

AHCL/ SE/ 12 /2020-21

June 18 2020

<b>The National Stock Exchange of India Limited</b> "Exchange Plaza", C-1, Block G Bandra-Kurla Complex, Bandra (E) Mumbai 400 051	<b>BSE Limited</b> Department of Corporate Services 1 <sup>st</sup> Floor, P.J. Towers, Dalal Street, Mumbai 400 001
<b>Symbol : AMRUTANJAN</b>	<b>Scrip Code: 590006</b>

Dear Sir / Madam,

**Sub: Outcome of the Board Meeting**

In terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR), we wish to inform that the Board of Directors of the Company at its meeting held today (**June 18, 2020**) had inter-alia:

- (i) Approved the Audited Financial Results for the quarter and year ended March 31, 2020, as recommended by the Audit Committee at its meeting held today (**June 18 2020**) The same along with the Independent Auditor's Report issued by M/s. B S R & Co. LLP, Statutory Auditors of the Company is enclosed.

The Board Meeting commenced at 11.00 A.M. and concluded at 3.25 P.M. Request you to kindly take the same on record.

Thanking you,

Yours faithfully,

For **Amrutanjan Health Care Limited**

(M Srinivasan)  
Company Secretary & Compliance Officer



**Encl:**

1. Audited Standalone Financials Results for the quarter and year ended March 31, 2020
2. Independent Auditor's Report for the quarter and year ended March 31, 2020
3. Declaration under Regulation 33 3(d) of SEBI LODR Regulations 2015.

**Amrutanjan Health Care Limited**

103, (Old No. 42-45), Luz Church Road,  
Mylapore, Chennai - 600 004  
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Web Site : [www.amrutanjan.com](http://www.amrutanjan.com)  
Toll Free No. : 1 - 800 - 425 - 4545  
CIN - L24231TN1936PLC000017

**Statement of Audited Financial Results for the quarter and year ended 31 March 2020**

(Rs in Lakhs)

