

Date: 13th November, 2021

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

BSE Code: 524444

**Sub.: Submission of Unaudited Financial Result for the quarter and half year
Ended on 30.09.2021.**

Dear Sir,

With reference to above cited subject, we would like to inform you that we have submitted the unaudited financial results for the quarter and half year ended on 30.09.2021 on BSE portal. However, due to inadvertently we have mentioned standalone figures in place of consolidated figures in column year ended 31.03.2021 in consolidated financials. It is to be noted that the said mistake was inadvertent in nature and we rectifying the same by submitting corrected unaudited financial results for the quarter and half year ended on 30.09.2021.

You are requested to consider this financials as duly complied unaudited financial results for the quarter and half year ended on 30.09.2021 and update the same in your record.

Yours faithfully,
For, EVEXIA LIFECARE LIMITED



JAYESH R. THAKKAR
MANAGING DIRECTOR
(DIN: 01631093)





LIMITED REVIEW REPORT

Review Report to
The Board of Directors
The Evexia Lifecare Limited (formerly know as Kavit Industries Limited)

1. We have reviewed the accompanying Statement of unaudited Consolidated financial results of **Evexial Lifecare Limited (formerly known as Kavit Industries Limited)** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "Group") for the quarter ended September 30, 2021 and year to date results for the period from 1st April 2021 to 30th September 2021 ("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 entities as per Annexure – 1.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited consolidated financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the 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. Emphasis of Matter

- i. We draw attention to the Note No 2 to the Financial results in respect of the Interest free loans granted by the Company to associates concern and others of INR 4459.82 Lakhs, the terms and conditions including repayment thereof have not be stipulated by the Company. Out of the above INR 4459.82 Lakhs, there are amount of INR 661.92 Lakhs, which have significant increase in credit risk, in respect of which the Company has not made any assessment for expected credit loss as the management considers such balances as good and recoverable in future.
 - ii. We draw attention to the Note No 3 to the Financial Results in respect of the amount recoverable against sale of Shares amounting to INR 1375.76 Lakhs, the Company has not received the amount, which leads to increase in credit risk, but the management considers such balances as good and recoverable in future.
 - iii. We draw attention to the Note No 4 Financial Result, wherein the Company has written off Trade Payable through debt settlement agreement dated 28th Dec 20219, amounting to Rs. 168.40 Lakhs, on the condition that the company will settled balance liability in the next three months, but the company has not settled this debt in accordance with this agreement.
7. The accompanying unaudited consolidated financial results includes unaudited interim financial information of four subsidiaries, which have not been reviewed by their auditors, whose interim financial information reflect total revenues of Rs. 320.86 Lakhs, total net profit after tax of Rs.9.28 Lakhs and total comprehensive income of Rs. 9.28 Lakhs, for the quarter ended September, 2021, as considered in the unaudited consolidated financial results. These unaudited financial statements and other unaudited financial information have been approved and furnished to us by the management. Our conclusion, in so far as it relates to the affairs of these subsidiaries is based solely on such unaudited financial statements and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial statements are not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matter.

For M Sahu & Co
Chartered Accountants
Firm Registration No: 130001W

Partner (Manojkumar Sahu)
Membership No: 132623
UDIN: 21132623AAACUP2130



Date: 13/11/2021
Place: Vadodara



M Sahu & CO.

Chartered Accountants

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

Annexure 1 to Limited Review Report.

