



Vikas Lifecare Ltd.

(Formerly known as Vikas Multicorp Ltd.)

CIN : L25111DL1995PLC073719

Regd. Off : G-1, 34/1,
East Punjabi Bagh, New Delhi-110 026, INDIA

August 12, 2023

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 August 12, 2023

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. Saturday, August 12, 2023 at the Registered Office of the Company situated at G-1, 34/1, East Punjabi Bagh, New Delhi -110026, *inter-alia*:

1. Considered, approved and took on record the Un-Audited Financial Results of the Company along with Limited Review Report for the quarter ended on June 30, 2023.

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

2. The draft Notice of 28th Annual General Meeting of the Company to be held on Wednesday, September 27, 2023, through Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM") along with Directors Report, Secretarial Audit Report, and Corporate Governance Report with certificates and other matters/items incidental thereto.

Copy of the Notice along with the Annual Report of the Company shall be circulated separately in due course.

Book closure from Thursday, September 21, 2023 to Wednesday, September 27, 2023 (both days inclusive) for the purpose of 28th Annual General Meeting of the Company.

The Board meeting commenced at 5:00 P.M. and concluded at 6:35 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 :



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, 2023 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: 23505732BGUHWY2084

Place: New Delhi
Date: 12.08.2023

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 ENDED 30TH JUNE, 2023

Sr. No.		Three Months Ended				Figures in Lacs
		30-Jun-23	31-Mar-23	30-Jun-22	31-Mar-23	Year Ended
		Unaudited	Audited	Unaudited	Audited	
1	Revenue from Operations					
a.	Revenue from Operations	9,479.16	11,645.26	8,680.09	46,271.74	
2	Other Income *	1,151.41	(3,230.10)	207.12	(2,831.03)	
3	Total Income (1+2)	10,630.58	8,415.16	8,887.21	43,440.71	
4	EXPENSES :					
a.	Cost of Materials Consumed	416.80	959.93	554.67	2,693.38	
b.	Purchases of Stock-in-Trade	8,569.31	10,156.75	8,338.19	40,672.77	
c.	Change in inventory stock in trade	(129.07)	250.61	(549.72)	929.85	
d.	Employee Benefits Expense	43.87	63.64	47.58	201.96	
e.	Finance Costs	35.73	101.11	28.79	199.05	
f.	Depreciation and Amortisation Expense	71.56	82.91	53.55	252.89	
g.	Other Expenses	169.62	205.04	198.43	641.40	
	Total Expenses	9,177.82	11,819.99	8,671.49	45,591.30	
5	Profit Before Exceptional Items and Tax (3-4)	1,452.76	(3,404.84)	215.72	(2,150.59)	
6	Exceptional Items		-		-	
7	Profit/ (Loss) Before Tax (5-6)	1,452.76	(3,404.84)	215.72	(2,150.59)	
8	Tax Expense/(Benefits):					
i.	Current Tax	121.60	21.09	18.25	347.49	
ii.	Deferred Tax	-	(829.42)	(36.17)	(961.94)	
	Total Tax Expense (i+ii+iii)	121.60	(808.33)	(17.92)	(614.45)	
9	Net Profit/(Loss) from continuing operations (7-8)	1,331.16	(2,596.51)	233.65	(1,536.14)	
10	Profit/(loss) from discontinued operations		-		-	
11	Tax expenses of discontinued operations		-		-	
12	Profit/(loss) from Discontinued operations (after tax) (10-11)		-		-	
13	Profit/(loss) for the period (9+12)	1,331.16	(2,596.51)	233.65	(1,536.14)	
	Other Comprehensive Income :					
	A.) (i) Items that will not be reclassified to Profit and Loss	49.96	(286.22)	6.34	(388.96)	
	(ii) income tax relating to items that will not be reclassified to profit or loss	(12.57)	82.57	(3.95)	97.89	
	B) (i) items that will be reclassified to profit and loss account	-		0.66		
	(ii) income tax relating to items that will be reclassified to profit or loss	-		1.37		
14	Total Other Comprehensive Income	37.39	(203.65)	4.41	(291.06)	
15	Total comprehensive income (Comprising Profit (Loss) and Other Comprehensive Income for the period) (13+14)	1,368.54	(2,800.16)	238.06	(1,827.20)	
16	Paid up Equity Share Capital (Face Value Rs.1 each)	14,391.01	14,391.01	12,270.70	14,391.01	
17	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year				18,684.81	
18	Earning per Equity Share:					
	Equity shares of par value Rs 1 each	-	-	-	-	
	(EPS for three and nine months ended periods are not annualised)	-	-	-	-	
	Basic	0.09	(0.18)	0.21	(0.11)	
	Diluted	0.09	(0.18)	0.21	(0.11)	
*Financial Results for the Quarter ended 30th June, 2023						

