

Date: 23<sup>rd</sup> July, 2022

To,  
**BSE Ltd.**  
P.J. Towers,  
Dalal Street,  
Mumbai-400001.

**Sub.: Outcome of 03<sup>rd</sup> (03/2022-23) Meeting of Board of Directors**  
**BSE Code: 524444**

Dear Sir,

This is to inform you that pursuant to the Regulation 30 and any other Regulation of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the meeting of the Board of Directors of the Company was held on **Saturday, 23<sup>rd</sup> July, 2022**, which commenced at 06:00 p.m. and concluded at 07:40 p.m. at the Corporate Office of the company at 9th Floor, Galav Chambers, Sayajigunj, Vadodara-390 020. In that meeting the Board has decided the following matters:

1. Considered and approved the Un-Audited Financial Results of the Company (Standalone and Consolidated) for the **Quarter ended 30<sup>th</sup> June, 2022** along with limited review report as per regulation 33 of SEBI (LODR) Regulations, 2015.

Please take the same on your record.

Yours faithfully,  
**For, EVEXIA LIFECARE LIMITED**



**JAYESH R. THAKKAR**  
**MANAGING DIRECTOR**  
**(DIN: 01631093)**



**EVEXIA LIFECARE LIMITED**  
CIN NO. L45200GJ1995PLC028373

Regd. Office : Tundav Anjesar Road, Vil: Tundav, Tal: Savli, Dist: Vadodara - 391775.  
Phone No: 0265 - 2361100

Email ID: info@evexialifecare.com

(Rs. In Lacs)

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR QUARTER ENDED JUNE 30, 2022					
Sr No	Particulars	Quarter Ended		Year Ended	
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	<b>Income</b>				
	Revenue from operations	1,389.80	1,942.95	1,703.60	7,163.06
	Other Income	45.40	(0.73)	2.08	4.39
	<b>Total Revenue</b>	<b>1,435.20</b>	<b>1,942.22</b>	<b>1,705.68</b>	<b>7,167.45</b>
2	<b>Expenses</b>				
	(a) Cost of materials consumed	26.61	17.07	13.48	76.44
	(b) Purchases of Traded Goods	1,297.19	1,743.26	1,637.89	6,621.06
	(c) Changes in inventories of finished goods, WIP	-	3.57	(24.96)	2.20
	(d) Employee Benefit Expenses	24.04	13.26	10.53	48.47
	(e) Finance Cost	1.38	8.02	1.22	9.93
	(f) Depreciation and amortisation expense	9.25	3.87	7.79	20.65
	(g) Other expenses	45.64	77.83	23.57	180.14
	<b>Total expenses</b>	<b>1,404.11</b>	<b>1,866.88</b>	<b>1,669.52</b>	<b>6,959.69</b>
3	<b>Profit Before Tax</b>	<b>31.09</b>	<b>75.34</b>	<b>36.16</b>	<b>207.76</b>
4	<b>Tax expense</b>				
	1) Current Tax	8.08	32.57	9.40	65.67
	2) Deferred Tax	-	17.91	-	17.91
	3) Income Tax of Earlier Year	-	44.06	-	44.06
5	<b>Profit / (Loss) for the period</b>	<b>23.00</b>	<b>(19.20)</b>	<b>26.76</b>	<b>80.12</b>
6	<b>Other Comprehensive Income/(Loss)</b>				
	Items that will not be reclassified to profit or loss	-	(1.64)	1.43	(1.64)
	Income tax relating to items that will not be reclassified to profit or loss	-	(0.80)	0.40	(0.80)
7	<b>Total Comprehensive income for the period</b>	<b>23.00</b>	<b>(16.76)</b>	<b>24.93</b>	<b>82.56</b>
	Paid up Equity Share Capital (Face Value of Rs 1/- each)	6,193.33	6,193.33	6,193.33	6,193.33
	<b>Earnings per equity share</b>				
	(a) Basic	0.04	(0.03)	0.04	0.20
	(b) Diluted	0.04	(0.03)	0.04	0.20

