



Vikas Lifecare Ltd.

(Formerly known as Vikas Multicorp Ltd.)

CIN : L25111DL1995PLC073719

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

January 25, 2023

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

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

NSE Symbol: VIKASLIFE

Scrip Code: 542655

Sub: Submission of Unaudited Financial Results for the quarter and nine months ended December 31, 2022

Dear Sir/ Madam,

In terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the copy of Standalone and Consolidated Unaudited Financial Results of the Company for the quarter and nine months ended December 31, 2022, along with Limited Review Reports issued by the Statutory Auditors of the Company is enclosed herewith for your kind perusal and records.

These results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company in their meeting held today i.e. Wednesday, January 25, 2023 in terms of Regulation 29 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Please disseminate this information on your official website and oblige.

Thanking you,

Yours Faithfully,
for Vikas Lifecare Limited

Sundeep Kumar Dhawan
Managing Director
DIN: 09508137



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**

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

For KSMC & Associates
Chartered Accountants
FRN.035665N



CA SACHIN SINGHAL
(Partner)

Mem No-505732

UDIN: 2350593286VHUN8090

Place: New Delhi

Date: 25.01.2023

VIKAS LIFECARE LIMITED (FORMERLY KNOWN AS VIKAS MULTICORP LIMITED)

CIN - L25111DL1995PLC073719

REGD OFF: G-1,VIKAS HOUSE, 34/1, EAST PUNJABI BAGH, NEW DELHI -110026, PH NO: 011-40450110 EMAIL - info@vikaslifecarelimited.com

