ACHYUT HEALTHCARE LIMITED
(Formely Known as ACHYUT HEALTHCARE PRIVATE LIMITED)
Registered Office : 610, COLONADE, B/H, ISCON TEMPLE, OPP. ISCON BRTS BUS STAND, ISCON-AMBLI ROAD, AHMEDABAD GJ 380058 IN
Tele : (079) 48982691 Mob. : +91 9825097076/+91 9898986846
CIN No. : L67120GJ1996PLC028600 Email : compliace@achyuthealthcare.com

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Our Ref. No. : BSE/LODR/2025/092 Date : 29th May, 2025

To,
Corporate Relationship Department,
BSE Limited,
P.J. Towers, Dalal Street, Fort,
Mumbai – 400 001

Dear Sir,

Re : Regulation 30 read with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Our Scrip Code/ ID: **(ACHYUT | 543499 | INE0K1401012)**

SUB : Outcome of the Meeting of Board of Directors held on 29th May, 2025 Consideration and Approval of Audited Financial Result for the Year ended 31st March, 2025.

In Compliance with Regulation 30 read with Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 this is to intimate that in the Board Meeting held on today (29th day of May, 2025), Board of Directors of the Company (Achyut Healthcare Limited) has Considered and approved the following:

1. Taken note of and recorded the Annual Disclosure of Interest made by directors in form MBP-1 and DIR-8.

2. Taken note of and recorded the Annual Disclosure/ Declaration made by Independent Directors as per Section 149 of the Companies Act 2013.

3. Considered and appointed M/s. Mohta Khetawat & Co., having Membership No. 164122 and FRN No.140845W, Chartered Accountants as an Internal Auditor for the next financial year for 2025-2026.

4. Considered and appointed secretarial Auditors as per section 204 of the Companies Act 2014 as per recommendation of the Audit Committee for the next 5 financial years from 2025-26 to 2029-30 as per requirements of SEBI LODR and SEBI Circular issued in this behalf.

5. Taken note of and on recorded the Certificate of Non-Disqualification of Directors issued by the Practicing Company Secretaries for the year ended 31/03/2025.

6. **Considered and approved the Audited Financial Results for the 4th Quarter and Year ended 31st March 2025 as per and in the format provided in Regulation 33 of the SEBI (LODR) 2015.**

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CIN No. : L67120GJ1996PLC028600 Email : compliace@achyuthealthcare.com

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7. Considered and approved and taken on record the Related Party Transactions entered by the company during half year ended 31st March 2025 as per SEBI LODR 2015 requirements and also to authorize the Board to enter in such transactions for next financial year 2025-26 subject to final approval of shareholders in General Meeting.

8. Authorized Mr. Jigen J. Modi, Managing Director and CFO to Fix the Record Date/ Book Closure dates, proposed date of Annual General Meeting, Time, Venue etc. including the Time, dates, day for Evoting for the proposed Annual General Meeting for the year 31/03/2025.

9. Declaration on unmodified opinions under regulation 33(3)(d).

The meeting was commenced at 16:00 p.m. and concluded at 16:30 p.m.

In this connection, we are enclosing herewith Financial Results for the Year ended 31st March, 2025 along with Auditors Report.

Please take the same in your records and do the needful.

Yours faithfully,
For Achyut Healthcare Limited.

JIGEN JAGDISHBHAI MODI
Digitally signed by JIGEN JAGDISHBHAI MODI
Date: 2025.05.29 16:33:34 +05'30'

(Jigen J. Modi)
Managing Director
DIN : 03355555

ACHYUT HEALTHCARE LIMITED
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Registered Office : 610, COLONADE, B/H, ISCON TEMPLE, OPP. ISCON BRTS BUS STAND, ISCON-AMBLI ROAD, AHMEDABAD GJ 380058 IN
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CIN No. : L67120GJ1996PLC028600 Email : compliace@achyuthealthcare.com

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Our Ref. No. : BSE/LODR/2024/093 Date : 29th May, 2025

To,
Corporate Relationship Department,
BSE Limited,
P.J. Towers,
Dalal Street, Fort,
Mumbai – 400 001
Maharashtra

Dear Sir,

SUB : Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015

Our Scrip Code/ ID: **(ACHYUT | 543499 | INE0K1401012)**

In Compliance with the provision of the Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, We hereby declare that the Statutory Auditors of the Company, M/S. Doshi Doshi & Co., Chartered Accountants, have issued an Audit Report with unmodified opinion on the Financial Result (Standalone) of the Company for the Year ended 31st March, 2025.