Particulars	Quarter ended			Year ended	
	31 March 2020 (Audited - refer note 3)	31 December 2019 (Unaudited)	31 March 2019 (Audited - refer note 3)	31 March 2020 (Audited)	31 March 2019 (Audited)
<b>Continuing operations</b>					
I Revenue from operations	5,931.91	8,275.40	8,596.84	26,147.67	25,322.73
II Other income	264.09	226.15	266.97	832.13	713.09
III <b>Total income (I + II)</b>	<b>6,196.00</b>	<b>8,501.55</b>	<b>8,863.81</b>	<b>26,979.80</b>	<b>26,035.82</b>
<b>IV Expenses</b>					
(a) Cost of materials consumed	2,115.17	2,578.88	2,523.33	8,805.65	9,052.32
(b) Purchases of stock-in-trade	771.31	894.08	1,017.68	3,598.92	3,164.07
(c) Changes in inventories of finished goods and stock-in-trade	(630.02)	140.77	372.97	(697.45)	(329.54)
(d) Employee benefits expense	979.03	986.69	944.86	3,936.48	3,336.35
(e) Advertisement and selling expenditure	904.48	1,764.59	864.70	4,350.46	4,109.49
(f) Finance cost	7.21	4.67	2.86	22.10	8.22
(g) Depreciation and amortisation expense	102.08	122.25	82.18	435.94	315.97
(h) Other expenses	882.90	749.78	1,035.57	3,082.31	2,862.21
<b>Total expenses (IV)</b>	<b>5,132.16</b>	<b>7,241.71</b>	<b>6,844.15</b>	<b>23,534.41</b>	<b>22,519.09</b>
V <b>Profit before tax from continuing operations (III - IV)</b>	<b>1,063.84</b>	<b>1,259.84</b>	<b>2,019.66</b>	<b>3,445.39</b>	<b>3,516.73</b>
VI Tax expenses	274.65	310.56	598.11	937.06	1,016.96
VII <b>Profit after tax from continuing operations (V - VI)</b>	<b>789.19</b>	<b>949.28</b>	<b>1,421.55</b>	<b>2,508.33</b>	<b>2,499.77</b>
<b>Discontinued operations</b>					
Profit / (loss) before tax from discontinued operations	-	-	5.55	-	(48.34)
VIII <b>Profit / (loss) after tax from discontinued operations</b>	<b>-</b>	<b>-</b>	<b>5.55</b>	<b>-</b>	<b>(48.34)</b>
IX <b>Profit for the period (VII + VIII)</b>	<b>789.19</b>	<b>949.28</b>	<b>1,427.10</b>	<b>2,508.33</b>	<b>2,451.43</b>
<b>X Other comprehensive income</b>					
Items that will not be reclassified subsequently to profit or loss					
Re-measurement gain/(loss) on defined benefit assts/liabilities, net of taxes	(0.35)	4.89	(45.43)	(29.37)	(56.55)
<b>Other comprehensive income/ (loss) for the period, net of taxes</b>	<b>(0.35)</b>	<b>4.89</b>	<b>(45.43)</b>	<b>(29.37)</b>	<b>(56.55)</b>
XI <b>Total comprehensive income for the period (IX + X)</b>	<b>788.84</b>	<b>954.17</b>	<b>1,381.67</b>	<b>2,478.96</b>	<b>2,394.88</b>
Paid-up equity share capital (Face value Re. 1/- each)	292.31	292.31	292.31	292.31	292.31
<b>Earnings per equity share for continuing operations</b>					
Basic and diluted earnings per share (INR)	2.70 (not annualised)	3.25 (not annualised)	4.86 (not annualised)	8.58 (annualised)	8.55 (annualised)
<b>Earnings per equity share for discontinued operations</b>					
Basic and diluted earnings per share (INR)	- (not annualised)	- (not annualised)	0.02 (not annualised)	- (annualised)	(0.17) (annualised)
<b>Earnings per equity share for total operations</b>					
Basic and diluted earnings per share (INR)	2.70 (not annualised)	3.25 (not annualised)	4.88 (not annualised)	8.58 (annualised)	8.38 (annualised)
<i>See accompanying notes to financial results</i>					



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**AMRUTANJAN HEALTH CARE LIMITED**  
**CIN No : L24231TN1936PLC000017**  
Registered Office: No. 103 (Old No. 42-45), Luz Church Road  
Mylapore, Chennai - 600 004

**Statement of assets and liabilities**

(Rs in Lakhs)

S. No.	Particulars	As at	As at
		31 March 2020	31 March 2019
		Audited	Audited
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	(a) Property, plant and equipment	2,399.21	2,527.59
	(b) Right-of-use assets	158.26	-
	(c) Intangible assets	52.87	42.31
	(d) Financial assets		
	Investments	1,820.64	1,581.24
	Loans	47.03	56.15
	Other financial assets	2,712.32	28.12
	(e) Tax assets	120.27	27.44
	(f) Deferred tax assets (net)	439.97	424.15
	(g) Other non-current assets	201.92	112.64
	<b>Total non-current assets</b>	<b>7,952.49</b>	<b>4,799.64</b>
<b>2</b>	<b>Current assets</b>		
	(a) Inventories	2,371.59	1,457.68
	(b) Financial assets		
	Investments	-	170.52
	Trade receivables	2,646.36	3,293.35
	Cash and cash equivalents	722.06	1,458.55
	Other bank balances	2,910.79	6,672.27
	Other financial assets	3,301.11	320.18
	(c) Other current assets	630.12	589.15
	<b>Total current assets</b>	<b>12,582.03</b>	<b>13,961.70</b>
	<b>Total assets (1+2)</b>	<b>20,534.52</b>	<b>18,761.34</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	(a) Equity share capital	292.31	292.31
	(b) Other equity	15,650.25	14,281.32
	<b>Total equity</b>	<b>15,942.56</b>	<b>14,573.63</b>
<b>2</b>	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	(a) Financial liabilities		
	Lease liabilities	111.69	-
	Other financial liabilities	20.60	27.60
	(b) Provisions	553.40	548.54
	<b>Total non-current liabilities</b>	<b>685.69</b>	<b>576.14</b>
<b>3</b>	<b>Current liabilities</b>		
	(a) Financial liabilities		
	Lease liabilities	57.63	-
	Trade payables		
	total outstanding dues of micro, small and medium enterprises	88.28	84.17
	total outstanding dues of creditors other than micro, small and medium enterprises	3,045.97	2,903.22
	Other financial liabilities	252.29	183.53
	(b) Other current liabilities	246.03	210.02
	(c) Provisions	216.07	230.63
	<b>Total current liabilities</b>	<b>3,906.27</b>	<b>3,611.57</b>
	<b>Total equity and liabilities (1+2+3)</b>	<b>20,534.52</b>	<b>18,761.34</b>



