



Vikas Lifecare Limited

(A NSE / BSE Listed Company)

CIN : L25111DL1995PLC073719

Web : www.vikaslifecarelimited.com

Email : info@vikaslifecarelimited.com

Tel. : +91-11-40450110

February 13, 2024

Listing Compliance Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra-Kurla Complex,
Bandra (E), Mumbai 400051
Fax: 022-26598235/36

Listing Compliance Department
BSE Limited
Phirozee Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400 001

NSE Symbol: VIKASLIFE

Scrip Code: 542655

Sub: Submission of Un-Audited Financial Results for the Quarter and Nine Months ended December 31, 2023 As Per Regulation 33 of SEBI (LODR) Regulations, 2015

Dear Sir/ Madam,

In terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the copy of Un-Audited Financial Results of the Company for the quarter and Nine Months ended December 31, 2023, along with the Limited Review Report is enclosed herewith for your kind perusal and records.

These results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company in their meeting held today i.e February 13, 2024 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Please disseminate this information on your official website and oblige.

Thanking you,

Yours Faithfully,

for **Vikas Lifecare Limited**

Sundeep Kumar Dhawan
Managing director
DIN: 09508137

Regd. Office : Vikas House, 34/1, Vikas Path, East Punjabi Bagh, New Delhi - 110026

Factory I : G-83,Vigyan Nagar,RIICO Indl. Area, Shahjahanpur, Dist. Alwar, Rajasthan - 301706

Factory II : Plot No. 193, Revenue Survey No. 93, Baikampady, Dist. Dakshina Kannada, Mangaluru, Karnataka - 575011



Independent Auditor's Limited Review Report on the Quarterly Unaudited Consolidated Financial Results of Vikas Lifecare Limited pursuant to the Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended

Review Report

To the Board of Directors

Vikas Lifecare Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Vikas Lifecare Limited (the "Parent") and its subsidiaries (the parent and its subsidiaries together referred to as "the group") for the quarter ended 31st December 2023 and nine months ended 31st December 2023 being submitted by the Parent pursuant to requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This statement is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors, our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the Statement 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 financial statements are free of material misstatement. 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. The statement includes results of the following subsidiaries:
 - a. Shashi Beriwal And Company Private Limited
 - b. Genesis Gas Solutions Private Limited
 - c. MSR Apparels Private limited
5. Based on our review conducted as stated in paragraph 3 and based on consideration of Management's certified financial results referred to in Paragraph 6(iv) below, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared results prepared in accordance with applicable principles laid down in the accounting standard 34 Interim Financial Reporting (IND AS 34) prescribed under Section 133 of the Companies Act' 2013 read with relevant rules issued there under and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



6. Other Matters

- i. Investment includes investment in unquoted securities/shares amounting to Rs. 41.42 Cr. which is subject to fair valuation as per IND AS 32 (Financial Instruments: Presentation).
- ii. The accompanying statement includes the unaudited interim financial results and other financial information, in respect of a subsidiary Shashi Beriwal and Company Private Limited, whose unaudited interim financial results include total revenues from operations of Rs 717.23 Lakhs, Profit After Tax of Rs. (53.41) Lakhs (net off intra group income/expense) and other comprehensive income/(loss) of Rs. NIL for the nine months ended 31st December 2023, as considered in the statement which have been certified by their management and furnished to us. Our conclusion on the statement, in so far as it relates to the amounts and disclosures in respect of the said subsidiary is based solely on management's certified financial results.
- iii. The accompanying statement includes the unaudited interim financial results and other financial information, in respect of a subsidiary Genesis Gas Solutions Private Limited, whose unaudited interim financial results include total revenues from operations of Rs. 1325.39 Lakhs, Profit After Tax of Rs. (140.29) Lakhs (net off intra group income/expense) and other comprehensive income/(loss) of Rs. NIL for the nine months ended 31st December 2023 as considered in the statement which have been certified by their management and furnished to us. Our conclusion on the statement, in so far as it relates to the amounts and disclosures in respect of the said subsidiary is based solely on management's certified financial results.
- iv. The accompanying statement includes the unaudited interim financial results and other financial information, in respect of a subsidiary MSR Apparels Private Limited, whose unaudited interim financial results include total revenues from operations of Rs NIL, Profit After Tax of Rs. (0.05) Lakhs and other comprehensive income/(loss) of Rs. NIL for the nine months ended 31st December 2023, as considered in the statement which have been certified by their management and furnished to us. Our conclusion on the statement, in so far as it relates to the amounts and disclosures in respect of the said subsidiary is based solely on management's certified financial results.

