

Date: 25th January, 2022

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

Sub.: Outcome of Board Meeting
BSE Code: 524444

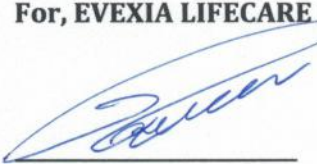
Dear Sir,

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 **Tuesday, 25th January, 2022**, which commenced at 04:30 p.m. and concluded at 05:45 p.m. In that meeting the Board has decided the following matters:

1. Considered and approved standalone and consolidated unaudited Financial Results of the Company for the **Quarter ended on 31st December, 2021** along with limited review report as per regulation 33 of SEBI (LODR) Regulations, 2015.
2. To Raise Funds not exceeding USD 100 Million in tranches by way of FCCB/GDR/QIP/other securities linked to equity/ any instruments or securities representing convertible securities subject to the approval of the shareholders. Further the Board will call separate meeting to fix date, time and venue of extra ordinary General Meeting (EGM) Or Postal Ballot to seek shareholders' approval.
3. Considered and taken note for appointment of Mr. Anmol Shanwlesha as Company Secretary and compliance officer of the company w.e.f. 10.01.2022.

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. L23100GJ1990PLC014692							
Regd. Office : Tundav Anjesar Road, Vil: Tundav, Tal: Savli, Dist: Vadodara - 391775.							
Phone No: 0265 - 2361100				Email ID: info@evexialifecare.com			
STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31-12-2021							
(Rs. In Lakhs) Except EPS and Face Value of							
Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-12-21	30-09-21	31-12-20	31-12-21	31-12-20	31-03-21
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations	1,234.03	2,282.47	1,798.95	5,220.11	3,486.80	5,067.81
II	Other Income	0.04	3.00	100.63	5.12	202.04	7,439.98
III	Total Revenue (I+II)	1,234.08	2,285.47	1,899.58	5,225.23	3,688.84	12,507.79
IV	Expenses						
	Cost of material consumed	20.21	25.69	-	59.37	-	72.65
	Purchase of stock in trade	1,123.84	2,116.87	1,710.06	4,878.60	3,454.48	4,606.88
	Changes in inventories of Finished Goods, Work-in-Progress and Stock-in-trade	(3.56)	27.15	63.30	(1.37)	(3.59)	47.29
	Employee benefits expenses	13.77	12.56	11.61	35.21	34.42	45.08
	Finance Costs	0.41	0.27	0.74	1.91	1.43	0.95
	Depreciation and amortization expense	6.32	2.67	7.01	16.78	19.44	24.11
	Other Expenses	27.46	49.65	32.04	102.31	73.08	7,525.16
	Total Expenses	1,188.44	2,234.87	1,824.76	5,092.81	3,579.26	12,322.12
V	Profit before exceptional and extraordinary items and tax (III-IV)	45.64	50.60	74.82	132.41	109.58	185.67
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before extraordinary items and tax (V-VI)	45.64	50.60	74.82	132.41	109.58	185.67
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit before tax (VII-VIII)	45.64	50.60	74.82	132.41	109.58	185.67
X	Tax Expenses	11.41	12.29	19.45	33.10	28.49	60.47
	1) Current tax	11.41	12.29	19.45	33.10	28.49	51.20
	2) Deferred tax	-	-	-	-	-	(1.71)
	3) Short / (Excess) Provision	-	-	-	-	-	10.98
XI	Profit (Loss) for the period from continuing operations (IX-X)	34.23	38.31	55.36	99.32	81.09	125.19
XII	Profit / (Loss) from discontinuing operations	-	-	-	-	-	-
XIII	Tax expenses of discontinuing operations	-	-	-	-	-	-
XIV	Profit / (Loss) from discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-	-
XV	Profit / (Loss) for the period (XI+XIV)	34.23	38.31	55.36	99.32	81.09	125.19
XVI	Other Comprehensive income						
	A) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	1.43
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	0.40
	B) (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XVII	Total Comprehensive Income	34.23	38.31	55.36	99.32	81.09	123.36
XVIII	Paid up Equity Share Capital (Face Value Rs. 10/- each)	6,193.33	6,193.33	6,193.33	6,193.33	6,193.33	6,193.33
XIX	Other Equity excluding Revaluation Reserve						
XX	Earning per share						
	1) Basic	0.006	0.006	0.009	0.016	0.013	0.020
	2) Diluted	0.006	0.006	0.009	0.016	0.013	0.020
See notes accompanying to the Financial statements							
Notes:							
1	The aforesaid financial results have been reviewed and recommended by Audit Committee and approved by the Board of Directors at their meeting held on 25/01/2022.						
2	The Company has not provided provision related to defined benefits plan for the quarter ended 31st December, 2021 and hence corresponding deferred tax expenses also not provided.						
3	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 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.						
4	The Company has written off Trade Payable through debt settlement agreement dated 28th Dec 2019, 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 Mangement is considering the same will be settled in the due course.						
5	The Company has only one reportable primary business segment as per IND AS 108.						
6	Figures for the previous period have been regrouped, reclassified and restated wherever necessary to make them comparable with the current period's figures.						
7	The Company's operations had to suspend temporarily, due to the Government's directives relating to COVID-19, have since resumed operations, as per the guidelines and norms prescribed by the Government authorities. The Management has considered the possible effects, if any, that may result from the pandemic relating to COVID-19. In developing the assumptions and estimates relating to the uncertainties as at the Balance Sheet date in relation to the recoverable amounts of these assets, the Management has considered the global economic conditions prevailing as at the date of approval of these financial information to the extent determined by it. Having reviewed the underlying information, management believes the impact of the pandemic may not be significant. The actual outcome of these assumptions and estimates may vary in future due to the impact of the pandemic.						
Place: Vadodara Date: 25th Jan, 2022				By Order of Board of Directors For Evexia Lifecare Limited Managing Director DIN: 01631093			



