

### Vikas Lifecare Limited

( A NSE / BSE Listed Company )

CIN : L25111DL1995PLC073719Web : www.vikaslifecarelimited.comEmail : info@vikaslifecarelimited.com

**Tel**. : +91-11-40450110

February 13, 2024

Listing Compliance Department National Stock Exchange of India Ltd Exchange Plaza, Bandra-Kurla Complex, Bandra (E), Mumbai - 400051 Listing Compliance Department **BSE Limited** Phirozee Jeejeebhoy Towers, Dalal Street, Fort, Mumbai - 400 001

**NSE Symbol: VIKASLIFE** 

Scrip Code: 542655

Sub: Outcome of Board Meeting held on February 13, 2024

Dear Sir/Madam,

In terms of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company in their meeting held today i.e. Tuesday, February 13, 2024 at the Registered Office of the Company situated at G-1, 34/1, East Punjabi Bagh, New Delhi -110026, inter-alia: considered, approved and took on record the Un-Audited Financial Results of the Company along with Limited Review Report for the Quarter and Nine Months ended on December 31, 2023.

Copy of the same is attached herewith for your reference as Annexure-1.

The Board meeting commenced at 07:35 P.M. and concluded at 8:50 P.M.

We request you to kindly take the above information on record and oblige.

Thanking you,

Yours Faithfully, for Vikas Lifecare Limited

Sundeep Kumar Dhawan Managing Director DIN: 09508137

Enclosures:



# KSMC & ASSOCIATES

## Chartered Accountants

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 31<sup>st</sup> December 2023 and nine months ended 31<sup>st</sup> 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).
- 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

- Investment includes investment in unquoted securities/shares amounting to Rs. 41.42 Cr. i. which is subject to fair valuation as per IND AS 32 (Financial Instruments: Presentation).
- The accompanying statement includes the unaudited interim financial results and other ii. 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.
- The accompanying statement includes the unaudited interim financial results and other iii. 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.
  - The accompanying statement includes the unaudited interim financial results and other iv. 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 VIV