Please take the same in your records and do the needful.

Thanking you,

Yours faithfully,
For Achyut Healthcare Limited.

JIGEN JAGDISHBHAI MODI
Digitally signed by JIGEN JAGDISHBHAI MODI
Date: 2025.05.29 16:33:57 +05'30'

(Jigen J. Modi)
Managing Director
DIN : 03355555

ACHYUT HEALTHCARE LIMITED
(Formely Known as ACHYUT HEALTHCARE PRIVATE LIMITED)
Registered Office : 610, COLONADE, B/H, ISCON TEMPLE, OPP. ISCON BRTS BUS STAND, ISCON-AMBLI ROAD, AHMEDABAD GJ 380058 IN
Tele : (079) 48982691 Mob. : +91 9825097076/+91 9898986846
CIN No. : L67120GJ1996PLC028600 Email : compliace@achyuthealthcare.com

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Our Ref. No. : BSE/LODR/2025/093 Date : 29th May, 2025

To,
BSE Ltd.
Floor 25, P.J. Towers, Dalal Street,
Mumbai – 400 001

Dear Sir,

SUB: DISCLOSURE OF MATERIAL EVENT UNDER REGULATION 30 OF SEBI (LISTING OBLIGATION AND DISCLOUSRE REQUIREMENTS) REGULATION, 2015 REGARDING APPOINTMENT OF INTERNAL AUDITOR

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors of the Company in their meeting held on Thursday, May 29, 2025, has considered and appointed **M/s. Mohta Khetawat & Co., Chartered Accountants** as an Internal Auditor of the Company.

Therefore, the Company hereby discloses the material event as provided in the Schedule III of Listing Regulations read with SEBI Circular No. CIR/CFD/CMD/4/2015 as follows:

Sr. No.	Particulars of material event	Disclosure time frame
a)	**Reason for Change:** Appointment of M/s. **Mohta Khetawat & Co., Chartered Accountants** as an Internal Auditor of the Company.	**Occurrence of event:** May 29, 2025 **Date of Disclosure:** May 29, 2025
b)	**Date of Change** May 29, 2025	
c)	**Brief Profile in case of Appointment** **Name: M/s. Mohta Khetawat & Co., Chartered Accountants** Qualifications: Chartered Accountant FRN No: 140845W Designation: Internal Auditor Term: FY 2025-26	
d)	**Disclosure of Relationships between directors (in case of appointment of a director)**: Not Applicable	

You are requested to take the same on your record.
Yours faithfully,
For Achyut Healthcare Limited.

JIGEN JAGDISHBHAI MODI
Digitally signed by JIGEN JAGDISHBHAI MODI
Date: 2025.05.29 16:34:08 +05'30'

(Jigen J. Modi)
Managing Director
DIN : 03355555

ACHYUT HEALTHCARE LIMITED
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CIN No. : L67120GJ1996PLC028600 Email : compliace@achyuthealthcare.com

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BRIEF PROFILE OF KAMLESH M SHAH AND COMPANY, A FIRM OF PRACTICING COMPANY SECRETARIES. (SECRETARIAL AUDITORS)