M Sahu & CO.

Chartered Accountants

720-B, Yash Kamal Building, Above Havmor Restaurant,

Sayajigunj, Vadodara - 390 005.

Independent Auditor's Review Report on Standalone Unaudited Quarterly and Year-to-Date Financial results of Evexia Lifecare Limited pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 (as amended)

To,
Board of Directors,
Evexia Lifecare Limited,
Vadodara

1. We have reviewed the accompanying statement of standalone unaudited financial results of **Evexia Lifecare Limited** ("the Company") having its Registered Office at Tundav, Anjesar Road, Vil: Tundav, Tal: Savli, Dist: Vadodara-391 775 for the nine months and quarter ended on December 31, 2021 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review in accordance with the Standards on Review Engagement (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 the 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 stated in above Paragraph, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ("Ind AS") specified under section 133 of the Companies Act, 2013 as amended 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 the terms of Listing



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Regulation including the manner in which it is to be disclosed or that it contains any material misstatement.

5.Emphasis of Matters:

- iii. We draw attention to the Note No 3 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.
- iv. 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 2019, 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
FRN: 130001W

manojkumar shivkishor sahu
Digitally signed by manojkumar shivkishor sahu
DN: cn=manojkumar shivkishor sahu, o=M Sahu & Co., ou=Partnership, postalCode=390005, email=manojkumar.sahu@msahu.co.in, c=IN
manojkumar shivkishor sahu
Date: 2022.01.25 17:08:25 +05'30'