*[Handwritten Signature]*

**AMRUTANJAN HEALTH CARE LIMITED**

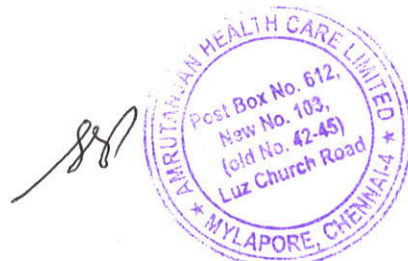
CIN No : L24231TN1936PLC000017

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**Statement of Cashflows for the year ended 31 March 2020**

*(Rs in Lakhs)*

Particulars	For the year ended	For the year ended
	31 March 2020	31 March 2019
	<b>Audited</b>	<b>Audited</b>
<b>Cash flow from operating activities</b>		
Profit / (loss) before income tax from:		
- Continuing operations	3,445.39	3,516.73
- Discontinued operation	-	(48.34)
Adjustments for:		
Depreciation and amortisation	435.94	325.59
Property, plant and equipment written off	-	25.50
Loss (profit) on sale of property, plant and equipment	-	3.07
Loss allowance on trade receivables	241.00	46.00
Change in fair value of investments	(106.55)	(59.47)
Interest income on deposits with banks and financial institutions	(614.19)	(475.43)
Interest income on debt instruments	(43.04)	(65.12)
Excess provision written back, net	(14.99)	(67.88)
Advances written off	-	5.62
Finance costs	22.10	8.23
Unrealised loss (gain) on foreign exchange differences	(3.55)	1.15
<b>Operating profit before working capital / other changes</b>	<b>3,362.11</b>	<b>3,215.65</b>
Working capital adjustments:		
Decrease / (increase) in trade receivables	409.54	(544.31)
(Increase) / decrease in current and non current assets	(148.75)	209.74
Decrease in other financial assets	1.91	373.13
(Increase) in inventories	(913.91)	(421.91)
(Decrease) / increase in financial liabilities	(7.00)	19.60
Increase/ (decrease) in provisions	31.02	(47.28)
Increase in trade payables	161.85	343.34
Increase/(decrease) in current liabilities	36.01	(13.10)
	<b>(429.33)</b>	<b>(80.79)</b>
<b>Cash generated from operating activities</b>	<b>2,932.78</b>	<b>3,134.86</b>
Less: Income tax paid (net)	(1,115.17)	(1,018.03)
<b>Net cash generated from operating activities (a)</b>	<b>1,817.61</b>	<b>2,116.83</b>
<b>Cash flow from investing activities</b>		
Purchase or construction of property, plant and equipment, intangible assets and capital creditors	(254.44)	(203.91)
Proceeds from sale of property, plant and equipment	-	7.00
Investment in bank deposits	(1,782.65)	(449.63)
Interest income on deposits with banks and financial institutions	588.52	382.19
Interest income on debt instruments	26.18	97.18
Purchase of investments	(388.04)	(933.99)
Redemption of investments	425.40	-
<b>Net cash generated / (used) in investing activities (b)</b>	<b>(1,385.02)</b>	<b>(1,101.16)</b>
<b>Cash flow from financing activities</b>		
Dividend paid	(920.76)	(570.00)
Dividend distribution tax paid (DDT)	(189.27)	(117.16)
Interest paid	(2.60)	(8.23)
Payment of lease liabilities	(56.35)	-
<b>Net cash used in financing activities (c)</b>	<b>(1,168.98)</b>	<b>(695.39)</b>
<b>Net (decrease)/increase in cash and cash equivalents (a) + (b) + (c)</b>	<b>(736.39)</b>	<b>320.28</b>
Cash and cash equivalents at the beginning of the year	1,458.55	1,138.34
Effect of exchange rate fluctuations on cash held	(0.10)	(0.07)
<b>Cash and cash equivalents at the end of the year</b>	<b>722.06</b>	<b>1,458.55</b>
<b>Components of cash and cash equivalents</b>		
Cash on hand	4.42	4.43
Bank balances	117.64	357.58
Cheques on hand	-	1,096.54
Deposits	600.00	-
<b>Cash and cash equivalents as per Statement of assets and liabilities</b>	<b>722.06</b>	<b>1,458.55</b>



