



Vikas Lifecare Limited

(A NSE / BSE Listed Company)

CIN : L25111DL1995PLC073719

Web : www.vikaslifecarelimited.com

Email : info@vikaslifecarelimited.com

Tel. : +91-11-40450110

July 20, 2024

Listing Compliance Department
National Stock Exchange of India Limited
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: Un-Audited Standalone and Consolidated Financial Results of the Company for the Quarter ended on June 30, 2024 as per Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

Dear Sir/Ma'am,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company at its meeting held on today i.e. Saturday, July 20, 2024 at the registered office of the Company at G-1, 34/1, East Punjabi Bagh, Delhi-110026, have approved and taken on record, inter alia, the Un-Audited Financial Results (Standalone and Consolidated) of the Company for the Quarter ended on June 30, 2024.

With reference to the captioned subject, please find attached enclosed herewith Un Audited Financial Results (Standalone and Consolidated) for the Quarter ended on June 30, 2024 as approved in the Board Meeting.

We also enclose a copy of the Limited Review Report on Standalone and Consolidated Audited Financial Results for Quarter ended on July 30, 2024 submitted by Statutory Auditor of the Company, as per Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

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

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 Standalone 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 Standalone financial results of Vikas Lifecare Limited for the quarter ended 30th June, 2024 and 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 Standalone 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.

For KSMC & Associates
Chartered Accountants
FRN: 003565N

CA SACHIN SINGHAL
(Partner)
M. No: 505732



UDIN: 24505732BKEGKX6173

Place: New Delhi
Date: 20.07.2024

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 30TH JUNE, 2024

		Three Months Ended			Year Ended
		30-Jun-24	31-Mar-24	30-Jun-23	31-Mar-24
Sr. No.	Particulars	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations				
a.	Revenue from Operations	9,156.18	12,294.55	9,479.16	41,672.23
2	Other Income	239.03	494.28	1,151.41	2,616.65
3	Total Income (1+2)	9,395.21	12,788.84	10,630.57	44,288.88
4	EXPENSES :				
a.	Cost of Materials Consumed	192.57	109.95	416.80	971.73
b.	Purchases of Stock-in-Trade	8,684.66	10,883.58	8,569.31	38,516.37
c.	Change in inventory stock in trade	(10.83)	965.93	(129.07)	574.77
d.	Employee Benefits Expense	50.88	50.39	43.87	190.96
e.	Finance Costs	53.58	113.04	35.73	237.57
f.	Depreciation and Amortisation Expense	130.91	117.18	71.56	317.02
g.	Other Expenses	205.73	197.65	169.62	1,155.64
	Total Expenses	9,307.50	12,437.72	9,177.82	41,964.04
5	Profit Before Exceptional Items and Tax (3-4)	87.72	351.12	1,452.75	2,324.83
6	Exceptional Items				
7	Profit/ (Loss) Before Tax (5-6)	87.72	351.12	1,452.75	2,324.83
8	Tax Expense/(Benefits):				
	i. Current Tax	294.84	14.05	121.60	236.85
	ii. Deferred Tax		155.56		155.56
	iii. Previous Year Income Tax	-	-		
	Total Tax Expense (i+ii+iii)	294.84	169.61	121.60	392.40
9	Net Profit/(Loss) from continuing operations (7-8)	(207.13)	181.51	1,331.15	1,932.43
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)	(207.13)	181.51	1,331.15	1,932.43
	Other Comprehensive Income :				
	A.) (i) Items that will not be reclassified to Profit and Loss	7.23	(301.01)	49.96	(164.27)
	(ii) income tax relating to items that will not be reclassified to profit or loss	(1.82)	75.76	(12.57)	41.34
	B) (i) items that will be reclassified to profit and loss account	(0.45)		-	-
	(ii) income tax relating to items that will be reclassified to profit or loss	0.11		-	-
14	Total Other Comprehensive Income	5.07	(225.26)	37.39	(122.93)
15	Total comprehensive income (Comprising Profit (Loss) and Other Comprehensive Income for the period) (13+14)	(202.05)	(43.75)	1,368.54	1,809.51
16	Paid up Equity Share Capital (Face Value Rs.1 each)	18,598.36	16,523.36	14,391.01	16,523.36
17	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year		31,630.84		31,630.84
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	(0.00)	0.01	0.09	0.12
	Diluted	(0.00)	0.01	0.09	0.12
	*Financial Results for the Quarter ended 30th June, 2024				
	Notes:				
1	Other Income includes profit or loss on remeasurment investment at fair value through profit and Loss Account, Summary of the same is depicted below:-				
			Year Ended 31.03.2024	Year Ended 30.06.2023	Year Ended 31.03.2024
	Particulars	Unaudited	Unaudited	Unaudited	Audited

