

VIKAS LIFECARE LIMITED
(FORMERLY KNOWN AS VIKAS MULTICORP LIMITED)

CIN - L25111DL1995PLC073719

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AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2021

Figures in Lacs

Particulars	Three Months Ended			Year Ended	
	31.03.2021	31.03.2020	31.12.2020	31.03.2021	31.03.2020
	(Audited)	(Audited)	(Unaudited)	(Audited)	(Audited)
I Revenue from operations (Refer Note 1 and 2)	3,005.55	3,344.01	942.95	7,499.45	15,613.00
II Other Income	335.04	35.94	375.68	917.06	215.59
III Total Revenue (I+II)	3,340.59	3,379.95	1,318.63	8,416.51	15,828.59
IV Expenses:					
Cost of Material Consumed	401.68	2,242.92	626.19	2,437.83	13,486.94
Purchase of Stock-In-Trade	1,357.84	-	-	3,335.53	2,122.70
Change in stock	272.87	666.66	294.36	602.56	(1,363.89)
Employee Benefit Expense	19.27	34.45	17.54	65.63	99.29
Financial Costs	154.83	184.15	101.34	535.39	501.08
Depreciation and Amortization Expense	24.98	-3.17	14.18	68.43	74.17
Other Expenses	81.29	284.91	254.75	280.70	486.94
Total Expenses	2,312.76	3,409.92	1,308.36	7,326.07	15,407.23
V Profit before Exceptional Items and Tax	1,027.83	(29.97)	10.27	1,090.44	421.36
VI Exceptional items / Prior Period Income / (Expenses) (refer note 1 and 6)	-1,240.42	32.00	-	(1,240.42)	(170.74)
VII Profit before Tax	(212.59)	2.03	10.27	(149.98)	250.62
VIII Profit before Tax	(212.59)	2.03	10.27	(149.98)	250.62
IX Tax Expense:					
(1) Current Tax	120.64	17.15	3.65	137.46	83.92
(2) Deferred Tax	29.15	33.08	-	29.15	33.08
(3) Previous Year Income Tax	33.56	(6.10)	-	33.56	(6.10)
(4) Excess/ Short provision relating earlier year tax	-	-	-	-	-
X Profit/(Loss) from the period from Continuing Operations	(395.94)	(42.10)	6.62	(350.15)	139.72
XI Tax Expense of Discontinuing Operations					
XII Profit/(Loss) from Discontinuing operations	-	-	-	-	-
XIII Profit/(Loss) for the period	(395.94)	(42.10)	6.62	(350.15)	139.72
XIV Other comprehensive (income)/ expense					
Items that will not be reclassified to profit or loss in subsequent periods:	3,780.62	(3,492.10)	(1,344.01)	1661.42	(3,814.32)
Re-measurement gains (losses) on defined benefit plans	4.64	2.64	-	4.64	2.64
Income tax effect	(221.61)	(34.15)	(81.26)	(1.21)	(0.64)
Other comprehensive (income)/ expense (net of tax) Refer note 3					
XV Total comprehensive income as per Ind AS	3,167.71	(3,565.71)	(1,418.65)	1,314.70	(3,672.60)
XVII Earning per Equity Share:					
(1) Basic	(0.06)	(0.53)	(0.21)	(0.05)	0.02
(2) Diluted	(0.06)	0.53	(0.21)	(0.05)	0.02

*Financial Results for the Quarter ended 31st March, 2021

Notes:

- The 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. The Audit has been conducted by Statutory Auditors of the company and they have issued their report with an unmodified opinion.
- Figures of the previous periods are re-classified/ re-arranged/ re-grouped, wherever necessary, to correspond with the current period's classification/ disclosure. Figures of the previous year of Segment results are re-classified, wherever necessary, to correspond with the current period's classification/ disclosure.
- The Company has opted to exercise the option under section 115BBA of the Income Tax Act 1961 as introduced by the Taxation Laws (Amendment) Ordinance 2019. Accordingly the company has recognised the provision for Income Tax for the year ended on March 2021 and remeasured it's deferred tax basis in accordance with the prescribed rate.
- The above Quarterly results have been reviewed and recommended by the Audit Committee in their meeting held on 25th June 2021 and approved by the Board of Directors at their meeting held on 25th June 2021.
- This Statement is as per Regulation 33 of SEBI LODR Regulations, 2015.
- Status of the investors complaints - Pending at the beginning of quarter - 0, complaints received during the quarter- 0, disposed-off during the quarter - 0 and pending at the end of the quarter - 0
- The COVID -19 outbreak to spread rapidly in India and across the globe. Various measures taken by the Government to contain the spread of virus including the lock-downs have affected the economic activity and caused disruption to regular business operation of the company. The extent to which the COVID-19 pandemic will impact Company's results will depend of future developments, which are highly uncertain. The Company has made Initial assessment of recoverability of its assets like trade receivables, inventories and other asset and is reasonably certain that these need not be impaired. However the impact assessment of COVID -19 is a continuing process given the uncertainties associated with its nature and duration. The impact of COVID-19 may be different from that estimated as at the date of approval of these financial results and the Board will continue to closely monitor the developments.
- Prior period Expenses pertains to previous year accordingly previous year figures has been restated.

B INVESTOR COMPLAINTS	
Pending at the beginning of the quarter	0
Received during the quarter	0
Disposed off during the quarter	0
Remaining unresolved at the end of the quarter	0

Place: New Delhi
Date:25.06.2021