**NEW DELHI** 

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@vikaslifecardimited.com

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

	UNAUDITED CONSOLIDATED FINANCIAL RESULTS FO	OR THE QUAR	TER AND NINE I	MONTHS ENDEL	31ST DECEM	BER, 2023	
			Three Months Ende	:d	Nine Month	is Ended	Figures in Lacs Year Ended
Sr. No		31-Dec-23 Unaudited	30-Sep-23 Unaudited	31-Dec-22 Unaudited	31-Dec-23 Unaudited	31-Dec-22 Unaudited	31-Mar-23 Audited
1	Powerve from Operations	Cinaunica	· · · · · · · · · · · · · · · · · · ·	- Cimuuncu	Cimuuntu	- Imaunica	- Tuunteu
a.	Revenue from Operations Revenue from Operations	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	
3	Total Income (1+2)	10,237.28	12,274.41	13,457.93	33,563.07	36,192.30	44,818.72
4	EXPENSES:						
a.	Cost of Materials Consumed	(319.85)	675.18	1,488.23	861.78	1,733.45	3,583.68
b. c.	Purchases of Stock-in-Trade Change in inventory of finished goods, work in progress and stock in	11,019.07 (953.83)	9,328.15 741.48	10,309.84 872.09	29,367.97 (391.17)	31,351.40 774.51	40,653.67 935.48
C.	trade	(900.00)	741.40	072.09	(551.17)	774.51	933.40
d.	Employee Benefits Expense	152.81	164.66	128.81	375.16	340.63	269.83
e.	Finance Costs	55.54	53.17	51.52	158.45	109.32	230.16
f.	Depreciation and Amortisation Expense	75.35	72.16	121.62	234.61	235.41	300.93
g.	Other Expenses	509.38	458.70	138.32	1,185.08	548.36	985.83 <b>46.959.58</b>
5	Total Expenses Profit Before Exceptional Items and Tax (3-4)	10,538.47 (301.19)	11,493.51 780.91	13,110.43 347.50	31,791.88 1,771.19	35,093.07 1,099.23	(2,140.86)
6	Exceptional Items	- (552.13)	-		2,7.72.72	1,055.20	(2,110.00)
	Share in profit (Loss) in Associate Company	-	-		-	-	4.17
	Profit/ (Loss) Before Tax (5-6)	(301.19)	780.91	347.50	1,771.19	1,099.23	(2,136.69)
8	Tax Expense/(Benefits):	05.10	15.01	140.75	222.70	326.10	366.42
	i. Current Tax ii. Deferred Tax	86.18 (0.51)	15.01 0.51	143.75 (189.98)	222.79	(132.52)	(952.14)
	iii. Previous Year Income Tax	10.511	0.51	(224.91)		(224.91)	(932.14)
	Total Tax Expense (i+ii+iii)	85.67	15.52	(271.14)	222.79	(31.33)	(585.72)
	Net Profit/(Loss) from continuing operations (7-8)	(386.87)	765.39	618.64	1,548.39	1,130.56	(1,550.97)
	Profit/(loss) from discontinued operations				-	-	-
11	Tax expenses of discontinued operations  Profit/(loss) from Discontinued operations (after tax) (10-11)					-	-
12	Front/(loss) from Discontinued operations (after tax) (10-11)					-	1
13	Profit/(loss) for the period (9+12)	(386.87)	765.39	618.64	1,548.39	1,130.56	(1,550.97)
	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 reclassifed to profit or	6.52	-28.32	27.46	(34.37)	16.29	97.24
	loss						
	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 reclassifed to profit or loss	(0.39)	0.34	0.76	(0.05)	(0.20)	-
							0.00
	Share of Other Comprehensive Income of associates	- 1	-	-	-	-	0.23
14	Total Other Comprehensive Income	(18.22)	83.16	(125.78)	102.33	(89.71)	(288.89)
15	Total comprehensive income (Comprising Profit (Loss) and Other	(405.09)	848.55	492.86	1,650.72	1,040.85	(1,839.85)
	Comprehensive Income for the period) (13+14)	, ,			·		
_16_	Profit for the period attributable to:	(250.00)					
	Shareholders of the Company Non-controling interests	(350.93)	732.17 33.22	589.04 29.60	1,583.00 (34.61)	1,158.35	(1,529.91) (21.06)
	Non-controling interests	(386.87)	765.39	618.64	1,548.39	1,130.09	(1,550.97)
		(000,01,			_,		(2,222.21)
17	Other comprehensive income for the period attributable to:						
	Shareholders of the Company	(18.29)	83.23	(125.73)	102.33	(89.59)	(289.23)
	Non-controling interests	0.07	0.24	(0.05)	-	(0.12)	0.34
18	Total comprehensive income for the period attributable to:	(18.22)	83.47	(125.78)	102.33	(89.71)	(288.89)
	Shareholders of the Company	(369.22)	815.40	463.31	1,685.33	1,068.76	(1,819.14)
	Non-controling interests	(35.87)	33.46	29.55	(34.61)	(28.38)	(20.72)
			848.86	492.86			(1,839.85)
	,	(405.09)	848.80	472.00	1,650.72	1,040.38	
							14 201 01
19	Paid up Equity Share Capital (Face Value Rs.1 each)	14,391.01	14,391.01	13,312.38	14,391.01	1,040.38	14,391.01 18 737 39
20	Paid up Equity Share Capital (Face Value Rs.1 each) Total Reserve						14,391.01 18,737.39
20	Paid up Equity Share Capital (Face Value Rs.1 each) Total Reserve Earning per Equity Share:						
20	Paid up Equity Share Capital (Face Value Rs.1 each) Total Reserve Earning per Equity Share: Equity shares of par value Rs 1 each	14,391.01	14,391.01	13,312.38	14,391.01	13,312.38	18,737.39
20	Paid up Equity Share Capital (Face Value Rs.1 each) Total Reserve Earning per Equity Share:		14,391.01	13,312.38			18,737.39
20	Paid up Equity Share Capital (Face Value Rs.1 each) Total Reserve Earning per Equity Share: Equity shares of par value Rs 1 each Basic Diluted	14,391.01	14,391.01	13,312.38	14,391.01	13,312.38	18,737.39
20	Paid up Equity Share Capital (Face Value Rs.1 each) Total Reserve Earning per Equity Share: Equity shares of par value Rs 1 each Basic Diluted *Financial Results for the Quarter ended 31st December, 2023	14,391.01	14,391.01	13,312.38	14,391.01	13,312.38	18,737.39
20	Paid up Equity Share Capital (Face Value Rs.1 each) Total Reserve Earning per Equity Share: Equity shares of par value Rs.1 each Basic Diluted *Financial Results for the Quarter ended 31st December, 2023 Notes: Other Income includes profit or loss on remeasurment investme	(0.03) (0.03)	0.06 0.06	13,312.38 0.04 0.04	0.11 0.11	0.08 0.08	(0.13) (0.13)
20	Paid up Equity Share Capital (Face Value Rs.1 each) Total Reserve Earning per Equity Share: Equity shares of par value Rs.1 each Basic Diluted *Financial Results for the Quarter ended 31st December, 2023 Notes:	(0.03) (0.03)	0.06 0.06	13,312.38 0.04 0.04 0.04	0.11 0.11 0.11	0.08 0.08 0.08	18,737.39 (0.13) (0.13) cted below:-
20 21	Paid up Equity Share Capital (Face Value Rs.1 each) Total Reserve Earning per Equity Share: Equity shares of par value Rs.1 each Basic Diluted *Financial Results for the Quarter ended 31st December, 2023 Notes: Other Income includes profit or loss on remeasurment investme	(0.03) (0.03)	14,391.01 0.06 0.06 through profit an	0.04 0.04 0.04 0.04 0.04 0.04	0.11 0.11 0.11 summary of the parter Ended 30-Sep-23	13,312.38 0.08 0.08 same is depic	18,737.39 (0.13) (0.13) ted below:- Year Ended 31-Mar-23
20	Paid up Equity Share Capital (Face Value Rs.1 each) Total Reserve  Earning per Equity Share: Equity shares of par value Rs.1 each Basic Diluted  Financial Results for the Quarter ended 31st December, 2023  Notes: Other Income includes profit or loss on remeasurment investme Particulras	(0.03) (0.03)	14,391.01 0.06 0.06 through profit an	13,312.38  0.04 0.04 0.04  1d Loss Account, S Q 31-Dec-23 unaudited	0.11 0.11 0.11 0.12 Summary of the uarter Ended 30-Sep-23 unaudited	13,312.38 0.08 0.08 same is depic 30-Jun-23 unaudited	18,737.39 (0.13) (0.13) (0.13)  cted below:- Year Ended 31-Mar-23 Audited
20 21	Paid up Equity Share Capital (Face Value Rs.1 each) Total Reserve Earning per Equity Share: Equity shares of par value Rs.1 each Basic Diluted *Financial Results for the Quarter ended 31st December, 2023 Notes: Other Income includes profit or loss on remeasurment investme	(0.03) (0.03)	14,391.01 0.06 0.06 through profit an	0.04 0.04 0.04 0.04 0.04 0.04 0.04 0.04	0.11 0.11 0.11 0.10 0.11 0.11 0.10 0.10	13,312.38 0.08 0.08 same is depic	(0.13) (0.13) (0.13) <b>eted below:</b> <b>Year Ended</b> <b>31-Mar-23</b> <b>Audited</b> (2,136.69)