(Please refer to Regulation 30 of the SEBI (LODR) 2015

Sr.No.	Particulars	Details
(1)	Name of Secretarial Auditors.	Kamleshbhai Mahendrabhai Shah
(2)	Name of the Secretarial Auditors Firm	Kamlesh. M. Shah and Company.
(3)	Type of Firm	Proprietorship
(4)	Type of Membership of Auditor Member	Associate
(5)	ICSI Membership Number	A-8356
(6)	Certificate of Practice Number	2072
(7)	Peer Review Registration Number if any	6438/2025
(8)	Validity of Peer Review Certificate	28/02/2030
(9)	Associate Membership since	10/01/1992
(10)	Certificate of Practice held since	20/11/1993
(11)	Term (Period of Appoint)	5 Years from 01/04/2025 to 31/03/2030. (To Hold Office as such secretarial Auditors from the date of AGM held for the year 31/03/2025 in the Calander year 2025 up to the Date of AGM to be held for the financial year ending on 31/03/2030 and the AGM to be held in the year 2030
(12)	Remuneration proposed.	Will be fixed by Shareholders in AGM or with authority of Shareholders will be fixed by Board of Directors for Audit Fees and other miscellaneous certification fees.
(13)	Any other fees/expenses to be paid	Reimbursement of actual audit and other related expenses.
(14)	Experience and Brief Profile of the Auditors and Audit Firm.	32 years of rich Professional Experience as Practicing Company Secretary has rich experience in Corporate Legal Compliance Management, and dealing with compliance of various stock exchanges, SEBI, FEMA and other legal compliances of many listed companies and unlisted companies. Is currently acting as Secretarial Auditors for 15 listed companies and also secretarial and legal advisor to more than 25 other listed companies.

JIGEN JAGDISHBHAI MODI
Digitally signed by JIGEN JAGDISHBHAI MODI
Date: 2025.05.29 16:34:22 +05'30'

ACHYUT HEALTHCARE LIMITED

CIN : L67120GJ1996PLC028600
Reg Office :- 610 COLONADE, B/H ISCON TEMPLE, OPP. ISCON BRTS BUS STAND, ISCON – AMBALI ROAD, AHMEDABAD - 380058
Tel No. 9825097076, Email id :- compliance@achyuthealthcare.com

AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31st MARCH, 2025 **(Rs. In Lakhs)**

Sr.No.	PARTICULARS.	6 Months Ended on 31.03.2025 (Refer Note 2)	6 Months Ended on 30.09.2024 (UNAUDITED)	6 Months Ended on 31.03.2024 (Refer Note 2)	Year Ended on 31.03.2025 (AUDITED)	Year Ended on 31.03.2024 (AUDITED)
	INCOMES					
I	Revenue from Operations	92.09	212.66	465.42	304.75	613.69
II	Other Income	36.28	55.85	41.10	92.13	72.64
III	Total Income (I + II)	**128.37**	**268.50**	**506.52**	**396.88**	**686.32**
IV	**EXPENSES.**					
(a)	Cost of materials consumed	-	-	-	-	-
(b)	Purchase of Stock in Trade.	92.92	207.20	435.94	300.11	526.93
(c)	Changes of Inventories of Finished Goods,	(12.84)	(0.10)	6.65	(12.93)	26.01
	Work in Progress, Work in Trade.					
(d)	Employee benefits expense	8.09	6.04	6.20	14.13	11.29
(e)	Finance Cost	-	0.02	0.17	0.02	0.20
(f)	Depreciation and Amortisation Expenses	0.46	1.10	0.42	1.56	0.85
(g)	Other Expenses	16.62	7.03	17.53	23.65	46.93
	TOTAL EXPENSES (IV (a to g)	**105.25**	**221.29**	**466.90**	**326.53**	**612.22**
V	**Profit/(Loss) before Exceptional Items and**	**23.12**	**47.22**	**39.62**	**70.35**	**74.11**
	Tax. (III-IV)					
VI	Exceptional Items. & Extraordinary Item	-	-	-	-	-
VII	**Profit/ (Loss) Before Tax. (V-VI)**	**23.12**	**47.22**	**39.62**	**70.35**	**74.11**
VIII	**TAX EXPENSES.**					
(a)	Current Tax.	4.66	11.88	8.36	16.55	16.81
(b)	Tax of earlier years	-	-	-	-	7.08
(c)	Deffered Tax.	(1.04)	0.07	(0.00)	(0.97)	(0.02)
	Total Tax Expenses.	**3.63**	**11.95**	**8.36**	**15.58**	**23.88**
IX	**NET PROFIT / (LOSS) FOR THE PERIOD**	**19.50**	**35.27**	**31.26**	**54.77**	**50.23**
X	Paid up Equity Share Capital (Amount in lacs)	**2,355.57**	**1,682.55**	**1,682.55**	**2,355.57**	**1,682.55**
	Rs. 1 Face value per share)	Rs. 1/-	Rs. 1/-	Rs. 1/-	Rs. 1/-	Rs. 1/-
XI	Other Equity Capital (Reserve & Surplus)					
XII	Earning Per Share (In Rupees) from Continuing Operations					
(i)	Basic.	0.01	0.01	0.013	0.02	0.02
(ii)	Diluted.	0.01	0.01	0.013	0.02	0.02