Notes:				
1	Other Income includes profit or loss on remeasurement investment at fair value through profit and Loss Account. Summary of the same is depicted below:-			
		Quarter Ended		Year Ended
	Particulars	30-Jun-23	30-Jun-22	31.03.2023
		Unaudited	Unaudited	Audited
	Profit Before Tax	1,452.76	215.72	(2,150.59)
	Add /(Less) Reameasurement gain and Loss	1,130.50	(33.72)	(3,155.61)
	Profit of the company Excluding remeasurement gain and Losses	322.25	249.44	1,005.02
2	The standalone financial results of the company have been prepared in accordance with Ind AS prescribed under Section 133 of the Companies Act 2013 (the Act) read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.			
3	The above Quarterly ended results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on August 12, 2023. The Statutory auditors have carried out audit for the results for the quarter and year ended March 31, 2023.			
4	The weighted average number of equity shares outstanding during the period has been considered for calculating the basic and diluted earnings per share (not annualized) in accordance with the Ind AS.			
5	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".			
6	The results of the Company are also available for investors at www.vikaslifecarelimited.com , www.bseindia.com and www.nseindia.com			
7	The company has acquired 98% stake in the M/s MSR Apparels Private Limited. The Investment in the Subsidiary is recognised at cost.			
8	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: 12.08.2023				

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

NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS FOR THE QUARTER ENDED 30TH JUNE, 2023

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

Operating segments:

Real estate Division

Trading & Manufacturing Division -Agro

Trading & Manufacturing Division -Polymers

Trading Division -Infrastructure

Identification of segments:

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

Segment revenue and results

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

1. Revenue by Geographical Location

Particulars	Three months Ended			Year Ended
	For the period ended June 30th, 2023	For the period ended March 31st, 2023	For the period ended June 30th, 2022	For the period ended March 31, 2023
Domestic	9,317.02	11,610.38	8,648.88	45,147.80
Export:-	162.14	34.88	31.21	1,123.94
Nepal		34.88	18.15	74.24
Benin		-	13.06	13.06
Ghana		-	-	-
Mauritius		-	-	17.03
Bangladesh	21.83	-	-	34.63
China	140.31			
Vietnam		-	-	-
UAE		-	-	984.98
Total	9,479.16	11,645.26	8,680.09	46,271.74

2. Revenue by nature of products

Particulars	For the period ended June 30th, 2023	For the period ended March 31st, 2023	For the period ended June 30th, 2022	For the period ended March 31, 2023
(a) Real estate Division	506.00	-	-	-
(b) Trading & Manufacturing Division -Polymers	568.68	424.06	824.36	5,329.02
(c) Trading & Manufacturing Division -Agro	7,785.74	9,809.19	5,396.63	32,442.53
(e) Trading Division -Infrastructure	618.74	1,412.01	2,459.10	8,500.19
Total	9,479.16	11,645.26	8,680.09	46,271.74