**NOTES:**

- The above standalone financial results have been prepared in accordance with Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the Companies (Indian Accounting Standards) Amendment Rules, 2016.
- The above standalone financial results have been reviewed and recommended by Audit Committee and have been approved and taken on record by Board of Directors at its meeting on 23rd July, 2022.
- The limited review as required under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 has been completed by the auditors of Company
- The Company has not provided for provision related to defined benefits plan for the quarter ended 30th June 2022 and hence corresponding deferred tax expenses also not provided.
- The Company has Trade Receivable amounting to INR 2780.63/-, the same are pertains to the outstanding for more than one and two years. The Company has not either created and ECL provision or impaired the balances of these Trade Receivables in accordance with the requirements of 'Ind AS 109: Financial instruments', as the management considers such balances as good and recoverable in future.
- Company has provided interest free loan to companies which has been struck off under section 248 of Companies Act, 2013 or Section 560 of Companies Act, 2013.
- Previous year figures have been regrouped / rearranged, wherever necessary.



**For Evexia Lifecare Limited**

**Jayesh Thakkar**  
Managing Director  
DIN: 01631093

**Date: 23rd July, 2022**

**Place: Vadodara**

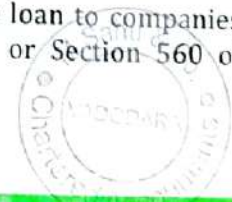




**Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

Review Report to  
The Board of Directors  
**Evexia Lifecare Limited**

1. We have reviewed the accompanying statement of Unaudited Standalone financial results of Evexia Lifecare Limited ("the Company") for the quarter ended 30th June, 2022 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the 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 and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedure. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an Audit. Accordingly, we do not express an audit opinion.
4. We draw attention to the Note No. 5 to the Financial Results, which indicates that Trade Receivables amounting to INR 2780.63 lakhs, which have significant increase in credit risk, in respect of which the Company has not made any assessment for expected credit loss, in accordance with the requirements of 'Ind AS 109: Financial instruments', as the management considers such balances as good and recoverable in future. In the absence of such assessment for expected credit loss by the Management and any other evidence to corroborate the Management's assessment, we are unable to comment on the recoverability of these balances and the consequent impact, if any, on the provision thereon and the loss reported in the financial results.
5. We draw attention to the Note No. 6 Company has provided interest free loan to companies which has been struck off under section 248 of Companies Act, 2013 or Section 560 of





**M Sahu & CO.**

Chartered Accountants

720-B, Yash Kamal Building, Above Havmor Restaurant,  
Sayajigunj, Vadodara - 390 005.

Companies Act, 1956. The Company has not either created and ECL provision or impaired the balances of these Trade Receivables in accordance with the requirements of 'Ind AS 109: Financial Instruments', as the management considers such balances as good and recoverable in future.

**For M Sahu & Co**  
**Chartered Accountants**  
**Firm Registration No: 130001W**  
manojkumar  
shivkishor sahu  
**Partner (Manojkumar Sahu)**  
**Membership No: 132623**  
**UDIN: 22132623ANNHOW3072**



**Date: 23<sup>rd</sup> July, 2022**  
**Place: Vadodara**



# EVEXIA LIFECARE LIMITED

Regd. Office : Tundav Anjesar Road, Vil: Tundav, Tal: Savli, Dist: Vadodara - 391775.

