

(A NSE / BSE Listed Company)

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

Tel. : +91-11-40450110

May 29, 2024

Listing Compliance Department
National Stock Exchange of India Limited
Exchange Plaza,
Bandra-Kurla Complex,
Bandra (E), Mumbai 400051

NSE Symbol: VIKASLIFE

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

Scrip Code: 542655

Sub: Outcome of Board Meeting held on May 29, 2024

Dear Sir/Ma'am,

In compliance with the provisions of Regulation 30 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. Wednesday, May 29, 2024 at the registered office of the Company at G-1, 34/1, East Punjabi Bagh, Delhi-110026, inter-alia:

i. considered, approved and took on record the Audited Financial Results of the Company for the quarter and financial year ended on March 31, 2024 along with the Auditor's Report by the Statutory Auditors of the Company. Copy of the same is attached as Annexure-I.

Further, pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a declaration that the Statutory Auditors of the Company have issued an Audit Report with an unmodified opinion on the Audited Financial Results of the Company for the quarter and year ended March 31, 2024, is attached as Annexure-II.

- ii. considered and approved appointment of:
 - a) G Mansi & Associates, Chartered Accountants, as an Internal Auditor of the company in terms of Section 138 of the Companies Act, 2013 for undertaking the internal audit of the company for financial year 2024-25.
 - b) M/s Kumar G & Co. (M. No.- A14629, COP No.- 7579), Practicing Company Secretaries, as a Secretarial Auditor of the company in terms of Section 204 of the Companies Act, 2013 read with Rule 8 of the Companies (Meetings of Board and its powers) Rules, 2014 for undertaking the secretarial audit of the company for financial year 2024-25.



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c) M/s. Niraj Kumar Vishwakarma & Associates., Practicing Cost Accountants, as a Cost Auditor of the company in terms of Section 148 of the Companies Act, 2013 for undertaking the cost audit of the company for financial year 2024-25.

Disclosure under Regulation 30 of SEBI Listing Regulations read with SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 is enclosed as Annexure III to this letter.

The Board meeting commenced at 7:00 P.M. and concluded at 8:10 P.M.

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

Thanking you, Yours Faithfully,

for Vikas Lifecare Limited

Sundeep Kumar Dhawan Managing Director DIN: 09508137



KSMC & ASSOCIATES

Chartered Accountants

INDEPENDENT AUDITOR'S REPORT ON AUDIT OF FINANCIAL RESULTS TO THE BOARD OF DIRECTORS OF VIKAS LIFECARE LIMITED PURSUANT TO THE REQUIREMENT OF REGULATION 33 OF THE SEBI (LODR) REGULATIONS, 2015

Opinion

We have audited the accompanying Statement of Annual Standalone Financial Results of VIKAS LIFECARE LIMITED (the "Company"), for the quarter and year ended March 31, 2024 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial results:

- a. are presented in accordance with the requirements of Regulation 33 and Regulation 52 of the Listing Regulations in this regards; and
- b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standard prescribed under Section 133 of the Companies Act 2013 (the "Act") and other accounting principles generally accepted in India, of the net profit and comprehensive income and other financial information of the Company for the quarter ended and year ended March 31, 2024.

Basis for Opinion

We conducted our audit of the Statement in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by Institute of Chartered Accountant of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Financial Results

This Statement is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related audited Interim financial statements for the year ended March 31, 2024. The Company's Board of Directors are responsible for the preparation and presentation of the Standalone Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with there cognition and measurement principles laid down in Ind-AS34, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant the preparation and presentation of the Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

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In preparing the Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and there as on ableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are in adequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Results, including the disclosures, and whether the Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.

Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of areas on ably knowledge able user of the Standarone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (p) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

We draw attention to following points:

- i. The standalone annual financial results dealt with by this report has been prepared for the express purpose of filing with stock exchanges. These results are based on and should be read with the audited standalone financial statements of the company for the year ended March 31 2024 along with our audit report dated 29th May 2024.
- ii. The statement includes the results for the quarter ended March 31, 2024 being the balancing figure between audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year to date figures up to the third quarter of the current financial year which were subjected to limited review by us.

Our conclusion is not modified in respect of above matters.

VEW DELHI

For KSMC & Associates

Chartered Accountants CFRN: 003563

CA SACHUNSINGHAL

(Partner) M. No. 505732

UDIN: 24505732BKEGKF3425

VIKAS LIFECARE LIMITED

CIN - L.25111DL1995PLC073719

REGD OFF: G-I,VIKAS HOUSE, 341, EAST PUNJABI BAGH, NEW DELHI-110026. PH NO: 011-40450110 EMAIL - info@vikastifecarelimited.c

1		т	hree Months Ended		Year I	Ended
						Figures in Lacs
Sr. No.	Particulras	31-Mar-24 Audited	31-Mar-23 Audited	31-Dec-23 Unaudited	31-Mar-24 Audited	31-Mar-23 Audited
1		Auditu	Addited	Chaudited	Auditeu	Auditu
a.	Revenue from Operations Revenue from Operations	12,294.55	11,645.26	9,512.32	41,672.23	46,271.7
2	Other Income	494.28	(3,230.10)	296.93	2,616.65	(2,831.03
3 4	Total Income (1+2)	12,788.84	8,415.16	9,809.25	44,288.88	43,440.7
a.	EXPENSES: Cost of Materials Consumed	109.95	959.93	250.72	971.73	2,693.3
b.	Purchases of Stock-in-Trade	10,883.58	10,156.75	9,880.07	38,516.37	40,672.7
c.	Change in inventory stock in trade	965.93	250.61	(843.35)	574.77	929.85
d.	Employee Benefits Expense	50.39	63.64	50.08	190.96	201.96
e.	Finance Costs Depreciation and Amortisation Expense	113.04 117.18	101.11 82.91	41.12 67.21	237.57 317.02	199.05 252.89
g.	Other Expenses	197.65	205.04	574.96	1,155.64	641.40
	Total Expenses	12,437.72	11,819.99	10,020.81	41,964.04	45,591.30
6	Profit Before Exceptional Items and Tax (3-4) Exceptional Items	351.12	(3,404.83)	(211.56)	2,324.83	(2,150.59
7	Profit/ (Loss) Before Tax (5-6)	351.12	(3,404.83)	(211.56)	2,324.83	(2,150.59
8	Tax Expense/(Benefits):					
	i. Current Tax	14.05	21.09	86.18	236.85	347.49
	ii. Deferred Tax iii. Previous Year Income Tax	155.56	(829.42)		155.56	(961.94
	Total Tax Expense (i+ii+iii)	169.61	(808.33)	86.18	392.40	(614.45
9	Net Profit/(Loss) from continuing operations (7-8)	181.51	(2,596.51)	(297.74)	1,932.43	(1,536.14
10	Profit/(loss) from discontinued operations					
11	Tax expenses of discontinued operations Profit/(loss) from Discontinued operations (after tax) (10-11)				-	
	1 Total (1055) I om Discontinued operations (after this) (10 11)					
13	Profit/(loss) for the period (9+12)	181.51	(2,596.51)	(297.74)	1,932.43	(1,536.14
	Other Comprehensive Income :					
	A.) (i) Items that will not be reclassified to Profit and Loss	(301.01)	(286.22)	(25.90)	(164.27)	(388.96
	(ii) income tax relating to items that will not be reclassifed to profit or loss	75.76	82.57	6.52		97.89
					41.34	
	B) (i) items that will be reclassified to profit and loss account			1.56	-	
	(ii) income tax relating to items that will be reclassifed to profit or loss			(0.39)		-
	, ,			(***)	-	
14	Total Other Comprehensive Income	(225.26)	(203.65)	(18.21)	(122.93)	(291.06)
15	Total comprehensive income (Comprising Profit (Loss) and Other	(43.75)	(2,800.16)	(315.96)	1,809.51	(1,827.20)
16	Comprehensive Income for the period) (13+14) Paid up Equity Share Capital (Face Value Rs.1 each)	16,523.36	14,391.01	14,391.01	16,523.36	14,391.01
17	Reserve excluding Revaluation Reserves		18,684.81	20,864.62	31,630.84	18,684.81
	as per balance sheet of previous	31,630.84				
18	accounting year Earning per Equity Share:					
10	Equity shares of par value Rs 1 each					
	(EPS for three and nine months ended periods are not annualised)					
	Basic	0.01	(0.18)	(0.02)	0.12 0.12	(0.12)
						(0.12)
	Diluted	0.01	(0.18)	(0.02)	0.12	
			(0.18)	(0.02)	0.12	,
1	Diluted *Financial Results for the Quarter and year ended 31st March, 2024	0.01				
1	Diluted *Financial Results for the Quarter and year ended 31st March, 2024 Notes:	0.01	Loss Account, Summ	ary of the same is d		
1	Diluted *Financial Results for the Quarter and year ended 31st March, 2024 Notes:	0.01	Loss Account, Summ			Year
1	Diluted *Financial Results for the Quarter and year ended 31st March, 2024 Notes: Other Income includes profit or loss on remeasurment investment at fair v	0.01	Loss Account, Summ	ary of the same is d		Year Endec
1	Diluted *Financial Results for the Quarter and year ended 31st March, 2024 Notes:	0.01	Loss Account, Summ	ary of the same is d		Year Endec Auditec
1	Diluted *Financial Results for the Quarter and year ended 31st March, 2024 Notes: Other Income includes profit or loss on remeasurment investment at fair v Particulras Profit Before Tax Add // (Less) Reameasurement gain and Loss	0.01	Loss Account, Summ	ary of the same is d led 31.03.2024 Audited 2,324.83 1,513.05		Year Endec Auditec (2,150.59 (3,155.61
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Sundeep Kumar Dhawan Managing Director DIN: 09508137