(Partner)
Membership Number: 132623
UDIN: 22132623AAAABD2449

Place: Vadodara
Date: 25th January, 2022

EVEXIA LIFECARE LIMITED							
CIN NO. L23100GJ1990PLC014692							
Regd. Office : Tundav Anjesar Road, Vil: Tundav, Tal: Savli, Dist: Vadodara - 391775.							
Phone No: 0265 - 2361100				Email ID: info@evexialifecare.com			
STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31-12-2021							
(Rs. In Lakhs) Except EPS and Face Value of Share							
Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-12-21 (Unaudited)	30-09-21 (Unaudited)	31-12-20 (Unaudited)	31-12-21 (Unaudited)	31-12-20 (Unaudited)	31-03-21 (Audited)
I	Revenue from operations	1,243.88	2,603.27	6,141.15	5,550.76	9,076.47	10,662.68
II	Other Income	0.09	3.41	100.68	5.57	202.16	7,440.20
III	Total Revenue (I+II)	1,243.97	2,606.68	6,241.83	5,556.32	9,278.63	18,102.88
IV	Expenses						
	Cost of material consumed	20.21	334.48	-	59.37	-	72.65
	Purchase of stock in trade	1,179.81	2,116.87	6,036.92	4,934.57	9,022.81	10,493.87
	Changes in inventories of Finished Goods, Work-in-Progress and Stock-in-trade	(59.53)	27.15	63.30	251.46	(3.59)	(271.65)
	Employee benefits expenses	13.77	15.12	14.26	38.12	44.39	57.50
	Finance Costs	0.44	0.38	0.80	2.02	1.56	1.19
	Depreciation and amortization expense	6.32	2.67	7.01	16.78	19.44	24.17
	Other Expenses	27.93	50.15	33.79	102.64	75.50	7,532.97
	Total Expenses	1,188.94	2,546.83	6,156.08	5,404.96	9,160.12	17,910.71
V	Profit before exceptional and extraordinary items and tax (III-IV)	55.03	59.85	85.75	151.36	118.51	192.18
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before extraordinary items and tax (V-VI)	55.03	59.85	85.75	151.36	118.51	192.18
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit before tax (VII-VIII)	55.03	59.85	85.75	151.36	118.51	192.18
X	Tax Expenses	13.76	14.68	22.30	37.84	30.81	63.92
	1) Current tax	13.76	14.68	22.30	37.84	30.81	54.63
	2) Deferred tax	-	-	-	-	-	10.98
	3) Short / (Excess) Provision	-	-	-	-	-	(1.70)
XI	Profit (Loss) for the period from continuing operations (IX-X)	41.27	45.17	63.46	113.52	87.70	128.26
XII	Profit / (Loss) from discontinuing operations	-	-	-	-	-	-
XIII	Tax expenses of discontinuing operations	-	-	-	-	-	-
XIV	Profit / (Loss) from discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-	-
XV	Profit / (Loss) for the period (XI+XIV)	41.27	45.17	63.46	113.52	87.70	128.26
XVI	Other Comprehensive income						
	A) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	(0.19)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	0.40
	B) (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XVII	Total Comprehensive Income	41.27	45.17	63.46	113.52	87.70	128.05
XVIII	Paid up Equity Share Capital (Face Value Rs. 10/- each)	6,193.33	6,193.33	6,193.33	6,193.33	6,193.33	6,193.33
XIX	Other Equity excluding Revaluation Reserve						
XX	Earning per share						
	1) Basic	0.007	0.007	0.010	0.018	0.014	0.021
	2) Diluted	0.007	0.007	0.010	0.018	0.014	0.021
See notes accompanying to the Financial statements							
Notes:							
1	The aforesaid financial results have been reviewed and recommended by Audit Committee and approved by the Board of Directors at their meeting held on 25/01/2022						
2	The Company has not provided provision related to defined benefits plan for the quarter ended 31st December, 2021 and hence corresponding deferred tax expenses also not provided.						
3	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 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.						
4	The Company has written off Trade Payable through debt settlement agreement dated 28th Dec 2019, 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 Mangement is considering the same will be settled in the due course.						
5	The Company has only one reportable primary business segment as per IND AS 108.						
6	Figures for the previous period have been regrouped, reclassified and restated wherever necessary to make them comparable with the current period's figures.						
7	The Company's operations had to suspend temporarily, due to the Government's directives relating to COVID-19, have since resumed operations, as per the guidelines and norms prescribed by the Government authorities. The Management has considered the possible effects, if any, that may result from the pandemic relating to COVID-19. In developing the assumptions and estimates relating to the uncertainties as at the Balance Sheet date in relation to the recoverable amounts of these assets, the Management has considered the global economic conditions prevailing as at the date of approval of these financial information to the extent determined by it. Having reviewed the underlying information, management believes the impact of the pandemic may not be significant. The actual outcome of these assumptions and estimates may vary in future due to the impact of the pandemic.						
Place: Vadodara Date: 25th January, 2022				By Order of Board of Directors For Evexia Lifecare Limited Managing Director DIN: 01631093			





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720-B, Yash Kamal Building, Above Havmor Restaurant,

Sayajigunj, Vadodara - 390 005.

Independent Auditor's Review Report on Consolidated Unaudited Quarterly and Year-to-Date Financial results of Evexia Lifecare Limited pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 (as amended)

To,
Board of Directors,
Evexia Lifecare Limited,
Vadodara

1. We have reviewed the accompanying statement of consolidated unaudited financial results of **Evexia Lifecare Limited** ("the Company") having its Registered Office at Tundav, Anjesar Road, Vil: Tundav, Tal: Savli, Dist: Vadodara-391 775 for the nine months and quarter ended on December 31, 2021 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review in accordance with the Standards on Review Engagement (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 the 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 stated in above Paragraph, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ("Ind AS") specified under section 133 of the Companies Act, 2013 as amended read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the



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Information required to be disclosed in the terms of Listing Regulation 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 3 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 4 Financial Result, wherein the Company has written off Trade Payable through debt settlement agreement dated 28th Dec 2019, 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.

6. The Statement includes the results of following Subsidiaries

- A) Kavita Edible Oil Limited
 - B) Kavita Trading Private Limited (Formerly known as Kavita Infoline Private Limited)
7. The accompanying unaudited consolidated financial results includes unaudited interim financial information of one subsidiary, which has not been reviewed by their auditors, whose interim financial information reflect total revenues of 9.88 Lakhs, total net profit after tax of Rs.9.38 Lakhs and total comprehensive income of Rs. 9.38 Lakhs, for the quarter ended December, 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
FRN: 130001W

manojkumar
shivkishor sahu

(Partner)

Membership Number: 132623
UDIN: 22132623AAAABE9377

Place: Vadodara
Date: 25th January, 2022