**AMRUTANJAN HEALTH CARE LIMITED**  
**CIN No : L24231TN1936PLC000017**  
**Registered Office: No. 103 (Old No. 42-45), Luz Church Road**  
**Mylapore, Chennai - 600 004**

**Notes:**

- The above financial results for the quarter and year ended 31 March 2020 in respect of Amrutanjan Health Care Limited ('the Company') have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 18 June 2020. The statutory auditors have audited the above results for the year ended 31 March 2020 and have issued an unmodified opinion.
- These financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The figures for the quarters ended 31 March 2020 and 31 March 2019 are the balancing figures between audited figures in respect of the full financial years and published unaudited year to date figures upto the end of the third quarter of the relevant financial year, which were subjected to limited review.
- Interim dividend of INR 0.55 per share (55% on par value of INR 1 each), aggregating to INR 193.82 lakhs (including dividend distribution tax) has been paid during the quarter ended 31 December 2019 and interim dividend of INR 1.55 per share (155% on par value of INR 1 each), aggregating to INR 546.20 lakhs (including dividend distribution tax) has been paid during the quarter ended 31 March 2020.
- The Company has elected to exercise the option permitted under section 115BAA of the Income tax Act, 1961, as introduced by the Taxation laws (Amendment) Ordinance, 2019. Accordingly, the Company has recognised provision for income tax for the quarter and year ended 31 March 2020 and re-measured its deferred tax assets/ liabilities in accordance with the said provision.
- Segment reporting in the financial results:** Based on the 'management approach' as defined in Ind AS 108 "Operating Segments", the Chief Operating Decision Maker evaluates the Company's performance as OTC Products and Beverages.