Our opinion is not modified in respect of above matters.

For KSMC & Associates

Chartered Accountants

FRN: 035565N

CA SACHIN SINGHAL
(Partner)

M. No.: 505732

UDIN: 24505732BKEGIU2312

Place: New Delhi

Date: 13.02.2024



VIKAS LIFECARE LIMITED (FORMERLY KNOWN AS VIKAS MULTICORP LIMITED)

CIN - L25111DL1995PLC073719

REGD OFF: G-1,VIKAS HOUSE, 34/1, EAST PUNJABI BAGH, NEW DELHI - 110026, PH NO: 011-40450110 EMAIL - info@vikaslifecarelimited.com

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2023

Sr. No.	Three Months Ended			Nine Months Ended		Figures in Lacs
	31-Dec-23	30-Sep-23	31-Dec-22	31-Dec-23	31-Dec-22	Year Ended
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations					
a.	9,927.67	11,603.32	13,394.47	31,420.30	35,794.90	47,604.80
2	Other Income					
	309.61	671.09	63.46	2,142.77	397.40	(2,786.08)
3	Total Income (1+2)	10,237.28	12,274.41	13,457.93	33,563.07	36,192.30
4	EXPENSES :					
a.	(319.85)	675.18	1,488.23	861.78	1,733.45	3,583.68
b.	11,019.07	9,328.15	10,309.84	29,367.97	31,351.40	40,653.67
c.	(953.83)	741.48	872.09	(391.17)	774.51	935.48
d.	152.81	164.66	128.81	375.16	340.63	269.83
e.	55.54	53.17	51.52	158.45	109.32	230.16
f.	75.35	72.16	121.62	234.61	235.41	300.93
g.	509.38	458.70	138.32	1,185.08	548.36	985.83
	Total Expenses	10,538.47	11,493.51	13,110.43	31,791.88	35,093.07
5	Profit Before Exceptional Items and Tax (3-4)	(301.19)	780.91	347.50	1,771.19	1,099.23
6	Exceptional Items	-	-	-	-	4.17
	Share in profit / (Loss) in Associate Company	-	-	-	-	-
7	Profit / (Loss) Before Tax (5-6)	(301.19)	780.91	347.50	1,771.19	1,099.23
8	Tax Expense / (Benefits):					
i.	86.18	15.01	143.75	222.79	326.10	366.42
ii.	(0.51)	0.51	(189.98)	-	(132.52)	(952.14)
iii.	-	-	(224.91)	-	(224.91)	-
	Total Tax Expense (i+ii+iii)	85.67	15.52	(271.14)	222.79	(31.33)
9	Net Profit / (Loss) from continuing operations (7-8)	(386.87)	765.39	618.64	1,548.39	1,130.56
10	Profit / (loss) from discontinued operations	-	-	-	-	-
11	Tax expenses of discontinued operations	-	-	-	-	-
12	Profit / (loss) from Discontinued operations (after tax) (10-11)	-	-	-	-	-
13	Profit / (loss) for the period (9+12)	(386.87)	765.39	618.64	1,548.39	1,130.56
	Other Comprehensive Income :					
A.	(i) Items that will not be reclassified to Profit and Loss					
	(25.92)	112.49	(150.93)	136.55	(106.55)	(386.36)
	(ii) income tax relating to items that will not be reclassified to profit or loss					
	6.52	-28.32	27.46	(34.37)	16.29	97.24
B.	(i) items that will be reclassified to profit and loss account					
	1.56	-1.37	(3.07)	0.19	0.75	-
	(ii) income tax relating to items that will be reclassified to profit or loss					
	(0.39)	0.34	0.76	(0.05)	(0.20)	-
	Share of Other Comprehensive Income of associates					
	-	-	-	-	-	0.23
14	Total Other Comprehensive Income	(18.22)	83.16	(125.78)	102.33	(89.71)
15	Total comprehensive income (Comprising Profit (Loss) and Other Comprehensive Income for the period) (13+14)	(405.09)	848.55	492.86	1,650.72	1,040.85
16	Profit for the period attributable to:					
	Shareholders of the Company	(350.93)	732.17	589.04	1,583.00	1,158.35
	Non-controlling interests	(35.94)	33.22	29.60	(34.61)	(28.26)
		(386.87)	765.39	618.64	1,548.39	1,130.09
17	Other comprehensive income for the period attributable to:					
	Shareholders of the Company	(18.29)	83.23	(125.73)	102.33	(89.59)
	Non-controlling interests	0.07	0.24	(0.05)	-	(0.12)
		(18.22)	83.47	(125.78)	102.33	(89.71)
18	Total comprehensive income for the period attributable to:					
	Shareholders of the Company	(369.22)	815.40	463.31	1,685.33	1,068.76
	Non-controlling interests	(35.87)	33.46	29.55	(34.61)	(28.38)
		(405.09)	848.86	492.86	1,650.72	1,040.38
19	Paid up Equity Share Capital (Face Value Rs.1 each)	14,391.01	14,391.01	13,312.38	14,391.01	14,391.01
20	Total Reserve	-	-	-	-	18,737.39
21	Earning per Equity Share:					
	Equity shares of par value Rs 1 each					
	Basic	(0.03)	0.06	0.04	0.11	0.08
	Diluted	(0.03)	0.06	0.04	0.11	0.08

