

Vikas Lifecare Ltd. (Formerly known as Vikas Multicorp Ltd. CIN: L251111DL1995PLC073719 Regd. Off: G-1, 34/1, East Punjabi Bagh, New Delhi-110 026, INDIA

January 25, 2023

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

NSE Symbol: VIKASLIFE

Scrip Code: 542655

BSE Limited

Listing Compliance Department

Phirozee Jeejeebhoy Towers,

Dalal Street, Fort, Mumbai - 400 001

Sub: Outcome of Board Meeting held on January 25, 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. Wednesday, January 25, 2023 at the Registered Office of the Company, *inter-alia*:

- 1. considered, approved and took on record the Unaudited Financial Results along with the Limited Review Report for the quarter and nine months ended December 31, 2022. Copy of the same is attached as Annexure-I.
- 2. proposal to invest up to Rs. 250 Crores in Kohinoor Foods Limited, with an objective of broad-basing the Company's product portfolio, and strengthening its positioning in industry matrix, complimenting and supplementing the existing business lines of the Company, by way of fresh equity, quasi capital, or any combination thereof, and to enter into definite agreement with the existing promoters of Kohinoor Foods Limited for acquiring substantial stake in it, subject to necessary statutory approvals and due diligence.

Kohinoor Foods Limited is a NSE & BSE listed entity engaged in the business of Basmati Rice and other processed food products and is known for its quality products across the globe for last 5 decades.

It is pertinent to be shared that Kohinoor Foods management achieved an arrangement with its bankers for settlement of bank dues and pursuant to this arrangement Vikas Lifecare is aiming to make Kohinoor Food a debt free business.

Process is being initiated to appoint necessary intermediaries, Merchant Bankers, Legal Advisors, Industry Experts etc. to assist and advise for successful closure of the deal in targeted time.

For further details, please refer to Media Release titled "Financial Performance - 9M FY23 and Strategic Investment in Kohinoor Foods Ltd." enclosed herewith as Annexure- II.

Continue...





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3. appointment of Mr. Balwant Kumar Bhushan (DIN: 09840934) as an Additional Director of the Company in terms of Section 161 of the Companies Act, 2013 with effect from January 25, 2023.

Requisite brief details in terms of the SEBI circular CIR/CFD/CMD/4/2015 dated September 9, 2015 attached as Annexure- III.

The Board meeting commenced at 9:15 A.M. and concluded at 10:00 A.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: a/a



KSMC & ASSOCIATES Chartered Accountants

Independent Auditor's Limited Review Report on the Quarterly and Year to Date 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

Review Report To The Board of Directors Vikas Lifecare Limited

- We have reviewed the accompanying statement of unaudited standalone financial results of Vikas Lifecare Limited for the quarter ended 31th December, 2022 and for the year to date results for the period from 01st April 2022 to 31st December 2022, ("the statement") attached herewith, 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).
- This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to express a conclusion on the statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Ind AS 34 and other recognized accounting practices and policies generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Other Matters

For KSMC & Associates

i. The statement of unaudited standalone financial results of Vikas Lifecare Limited for the quarter and nine months ended 31st December 2021 and audited financial results for the year ended 31st March 2022 was reviewed by previous auditor and whose audit report dated 10th January 2022 and 28th May 2022 respectively expressed an unmodified conclusion or opinion on those financial results.

Our conclusion on the statement is not modified in respect of above matters.

Chartered Accountants FIRN.0355550 CASACHIN SINGHAL (Partner) Mem No-505732 UDIN: \$3.505732.8670 HUN8090

Place: New Delhi Date: 25.01.2023

VIKAS LIFECARE LIMITED (FORMERLY KNOWN AS VIKAS MULTICORP LIMITED)