NOTES:

1 These financial result were reviewed by the Board of Directors and thereafter have been approved by the board of directors at its meeting held on Thursday May 29, 2025. The Statutory Auditors have carried out audit of the financial result for the half year ended on March 31, 2025.

2 The figures for the half-year ended March 31, 2025 and 2024 as reported in these financial results are the balancing figures between audited figures in respect of the full financial year and the unaudited published year-to-date figures up to the period ended September 30, 2024 and September 2023.

3 The statement has been prepared in accordance with the recognition and mesaurment principles laid down in the Relevent Accounting Standard prescribed under section 133 of the Companies Act, 2013 read with the relevant rules thereunder and the terms of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended.

4 As per MCA Notification dated 16th Feb 2015, Companies whose shares are listed on the SME Exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the Compulsory requirement of adoption of Ind AS for the preparation of Financial Results.

5 Company has only one reportable segment - Pharmaceuticals Trading.

6 Figures for the previous period have been regrouped/ rearranged/ reclassfied wherever considered necessary to correspond with the current period's classification/group's disclosure.

For Achyut Healthcare Limited

JIGEN JAGDISHBHAI MODI

Digitally signed by JIGEN JAGDISHBHAI MODI
Date: 2025.05.29 16:34:33 +05'30'

Jigen J Modi
Managing Director
DIN : 03355555
Dated : 29th May 2025
Place : Ahmedabad

ACHYUT HEALTHCARE LIMITED

CIN : L67120GJ1996PLC028600
Reg Office :- 610 COLONADE, B/H ISCON TEMPLE, OPP. ISCON BRTS BUS STAND, ISCON – AMBALI ROAD, AHMEDABAD - 380058
Tel No. 9825097076, Email id :- compliance@achyuthealthcare.com

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2025

(Rs. In Lakhs)

PARTICULARS.	AS AT 31 Mar 2025 AUDITED	AS AT 31 Mar 2024 AUDITED
EQUITY AND LIABILITIES.		
Shareholders' funds		
Equity share capital	2,355.57	1,682.55
Reserves and surplus	774.29	1,392.54
Sub-total- Shareholder's funds	**3,129.86**	**3,075.09**
CURRENT LIABILITIES.		
Short Term Borrowing	-	-
Trade payables		
- Total outstanding dues of micro and small enterprises	-	-
- Total outstanding dues of creditors other than micro and small enterprises	112.50	18.93
Other current liabilities	16.86	1.20
Sub-total-Current Liabilities	**129.36**	**20.14**
TOTAL	**3,259.22**	**3,095.22**
ASSETS.		
Non-current assets		
Property, plant and equipment		
Tangible assets	2.66	3.77
Intangible assets	-	-
Capital Work in Progress	1,819.47	918.67
Investment in Bonds	-	-
Deferred Tax Assets	1.11	0.14
Long-term loans and advances	230.16	25.91
Sub-total- Non Current Assets	**2,053.41**	**948.49**
Current assets		
Inventories	18.61	5.68
Trade receivables	134.13	41.40
Cash and cash equivalents	99.71	37.46
Short-term loans and advances	953.36	2,062.07
Other current assets	-	0.12
Sub-total- Current Assets	**1,205.81**	**2,146.73**
TOTAL	**3,259.22**	**3,095.22**

For Achyut Healthcare Limited

JIGEN JAGDISHBHAI MODI
Digitally signed by JIGEN JAGDISHBHAI MODI
Date: 2025.05.29 16:34:44 +05'30'