Sr No	Name of Entities	Country of Incorporation
1	Kavit Edible Oil Limited	India
2	Kavit Trading Private Limited (Formerly known as Kavit Infoline Private Limited)	India


Evexia Lifecare Limited (Formerly Known as KavIt Industries Limited)
Regd. Office : Tundav Anjesar Road, Village Savli, Vadodara-391775.
UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE YEAR ENDED SEPTEMBER 30, 2021
Ph. No. 0265 -2361100 ; E-mail:kavitindustrieslimited@gmail.com

		(Rs. in Lakhs)				
Sr No	Particulars	Quarter Ended			Half Year Ended	
		30-09-21	30-06-21	30-09-20	30-09-21	30-09-20
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income					
	Revenue from operations	2,603.27	1,703.60	2,594.33	4,306.87	2,935.39
	Other Income	3.41	2.08	47.32	5.49	101.41
	Total Revenue	2,606.68	1,705.68	2,641.65	4,312.36	3,036.80
2	Expenses					
	(a) Cost of materials consumed	-	13.48	-	347.96	-
	(b) Purchases of Traded Goods	2,116.87	1,637.89	2,641.88	3,754.76	2,985.89
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	27.15	(24.96)	(66.42)	2.20	(66.88)
	(d) Employee Benefit Expenses	15.12	10.53	20.23	25.65	32.07
	(e) Finance Cost	0.38	1.22	11.68	1.60	11.73
	(f) Depreciation and amortization expense	65.93	7.79	6.33	73.72	12.42
	(g) Other expenses	(13.11)	23.57	19.20	10.46	27.34
	Total expenses	2,546.83	1,669.53	2,632.90	4,216.36	3,002.57
3	Profit Before Tax	59.85	36.16	8.75	96.00	34.23
4	Tax expense					
	1) Current Tax	14.68	9.40	2.21	24.08	8.83
	2) Income Tax of Earlier Year	-	-	-	-	-
	3) Deferred Tax	-	-	-	-	-
5	Profit / (Loss) for the period	45.17	26.76	6.54	71.92	25.40
6	Other Comprehensive Income/(Loss)					
	Items that will not be reclassified to profit or loss (Net of Taxes)					
	a) Remeasurement defined benefit plans	-	-	-	-	-
	b) Equity Instruments through Other Comprehensive Income	-	-	-	-	-
7	Total Comprehensive income for the period (comprising profit/(Loss) and other comprehensive income for the period)	45.17	26.76	6.54	71.92	25.40
	Paid up Equity Share Capital (Face Value of Rs 10/- each)	6,193.33	6,193.33	6,193.33	6,193.33	6,193.33
	Earnings per equity share					
	(a) Basic	0.07	0.04	0.01	0.12	0.04
	(b) Diluted	0.07	0.04	0.01	0.12	0.04

Notes to Consolidated Financial Results - Q2 FY 2020-2021

- The above results which are published have been reviewed and approved by the Board of Directors of the Company at their meeting held on November 13, 2021. The financial results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules Issued thereunder and the other accounting principles generally accepted in India. The unaudited financial results for the quarter and half year ended September 30, 2020 have been subjected to limited review by the Statutory Auditors.
- The Company has granted interest free loans to associates concerns and others of INR 4459.82 Lakhs, the terms and conditions including repayment thereof have not been stipulated by the Company. Out of the above INR 4459.82 Lakhs, there are amount of INR 661.92 Lakhs, which have significant increase in credit risk, in respect of which the Company has not made any assessment for expected credit loss as the management considers such balances as good and recoverable in future.
 - The Company has sold shares and amount recoverable against sale of this shares amounting to INR 1375.76 Lakhs, the Company has not recovered the amount till date, which leads to increase in credit risk, but the management considers such balances as good and recoverable in future.
 - The Company has written off Trade Payable through debt settlement agreement dated 28th Dec 2021, amounting to INR 168.40 Lakhs, on the condition that the company will settled balance liability in the next three months, but the company has not settled this debt in accordance with this agreement. The Management is considering the same will be settled in the due course.
 - The Company has not provided for provision related to defined benefits plan for the quarter ended 30th September 2021 and hence corresponding deferred tax expenses also not provided.
 - Figures for the previous periods have been regrouped and/or rearranged and/or reclassified wherever necessary to make them comparable with those of current periods.