CIN - L25111DL1995PLC073719

r. No.			Three Months Ended		Nine Mon	Figures in Lacs Year Ended	
		31-Dec-22 Unaudited	30-Sep-22 Unaudited	31-Dec-21 Unaudited	31-Dec-22 Unaudited	31-Dec-21 Unaudited	31-Mar-22 Audited
1	Revenue from Operations						
a. 2	Revenue from Operations Other Income	13,106.82 74.14	12,839.57 117.81	10,674.10 737.01	34,626.48 399.07	19,833.44 1,287.69	29,496
3	Total Income (1+2)	13,180.96	117.81 12,957.38	11,411.11	399.07 35,025.55	21,121.13	4,359 33,856
4 a.	EXPENSES : Cost of Materials Consumed	1,488.23	(309.45)	570.53	1,733.45	1,837.63	4,835.5
b.	Purchases of Stock-in-Trade	10,037.00	12,140.83	10,348.53	30,516.02	18,384.08	24,111.2
c.	Change in inventory stock in trade	863.96 47.69	365.00 43.06	(429.73) 39.65	679.24 138.32	(972.71) 98.06	(210.)
d. e.	Employee Benefits Expense Finance Costs	47.69	43.06 26.69	25.30	97.94	170.45	208.0
f.	Depreciation and Amortisation Expense	87.83	28.60	11.57	169.98	69.29	138.
g.	Other Expenses Total Expenses	81.92 12,649.09	156.01 12,450.74	457.53 11,023.38	436.36 33,771.31	795.73 20,382.53	860.3 30,082.9
5	Profit Before Exceptional Items and Tax (3- 4)	531.87	506.64	387.73	1,254.25	738.60	3,773.2
6 7 8	Exceptional Items Profit/ (Loss) Before Tax (5-6) Tax Expense/(Benefits):	531.87	506.64	387.73	1,254.25	738.60	3,773.2
Ū	i. Current Tax	144.58	163.57	36.38	326.40	96.02	230.4
	ii. Deferred Tax iii. Previous Year Income Tax	(189.98) (224.91)	93.63	63.24	(132.52) (224.91)	64.81	882.8
	Total Tax Expense (i+ii+iii)	(270.31)	257.20	99.62	(31.03)	160.83	980.5
9	Net Profit/(Loss) from continuing	802.17	249.44	288.11	1,285.27	577.77	2,792.6
10	operations (7-8) Profit/(loss) from discontinued operations		-	-			
11	Tax expenses of discontinued operations		-	-	-	-	
12	Profit/(loss) from Discontinued operations		-	-		-	
13	(after tax) (10-11) Profit/(loss) for the period (9+12)	802.17	249.44	288.11	1,285.27	577.77	2,792.6
10	Other Comprehensive Income :	302.17	2+9.44	200.11	1,203.21	511.11	2,192.0
	A.) (i) Items that will not be reclassified to	(147.87)	38.04	373.47	(103.49)	1,081.90	1,750.7
	Profit and Loss (ii) income tax relating to items that will not	26.69	(7.22)	(0.74)	15.52	(1.93)	7.4
	be reclassifed to profit or loss	20.05	(1.22)	(0.74)	10.02	(1.55)	7.4
	B) (i) items that will be reclassified to profit	(5.17)	5.26	-	0.75	-	(0.6
	(ii) income tax relating to items that will be	1.30	(2.86)	-	(0.20)	-	
	reclassifed to profit or loss						
14 15	Total Other Comprehensive Income Total comprehensive income (Comprising	(125.05) 677.12	33.23 282.67	372.73 660.84	(87.41) 1,197.86	1,079.97 1,657.74	<u>1,757.4</u> 4,550.1
10	Profit (Loss) and Other Comprehensive Income for the period) (13+14)				1,127100	1,001111	1,00012
16	Paid up Equity Share Capital (Face Value	14,387.65	13,312.37	9,996.67	14,387.65	9,996.67	10,977.8
17	Rs.1 each) Reserve excluding Revaluation Reserves	30,894.70	16,680.07	4,640.39	30,894.70	4,640.39	8,886.0
	as per balance sheet of previous accounting year		.,			,	.,
18	Earning per Equity Share:						
	Equity shares of par value Rs 1 each (EPS for three and nine months ended						
	periods are not annualised)						
		0.06	0.04	0.03	0.09	0.06	0.3
	Basic Diluted		0.04		0.05		
	Basic Diluted *Financial Results for the Quarter and nine	0.06	0.04 31st December, 20				0.3
	Diluted *Financial Results for the Quarter and nine Notes:	0.06 month ended 3	31st December, 20	022.	prescribed up	der Section 122	
1	Diluted *Financial Results for the Quarter and nine	0.06 month ended 3	Blst December, 20	022. .ce with Ind AS			of the Compan
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2 3 4 5 6 7 8 9 10 10 r Vikas	Diluted *Financial Results for the Quarter and nine Notes: The standalone financial results of the compan Act 2013 (the Act) read with the relevant rules Requirements) Regulations 2015. The above Quarterly results have been review January 25, 2023. The Statutory auditors hav In accordance with Ind AS, the company has r 'Other Comprehensive Income'. During the quarter and Nine Month ended 31 up at Rs 4.65/- per share to qualified institut provision of section 42 of companies Act,2013 Chapter-VIII Securities Exchange Board of Ind listed in the respective stock exchanges on 29 The results of the Company are also available The previous quarter and Nine Month ended 3 Reviewed by the erstwhile Statutory auditors. The company has acquired 51.33% holding in company Private Limited is recognised at cost. The company has acquired 51.33% holding in company Private Limited is need 31 Dec 22 September 30, 2022 figures. INVESTOR COMPLAINTS Pending at the beginning of the quarter Received during the quarter Remaining unresolved at the end of the quarter Remaining unresolved at the end of the quarter Se Lifecare Limited Kumar Dhawan SDirector	0.06 month ended 3 month ended 3 y have been pre- thereunder and od by the Audit G e carried out a li ecognised actua st December, 20 ional buyer on a read with rule 1- ia (I ssue of carried actual ist December, 20 ional buyer on a read with rule 1- ia (I ssue of carried actual ist I carried actual st December 2- the M/s Sashi F clease dated 10ti il Chain Stores - cess as on the di od have been gr	Bist December, 20 epared in accordan l in terms of Regul Committee and app imited review of the rial gains or losses 222, the company l qualified Institutio 4 of the companies ital and disclosure www.vikaslifecareli 021, the and previ 3eriwal and compa h day of October 20 Ardh Sainik Cante ate of publication of ouped/reclassified	222. cce with Ind AS ation 33 of the proved by the I e results for the on actuarial v mas issued 10, nal Placement (prospectus) requiments) r imited.com, we pus year ended my Private Lim D22, the acqus en. The consol of financials of whereever new e year to date f 0 1 1	SEBI (Listing of Board of Direct equarter ende raluation of the 75,26,881 equi (QIP) documen and allottment egulations,200 ww.bseindia.co it 31st March 2 ited. The Inves ition of 30% st idation of finan the company ressary to mak	Dibligations and ors at their mee d December 31, Defined Benefi ty shares of Rs. at dated in accc of securities) ru 9. The shares w m and www.nse 022, figures hav truent in the Sh ake in M/s Abh cial results of si e them compara	i of the Compan Disclosure ting held on , 2022. t Obligation in 1 each fully pa ordance with th le,2014 and hich have been india.com we been audited ashi Beriwal an hyam Services aid entity has n uble.The figure

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

NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2022

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

Real estate Division

Trading Division -Polymers

Trading Division -Agro

Trading Division -Infrastructure * Manufacturing Division- Cashew Nuts Manufacturing Division- Polymers Business Facilitation 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 property, plant and equipment, trade receivables, cash and cash equivalents and inventories. Segment liabilities include trade payables and other liabilities. 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

		1	Three months End	ed	Nine months Ended		(Figures in Lakhs
	Particulars	For the period ended December 31st, 2022	For the period ended September 30th, 2022	For the period ended December 31st, 2021	For the period ended December 31st, 2022	For the period ended December 31st, 2021	For the period ended March 31, 2022
	Domestic	12,297.79	11,434.49	10,514.09	32,381.16	18,787.34	26,905.52
	Service	541.97	614.29		1,156.26	-	-
	Export:-			-			
	Nepal	15.50	5.71	8.25	39.36	19.61	19.6
	Benin	-	-	-	13.06		
	Ghana	-	-	27.64		538.73	839.9
	Mauritius	17.28	-	23.41	17.03	23.41	23.4
	Bangaladesh	-	34.63	-	34.63	22.93	73.5
	Vietnam	-	-	100.71		441.42	441.4
	UAE	234.28	750.70	-	984.98	-	1,194.3
			-				
	Total	13,106.82	12,839.82	10,674.10	34,626.48	19,833.44	29,497.86
2. Reve	Total enue by nature of products Particulars	For the period ended December 31st,	For the period ended September 30th,	10,674.10 For the period ended December 31st, 2021	For the period	19,833.44 For the period ended December 31st, 2021	29,497.8 For the period ended March 31, 2022
	enue by nature of products	For the period ended	For the period ended	For the period ended December	For the period ended December	For the period ended December	For the period ended March 31
a)	enue by nature of products Particulars	For the period ended December 31st,	For the period ended September 30th,	For the period ended December	For the period ended December	For the period ended December	For the period ended March 31 2022
a) b)	enue by nature of products Particulars Real estate Division	For the period ended December 31st, 2022	For the period ended September 30th, 2022	For the period ended December 31st, 2021	For the period ended December 31st, 2022	For the period ended December 31st, 2021	For the period ended March 31 2022 - 2,188.4
a) b) c)	enue by nature of products Particulars Real estate Division Trading Division -Polymers	For the period ended December 31st, 2022 539.25	For the period ended September 30th, 2022 1,312.05	For the period ended December 31st, 2021 5,654.30	For the period ended December 31st, 2022 2,189.50	For the period ended December 31st, 2021 10,855.74	For the period ended March 31 2022 - 2,188.4 17,640.5
a) b) c) d) e)	enue by nature of products Particulars Real estate Division Trading Division -Polymers Trading Division -Agro	For the period ended December 31st, 2022 539.25 9.713.67	For the period ended September 30th, 2022 1,312.05 7,431.91	For the period ended December 31st, 2021 5,654.30 25.45	For the period ended December 31st, 2022 2,189.50 22,425.91	For the period ended December 31st, 2021 10,855.74 25.45	For the period ended March 31 2022 2,188.4 17,640.5 8.8
a) b) c) d) e)	enue by nature of products Particulars Real estate Division Trading Division -Polymers Trading Division -Agro Manufacturing Division- Cashew Nuts	For the period ended December 31st, 2022 539.25 9.713.67 70.36	For the period ended September 30th, 2022 1,312.05 7,431.91 21.02	For the period ended December 31st, 2021 5,654.30 25.45 1,155.84	For the period ended December 31st, 2022 2,189.50 22,425.91 207.43	For the period ended December 31st, 2021 10,855.74 25.45 3,742.70	For the period ended March 31 2022 - 2,188.4 17,640.5 8.8 6,163.3
a) b) c) d)	Particulars Real estate Division Trading Division -Polymers Trading Division -Agro Manufacturing Division -Cashew Nuts Trading Division -Infrastructure *	For the period ended December 31st, 2022 539.25 9,713.67 70.36 1,889.14	For the period ended September 30th, 2022 1,312.05 7,431.91 21.02 2,739.94	For the period ended December 31st, 2021 5,654.30 25.45 1,155.84 1,942.76	For the period ended December 31st, 2022 2,189.50 22,425.91 207.43 7,088.18	For the period ended December 31st, 2021 10,855.74 25.45 3,742.70 2,752.03	For the period ended March 31

