

Aayush Food and Herbs Limited

Registered Office : G-321, 1st Floor, Chirag Delhi, New Delhi-110017, Tel.: 011-41009092
Email: aayushfoodherbs@gmail.com, www.aayushfoods.com, CIN: L01122DI.1984PLC018307

August 21, 2017

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: Outcome of Board Meeting

A Board Meeting was held on 09th August, 2017 which was adjourned because the discussion on the Unaudited financial Results for the quarter ended 30th June, 2017 was not concluded due to adoption of Ind-AS. The adjourned meeting was held today at the registered office of the Company.

With reference to the above, we would like to inform you that the Board of Directors of the Company at its adjourned meeting held on 21st August, 2017 has interalia, considered and approved the following:

- Unaudited Financial Results of the Company for the quarter ended 30th June, 2017 and took note of the Limited Review report of the Auditors thereon. A copy of the said Unaudited Financial Results along with Limited Review report is enclosed herewith. The extract of the Unaudited Financial Results shall be published in Newspapers within 48 hours of the conclusion of the meeting.
- Appointed Mr. Bhavdish Shrey as the Chief Financial Officer and Key Managerial Personnel of the Company w.e.f 21.08.2017 in place of Mr. Sachin Goyal who has resigned as CFO of the Company w.e.f 16.06.2017. Mr. Bhavdish holds a Graduate degree and Post Graduate Diploma in Business Administration with specialization in Finance. He has vast experience of 08 years in the field of Accounts.

The adjourned meeting commenced at 06:30 p.m. and concluded at 07:32 p.m.

Kindly take the same on record.

Thanking you,

Yours faithfully,
For Aayush Food and Herbs Limited


New Delhi
Khushbu Mittal ★
Company Secretary

AAYUSH FOOD AND HERBS LIMITED

Regd. Off. G-321, Chirag Delhi, New Delhi- 110017, Ph.- 011-41009092

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

CIN: - L01122DL1984PLC018307

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2017

(Rs. In Lakhs)

Sr. No.	Particulars	Quarter ended	
		June 30, 2017	June 30, 2016
		Un-audited	Un-audited
1	Revenue from Operations	2,683.23	9.22
2	Other Income	11.48	6.78
3	Total Income	2,694.71	16.00
4	Expenses		
	(i) Purchases of Stock-in-Trade	3,403.15	7.83
	(ii) Change in Stock-in-Trade	-1,037.86	-
	(iii) Employee Benefit Expenses	15.22	2.47
	(iv) Finance Cost	1.17	-
	(v) Depreciation & Amortisation Expenses	0.09	0.14
	(vi) Other expenses	286.65	4.50
5	Total Expenses	2,668.42	14.94
6	Profit before taxes(3-5)	26.29	1.06
7	Tax expenses		
	(i) Current tax	-	-
	(ii) Deferred tax	-	-
8	Total Tax Expense	-	-
9	NET PROFIT FOR THE PERIOD AFTER TAX	26.29	1.06
10	Other comprehensive income, net of income tax		
	(i) (a) Items that will not be re-classified to the profit or loss	-	-
	(b) Income Tax relating to items that will not be re-classified to the profit or loss	-	-
	(ii) (a) items that will be re-classified to the profit or loss	-	-
	(b) Income tax relating to items that will be re-classified to the profit or loss	-	-
11	Total other comprehensive income, net of income tax	-	-
12	Total Comprehensive income for the period	26.29	1.06
13	paid up equity share capital-(F.V. Rs. 10 Each)	324.50	324.50
14	Earnings per share :		
	Basic	0.81	0.03
	Diluted	0.81	0.03



Pallavi Mittal

NOTES:

1. The statement has been re-viewed by audit committee and approved by Board of Directors at it's meeting held on August 21, 2017.
2. This Statement has been prepared in accordance with the companies (Indian Accounting standards) Rules, 2015 (IND AS) Prescribed under section 133 of the Companies Act, 2013 and other Recognised Accounting practices and policies to the extent applicable. Beginning April 1,2017, the company for the first time adopted Ind AS with a transition date of April 1, 2016.
3. The company is engaged in the Business of "Trading of rice & food Grain" and Therefore, has only one reportable segment in accordance with IND AS 108 " operating segments".
4. The Ind AS'compliant financial Results, pertaining to period june 30, 2016 have not been subject to limited review or audit. However, the management has excercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.
- 5.The statement does not include Ind AS compliant results for the preceding quatrtter and previous year ended March 31, 2017 as the same is not mendatory as per SEBI's circular dated July 5, 2016.
6. The reconciliation of net profit & loss reported in accordance with indian GAAP to total comprehensive income in accordance with Ind AS is given below:

Description	Corresponding 3 mopnth's ended in the previous year June 30, 2016 (Note-4)
Net profit/(loss) as per previous GAAP (Indian GAAP)	1.06
Ind AS Adjustments	
Add/(Less):	
Effect of fair valuing security deposits and amortisation of advance rentals	-
Commission on bank guarantee provided	-
tax impact of Ind AS adjustments	-
Others	-
Net profit/(loss) as per Ind AS	1.06

This reconciliation statement has been provided in accordance with circular CIR/CFD/FAC/62/2016 issued by SEBI dated July 5, 2016 on account of implementation of Ind AS by listed companies.

For and on behalf of the Board of
Aayush Food and Herbs Limited



Pallavi Mittal

Place: New Delhi
Date: August 21, 2017

Pallavi Mittal
Managing Director
DIN:07704583



SUDHIR AGARWAL & ASSOCIATES

CHARTERED ACCOUNTANTS

508, Arunachal Building, 19, Barakhamba Road, New Delhi-110001
Tel. : 011-43592522 Mob. : 9811021049
E-mail : Sudhircai@yahoo.com

The Board of Directors

Aayush Food and Herbs Limited

G-321, Chirag Delhi, New Delhi South Delhi DL 110017 IN

1. We have reviewed the unaudited financial results of Aayush Food and Herbs Limited (the "Company") for the quarter ended June 30, 2017 which are included in the accompanying 'Statement of Unaudited Financial Results for Quarter ended June 30, 2017' together with the relevant notes thereon (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015") read with SEBI circular dated July 5, 2016, which has been initialed by us for identification purposes. The Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Further, the Management is also responsible to ensure that the accounting policies used in preparation of this Statement are consistent with those used in the preparation of the Company's opening unaudited Balance Sheet as at April 1, 2016 prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies. Our responsibility is to issue a report on the Statement based on our review.
2. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement.
3. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above and nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with Ind AS and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 read with SEBI circular dated July 5, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

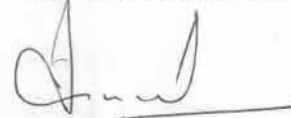


5. We draw attention to the following matters:

- a. Note 2 to the Statement which states that the Company has adopted Ind AS for the financial year commencing from April 1, 2017, and accordingly, the Statement has been prepared by Company's management in compliance with Ind AS.
- b. The financial statements of the Company for the year ended March 31, 2017 prepared in accordance with Companies (Accounting Standards) Rules, 2006, were audited by us under the Companies Act, 2013, vide report dated 29 MAY 2017, expressed an unmodified opinion on those financial statements.

Our conclusion is not qualified in respect of these matters.

For: Sudhir Agarwal & Associates
Firm Registration Number: 509930C



Sudhir K. Agarwal
(Partner)
M No: 088583

PLACE: NEW DELHI
DATE: 21/08/2017