20 21	Paid up Equity Share Capital (Face Value Rs.1 each) Total Reserve  Earning per Equity Share: Equity shares of par value Rs.1 each Basic Diluted *Financial Results for the Quarter ended 31st December, 2023 Notes: Other Income includes profit or loss on remeasurment investme Particulras  Profit Before Tax	(0.03) (0.03)	14,391.01 0.06 0.06 through profit an	13,312.38  0.04 0.04 0.04  1d Loss Account, S Q 31-Dec-23 unaudited	0.11 0.11 0.11 0.12 Summary of the uarter Ended 30-Sep-23 unaudited	13,312.38 0.08 0.08 same is depic 30-Jun-23 unaudited 1,291.46	18,737.39 (0.13) (0.13) (0.13)  cted below:- Year Ended 31-Mar-23 Audited
20 21	Paid up Equity Share Capital (Face Value Rs.1 each) Total Reserve  Earning per Equity Share: Equity shares of par value Rs.1 each Basic Diluted *Financial Results for the Quarter ended 31st December, 2023 Notes: Other Income includes profit or loss on remeasurment investme Particulras  Profit Before Tax Add / (Less) Reameasurement gain and Losse Profit of the company Excluding remeasurement gain and Losses	(0.03) (0.03) (0.03)	14,391.01 0.06 0.06 through profit an	13,312.38  0.04 0.04 0.04  1d Loss Account, S Q 31-De-23 unaudited (301.19) -554.28 253.08	0.11 0.11 0.11 0.11 0.11 0.11 0.11 0.11	0.08 0.08 0.08 30-Jun-23 unaudited 1,291.46 1,130.50 160.96	18,737.39 (0.13) (0.13) (0.13)  cted below:  tyear Ended 31-Mar-23 Audited (2,136.69) (3,155.61) 1.018.92
20 21	Paid up Equity Share Capital (Face Value Rs.1 each) Total Reserve Earning per Equity Share: Equity shares of par value Rs 1 each Basic Diluted *Financial Results for the Quarter ended 31st December, 2023 Notes: Other Income includes profit or loss on remeasurement investme Particulras  Profit Before Tax Add // Less) Reameasurement gain and Loss	(0.03) (0.03) (0.03)	14,391.01 0.06 0.06 through profit an	13,312.38  0.04 0.04 0.04  1d Loss Account, S Q 31-De-23 unaudited (301.19) -554.28 253.08	0.11 0.11 0.11 0.11 0.11 0.11 0.11 0.11	0.08 0.08 0.08 30-Jun-23 unaudited 1,291.46 1,130.50 160.96	18,737.39 (0.13) (0.13) (0.13)  cted below:  tyear Ended 31-Mar-23 Audited (2,136.69) (3,155.61) 1.018.92
20 21	Paid up Equity Share Capital (Face Value Rs.1 each) Total Reserve Earning per Equity Share: Equity shares of par value Rs.1 each Basic Diluted *Financial Results for the Quarter ended 31st December, 2023 Notes: Other Income includes profit or loss on remeasurment investme Particulras  Profit Before Tax Add /( Less) Reameasurement gain and Loss Profit of the company Excluding remeasurement gain and Losses The Consolidated financial results of the company have been prepared in	14,391.01 (0.03) (0.03) nt at fair value	14,391.01  0.06 0.06 through profit an	13,312.38  0.04 0.04 0.04  1d Loss Account, S Q 31.Dec-23 unaudited (301.19) -554.28 253.08 ed under Section 1.	0.11 0.11 0.11 0.11 0.11 0.11 0.11 0.95 0.95ep-23 unaudited 780.91 511.98 268.92	30-Jun-23 unaudited 1,130.50 160.96	18,737.39 (0.13) (0.13) (0.13)  cted below:  Year Ended 31-Mar-23 Audited (2,136.69) (3,155.61) 1.018.92
1 20 21	Paid up Equity Share Capital (Face Value Rs.1 each) Total Reserve  Earning per Equity Share: Equity shares of par value Rs.1 each Basic Diluted  *Financial Results for the Quarter ended 31st December, 2023 Notes: Other Income includes profit or loss on remeasurment investme Particulras  Profit Before Tax Add /( Less) Reameasurement gain and Loss Profit of the company Excluding remeasurement gain and Losses  The Consolidated financial results of the company have been prepared is with the relevant rules thereunder and in terms of Regulation 33 of the	14,391.01 (0.03) (0.03) nt at fair value n accordance wi	14,391.01  0.06 0.06  through profit an	13,312.38  0.04 0.04 0.04  d Loss Account, 8 00 31-be-23 unaudited (301.19) 5-542.8 253.08 ed under Section 1: losure Requiremen	0.11 0.11 0.11 0.11 0.11 0.19 0.8ep-23 unaudited 780.91 511.98 268.92 33 of the Compa	30-Jun-23 unaudited 1,291.46 1,130.50 160.96 nnies Act 2013	18,737.39 (0.13) (0.13) (0.13)  ted below: Year Ended 31-Mar-23 Audited (2,136.69) (3,155.61) 1.018.92 (the Act) read
20 21	Paid up Equity Share Capital (Face Value Rs.1 each) Total Reserve  Earning per Equity Share: Equity shares of par value Rs.1 each Basic Diluted *Financial Results for the Quarter ended 31st December, 2023 Notes: Other Income includes profit or loss on remeasurment investme Particulras  Profit Before Tax Add / (Less) Reameasurement gain and Loss Profit of the company Excluding remeasurement gain and Losses The Consolidated financial results of the company have been prepared is with the relevant rules thereunder and in terms of Regulation 33 of the The above Quarterly results have been reviewed by the Audit Committee	14,391.01  (0.03) (0.03) (0.03)  nt at fair value  n accordance wi  SEBI (Listing Ote	14,391.01  0.06 0.06 through profit an	13,312.38  0.04 0.04 0.04  1d Loss Account, 8 31-be-23 unaudited (301.19) -554.28 253.08 ed under Section 1: losure Requiremen	0.11 0.11 0.11 0.11 0.11 0.19 0.8ep-23 unaudited 780.91 511.98 268.92 33 of the Compa	30-Jun-23 unaudited 1,291.46 1,130.50 160.96 nnies Act 2013	18,737.39 (0.13) (0.13) (0.13)  ted below: Year Ended 31-Mar-23 Audited (2,136.69) (3,155.61) 1.018.92 (the Act) read
1 20 21	Paid up Equity Share Capital (Face Value Rs.1 each) Total Reserve  Earning per Equity Share: Equity shares of par value Rs.1 each Basic Diluted  *Financial Results for the Quarter ended 31st December, 2023 Notes: Other Income includes profit or loss on remeasurment investme Particulras  Profit Before Tax Add /( Less) Reameasurement gain and Loss Profit of the company Excluding remeasurement gain and Losses  The Consolidated financial results of the company have been prepared is with the relevant rules thereunder and in terms of Regulation 33 of the The above Quarterly results have been reviewed by the Audit Committee auditors have carried out at limited review of the results for the quarter and uniters.	14,391.01  (0.03) (0.03)  nt at fair value  n accordance wi SEBI (Listing Ote and approved I	14,391.01  0.06  0.06  through profit an  th Ind AS prescrib- bligations and Disci y the Board of Div	13,312.38  0.04 0.04 0.04  1d Loss Account, S 0 31-Dec-23 unaudited (301.19) -554.28 253.08  ed under Section 1: dosure Requiremen rectors at their mee 31,2023.	0.11 0.11 0.11 0.11 0.11 0.11 0.19 0.19	13,312,38 0.08 0.08 0.08 30-Jun-23 unaudited 1,291,46 1,130,50 11,130,50 160,96 nies Act 2013 2015. unary 13, 2024	18,737.39  (0.13) (0.13) (0.13)  ted below: Year Ended 31.Mar-23 Audited (2,136.69) (3,155.61) 1,018.92 (the Act) read i. The Statutory
1 2 3	Paid up Equity Share Capital (Face Value Rs.1 each) Total Reserve  Earning per Equity Share: Equity shares of par value Rs.1 each Basic Diluted *Financial Results for the Quarter ended 31st December, 2023 Notes: Other Income includes profit or loss on remeasurment investme Particulras  Profit Before Tax Add / (Less) Reameasurement gain and Loss Profit of the company Excluding remeasurement gain and Losses The Consolidated financial results of the company have been prepared is with the relevant rules thereunder and in terms of Regulation 33 of the The above Quarterly results have been reviewed by the Audit Committee	14,391.01  (0.03) (0.03)  nt at fair value  n accordance wi SEBI (Listing Ote and approved I	14,391.01  0.06  0.06  through profit an  th Ind AS prescrib- bligations and Disci y the Board of Div	13,312.38  0.04 0.04 0.04  1d Loss Account, S 0 31-Dec-23 unaudited (301.19) -554.28 253.08  ed under Section 1: dosure Requiremen rectors at their mee 31,2023.	0.11 0.11 0.11 0.11 0.11 0.11 0.19 0.19	13,312,38 0.08 0.08 0.08 30-Jun-23 unaudited 1,291,46 1,130,50 11,130,50 160,96 nies Act 2013 2015. unary 13, 2024	18,737.39  (0.13) (0.13) (0.13)  ted below: Year Ended 31.Mar-23 Audited (2,136.69) (3,155.61) 1,018.92 (the Act) read i. The Statutory