***Financial Results for the Quarter ended 31st December, 2023**

Notes:

Other Income includes profit or loss on remeasurement investment at fair value through profit and Loss Account, Summary of the same is depicted below:-

1	Particulars	Quarter Ended		Year Ended	
		31-Dec-23	30-Sep-23	30-Jun-23	31-Mar-23
		unaudited	unaudited	unaudited	Audited
	Profit Before Tax	(301.19)	780.91	1,291.46	(2,136.69)
	Add / (Less) Reameasurement gain and Loss	-54.28	511.98	1,130.50	(3,155.61)
	Profit of the company Excluding reameasurement gain and Losses	253.08	268.92	160.96	1,018.92

2 The Consolidated financial results of the company have been prepared in accordance with Ind AS prescribed under Section 133 of the Companies Act 2013 (the Act) read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

3 The above Quarterly results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held in February 13, 2024. The Statutory auditors have carried out a limited review of the results for the quarter and Nine Months ended December 31, 2023.

4 In accordance with Ind AS, the company has recognised actuarial gains or losses on actuarial valuation of the Defined Benefit Obligation in "Other Comprehensive Income".

5 The results of the Company are also available for investors at www.vikaslifecarelimited.com, www.bseindia.com and www.nseindia.com

6 Investment in Unquoted shares/securities is subject to fair valuation and such investments has been kept at book value.

7 The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

8 INVESTOR COMPLAINTS

Pending at the beginning of the quarter	1
Received during the quarter	0
Disposed off during the quarter	1
Remaining unresolved at the end of the quarter	0

For Vikas Lifecare Limited

Sundeeep Kumar Dhawan
Managing director
DIN : 09508137

Place: New Delhi
Date: 13.02.2024

Information on Segment Reporting pursuant to Ind AS 108 - Operating Segments**Operating segments:**

Real estate Division

Trading & Manufacturing Division -Agro

Trading & Manufacturing Division -Polymers

Trading Division -Infrastructure

Trading Division -Gas Meter

Identification of segments:

The chief operational decision maker monitors the operating results of its business segments separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on profit and loss of the segment and is measured consistently with profit or loss in these financial statements. Operating segments have been identified on the basis of the nature of products.

Segment revenue and results

The expenses and income which are not directly attributable to any business segment are shown as unallocable expenditure (net of unallocable income).