Profit Before Tax	87.72	1,452.76	2,324.83
Add /(Less) Reameasurement gain and Loss	(1,272.17)	1,130.50	1,513.05
Profit of the company Excluding remeasurement gain and Losses	1,359.89	322.25	811.78

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 Quarter ended financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held in July, 20th, 2024.	
4	Company has received sum of rs. 8300.00 Lakhs against which company has issued 20,75,00,000 shares on preferential basis at share price of Rs. 4 per share having Equity paid up value Rs. 1/- & Security Premium of Rs. 3 per share.	
5	The company has capitalised expenses to the tune of Rs 12.50 Lakh during the Q1 of financial year 2024-25 on account of expenses incurred in relation to increase in capital through the Further Public Offer.	
6	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".	
7	The results of the Company are also available for investors at www.vikaslifecarelimited.com , www.bseindia.com and www.nseindia.com	
8	Investment in Unquoted shares/securities is subject to fair valuation and such investments has been kept at book value.	
9	The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.	
10	INVESTOR COMPLAINTS	
	Pending at the beginning of the quarter	Nil
	Received during the quarter	Nil
	Disposed off during the quarter	Nil
	Remaining unresolved at the end of the quarter	Nil

For Vikas Lifecare Limited

Sundeep Kumar Dhawan
Managing director
DIN : 09508137

Place: New Delhi
Date: 20.07.2024

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

Technical Consultancy Services

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

The measurement principles of segments are consistent with those used in preparation of these financial statements. There are no inter-segment

1. Revenue by Geographical Location

Particulars	Three months Ended			Year Ended
	For the period ended June 30th, 2024	For the period ended March 31st, 2024	For the period ended June 30th, 2023	For the period ended March 31st, 2024
Domestic	9,156.18	12,294.55	9,317.02	41,495.91
Export:-	-	-	162.14	176.32
Nepal				
Benin				
Mauritius				14.18
Bangladesh			21.83	21.83
UAE				
China			140.31	140.31
Total	9,156.18	12,294.55	9,479.16	41,672.23

2. Revenue by nature of products

Particulars	For the period ended June 30th, 2024	For the period ended March 31st, 2024	For the period ended June 30th, 2023	For the period ended March 31st, 2024
(a) Real estate Division	-	-	506.00	506.00
(b) Trading & Manufacturing Division -Polymers	347.97	818.10	568.68	2,641.56
(c) Trading & Manufacturing Division -Agro	6,856.46	10,493.64	7,785.74	36,763.71
(e) Trading & Manufacturing Division -Infrastructure	1,951.75	982.81	618.74	1,760.96
(f) Trading Division- Gas Meter	-	-	-	-
(g) Technical Consultancy Services	-	-	-	-
Total	9,156.18	12,294.55	9,479.16	41,672.23