Particulars	Quarter ended			Year ended	
	31 March 2020 (Audited - refer note 3)	31 December 2019 (Unaudited)	31 March 2019 (Audited - refer note 3)	31 March 2020 (Audited)	31 March 2019 (Audited)
<b>1 Segment revenue</b>					
a OTC Products	5,317.27	8,051.90	7,650.85	24,077.67	23,073.35
b Beverages	565.75	165.33	893.09	1,829.92	2,075.98
c Others	48.89	58.17	52.90	240.08	173.40
<b>Total</b>	<b>5,931.91</b>	<b>8,275.40</b>	<b>8,596.84</b>	<b>26,147.67</b>	<b>25,322.73</b>
<b>2 Segment results</b>					
a OTC Products	937.47	1,176.42	1,832.96	3,177.02	3,645.74
b Beverages	(7.81)	(66.42)	131.70	(156.22)	(367.80)
c Others	(39.07)	(81.28)	(28.41)	(191.06)	(153.94)
<b>Total</b>	<b>890.59</b>	<b>1,028.72</b>	<b>1,936.25</b>	<b>2,829.74</b>	<b>3,124.00</b>
<b>Less :</b>					
i) Finance cost	7.21	4.67	2.86	22.10	8.22
ii) Other unallocable expenditure net of unallocable income	(180.46)	(235.79)	(86.27)	(637.75)	(400.95)
<b>Total profit before tax</b>	<b>1,063.84</b>	<b>1,259.84</b>	<b>2,019.66</b>	<b>3,445.39</b>	<b>3,516.73</b>
<b>3 Segment assets</b>					
a OTC Products	6,834.88	7,704.92	6,664.80	6,834.88	6,664.80
b Beverages	1,131.32	1,024.84	1,071.10	1,131.32	1,071.10
c Others	101.60	49.96	88.93	101.60	88.93
d Unallocated assets	12,466.72	11,792.99	10,936.51	12,466.72	10,936.51
<b>Total</b>	<b>20,534.52</b>	<b>20,572.71</b>	<b>18,761.34</b>	<b>20,534.52</b>	<b>18,761.34</b>
<b>4 Segment liabilities</b>					
a OTC Products	3,505.77	4,075.87	3,021.25	3,505.77	3,021.25
b Beverages	628.25	318.12	644.66	628.25	644.66
c Others	-	105.85	50.00	-	50.00
d Unallocated liabilities	457.94	372.96	471.80	457.94	471.80
<b>Total</b>	<b>4,591.96</b>	<b>4,872.80</b>	<b>4,187.71</b>	<b>4,591.96</b>	<b>4,187.71</b>
<b>Total capital employed in the Company</b>	<b>15,942.56</b>	<b>15,699.91</b>	<b>14,573.63</b>	<b>15,942.56</b>	<b>14,573.63</b>

6. Effective 1 April 2019, the Company adopted Ind AS 116 "Leases" and applied the standard to lease contracts existing on 1 April 2019 using modified retrospective approach. Accordingly, the comparatives for the year ended 31 March 2019 has not been retrospectively adjusted. On transition, the adoption of new standard resulted in recognition of Right-of-Use (ROU) asset and lease liability.

7. The Company has considered the possible impact that may arise from COVID-19, a global pandemic, on the carrying amount of its assets including property, plant and equipment, inventory and receivables. In developing the assumptions relating to the impact of possible future uncertainties in global economic conditions because of this pandemic, the Company, as at the date of approval of these financial results has used internal and external sources of information including economic forecasts. The Company based on current estimates expects the carrying amount of the above assets will be recovered, net of provisions established. The Company has also assessed the impact of this whole situation on its capital and financial resources, profitability, liquidity position, internal financial controls etc., and is of the view that based on its present assessment, this situation does not materially impact these financial results. However, the impact assessment of COVID-19 is a continuing process, given the uncertainties associated with its nature and duration. The Company will continue to monitor any material changes to future economic conditions.

8. During the previous year, the Company had decided to discontinue the operations of its Chemical division. Accordingly, the results for the comparative periods in this Statement have been revised to exclude the operations of the Chemical division. The results of the discontinued operations are presented below:

Particulars	Quarter ended			Year ended	
	31 March 2020 (Audited - refer note 3)	31 December 2019 (Unaudited)	31 March 2019 (Audited - refer note 3)	31 March 2020 (Audited)	31 March 2019 (Audited)
I Total revenue		-	1.88	-	22.87
II Total expenses		-	(3.67)	-	71.21
III Profit / (loss) before tax (I - II)	-	-	5.55	-	(48.34)
IV Tax benefit	-	-	-	-	-
V Profit / (loss) from discontinued operations (III + IV)	-	-	5.55	-	(48.34)