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER, 2022

Sr. No.		Three Months Ended			Nine Months Ended		Figures in Lacs
		31-Dec-22	30-Sep-22	31-Dec-21	31-Dec-22	31-Dec-21	Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	31-Mar-22
1	Revenue from Operations						
a.	Revenue from Operations	13,106.82	12,839.57	10,674.10	34,626.48	19,833.44	29,496.99
2	Other Income	74.14	117.81	737.01	399.07	1,287.69	4,359.20
3	Total Income (1+2)	13,180.96	12,957.38	11,411.11	35,025.55	21,121.13	33,856.19
4	EXPENSES :						
a.	Cost of Materials Consumed	1,488.23	(309.45)	570.53	1,733.45	1,837.63	4,835.51
b.	Purchases of Stock-in-Trade	10,037.00	12,140.83	10,348.53	30,516.02	18,384.08	24,111.26
c.	Change in inventory stock in trade	863.96	365.00	(429.73)	679.24	(972.71)	(210.72)
d.	Employee Benefits Expense	47.69	43.06	39.65	138.32	98.06	139.61
e.	Finance Costs	42.46	26.69	25.30	97.94	170.45	208.64
f.	Depreciation and Amortisation Expense	87.83	28.60	11.57	169.98	69.29	138.11
g.	Other Expenses	81.92	156.01	457.53	436.36	795.73	860.57
	Total Expenses	12,649.09	12,450.74	11,023.38	33,771.31	20,382.53	30,082.98
5	Profit Before Exceptional Items and Tax (3-4)	531.87	506.64	387.73	1,254.25	738.60	3,773.21
6	Exceptional Items	-	-	-	-	-	-
7	Profit / (Loss) Before Tax (5-6)	531.87	506.64	387.73	1,254.25	738.60	3,773.21
8	Tax Expense/(Benefits):						
i.	Current Tax	144.58	163.57	36.38	326.40	96.02	230.42
ii.	Deferred Tax	(189.98)	93.63	63.24	(132.52)	64.81	882.88
iii.	Previous Year Income Tax	(224.91)	-	-	(224.91)	-	(132.73)
	Total Tax Expense (i+ii+iii)	(270.31)	257.20	99.62	(31.03)	160.83	980.57
9	Net Profit/(Loss) from continuing operations (7-8)	802.17	249.44	288.11	1,285.27	577.77	2,792.64
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)	802.17	249.44	288.11	1,285.27	577.77	2,792.64
	Other Comprehensive Income :						
A.)	(i) Items that will not be reclassified to Profit and Loss	(147.87)	38.04	373.47	(103.49)	1,081.90	1,750.74
	(ii) income tax relating to items that will not be reclassified to profit or loss	26.69	(7.22)	(0.74)	15.52	(1.93)	7.41
B)	(i) items that will be reclassified to profit and loss account	(5.17)	5.26	-	0.75	-	(0.67)
	(ii) income tax relating to items that will be reclassified to profit or loss	1.30	(2.86)	-	(0.20)	-	-
14	Total Other Comprehensive Income	(125.05)	33.23	372.73	(87.41)	1,079.97	1,757.48
15	Total comprehensive income (Comprising Profit (Loss) and Other Comprehensive Income for the period) (13+14)	677.12	282.67	660.84	1,197.86	1,657.74	4,550.12
16	Paid up Equity Share Capital (Face Value Rs.1 each)	14,387.65	13,312.37	9,996.67	14,387.65	9,996.67	10,977.83
17	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	30,894.70	16,680.07	4,640.39	30,894.70	4,640.39	8,886.01
18	Earning per Equity Share:						
	Equity shares of par value Rs 1 each (EPS for three and nine months ended periods are not annualised)						
	Basic	0.06	0.04	0.03	0.09	0.06	0.30
	Diluted	0.06	0.04	0.03	0.09	0.06	0.30
	*Financial Results for the Quarter and nine month ended 31st December, 2022.						
	Notes:						
1	The standalone financial results of the company have been prepared in accordance with Ind AS prescribed under Section 133 of the Companies Act 2013 (the Act) read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.						
2	The above Quarterly results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on January 25, 2023. The Statutory auditors have carried out a limited review of the results for the quarter ended December 31, 2022.						
3	In accordance with Ind AS, the company has recognised actuarial gains or losses on actuarial valuation of the Defined Benefit Obligation in "Other Comprehensive Income".						
4	During the quarter and Nine Month ended 31st December, 2022, the company has issued 10,75,26,881 equity shares of Rs. 1 each fully paid up at Rs 4.65/- per share to qualified institutional buyer on qualified Institutional Placement (QIP) document dated in accordance with the provision of section 42 of companies Act,2013 read with rule 14 of the companies (prospectus and allotment of securities) rule,2014 and Chapter-VIII Securities Exchange Board of India (Issue of capital and disclosure requirements) regulations,2009. The shares which have been listed in the respective stock exchanges on 29.11.2022.						
5	The results of the Company are also available for investors at www.vikaslifecarelimited.com, www.bseindia.com and www.nseindia.com						
6	The previous quarter and Nine Month ended 31st December 2021, the and previous year ended 31st March 2022, figures have been audited Reviewed by the erstwhile Statutory auditors.						
7	The company has acquired 51.38% holding in the M/s Sashi Beriwal and company Private Limited. The Investment in the Shashi Beriwal and company Private Limited is recognised at cost.						
8	The company has announced vide its media release dated 10th day of October 2022, the acquisition of 30% stake in M/s Abhyam Services Private Limited which is primarily dealt in Retail Chain Stores Ardh Sainik Canteen. The consolidation of financial results of said entity has not been considered since the acquisition is in process as on the date of publication of financials of the company.						
9	The figures of the corresponding previous period have been grouped/reclassified wherever necessary to make them comparable. The figure of the quarter and nine month ended 31 Dec 22 is the balancing figure between the year to date figures and previous quarter and half year ended September 30, 2022 figures.						
10	INVESTOR COMPLAINTS						
	Pending at the beginning of the quarter			0			
	Received during the quarter			1			
	Disposed off during the quarter			1			
	Remaining unresolved at the end of the quarter			0			

For Vikas Lifecare Limited

Sundeep Kumar Dhawan
Managing Director
DIN: 09508137

Place: New Delhi
Date: 25.01.2023

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 Geographical Location

Particulars	Three months Ended			Nine months Ended			(Figures in Lakhs)
	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	19.61	
Benin	-	-	-	13.06	-	-	
Ghana	-	-	27.64	-	538.73	839.98	
Mauritius	17.28	-	23.41	17.03	-	23.40	
Bangladesh	-	34.63	-	34.63	22.93	73.56	
Vietnam	-	-	100.71	-	441.42	441.41	
UAE	234.28	750.70	-	984.98	-	1,194.38	
Total	13,106.82	12,839.82	10,674.10	34,626.48	19,833.44	29,497.86	

2. Revenue by nature of products

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	-	-	-	-	-	-
(b) Trading Division -Polymers	539.25	1,312.05	5,654.30	2,189.50	10,855.74	2,188.45
(c) Trading Division -Agro	9,713.67	7,431.91	25.45	22,425.91	25.45	17,640.50
(d) Manufacturing Division- Cashew Nuts	70.36	21.02	1,155.84	207.43	3,742.70	8.87
(e) Trading Division -Infrastructure *	1,889.14	2,739.94	1,942.76	7,088.18	2,752.03	6,163.35
(f) Manufacturing Division- Polymers	352.43	720.61	1,895.75	1,559.20	2,457.52	3,496.69
(g) Business Facilitation Services	541.97	614.29	-	1,156.26	-	-
Total	13,106.82	12,839.82	10,674.10	34,626.48	19,833.44	29,497.86