Jigen J Modi
Managing Director
DIN : 03355555
Dated : 29th May 2025
Place : Ahmedabad

ACHYUT HEALTHCARE LIMITED

CIN : L67120GJ1996PLC028600

Reg Office :- 610 COLONADE, B/H ISCON TEMPLE, OPP. ISCON BRTS BUS STAND, ISCON – AMBALI ROAD, AHMEDABAD - 380058

Tel No. 9825097076, Email id :- compliance@achyuthealthcare.com

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2025

(Rs.In Lakhs)

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	70.35	74.12
Depreciation and amortisation expense	1.56	0.85
Interest Income	(90.63)	(69.20)
Operating profit before working capital changes	**(18.72)**	**5.78**
Movements in working capital:		
Adjusted for (Increase)/Decrease in operating assets		
Long-Term Loans and advances	(18.64)	2.87
Inventories	(12.93)	26.01
Trade Receivables	(92.73)	(14.19)
Short Term Loans and advances	(355.78)	8.80
Other Current Assets	0.12	2.69
Adjusted for Increase/(Decrease) in operating liabilties:		
Trade Payables	93.57	(15.93)
Other Current Liabilites	15.66	(30.19)
Cash generated (used in)/from operations	**(389.47)**	**(14.18)**
Income tax paid	(16.95)	(21.63)
Net cash flow generated (used in)/from operating activities (A)	**(406.41)**	**(35.81)**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property plant & equipment	(1,086.47)	(601.17)
Interest received	90.63	69.20
Loans given repaid	-	85.00
Investment bought	1,464.50	(1,075.66)
Net cash flow from/(used in) investing activities (B)	**468.66**	**(1,522.63)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Issuing share Capital including share premium	-	1,572.48
Net cash flow from / (used in) financing activities (C)	**-**	**1,572.48**
Net Increase / (decrease) in cash and cash equivalents (A+B+C)	62.25	14.04
Cash and cash equivalents at the beginning of the year	37.46	23.42
Cash and cash equivalents at the end of the year	**99.71**	**37.46**

For Achyut Healthcare Limited

JIGEN JAGDISHBHAI MODI

Digitally signed by JIGEN JAGDISHBHAI MODI
Date: 2025.05.29 16:34:58 +05'30'

Jigen J Modi
Managing Director
DIN : 03355555
Dated : 29th May 2025
Place : Ahmedabad

Independent Auditor's Report on Half Year Financial Results and Year to date Audited Financial Results of **M/s. ACHYUT HEALTHCARE LIMITED** Pursuant to Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors
M/s. ACHYUT HEALTHCARE LIMITED
610, Colonade, B/h Iscon Temple,
Opp. Iscon BRTS Bus Stand,
Iscon Ambli Road,
Ahmedabad - 380058

Opinion

We have audited the accompanying statement of **ACHYUT HEALTHCARE LIMITED** (the "Company") for the half year ended 31st March, 2025 and the year-to-date results for the period from 01st April, 2024 to 31st March, 2025 (the "Statement"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

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

i. Is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
ii. Give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable. accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the half year ended 31st March, 2025 as well as the year-to-date results for the period from 01st April, 2024 to 31st March, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results 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 (the "ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results under the provisions of the Act and the Rules 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 obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Financial Results

This Statement, which includes the financial results is the responsibility of the Company's Board of Directors, and has been approved by them for the issuance. The Statement has been compiled from the related audited financial statements for the year ended March 31, 2025. This responsibility includes preparation and presentation of the Financial Results for the Six months and year ended March 31, 2025 that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standard, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group 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 the 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 Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results 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 financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, 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.

- Obtain an understanding of internal control 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 with reference to financial statements in place and operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.

- Conclude on the appropriateness of the Board of Directors' 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 financial results 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.

- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Company to express an opinion on the financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the financial results of which we are the independent auditors.

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.

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.

Other Matter

The figures for the half-year ended March 31, 2025 and 2024 as reported in these financial results are the balancing figures between audited figures in respect of the full financial year and the unaudited published year-to-date figures up to the period ended September 30, 2024 and September 2023 which were subject to limited review by us. Our report is not modified in respect of this matter.