3. Segment Results before tax and interest

Particulars	For the period ended June 30th, 2024	For the period ended March 31st, 2024	For the period ended June 30th, 2023	For the period ended March 31st, 2024
(a) Real estate Division	-	-	366.75	366.75
(b) Trading & Manufacturing Division -Polymers	57.11	28.83	76.12	207.87
(c) Trading & Manufacturing Division -Agro	201.07	299.49	265.21	1,020.63
(e) Trading & Manufacturing Division -Infrastructure	31.61	9.39	5.74	16.74
Sub Total	289.79	337.71	713.82	1,611.99
Less: Finance Cost	53.58	113.04	35.73	237.57
Add: Other Income	239.03	494.29	1,151.41	2,616.65
Less: Unallocated Expenses	387.52	367.82	376.75	1,666.22
Profit before tax	87.72	351.14	1,452.75	2,324.85
Less: Tax expenses	294.84	169.61	121.60	392.40
Net profit/ (loss) for the Period	(207.13)	181.53	1,331.15	1,932.45

4. Major Customers

(a)	For the Quarter ended June 2024 Revenue from three customers of the Segment Trading & Manufacturing Division - Agro represented approximately Rs. 1866.70 Lacs, 1726.78 and 1344.87 Lacs of the total revenue.
(b)	For the Quarter ending March 2024 Revenue from Three Customers of the Segment Trading & Manufacturing Division -Agro represented approximately Rs.1939.41 Lacs,1782.53 Lacs and 1287.67 Lacs of the total revenue.
(c)	For the Quarter ended June 2023 Revenue from Two Customers of the Segment Trading & Manufacturing Division -Agro represented approximately Rs.1736.51 and 1530.78 Lacs of the total revenue.
(d)	Segment revenue and results include the respective amounts identifiable to each of the segments and amounts allocated on a reasonable basis.

For Vikas Lifecare Limited

Sundeep Kumar Dhawan
Managing Director
DIN:09508137



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 30th June 2024 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
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. 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 includes total revenues from operations of Rs NIL, Profit/(Loss) After Tax of Rs. (8.78) Lakhs (excluding inter-group expenses) and other comprehensive income/(loss) of Rs. NIL for the quarter ended 30th June 2024, 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.
- ii. 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 includes total revenues from operations of Rs. 53.05 Lakhs, Profit/(Loss) After Tax of Rs. (59.26) Lakhs (excluding inter-group expenses) and other comprehensive income/(loss) of Rs. NIL for the quarter ended 30th June 2024 respectively, 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: 24505732BKEGKW7989