* Revenue from one customer of company's trading division- Infrastructure 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: Finance Cost	42.45	26.69	25.3	97.94	170.45	208.64
Add: Other Income	74.14	117.81	737.01	399.07	1,287.69	4,359.20
Less: Unallocated Expenses	106.09	184.61	508.75	633.32	963.08	907.10
Profit before tax	532.87	506.64	387.73	1,254.24	738.61	4,004.41
Less: Tax expenses	(270.61)	257.20	99.62	(31.33)	160.83	980.57
Net profit/(loss) for the Period	803.48	249.44	288.11	1,285.57	577.78	3,023.84

3. Segment 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 Two Customers of the Segment Trading Infrs. & Trading Agro represented approximately Rs. 1848.56 Lacs and Rs. 1536.70 Lacs respectively of the total revenue.					
	For the Quarter ending September 2022 Revenue from Two Customers of the Segment Trading Infrs. & 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 Infrs. represented approximately Rs. 7347.64 Lacs of the total revenue.					
	For the Quarter ending December 2021 Revenue from One Customer of the Segment Trading Infrs. 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 Infrs. represented approximately Rs. 5123.33 Lacs of the total revenue.					
	For the year ending 31st March 2022 Revenue from One Customer of the Segment Trading Infrs. represented approximately Rs. 6237.42 Lakhs of the total revenue.					
	Segment revenue, results, assets and liabilities include the respective amounts identifiable to each of the segments and amounts allocated on a reasonable basis.					



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**

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Vikas Lifecare Limited** (the "Parent") and its subsidiaries (the parent and its subsidiaries together referred to as "the group") for the quarter ended 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 in accordance with applicable principles laid down in the accounting standard 34 Interim Financial Reporting (IND AS 34) prescribed under Section 133 of the Companies Act' 2013 read with relevant rules



issued there under and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Other Matters

- i. The 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.

For KSMC & Associates

Chartered Accountants

FRN: 035565N

CA SACHIN SINGHAL

(Partner)

Mem No-505732

UDIN: 23505732 86UHU08166



Place: New Delhi

Date: 25.01.2023

VIKAS LIFECARE LIMITED (FORMERLY KNOWN AS VIKAS MULTICORP LIMITED)