(Figures in Lakhs)

1. Revenue by Geographical Location

Particulars	Three Months Ended			Nine Months ended		
	For the period ended December 31, 2023	For the period ended September 30, 2023	For the period ended December 31, 2022	For the period ended December 31, 2023	For the period ended December 31, 2022	For the period ended March 31, 2023
Domestic	9,927.67	11,589.14	11,971.40	31,243.98	33,549.58	46,480.86
Services	-	-	1,156.26	-	1,156.26	-
Export:-	-0.00	-	266.81	176.32	1,089.06	1,123.94
Nepal	-	-	15.50	-	39.36	74.24
Benin	-	-	-	-	13.06	13.06
Ghana	-	-	-	-	-	-
Mauritius	-0.00	14.18	17.03	14.18	17.03	17.03
Bangladesh	-0.00	-	-	21.83	34.63	34.63
China	0.00	-	-	140.31	-	-
UAE	-	-	234.28	-	984.98	984.98
Total	9,927.67	11,589.14	13,394.47	31,420.30	35,794.90	47,604.80

2. Revenue by nature of products

Particulars	For the period ended December 31, 2023	For the period ended September 30, 2023	For the period ended December 31, 2022	For the period ended December 31, 2023	For the period ended December 31, 2022	For the period ended March 31, 2023
(a) Real estate Division	-	-	-	506.00	-	-
(b) Trading & Manufacturing Division -Polymers	789.41	465.37	891.68	1,823.46	3,748.70	5,329.01
(c) Trading & Manufacturing Division -Agro	8,620.52	10,548.90	9,246.05	26,987.30	22,709.65	32,689.42
(d) Trading Division -Infrastructure	132.42	26.99	1,889.14	778.15	7,088.18	8,500.19
(e) Trading Division -Gas Meter	385.32	562.06	211.34	1,325.39	1,092.11	1,086.18
(f) Business Facilitation Charges	-	-	1,156.26	-	1,156.26	-
Total	9,927.67	11,603.32	13,394.47	31,420.30	35,794.90	47,604.80

2. Segment Results before tax and interest

Particulars	For the period ended December 31, 2023	For the period ended September 30, 2023	For the period ended December 31, 2022	For the period ended December 31, 2023	For the period ended December 31, 2022	For the period ended March 31, 2023
(a) Real estate Division	-0.00	-	-	366.75	-	-
(b) Trading & Manufacturing Division -Polymers	48.75	54.17	134.40	179.04	443.68	1,327.78
(c) Trading & Manufacturing Division -Agro	204.88	409.13	-13.38	863.49	371.45	649.94
(d) Trading Division -Infrastructure	1.29	0.32	9.55	7.35	295.59	69.96
(e) Trading Division -Gas Meter	-72.62	303.16	5.84	165.09	236.86	346.10
(f) Business Facilitation Charges	-	-	462.20	-	587.61	-
Sub Total	182.30	766.78	598.61	1,581.72	1,935.19	2,393.78
Less: Finance Cost	55.54	39.11	51.53	158.42	109.33	230.16
Add: Other Income	309.60	671.09	63.47	2,142.76	397.40	-2,781.91
Less: Unallocated Expenses	737.55	617.86	388.77	1,794.88	1,124.40	1,518.40
Profit before tax	-301.19	780.90	221.78	1,771.18	1,098.86	-2,136.69
Less: Tax expenses	85.67	15.52	-270.31	222.79	-30.56	-585.72
Net profit/(loss) for the Period	-386.87	765.39	492.10	1,548.39	1,129.43	-1,550.97

3. Major Customers

(a)	For the Nine Months ending December 2023 Revenue from two Customers of the Segment Trading Agro represented approximately Rs. 3966.60 Lacs and 3859.88 Lacs of the total revenue.
(b)	For the Quarter ending December 2022 Revenue from Two Customers of the Segment Trading Infrass. & Trading Agro represented approximately Rs. 1848.56 Lacs and Rs. 1536.70 Lacs respectively of the total revenue.
(c)	For the Nine Months ending December 2022 Revenue from One Customer of the Segment Trading Infrass. represented approximately Rs. 7347.64 Lacs of the total revenue.
(d)	For the Year ending March 2023 Revenue from One Customers of the Segment Trading Infrass. represented approximately Rs. 8379.04 Lacs of the total revenue.
(e)	For the Quarter ending September 2023 Revenue from Three Customers of the Segment Agro represented approximately Rs. 1441.82 Lacs, Rs. 1264.35 Lacs and Rs. 1239.13 Lacs of the total revenue.
(f)	For the Quarter ending December 2023 Revenue from Three Customers of the Segment Agro represented approximately Rs. 1872.31 Lacs, Rs. 1607.97 Lacs and Rs. 1286.92 Lacs of the total revenue.