Place: New Delhi

Date: 20.07.2024

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 ENDED 30TH JUNE, 2024

Sr. No.		Three Months Ended			Year Ended
		30-Jun-24	31-Mar-24	30-Jun-23	31-Mar-24
		Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations				
a.	Revenue from Operations	9,209.23	13,154.23	9,889.31	44,574.53
2	Other Income	224.15	472.95	1,162.07	2,615.70
3	Total Income (1+2)	9,433.38	13,627.18	11,051.38	47,190.23
4	EXPENSES :				
a.	Cost of Materials Consumed	192.57	673.67	506.45	1,535.45
b.	Purchases of Stock-in-Trade	8,765.29	10,337.98	9,020.75	39,705.95
c.	Change in inventory of finished goods, work in progress and stock in trade	(59.25)	1,076.24	(178.82)	685.08
d.	Employee Benefits Expense	98.57	208.01	57.69	583.17
e.	Finance Costs	65.66	128.14	49.74	286.57
f.	Depreciation and Amortisation Expense	130.91	129.98	87.10	364.60
g.	other Expense	236.35	447.47	217.00	1,632.55
	Total Expenses	9,430.11	13,001.50	9,759.92	44,793.36
5	Profit Before Exceptional Items and Tax (3-4)	3.27	625.69	1,291.46	2,396.87
6	Exceptional Items	-	638.75	-	638.75
	Share in profit (Loss) in Associate Company	-	(49.80)	-	(49.80)
7	Profit/ (Loss) Before Tax (5-6)	3.27	(62.86)	1,291.46	1,708.32
8	Tax Expense/(Benefits):				
i.	Current Tax	294.84	26.67	121.60	249.47
ii.	Deferred Tax	-	113.44	-	113.44
iii.	Previous Year Income Tax	-	-	-	-
	Total Tax Expense (i+ii+iii)	294.84	140.11	121.60	362.91
9	Net Profit/(Loss) from continuing operations (7-8)	(291.57)	(202.98)	1,169.86	1,345.42
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)	(291.57)	(202.98)	1,169.86	1,345.42
	Other Comprehensive Income :				
A.) (i)	Items that will not be reclassified to Profit and Loss	7.23	(311.84)	49.96	(175.09)
	(ii) income tax relating to items that will not be reclassified to profit or loss	(1.82)	78.49	(12.57)	44.07
B) (i)	items that will be reclassified to profit and loss account	(0.45)	-	-	-
	(ii) income tax relating to items that will be reclassified to profit or loss	0.11	-	-	-
	Share of Other Comprehensive Income of associates	-	-	-	-
14	Total Other Comprehensive Income	5.07	(233.36)	37.39	(131.02)
15	Total comprehensive income (Comprising Profit (Loss) and Other Comprehensive Income for the period) (13+14)	(286.49)	(436.34)	1,207.25	1,214.39
16	Profit for the period attributable to:				
	Shareholders of the Company	(282.10)	(180.10)	1,204.55	1,402.91
	Non-controlling interests	(9.47)	(22.88)	(34.68)	(57.49)
		(291.57)	(202.98)	1,169.86	1,345.42
17	Other comprehensive income for the period attributable to:				
	Shareholders of the Company	5.07	(232.98)	37.39	(130.65)
	Non-controlling interests	-	(0.38)	-	(0.38)
		5.07	(233.36)	37.39	(131.02)
18	Total comprehensive income for the period attributable to:				
	Shareholders of the Company	(277.03)	(413.08)	1,241.94	1,272.26
	Non-controlling interests	(9.47)	(23.26)	(34.68)	(57.87)
		(286.49)	(436.34)	1,207.25	1,214.39
19	Paid up Equity Share Capital (Face Value Rs.1 each)	18,598.36	16,523.36	14,391.01	16,523.36
20	Total Reserve		31,145.56		31,145.56
21	Earning per Equity Share:				
	Equity shares of par value Rs 1 each				
	Basic	(0.00)	(0.03)	0.08	0.09

	Diluted	(0.00)	(0.03)	0.08	0.08
*Financial Results for the Quarter ended 30th June, 2024					
Other Income includes profit or loss on remeasurment investment at fair value through profit and Loss Account, Summary of the same is depicted below:-					
1		Quarter Ended	Quarter Ended	Year Ended	
	Particulars	30-Jun-24	30-Jun-23	31-Mar-24	
		Unaudited	Unaudited	Audited	
	Profit Before Tax	3.27	1,291.46	1,708.32	
	Add /(Less) Reameasurement gain and Loss	-1272.17	1130.5	1,513.05	
Profit of the company Excluding remeasurement gain and Losses	1,275.44	160.96	195.27		
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 Quarter ended financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held in July, 20th, 2024.				
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				
5	Company has received sum of rs. 8300.00 Lakhs against which company has issued 20,75,00,000 shares on preferential basis at share price of Rs. 4 per share having Equity paid up value Rs. 1/- & Security Premium of Rs. 3 per share.				
6	The company has capitalised expenses to the tune of Rs 12.50 Lakh during the Q1 of financial year 2024-25 on account of expenses incurred in relation to increase in capital through the Further Public Offer.				
7	The results of the Company are also available for investors at www.vikaslifecarelimited.com , www.bseindia.com and www.nseindia.com				
8	Investment in Unquoted shares/securities is subject to fair valuation and such investments has been kept at book value.				
9	The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.				
10	INVESTOR COMPLAINTS				
	Pending at the beginning of the quarter			Nil	
	Received during the quarter			Nil	
	Disposed off during the quarter			Nil	
	Remaining unresolved at the end of the quarter			Nil	

For Vikas Lifecare Limited

Sundeep Kumar Dhawan
Managing director
DIN : 09508137

Place: New Delhi
Date: 20.07.2024

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
Technical Consultancy Services

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). The measurement principles of segments are consistent with those used in preparation of these financial statements. There are no inter-segment transfers.