Yours Faithfully

For **Doshi Doshi & Co**,
Chartered Accountants
Firm Registration No.: 153683W

CHINTAN RAJESHBHAI DOSHI
Digitally signed by CHINTAN RAJESHBHAI DOSHI
Date: 2025.05.29 15:00:45 +05'30'

Chintan Doshi
Partner
Membership No.: 158931
UDIN: 25158931BMIFXD8905

Place: Ahmedabad
Date: May 29 2025

ACHYUT HEALTHCARE LIMITED
(Formely Known as ACHYUT HEALTHCARE PRIVATE LIMITED)
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Tele : (079) 48982691 Mob. : +91 9825097076/+91 9898986846
CIN No. : L67120GJ1996PLC028600 Email : compliace@achyuthealthcare.com

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Our Ref. No. : BSE/LODR/2024/094 Date : 29th May, 2025

To,
Corporate Relationship Department,
BSE Limited,
P.J. Towers,
Dalal Street, Fort,
Mumbai – 400 001
Maharashtra

Dear Sir,

SUB : Submission of statement of Deviation or Variation for proceeds of public issue pursuant to Regulation 32 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 for the half year ended on 31st March, 2025.

Our Scrip Code/ ID: **(ACHYUT | 543499 | INE0K1401012)**

With reference to the captioned subject, please find enclosed a Statement (annexed as Annexure-A) confirming that there were no deviation(s) or variation(s) in the use of proceeds of public issue, pursuant to Regulation 32 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 for the half year ended on 31st March, 2025.

Please take the same in your records and do the needful.

Thanking you,

Yours faithfully,
For, **Achyut Healthcare Limited,**

JIGEN JAGDISHBHAI MODI
Digitally signed by JIGEN JAGDISHBHAI MODI
Date: 2025.05.29 16:35:17 +05'30'

(Jigen J. Modi)
Managing Director
DIN : 03355555

Encl : as stated above

ANNEXURE A

Statement of Deviation /Variation in utilization of funds raised

Name of listed entity	Achyut Healthcare Limited
Mode of Fund Raising	**Public Issue & Preferential Issue**
Date of Raising Funds	1. Allotment Date: 25.03.2022 Listing Date: 30.03.2022 2. Allotment Date: 05.01.2023 Listing Date: 17.02.2023 3. Allotment Date: 16.01.2024 Listing Date: 22.02.2024
Amount Raised	1. Rs. 360 Lakhs 2. Rs. 520.80 Lakhs 3. 1572.48 Lakhs
Report filed for Quarter/6 months ended	31.03.2025
Monitoring Agency	Not applicable
Monitoring Agency Name, if applicable	-
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	NA
If Yes, Date of shareholder Approval	NA
Explanation for the Deviation / Variation	NA
Comments of the Audit Committee after review	-
Comments of the auditors, if any	-
Objects for which funds have been raised and where there has been a deviation, in the following table	(No Deviation)

(Amount in Lakhs)

Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
Funding purchase of machineries and equipment	NA	275.82	NIL	275.82	NIL	-
General Corporate Purpose	NA	59.18	NIL	59.18	NIL	-
Issued related Expenses	NA	25.00	NIL	25.00	NIL	-
Preferential Issue	NA	520.80	NIL	520.80	NIL	-
Preferential Issue	NA	1572.48	NIL	997.48	NIL	As stated in proposal i.e. for funding current/future expansion plans/activities of the Company, it's working capital and general

						corporate purposes but the same will be put to use so this fund is now kept in Fixed Deposit with HDFC Bank Ltd.

Deviation or variation could mean:
(a) Deviation in the objects or purposes for which the funds have been raised or
(b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
(c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc

For, Achyut Healthcare Limited,

(Jigen J. Modi)
Managing Director
DIN: 03355555
Date: 29 May 2025

For Doshi Doshi & CO
Chartered Accountants
Firm Registration No.: 153683W

CHINTAN RAJESHBHAI DOSHI
Digitally signed by CHINTAN RAJESHBHAI DOSHI
Date: 2025.05.29 16:12:52 +05'30'

Chintan Doshi
Partner
Membership No.: 158931