CIN NO. L23100GJ1990PLC014692

Phone No: 0265 - 2361100

Email ID: info@evexialifecare.com

## STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2022

Sr No	Particulars	Quarter Ended		(Rs. In Lakhs)	
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	<b>INCOME</b>				
	Revenue From Operations	1,379.65	2,000.57	2,028.35	7,551.32
	Other Income	49.23	1.02	2.11	6.58
	<b>Total Revenue</b>	<b>1,428.87</b>	<b>2,001.59</b>	<b>2,030.45</b>	<b>7,557.91</b>
2	<b>Expenses</b>				
	(a) Cost of materials consumed	26.61	17.07	-	76.44
	(b) Purchases of Traded Goods	1,298.86	1,836.95	1,637.89	6,771.52
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	12.92	(22.84)	283.84	228.62
	(d) Employee Benefit Expenses	24.04	13.26	11.72	51.38
	(e) Finance Cost	1.41	8.04	1.29	10.07
	(f) Depreciation and amortisation expense	9.25	3.98	7.79	20.76
	(g) Other expenses	54.65	78.92	23.94	181.56
	<b>Total Expenses</b>	<b>1,427.74</b>	<b>1,935.38</b>	<b>1,966.45</b>	<b>7,340.34</b>
3	<b>Profit / (Loss) before tax (1-2)</b>	<b>1.13</b>	<b>66.20</b>	<b>64.00</b>	<b>217.57</b>
4	<b>Tax Expense</b>				
	1) Current Tax	0.29	31.55	16.64	69.39
	2) Income Tax of Earlier Year	-	44.06	-	44.06
	3) Deferred Tax	-	17.91	-	17.91
	<b>Total Tax Expenses</b>	<b>0.29</b>	<b>93.52</b>	<b>16.64</b>	<b>131.36</b>
5	<b>Profit / (Loss) for the Period (3-4)</b>	<b>0.84</b>	<b>(27.32)</b>	<b>47.36</b>	<b>86.20</b>
6	<b>Other Comprehensive Income / (Loss)</b>				
	Items not to be reclassified to profit or loss (Net of Tax)		(1.64)	-	(1.64)
	a) Remeasurement defined benefit plans	-	(0.80)	-	(0.80)
	b) Equity Instruments through Other Comprehensive Income	-	-	-	-
	<b>Other Comprehensive Income / (Loss) for the period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
7	<b>Total Comprehensive Income for the period (5+6)</b>	<b>0.84</b>	<b>(24.88)</b>	<b>47.36</b>	<b>86.64</b>
8	<b>Paid up Equity Share Capital (Face Value of Rs.1/-each)</b>	<b>6,193.33</b>	<b>6,193.33</b>	<b>6,193.33</b>	<b>6,193.33</b>
9	<b>Earnings per Equity Share(EPS)(nominal value of Rs.1/-each)(not annualized)</b>				
	(a) Basic	0.00	(0.04)	0.08	0.14
	(b) Diluted	0.00	(0.04)	0.08	0.14

### NOTES:

- The above standalone financial results have been prepared in accordance with Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the Companies (Indian Accounting Standards) Amendment Rules, 2016.
- The above consolidated financial results have been reviewed and recommended by Audit Committee and have been approved and taken on record by Board of Directors at its meeting on 23rd July, 2022.
- The limited review as required under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 has been completed by the auditors of Company.
- The Company has not provided for provision related to defined benefits plan for the quarter ended 30th June 2022 and hence corresponding deferred tax expenses also not provided.
- The Company has Trade Receivable amounting to INR 2780.63/-, the same are pertains to the outstanding for more than one and two years. The Company has not either created and ECL provision or impaired the balances of these Trade Receivables in accordance with the requirements of 'Ind AS 109: Financial instruments', as the management considers such balances as good and recoverable in future.
- Company has provided interest free loan to companies which has been struck off under section 248 of Companies Act, 2013 or Section 560 of Companies Act, 2013.
- Previous year figures have been regrouped / rearranged, wherever necessary.

For Evexia Lifecare Limited



Jayesh Thakkar  
Managing Director  
DIN: 01631093

Date: 23rd July, 2022  
Place: Vadodara





**Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

Review Report to  
The Board of Directors  
Evexia Lifecare Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated financial results of **Evexia Lifecare Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "Group") for the quarter ended June 30, 2022 ("the Statement") being submitted by the Parent pursuant to the requirements of Regulation 33 of Securities Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended ("Listing Amendment").
2. This Statement, which is the responsibility of the Parent's Management and 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, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

4. The Statement includes the results of below mentioned subsidiaries and Associate

Sr No	Subsidiaries & Associate	Country of Incorporation
1	Kavit Edible Oil Limited	India
2	Kavit Trading Private Limited (Formerly Known as Kavit Infoline Private Limited)	India