2. Segment Results before tax and interest

Particulars	For the period ended June 30th, 2023	For the period ended March 31st, 2023	For the period ended June 30th, 2022	For the period ended March 31, 2023
(a) Real estate Division	366.75	-	-	-
(b) Trading & Manufacturing Division -Polymers	76.12	454.85	117.78	1,327.78
(c) Trading & Manufacturing Division -Agro	265.21	160.09	169.54	578.00
(e) Trading Division -Infrastructure	5.74	(225.63)	76.27	69.96
Sub Total	713.83	389.31	363.58	1,975.74
Less: Finance Cost	35.73	101.11	28.79	199.05
Add: Other Income	1,151.41	(3,230.10)	207.12	(2,831.02)
Less: Unallocated Expenses	376.75	462.94	326.19	1,096.26
Profit before tax	1,452.76	(3,404.84)	215.72	(2,150.59)
Less: Tax expenses	121.60	808.33	(17.92)	614.45
Net profit/(loss) for the Period	1,331.16	(2,596.51)	233.65	(1,536.14)

3. Major Customers

(a)	For the Quarter ending June 2023 Revenue from Two Customer of the Trading & Manufacturing Agro represented approximately Rs. 1736.51 Lacs & Rs. 1530.78 of the total revenue.
(b)	For the Year ending March 2023 Revenue from One Customers of the Segment Trading Infrs. represented approximately Rs. 8379.04 Lacs of the total revenue.
(c)	For the Quarter ending March 2023 Revenue from Two Customers of the Segment Trading Infrs. & Segment Trading & Manufacturing Agro represented approximately Rs. 1571.09 Lacs & 2170.67 of the total revenue.
(d)	Segment revenue, 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
Date:12.08.2023



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 2023 being submitted by the Parent pursuant to requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations).
2. This statement is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors, our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. The statement includes results of the following subsidiaries:
 - a. Shashi Beriwal And Company Private Limited
 - b. Genesis Gas Solutions Private Limited
 - c. MSR Apparels Private limited
5. Based on our review conducted as stated in paragraph 3 and based on consideration of Management's certified financial results referred to in Paragraph 6(iv) below, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared results prepared in accordance with applicable principles laid down in the accounting standard 34 Interim Financial Reporting (IND AS 34) prescribed under Section 133 of the Companies Act' 2013 read with relevant rules issued there under and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



6. Other Matters

- i. The accompanying statement includes the unaudited interim financial results and other financial information, in respect of a subsidiary Shashi Beriwal and Company Private Limited, whose unaudited interim financial results include total revenues from operations of Rs 32.14 Lakhs, Profit After Tax of Rs. (61.85) Lakhs and other comprehensive income/(loss) of Rs. NIL for the quarter ended 30th June 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.
- 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 include total revenues from operations of Rs. 378.01 Lakhs, Profit After Tax of Rs. (99.40) Lakhs and other comprehensive income/(loss) of Rs. NIL for the quarter ended 30th June 2023 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.
- iii. The accompanying statement includes the unaudited interim financial results and other financial information, in respect of a subsidiary MSR Apparels Private Limited, whose unaudited interim financial results include total revenues from operations of Rs NIL, Profit After Tax of Rs. (0.04) Lakhs and other comprehensive income/(loss) of Rs. NIL for the quarter ended 30th June 2023, as considered in the statement which have been certified by their management and furnished to us. Our conclusion on the statement, in so far as it relates to the amounts and disclosures in respect of the said subsidiary is based solely on management's certified financial results.

Our opinion is not modified in respect of above matters.

For KSMC & Associates

Chartered Accountants

FRN: 035565N

CA SACHIN SINGHAL

(Partner)

M. No.: 505732

UDIN: 23505732BGUHWX8605



Place: New Delhi

Date: 12.08.2023

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 CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2023

