management's 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 Company's ability 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 Standalone Financial Statements 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.
 - v) Evaluate the overall presentation, structure and content of the Standalone Financial Statements, including the disclosures, and whether the Standalone Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.
- C. Materiality is the magnitude of misstatements in the Standalone Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Statements.
- D. 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.
- E. 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.
- F. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Standalone Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

II. Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit we report that:
 - A. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit
 - B. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - C. The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account
 - D. In our opinion, the aforesaid standalone financial statements comply with the Indian specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014



- E. On the basis of the written representations received from the directors as on March 31, 2020 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2020 from being appointed as a director in terms of Section 164 (2) of the Act.
- F. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
- G. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:
- In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.
- H. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
- i) The Company does not have any pending litigations which would impact its financial position.
- ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
2. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order to the extent applicable.

For : S R D P & CO.
Chartered Accountants
FRNo. 509930C



CA Sudhir Kumar Agarwal
(Partner)
M. No. 088583



Place: New Delhi
Dated: 20th July 2020

AAYUSH FOOD & HERBS LIMITED

**Annexure "A" to the Independent Auditors Report
Pursuant to Companies (Auditors Report) Order 2016
Report on the Internal Financial Controls under Clause (i) of sub-section 3 Section 143 of the
Companies Act, 2013 ('the Act')**

We have audited the internal Financial Controls over financial reporting of **AAYUSH FOOD & HERBS LIMITED** ("the Company") as at March 31, 2020 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's Management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the 'Guidance Note') and the Standards on Auditing, issued by the ICAI and deemed to be prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide



reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of the Management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2019, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For : S R D P & CO.
Chartered Accountants
FRNo. 509930C



CA Sudhir Kumar Agarwal
(Partner)
M. No. 088583



Place: New Delhi
Dated: 20th July 2020

AAYUSH FOOD & HERBS LIMITED

**Annexure "B" to the Independent Auditors Report
Pursuant to Companies (Auditors Report) Order 2016**

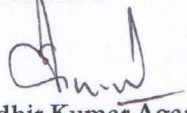
- (i) (a) The Company has maintained proper records showing full particulars including quantitative details and situation of fixed assets on the basis of available information.
- (b) As explained to us, the fixed assets have been physically verified by the management during the year at reasonable intervals having regard to the size of the company and nature of its business. No material discrepancies were noticed on such physical verification.
- (ii) As explained to us, the inventories have been physically verified by the management at reasonable intervals during the year. In our opinion, the frequency of such verification is reasonable having regard to the size of the company and the nature of its business. No material discrepancy was noticed.
- (iii) The Company has granted loans, secured or unsecured to companies, firms, Limited Liability Partnership or other parties covered in the register maintained under section 189 of the Act. Accordingly the provisions of clause 3(iii) (a) to (C) of the Order are applicable to the Company.
1. The Terms and conditions of the grant of such loan are not prejudicial to the company's interest
 2. The schedule of repayment of principal and payment of interest has been stipulated and the repayments and receipts are regular.
 3. The amount is not overdue
- (iv) In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013, in respect of loans, investments, guarantees, and security.
- (v) The company has not accepted any deposit from the public and hence the directives issued by the Reserve Bank of India and the provisions of Section 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.
- (vi) As informed to us, the maintenance of cost records has not been specified by the Central Government under sub-section (1) of Section 148 of the Companies Act, in respect of the activities carried on by the company.
- (vii) (a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including provident fund, Employees State Insurance, Income-Tax, Sales Tax, Service Tax, Duty of Customs, Duty of Excise, Value Added Tax, Goods and Services Tax, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2020 for a period of more than six months from the date on when they become payable.
- (b) According to the information and explanations given to us, there are no dues of Income



Tax, sales tax, service tax, duty of customs, duty of excise, value added tax outstanding on account of any dispute.