* Revenue from one customer of company's trading division- Infrastrucure segment represent approximately Rs 7075 Lakh of the company's total revenue
2. Segment Results before tax and interest

	Particulars	For the period ended December 31st, 2022	For the period ended September 30th, 2022	For the period ended December 31st, 2021	For the period ended December 31st, 2022	For the period ended December 31st, 2021	For the period ended March 31, 2022
(a)	Real estate Division	0	-	-	0		-
(b)	Trading Division -Polymers	84.05	132.99	(20.90)	241.98	379.09	17.55
(c)	Trading Division -Agro	20.65	75.36	0.46	265.12	0.33	389.72
(d)	Manufacturing Division- Cashew Nuts	13.43	108.99	1.40	152.79	37.22	0.34
(e)	Trading Division -Infrastructure *	24.05	209.77	165.45	295.59	101.02	107.45
(f)	Manufacturing Division- Polymers	50.34	58.52	38.36	201.70	66.79	245.89
(g)	Business Facilitation Services	414.75	14.50	-	429.25	-	-
	Sub Total	607.27	600.13	184.77	1,586.43	584.45	760.95
Less: Fir	nance Cost	42.45	26.69	25.3	97.94	170.45	208.64
Add: Ot	her Income	74.14	117.81	737.01	399.07	1,287.69	4,359.20
Less: Ur	nallocated Expenses	106.09	184.61	508.75	633.32	963.08	907.10
Profit b	efore tax	532.87	506.64	387.73	1,254.24	738.61	4,004.41
Less: Ta	x expenses	(270.61)	257.20	99.62	(31.33)	160.83	980.57
Net prof	fit/(loss) for the Period	803.48	249.44	288.11	1,285.57	577.78	3,023.84

3. Segm	ent Assets and Liabilities						
	Particulars	For the period ended December 31st, 2022	For the period ended September 30th, 2022	For the period ended December 31st, 2021	For the period ended December 31st, 2022	For the period ended December 31st, 2021	For the period ended March 31, 2022
	Assets						
	Real estate Division	170.59	170.59	170.59	170.59	170.59	170.59
	Manufacturing Division- Polymers	1,446.91	845.00	2,389.69	1,446.91	2,389.69	2,065.18
	Unallocated(Fixed)	41,857.39	38,526.81	20,035.87	41,857.39	20,035.87	27,868.41
		43,474.89	39,542.40	22,596.15	43,474.89	22,596.15	30,104.18
	Liabilities						
	Real estate Division				-	-	-
	Trading Division -Agro	3,226.07	930.47	1,342.93	3,226.07	1,342.93	1,691.29
	Trading Division -Polymers	352.41	2,529.26	4,050.87	352.41	4,050.87	116.76
	Trading Division -Infrastructure	747.74	1,397.39	817.82	747.74	817.82	4,660.40
	Unallocated	39,148.67	34,685.28	16,384.53	39,148.67	16,384.53	23,635.73
		43,474.89	39,542.40	22,596.15	43,474.89	22,596.15	30,104.18
4. Major	Customers						
(a)	For the Quarter ending December 2022 Revenue from To 1536.70 Lacs respectively of the total revenue.	wo Customers of th	ne Segment Trading	g Infras. & Trading	Agro represented	approximately Rs. 1	848.56 Lacs and Rs.
	For the Quarter ending September 2022 Revenue from Two Customers of the Segment Trading Infras. & Trading Agro represented approximately Rs. 2764.56 Lacs and 1239.30 Lacs respectively of the total revenue.						2764.56 Lacs and Rs.
	For the Nine Months ending December 2022 Revenue from One Customer of the Segment Trading Infras. represented approximately Rs. 7347.64 Lacs of the total revenue						of the total revenue.
	For the Quarter ending December 2021 Revenue from One Customer of the Segment Trading Infras. represented approximately Rs. 2536.47 Lacs of the total revenue.						
	For the Nine Months ending December 2021 Revenue fro	om One Customer	of the Segment Tra	ding Infras. repres	sented approximate	ely Rs. 5123.33 Lacs	of the total revenue.
	For the year ending 31st March 2022 Revenue from One	Customer of the Se	egment Trading Inf	ras. represented a	pproximately Rs. 6	237.42 Lakhs of the	total revenue.
	Segment revenue, results, assets and liabilities include th	e respective amou	nts identifiable to e	each of the segmen	ts and amounts allo	ocated on a reasonab	ole basis.



KSMC & ASSOCIATES Chartered Accountants

Independent Auditor's Review Report on the Quarterly and Year to Date 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

- We have reviewed the accompanying statement of unaudited consolidated financial results of Vikas Lifecare Limited (the "Parent") and its subsidiaries (the parent and its subsidiaries together referred to as "the group") for the quarter ended 31st December 2022 and for the year to date results for the period from 01st April 2022 to 31st December 2022, ("the statement") attached herewith, 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, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting"("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India. 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.

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.

4. The statement includes results of the following entities:

Relationship-Subsidiaries

- a. Genesis Gas Solutions Pvt. Ltd.
- b. Shashi Beriwal & Company Pvt. Ltd. (from 14th October 2022 (i.e date of acquisition) to 31st December 2022)
- 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



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

Ph: 011- 41440483, 42440483, 45140483 | E-mail : info@ksmc.in, admin@ksmc.in | Website : www.ksmc.in Scanned by Scanner Go 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 statement of unaudited consolidated financial results of Vikas Lifecare Limited for the quarter and nine months ended 31st December 2021 and audited financial results for the year ended 31st March 2022 was reviewed by previous auditor and whose audit report dated 10th January 2022 and 28th May 2022 respectively expressed an unmodified conclusion or opinion on those financial results.
- ii. The accompanying statement includes the unaudited interim financial results and other financial information, in respect of a subsidiary Genesis Gas Solutions Pvt. Ltd, whose unaudited interim financial results include total revenues from operations of Rs 211.34 Lakhs and Rs 1092.11 Lakhs, Profit After Tax of Rs. (122.32) Lakhs and Rs. (93.50) Lakhs and other comprehensive income/(loss) of Rs. (0.71) Lakhs and Rs (2.29) Lakhs for the quarter and nine months ended 31th Dec 2022 respectively, as considered in the statement which have been reviewed by their respective independent auditor. 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 report of such auditor.
- iii. The accompanying statement includes the unaudited interim financial results and other financial information, in respect of a subsidiary Shashi Beriwal & Company Pvt. Ltd, whose unaudited interim financial results include total revenues from operations of Rs. 76.31 Lakhs, Profit After Tax of Rs. (47.57) Lakhs and other comprehensive income/(loss) of Rs. nil for the quarter and nine months ended 31th Dec 2022, 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.