VIKAS LIFECARE LIMITED

CIN: L25111DL1995PLC073719

STANDALONE BALANCE SHEET AS AT 31st MARCH, 2024

Particulars	As at March 31, 2024	As at March 31, 2023
ASSETS		
Non-current Assets		
Property, Plant and Equipment	2,874.24	1,792.50
Capital Work in Process	7.38	
Investment Property	726.31	621.06
Intangible Assets	780.74	874.79
Financial Assets		
- Investments	18,619.44	9,827.44
- Trade Receivables	16.65	537.90
- Loans	691.85	432.15
- Other Financial Assets	340.62	788.16
Deferred Tax Assets (Net)		78.33
Other non current Assets	7,036.51	8,323.43
Total Non Current Assets	31,093.74	23,275.76
Current Assets		
Inventories	902.89	1,096.32
Financial Assets		
- Trade Receivables	13,850.77	16,167.99
- Cash & cash equivalents	1,330.22	913.38
- Loans	226.15	7.31
- Other Financial Assets	1,536.66	3.04
Other Current Assets	4,408.41	951.92
Assets Held for Sale	378.17	378.17
Total Current Assets	22,633.26	19,518.13
Total Assets	53,727.00	42,793.89
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	16,523.36	14,391.01
Other Equity	31,630.84	18,684.82
Total Equity	48,154.20	33,075.83
Liabilities		
Non- current liabilities		
Financial Liabilities		
- Borrowings	1,771.20	956.27
- Other financial Liabilities	18.99	17.96
Provisions	14.25	10.83
Deferred Tax Liabilities (Net)	35.88	
Other Non Current liabilities	440.00	440.00
Total Non Current Liabilities	2,280.32	1,425.05
Current Liabilities	,	,
Financial Liabilities		
- Borrowings	542.70	593.62
- Trade Payables		
- Outstanding dues of micro enterprises & small enterprises	272.04	2,855.64
- Outstanding dues of creditors other than above	979.93	2,854.98
- Other Financial Liabilities	1,012.00	1,017.99
Provisions	1.39	0.57
Other Current Liabilities	75.10	585.37
Current Tax Liabilities (Net)	409.30	384.82
Total Current Liabilities	3,292.47	8,293.00
Total Liabilities	5,572.79	9,718.05
Total Equity & Liabilities	53,727.00	42,793.89

For Vikas Lifecare Limited

Sundeep Kumar Dhawan Managing director DIN: 09508137

STANDALONE STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED MARCH 31, 2024