Place: Vadodara
Date: 13/11/2021

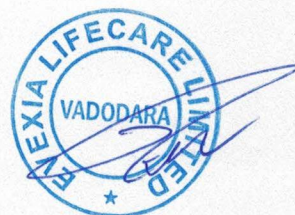
For Evexia Lifecare Limited

Director

Evexia Lifecare Limited (Formerly Known as KavIt Industries Limited) Regd. Office : Tundav Anjesar Road, Vil: Tundav, Tal: Savli, Dist: Vadodara - 391775. Consolidated Statement of Assets and Liabilities			
(Rs. In lacs)			
Sr No.	Particulars	30-09-21 (Unaudited)	31-03-21 (Audited)
1)	Non-current assets		
	(a) Property, Plant and Equipment	877.17	884.08
	(b) Capital work-in-progress	116.10	-
	(c) Investment in subsidiary #	-	-
	(d) Financial Assets		
	(i) Investments	93.49	87.39
	(ii) Loans	28.56	44.69
	(iii) Trade Receivable	3,234.76	2,219.09
	(iv) Other financial assets	-	-
	(e) Other non-current assets	121.53	65.53
	(f) Deferred tax assets (Net)	6.89	6.48
2)	Current assets		
	(a) Investments	-	
	(a) Inventories	14.49	329.53
	(b) Financial Assets		
	(i) Trade receivables	5,527.81	4,568.42
	(ii) Cash and cash equivalents	231.39	51.25
	(iii) Loans	6,201.85	6,059.43
	(iv) Other financial assets #	-	14.42
	(c) Other current assets	31.81	-
	Total Assets	16,485.85	14,330.33
	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share capital	6,199.33	6,193.33
	(b) Other Equity	1,837.59	1,766.69
	Total Equity Attributable to equity holder of the parent	8,036.92	7,960.02
	Non Controlling Interest	2.09	4.65
	Total	8,039.01	7,964.67
	LIABILITIES		
1)	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	198.18	115.54
	(ii) Trade Payable	960.00	1,000.00
	(iii) Other Financial Liabilities	1.61	1.63
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	0.01	0.01
2)	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	648.90	675.32
	(ii) Trade payables	3,750.17	3,228.72
	(iii) Other Financial liabilities	2,836.90	1,129.92
	(b) Other current liabilities	(0.69)	73.68
	(c) Provisions	12.01	6.40
	(d) Current Tax Liabilities (Net)	39.76	134.44
	Total	8,446.84	6,365.66
	Total Equity and Liabilities	16,485.85	14,330.33



Evexia Lifecare Limited (Formerly Known as Kavita Industries Limited)
Consolidated Cash Flow Statement For The Half Year Ended 30th Sep, 2021

Particulars	₹ in Lakhs	
	For the year ended Sep 30,2021	For the year ended March 31,2021
A. Cash Flow from Operating Activities :		
Net Profit before Tax	96.00	192.18
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and Amortisation Expense	10.46	24.17
Other non-operating income (Incl Written - off)	1.84	(7,233.53)
Interest expense	1.23	20.89
Bad Debts	-	7,440.87
Interest Income	(3.26)	(2.40)
Preliminary Expenses written off	6.10	7.65
Operating Profit before Working Capital changes	112.37	449.83
Movement in Working Capital :		
(Increase)/Decrease in Inventories	315.04	(268.72)
(Increase)/Decrease in Trade Receivables	(1,975.06)	8,556.33
(Increase)/Decrease in Other Assets	(73.39)	19.05
Increase/(Decrease) in Trade Payable	481.45	(8,946.50)
Increase/(Decrease) in Other Current Liability	1,632.59	466.57
Increase/(Decrease) in Provisions	5.61	(12.36)
Cash Generated from Operation	498.61	264.20
Direct Tax Paid (Net of Refunds)	-	(73.87)
Net Cash inflow from/ (outflow) from Operating activities (A)	498.61	190.33
B. Cash Flow from Investing Activities :		
Purchase of Fixed Assets	(3.19)	(19.04)
Purchase of Investments	-	(86.87)
Repayment/Disbursement of Intercompany Loans	(513.85)	(139.10)
Interest Received	3.26	2.40
Net Cash inflow from/ (outflow) from Investing activities (B)	(513.78)	(242.61)
C. Cash Flow from Financing Activities :		
Proceeds/(Repayment) from Long Term Borrowings (Net)	82.62	78.63
Repayment/(Proceeds) from Loans and Advances (Net)	-	-
Interest paid	(1.23)	(1.19)
Net Cash inflow from/ (outflow) from Financing activities (C)	81.39	77.44
Net increase / (decrease) in cash and cash equivalents (A+B+C)	66.22	25.15
Cash and Cash Equivalents at the beginning of the year	51.25	45.79
Cash and Cash Equivalents at the end of the year	117.47	51.25
Components of Cash and cash equivalents		
Cash on hand	23.35	15.54
With Banks		
- on Current Account	94.11	35.71
Cash and Cash equivalents	117.47	51.25