1 2 3 4	Paid up Equity Share Capital (Face Value Rs.1 each) Total Reserve  Earning per Equity Share: Equity shares of par value Rs.1 each Basic Diluted *Financial Results for the Quarter ended 31st December, 2023 Notes: Other Income includes profit or loss on remeasurment investme Particulras  Profit Before Tax Add / Less) Reameasurement gain and Loss Profit or company Excluding remeasurement gain and Losses The Consolidated financial results of the company have been prepared i with the relevant rules thereunder and in terms of Regulation 33 of the The above Quarterly results have been reviewed by the Audit Committee auditors have carried out a limited review of the results for the quarter 4 in accordance with Ind AS, the company has recognised actuarial gains	14,391.01  (0.03) (0.03) (0.03)  nt at fair value  SEBI (Listing Of e and approved the and Nine Months or losses on active to the second secon	14,391.01  0.06 0.06  through profit an  th Ind AS prescribe biligations and Disc by the Board of Dir s ended December tarial valuation of	13,312.38  0.04 0.04 0.04  10 Loss Account, S Q 31-Dec-23 unaudited (301.19) -554.28 253.08  ed under Section 1: losure Requiremen recetors at their mee 31, 2023.	0.11 0.11 0.11 0.11 0.11 0.11 0.11 0.11	13,312,38 0.08 0.08 0.08 30-Jun-23 unaudited 1,291,46 1,130,50 11,130,50 160,96 nies Act 2013 2015. unary 13, 2024	18,737.39  (0.13) (0.13) (0.13)  ted below: Year Ended 31.Mar-23 Audited (2,136.69) (3,155.61) 1,018.92 (the Act) read i. The Statutory
1 2 3	Paid up Equity Share Capital (Face Value Rs.1 each) Total Reserve  Earning per Equity Share: Equity shares of par value Rs.1 each Basic Diluted  Financial Results for the Quarter ended 31st December, 2023  Notes: Other Income includes profit or loss on remeasurment investme Particulras  Profit Before Tax Add // Less) Reameasurement gain and Losse Profit of the company Excluding remeasurement gain and Losses  The Consolidated financial results of the company have been prepared i with the relevant rules thereunder and in terms of Regulation 33 of the The above Quarterly results have been reviewed by the Audit Committee auditors have carried out a limited review of the results for the quarter In accordance with Ind AS, the company has recognised actuarial gains Income*.	n accordance wi SEBI (Listing Ot e and approved I and Nine Month or losses on act	14,391.01  0.06  0.06  0.06  through profit an  th Ind AS prescribe pligations and Disc oy the Board of Dir se nded December uarial valuation of	d Loss Account, S  o.04  0.04  d Loss Account, S  organization  31-Dec23  unaudited  (301.19)  -554.28  253.08  ed under Section 1: losure Requiremen  rectors at their mee  31, 2023  the Defined Benefit	0.11 0.11 0.11 0.11 0.11 0.11 0.11 0.11	13,312,38 0.08 0.08 0.08 30-Jun-23 unaudited 1,291,46 1,130,50 11,130,50 160,96 nies Act 2013 2015. unary 13, 2024	18,737.39  (0.13) (0.13) (0.13)  ted below: Year Ended 31.Mar-23 Audited (2,136.69) (3,155.61) 1,018.92 (the Act) read i. The Statutory
1 2 3 4	Paid up Equity Share Capital (Face Value Rs.1 each) Total Reserve  Earning per Equity Share: Equity shares of par value Rs.1 each Basic Diluted  *Financial Results for the Quarter ended 31st December, 2023 Notes: Other Income includes profit or loss on remeasurment investme Particulras  Profit Before Tax Add /( Less) Reameasurement gain and Loss Profit of the company Excluding remeasurement gain and Losses  The Consolidated financial results of the company have been prepared is with the relevant rules thereunder and in terms of Regulation 33 of the The above Quarterly results have been reviewed by the Audit Committee auditors have carried out at limited review of the results for the quarter In accordance with Ind AS, the company has recognised actuarial gains Income".	n accordance wi SEBI (Listing Ote and approved the and Nine Month or losses on acts slifecarelimited.cd such investments.	14,391.01  0.06 0.06  through profit and the line of t	0.04 0.04 0.04 0.04 0.04 0.04 0.05 0.01 0.05 0.01 0.05 0.05 0.05 0.05	0.11 0.11 0.11 0.11 0.11 0.11 0.11 0.11	13,312,38 0.08 0.08 0.08 30-Jun-23 unaudited 1,291,46 1,130,50 11,130,50 160,96 nies Act 2013 2015. unary 13, 2024	18,737.39  (0.13) (0.13) (0.13)  ted below: Year Ended 31.Mar-23 Audited (2,136.69) (3,155.61) 1,018.92 (the Act) read i. The Statutory
1 2 3 4	Paid up Equity Share Capital (Face Value Rs.1 each) Total Reserve  Earning per Equity Share: Equity shares of par value Rs.1 each Basic Diluted  *Financial Results for the Quarter ended 31st December, 2023 Notes: Other Income includes profit or loss on remeasurment investme Particulras  Profit Before Tax Add / (Less) Reameasurement gain and Loss Profit of the company Excluding remeasurement gain and Losses  The Consolidated financial results of the company have been prepared is with the relevant rules thereunder and in terms of Regulation 33 of the The above Quarterly results have been reviewed by the Audit Committee auditors have carried out at limited review of the results for the quarter In accordance with Ind AS, the company has recognised actuarial gains Income*.	n accordance wi SEBI (Listing Ote and approved the and Nine Month or losses on acts slifecarelimited.cd such investments.	14,391.01  0.06 0.06  through profit and the line of t	0.04 0.04 0.04 0.04 0.04 0.04 0.05 0.01 0.05 0.01 0.05 0.05 0.05 0.05	0.11 0.11 0.11 0.11 0.11 0.11 0.11 0.11	13,312,38 0.08 0.08 0.08 30-Jun-23 unaudited 1,291,46 1,130,50 11,130,50 160,96 nies Act 2013 2015. unary 13, 2024	18,737.39  (0.13) (0.13) (0.13)  ted below: Year Ended 31.Mar-23 Audited (2,136.69) (3,155.61) 1,018.92 (the Act) read i. The Statutory
1 2 3 4 5 6	Paid up Equity Share Capital (Face Value Rs.1 each) Total Reserve  Earning per Equity Share: Equity shares of par value Rs.1 each Basic Diluted  Financial Results for the Quarter ended 31st December, 2023  Notes: Other Income includes profit or loss on remeasurment investme Particulras  Profit Before Tax Add / (Less) Reameasurement gain and Losse Profit of the company Excluding remeasurement gain and Losses The Consolidated financial results of the company have been prepared is with the relevant rules thereunder and in terms of Regulation 33 of the The above Quarterly results have been reviewed by the Audit Committee auditors have carried out a limited review of the results for the quarter is nacordance with Ind AS, the company has recognised actuarial gains Income*.  The results of the Company are also available for investors at www.vikas Investment in Unquoted shares/securities is subject to fair valuation and The previous year figures have been regrouped / reclassified, wherever in the previous year figures have been regrouped / reclassified, wherever in the previous year figures have been regrouped / reclassified, wherever in the previous year figures have been regrouped / reclassified, wherever in the previous year figures have been regrouped / reclassified, wherever in the previous year figures have been regrouped / reclassified, wherever in the previous year figures have been regrouped / reclassified, wherever in the previous year figures have been regrouped / reclassified, wherever in the previous year figures have been regrouped / reclassified, wherever in the previous year figures have been regrouped / reclassified, wherever in the previous year figures have been regrouped / reclassified, wherever in the previous year figures have been regrouped / reclassified, wherever in the previous year figures have been regrouped / reclassified, wherever in the previous year figures have been regrouped / reclassified, wherever in the previous year figures have been regrouped / reclassified, wherever in the previo	n accordance wi SEBI (Listing Ote and approved the and Nine Month or losses on acts slifecarelimited.cd such investments.	14,391.01  0.06 0.06  through profit and the line of t	0.04 0.04 0.04 0.04 0.04 0.04 0.05 0.01 0.05 0.01 0.05 0.05 0.05 0.05	0.11 0.11 0.11 0.11 0.11 0.11 0.11 0.11	13,312,38  0.08  0.08  30-Jun-23  unaudited 1,291,46 1,130,50 1160,96  nies Act 2013  2015.  uury 13, 2024	18,737.39  (0.13) (0.13) (0.13)  ted below: Year Ended 31.Mar-23 Audited (2,136.69) (3,155.61) 1,018.92 (the Act) read i. The Statutory