Adjustments for	Particulars	For the Year End	ed March 31, 2024	For the Year Ende	ed March 31, 2023
Adjustments for :	A. Cash flow from operating activities :				
Depreciation & Amortization 317.02 252.89	Net Profit/(Loss) before tax for the year		2,324.83		(2,150.59)
(Profit)Loss on sale of PPE & Investment Property(net) 3-32.22 7- 199.05	· · · · · · · · · · · · · · · · · · ·		,		,
(Profit)Loss on sale of PPE & Investment Property(net) 3-32.22 7-1	Depreciation & Amortization	317.02		252.89	
Finance costs Profit on sale of Investment in Shares (net of charges, tax etc) Profit on sale of Investment in Shares (net of charges, tax etc) Remeasurement of Financial Instruments (security deposits) 0.07 (2.47) (2.47) (2.47) (3.51) (2.47) (3.51) (3.5		-32.22		-	
Remeasurement of Financial Instruments (security deposits) 0.07 (2.47) (2.47) (3.515.61 Remeasurement of defined benefits through OCI 1.33 8.50 Rental Income 68.41 (65.25) Flor Period adjustments 11.93 (1.25) Interest Income 5.75.51 2.114.32 (51.98) 3 (1.25) Interest Income 5.75.51 2.114.32 (51.98) 3 (1.25) Interest Income 5.75.51 2.114.32 (51.98) 3 (1.25) (51.98) 3 (1.25) (1.25	* * *	237.57		199.05	
Remeasurement of Financial Instruments (security deposits) 0.07 (2.47) (2.47) (3.515.61 Remeasurement of defined benefits through OCI 1.33 8.50 Rental Income 68.41 (65.25) Flor Period adjustments 11.93 (1.25) Interest Income 5.75.51 2.114.32 (51.98) 3 (1.25) Interest Income 5.75.51 2.114.32 (51.98) 3 (1.25) Interest Income 5.75.51 2.114.32 (51.98) 3 (1.25) (51.98) 3 (1.25) (1.25	Profit on sale of Investment in Shares (net of charges, tax etc)	-886.79		(33.51)	
Gain) Loss on Fair Valuation of Investments 1,637,30 8,50 Remasurement of defined benefits through OCI 1,637,30 8,50 Rental Income 6,841 (65,25) Prior Period adjustments 11,93 (1,25) Interest Income 5,75,51 -2,114,32 (51,98) 3 Operating profit / (1053) before working capital changes 210,52 2 Adjustments for Working Capital Changes 210,52 1 Operating profit / (1053) before working capital changes 2,838,47 (1,668,48) Decrease (Increase) in Trade receivables 2,838,47 (1,1668,68) Decrease (Increase) in Financial Assets & other assets 3,255,65 (1,519,20) (Decrease) Increase in Other financial liabilities 4,458,65 (757,82) (Decrease) Increase in Other financial liabilities 5,003 (22,21) (Decrease) Increase in Other financial liabilities 5,04,70 (5,192,12) (68,33 (12) Cash generated from operating activities 5,04,70 (5,192,12) (68,33 (12) Cash generated from operating activities (4,981,60) (10) B. Cash flow from investing activities (4,981,60) (10) B. Cash flow from investing activities (4,981,60) (10) B. Cash flow from investing activities (4,762,80) (1,432,43) Proceeds from Sale of Property, Plant and Equipment 95,15 (1,432,43) (1,4762,80)		0.07		(2.47)	
Rental Income		-1,637.30		3,155.61	
Prior Period adjustments 11.93 .57.51 .2,114.32 (51.98) 3 .57.51 .2,114.32 (51.98) 3 .57.51 .2,114.32 (51.98) 3 .57.51 .2,114.32 (51.98) 3 .57.51 .2,114.32 (51.98) 3 .57.51 .2,114.32 (51.98) 3 .57.51 .2,114.32 (51.98) 3 .57.51 .2,114.32 (51.98) 3 .57.51 .2,114.32 (51.98) 3 .57.51 .2,114.32 (51.98) 3 .57.51 .2,114.32 (51.98) 3 .57.51 .2,114.32 (51.98) 3 .57.51 .2,114.32 (51.98) 3 .57.51 .2,114.32 (51.98) 3 .57.51 .2,114.32 .2,125	Remeasurement of defined benefits through OCI	1.33		8.50	
Interest Income	Rental Income	-68.41		(65.25)	
Decrease/(Increase) in Investment Froperty, Plant and Equipment Profit on sale of investments in shares MroU(Net) Profit on sale of investments in shares through OCI Rent from Investment Property Rent from Invest	Prior Period adjustments	11.93		(1.25)	
Adjustments for Workine Capital Change: Decrease/(Increase) in Inventories 193.44 1,665.42 Decrease/(Increase) in Inventories 2,838.47 (11,668.68) Decrease/(Increase) in Financial Assets & other assets 2,838.47 (11,668.68) Decrease/(Increase) in Financial Assets & other assets 3,255.65 (1,519.26) (Decrease)/Increase in Other Inancial liabilities -5.03 (22.21) (Decrease)/Increase in Other Inabilities -5.03 (22.21) (Decrease)/Increase in Other Inabilities -5.04.70 (5,192.12) 68.33 (12 Cash generated from operations -171.03 Net cash flow from operating activities (A) -171.03 Net cash flow from investing activities -790.70 (5,192.12) (1,4981.60) (10 Tax Paid -171.03 (5,152.63) (10 R. Cash flow from investing activities -790.70 (5,192.12) (1,4981.60) (10 Tax Paid -171.03 (1,4981.60) (10 Tax Paid -171.03 (1,4981.60) (1,498	Interest Income	-57.51	-2,114.32	(51.98)	3,461.57
Adjustments for Workine Capital Change: Decrease/(Increase) in Inventories 193.44 1,665.42 Decrease/(Increase) in Trade receivables 2,838.47 (11,668.68) Decrease/(Increase) in Financial Assets & other assets 3,255.65 (1,519.26) (Decrease)/Increase in Trade payables 4,488.65 (757.82) (Decrease)/Increase in Other limbilities 5.03 (22.21) (Decrease)/Increase in Other limbilities 5.04.70 (5,192.12) 68.33 (12 Cash generated from operations (4,981.60) (10 Tax Paid 171.03 (5,152.63) B. Cash flow from operating activities (1,432.43) Proceeds from Sale of Property, Plant and Equipment 1,480.28 (1,432.43) Proceeds from Sale of Property, Plant and Equipment 95.15 (1,714.70 Acquisition of Investment in shares MOU(Net) 6,476.18 (4,762.80) Profit on sale of investments in share through OCI 24.30 27.54 Rent from Investment Property 68.41 65.25 Interest received 57.51 51.98 Net cash flow from / (used in) investing activities (8) (8,189.64) (72.45 Proceeds/Repayment of Short-term borrowings 2,132.35 (8,189.64) (72.45 Proceeds/Repayment of Short-term borrowings 814.94 721.45 Proceeds/Repayment of Short-term borrowings 2,075.00 (190.05) Net cash flow from / (used in) financing activities (C) (13,759.09 15,012.91 Finance cost Cash and cash equivalents at the beginning of the year 2,375.70 (13,759.09 15,012.91 Cash and cash equivalents at the beginning of the year 2,330.22 (2,21) (2,21) (2,21) (2,22) (2,21) (2	Operating profit / (loss) before working capital changes		210.52		1,310.99
Decrease/(Increase) in Inventories 193,44 1,665,42 1,665,42 1,665,642 1,665,642 1,665,642 1,665,642 1,665,642 1,665,642 1,665,642 1,665,642 1,665,642 1,665,642 1,665,642 1,665,642 1,665,642 1,665,642 1,665,642 1,668,681 1,665,642 1,665,64					
Decrease/(Increase) in Trade receivables 2,838.47 (11,668.68)		193.44		1,665.42	
Decrease/Increase in Financial Assets & other assets (Decrease) Increase in Trade payables (Decrease)/Increase in Other financial liabilities (Decrease)/Increase in Other financial liabilities (Decrease)/Increase in Other Inabilities (A) (A,981.60) (171.03) (B. Cash generated from operating activities (A) (A,981.60) (171.03) (A,981.60) (ID	Decrease/(Increase) in Trade receivables	2.838.47		(11,668,68)	
(Decrease)/Increase in Trade payables (Decrease)/Increase in Other linancial liabilities (Decrease)/Increase in Other linancial liabilities (Decrease)/Increase in Other liabilities (Decrease)/Increase in Other liabilities (Decrease)/Increase in Other liabilities (A) (5,192.12) (68.33 (12) (22.21) (68.33 (12) (22.21) (68.33 (12) (23.21) (23.21) (24.281) (25.263)	,	· ·		, ,	
Decrease)/Increase in Other financial liabilities		· ·		` '	
Cash generated from operations	` ' '	· ·		` ′	
Cash generated from operations			(5.192.12)		(12,234.21)
Tax Paid		301.70	`	00.55	(10,923.23)
Net cash flow from operating activities (A) (B. Cash flow from investing activities Expenditure on acquisition of property, Plant and Equipment 95.15 -				-	(58.48)
B. Cash flow from investing activities Expenditure on acquisition of property, Plant and Equipment -1,480.28 (1,432.43) Proceeds from Sale of Property, Plant and Equipment 95.15 Proceeds from Sale of Property, Plant and Equipment 95.15 Acquisition of Investment in shares/MOU(Net) -6,476.18 (4,762.80) Profit on sale of investments in shares through OCI 24.30 27.54 Rent from Investment Property 68.41 65.25 Interest received 57.51 51.98 Net cash flow from / (used in) investing activities (B) (8,189.64) C. Cash flow from financing activities (4,000.000) (1,000.000) Proceeds/Repayment of short-term borrowings -50.92 171.55 Proceeds/Repayment of Short-term borrowings 2,132.35 (1,000.000) Proceeds/Repayment of Non Current Borrowings 814.94 721.45 Proceeds from Share Warrants 2,075.00 Net Proceeds from right issue including Securities Premium 9,025.29 15,012.91 Finance cost 237.57 (199.05) Net cash flow from / (used in) financing activities (C) 13,759.09 Net increase / (decrease) in Cash and cash equivalents (A+B+C) 416.83 Cash and cash equivalents at the beginning of the year 1,330.22 Components of Cash & Cash Equivalents (Refer Note No. 13) 11.06					(10,981.71)
Expenditure on acquisition of property, Plant and Equipment 1,480.28 1,432.43 Proceeds from Sale of Property, Plant and Equipment 95.15 -			(3,132.03)		(10,701.71)
Proceeds from Sale of Property, Plant and Equipment 95.15 1,714.70 1,		1 400 20		(1, 422, 42)	
Increase/Decrease in Loans		· · ·		(1,432.43)	
Acquisition of Investment in shares/MOU(Net) Profit on sale of investments in shares through OCI Rent from Investment Property Rent from Investment In shares (45.25 Rent from Investments in Securities (85.25 Rent from Investment (45.25 Rent from Investments in Securities (45.25) Rent from Investment (1 2:			1 714 70	
Profit on sale of investments in shares through OCI Rent from Investment Property Rent from Investing Assuments Rent from Investment Property Rent from Investing Rent Rent Rent Rent Rent Rent Rent Rent				· · · · · · · · · · · · · · · · · · ·	
Rent from Investment Property Interest received Net cash flow from / (used in) investing activities (B) C. Cash flow from financing activities Proceeds/Repayment of short-term borrowings Proceeds/Repayment of Equity share Capital Proceeds/Repayment of Non Current Borrowings Proceeds from Share Warrants Ret Proceeds from right issue including Securities Premium Finance cost Net cash flow from / (used in) financing activities (C) Net increase / (decrease) in Cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year Components of Cash & Cash Equivalents (Refer Note No. 13) Cash in hand Cash in hand 68.41 65.25 51.98 (8.189.64) (8.189.64) (8.189.64) (8.189.64) (8.189.64) (8.189.64) (8.189.64) (8.189.64) (8.189.64) (171.55 P. (8.189.64) (9.10.5) 171.55 P. (9.9.2) 171.55	• • • • • • • • • • • • • • • • • • • •	· ·		` ' /	
Interest received Net cash flow from / (used in) investing activities (B) C. Cash flow from financing activities Proceeds/Repayment of short-term borrowings Proceeds/Repayment of Equity share Capital Proceeds/Repayment of Non Current Borrowings Proceeds from Share Warrants Proceeds from right issue including Securities Premium Finance cost Net Proceeds from / (used in) financing activities (C) Net cash flow from / (used in) financing activities (C) Net increase / (decrease) in Cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year Components of Cash & Cash Equivalents (Refer Note No. 13) Cash in hand 57.51 (8,189.64) (4 (8,189.64) (171.55 P. (8,189.64) (171.55 P. (8,189.64) (171.55 P. (18,189.64) (19.05) 171.55 P. (19.05) 15.012.91 15.012.					
Net cash flow from / (used in) investing activities (B) C. Cash flow from financing activities Proceeds/Repayment of short-term borrowings Proceeds/Repayment of Equity share Capital Proceeds/Repayment of Non Current Borrowings Proceeds/Repayment of Non Current Borrowings Proceeds from Share Warrants Net Proceeds from right issue including Securities Premium Proceeds from right issue including Securities Premium Proceeds from / (used in) financing activities (C) Net cash flow from / (used in) financing activities (C) Net increase / (decrease) in Cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Components of Cash & Cash Equivalents (Refer Note No. 13) Cash in hand (4. (4. (8.189.64) (4. (8.189.64) (4. (8.189.64) (4. (8.189.64) (4. (8.189.64) (4. (4. (A) (5. 19.05) 171.55 Proceeds/Repayment of Short-term borrowings Proceeds/Repayment of Short-term borrowings 814.94 2,132.35 2,075.00 Proceeds/Repayment of Short-term borrowings 9,025.29 15,012.91 (199.05) 15 16 17 17 17 17 18 19 19 19 19 19 19 19 19 19	* *				
C. Cash flow from financing activities Proceeds/Repayment of short-term borrowings Proceeds/Repayment of Equity share Capital Proceeds/Repayment of Non Current Borrowings Proceeds/Repayment of Non Current Borrowings Proceeds from Share Warrants Net Proceeds from right issue including Securities Premium Prinance cost Net cash flow from / (used in) financing activities (C) Net increase / (decrease) in Cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Components of Cash & Cash Equivalents (Refer Note No. 13) Cash in hand 11.06		37.31	(0.100.64)	51.98	(4.225.50)
Proceeds/Repayment of short-term borrowings Proceeds/Repayment of Equity share Capital Proceeds/Repayment of Non Current Borrowings Proceeds/Repayment of Non Current Borrowings Proceeds from Share Warrants Proceeds from right issue including Securities Premium Prinance cost Net Proceeds from / (used in) financing activities (C) Net cash flow from / (used in) financing activities (C) Net increase / (decrease) in Cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Components of Cash & Cash Equivalents (Refer Note No. 13) Cash in hand 11.06			(8,189.64)		(4,335.76)
Proceeds/Repayment of Equity share Capital Proceeds/Repayment of Non Current Borrowings Proceeds from Share Warrants Proceeds from Share Warrants Proceeds from right issue including Securities Premium Prinance cost Pet cash flow from / (used in) financing activities (C) Pet cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Components of Cash & Cash Equivalents (Refer Note No. 13) Cash in hand 2,132.35 814.94 721.45 721.					
Proceeds/Repayment of Non Current Borrowings Proceeds from Share Warrants Proceeds from Share Warrants Proceeds from right issue including Securities Premium Prinance cost Pet cash flow from / (used in) financing activities (C) Pet cash flow from / (used in) financing activities (C) Pet increase / (decrease) in Cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Components of Cash & Cash Equivalents (Refer Note No. 13) Cash in hand 11.06				171.55	
Proceeds from Share Warrants Net Proceeds from right issue including Securities Premium Finance cost Net cash flow from / (used in) financing activities (C) Net increase / (decrease) in Cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Components of Cash & Cash Equivalents (Refer Note No. 13) Cash in hand 2,075.00 9,025.29 -237.57 15,012.91 (199.05) 15 416.83		· ·			
Net Proceeds from right issue including Securities Premium Finance cost Net cash flow from / (used in) financing activities (C) Net increase / (decrease) in Cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Components of Cash & Cash Equivalents (Refer Note No. 13) Cash in hand 11.06	1 2			721.45	
Finance cost Net cash flow from / (used in) financing activities (C) Net increase / (decrease) in Cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Components of Cash & Cash Equivalents (Refer Note No. 13) Cash in hand Cash flow from / (used in) financing activities (C) 13,759.09 416.83 Planta in Hand 11.06		· ·			
Net cash flow from / (used in) financing activities (C) Net increase / (decrease) in Cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Components of Cash & Cash Equivalents (Refer Note No. 13) Cash in hand 11.06		· ·			
Net increase / (decrease) in Cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Components of Cash & Cash Equivalents (Refer Note No. 13) Cash in hand 11.06		-237.57		(199.05)	
Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Components of Cash & Cash Equivalents (Refer Note No. 13) Cash in hand 11.06					15,706.87
Cash and cash equivalents at the end of the year Components of Cash & Cash Equivalents (Refer Note No. 13) Cash in hand 1,330.22 11.06	Net increase / (decrease) in Cash and cash equivalents (A+B+C)		416.83		389.40
Cash and cash equivalents at the end of the year Components of Cash & Cash Equivalents (Refer Note No. 13) Cash in hand 1,330.22 11.06	Cash and cash equivalents at the beginning of the year		913.39		523.98
Components of Cash & Cash Equivalents (Refer Note No. 13) Cash in hand 11.06			1,330.22		913.38
Cash in hand	· · · · · · · · · · · · · · · · · · ·				
			11.06		15.16
Cheques in Hand	Cheques in Hand		-		-
Balances with Banks 1,319.16					898.22
			· · ·		913.38