NEW DELHI

For KSMC & Associates Chartered Accountants

CA SACHIN SINGHAL (Partner) Mem No-505732 UDIN: 23505732 86 U H U O 8166

Place: New Delhi Date: 25.01.2023

FRN: 035565N

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-	UNAUDITED CONSOLIDATED FINANCIAL RESULT	LIMI7 S FOR THE O		DED 31ST DE			
			Three Months Ende	ed	Nine Month	hs Ended	Figures in La Year Ende
No		31-Dec-22 Unaudited	30-Sep-22 Unaudited	31-Dec-21 Unaudited	31-Dec-22 Unaudited	31-Dec-21 Unaudited	31-Mar-2 Audited
	Revenue from Operations		10 100 10	10 584 10			
2	Revenue from Operations Other Income	13,394.47 63.46	13,180.69 123.43	10,674.10 737.01	35,794.90 397.40	19,833.44 1,287.69	30,092. 4,366.
	Total Income (1+2) EXPENSES :	13,457.93	13,304.12	11,411.11	36,192.30		34,459.0
	Cost of Materials Consumed Purchases of Stock-in-Trade	1,488.23 10,309.84	(309.45) 12,461.70	570.53 10,348.53	1,733.45 31,351.40	1,837.63 18,384.08	4,835.5 24,538.6
c.	Change in inventory of finished goods, work in progress and stock in trade	872.09	364.94	(429.73)	774.51	(972.71)	(297.9
d.	Employee Benefits Expense Finance Costs	128.81 51.52	82.18 28.44	39.65 25.30	340.63 109.32	98.06 170.45	188.8 215.7
f.	Depreciation and Amortisation Expense	121.62	45.44	11.57 457.53	235.41	69.29	151.2
	Other Expenses Total Expenses	138.32 13,110.43	123.12 12,796.37	11,023.38	35,093.07	795.73 20,382.53	921.5 30,553.5
	Profit Before Exceptional Items and Tax (3-4) Exceptional Items	347.50	507.75	387.73	1,099.23	738.60	3,905.5
	Share in profit (Loss) in Associate Company Profit/ (Loss) Before Tax (5-6)	347.50	(4.17) 503.58	(6.06) 381.67	1,099.23	(12.48) 726.12	3.0 3,908.5
	Tax Expense/(Benefits): i. Current Tax	143.75	- 164.10	36.38	326.10	96.02	230.4
	ii. Deferred Tax iii. Previous Year Income Tax	(189.98) (224.91)	93.63	63.24	(132.52) (224.91)	64.81	916.1 (132.7
	Total Tax Expense (i+ii+iii)	(271.14)	257.73	99.62	(31.33)	160.83	1,013.8
10	Net Profit/(Loss) from continuing operations (7-8) Profit/(loss) from discontinued operations	618.64	245.85	282.05	1,130.56	565.29	2,894.6
	Tax expenses of discontinued operations Profit/(loss) from Discontinued operations (after tax)		-			-	-
13	(10-11) Profit/(loss) for the period (9+12)	618.64	245.85	282.05	1,130.56	565.29	2,894.6
	Other Comprehensive Income :				,		-
	 A.) (i) Items that will not be reclassified to Profit and Loss (ii) income tax relating to items that will not be reclassifed 	(150.93) 27.46	39.79 -7.73	373.47 (0.74)	(106.55) 16.29	1,081.90 (1.93)	1,750.7
	to profit or loss B) (i) items that will be reclassified to profit and loss	(3.07)	3.16		0.75	-	(2.4
	(ii) income tax relating to items that will be reclassifed to	0.76	-2.33	-	(0.20)	-	0.4
	Share of Other Comprehensive Income of associates		(0.23)	0.02	(0.07	0.3
	-	(105 50)	32.66	372.75	(00.71)		
15	Total Other Comprehensive Income Total comprehensive income (Comprising Profit (Loss)	(125.78) 492.86	278.51	654.80	(89.71) 1,040.85	1,080.04	1,756.5 4,651.2
	and Other Comprehensive Income for the period) (13+14)						
16	Profit for the period attributable to:						
	Shareholders of the Company Non-controling interests	589.04 29.60	235.18 10.67	282.05	1,158.35 (28.26)	565.29	2,869.9 24.7
		618.64	245.85	282.05	1,130.09	565.29	2,894.6
17	Other comprehensive income for the period						
	attributable to: Shareholders of the Company	(125.73)	32.42	372.75	(89.59)	1,080.04	1,756.8
	Non-controling interests	(0.05) (125.78)	0.24 32.66	372.75	(0.12) (89.71)	1,080.04	(0.3 1,756.5
	Total comprehensive income for the period attributable to:						
	Shareholders of the Company Non-controling interests	463.31 29.55	267.60 10.91	654.80	1,068.76 (28.38)	1,645.33	4,626.7 24.4
	Non-controlling interests	492.86	278.51	654.80	1,040.38	1,645.33	4,651.2
	Paid up Equity Share Capital (Face Value Rs.1 each)	13,312.38	13,312.38	9,996.67	13,312.38	9,996.67	10,977.8
21	Total Reserve Earning per Equity Share:	30,842.39	17,327.94	4,668.17	30,843.16	4,668.17	8,989.1
	Equity shares of par value Rs 1 each Basic	0.05	0.02	0.03	0.08	#	#
	Diluted * Consolidated Financial Results for the Quarter and nin	0.05 e month ender	0.02 1 31st December.	0.03	0.08	#	#
	Notes:						
	The Consolidated financial results of the company have beer (the Act) read with the relevant rules thereunder and in term						
2	2015. The above Quarterly results have been reviewed by the Audi	it Committee an	d approved by the	Board of Directors	s at their meetin	g held on Janı	uary 25,
3	2023. The Statutory auditors have carried out a limited revie The weighted average number of equity shares outstanding	ew of the results during the perio	s for the quarter en od has been consid	nded December 31 lered for calculatir	, 2022. Ig the basic and	diluted earnin	igs per sha
	(not annualized) in accordance with the Ind AS. In accordance with Ind AS, the company has recognised actor				-		
	Comprehensive Income". During the quarter and Nine Month ended 31st December,						
	4.65/- per share to qualified institutional buyer on qualified of companies Act,2013read with rule 14 of the companies (l Institutional P	lacement (QIP) do	cument dated in a	accordance with	the provision	of section 4
	of India (Issue of capital and disclosure requiments) regulat 20 11 2022						
	The results of the Company are also available for investors a The previous quarter and Nine Month ended 31st December						Daniana di ba
	the erstwhile Statutory auditors. The company has acquired 51.38% holding in the M/s Sash				-		-
	Private Limited is recognised at cost.						
	The company has announced vide its media release dated 10 which is primarly dealt in Retail Chain Stores Ardh Sainik C						
	acquistion is in process as on the date of publication of finar				i childy had hot i	considere	d onice die
	The figures of the corresponding previous period have been a and nine month ended 31 Dec 22 is the balancing figure bet						
	figures. The Consolidation of financial results for the Quarter and Ni						
	associates/ subsidiary company in the said period.	month chue	rot day of Dech		-rpincuble as the	. company was	
	INVESTOR COMPLAINTS Pending at the beginning of the quarter			0			
	Received during the quarter Disposed off during the quarter			1			
	Disposed off during the quarter Remaining unresolved at the end of the quarter			0			
L							
	For Vikas Lifecare Limited						
	For Vikas Lifecare Limited Sundeep Kumar Dhawan Managing Director						

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

NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2022

Information on Segment Reporting pursuant to Ind AS 108 - Operating Segments Operating segments: Real estate Division

Trading Division -Polymers

Trading Division -Agro Trading Division -Infrastructure* Manufacturing Division- Cashew Nuts Manufacturing Division- Polymers Business facilitation service Meter Installation

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).