- (viii) In our opinion and according to the information and explanations given to us, the company has not defaulted in repayment of dues of banks. The Company has not taken any loan either from financial institutions or from the government and has not issued any debentures.
- (ix) Based upon the audit procedures performed and the information and explanations given by the management, the Company has not raised money by way of initial public offer or further public offer including debt instruments and term loans. Accordingly, the provisions of clause 3(ix) of the order are not applicable to the company and hence not commented upon.
- (x) Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the company or on the company by its officers or employees has been noticed or reported during the year.
- (xi) Based upon the audit procedures performed and the information and explanations given by the management, the managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of Section 197 read with Schedule V of the Companies Act.
- (xii) In our opinion, the company is not a Niche Company. Therefore, the provisions of clause 4(xii) of the order are not applicable to the Company.
- (xiii) In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of the Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.
- (xiv) Based upon the audit procedures performed and the information and explanations given by the management, the Company has not made any preferential allotment of private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3(xiv) of the Order are not applicable to the Company and hence not commented upon.
- (xv) Based upon the audit procedures performed and the information and explanations given by the management, the Company has not entered into any non-cash transactions with directors or persons connected with them. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.
- (xvi) The Company is registered under section 45-IA of the Reserve Bank of India Act, 1934.

For : S R D P & CO.
Chartered Accountants
FRNo. 509930C


CA Sudhir Kumar Agarwal
(Partner)
M. No. 088583



Place: New Delhi
Dated: 20th July 2020

AAYUSH FOOD AND HERBS LIMITED

Regd. Off. W-321, Ground Floor, Chirag Delhi, New Delhi- 110017, Ph.- 011-41009092

Website: www.aayushfoods.com; E-mail: aayushfoodherbs@gmail.com

CIN: - L01122DL1984PLC018307

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31.03.2020

(Rs. In Lakhs)

PART I	Particulars	QUARTER ENDED			YEAR ENDED	
		3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year ended	Year ended
		31-Mar-2020 (Audited)	31-Dec-2019 (Un-audited)	31-Mar-2019 (Audited)	31-Mar-2020 (Audited)	31-Mar-2019 (Audited)
1	Income from operations					
	a) Net Sales / Income from Operations	6,246.25	1,144.96	4,680.47	12,738.28	13,167.81
	b) Other Operating Income	8.82	0.15	136.96	9.35	138.96
	Total Income from Operations (net)	6,255.07	1,145.11	4,817.43	12,747.63	13,306.77
2	Expenses					
	a) Cost of materials consumed		-	-	-	-
	b) Purchases of stock-in trade	5,237.03	4,871.14	4,610.44	14,491.73	11,408.44
	c) Changes in inventories of stock-in-trade	271.06	(3,939.27)	(25.91)	(2,996.98)	954.16
	d) Employee benefits expense	22.94	18.75	26.35	75.84	97.61
	e) Depreciation and amortisation expense	2.21	2.51	5.86	9.68	10.48
	f) Other expenses	608.51	157.85	179.34	985.43	718.33
	Total expenses	6141.75	1110.98	4796.08	12565.70	13189.02
	Profit / (Loss) from Operations before Other Income, finance costs and Exceptional Items (1-2)	113.31	34.13	21.35	181.92	117.75
4	Other Income	-	-	-	-	-
5	Profit / (Loss) from ordinary activities before finance costs and Exceptional Items (3+4)	113.31	34.13	21.35	181.92	117.75
6	Finance costs	28.67	23.93	15.12	97.33	35.58
7	Profit/(Loss) from ordinary activities after finance costs but before Exceptional Items (5+6)	84.64	10.20	6.23	84.59	82.17
8	Exceptional Items	-	-	-	-	-
9	Profit/(Loss) from Ordinary Activities before tax (7+8)	84.64	10.20	6.23	84.59	82.17
10	Tax Expenses (Current Tax)	-	2.65	15.04	21.99	21.83
11	Net Profit/(Loss) from Ordinary Activities After tax (9+10)	84.64	7.55	(8.81)	62.60	60.34
12	Extraordinary Items (net of tax expenses)	-	-	-	-	-
13	Net Profit/(Loss) for the period (11+12)	84.64	7.55	(8.81)	62.60	60.34
14	Paid-up Equity Share Capital (Face value Rs. 10 per Share)	-	-	-	-	-
15	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-
16 i	Earnings Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised) (in Rs.):					
	(a) Basic	2.61	0.23	(0.27)	1.93	1.86
	(b) Diluted	2.61	0.23	(0.27)	1.93	1.86
16 ii	Earnings Per Share (after extraordinary items) (of Rs.10/- each) (not annualised) (in Rs.):					
	(a) Basic	2.61	0.23	(0.27)	1.93	1.86
	(b) Diluted	2.61	0.23	(0.27)	1.93	1.86