For Vikas Lifecare Limited

Sundeep Kumar Dhawan Managing director DIN: 09508137

VIKAS LIFECARE LIMITED (FORMERLY KNOWN AS VIKAS MULTICORP LIMITED)

CIN: L25111DL1995PLC073719

NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 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

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).

Segment assets and liabilities:

Assets used by the operating segments mainly consist of trade receivables, advance to suppliers, inventories. Segment liabilities include trade payables, advance from customers. Common assets and liabilities which cannot be allocated to any of the segments are shown as a part of unallocable assets/liabilities.

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 Geogrophical Location

		Three months Ended		Year I	Ended
Particulars	For the period ended March 31st, 2024	For the period ended March 31st, 2023	For the period ended December 31st, 2023		For the period ended March 31, 2023
Domestic	12,294.55	11,610.38	9,512.32	41,495.91	45,147.80
Export:-	-	34.88	-	176.32	1,123.94
Nepal	-	34.88	-		74.24
Benin	-	-	-		13.06
Mauritius	-	-	-	14.18	17.03
Bangaladesh	-	-	-	21.83	34.63
UAE	-	-	-		984.98
China	-			140.31	
Total	12,294.55	11,645.26	9,512.32	41,672.23	46,271.74

2. Revenue by nature of products

		For the period ended				
	Particulars	March 31st, 2024	March 31st, 2023	December 31st, 2023	March 31st, 2024	March 31, 2023
(a)	Real estate Division	-	-		506.00	-
(b)	Trading & Manufacturing Division -Polymers	818.10	424.06	789.41	2,641.56	5,329.02
(c)	Trading & Manufacturing Division -Agro	10,493.64	9,809.19	8,590.49	36,763.71	32,442.53
(e)	Trading & Maniufacturing Division -Infrastructure	982.81	1,412.01	132.42	1,760.96	8,500.19
(f)	Trading Division- Gas Meter	-	-	-		-
	Total	12,294.55	11,645.26	9,512.32	41,672.23	46,271.74