For Vikas Lifecare Limited

Sundeep Kumar Dhawan

Managing Director

DIN:09508137

Dt. 13.02.2024



KSMC & ASSOCIATES

Chartered Accountants

Independent Auditor's Limited Review Report on the Quarterly Unaudited Financial Results of Vikas Lifecare Limited pursuant to the Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended

Limited Review Report

To The Board of Directors

Vikas Lifecare Limited

1. We have reviewed the accompanying statement of unaudited financial results of Vikas Lifecare Limited for the quarter ended 31st December 2023 and nine months ended 31st December 2023 being submitted by the company pursuant to requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations).
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the Statement 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 financial statements are free of material misstatement. 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, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Ind AS 34 and other recognized accounting practices and policies generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matters

- i. Investment includes investment in unquoted securities/shares amounting to Rs. 41.42 Cr. which is subject to fair valuation as per IND AS 32 (Financial Instruments: Presentation).

Our opinion is not modified in respect of above matter.

For KSMC & Associates

Chartered Accountants

FRN: 003565N

CA SACHIN SINGHAL

(Partner)

M. No: 505732

UDIN: 24505732BKEGIT7278



Place: New Delhi

Date: 13.02.2024

G-5, Vikas House, 34/1, East Punjabi Bagh, New Delhi-110026 (India)

Ph : 011-41440483, 42440483, 45140483 | E-mail : info@ksmc.in, admin@ksmc.in | Website : www.ksmc.in

VIKAS LIFECARE LIMITED

CIN - L25111DL1995PLC073719

REGD OFF: G-1,VIKAS HOUSE, 34/1, EAST PUNJABI BAGH, NEW DELHI-110026, PH NO: 011-40450110 EMAIL - info@vikaslifecarelimited.com