Segment assets and liabilities:

Assets used by the operating segments mainly consist of property, plant and equipment, trade receivables, cash and cash equivalents and inventories. Segment liabilities include trade payables and other liabilities. 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

		TI	hree months En	ded	Nine mor	nths Ended	(Figures in Lakhs	
	Particulars	For the period ended December 31st, 2022	For the period ended September 30th, 2022	For the period ended December 31st, 2021	For the period ended December 31st, 2022	For the period ended December 31st, 2021	For the period ended March 31 2022	
	Domestic	11,971.40	11,775.62	10,514.09	33,549.58	18,787.34	27,500.7	
	Service	1,156.26	-		1,156.26	-	-	
	Export:-	-	-	- 1				
	Nepal	15.50	5.71	8.25	39.36	19.61	19.6	
	Benin	-	-	- 1	13.06			
	Ghana	-	-	27.64		538.73	839.9	
	Mauritius	17.03	-	23.41	17.03	23.41	23.4	
	Bangaladesh	_	34.63	1	34.63	22.93	73.5	
	Vietnam	_		100.71	01.00	441.42	441.4	
	UAE	234.28	750.70	100.71	984.98	111.12	1.194.3	
	Total	13,394.47	12,566.66	10,674.10	35,794.90	19,833.44	30,093.0	
	Total	13,394.47	12,300.00	10,074.10	33,794.90	19,000.44	30,093.0	
. Rev	enue by nature of products	-						
		For the period ended December	For the period ended September	For the period ended December	For the period ended December	For the period ended December 31st.	For the period ended March 3	
	Particulars	31st, 2022	30th, 2022	31st, 2021	31st, 2022	2021	2022	
a)	Real estate Division				-	-	-	
,)	Trading Division -Polymers	539.25	1,312.05	5,654.30	2,189.50	10,855.74	2,783.6	
)	Trading Division -Agro	9,175.94	7,431,91	25.45	22,502.22	25.45	17,045.3	
i)	Manufacturing Division- Cashew Nuts	70.11	21.02	1,155.84	207.43	3,742.70	8.8	
=)	Trading Division -Infrastructure*	1.889.14	2,739,94	1,942.76	7,088.18	2,752.03	6,163.3	
	8	,	.,	,			· · · · · · · · · · · · · · · · · · ·	
n	Manufacturing Division- Polymers		720.61					
	Manufacturing Division- Polymers Business facilitation service	352.43	720.61	1,895.75	1,559.20	2,457.52	3,496.6	
g)	Business facilitation service	1,156.26	-	1,895.75	1,156.26	2,457.52	-	
g)		1,156.26 211.34	- 341.12		1,156.26 1,092.11		595.1	
g) h)	Business facilitation service Meter Installation Total	1,156.26 211.34 13,394.47	341.12 12,566.65 -0.01	10,674.10	1,156.26 1,092.11 35,794.90	19,833.44 -0.00	595.1 30,093.0	
g) h) Reve	Business facilitation service Meter Installation	1,156.26 211.34 13,394.47 division- Infrastruct	341.12 12,566.65 -0.01 ure segment rej For the period ended	10,674.10 present approxi For the period ended	1,156.26 1,092.11 35,794.90 mately Rs 7075 For the period ended	19,833.44 -0.00 Lakh of the com	3,496.6 595.1 30,093.0 	
g) n) Reve	Business facilitation service Meter Installation Total nue from one customer of company's trading nent Results before tax and interest	1,156.26 211.34 13,394.47 division- Infrastruct	341.12 12,566.65 -0.01 ure segment rep For the period ended September	10,674.10 present approxi For the period ended December	1,156.26 1,092.11 35,794.90 mately Rs 7075 For the period ended December	19,833.44 -0.00 i Lakh of the com For the period ended December 31st,	595.1 30,093.0 pany's total rev For the period	
Reve	Business facilitation service Meter Installation Total nue from one customer of company's trading nent Results before tax and interest Particulars	1,156.26 211.34 13,394.47 division- Infrastruct	341.12 12,566.65 -0.01 ure segment rej For the period ended	10,674.10 present approxi For the period ended	1,156.26 1,092.11 35,794.90 mately Rs 7075 For the period ended December 31st, 2022	19,833.44 -0.00 Lakh of the com For the period ended December 31st, 2021	595.1 30,093.0 pany's total rev For the perio ended March 3	
Reve . Segr	Business facilitation service Meter Installation Total nue from one customer of company's trading - ment Results before tax and interest Particulars Real estate Division	1,156.26 211.34 13,394.47 division- Infrastruct	341.12 12,566.65 -0.01 ure segment rep For the period ended September 30th, 2022	10,674.10 present approxi For the period ended December 31st, 2021	1,156.26 1,092.11 35,794.90 - mately Rs 7075 For the period ended December 31st, 2022 0	19,833.44 -0.00 Lakh of the com For the period ended December 31st, 2021	595.1 30,093.0 	
a) b) c) c) c) c) c) c) c) c) c) c) c) c) c)	Business facilitation service Meter Installation Total nue from one customer of company's trading one nent Results before tax and interest Particulars Real estate Division Trading Division -Polymers	1,156.26 211.34 13,394.47 division- Infrastruct For the period ended December 31st, 2022 84.05	341.12 12,566.65 -0.01 ure segment rep For the period ended September 30th, 2022 132.99	10,674.10 present approxi For the period ended December 31st, 2021	1,156.26 1,092.11 35,794.90 mately Rs 7075 For the period ended December 31st, 2022 0 241.98	19,833.44 -0.00 Lakh of the com For the period ended December 31st, 2021 379.09	595.1 30,093.0 	
a) c) c) c) c) c) c) c) c) c) c) c)	Business facilitation service Meter Installation Total nue from one customer of company's trading on nent Results before tax and interest Particulars Real estate Division Trading Division -Polymers Trading Division -Agro	1,156.26 211.34 13,394.47 division- Infrastruct For the period ended December 31st, 2022 84.05 (25.81)	341.12 12,566.65 -0.01 ure segment rej For the period ended September 30th, 2022 	10,674.10 present approxi ended December 31st, 2021 (20.90) 0.46	1,156.26 1,092.11 35,794.90 mately Rs 7075 For the period ended December 31st, 2022 0 241.98 218.66	19,833.44 -0.00 Lakh of the com For the period ended December 31st, 2021 379.09 0.33	595.1 30,093.0 - pany's total rev For the perio ended March 3 2022	
a) b) c) c) d)	Business facilitation service Meter Installation Total nue from one customer of company's trading - nent Results before tax and interest Particulars Real estate Division Trading Division -Agro Manufacturing Division- Cashew Nuts	1,156.26 211.34 13,394.47 	341.12 12,566.65 -0.01 ure segment rep For the period ended September 30th, 2022 132.99 75.36 139.93	10,674.10 present approxi ended December 31st, 2021 (20.90) 0.46 1.40	1,156.26 1,092.11 35,794.90 - mately Rs 7075 For the period ended December 31st, 2022 0 241.98 218.66 152.79	19,833.44 -0.00 Lakh of the com For the period ended December 31st, 2021 379.09 0.33 37.22	595.1 30,093.0 	
a) b) c) d) e)	Business facilitation service Meter Installation Total nue from one customer of company's trading on ment Results before tax and interest Particulars Real estate Division Trading Division -Agro Manufacturing Division- Cashew Nuts Trading Division -Infrastructure*	1,156.26 211.34 13,394.47 division- Infrastruct For the period ended December 31st, 2022 84.05 (25.81) 12.43 9.55	341.12 12,566.65 -0.01 ure segment rej For the period ended September 30th, 2022 132.99 75.36 139.93 208.99	10,674.10 present approxi For the period ended December 31st, 2021 (20.90) 0.46 1.40 165.45	1,156.26 1,092.11 35,794.90 mately Rs 7075 For the period ended December 31st, 2022 0 241.98 218.66 152.79 295.59	19,833.44 -0.00 Lakh of the com For the period ended December 31st, 2021 379.09 0.33 37.22 101.02	595.1 30,093.0 pany's total rev ended March 3 2022 17.5 389.7 0.3 107.4	