3. Segment Results before tax and interest

		For the period ended				
	Particulars	March 31st, 2024	March 31st, 2023	December 31st, 2023	March 31st, 2024	March 31, 2023
(a)	Real estate Division	-	-	-	366.75	-
(b)	Trading & Manufacturing Division -Polymers	28.83	454.85	48.75	207.87	1,327.78
(c)	Trading & Manufacturing Division -Agro	299.49	160.09	170.84	1,020.63	578.00
(e)	Trading & Maniufacturing Division -Infrastructure	9.39	(225.63)	1.29	16.74	69.96
(f)	Trading Division- Gas Meter	-		-		
	Sub Total	337.70	389.31	220.88	1,611.98	1,975.74
Less: F	nance Cost	113.04	101.11	27.09	237.57	199.05
Add: C	ther Income	494.29	(3,230.10)	296.93	2,616.65	(2,831.02)
Less: U	nallocated Expenses	367.82	462.94	702.29	1,666.22	1,096.26
Profit l	pefore tax	351.13	(3,404.84)	(211.56)	2,324.83	(2,150.59)
Less: T	ax expenses	169.61	(808.33)	86.18	392.40	(614.45)
Net pro	ofit/(loss) for the Period	181.52	(2,596.51)	(297.74)	1,932.43	(1,536.14)
						-

4. Majo	or Customers					
(a)	For the Year ending March 2024 Revenue from three cu 4904.20 and 4436.64 Lacs of the total revenue.	stomers of the Segmen	t Trading & ManufecturingDi	vision - Agro rep	presented approximately	y Rs. 5906.01Lacs,
(b) (c)	For the Year ending March 2023 Revenue from One Cu For the Quarter ending December 2023 Revenue from T Lacs of the total revenue.					
(d)	For the Quarter ending march 2023 Revenue from two Division -Agro represented approximately Rs. 1571.09				structure and Trading &	Maniufacturing
(e)	For the Quarter ending march 2024 Revenue from Thre Lacs,1782.53 Lacs and 1287.67 Lacs of the total revenue		· ·	0	1 11	ately Rs.1939.41
(f)	Segment revenue and results include the respective am	ounts identifiable to ea	ch of the segments and amour	ıts allocated on a	reasonable basis.	
For Vil	kas Lifecare Limited					
Sunde	ep Kumar Dhawan					
	ring Director 9508137					



KSMC & ASSOCIATES

Chartered Accountants

ELHI

INDEPENDENT AUDITOR'S REPORT ON THE QUARTERLY AND YEAR ENDED CONSOLIDATED FINANCIAL RESULTS TO THE BOARD OF DIRECTORS OF VIKAS LIFECARE LIMITED PURSUANT TO THE REQUIREMENT OF REGULATION 33 OF THE SEBI (LODR) REGULATIONS, 2015

Opinion

We have audited the accompanying Statement of Annual 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 and year ended March 31, 2024 (the "Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate audited financial statements of the subsidiaries, the aforesaid financial results:

- a. includes the annual financial results of the following entities:
 - a. Shashi Beriwal And Company Private Limited
 - b. Genesis Gas Solutions Private Limited
 - c. MSR Apparels Private Limited (for the period 22.04.2023 to 21.03.2024)
- b. are presented in accordance with the requirements of Regulation 33 and Regulation 52 of the Listing Regulations in this regards; and
- c. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standard prescribed under Section 133 of the Companies Act 2013 (the "Act") and other accounting principles generally accepted in India, of the net profit and comprehensive income and other financial information of the Group for the quarter ended and year ended March 31, 2024.

Basis for Opinion

We conducted our audit of the Statement in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by Institute of Chartered Accountant of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Financial Results

This Statement is the responsibility of the Group's Management and approved by the Board of Directors, has been compiled from the related audited Interim financial statements for the year ended March 31, 2024. The Board of Directors are responsible for the preparation and presentation of the Consolidated Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information

in accordance with recognition and measurement principles laid down in Ind-AS34, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant the preparation and presentation of the Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the Board of Directors are responsible for assessing the Group's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the entities are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and there as on ableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are in adequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Financial Results, including the disclosures, and whether the Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.

Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of areas on ably knowledge able user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD 1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

We draw attention to following points:

- i. These consolidated financial results includes the audited financial results of the subsidiaries named Shashi Beriwal and Company Private Limited, whose financial statement reflects Group's share of total assets of Rs 946.52 Lakhs as at March 31, 2024 Group's share of total revenues of Rs 791.27 Lakhs and Group's share of total net profit after tax of Rs. (59.07) Lakhs (after taking into effect of inter-group transactions) and net cash flows of Rs. 5.49 Lakhs for the year ending 31st March 2024 as considered in these consolidated financial results, which have been audited by their respective independent auditors. The independent auditors' reports on financial statements of said entity have been furnished to us by the management and our opinion on the Consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of said entity, is based solely on the reports of such auditors and the procedures performed by us are as stated in section above.
- These consolidated financial results includes the audited financial results of the subsidiaries named Genesis Gas Solutions Private Limited, whose financial statement reflects Group's share of total assets of Rs 2533.48 Lakhs as at March 31, 2024 Group's share of total revenues of Rs 2111.02 Lakhs and Group's share of total net profit after tax of Rs. (504.07) Lakhs (after taking into effect of inter-group transactions) and net cash flows of Rs. (0.17) Lakhs for the year ending 31st March 2024 as considered in these consolidated financial results, which have been audited by their respective independent auditors. The independent auditors' reports on financial statements of said entity have been furnished to us by the management and our opinion on the Consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of said entity, is based solely on the reports of such auditors and the procedures performed by us are as stated in section above.
- Apparels Private Limited, whose financial statement reflects Group's share of total revenues of Rs NIL Eakhs and Group's share of total net profit after tax of Rs. NIL Lakhs (after taking into effect of intergroup) transactions) for the period 22.04.2023 to 21.03.2024 as considered in these consolidated results, which have been limited reviewed by their respective independent auditors. The independent auditors' reports on financial statements of said entity have been furnished to us by the

management and our opinion on the Consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of said entity, is based solely on the reports of such auditors and the procedures performed by us are as stated in section above.

- iv. The consolidated annual financial results dealt with by this report has been prepared for the express purpose of filing with stock exchanges. These results are based on and should be read with the audited standalone financial statements of the entities for the year ended March 31 2024.
- v. The statement includes the results for the quarter ended March 31, 2024 being the balancing figure between audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year to date figures up to the third quarter of the current financial year which were subjected to limited review by us.

Our conclusion is not modified in respect of above matters.