1 2 3 4 5 6	Paid up Equity Share Capital (Face Value Rs.1 each) Total Reserve  Earning per Equity Share: Equity shares of par value Rs.1 each Basic Diluted *Financial Results for the Quarter ended 31st December, 2023 Notes: Other Income includes profit or loss on remeasurment investme Particulras  Profit Before Tax Add / Less) Reameasurement gain and Loss Profit of the company Excluding remeasurement gain and Losses  The Consolidated financial results of the company have been prepared is with the relevant rules thereunder and in terms of Regulation 33 of the The above Quarterly results have been reviewed by the Audit Committee auditors have carried out at limited review of the results for the quarter In accordance with Ind AS, the company has recognised actuarial gains Income*.  The results of the Company are also available for investors at www.vikas Investment in Unquoted shares/securities is subject to fair valuation and The previous year figures have been regrouped / reclassified, wherever investors completely and the previous of the Part of t	n accordance wi SEBI (Listing Ote and approved the and Nine Month or losses on acts slifecarelimited.cd such investments.	14,391.01  0.06  0.06  0.06  through profit an  th Ind AS prescribe bligations and Disc by the Board of Dir se ended December aurial valuation of  com, www.bseindia ents has been kept firm to the current	13,312.38  0.04  0.04  0.04  d Loss Account, S Q 31-be-23 unaudited (301.19) -554.28 253.08 ed under Section 1: lossure Requiremen rectors at their mee 31, 2023. the Defined Benefit and www.nse at book value.	0.11 0.11 0.11 0.11 0.11 0.11 0.11 0.11	13,312,38  0.08  0.08  30-Jun-23  unaudited 1,291,46 1,130,50 1160,96  nies Act 2013  2015.  uury 13, 2024	18,737.39  (0.13) (0.13) (0.13)  ted below:  Year Ended 31.Mar-23 Audited (2,136.69) (3,155.61) 1,018.92 (the Act) read i. The Statutory
1 2 3 4 5 6	Paid up Equity Share Capital (Face Value Rs.1 each) Total Reserve  Earning per Equity Share: Equity shares of par value Rs.1 each Basic Diluted  Financial Results for the Quarter ended 31st December, 2023  Notes: Other Income includes profit or loss on remeasurment investme Particulras  Profit Before Tax Add / (Less) Reameasurement gain and Loss Profit of the company Excluding remeasurement gain and Losses The Consolidated financial results of the company have been prepared i with the relevant rules thereunder and in terms of Regulation 33 of the The above Quarterly results have been reviewed by the Audit Committee auditors have carried out a limited review of the results for the quarter In accordance with Ind AS, the company has recognised actuarial gains Income*.  The results of the Company are also available for investors at www.vikas Investment in Unquoted shares/securities is subject to fair valuation and The previous year figures have been regrouped / reclassified, wherever investing Complaints.	n accordance wi SEBI (Listing Ote and approved the and Nine Month or losses on acts slifecarelimited.cd such investments.	14,391.01  0.06 0.06 0.06  through profit an  th Ind AS prescribe biligations and Disc by the Board of Dir s ended December uarial valuation of com, www.bseindia ents has been kept	13,312.38  0.04 0.04 0.04  10	0.11 0.11 0.11 0.11 0.11 0.11 0.11 0.11	13,312,38  0.08  0.08  30-Jun-23  unaudited 1,291,46 1,130,50 1160,96  nies Act 2013  2015.  uury 13, 2024	18,737.39  (0.13) (0.13) (0.13)  ted below:  Year Ended 31.Mar-23 Audited (2,136.69) (3,155.61) 1,018.92 (the Act) read i. The Statutory
1 2 3 4 5 6	Paid up Equity Share Capital (Face Value Rs.1 each) Total Reserve  Earning per Equity Share: Equity shares of par value Rs.1 each Basic Diluted  *Financial Results for the Quarter ended 31st December, 2023 Notes: Other Income includes profit or loss on remeasurment investme Particulras  Profit Before Tax Add / Less) Reameasurement gain and Loss Profit of the company Excluding remeasurement gain and Losses  The Consolidated financial results of the company have been prepared is with the relevant rules thereunder and in terms of Regulation 33 of the The above Quarterly results have been reviewed by the Audit Committee auditors have carried out at limited review of the results for the quarter In accordance with Ind AS, the company has recognised actuarial gains Income*.  The results of the Company are also available for investors at www.vikas Investment in Unquoted shares/securities is subject to fair valuation and The previous year figures have been regrouped / reclassified, wherever in INVESTOR COMPLAINTS Pending at the beginning of the quarter Received during the quarter	n accordance wi SEBI (Listing Ote and approved the and Nine Month or losses on acts slifecarelimited.cd such investments.	14,391.01  0.06  0.06  0.06  through profit an  th Ind AS prescribe bigations and Disc by the Board of Dir sended December arrial valuation of  com, www.bseindia ents has been kept firm to the current	13,312.38  0.04  0.04  0.04  d Loss Account, S Q 31-be-23 unaudited (301.19) -554.28 253.08 ed under Section 1: lossure Requiremen rectors at their mee 31, 2023. the Defined Benefit and www.nse at book value.	0.11 0.11 0.11 0.11 0.11 0.11 0.11 0.11	13,312,38  0.08  0.08  30-Jun-23  unaudited 1,291,46 1,130,50 1160,96  nies Act 2013  2015.  uury 13, 2024	18,737.39  (0.13) (0.13) (0.13)  ted below:  Year Ended 31.Mar-23 Audited (2,136.69) (3,155.61) 1,018.92 (the Act) read i. The Statutory
1 2 3 4 5 6	Paid up Equity Share Capital (Face Value Rs.1 each) Total Reserve  Earning per Equity Share: Equity shares of par value Rs.1 each Basic Diluted  Financial Results for the Quarter ended 31st December, 2023  Notes: Other Income includes profit or loss on remeasurment investme Particulras  Profit Before Tax Add / (Less) Reameasurement gain and Loss Profit of the company Excluding remeasurement gain and Losses The Consolidated financial results of the company have been prepared i with the relevant rules thereunder and in terms of Regulation 33 of the The above Quarterly results have been reviewed by the Audit Committee auditors have carried out a limited review of the results for the quarter In accordance with Ind AS, the company has recognised actuarial gains Income*.  The results of the Company are also available for investors at www.vikas Investment in Unquoted shares/securities is subject to fair valuation and The previous year figures have been regrouped / reclassified, wherever investing Complaints.	n accordance wi SEBI (Listing Ote and approved the and Nine Month or losses on acts slifecarelimited.cd such investments.	14,391.01  0.06 0.06 0.06  through profit an  th Ind AS prescribe oligations and Disc oy the Board of Dir sended December uarial valuation of com, www.bseindia	13,312.38  0.04 0.04 0.04  d Loss Account, S Q 31-be-23 unaudited (301.19) -554.28 253.08 ed under Section 1: dosure Requiremen rectors at their mee 31, 2023. the Defined Benefit	0.11 0.11 0.11 0.11 0.11 0.11 0.11 0.11	13,312,38  0.08  0.08  30-Jun-23  unaudited 1,291,46 1,130,50 1160,96  nies Act 2013  2015.  uury 13, 2024	18,737.39  (0.13) (0.13) (0.13)  ted below:  Year Ended 31.Mar-23 Audited (2,136.69) (3,155.61) 1,018.92 (the Act) read i. The Statutory