LIMITED REVIEW REPORT

Review Report to

The Board of Directors

The Evexia Lifecare Limited (Formerly known as Kavita Industries Limited)

1. We have reviewed the accompanying statement of unaudited Standalone financial results of **Evexia Lifecare Limited (Formerly known as Kavita Industries Limited)** ("the Company") for the quarter ended 30th September, 2021 and the year to date results for the period from 1st April, 2021 to 30th September 2021 ("the Statement").
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 financials 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 provide 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 standalone financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the 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. Emphasis of Matters:
 - i. We draw attention to the Note No 2 to the Financial results in respect of the Interest free loans granted by the Company to associates concern and others of INR 4459.82 Lakhs, the terms and conditions including repayment thereof have not be stipulated by the Company. Out of the above INR 4459.82 Lakhs, there are amount of INR 661.92 Lakhs, which have significant increase in credit risk, in respect of which the Company has not made any assessment for expected credit loss as the management considers such balances as good and recoverable in future.
 - ii. We draw attention to the Note No 3 to the Financial Results in respect of the amount recoverable against sale of Shares amounting to INR 1375.76 Lakhs, the Company has not



M Sahu & CO.

Chartered Accountants

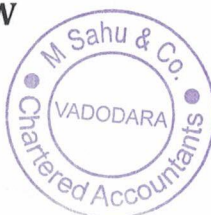
720-B, Yash Kamal Building, Above Havmor Restaurant,
Sayajigunj, Vadodara - 390 005.

received the amount, which leads to increase in credit risk, but the management considers such balances as good and recoverable in future.

- iii. We draw attention to the Note No 4 Financial Result, wherein the Company has written off Trade Payable through debt settlement agreement dated 28th Dec 2021, amounting to INR 168.40 Lakhs, on the condition that the company will settled balance liability in the next three months, but the company has not settled this debt in accordance with this agreement.

For M Sahu & Co
Chartered Accountants
Firm Registration No: 130001W

Partner (Manojkumar Sahu)
Membership No: 132623
UDIN: 21132623AAACUP2130



Date: 13/11/2021
Place: Vadodara

Evexia Lifecare Limited (Formerly Known as Kaviti Industries Limited)
Regd. Office : Tundav Anjesar Road, Village Savli, Vadodara-391775.
UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2021
Ph. No. 0265 -2361100; E-mail:kavitindustriesslimited@gmail.com

(Rs. in Lakhs)