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NEW DELHI

For KSMC & Associates Chartered Accountants

FRN: 003365N

CASACHIN SINGHAL

(Partner) M. No. 505732

UDIN: 24505732BKEGKE3884

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

	AUDITED CONSOLIDATED FINANCIAL RESULTS FOR	THE QUARTER	R AND YEAR ENDER	31ST MARCH, 20	024	
			Three Months Ended		Year I	inded
						Figures in Lacs
Sr. No.		31-Mar-24	31-Mar-23	31-Dec-23	31-Mar-24	31-Mar-23
		Audited	Audited	Unaudited	Audited	Audited
1	Revenue from Operations					
a.	Revenue from Operations	13,154.23	11,809.90	9,927.67	44,574.53	47,604.80
2	Other Income	472.95	(3,183.48)	309.61	2,615.70	(2,786.08)
3	Total Income (1+2)	13,627.18	8,626.42	10,237.28	47,190.23	44,818.72
4	EXPENSES:					
a.	Cost of Materials Consumed	673.67	1,850.23	(319.85)	1,535.45	3,583.68
b.	Purchases of Stock-in-Trade	10,337.98	9,302.27	11,019.07	39,705.95	40,653.67
c.	Change in inventory of finished goods, work in progress and stock in trade	1,076.24	160.97	(953.83)	685.08	935.48
d.	Employee Benefits Expense	208.01	(70.80)	152.81	583.17	269.83
e.	Finance Costs	128.14	120.84	55.54	286.57	230.16
f.	Depreciation and Amortisation Expense	129.98	65.52	75.35	364.60	300.93
g.	Other Expenses	447.47	437.47	509.38	1,632.55	985.83
	Total Expenses	13,001.50	11,866.50	10,538.47	44,793.36	46,959.58
5	Profit Before Exceptional Items and Tax (3-4)	625.69	(3,240.08)	(301.19)	2,396.87	(2,140.86)
6	Exceptional Items	638.75	-	-	638.75	
	Share in profit (Loss) in Associate Company	(49.80)	4.17		(49.80)	4.17
7	Profit/ (Loss) Before Tax (5-6)	(62.86)	(3,235.91)	(301.19)	1,708.32	(2,136.69)
8	Tax Expense/(Benefits):					
	i. Current Tax	26.67	40.32	86.18	249.47	366.42
	ii. Deferred Tax	113.44	(819.62)	(0.51)	113.44	(952.14)
	iii. Previous Year Income Tax	-	224.91	-	-	
	Total Tax Expense (i+ii+iii)	140.11	(554.39)	85.67	362.91	(585.72)
9	Net Profit/(Loss) from continuing operations (7-8)	(202.98)	(2,681.52)	(386.87)	1,345.42	(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)	(202.98)	(2,681.52)	(386.87)	1,345.42	(1,550.97)
	Other Comprehensive Income :					
	A.) (i) Items that will not be reclassified to Profit and Loss	(311.84)	(279.81)	(25.92)	(175.09)	(386.36)
	(ii) income tax relating to items that will not be reclassifed to profit or loss	78.49	80.95	6.52	44.07	97.24
	B) (i) items that will be reclassified to profit and loss account	_	(0.75)	1.56	_	
			` ′			
	(ii) income tax relating to items that will be reclassifed to profit or loss	-	0.20	(0.39)	-	-
	Share of Other Comprehensive Income of associates	-	0.23	-	-	0.23
14	Total Other Comprehensive Income	(233.36)	(199.18)	(18.22)	(131.02)	(288.89)
15	Total comprehensive income (Comprising Profit (Loss) and Other Comprehensive	(436.34)	(2,880.70)	(405.09)	1,214.39	(1,839.85)
	Income for the period) (13+14)	(10000)	(=,000000)	(100105)	-,	(-,)
16	Profit for the paried attributable to:					
10	Profit for the period attributable to: Shareholders of the Company	(180.10)	(2,688.26)	(350.93)	1,402.91	(1,529.91)
	Non-controlling interests	(22.88)	6.74	(35.94)	(57.49)	(21.06)
	Two contours merests	(202.98)	(2,681.52)	(386.87)	1,345.42	(1,550.97)
		(2021)0)	(2,001,02)	(200101)	1,0 10112	(1,0001)
17	Other comprehensive income for the period attributable to:					
	Shareholders of the Company	(217.67)	(200.10)	(18.29)	(115.20)	(289.23)
	Non-controling interests	(15.82)	0.92	0.07	(15.82)	0.34
		(233.50)	(199.18)	(18.22)	(131.02)	(288.89)
18	Total comprehensive income for the period attributable to:					
	Shareholders of the Company	(397.77)	(2,888.36)	(369.22)	1,287.70	(1,819.14)
	Non-controling interests	(38.70)	7.66	(35.87)	(73.31)	(20.72)
		(436.47)	(2,880.70)	(405.09)	1,214.39	(1,839.85)
19	Paid up Equity Share Capital (Face Value Rs.1 each)	16,523.36	14,391.01	14,391.01	16,523.36	14,391.01
20	Total Reserve	33,294.61	18,737.39		33,294.61	18,737.39
21	Earning per Equity Share:					
l	Equity shares of par value Rs 1 each	(0.02)	(0.20)	(0.02)	0.09	(0.12)
-	Basic Diluted	(0.03)	(0.20)	(0.03)	0.09	(0.13)
L	Dilucu	(0.03)	(0.20)	(0.03)	0.08	(0.13)

	*Financial Results for the Quarter and year ended 31st March, 2024		
	Notes:		
	Other Income includes profit or loss on remeasurment investment at fair value through profit and Loss Account, Summary of the same is depic	ted below:-	
		Year Er	nded
	Particulras	31-Mar-24	31-Mar-23
1		Audited	Audited
_	Profit Before Tax	1,708.32	(2,136.69)
	Add /(Less) Reameasurement gain and Loss	1,513.05	(3,155.61)
	Profit of the company Excluding remeasurement gain and Losses	195.27	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 audited Consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting	held in May 29, 202	24. The
	Statutory auditors have carried out a audit of the results for the quarter and year ended March 31, 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 Co	mprehensive Income	·".
5	The company has raised funds of Rs. 11,399.65 Lakh through Qualified Institutional Placements (QIP) in 2 tranches & Prefential Allotment. In first tranche we have	issued 10,41,65,000	shares having
	paid up value Rs. 1/- & Share Premium of Rs. 3.80 per share, total issue size is Rs. 4999.92 Lakhs & in second tranche, company has issued 7,40,70,000 shares having		
	Premium of Rs. 5,75, total issue size is Rs. 4,999.73 Lakh. Further, Company has received sum of rs. 3475 Lakhs against which company has issued 3,50,00,000 (Premium of Rs. 5,75, total issue size is Rs. 4,999.73 Lakh. Further, Company has received sum of rs. 3475 Lakhs against which company has issued 3,50,00,000 (Premium of Rs. 5,75, total issue size is Rs. 4,999.73 Lakh. Further, Company has received sum of rs. 3475 Lakhs against which company has issued 3,50,00,000 (Premium of Rs. 5,75, total issue size is Rs. 4,999.73 Lakh. Further, Company has received sum of rs. 3475 Lakhs against which company has issued 3,50,00,000 (Premium of Rs. 5,75, total issue size is Rs. 4,999.73 Lakh. Further, Company has received sum of rs. 3475 Lakhs against which company has issued 3,50,00,000 (Premium of Rs. 5,75, total issue size is Rs. 4,999.73 Lakh. Further, Company has received sum of rs. 3475 Lakhs against which company has received sum of rs. 3475 Lakhs agai		
	at share price of Rs. 4 per share having paid up value Rs. 1/- & Security Premium of Rs. 3 per share, total preferential issue size is of ₹ 24250 Lakhs. Rs. 20.75 Lakh for allotment as on closing date.	is received during the	year is pending
6	The company has capitalised expenses to the tune of Rs 242 Lakh during the financial year on account of expenses incurred in relation to increase in capital through	the Further Public Off	er
7	The company has dispose of 98% stake in the M/s MSR Apparels Private Limited. Therefore, the company has cease to be subsidiary of the company.	ine rainer raine on	
8	The results of the Company are also available for investors at www.vikaslifecarelimited.com, www.bseindia.com and www.nseindia.com		
9	Investment in Unquoted shares/securities is subject to fair valuation and such investments has been kept at book value.		
10	The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.		
11	INVESTOR COMPLAINTS		
	Pending at the beginning of the quarter	<u> </u>	Vil
	Received during the quarter	<u> -</u>	Vil
	Disposed off during the quarter	N	Vil
	Remaining unresolved at the end of the quarter	N	Vil