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER, 2022

Sr. No.	Three Months Ended			Nine Months Ended		Figures in Lacs
	31-Dec-22 Unaudited	30-Sep-22 Unaudited	31-Dec-21 Unaudited	31-Dec-22 Unaudited	31-Mar-22 Unaudited	Year Ended Audited
1	Revenue from Operations					
a.	13,394.47	13,180.69	10,674.10	35,794.90	19,833.44	30,092.18
2	Other Income					
	63.46	123.43	737.01	397.40	1,287.69	4,366.90
3	13,457.93	13,304.12	11,411.11	36,192.30	21,121.13	34,459.08
4	EXPENSES :					
a.	1,488.23	(309.45)	570.53	1,733.45	1,837.63	4,835.51
b.	10,309.84	12,461.70	10,348.53	31,351.40	18,384.08	24,538.67
c.	872.09	364.94	(429.73)	774.51	(972.71)	(297.92)
d.	128.81	82.18	39.65	340.63	98.06	188.80
e.	51.52	28.44	25.30	109.32	170.45	215.71
f.	121.62	45.44	11.57	235.41	69.29	151.22
g.	138.32	123.12	457.53	548.36	795.73	921.58
	13,110.43	12,796.37	11,023.38	35,093.07	20,382.53	30,553.57
5	347.50	507.75	387.73	1,099.23	738.60	3,905.51
6	Profit Before Exceptional Items and Tax (3-4)					
	-	-	-	-	-	-
	-	(4.17)	(6.06)	-	(12.48)	3.04
7	347.50	503.58	381.67	1,099.23	726.12	3,908.55
8	Tax Expense/(Benefits):					
i.	143.75	164.10	36.38	326.10	96.02	230.42
ii.	(189.98)	93.63	63.24	(132.52)	64.81	916.18
iii.	(224.91)	-	-	(224.91)	-	(132.73)
	(271.14)	257.73	99.62	(31.33)	160.83	1,013.87
9	618.64	245.85	282.05	1,130.56	565.29	2,894.68
10	Net Profit/(Loss) from continuing operations (7-8)					
	-	-	-	-	-	-
11	Profit/(loss) from discontinued operations (after tax) (10-11)					
	-	-	-	-	-	-
12	618.64	245.85	282.05	1,130.56	565.29	2,894.68
13	Profit/(loss) for the period (9+12)					
	618.64	245.85	282.05	1,130.56	565.29	2,894.68
	Other Comprehensive Income :					
A.	(i) Items that will not be reclassified to Profit and Loss					
(i)	(150.93)	39.79	373.47	(106.55)	1,081.90	1,750.74
	27.46	-7.73	(0.74)	16.29	(1.93)	7.41
B.	(ii) Items that will be reclassified to profit and loss					
(ii)	(3.07)	3.16	-	0.75	-	(2.42)
	0.76	-2.33	-	(0.20)	-	0.44
	-	(0.23)	0.02	-	0.07	0.35
14	(125.78)	32.66	372.75	(89.71)	1,080.04	1,756.52
15	492.86	278.51	654.80	1,040.85	1,645.33	4,651.20
16	Profit for the period attributable to:					
Shareholders of the Company	589.04	235.18	282.05	1,158.35	565.29	2,869.93
Non-controlling interests	29.60	10.67	-	(28.26)	-	24.75
	618.64	245.85	282.05	1,130.09	565.29	2,894.68
17	Other comprehensive income for the period attributable to:					
Shareholders of the Company	(125.73)	32.42	372.75	(89.59)	1,080.04	1,756.85
Non-controlling interests	(0.05)	0.24	-	(0.12)	-	(0.33)
	(125.78)	32.66	372.75	(89.71)	1,080.04	1,756.52
18	Total comprehensive income for the period attributable to:					
Shareholders of the Company	463.31	267.60	654.80	1,068.76	1,645.33	4,626.78
Non-controlling interests	29.55	10.91	-	(28.38)	-	24.42
	492.86	278.51	654.80	1,040.38	1,645.33	4,651.20
19	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	10,977.83
20	Total Reserve					
	30,842.39	17,327.94	4,668.17	30,843.16	4,668.17	8,989.18
21	Earning per Equity Share:					
Equity shares of par value Rs 1 each						
Basic	0.05	0.02	0.03	0.08	#	#
Diluted	0.05	0.02	0.03	0.08	#	#
* Consolidated Financial Results for the Quarter and nine month ended 31st December, 2022.						
Notes:						
1	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.					
2	The above Quarterly results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on January 25, 2023. The Statutory auditors have carried out a limited review of the results for the quarter ended December 31, 2022.					
3	The weighted average number of equity shares outstanding during the period has been considered for calculating the basic and diluted earnings per share (not annualized) in accordance with the Ind AS.					
3	In accordance with Ind AS, the company has recognised actuarial gains or losses on actuarial valuation of the Defined Benefit Obligation in "Other Comprehensive Income".					
4	During the quarter and Nine Month ended 31st December, 2022, the company has issued 10,75,26,881 equity shares of Rs. 1 each fully paid up at Rs 4.65/- per share to qualified institutional buyer on qualified Institutional Placement (QIP) document dated in accordance with the provision of section 42 of companies Act, 2013 read with rule 14 of the companies (prospectus and allotment of securities) rule, 2014 and Chapter-VIII Securities Exchange Board of India (Issue of capital and disclosure requirements) regulations, 2009. The shares which have been listed in the respective stock exchanges on 20.11.2022.					
5	The results of the Company are also available for investors at www.vikaslifecarelimited.com, www.bseindia.com and www.nseindia.com					
6	The previous quarter and Nine Month ended 31st December 2021, the and previous year ended 31st March 2022, figures have been audited Reviewed by the erstwhile Statutory auditors.					
7	The company has acquired 51.38% holding in the M/s Sashi Beriwal and company Private Limited. The Investment in the Shashi Beriwal and company Private Limited is recognised at cost.					
8	The company has announced vide its media release dated 10th day of October 2022, the acquisition of 30% stake in M/s Abhyan Services Private Limited which is primarily dealt in Retail Chain Stores Ardh Sainik Canteen. The consolidation of financial results of said entity has not been considered since the acquisition is in process as on the date of publication of financials of the company.					
9	The figures of the corresponding previous period have been grouped/reclassified wherever necessary to make them comparable. The figure of the quarter and nine month ended 31 Dec 22 is the balancing figure between the year to date figures and previous quarter and half year ended September 30, 2022 figures.					
10	The Consolidation of financial results for the Quarter and Nine month ended 31st day of Decmeber 2021 is not applicable as the company was not having associates/ subsidiary company in the said period.					
11	INVESTOR COMPLAINTS					
	Pending at the beginning of the quarter			0		
	Received during the quarter			1		
	Disposed off during the quarter			1		
	Remaining unresolved at the end of the quarter			0		
For Vikas Lifecare Limited						
Sundeep Kumar Dhawan						
Managing Director						
DIN: 09508137						
Place: New Delhi						
Date: 25.01.2023						