Sr No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-21 (Unaudited)	30-06-21 (Unaudited)	30-09-20 (Unaudited)	30-09-21 (Unaudited)	30-09-20 (Unaudited)	31-03-21 (Audited)
1	Income						
	Revenue from operations	2,282.47	1,703.60	1,346.80	3,986.07	1,687.85	5,067.81
	Other Income	3.00	2.08	47.32	5.08	101.41	7,439.98
	Total Revenue	2,285.47	1,705.68	1,394.12	3,991.15	1,789.26	12,507.79
2	Expenses						
	(a) Cost of materials consumed	25.69	13.48	-	39.17	-	72.65
	(b) Purchases of Traded Goods	2,116.87	1,637.89	1,400.41	3,754.76	1,744.42	4,606.88
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	27.15	(24.96)	(66.43)	2.20	(66.88)	47.29
	(d) Employee Benefit Expenses	12.56	10.53	13.81	23.09	25.65	45.08
	(e) Finance Cost	0.27	1.22	11.62	1.50	11.67	0.95
	(f) Depreciation and amortisation expense	2.67	7.79	6.33	10.46	12.43	24.11
	(g) Other expenses	49.65	23.57	18.53	73.22	26.68	7,525.16
	Total expenses	2,234.87	1,669.53	1,384.27	3,904.40	1,753.97	12,322.12
3	Profit Before Tax	50.60	36.16	9.85	86.75	35.29	185.67
4	Tax Expense						
	1) Current Tax	12.29	9.40	2.21	21.69	8.83	51.20
	2) Income Tax of Earlier Year	-	-	-	-	-	(1.71)
	3) Deferred Tax	-	-	-	-	-	10.98
5	Profit / (Loss) for the period	38.31	26.76	7.64	65.07	26.46	125.20
6	Other Comprehensive Income/(Loss)						
	Items that will not to be reclassified to profit or loss (Net of Taxes)						
	a) Remeasurement defined benefit plans	-	-	-	-	-	1.43
	b) Equity Instruments through Other Comprehensive Income	-	-	-	-	-	0.40
	Total Comprehensive income for the period (comprising profit/(Loss) and other comprehensive income for the period)	38.31	26.76	7.64	65.07	26.46	123.37
7	Paid up Equity Share Capital (Face Value of Rs 10/- each)	6,193.33	6,193.33	6,193.33	6,193.33	6,193.33	6,193.33
	Earnings per equity share						
	(a) Basic	0.06	0.04	0.01	0.11	0.04	0.20
	(b) Diluted	0.06	0.04	0.01	0.11	0.04	0.20

Notes to Standalone Financial Results - Q2 FY 2021-2022

The above results which are published have been reviewed and approved by the Board of Directors of the Company at their meeting held on November 13, 2021. The financial results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules Issued thereunder and the other accounting principles generally accepted in India. The unaudited financial results for the quarter and half year ended September 30, 2021 have been subjected to limited review by the Statutory Auditors.

The Company has granted interest free loans to associates concerns and others of INR 4459.82 Lakhs, the terms and conditions including repayment thereof have not been stipulated by the Company. Out of the above INR 4459.82 Lakhs, there are amount of INR 661.92 Lakhs, which have significant increase in credit risk, in respect of which the Company has not made any assessment for expected credit loss as the management considers such balances as good and recoverable in future.

The Company has sold shares and amount recoverable against sale of this shares amounting to INR 1375.76 Lakhs, the Company has not recovered the amount till date, which leads to increase in credit risk, but the management considers such balances as good and recoverable in future.

The Company has written off Trade Payable through debt settlement agreement dated 28th Dec 2021, amounting to INR 168.40 Lakhs, on the condition that the company will settled balance liability in the next three months, but the company has not settled this debt in accordance with this agreement. The Management is considering the same will be settled in the due course.

The Company has not provided for provision related to defined benefits plan for the quarter ended 30th September 2021 and hence corresponding deferred tax expenses also not provided.

Figures for the previous periods have been regrouped and/or rearranged and/or reclassified wherever necessary to make them comparable with those of current periods.

Place: Vadodara
Date: 13/11/2021



For Evexia Lifecare Limited

Director

Evexia Lifecare Limited (Formerly Known as KavIt Industries Limited)
Regd. Office : Tundav Anjesar Road, Vil: Tundav, Tal: Savli, Dist: Vadodara - 391775.