For Amrutanjan Health Care Limited



**S Sambhu Prasad**  
Chairman & Managing Director

Date: 18 June 2020  
Place: Chennai

# BSR & Co. LLP

Chartered Accountants

KRM Tower, 1<sup>st</sup> & 2<sup>nd</sup> Floor,  
No 1, Harrington Road, Chetpet,  
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## INDEPENDENT AUDITORS' REPORT

### TO THE BOARD OF DIRECTORS OF AMRUTANJAN HEALTH CARE LIMITED

#### Report on the audit of the Annual Financial Results

#### Opinion

We have audited the accompanying annual financial results of **Amrutanjan Health Care Limited** (hereinafter referred to as the "Company") for the year ended March 31, 2020, 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, the aforesaid annual financial results:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the year ended March 31, 2020.

#### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Annual 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 together with the ethical requirements that are relevant to our audit of the financial statements 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 Code of Ethics. We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our opinion on the annual financial results.

#### Management's and Board of Directors' Responsibilities for the Annual Financial Results

These annual financial results have been prepared on the basis of the annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these annual financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act 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 of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate

**Independent Auditors' Report on Annual Financial Results of Amrutanjan Health Care Limited pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015**

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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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the annual financial results, the Management and 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 is responsible for overseeing the Company's financial reporting process

**Auditor's Responsibilities for the Audit of the Annual Financial Results**

Our objectives are to obtain reasonable assurance about whether the annual 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 annual 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 annual 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 through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and 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 appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required

**Independent Auditors' Report on Annual Financial Results of Amrutanjan Health Care India Limited pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015**

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to draw attention in our auditor's report to the related disclosures in the annual 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 annual financial results, including the disclosures, and whether the annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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 Matters**

The annual financial results include the results for the quarter ended March 31, 2020 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subjected to limited review.

for B S R & Co. LLP

Chartered Accountants

Firm's Registration No: 101248W/W-100022



**K Raghuram**

Partner

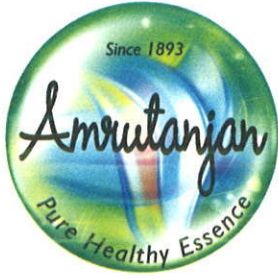
Membership No: 211171

ICAI UDIN: 20211171AAAABM7691

Place: Chennai

Date: June 18, 2020





June 18 2020

<b>The National Stock Exchange of India Limited</b> "Exchange Plaza", C-1, Block G Bandra-Kurla Complex, Bandra (E) Mumbai 400 051	<b>BSE Limited</b> Department of Corporate Services 1 <sup>st</sup> Floor, P.J. Towers, Dalal Street, Mumbai 400 001
<b>Symbol: AMRUTANJAN</b>	<b>Scrip Code: 590006</b>

Dear Sir / Madam,

**Sub: Declaration on Auditor's Report along with unmodified opinion under regulation 33 (3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015**

We Mr. S. Sambhu Prasad, Chairman and Managing Director and Mr. N. Swaminathan Chief Financial Officer of the Company "Amrutanjan Health Care Limited" (CIN: L24231TN1936PLC000017) hereby declare in terms of above said regulations as amended by SEBI (LODR) Amendment Regulations 2016 vide notification number SEBI/LAD-NRO/GN-2016-17/001 dated May 25, 2016 and circular no CIR/CFD/CMD/56/2016 dated May 27, 2016, the Statutory Auditor's of the Company have issued an Audit Report with **unmodified opinion** on the Audited Financial Results of the Company for the quarter and year ended 31<sup>st</sup> March 2020.

Request you to take the same on record.

Thanking you  
Yours Faithfully

For Amrutanjan Health Care Limited

**S Sambhu Prasad**  
Chairman & Managing Director

**N. Swaminathan**  
Chief Financial Officer.