Sundeep Kumar Dhawan Managing director DIN: 09508137

### 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. Kevenu	e by Geogrophical Location						(Figures in Lakhs)
	e by Geogrophical Location		Three Months Ended			hs ended	I
	Particulars	For the period ended December 31, 2023	For the period ended Setpember 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	31,213.50	1,156.26	10,100.00
	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
	Bangaladesh	-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	e by nature of products						
l	Particulars	For the period ended December 31, 2023	For the period ended Setpember 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
		For the period ended December 31, 2023	For the period ended Setpember 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
	Particulars	December 31, 2023			December 31, 2023	ended December	
(a)	Real estate Division	December 31, 2023	Setpember 30, 2023	December 31, 2022	December 31, 2023	ended December 31, 2022	March 31, 2023
(b)	Real estate Division Trading & Manufacturing Division -Polymers	December 31, 2023 -0.00 48.75	Setpember 30, 2023	December 31, 2022	366.75 179.04	ended December 31, 2022 443.68	March 31, 2023
(b) (c)	Real estate Division Trading & Manufacturing Division -Polymers Trading & Manufacturing Division -Agro	-0.00 48.75 204.88	Setpember 30, 2023 - 54.17 409.13	December 31, 2022 	366.75 179.04 863.49	ended December 31, 2022 443.68 371.45	March 31, 2023 - 1,327.78 649.94
(b) (c) (d)	Real estate Division Trading & Manufacturing Division -Polymers Trading & Manufacturing Division -Agro Trading Division -Infrastructure	-0.00 48.75 204.88 1.29	54.17 409.13 0.32	December 31, 2022 - - - - - - - - - - - - - - - - - -	366.75 179.04 863.49 7.35	ended December 31, 2022 443.68 371.45 295.59	March 31, 2023 
(b) (c) (d) (e)	Real estate Division Trading & Manufacturing Division -Polymers Trading & Manufacturing Division -Agro Trading Division -Infrastructure Trading Division -Gas Meter	-0.00 48.75 204.88 1.29	54.17 409.13 0.32 303.16	134.40 -13.38 9.55 5.84	366.75 179.04 863.49	ended December 31, 2022 443.68 371.45 295.59 236.86	March 31, 2023 - 1,327.78 649.94
(b) (c) (d)	Real estate Division Trading & Manufacturing Division -Polymers Trading & Manufacturing Division -Agro Trading Division -Infrastructure Trading Division -Gas Meter Business Facilitation Charges	December 31, 2023  -0.00 48.75 204.88 1.29 -72.62	54.17 409.13 0.32 303.16	134.40 -13.38 9.55 5.84 462.20	366.75 179.04 863.49 7.35 165.09	443.68 371.45 295.59 236.86 587.61	March 31, 2023 - 1,327.78 649.94 69.96 346.10
(b) (c) (d) (e) (f)	Real estate Division Trading & Manufacturing Division -Polymers Trading & Manufacturing Division -Agro Trading Division -Infrastructure Trading Division -Gas Meter Business Facilitation Charges Sub Total	December 31, 2023  -0.00 48.75 204.88 1.29 -72.62	54.17 409.13 0.32 303.16	134.40 -13.38 9.55 5.84 462.20 598.61	366.75 179.04 863.49 7.35 165.09	ended December 31, 2022 443.68 371.45 295.59 236.86 587.61 1,935.19	March 31, 2023 
(b) (c) (d) (e) (f) Less: Finan	Real estate Division Trading & Manufacturing Division -Polymers Trading & Manufacturing Division -Agro Trading Division -Infrastructure Trading Division -Gas Meter Business Facilitation Charges Sub Total nce Cost	December 31, 2023  -0.00 48.75 204.88 1.29 -72.62 - 182.30 55.54	Setpember 30, 2023	134.40 -13.38 9.55 5.84 462.20 598.61	366.75 179.04 863.49 7.35 165.09	ended December 31, 2022 443.68 371.45 295.59 236.86 587.61 1,935.19	March 31, 2023 
(b) (c) (d) (e) (f) Less: Finar Add: Other	Real estate Division Trading & Manufacturing Division -Polymers Trading & Manufacturing Division -Agro Trading Division -Infrastructure Trading Division -Gas Meter Business Facilitation Charges Sub Total nec Cost r Income	December 31, 2023  -0.00 48.75 204.88 1.29 -72.62 - 182.30 55.54 309.60	Setpember 30, 2023	134.40 -13.38 -9.55 5.84 462.20 598.61 51.53 63.47	366.75 179.04 863.49 7.35 165.09 1,581.72 158.42 2,142.76	ended December 31, 2022 443.68 371.45 295.59 236.86 587.61 1,935.19 109.33 397.40	March 31, 2023  1,327.78 649.94 69.96 346.10  2,393.78 230.16 -2,781.91
(b) (c) (d) (e) (f) Less: Finar Add: Other Less: Unall	Real estate Division Trading & Manufacturing Division -Polymers Trading & Manufacturing Division -Agro Trading Division -Infrastructure Trading Division -Gas Meter Business Facilitation Charges Sub Total nec Cost r Income	December 31, 2023  -0.00 48.75 204.88 1.29 -72.62 -1 182.30 55.54 309.60 737.55	54.17 409.13 0.32 303.16 - 766.78 39.11 671.09	134.40 -13.38 9.55 5.84 462.20 598.61 51.53 63.47 388.77	366.75 179.04 863.49 7.35 165.09 1,581.72 158.42 2,142.76 1,794.88	ended December 31, 2022  443.68 371.45 295.59 236.86 587.61 1,935.19 109.33 397.40 1,124.40	March 31, 2023
(b) (c) (d) (e) (f)  Less: Finar Add: Other Less: Unall  Profit before	Real estate Division Trading & Manufacturing Division -Polymers Trading & Manufacturing Division -Agro Trading Division -Infrastructure Trading Division -Gas Meter Business Facilitation Charges Sub Total nce Cost T Income located Expenses	December 31, 2023  -0.00 48.75 204.88 1.29 -72.62  182.30 55.54 309.60 73755 -301.19	Setpember 30, 2023	134.40 -13.38 9.55 5.84 462.20 598.61 51.53 63.47 388.77 221.78	366.75 179.04 863.49 7.35 165.09 1,581.72 158.42 2,142.76 1,794.88 1,771.18	ended December 31, 2022  443.68  371.45  295.59  236.86  587.61  1,935.19  109.33  397.40  1,124.40  1,098.86	March 31, 2023  1,327.78 649.94 69.96 346.10 2,393.78 230.16 -2,781.91 1,518.40 -2,136.69
(b) (c) (d) (e) (f)  Less: Finar Add: Other Less: Unall  Profit before Less: Tax of	Real estate Division Trading & Manufacturing Division -Polymers Trading & Manufacturing Division -Agro Trading Division -Infrastructure Trading Division -Gas Meter Business Facilitation Charges Sub Total nec Cost r Income located Expenses ore tax expenses	December 31, 2023  -0.00 48.75 204.88 1.29 -72.62 - 182.30 55.54 309.60 737.55 -301.19 85.67	Setpember 30, 2023	134.40 -13.38 -9.55 -5.84 -462.20 -598.61 -51.53 -63.47 -388.77 -221.78 -270.31	366.75 179.04 863.49 7.35 165.09 1,581.72 158.42 2,142.76 1,794.88 1,771.18	ended December 31, 2022  443.68 371.45 295.59 236.86 587.61 1,935.19 109.33 397.40 1,124.40 1,198.86 -30.56	March 31, 2023  1,327.78 649.94 69.96 346.10  2,393.78 230.16 -2,781.91 1,518.40 -2,136.69 -585.72
(b) (c) (d) (e) (f)  Less: Finar Add: Other Less: Unall  Profit before Less: Tax of	Real estate Division Trading & Manufacturing Division -Polymers Trading & Manufacturing Division -Agro Trading Division -Infrastructure Trading Division -Gas Meter Business Facilitation Charges Sub Total nce Cost T Income located Expenses	December 31, 2023  -0.00 48.75 204.88 1.29 -72.62  182.30 55.54 309.60 73755 -301.19	Setpember 30, 2023	134.40 -13.38 9.55 5.84 462.20 598.61 51.53 63.47 388.77 221.78	366.75 179.04 863.49 7.35 165.09 1,581.72 158.42 2,142.76 1,794.88 1,771.18	ended December 31, 2022  443.68  371.45  295.59  236.86  587.61  1,935.19  109.33  397.40  1,124.40  1,098.86	March 31, 2023  1,327.78 649.94 69.96 346.10 2,393.78 230.16 -2,781.91 1,518.40 -2,136.69