a) b) c) d) e) f)	Business facilitation service Meter Installation Total nue from one customer of company's trading one nent Results before tax and interest Particulars Real estate Division Trading Division -Polymers Trading Division -Agro Manufacturing Division - Cashew Nuts Trading Division -Infrastructure* Manufacturing Division - Polymers	1,156.26 211.34 13,394.47 division- Infrastruct For the period ended December 31st, 2022 84.05 (25.81) 12.43 9.55 50.35	341.12 12,566.65 -0.01 ure segment rep For the period ended September 30th, 2022 132.99 75.36 139.93	10,674.10 present approxi ended December 31st, 2021 (20.90) 0.46 1.40	1,156.26 1,092.11 35,794.90 mately Rs 7075 For the period ended December 31st, 2022 0 241.98 218.66 152.79 295.59 201.70	19,833.44 -0.00 Lakh of the com For the period ended December 31st, 2021 379.09 0.33 37.22	595.1 30,093.0 	
a) b) c) d) e) f) g)	Business facilitation service Meter Installation Total nue from one customer of company's trading on nent Results before tax and interest Particulars Real estate Division Trading Division -Agro Manufacturing Division - Cashew Nuts Trading Division -Infrastructure* Manufacturing Division Polymers Business facilitation service	1,156.26 211.34 13,394.47 division- Infrastruct For the period ended December 31st, 2022 - 84.05 (25.81) 12.43 9.55 50.35 50.35	341.12 12,566.65 -0.01 ure segment rej For the period ended September 30th, 2022 	10,674.10 present approxi For the period ended December 31st, 2021 (20.90) 0.46 1.40 165.45	1,156.26 1,092.11 35,794.90 	19,833.44 -0.00 Lakh of the com For the period ended December 31st, 2021 379.09 0.33 37.22 101.02	595.1 30,093.0 pany's total rev For the period ended March 3 2022 17.5 389.7 0.3 107.4 245.8	
g) h) • Reve 2. Segu a) b) c) d) e) f) g)	Business facilitation service Meter Installation Total nue from one customer of company's trading on nent Results before tax and interest Particulars Real estate Division Trading Division - Polymers Trading Division - Agro Manufacturing Division - Cashew Nuts Trading Division - Infrastructure* Manufacturing Division - Polymers Business facilitation service Meter Installation	1,156.26 211.34 13,394.47	341.12 12,566.65 -0.01 ure segment rej For the period ended September 30th, 2022 132.99 75.36 139.93 208.99 58.51 - 202.78	10,674.10 present approxi ended December 31st, 2021 (20.90) 0.46 1.40 165.45 38.36	1,156.26 1,092.11 35,794.90 - mately Rs 7075 For the period ended December 31st, 2022 0 241.98 218.66 152.79 295.59 201.70 587.61 236.86	19,833.44 -0.00 Lakh of the com For the period ended December 31st, 2021 379.09 0.33 37.22 101.02 66.79	595.1 30,093.0 	
a) b) c) d) e) f) g) h)	Business facilitation service Meter Installation Total nue from one customer of company's trading on nent Results before tax and interest Particulars Real estate Division Trading Division -Agro Manufacturing Division - Cashew Nuts Trading Division -Infrastructure* Manufacturing Division Polymers Business facilitation service	1,156.26 211.34 13,394.47 division- Infrastruct For the period ended December 31st, 2022 - 84.05 (25.81) 12.43 9.55 50.35 50.35	341.12 12,566.65 -0.01 ure segment rej For the period ended September 30th, 2022 	10,674.10 present approxi For the period ended December 31st, 2021 (20.90) 0.46 1.40 165.45 38.36 - -	1,156.26 1,092.11 35,794.90 	19,833.44 -0.00 Lakh of the com For the period ended December 31st, 2021 379.09 0.33 37.22 101.02 66.79 -	595.1 30,093.0 	
g) h) F Reve 2. Segr (a) b) b) c) d) c) d) d) e) f) g) h) 	Business facilitation service Meter Installation Total nue from one customer of company's trading on nent Results before tax and interest Particulars Real estate Division Trading Division -Polymers Trading Division -Agro Manufacturing Division -Infrastructure* Manufacturing Division -Polymers Business facilitation service Meter Installation Sub Total	1,156.26 211.34 13,394.47 division- Infrastruct For the period ended December 31st, 2022 84.05 (25.81) 12.43 9.55 50.35 462.20 5.84 598.61	341.12 12,566.65 -0.01 ure segment rep For the period ended September 30th, 2022 - 132.99 75.36 139.93 208.99 58.51 - 202.78 818.56	10,674.10 present approxi For the period ended December 31st, 2021 (20.90) 0.46 1.40 165.45 38.36 - - - - - - - - - - - - -	1,156.26 1,092.11 35,794.90 mately Rs 7075 For the period ended December 31st, 2022 0 241.98 218.66 152.79 295.59 201.70 587.61 236.86 1,935.19	19,833.44 -0.00 Lakh of the com For the period ended December 31st, 2021 379.09 0.33 37.22 101.02 66.79 	595.1 30,093.0 - pany's total rev ended March 3 2022 -	
g) h) 7 Reve 2. Segn (a) b) b) c) d) e) f) g) h) (c) ess: F Add: O	Business facilitation service Meter Installation Total nue from one customer of company's trading on nent Results before tax and interest Particulars Real estate Division Trading Division -Polymers Trading Division -Agro Manufacturing Division - Cashew Nuts Trading Division -Infrastructure* Manufacturing Division -Olymers Business facilitation service Meter Installation Sub Total inance Cost her Income	1,156.26 211.34 13,394.47 division- Infrastruct For the period ended December 31st, 2022 - - 84.05 (25.81) 12.43 9.55 50.35 462.20 5.84 598.61 5.84 598.61 5.153 63.47	341.12 12,566.65 -0.01 ure segment rej For the period ended September 30th, 2022 	10,674.10 present approxi ended December 31st, 2021 (20.90) 0.46 1.40 165.45 38.36 - - - - - - - - - - - - - - - - - - -	1,156.26 1,092.11 35,794.90 	19,833.44 -0.00 Lakh of the com For the period ended December 31st, 2021 379.09 0.33 37.22 101.02 66.79 - 584.45 170.45 1,287.69	595.1 30,093.0 	
g) h) * Reve 2. Segr a) b) b) c) c) d) e) f) g) h) 	Business facilitation service Meter Installation Total nue from one customer of company's trading on nent Results before tax and interest Particulars Real estate Division Trading Division -Polymers Trading Division -Agro Manufacturing Division -Cashew Nuts Trading Division -Infrastructure* Manufacturing Division -Cashew Nuts Trading Division -Infrastructure* Manufacturing Division -Polymers Business facilitation service Meter Installation Sub Total inance Cost	1,156.26 211.34 13,394.47 division- Infrastruct For the period ended December 31st, 2022 84.05 (25.81) 12.43 9.55 50.35 462.20 5.84 598.61 51.53 63.47 388.77	341.12 12,566.65 -0.01 ure segment rej For the period ended September 30th, 2022 132.99 75.36 139.93 208.99 58.51 -202.78 818.56 29.01	10,674.10 present approxi ended December 31st, 2021 (20.90) 0.46 1.40 165.45 38.36 - - - - - - - - - - - - - - - - - - -	1,156.26 1,092.11 35,794.90 	19,833.44 -0.00 Lakh of the com For the period ended December 31st, 2021 379.09 0.33 37.22 101.02 66.79 -584.45 1,287.69 963.08	595.1 30,093.0 	
2. Segr (a) (b) (c) (d) (e) (f) (g) (h) Less: F Add: O Less: U Profit	Business facilitation service Meter Installation Total nue from one customer of company's trading on ment Results before tax and interest Particulars Real estate Division Trading Division -Polymers Trading Division -Agro Manufacturing Division- Cashew Nuts Trading Division -Infrastructure* Manufacturing Division - Polymers Business facilitation service Meter Installation Sub Total inance Cost her Income nallocated Expenses	1,156.26 211.34 13,394.47 division- Infrastruct For the period ended December 31st, 2022 - - 84.05 (25.81) 12.43 9.55 50.35 462.20 5.84 598.61 5.84 598.61 5.153 63.47	341.12 12,566.65 -0.01 ure segment rej For the period ended September 30th, 2022 132.99 75.36 139.93 208.99 58.51 - 202.78 818.56 29.01 123.42 409.44	10,674.10 present approxi ended December 31st, 2021 (20.90) 0.46 1.40 165.45 38.36 	1,156.26 1,092.11 35,794.90 	19,833.44 -0.00 Lakh of the com For the period ended December 31st, 2021 379.09 0.33 37.22 101.02 66.79 - 584.45 170.45 1,287.69	595.1 30,093.0 pany's total rev For the period ended March 3 2022	