1. Revenue by Geographical Location

Particulars	Three months Ended			Year Ended
	For the period ended June 30th, 2024	For the period ended March 31st, 2024	For the period ended June 30th, 2023	For the period ended March 31st, 2024
Domestic	9,209.23	13,154.22	9,727.17	44,398.20
Export:-	-	-	162.14	176.32
Nepal	-	-	-	-
Benin	-	-	-	-
Mauritius	-	-	-	14.18
Bangladesh	-	-	21.83	21.83
UAE	-	-	-	-
China	-	-	140.31	140.31
Total	9,209.23	13,154.22	9,889.31	44,574.52

2. Revenue by nature of products

Particulars	For the period ended June 30th, 2024	For the period ended March 31st, 2024	For the period ended June 30th, 2023	For the period ended March 31st, 2024
(a) Real estate Division	-	-	506.00	506.00
(b) Trading & Manufacturing Division -Polymers	347.97	818.10	568.68	2,641.56
(c) Trading & Manufacturing Division -Agro	6,856.46	10,567.68	7,817.88	37,554.98
(e) Trading & Manufacturing Division -Infrastructure	1,951.75	982.81	618.74	1,760.96
(f) Trading Division- Gas Meter	53.05	130.51	378.01	1,455.90
(g) Technical Consultancy Services	-	655.12	-	655.12
Total	9,209.23	13,154.22	9,889.31	44,574.52

3. Segment Results before tax and interest

Particulars	For the period ended June 30th, 2024	For the period ended March 31st, 2024	For the period ended June 30th, 2023	For the period ended March 31st, 2024
(a) Real estate Division	-	-	366.75	366.75
(b) Trading & Manufacturing Division -Polymers	57.11	28.82	76.12	207.87
(c) Trading & Manufacturing Division -Agro	201.07	380.39	249.48	1,243.88
(e) Trading & Manufacturing Division -Infrastructure	31.61	9.39	5.74	16.74
(f) Trading Division- Gas Meter	20.84	650.33	(65.45)	815.42
Sub Total	310.62	1,068.92	632.64	2,650.65
Less: Finance Cost	65.66	128.14	49.74	286.57
Add: Other Income	224.15	472.95	1,162.07	2,615.71
Less: Unallocated Expenses	465.83	1,476.58	453.50	3,271.46
Profit before tax	3.27	(62.86)	1,291.47	1,708.32
Less: Tax expenses	294.84	140.12	121.60	362.91
Net profit/(loss) for the Period	(291.57)	(202.98)	1,169.87	1,345.42

4. Major Customers

(a)	For the Quarter ended June 2024 Revenue from three customers of the Segment Trading & Manufacturing Division - Agro represented approximately Rs. 1866.70 Lacs, 1726.78 and 1344.87 Lacs of the total revenue.
(b)	For the Quarter ending March 2024 Revenue from Three Customers of the Segment Trading & Manufacturing Division -Agro represented approximately Rs.1939.41 Lacs,1782.53 Lacs and 1287.67 Lacs of the total revenue.
(c)	For the Quarter ended June 2023 Revenue from Two Customers of the Segment Trading & Manufacturing Division -Agro represented approximately Rs.1736.51 and 1530.78 Lacs of the total revenue.
(d)	Segment revenue and results include the respective amounts identifiable to each of the segments and amounts allocated on a reasonable basis.

For Vikas Lifecare Limited

Sundeep Kumar Dhawan
Managing Director
DIN:09508137