(b) (c) (d) (e) (f)  Less: Finar Add: Other Less: Unall Profit befor Less: Tax of Net profit/(	Real estate Division Trading & Manufacturing Division -Polymers Trading & Manufacturing Division -Agro Trading Division -Infrastructure Trading Division -Gas Meter Business Facilitation Charges Sub Total nec Cost r Income located Expenses ore tax expenses	December 31, 2023  -0.00 48.75 204.88 1.29 -72.62 - 182.30 55.54 309.60 737.55 -301.19 85.67	Setpember 30, 2023	134.40 -13.38 -9.55 -5.84 -462.20 -598.61 -51.53 -63.47 -388.77 -221.78 -270.31	366.75 179.04 863.49 7.35 165.09 1,581.72 158.42 2,142.76 1,794.88 1,771.18	ended December 31, 2022  443.68 371.45 295.59 236.86 587.61 1,935.19 109.33 397.40 1,124.40 1,198.86 -30.56	March 31, 2023  1,327.78 649.94 69.96 346.10  2,393.78 230.16 -2,781.91 1,518.40 -2,136.69 -585.72
(b) (c) (d) (e) (f)  Less: Finar Add: Other Less: Unall Profit befor Net profit/ 3. Major	Real estate Division Trading & Manufacturing Division -Polymers Trading & Manufacturing Division -Agro Trading Division -Infrastructure Trading Division -Gas Meter Business Facilitation Charges Sub Total nee Cost I Income located Expenses ore tax expenses (loss) for the Period	December 31, 2023  -0.00 48.75 204.88 1.29 -72.62 - 182.30 55.54 309.60 737.55 -301.19 85.67	Setpember 30, 2023	134.40 -13.38 -9.55 -5.84 -462.20 -598.61 -51.53 -63.47 -388.77 -221.78 -270.31	366.75 179.04 863.49 7.35 165.09 1,581.72 158.42 2,142.76 1,794.88 1,771.18	ended December 31, 2022  443.68 371.45 295.59 236.86 587.61 1,935.19 109.33 397.40 1,124.40 1,198.86 -30.56	1,327.78 649.94 69.96 346.10 2,393.78 230.16 -2,781.91 1,518.40 -2,136.69 -585.72
(b) (c) (d) (e) (f)  Less: Finar Add: Other Less: Unall Profit befe Less: Tax c Net profit/( 3. Major Customer (a)	Real estate Division Trading & Manufacturing Division -Polymers Trading & Manufacturing Division -Agro Trading Division -Infrastructure Trading Division -Infrastructure Trading Division -Gas Meter Business Facilitation Charges Sub Total nee Cost Income located Expenses ore tax expenses (loss) for the Period  For the Nine Months ending December 2023 Revenue free For the Quarter ending December 2022 Revenue from Tvevenue.	December 31, 2023  -0.00 48.75 204.88 1.29 -72.62  182.30 55.54 309.60 737.55 -301.19 85.67 -386.87	Setpember 30, 2023	134.40	366.75 366.75 179.04 863.49 7.35 165.09 1,581.72 158.42 2,142.76 1,794.88 1,771.18 222.79 1,548.39	ended December 31, 2022  443.68 371.45 295.59 236.86 587.61 1,935.19 109.33 397.40 1,124.40 1,098.86 -30.56 1,129.43  Lacs of the total reve	March 31, 2023  1,327.78 649.94 69.96 346.10  2,393.78 230.16 -2,781.91 1,518.40 -2,136.69 -585.72 -1,550.97
(b) (c) (d) (e) (d) (e) (f) Less: Finar Add: Other Less: Unall Profit before Less: Tax of Net profit/(3. Major Customers) (a) (b) (c)	Real estate Division Trading & Manufacturing Division -Polymers Trading & Manufacturing Division -Agro Trading Division -Infrastructure Trading Division -Infrastructure Trading Division -Gas Meter Business Facilitation Charges Sub Total nee Cost I Income located Expenses ore tax expenses (loss) for the Period  For the Nine Months ending December 2023 Revenue fre For the Quarter ending December 2022 Revenue fror Tvevenue. For the Nine Months ending December 2022 Revenue fror	December 31, 2023   -0.00   48.75   204.88   1.29   -72.62   -1.29   -72.62   -1.29   -73.55   -301.19   83.56   -386.87   -386.87	Setpember 30, 2023  54.17 409.13 0.32 303.16 766.78 39.11 671.09 617.86 780.90 15.52 765.39  ent Trading Agro represe rading Infras. & Trading nt Trading Infras. represent	134.40 -13.38 -9.55 -5.84 -462.20 -598.61 -51.53 -63.47 -388.77 -221.78 -270.31 -492.10  ented approximately Rs. 39 Agro represented approximented approximately Rs. 73	366.75 179.04 863.49 7.35 165.09 1,581.72 158.42 2,142.76 1,794.88 1,771.18 222.79 1,548.39 66.60 Lacs and 3859.88 mately Rs. 1848.56 Lacs: 47.64 Lacs of the total re	ended December 31, 2022  443.68 371.45 295.59 236.86 587.61 1,935.19 109.33 397.40 1,124.40 1,098.86 -30.56 1,129.43  Lacs of the total reve	March 31, 2023  1,327.78 649.94 69.96 346.10  2,393.78 230.16 -2,781.91 1,518.40 -2,136.69 -5885.72 -1,550.97
(b) (c) (d) (e) (d) (e) (f) Less: Finar Add: Other Less: Unall Profit before Less: Tax e Net profit/(3. Major Customer:  (a) (b) (c) (d)	Real estate Division Trading & Manufacturing Division -Polymers Trading & Manufacturing Division -Agro Trading Division -Infrastructure Trading Division -Gas Meter Business Facilitation Charges Sub Total noe Cost r Income located Expenses ore tax expenses (loss) for the Period  S  For the Nine Months ending December 2023 Revenue fre For the Quarter ending December 2022 Revenue fror For the Nine Months ending December 2022 Revenue fre For the Nine Months ending December 2022 Revenue froe For the Viar ending March 2023 Revenue froo For the Year ending March 2023 Revenue from Torevenue.	December 31, 2023   -0.00   48.75   204.88   1.29   -72.62   -2.   182.30   55.54   309.60   737.55   -301.19   85.67   -386.87	Setpember 30, 2023	134.40 -13.38 -9.55 -5.84 -462.20 -598.61 -51.53 -63.47 -388.77 -221.78 -270.31 -492.10	366.75 179.04 863.49 7.35 165.09 1,581.72 158.42 2,142.76 1,794.88 1,771.18 222.79 1,548.39	ended December 31, 2022  443.68 371.45 295.59 236.86 587.61 1,935.19 109.33 397.40 1,124.40 1,098.86 -30.56 1,129.43  Lacs of the total revealed Rs. 1536.70 Lacevenue.	March 31, 2023  1,327.78 649.94 69.96 346.10 2,393.78 230.16 -2,781.91 1,518.40 -2,136.69 -585.72 -1,550.97
(b) (c) (d) (e) (d) (e) (f) Less: Finar Add: Other Less: Unall Profit before Less: Tax of Net profit/(3. Major Customers) (a) (b) (c)	Real estate Division Trading & Manufacturing Division -Polymers Trading & Manufacturing Division -Agro Trading Division -Infrastructure Trading Division -Infrastructure Trading Division -Gas Meter Business Facilitation Charges Sub Total nee Cost I Income located Expenses ore tax expenses (loss) for the Period  For the Nine Months ending December 2023 Revenue fre For the Quarter ending December 2022 Revenue fror Tvevenue. For the Nine Months ending December 2022 Revenue fror	December 31, 2023   -0.00   48.75   204.88   1.29   -72.62   -1.20	Setpember 30, 2023	134.40	366.75 179.04 863.49 7.35 165.09 1,581.72 158.42 2,142.76 1,794.88 1,771.18 222.79 1,548.39 66.60 Lacs and 3859.88 nately Rs. 1848.56 Lacs 47.64 Lacs of the total re of the total revenue. Rs. 1264.35 Lacs and R	ended December 31, 2022  443.68 371.45 295.59 236.86 587.61 1,935.19 109.33 397.40 1,124.40 1,098.86 -30.56 1,129.43  Lacs of the total reve and Rs. 1536.70 Lacevenue.	March 31, 2023