Particulars	For the period ended December 31st, 2022	For the period ended September 30th, 2022	For the period ended December 31st, 2021	For the period ended December 31st, 2022	For the period ended December 31st, 2021	For the period ended March 31 2022							
Assets													
Real estate Division	170.59	170.59	170.59	170.59	170.59	170.59							
Manufacturing Division- Polymers	2,612.99	845.00	2,389.69	2,612.99	2,389.69	2,065.18							
Meter Installation	-	2,551.97				-							
Unallocated(Fixed)	42,770.36	37,648.82	20,035.87	42,770.36	20,035.87	27,868.42							
	45,553.94	41,216.38	22,596.15	45,553.94	22,596.15	30,104.19							
Liabilities													
Real estate Division				-	-	-							
Trading Division -Agro	3,226.07	930.47	1,342.93	3,226.07	1,342.93	1,691.29							
Trading Division -Polymers	352.41	2,529.26	4,050.87	352.41	4,050.87	116.76							
Trading Division -Infrastructure	747.74	1,397.39	817.82	747.74	817.82	4,660.40							
Loan	1,948.03			1,948.03									
Meter Installation	-	2,551.97											
Unallocated	39,279.69	33,807.29	16,384.53	39,279.69	16,384.53	23,635.7							
	45,553.94	41,216.38	22,596.15	45,553.94	22,596.15	30,104.19							
r Customers For the Quarter ending December 2022 Kevenui	e from Two Customers of the	- Segment Trading	Infras. & Trading A	- Agro represented a	- pproximately Ks. 184	-0.00							
1536.70 Lacs respectively of the total revenue.				8									
For the Quarter ending September 2022 Revenue from Two Customers of the Segment Trading Infras. & Trading Agro represented approximately Rs. 2764.56 Lacs and Rs. 1239.30 Lacs respectively of the total revenue.													
For the Nine Months ending December 2022 Revenue from One Customer of the Segment Trading Infras. represented approximately Rs. 7347.64 Lacs of the total revenue.													
For the Quarter ending December 2021 Revenue	For the Quarter ending December 2021 Revenue from One Customer of the Segment Trading Infras. represented approximately Rs. 2536.47 Lacs of the total revenue.												
For the Nine Months ending December 2021 Revenue from One Customer of the Segment Trading Infras. represented approximately Rs. 5123.33 Lacs of the total revenue.													
For the Nine Months ending December 2021 Re	venue from One Customer o	of the Segment Trac	For the year ending 31st March 2022 Revenue from One Customer of the Segment Trading Infras. represented approximately Rs. 6237.45 Lakhs of the total revenue.										
		0			·								

Annexure-II



New Delhi, January 25, 2023: Vikas Lifecare Limited is pleased to announce its financial performance for the nine months ended December 31, 2022 and decision to make strategic investment of upto Rs. 250 Crores in Kohinoor Foods Limited as per the following details:

Financial Performance Highlights:

Performance Review for 9M FY2022 vs. 9M FY2021 (Standalone)

- Net Revenue up by 74.59% to Rs. 34,626.48 Lakhs compared to Rs. 19,833.44 Lakhs
- EBIDTA* at Rs. 1,522.17 lakhs compared to Rs. 978.34 lakhs, higher by 55.59%
- PBT at Rs. 1,254.25 Lakhs as compared to Rs. 738.60 lakhs, higher by 69.81%
- Net Profit at Rs. 1,288.57 Lakhs compared to Rs. 577.77 Lakhs, higher by 123.02%

Performance Review for 9M FY2022 vs. 9M FY2021 (Consolidated)

- Net Revenue up by 80.48% to Rs. 35,794.90 Lakhs compared to Rs. 19,833.44 Lakhs
- EBIDTA* at Rs. 1443.96 lakhs compared to Rs. 978.34 lakhs, higher by 47.59%
- PBT at Rs. 1,099.23 Lakhs as compared to Rs.726.12 lakhs, higher by 51.38%
- Net Profit at Rs. 1129.79 Lakhs compared to Rs. 565.29 Lakhs, higher by 99.86%

*EBIDTA includes other income

Strategic Investment in Kohinoor Foods Ltd.