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2023

Sr. No.	Particulars	Three Months Ended			Nine Months Ended		Year Ended
		31-Dec-23	30-Sep-23	31-Dec-22	31-Dec-23	31-Dec-22	31-Mar-23
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
							Figures in Lacs
1	Revenue from Operations						
a.	Revenue from Operations	9,512.32	10,386.20	13,106.82	29,377.68	34,626.48	46,271.74
2	Other Income	296.93	674.02	74.14	2,122.36	399.07	(2,831.03)
3	Total Income (1+2)	9,809.25	11,060.22	13,180.96	31,500.04	35,025.55	43,440.71
4	EXPENSES :						
a.	Cost of Materials Consumed	250.72	194.25	1,488.23	861.78	1,733.45	2,693.38
b.	Purchases of Stock-in-Trade	9,880.07	9,183.41	10,037.00	27,632.79	30,516.02	40,672.77
c.	Change in inventory stock in trade	(843.35)	581.25	863.96	(391.17)	679.24	929.85
d.	Employee Benefits Expense	50.08	46.63	47.69	140.57	138.32	201.96
e.	Finance Costs	41.12	47.68	42.46	124.53	97.94	199.05
f.	Depreciation and Amortisation Expense	67.21	61.07	87.83	199.83	169.98	252.89
g.	Other Expenses	574.96	213.41	81.92	957.99	436.36	641.40
	Total Expenses	10,020.81	10,327.70	12,649.09	29,526.32	33,771.31	45,591.30
5	Profit Before Exceptional Items and Tax (3-4)	(211.56)	732.53	531.88	1,973.72	1,254.25	(2,150.59)
6	Exceptional Items						
7	Profit/ (Loss) Before Tax (5-6)	(211.56)	732.53	531.88	1,973.72	1,254.25	(2,150.59)
8	Tax Expense/(Benefits):						
i.	Current Tax	86.18	15.01	144.28	222.79	326.40	347.49
ii.	Deferred Tax	-	-	(189.98)		(132.52)	(961.94)
iii.	Previous Year Income Tax	-	-	(224.91)		(224.91)	
	Total Tax Expense (i+ii+iii)	86.18	15.01	(270.61)	222.79	(31.03)	(614.45)
9	Net Profit/(Loss) from continuing operations (7-8)	(297.74)	717.52	802.48	1,750.92	1,285.27	(1,536.14)
10	Profit/(loss) from discontinued operations				-	-	
11	Tax expenses of discontinued operations				-	-	
12	Profit/(loss) from Discontinued operations (after tax) (10-11)						
13	Profit/(loss) for the period (9+12)	(297.74)	717.52	802.48	1,750.92	1,285.27	(1,536.14)
	Other Comprehensive Income :						
A.)	(i) Items that will not be reclassified to Profit and Loss	(25.90)	112.49	(147.87)		(103.49)	(388.96)
	(ii) income tax relating to items that will not be reclassified to profit or loss	6.52	(28.32)	26.69	136.55	15.52	97.89
B.)	(i) items that will be reclassified to profit and loss account	1.56	(1.37)	(5.17)	-34.37	0.75	
	(ii) income tax relating to items that will be reclassified to profit or loss	(0.39)	0.34	1.30	0.19	(0.20)	-
					-0.05		
14	Total Other Comprehensive Income	(18.21)	83.16	(125.05)	102.33	(87.41)	(291.06)
15	Total comprehensive income (Comprising Profit (Loss) and Other Comprehensive Income for the period) (13+14)	(315.96)	800.67	677.43	1,853.26	1,197.86	(1,827.20)
16	Paid up Equity Share Capital (Face Value Rs.1 each)	14,391.01	14,391.01	14,387.65	14,391.01	14,387.65	14,391.01
17	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	20,864.62	21,162.36	30,894.70	20,864.62	30,894.70	18,684.81
18	Earning per Equity Share:						
	Equity shares of par value Rs 1 each (EPS for three and nine months ended periods are not annualised)						
	Basic	(0.02)	0.06	0.06	0.13	0.09	(0.13)
	Diluted	(0.02)	0.06	0.06	0.13	0.09	(0.13)
	*Financial Results for the Quarter and nine month ended 31st December, 20223						
	Notes:						
1	Other Income includes profit or loss on remeasurement investment at fair value through profit and Loss Account, Summary of the same is depicted below:-						
					Quarter Ended	Year Ended	
					31-12-2023	30-09-2023	30-06-2023
							31st March 23
	Particulars				Unaudited		Audited
	Profit Before Tax				-211.56	732.53	1452.76
	Add / (Less) Reameasurement gain and Loss				-554.28	511.98	1130.50
	Profit of the company Excluding reameasurement gain and Losses				342.72	220.55	322.26
2	The standalone financial results of the company have been prepared in accordance with Ind AS prescribed under Section 133 of the Companies Act 2013 (the Act) read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.						
3	The above Quarterly results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held in February 13, 2024. The Statutory auditors have carried out a limited review of the results for the quarter and Nine Months ended December 31, 2023.						
4	In accordance with Ind AS, the company has recognised actuarial gains or losses on actuarial valuation of the Defined Benefit Obligation in "Other Comprehensive Income".						
5	The results of the Company are also available for investors at www.vikaslifecarelimited.com , www.bseindia.com and www.nseindia.com						
6	Investment in Unquoted shares/securities is subject to fair valuation and such investments has been kept at book value.						
7	The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.						
8	INVESTOR COMPLAINTS						
	Pending at the beginning of the quarter				1		
	Received during the quarter				0		
	Disposed off during the quarter				1		
	Remaining unresolved at the end of the quarter				0		
	For Vikas Lifecare Limited						
	Sundeep Kumar Dhawan Managing director DIN : 09508137						
	Place: New Delhi Date: 13.02.2024						

VIKAS LIFECARE LIMITED
(FORMERLY KNOWN AS VIKAS MULTICORP LIMITED)
CIN: L25111DL1995PLC073719

Information on Segment Reporting pursuant to Ind AS 108 - Operating Segments

Operating segments:

Real estate Division

Trading & Manufacturing Division -Agro

Trading & Manufacturing Division -Polymers
Trading Division -Infrastructure

Identification of segments:

The chief operational decision maker monitors the operating results of its business segments separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on profit and loss of the segment and is measured consistently with profit or loss in these financial statements. Operating segments have been identified on the basis of the nature of products and Services.

Segment revenue and results

The expenses and income which are not directly attributable to any business segment are shown as unallocable expenditure (net of unallocable income).