Notes:-

- The above financial results for the quarter and year ended 31st March, 2020 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors in its meeting held on 20.07.2020.
- The Auditor Report by the Statutory Auditors for the year as required under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been completed and the related report is being forwarded to Stock Exchange.
- The Company operates in a single segment. Hence, segment reporting as required under Accounting Standard 17 issued by the Institute of Chartered Accountants of India is not applicable.
- The figures of last quarter are the balancing figures between audited figures in respect of the full financial year and the published year-to-date figures upto the third quarter of the current financial year.
- Previous Period's figures have been regrouped/rearranged wherever considered necessary.
- The above is as per clause 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

For Aayush Food and Herbs Limited

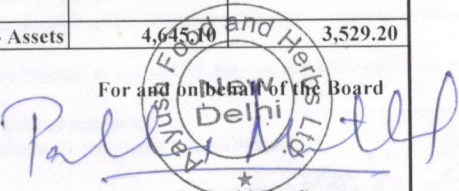
Pallavi Mittal

(Pallavi Mittal)
Director

DIN: 07704583

Place : New Delhi

Date : 20.07.2020

AAYUSH FOOD AND HERBS LIMITED			
Regd. Off.-W-321, Ground Floor, Chirag Delhi, New Delhi- 110017 Ph.# 011-41009092			
Website: www.aayushfoods.com ; Email: aayushfoodherbs@gmail.com			
CIN: -L01122DL1984PLC018307			
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST MARCH 2020			
	Standalone Statement of Assets and Liabilities	As at	As at
		31-Mar-2020	31-Mar-2019
	Particulars	Rs. In Lakhs	Rs. In Lakhs
A	EQUITY AND LIABILITIES		
1	Shareholders' Funds		
	a) Share Capital	324.50	324.50
	b) Reserves and Surplus	313.49	251.59
	c) Money received against share warrants		
	Sub-total-Shareholders' funds	637.99	576.09
2	Share application money pending allotment	-	-
3	Non-current Liabilities		
	a) Long-term borrowings	1,152.27	-
	b) Deferred tax liabilities (net)	-	-
	c) Other long-term liabilities	-	-
	d) Long-term provisions	-	-
	Sub-total-Non-Current liabilities	1,152.27	-
4	Current Liabilities		
	a) Short-term borrowings	-	83.34
	b) Trade payables	2,797.54	2,811.17
	c) other current liabilities	31.62	34.82
	d) Short-term provisions	25.68	23.78
	Sub-total-Current liabilities	2,854.84	2,953.11
	TOTAL - EQUITY AND LIABILITIES	4,645.10	3,529.20
B	ASSETS		
1	Non-current assets		
	a) Fixed assets	75.84	64.51
	b) Non-current investments	19.44	19.44
	c) Deferred tax assets (net)	0.90	1.22
	d) Long-term loans and advances	-	-
	e) Other non-current assets	-	-
	Sub-total-Non-current assets	96.18	85.17
2	Current assets		
	a) Current investments	-	-
	b) Inventories	3,765.09	768.11
	c) Trade receivables	333.10	2,340.29
	d) Cash and cash equivalents	314.72	260.31
	e) Short-term loans and advances	-	-
	f) Other current assets	136.01	75.32
	Sub-total-Current assets	4,548.92	3,444.03
	Total - Assets	4,645.10	3,529.20
Place : New Delhi Date : 20.07.2020  For and on behalf of the Board (Pallavi Mittal) Director DIN: 07704583			

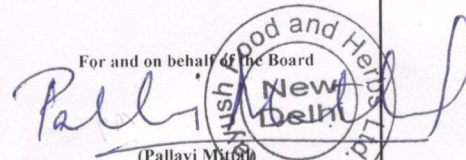
AAYUSH FOOD & HERBS LIMITED**CIN NO. L01122DL1984PLC018307****W-321, Ground Floor, Chirag Delhi, New Delhi-110017****Cash Flow Statement as on 31st March, 2020**