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 Geographical Location

Particulars	Three months Ended			Nine months Ended		(Figures in Lakhs)
	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 Service	11,971.40	11,775.62	10,514.09	33,549.58	18,787.34	27,500.71
Export:-	1,156.26	-	-	1,156.26	-	-
Nepal	15.50	5.71	8.25	39.36	19.61	19.61
Benin	-	-	-	13.06	-	-
Ghana	-	-	27.64	-	538.73	839.98
Mauritius	17.03	-	23.41	17.03	23.41	23.41
Bangladesh	-	34.63	-	34.63	22.93	73.56
Vietnam	-	-	100.71	-	441.42	441.41
UAE	234.28	750.70	-	984.98	-	1,194.37
Total	13,394.47	12,566.66	10,674.10	35,794.90	19,833.44	30,093.05

2. Revenue by nature of products

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	-	-	-	-	-	-
(b) Trading Division -Polymers	539.25	1,312.05	5,654.30	2,189.50	10,855.74	2,783.64
(c) Trading Division -Agro	9,175.94	7,431.91	25.45	22,502.22	25.45	17,045.31
(d) Manufacturing Division- Cashew Nuts	70.11	21.02	1,155.84	207.43	3,742.70	8.87
(e) Trading Division -Infrastructure*	1,889.14	2,739.94	1,942.76	7,088.18	2,752.03	6,163.35
(f) Manufacturing Division- Polymers	352.43	720.61	1,895.75	1,559.20	2,457.52	3,496.69
(g) Business facilitation service	1,156.26	-	-	1,156.26	-	-
(h) Meter Installation	211.34	341.12	-	1,092.11	-	595.19
Total	13,394.47	12,566.65	10,674.10	35,794.90	19,833.44	30,093.05

* Revenue from one customer of company's trading division- Infrastructure 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	-	-
(b) Trading Division -Polymers	84.05	132.99	(20.90)	241.98	379.09	17.55
(c) Trading Division -Agro	(25.81)	75.36	0.46	218.66	0.33	389.72
(d) Manufacturing Division- Cashew Nuts	12.43	139.93	1.40	152.79	37.22	0.34
(e) Trading Division -Infrastructure*	9.55	208.99	165.45	295.59	101.02	107.45
(f) Manufacturing Division- Polymers	50.35	58.51	38.36	201.70	66.79	245.89
(g) Business facilitation service	462.20	-	-	587.61	-	-
(h) Meter Installation	5.84	202.78	-	236.86	-	282.26
Sub Total	598.61	818.56	184.77	1,935.19	584.45	1,043.21
Less: Finance Cost	51.53	29.01	25.3	109.33	170.45	215.71
Add: Other Income	63.47	123.42	737.01	397.40	1,287.69	4,366.90
Less: Unallocated Expenses	388.77	409.44	508.75	1,124.40	963.08	1,110.38
Profit before tax	221.78	503.53	387.73	1,098.86	738.61	4,084.02
Less: Tax expenses	(270.31)	257.67	99.62	(30.56)	160.83	1,189.33
Net profit/(loss) for the Period	492.09	245.86	288.11	1,129.42	577.78	2,894.69

3. Segment 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	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	23,635.74
	45,553.94	41,216.38	22,596.15	45,553.94	22,596.15	30,104.19
	-	-	-	-	-	-0.00
4. Major Customers						
(a)	For the Quarter ending December 2022 Revenue from Two Customers of the Segment Trading Infrs. & Trading Agro represented approximately Rs. 1848.56 Lacs and Rs. 1536.70 Lacs respectively of the total revenue.					
	For the Quarter ending September 2022 Revenue from Two Customers of the Segment Trading Infrs. & 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 Infrs. represented approximately Rs. 7347.64 Lacs of the total revenue.					
	For the Quarter ending December 2021 Revenue from One Customer of the Segment Trading Infrs. 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 Infrs. represented approximately Rs. 5123.33 Lacs of the total revenue.					
	For the year ending 31st March 2022 Revenue from One Customer of the Segment Trading Infrs. represented approximately Rs. 6237.45 Lakhs of the total revenue.					
	Segment revenue, results, assets and liabilities include the respective amounts identifiable to each of the segments and amounts allocated on a reasonable basis.					