In line with the Company's pre-defined long-term growth strategies, the Board of Directors of Vikas Lifecare Limited accorded their approval to invest up to Rs. 250 Crores in Kohinoor Foods Limited, with an objective of broad-basing the Company's product portfolio, and strengthening its positioning in industry matrix, complimenting and supplementing the existing business lines of the Company by way of fresh equity, quasi capital, or any combination thereof, and to enter into definite agreement with the existing promoters of Kohinoor Foods Limited for acquiring substantial stake in it, subject to necessary statutory approvals and due diligence.

It is pertinent to be shared that Kohinoor Foods management achieved an arrangement with its bankers for settlement of bank dues and pursuant to this arrangement and Vikas Lifecare is aiming to make Kohinoor Food a debt free business.

Process is being initiated to appoint necessary intermediaries, Merchant Bankers, Legal Advisors, Industry Experts etc. to assist and advise for successful closure of the deal in targeted time.

Mr. S. K. Dhawan, Managing Director of the Company commented "We are delighted to announce Board's decision to make a strategic investment of upto Rs. 250 Crores in Kohinoor Foods Limited, a legacy of almost 5 decades, their pioneer and unparallel positioning in Basmati Rice and processed Food Products industry across the globe.

This acquisition will enable Vikas Lifecare to augment its product portfolio and enhance market presence in FMCG space, which currently includes at a nascent stage. This investment is in line with the Company future-oriented growth strategy articulated to focus on building a robust portfolio of products.

Their rich expertise and experience of FMCG Industry, never-ending romance with the quality of their products and remarkable history of customer satisfaction has convinced us that together we will be able to achieve new heights in years to come.

We are targeting to close this deal on accelerated pace, within 6 months' time, have already started process to device and formulate the most suitable structure, and to obtain all the required approvals for the same."

About Kohinoor Foods Limited:

Since 1989 Kohinoor Foods Ltd. has been present across the globe including India and over 60 countries with a wide assortment of food products that includes Basmati Rice, Wheat Flour, Ready to Eat Curries & Meals, Simmer Sauces, Cooking Pastes to Spices, Seasonings, Frozen Food, Pure Ghee, Paneer, Namkeens, Sweets and more.

The company's offerings are preferred by connoisseurs across the globe, ranging from the USA, Canada, Australia, New Zealand and the UK to the Middle East and South East Asian countries, with strong presence on the shelves of reputed retail chains like Booker Cash n Carry, TESCO, Sainsbury's, ASDA, Morrisons in UK, Krogers, Costco, BJs & Whole Foods in the US, Wal-Mart in Canada, Kobe Bussan in Japan, Coles in Australia, Woolworths & Foodstuff in New Zealand, Mustafa in Singapore, PARKnSHOP in Hong Kong, Shoprite in South Africa and Carrefour, Geant, Lulu, Tamimi & Panda in Middle East.

At Kohinoor Foods Limited quality is supplemented by a strong Quality Control culture with dedicated, fully equipped QC centres and micro-biological labs, processing and manufacturing facilities with a host of approvals and certifications. Company's products and processing facilities are BRC Certified; SQF Certification; USFDA Compliant; FSA Compliant; IFS Certification, and has been accredited with ISO 22000: 2005 (Food Safety Standard); ISO 9001: 2008 (QMS) Certification; Organic Certification and many more.

The manufacturing facilities include world-class fully automated rice processing and final packaging plants located at Murthal, Haryana with a milling capacity of 50 metric tonnes per hour. Spread over an area of about 36 acres, with storage capacities of 20,000 metric ton of rice along-with 50,000 metric ton of paddy with a production capacity – 1000 metric ton per day supported by 8 rice grading lines 16 color sorter machines, parboiling capacity of 500 metric ton per day, FFS machines for packing pouches and jars from Tetra pack Nichrome, Nitrogen flushing in packs by in house commissioned N2gas plant operating supported with a strong scientific procurement system.

The company has adequate arrangements for contract farming to ensure consistency of Agri Produce and control on the entire value chain of basmati. The entire chain is documented to the minutest detail ensuring 100% traceability as per international norms. The company procures Organic Basmati Rice by coming in direct contact with the farmers, helping them in production and by using the required technology. The company's 'Organic Basmati Program' is in collaboration with Uttarakhand Government under their 'Organic Basmati Export Program'. Kohinoor Foods Limited has contracts with 1128+ farmers. Started with a small area of about 110 hectares in 2005 the scheme has been extended to around 750 hectares. The total area of farming Organic Basmati Rice is intended to cross a target of 1200 hectares soon.

About Vikas Lifecare Limited:

Vikas Lifecare Ltd. (VLL) is an ISO 9001:2015 certified company, engaged in trading and manufacturing of polymer, rubber compounds and additives for plastics, synthetic & natural rubber. The company is primarily engaged in the various business segments i.e. Polymer & Rubber Commodity (bulk consumption) Compounds and Master-Batches (Manufacturing up- cycled compounds from industrial and post-consumer waste materials like EVA, PVC, PP, PE etc.), contributing to the Environment Protection initiatives from the Government of India and fulfilling the

mandated EPR obligations for the conglomerates consuming hundreds of thousands of tons of plastic products and packaging materials.

VLL is also a Del-Credere agent of ONGC (Oil and Natural Gas Corporation Ltd.) Petro Additions Limited, a public sector undertaking producing a wide variety of base polymers and commodity plastic raw materials.

As a long-term business strategy, the company has most recently diversified its business interests beyond raw materials (B2B businesses) and forayed into the B2C segment with a host of consumer products including FMCG, Agro, and Infrastructure Products; paving way for an aggressive business growth with intricately planned and selected product portfolios via acquisitions, joint ventures and tie-ups. VLL intends establishing / acquiring businesses in these segments thereby expanding its footprint in the country and beyond.

VLL's recently acquired subsidiary Genesis Gas Solutions Pvt. Ltd. is engaged in the business of Smart Gas Meters being supplied to all the major Gas Distribution Companies for domestic and commercial consumers. Genesis pioneers in Smart Gas and Water Metering and commands about 20% of the Domestic Gas Metering business share in India.

The securities of the Company are listed on both the Stock Exchanges, BSE (Scrip Code: 542655) and NSE (Symbol: VIKASLIFE).

Disclaimer: Certain statements, words in this document that are not historical facts are forward lookingstatements. Such forward looking statements are subject to certain risks and uncertainties like government actions, local, political or economic developments, technological risks and many other factors that could cause actual result to differ materially from those contemplated by these forward-looking statements. Vikas Lifecare Limited, its subsidiaries and associates shall not be in any way responsible for any action taken based on such statement.





Annexure - III

Requisite brief details in terms of the SEBI circular CIR/CFD/CMD/4/2015 dated September 9, 2015.

Particulars of Appointment:

Particulars	Details
Name of Director	Mr. Balwant Kumar Bhushan
Reason for change viz. appointment,	Appointment
resignation, removal, death or otherwise	
Date of Appointment	January 25, 2023
Brief profile (in case of appointment)	Mr. Balwant Kumar Bhushan is having rich experience in the field of Accounts/Finance/Internal Audit/Taxation. He is also having good knowledge of Corporate Law, Strategic/Financial Planning, Working Capital Management, Filings, Statutory Compliances and MIS among other aspects of corporate functioning.
Disclosure of relationships between directors (in case of appointment of a director)	No, Not related to any existing / New Director