Sundeep Kumar Dhawan Managing director DIN: 09508137

VIKAS LIFECARE LIMITED

CIN: L25111DL1995PLC073719

CONSOLIDATED BALANCE SHEET AS AT 31st MARCH, 2024

CONSOLIDATED BALANCE SHEET AS AT SIST MAI		
Particulars	As at March 31, 2024	As at March 31, 2023
ASSETS		
Non-current Assets		
Property, Plant and Equipment	3,030.44	2,162.54
Capital Work in Process	7.38	
Investment Property	726.31	621.06
Intangible Assets	780.74	874.79
Goodwill	1,043.95	1,043.95
Financial Assets	-	
- Investments	20,418.61	7,714.36
- Trade Receivables	16.65	537.90
- Loans	302.11	282.15
- Other Financial Assets	347.47	1,296.59
Deferred Tax Assets (Net)	-	95.38
Income Tax assets (Net)	-	5.26
Other non current Assets	7,036.51	8,131.13
Total Non Current Assets	33,710.16	22,765.10
Current Assets		
Inventories	921.35	1,253.05
Financial Assets	-	·
- Trade Receivables	14,598.81	16,941.11
- Cash & cash equivalents	1,383.61	961.45
- Loans	165.52	7.31
- Other Financial Assets	1,748.30	176.94
O	- I	
Other Current Assets	4,713.13	2,091.43
Assets Held for Sale	378.17	1,265.15
Total Current Assets	23,908.88	22,696.45
Total Assets	57,619.05	45,461.55
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	16,523.36	14,391.01
Other Equity	33,294.61	18,737.39
Equity attributable to shareholders of the Company	49,817.97	33,128.40
Non-controlling interests	174.35	232.26
Total Equity	49,992.32	33,360.65
Liabilities		
Non- current liabilities		
Financial Liabilities		
- Borrowings	1,771.20	956.27
- Other financial Liabilities	18.99	17.96
Provisions	37.92	30.48
Deferred Tax Liabilities (Net)	15.65	42.16
Other Non Current liabilities	440.00	440.00
Total Non Current Liabilities	2,283.75	1,486.87
Current Liabilities	2,200	-,
Financial Liabilities		
- Borrowings	1,677.76	2,084.46
- Trade Payables	- 1,0//	2,00
- Outstanding dues of micro enterprises &		
small enterprises	275.35	2,909.89
- Outstanding dues of creditors other than	1,200.54	2,970.38
- Outstanding dues of creditors other than - Other Financial Liabilities		
	1,012.20	1,018.31
Provisions Other Compant Lightlities	2.52	6.18
Other Current Liabilities	759.31	1,258.63
Current Tax Liabilities (Net)	415.31	366.15
Total Current Liabilities	5,342.98	10,614.02
Total Liabilities Total Equity & Liabilities	7,626.73	12,100.89
Total Equity & Liabilities	57,619.05	45,461.55

For Vikas Lifecare Limited

Sundeep Kumar Dhawan Managing director DIN: 09508137

Particulars	For the Year Endo	ed March 31, 2024	For the Year Ended	March 31, 2023
A. Cash flow from operating activities :				
Net Profit/(Loss) before tax for the year		2,396.87		(2,140.86
Adjustments for :				
Depreciation & Amortization	364.60		300.94	
(Profit)\Loss on sale of PPE & Investment Property(net)	(32.22)		(0.55)	
Finance costs	258.74		218.39	
Profit on sale of Investment in Shares (net of charges, tax etc)	(886.79)		(33.51)	
Remeasurement of Financial Instruments (security deposits)	0.07		(2.47)	
Foreign Exchange gain	(29.73)			
Provision Written Back	-		-	
(Gain)\Loss on Fair Valuation of Investments	(1,637.30)		3,155.61	
Provision for Gratuity	-			
Remeasurement of defined benefits through OCI	1.33		8.50	
Rental Income	(68.41)		(65.25)	
Prior Period adjustments	13.09		(1.25)	
Other Non Cash Adjustments	-		0.30	
Interest Income	(52.64)	(2,069.26)	(92.86)	3,487.83
Operating profit / (loss) before working capital changes		327.60		1,346.9
Adjustments for Working Capital Change:				
Decrease/(Increase) in Inventories	331.71		1,685.92	
Decrease/(Increase) in Trade receivables	2,690.14		(11,950.74)	
Decrease/(Increase) in Financial Assets & other assets	(2,067.99)		(1,808.62)	
(Decrease)/Increase in Trade payables	(4,400.70)		(862.12)	
(Decrease)/Increase in Other financial liabilities	(409.44)		(141.38)	
(Decrease)/Increase in Other liabilities	(494.23)		568.31	
(Decrease)/Increase in Provisions	(1,5 11,25)	(4,350.51)	-	(12,508.6)
Cash generated from operations		(4,022.91)		(11,161.6
Tax Paid		(182.82)		(58.48
Net cash flow from operating activities (A)		(4,205.72)		(11,220.13
B. Cash flow from investing activities		(4,203.72)		(11,220.10
Expenditure on acquisition of property, Plant and Equipment	(1.507.17)		(1.770.12)	
	(1,597.17)		(1,779.13)	
Acquisition of Intangible Assets	-		-	
Stock converted into Investment in Property	- 1		-	
Purchase of Goodwill	- 1			
Acquisition of Investment Properties	653.55		1.25	
Proceeds from Sale of Property, Plant and Equipment Increase/Decrease in Loans	30.36			
			1,813.18	
Acquisition of Investment in shares/MOU(Net) Proceeds from sale of Investments	(8,289.18)		(3,918.31)	
Profit on sale of investments in shares through OCI	24.30		27.54	
Rent from Investment Property	68.41		65.25	
Interest received			92.86	
	52.64	(0.057.10)	92.80	(3,663.8
Net cash flow from / (used in) investing activities (B)		(9,057.10)	+	(3,003.83
C. Cash flow from financing activities				
Proceeds/Repayment of short-term borrowings	(103.86)		(459.04)	
Proceeds/Repayment of Equity share Capital	2,132.35			
Proceeds/Repayment from Term Loans	-			
Proceeds/Repayment of Non Current Borrowings	814.94		721.45	
Proceeds from Share Warrants	2,075.00			
Net Proceeds from right issue including Securities Premium	9,025.29		15,012.90	
Finance cost	(258.74)		(218.39)	
Net cash flow from / (used in) financing activities (C)		13,684.98		15,056.9
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		422.15		172.93
Cash and cash equivalents at the beginning of the year		961.46		770.4
		901.40		
Cash and Cash Equivalent at the Investment of Subsidiary		1 202 (1		18.0
Cash and cash equivalents at the end of the year		1,383.61		961.4
Components of Cash & Cash Equivalents (Refer Note No. 13)				
Cash in hand		35.42		40.2
Cheques in Hand		-		-
Balances with Banks		1,348.19		921.2
	1 1	1,383.61		961.4

Sundeep Kumar Dhawan Managing director DIN: 09508137

VIKAS LIFECARE LIMITED

(FORMERLY KNOWN AS VIKAS MULTICORP LIMITED)

CIN: L25111DL1995PLC073719

NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 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 income).

Segment assets and liabilities:

Assets used by the operating segments mainly consist of trade receivables, advance to suppliers, inventories. Segment liabilities include trade payables, advance from customers. Common assets and liabilities which cannot be allocated to any of the segments are shown as a part of unallocable assets/liabilities.