Sr. No.	Three Months Ended			Figures in Lacs
	30-Jun-23	31-Mar-23	30-Jun-22	Year Ended
	Unaudited	Audited	Unaudited	31-Mar-23
				Audited
1	Revenue from Operations			
a.	9,889.31	11,809.90	9,219.74	47,604.80
2	Other Income			
	1,162.07	(3,183.48)	210.51	(2,786.08)
3	Total Income (1+2)			
	11,051.38	8,626.42	9,430.25	44,818.72
4	EXPENSES :			
a.	506.45	1,850.23	554.67	3,583.68
b.	9,020.75	9,302.27	8,579.86	40,653.67
c.	(178.82)	160.97	(462.52)	935.48
d.	57.69	(70.80)	129.64	269.83
e.	49.74	120.84	29.36	230.16
f.	87.10	65.52	68.35	300.93
g.	217.00	437.47	286.93	985.83
	Total Expenses	11,866.50	9,186.29	46,959.58
5	Profit Before Exceptional Items and Tax (3-4)			
	1,291.46	(3,240.08)	243.97	(2,140.86)
6	Exceptional Items			
	-	-	-	-
	-	4.17	4.17	4.17
7	Profit/ (Loss) Before Tax (5-6)			
	1,291.46	(3,235.91)	248.14	(2,136.69)
8	Tax Expense/(Benefits):			
i.	121.60	40.32	18.25	366.42
ii.	-	(819.62)	(36.17)	(952.14)
iii.	-	224.91	-	-
	Total Tax Expense (i+ii+iii)	(554.39)	(17.92)	(585.72)
9	Net Profit/(Loss) from continuing operations (7-8)			
	1,169.86	(2,681.52)	266.06	(1,550.97)
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)			
	1,169.86	(2,681.52)	266.06	(1,550.97)
	Other Comprehensive Income :			
A.)	(i) Items that will not be reclassified to Profit and Loss			
	49.96	(279.81)	4.59	(386.36)
	(ii) income tax relating to items that will not be reclassified to profit or loss			
	(12.57)	80.95	(3.44)	97.24
B)	(i) items that will be reclassified to profit and loss account			
	-	(0.75)	0.66	-
	(ii) income tax relating to items that will be reclassified to profit or loss			
	-	0.20	1.37	-
	Share of Other Comprehensive Income of associates			
	-	0.23	0.23	0.23
14	Total Other Comprehensive Income			
	37.39	(199.18)	3.41	(288.89)
15	Total comprehensive income (Comprising Profit (Loss) and Other Comprehensive Income for the period) (13+14)			
	1,207.25	(2,880.70)	269.47	(1,839.85)
16	Profit for the period attributable to:			
	Shareholders of the Company			
	1,204.55	(2,688.26)	259.00	(1,529.91)
	Non-controlling interests			
	(34.68)	6.74	7.06	(21.06)
	1,169.86	(2,681.52)	266.06	(1,550.97)
17	Other comprehensive income for the period attributable to:			
	Shareholders of the Company			
	37.39	(200.10)	3.72	(289.23)
	Non-controlling interests			
	-	0.92	(0.31)	0.34
	37.39	(199.18)	3.41	(288.89)
18	Total comprehensive income for the period attributable to:			
	Shareholders of the Company			
	1,241.93	(2,888.36)	262.72	(1,819.14)
	Non-controlling interests			
	(34.68)	7.66	6.75	(20.72)
	1,207.25	(2,880.70)	269.47	(1,839.85)
19	Paid up Equity Share Capital (Face Value Rs.1 each)			
	14,391.01	14,391.01	12,270.70	14,391.01
20	Total Reserve			
	-	-	-	18,737.39
21	Earning per Equity Share:			
	Equity shares of par value Rs 1 each			
	Basic			
	0.08	(0.19)	0.23	(0.11)
	Diluted			
	0.08	(0.19)	0.23	(0.11)
	* Consolidated Financial Results for the Quarter ended 30th June, 2023			

Notes:				
1	Other Income includes profit or loss on remeasurement investment at fair value through profit and Loss Account, Summary of the same is depicted below:-			
	Particulars	Quarter Ended		Year Ended
		30-Jun-23	30-Jun-22	31.03.2023
	Profit Before Tax	Unaudited	Unaudited	Audited
	Add /(Less) Reameasurement gain or loss through Fair value through Profit & Loss (FVTPL)	1,291.46	248.14	(2,136.69)
	Profit of the company Excluding remeasurement gain and Losses	1,130.50	(33.72)	(3,155.61)
		160.96	281.86	1,018.92
2	The Consolidated financial results of the company have been prepared in accordance with Ind AS prescribed under Section 133 of the Companies Act 2013 (the Act) read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.			
3	The above Quarter and year ended results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on August 12, 2023. The Statutory auditors have carried out a audit for the quarter and year ended 31st March 2023.			
4	The weighted average number of equity shares outstanding during the period has been considered for calculating the basic and diluted earnings per share (not annualized) in accordance with the Ind AS.			
5	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".			
6	The results of the Company are also available for investors at www.vikaslifecarelimited.com , www.bseindia.com and www.nseindia.com			
7	The company has acquired 98% holding in the M/s MSR Apparels Private Limited. The Investment in M/s MSR Apparels Private Limited the is recognised at cost.			
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: 12.08.2023				

NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE QUARTER ENDED 30TH JUNE, 2023

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).

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

(Figures in Lakhs)

1. Revenue by Geographical Location

Particulars	Three months Ended			Year Ended
	For the period ended June 30th, 2023	For the period ended March 31st, 2023	For the period ended June 30th, 2022	For the period ended March 31, 2023
Domestic	9,727.17	11775.02	9,188.53	46,480.86
Export:-	162.14	34.88	18.15	1,123.94
Nepal		34.88	13.06	74.24
Benin		-	-	13.06
Ghana		-	-	-
Mauritius		-	-	17.03
Bangladesh	21.83	-	-	34.63
China	140.31			
Vietnam		-	-	-
UAE		-	-	984.98
Total	9,889.31	11,809.90	9,219.74	47,604.80

2. Revenue by nature of products

Particulars	For the period ended June 30th, 2023	For the period ended March 31st, 2023	For the period ended December 31st, 2022	For the period ended March 31, 2023
(a) Real estate Division	506.00	-	-	-
(b) Trading & Manufacturing Division -Polymers	568.68	424.05	824.36	5,329.01
(c) Trading & Manufacturing Division -Agro	7,817.88	9979.77	5,396.63	32,689.42
(e) Trading Division -Infrastructure	618.74	1412.01	2,459.10	8,500.19
(h) Trading Division -Gas Meter	378.01	-5.93	539.65	1,086.18
Total	9,889.31	11,809.90	9,219.74	47,604.80

2. Segment Results before tax and interest

Particulars	For the period ended June 30th, 2023	For the period ended March 31st, 2023	For the period ended December 31st, 2022	For the period ended March 31, 2023
(a) Real estate Division	366.75	-	-	-
(b) Trading & Manufacturing Division -Polymers	76.12	296.49	117.78	1,327.78

(c)	Trading & Manufacturing Division -Agro	249.48	278.49	169.54	649.94
(e)	Trading Division -Infrastructure	5.74	-225.63	77.05	69.96
(h)	Trading Division -Gas Meter	(65.45)	109.24	28.24	346.10
	Sub Total	632.64	458.59	392.61	2,393.78
	Less: Finance Cost	49.74	120.83	28.79	230.16
	Add: Other Income	1,162.07	-3179.31	210.51	(2,781.91)
	Less: Unallocated Expenses	453.50	394.36	326.19	1,518.40
	Profit before tax	1,291.46	(3,235.91)	248.14	(2,136.69)
	Less: Tax expenses	121.60	554.39	(17.92)	(585.72)
	Net profit/(loss) for the Period	1,169.86	(2,681.52)	266.06	(1,550.97)

4. Major Customers

(a)	For the Quarter ending June 2023 Revenue from Two Customer of the Trading & Manufacturing Agro represented approximately Rs. 1736.51 Lacs & Rs. 1530.78 of the total revenue.
(b)	For the Year ending March 2023 Revenue from One Customers of the Segment Trading Infrs. represented approximately Rs. 8379.04 Lacs of the total revenue.
(c)	For the Quarter ending March 2023 Revenue from Two Customers of the Segment Trading Infrs. & Segment Trading & Manufacturing Agro represented approximately Rs. 1571.09 Lacs & 2170.67 of the total revenue.
(d)	Segment revenue, results, include the respective amounts identifiable to each of the segments and amounts allocated on a reasonable basis.