Standalone Statement of Assets and Liabilities

(Rs. In lacs)

Sr No.	Particulars	30-09-21 (UnAudited)	31-03-21 (Audited)
1)	Non-current assets		
	(a) Property, Plant and Equipment	877.01	883.92
	(b) Capital work-in-progress	116.10	-
	(c) Financial Assets		
	(i) Investments	93.49	93.49
	(ii) Loans	28.56	43.19
	(iii) Trade Receivable	3,042.50	2,219.09
	(d) Other non-current assets	121.53	80.47
	(e) Deferred Tax Assets	6.37	5.97
2)	Current assets		
	(a) Inventories	-	6.25
	(b) Financial Assets		
	(i) Trade receivables	5,500.46	4,544.86
	(ii) Cash and cash equivalents	140.11	35.51
	(iii) Loans	6,113.66	5,972.22
	(iv) Investments	-	-
	(c) Other current assets	27.65	4.67
	Total Assets	16,067.44	13,889.66
	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share capital	6,193.33	6,193.33
	(b) Other Equity	1,824.36	1,759.30
	Total	8,017.70	7,952.63
	LIABILITIES		
1)	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade Payable	960.00	999.80
	(iii) Other Financial Liabilities	1.61	1.61
2)	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	648.90	669.90
	(ii) Trade payables	3,564.27	2,911.97
	(iii) Other Financial liabilities	2,831.38	1,129.92
	(b) Other current liabilities	0.05	72.52
	(c) Provisions	3.79	3.68
	(d) Current Tax Liabilities (Net)	39.73	147.63
	Total	8,049.74	5,937.03
	Total Equity and Liabilities	16,067.44	13,889.66



Evexia Lifecare Limited (Formerly Known as KavIt Industries Limited)

Cash Flow Statement for the half year ended Sep 30, 2021

(₹ in Lakhs)

Particulars	For the year ended 30th September 2021	For the year ended 31st March 2021
A. Cash Flow from Operating Activities :		
Net Profit before Tax	86.75	185.67
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and Amortisation Expense	10.46	24.11
Bad Debts	12.88	7,440.87
Other non-operating income (Incl Written - off)	1.81	(7,233.53)
Interest Income	(3.26)	(2.18)
Interest Expense	1.23	0.50
Preliminary Expenses Written off	6.10	7.65
Operating Profit before Working Capital changes	115.98	423.09
Movement in Working Capital :		
(Increase)/Decrease in Inventories	6.25	50.22
(Increase)/Decrease in Trade Receivables	(1,783.63)	8,552.41
(Increase)/Decrease in Loans	-	-
(Increase)/Decrease in Other Assets	(19.71)	26.23
Increase/(Decrease) in Trade Payable	612.50	(9,045.34)
Increase/(Decrease) in Short Term Borrowings	-	-
Increase/(Decrease) in Other Current Liability	1,625.72	466.39
Increase/(Decrease) in Provisions	-	-
Cash Generated from Operation	557.12	473.00
Direct Tax Paid (Net of Refunds)	-	(77.16)
Net Cash inflow from/ (outflow) from Operating activities (A)	557.12	395.84
B. Cash Flow from Investing Activities :		
Purchase of fixed assets	(3.19)	(18.82)
Purchase of Investments	-	(86.87)
Repayment/Disbursement of Intercompany Loans	(430.37)	(367.61)
Interest received	3.26	2.18
Dividend received	-	-
Net Cash inflow from/ (outflow) from Investing Activities (B)	(430.30)	(471.12)
C. Cash Flow from Financing Activities :		
Proceeds / (Repayment) from Long Term Borrowings (Net)	(21.00)	88.91
Repayment / (Proceeds) received from Loans and Advances (Net)	-	-
Interest paid	(1.23)	(0.50)
Proceeds of Share Application money/Share Capital	-	-
Net Cash inflow from/ (outflow) from Financing activities (C)	(22.22)	88.41
Net increase / (decrease) in cash and cash equivalents (A+B+C)	104.60	13.13
Cash and Cash Equivalents at the beginning of the year	35.51	22.37
Cash and Cash Equivalents at the end of the year	140.11	35.50
Components of Cash and cash equivalents		
Cash on hand	16.30	5.17
With Banks		
- on Current Account	123.80	30.34
Cash and Cash equivalents	140.11	35.51