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

		Three months Ended	I	Year	Ended
Particulars	For the period ended March 31st, 2024	For the period ended March 31st, 2023	For the period ended December 31st, 2023	For the period ended March 31st, 2024	For the period ended March 31, 2023
Domestic	13,154.22	11,775.02	9,927.67	44,398.20	46,480.86
Export:-	-	34.88	-	176.32	1,123.94
Nepal	-	34.88	-	-	74.24
Benin	-	-	-	-	13.06
Mauritius	-	-	-	14.18	17.03
	-	-	-	21.83	34.63
Bangaladesh					984.98
UAE	-	-	-	-	704.70
UAE China	-			140.31	-
UAE	13,154.22	11,809.90	9,927.67	140.31 44,574.52	-
UAE China Total Revenue by nature of products	For the period ended March 31st, 2024				47,604.80 For the period ended March 31, 2023
UAE China Total Revenue by nature of products Particulars	For the period ended	For the period ended March 31st, 2023	9,927.67 For the period ended	44,574.52 For the period ended March 31st, 2024	47,604.80 For the period ended
UAE China Total Revenue by nature of products Particulars Real estate Division	For the period ended March 31st, 2024	For the period ended March 31st, 2023	9,927.67 For the period ended December 31st, 2023	44,574.52 For the period ended March 31st, 2024 506.00	47,604.86 For the period ender March 31, 2023
UAE China Total Revenue by nature of products Particulars Real estate Division Trading & Manufacturing Division -Polymers	For the period ended March 31st, 2024	11,809.90 For the period ended March 31st, 2023	9,927.67 For the period ended December 31st, 2023	44,574.52 For the period ended March 31st, 2024 506.00 2,641.56	47,604.80 For the period ender March 31, 2023
UAE China Total Revenue by nature of products Particulars	For the period ended March 31st, 2024	11,809.90 For the period ended March 31st, 2023 424.05 9,979.77	9,927.67 For the period ended December 31st, 2023 789.41 8,620.52	For the period ended March 31st, 2024 506.00 2,641.56 37,554.98	47,604.80 For the period ender March 31, 2023 5,329.01 32,689.41
UAE China Total Revenue by nature of products Particulars Real estate Division Trading & Manufacturing Division -Polymers Trading & Manufacturing Division -Infrastructure Trading & Manufacturing Division -Infrastructure	For the period ended March 31st, 2024 818.10 10,567.68 982.81	For the period ended March 31st, 2023	9,927.67 For the period ended December 31st, 2023 789.41 8,620.52 132.42	For the period ended March 31st, 2024 506.00 2,641.56 37,554.98 1,760.96	For the period ender March 31, 2023
UAE China Total Revenue by nature of products Particulars Real estate Division Trading & Manufacturing Division -Polymers Trading & Manufacturing Division -Agro	For the period ended March 31st, 2024	11,809.90 For the period ended March 31st, 2023 424.05 9,979.77	9,927.67 For the period ended December 31st, 2023 789.41 8,620.52	For the period ended March 31st, 2024 506.00 2,641.56 37,554.98	47,604.80 For the period ended

	Particulars	For the period ended March 31st, 2024	For the period ended March 31st, 2023	For the period ended December 31st, 2023	For the period ended March 31st, 2024	For the period ended March 31, 2023
(a)	Real estate Division	-	-	-	366.75	-
(b)	Trading & Manufacturing Division -Polymers	28.82	296.49	48.75	207.87	1,327.78
(c)	Trading & Manufacturing Division -Agro	380.39	278.49	204.88	1,243.88	649.94
(e)	Trading & Maniufacturing Division -Infrastructure	9.39	(225.63)	1.29	16.74	69.96
(f)	Trading Division- Gas Meter	650.33	109.24	(72.62)	815.42	346.10
	Sub Total	1,068.92	458.59	182.30	2,650.65	2,393.78
Less: Finance Cost		128.14	120.83	55.55	286.57	230.16
Add: Other Income		472.95	(3,179.31)	309.60	2,615.71	(2,781.91)
Less: Unallocated Expenses		1,476.58	394.36	737.55	3,271.46	1,518.40
Profit before tax		(62.86)	(3,235.91)	(301.19)	1,708.32	(2,136.69)
Less: Tax expenses		140.12	(554.39)	85.67	362.91	(585.72)
Net profit/(loss) for the Period		(202.98)	(2,681.52)	(386.87)	1,345.42	(1,550.97)
Net pr	ofit/ (loss) for the Period	(202.98)	(2,681.52)	(386.87)	1,345.42	

and 4436.64 Lacs of the total revenue. (b) For the Year ending March 2023 Revenue from One Customers of the Store Commendation of the Quarter ending December 2023 Revenue from Three Customer Lacs of the total revenue. (d) For the Quarter ending march 2023 Revenue from two Customers of the Agro represented approximately Rs. 1571.09 Lacs and 2170.67Lacs reserved. (e) For the Quarter ending march 2024 Revenue from Three Customers of Lacs,1782.53 Lacs and 1287.67 Lacs of the total revenue.	1 7						
 (b) For the Year ending March 2023 Revenue from One Customers of the SC (c) For the Quarter ending December 2023 Revenue from Three Customer Lacs of the total revenue. (d) For the Quarter ending march 2023 Revenue from two Customers of the Agro represented approximately Rs. 1571.09 Lacs and 2170.67Lacs res (e) For the Quarter ending march 2024 Revenue from Three Customers of Lacs,1782.53 Lacs and 1287.67 Lacs of the total revenue. (f) Segment revenue and results include the respective amounts identifiab 	ners of the Segment Agro represented approximately Rs. 1872.31 Lacs, Rs. 1607.97 Lacs and Rs. 1286.92 the Segment Trading & Maniufacturing Division -Infrastructure and Trading & Maniufacturing Divisespectively of the total revenue.						
(c) For the Quarter ending December 2023 Revenue from Three Customer Lacs of the total revenue. (d) For the Quarter ending march 2023 Revenue from two Customers of th -Agro represented approximately Rs. 1571.09 Lacs and 2170.67Lacs res (e) For the Quarter ending march 2024 Revenue from Three Customers of Lacs,1782.53 Lacs and 1287.67 Lacs of the total revenue. (f) Segment revenue and results include the respective amounts identifiab	ners of the Segment Agro represented approximately Rs. 1872.31 Lacs, Rs. 1607.97 Lacs and Rs. 1286.92 the Segment Trading & Maniufacturing Division -Infrastructure and Trading & Maniufacturing Divisespectively of the total revenue.						
Lacs of the total revenue. (d) For the Quarter ending march 2023 Revenue from two Customers of the Agro represented approximately Rs. 1571.09 Lacs and 2170.67Lacs res (e) For the Quarter ending march 2024 Revenue from Three Customers of Lacs,1782.53 Lacs and 1287.67 Lacs of the total revenue. (f) Segment revenue and results include the respective amounts identifiable.	the Segment Trading & Maniufacturing Division -Infrastructure and Trading & Maniufacturing Divirespectively of the total revenue.						
-Agro represented approximately Rs. 1571.09 Lacs and 2170.67Lacs res (e) For the Quarter ending march 2024 Revenue from Three Customers of Lacs,1782.53 Lacs and 1287.67 Lacs of the total revenue. (f) Segment revenue and results include the respective amounts identifiab	respectively of the total revenue.						
Lacs,1782.53 Lacs and 1287.67 Lacs of the total revenue. (f) Segment revenue and results include the respective amounts identifiab	of the Segment Trading & Manufacturing Division -Agro represented approximately Rs.1939.41						
	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.						
For Vikas Lifecare Limited	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							



(A NSE / BSE Listed Company)

CIN : L25111DL1995PLC073719

Web : www.vikaslifecarelimited.com

Email : info@vikaslifecarelimited.com

Tel. : +91-11-40450110

May 29, 2024

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

NSE Symbol: VIKASLIFE

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

Scrip Code: 542655

<u>Sub:</u> <u>Declaration</u> <u>pursuant to Regulation 33(3) (d) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015</u>

Dear Sir/Madam,

With reference to the captioned subject, we hereby state that the Statutory Auditor of the Company M/s. KSMC & Associates, Chartered Accountants have issued an Audit Report with an unmodified opinion on the Audited Financial Results of the Company for the quarter and financial year ended March 31, 2024 in compliance with the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We request you to kindly take this on record and oblige.

Thanking you Yours Faithfully,

for Vikas Lifecare Limited

Sundeep Kumar Dhawan Managing Director DIN: 09508137



(A NSE / BSE Listed Company)

CIN : L25111DL1995PLC073719

Web : www.vikaslifecarelimited.com

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Tel. :+91-11-40450110

Annexure – III

The details as required under Regulation 30 of SEBI Listing Regulations read with SEBI/HO/CFD/CFDPoD-1/P/CIR/2023/123 dated July 13, 2023 is given hereunder:

Particulars	Internal Auditor	Secretarial Auditor	Cost Auditor	
Name of Auditor	G Mansi & Associates	M/s. Kumar G & Co	M/s. Niraj Kumar Vishwakarma & Associates	
Brief Profile	M/s. G Mansi & Associate Chartered Accountants of having an experience of muthan 15 years in the field Audit and allied matters.	firm is a practicing Company sore Secretary firm having	Vishwakarma & Associates having an experience of more than 10 years in the field of Audit and	
Reason for change		Appointment		
Date of appointment		May 29, 2024		
Disclosure of relationships between directors (in case of appointment of a director)		Not Applicable		