1. Revenue by Geographical Location

(Figures in Lakhs)

Particulars	Three Months Ending			Nine Months Ending		Year Ended
	For the period ended December 31, 2023	For the period ended September 30, 2023	For the period ended December 31, 2022	For the period ended December 31, 2023	For the period ended December 31, 2022	For the period ended March 31, 2023
Domestic	9,512.32	10,372.02	12,297.79	29,201.36	32,381.16	45,147.80
Services	-	-	541.97	-	1,156.26	-
Export:-	-	14.18	267.06	176.32	1,089.06	1,123.94
Nepal	-	-	15.50	-	39.36	74.24
Benin	-	-	-	-	13.06	13.06
Ghana	-	-	-	-	-	-
Mauritius	-	14.18	17.28	14.18	17.03	17.03
Bangladesh	-	-	-	21.83	34.63	34.63
China	-	-	-	140.31	-	-
UAE	-	-	234.28	-	984.98	984.98
Total	9,512.32	10,386.20	13,106.82	29,377.68	34,626.48	46,271.74

2. Revenue by nature of products

Particulars	For the period ended December 31, 2023	For the period ended September 30, 2023	For the period ended December 31, 2022	For the period ended December 31, 2023	For the period ended December 31, 2022	For the period ended March 31, 2023
(a) Real estate Division	-	-	-	506.00	-	-
(b) Trading & Manufacturing Division -Polymers	789.41	465.37	891.68	1,823.46	3,748.70	5,329.02
(c) Trading & Manufacturing Division -Agro	8,590.49	9,893.84	9,784.03	26,270.07	22,633.34	32,442.53
(d) Trading & Manufacturing Division -Infrastructure	132.42	26.99	1,889.14	778.15	7,088.18	8,500.19
(e) Business Facilitation Services	-	-	541.97	-	1,156.26	-
Total	9,512.32	10,386.20	13,106.82	29,377.68	34,626.48	46,271.74

2. Segment Results before tax and interest

Particulars	For the period ended December 31, 2023	For the period ended September 30, 2023	For the period ended December 31, 2022	For the period ended December 31, 2023	For the period ended December 31, 2022	For the period ended March 31, 2023
(a) Real estate Division	-	-	-	366.75	-	-
(b) Trading & Manufacturing Division -Polymers	48.75	54.17	134.39	179.04	443.68	1,327.78
(c) Trading & Manufacturing Division -Agro	170.84	285.09	34.08	721.14	417.91	578.00
(d) Trading & Manufacturing Division -Infrastructure	1.29	0.32	24.05	7.35	295.59	69.96
(e) Business Facilitation Services	-	-	414.75	-	429.25	-
Sub Total	220.88	339.58	607.27	1,274.28	1,586.43	1,975.74
Less: Finance Cost	27.09	61.71	42.45	124.53	97.94	199.05
Add: Other Income	296.93	674.02	74.14	2,122.36	399.07	-2,831.02
Less: Unallocated Expenses	702.29	219.36	106.09	1,298.40	633.32	1,096.26
Profit before tax	-211.56	732.53	532.87	1,973.72	1,254.24	-2,150.59
Less: Tax expenses	86.18	15.01	-270.61	222.79	-31.33	614.45
Net profit/(loss) for the Period	-297.74	717.52	803.48	1,750.92	1,285.57	-1,536.14

3. Major Customers

(a)	For the Nine Months ending December 2023 Revenue from three Customers of the Segment Trading Agro represented approximately Rs. 3966.60 Lacs, 3859.88 Lacs and 3121.66 Lacs of the total revenue.
(b)	For the Quarter ending December 2022 Revenue from Two Customers of the Segment Trading Infrass. & Trading Agro represented approximately Rs. 1848.56 Lacs and Rs. 1536.70 Lacs respectively of the total revenue.
(c)	For the Nine Months ending December 2022 Revenue from One Customer of the Segment Trading Infrass. represented approximately Rs. 7347.64 Lacs of the total revenue.
(d)	For the Year ending March 2023 Revenue from One Customers of the Segment Trading Infrass. represented approximately Rs. 8379.04 Lacs of the total revenue.
(e)	For the Quarter ending September 2023 Revenue from Three Customers of the Segment Agro represented approximately Rs. 1441.82 Lacs, Rs. 1264.35 Lacs and Rs. 1239.13 Lacs of the total revenue.
(f)	For the Quarter ending December 2023 Revenue from Three Customers of the Segment Agro represented approximately Rs. 1872.31 Lacs, Rs. 1607.97 Lacs and Rs. 1286.92 Lacs of the total revenue.

For Vikas Lifecare Limited

Sundeep Kumar Dhawan
Managing Director
DIN:09508137