## 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 31<sup>st</sup> December 2023 and nine months ended 31<sup>st</sup> 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**

 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

NEW DELHI

ASSO

CA SACHIN SINGHAL

(Partner)

M. No: 505732

UDIN: 24505732BKEGIT7278

Place: New Delhi Date: 13.02.2024

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

### VIKAS LIFECARE LIMITED

CIN - L25111DL1995PLC073719

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2023 Three Months Ended Nine Months Ended 31-Dec-23 31-Dec-22 31-Dec-23 31-Dec-22 Sr. No. 30-Sep-23 31-Mar-23 Unaudited Unaudited Unaudited Revenue from Operations Revenue from Operations 34,626.48 9,512.32 10,386.20 13,106.82 29,377.68 46,271.74 a. Other Income 13.180.96 me (1+2) 9.809.25 11.060.22 31,500.04 35.025.55 43,440,71 EXPENSES: Cost of Materials Consumed 250.72 194.25 1.488.23 861.78 1.733.45 2.693.38 9,880.07 (843.35) (391.17) Purchases of Stock-in-Trade 10,037.00 Change in inventory stock in trade 863.96 679.24 929.85 581.25 Employee Benefits Expense 50.08 46.63 47.69 140.57 138.32 201.96 d. 41.12 67.21 42.46 87.83 199.05 inance Costs Depreciation and Amortisation Expense 61.07 252.89 Other Expense Total Expenses
Profit Before Exceptional Items and Tax (3) 10,020.81 10,327.70 12,649.09 29.526.32 33,771.31 45.591.30 (2,150.59) (211.56) 1,254.25 Profit/ (Loss) Before Tax (5-6) 732.53 531.88 1,973.72 (2,150.59) Tax Expense/(Benefits): 86.18 15.01 144.28 222.79 326.40 347.49 . Current Tax ii. Deferred Tax (189.98)(132.52)(961.94)iii. Previous Year Income Tax Total Tax Expense (i+ii+iii) (270.61) 802.48 (31.03) (614.45) (1,536.14) 86.18 222.79 1,750.92 Net Profit/(Loss) from continuing operations (7-8) Profit/(loss) from discontinued operations 10 Tax expenses of discontinued operations Profit/(loss) from Discontinued operations (after tax) (10-11) 12 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 (25.90)112.49 (147.87) (103.49 (388.96)Profit and Loss

(ii) income tax relating to items that will not 136.55 6.52 (28.32 be reclassifed to profit or loss B) (i) items that will be reclassified to profit 1.56 (5.17)0.19 0.75 and loss account
(ii) income tax relating to items that will be (0.39) 0.34 1.30 (0.20 eclassifed to profit or loss -0.05 Total Other Comprehensive In 102.33 Total comprehensive income (Comprising (315.96) 800.67 677.43 1,853.26 1,197.86 (1,827.20)Profit (Loss) and Other Comprehensive Income for the period) (13+14) 16 Paid up Equity Share Capital (Face Value 14.391.01 14.391.01 14.387.65 14.391.01 14.387.65 14.391.01 Rs.1 each) Reserve excluding Revaluation Reserves 17 21,162.36 30,894.70 30,894.70 18,684.81 20,864.62 20,864.62 as per balance sheet of previous ccounting year Earning per Equity Share: 18 Equity shares of par value Rs 1 each (EPS for three and nine months ended periods are not annualised) (0.02)(0.02) \*Financial Results for the Ouarter and nine month ended 31st December. 20223 Other Income includes profit or loss on remeasurment investment at fair value through profit and Loss Account, Summary of the same is depicted belo Quarter Ended 31-12-2023 30-09-2023 30-06-2023 Year Ended Particulras Unaudited Audited Profit Before Tax (2,150.59)Add /( Less) Reameasurement gain and Loss -554.28 511.98 1130.50 (3,155.61)Profit of the company Excluding remeasurement gain and Losses 342.72 The standalone financial results of the company have been prepared in accordance with Ind AS prescribed under Section 133 of the Companie 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. 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. 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  $The \ results of the \ Company \ are \ also \ available \ for \ investors \ at \ www.vikaslifecare limited.com, \ www.bseindia.com \ and \ www.nseindia.com$ 6 Investment in Unquoted shares/securities is subject to fair valuation and such investments has been kept at book value. The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation. INVESTOR COMPLAINTS Pending at the beginning of the quarter Received during the quarter Disposed off during the quarter Remaining unresolved at the end of the quarter

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 Geogrophical Location	(Figures in Lakhs)							
		Three Months Ending		Nine Month	Year Ended			
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		
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		
Bangaladesh	=	-	-	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.	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	a) Real estate Division	-	-	-	506.00	-	-
(ŀ	<ul> <li>Trading &amp; Manufacturing Division -Polymers</li> </ul>	789.41	465.37	891.68	1,823.46	3,748.70	5,329.02
(0	c) Trading & Manufacturing Division -Agro	8,590.49	9,893.84	9,784.03	26,270.07	22,633.34	32,442.53
(0	d) Trading & Maniufacturing Division -Infrastructure	132.42	26.99	1,889.14	778.15	7,088.18	8,500.19
(6	e) Business Facilitation Services	-	п	541.97		1,156.26	
	T 4.1	0.512.22	10 207 20	12 10 ( 02	20.255 (0	24 (2( 40	46 351 54

	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 & Maniufacturing 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: F	inance Cost	27.09	61.71	42.45	124.53	97.94	199.05
Add: O	Other Income	296.93	674.02	74.14	2,122.36	399.07	-2,831.02
Less: U	Jnallocated 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

(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.
	For the Quarter ending December 2022 Revenue from Two Customers of the Segment Trading Infras. & Trading Agro represented approximately Rs. 1848.56 Lacs and Rs. 1536.70 Lacs respectively of the total

 <sup>(</sup>b) revenue.
 (c) For the Nine Months ending December 2022 Revenue from One Customer of the Segment Trading Infras. represented approximately Rs. 7347.64 Lacs of the total revenue.

For Vikas Lifecare Limited

3. Major Customers

Sundeep Kumar Dhawan Managing Director DIN:09508137

For the Year ending March 2023 Revenue from One Customers of the Segment Trading Infras. represented approximately Rs. 8379.04 Lacs of the total revenue.

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.