	Particulars	For the Year Ended March 31, 2020	For the Year Ended March 31, 2019
A.	Cash flow from operating activities		
	Profit/(loss) before tax from	8,458,791	8,218,030
	- Continuing Operations		
	-Discontinued Operations		
	Profit before Income Tax including discontinued operations	8,458,791	8,218,030
	Adjustments For:		
	Depreciation and amortisation expense	968,468	1,048,166
	Provision for Adjustments	127,696	-
	Interest income		
	Finance cost		
	(Profit)/loss on sale of investments		
	Gain on mark to market of investments		
	(Profit)/loss on sale of property, plant and equipment (net)		
	Change in operating assets and liabilities		
	(Increase)/Decrease in inventories	(299,698,067)	95,415,716
	Increase/(Decrease) in trade payables	(1,362,859)	(85,738,100)
	(Increase)/Decrease in other Liabilities	(319,488)	-
	(Increase)/Decrease in trade receivables	200,718,515	(50,376,143)
	(Increase)/Decrease in Other Current Assets	560,737	7,326,788
	Increase/(Decrease) in Short Term loans & Advances	-	-
	Increase/(Decrease) in other liabilities	-	(278,048)
	Increase/(Decrease) in provisions	-	(402,283)
	(Increase)/Decrease in other assets	(6,630,041)	-
	Sub-Total	(105,635,039)	(33,003,905)
	Cash generated from operations	(97,176,248)	(24,785,875)
	Net Income taxes (paid) / refunds	2,174,292	2,136,688
	Net cash inflows from operating activities	(99,350,540)	(26,922,563)
	A		
B.	Cash flow from investing activities		
	Capital expenditure on property, plant and equipments including capital advances	(2,101,844)	(306,204)
	Sale of property, plant and equipments	-	-
	Purchases of investments	-	-
	Sale of investments	-	-
	Interest received	-	-
	Bank balances not considered as cash and cash equivalents	-	-
	-Deposits placed	-	-
	-Deposits matured	-	-
	Loans and advances recovered	-	-
	Net cash outflow from investing activities	(2,101,844)	(306,204)
	B		
C.	Cash flow from financing activities		
	Proceeds from long-term borrowings	106,893,251	-
	Proceeds from short term borrowings	-	-
	Repayment of long-term borrowings	-	-
	Repayment of short-term borrowings	-	7,753,849
	Repayments of Short Term Borrowings	-	-
	Net cash outflow in financing activities	106,893,251	7,753,849
	Net (decrease) / increase in cash and cash equivalents	5,440,867	(19,474,918)
	A+B+C		
	Cash and cash equivalents as at the beginning of the year	26,031,158	45,506,076
	Cash and cash equivalents as at the End of the year	31,472,025	26,031,158

Place : New Delhi

Date : 20.07.2020

For and on behalf of the Board



(Pallavi Mittal)
Director
DIN: 07704583

Aayush Food and Herbs Limited

Registered Office : W-321, Ground Floor, Chirag Delhi, New Delhi-110017, Tel.: 011-46095455
Email: aayushfoodherbs@gmail.com, www.aayushfoods.com, CIN: L01122DL1984PLC018307

Date: 20th July, 2020

To,

Department of Corporate Services

BSE Limited

PhirozeJeejeebhoy Towers,

Dalal Street, Fort, Mumbai – 400 001

(Scrip ID – AAYUSH, Scrip Code – 539528)

The Listing Department

Metropolitan Stock Exchange of India Limited,

Vibgyor Towers, 4th floor, Plot No C 62, G - Block,

Opp. Trident Hotel, BandraKurla Complex, Bandra (E),

Mumbai – 400 098

(Symbol – AAYUSH, Series – EQ)

Sub: Declaration under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015

Dear Sir/Ma'am,

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, we declare that the Audit Report issued by the Statutory Auditors on the Annual Audited Financial Results for the year ended 31st March, 2020 were with unmodified opinion.

This is for your information and records.

Thanking You,

Yours faithfully

For **Aayush Food and Herbs Limited**



(Pallavi Mittal)

Managing Director