

Date-May 31, 2025

To
BSE Ltd.
P. J. Towers
Dalal Street,
Mumbai - 400 001.

BSE Scrip Code: 524444

Subject: Clarification for Outcome of the Board Meeting held on May 30,2025.

Dear Sir,

In continuation to our letter dated May 30, 2025, regarding Outcome of Board Meeting held on Friday, 30.05.2025, Board of Directors of the Company had Approved Financial Statement for Quarter and Financial Year ended on March 31,2025 due to an inadvertent oversight, the financial statement was not attached we are hereby filing the revised Outcome with necessary attachments. Kindly read this copy along with our submission of Outcome of Board Meeting held on 30.05.2025.

FOR EVEXIA LIFECARE LIMITED

JAYESHBHAI R. THAKKAR
MANAGING DIRECTOR
DIN: 01631093

Date-May 31, 2025

To
BSE Ltd.
P. J. Towers
Dalal Street,
Mumbai - 400 001.

BSE Scrip Code: 524444

Subject: Revised Outcome and Disclosure of Board Meeting under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir,

In compliance with Regulation 30 of the SEBI (LODR), Regulations, 2015 this is to inform you that at the Board Meeting of Evexia Lifecare Limited held on i.e. May 30, 2025, the Board of Directors of the company transacted following business:

- 1) The Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and Financial Year ended on March 31, 2025.
- 2) On the recommendation of Nomination & Remuneration Committee considered and approved the appointment of Ms. Krupalibahen Rajeshbhai Mehta (DIN:11109785) as an Additional Director in the category of Non-Executive, Independent Director in the company effective from Friday, May 30, 2025, for the term of 5 years subject to necessary approvals.

We enclose herewith the following:

- 1) (a) Consolidated Audited Financial Results for the quarter and financial year ended 31st March, 2025.
(b) Consolidated Statement of Assets and Liabilities as at 31st March 2025.
(c) Consolidated Cash Flow Statements for the financial year ended 31st March 2025.
- 2) (a) Standalone Audited Financial Results for the quarter and financial year ended 31st March 2025.
(b) Standalone Statement of Assets and Liabilities as at 31st March 2025.
(c) Standalone Cash Flow Statements for the financial year ended 31st March 2025.
- 3) Auditor's Report on the Consolidated and Standalone Financial Results.
- 4) The details required under Regulation 30 read with Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023 are given in the enclosed Annexure-A

The report of the auditor is qualified report and the Statement on Impact of Audit Qualifications is attached herewith.

The Board Meeting started at 08:00 p.m. and ended at 10:00 p.m.

This is for your information and records.

Thanking You,

Yours faithfully,

FOR EVEXIA LIFECARE LIMITED

JAYESHBHAI R. THAKKAR
MANAGING DIRECTOR
DIN: 01631093

Annexure-A

Details of disclosure as required under SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023 are as follows:

Sr. No.	Details of events that need to be provided	Information of such event(s)
1	Reason for change viz. appointment, resignation, removal, death or otherwise;	Appointment of Ms. Krupalibahen Rajeshbhai Mehta (DIN 11109785) as an Additional Director in the category of Non-Executive, Independent Director in the Company for a period of 5 Years with effect from May 30, 2025
2	Date of appointment and terms of appointment;	The Board on the recommendation of the Nomination & Remuneration Committee have appointed Ms. Krupalibahen Rajeshbhai Mehta as an Additional Director under the Category of Non-Executive, Independent Director for a term of 5 (five) years with effect from May 30, 2025, subject to the approval of the Shareholders.
3	Brief Profile (in case of appointment);	The appointment of Ms. Krupaliben as Director is expected to bring a unique cultural and ethical perspective to the company's leadership. With a strong academic background in Sanskrit, she embodies intellectual depth, traditional wisdom, and value-based thinking. Her insights can enhance corporate governance, strategic decision-making, and foster a purpose-driven organizational culture. Her presence also promotes diversity of thought, aligning with modern governance standards. Overall, she is poised to contribute positively to the company's long-term growth and reputation.
4.	Disclosure of relationships between directors.	Ms. Krupalibahen Rajeshbhai Mehta is not related to any Director or KMP and Promoters of the company
5.	Name of other listed entities in which he also holds the directorship	NIL
6.	Name of Committee(s) of	NIL

	listed entity(s) in which he is chairman/Member	
7.	Shareholding, if any in the Company.	NIL
8.	Affirmation that the Director being appointed is not debarred from holding the office of director by virtue of any order of SEBI or any other such authority.	We affirm that Ms. Krupalibahen Rajeshbhai Mehta is not debarred from holding the office of director by virtue of any order of SEBI or any other such authority.

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

The Board of Directors of Evexia Lifecare Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying Statement of quarterly and year to date standalone financial results of **Evexia Lifecare Limited** (hereinafter referred to as the "Company") for the quarter and year ended on March 31, 2025, ("Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, considering the effect of the matters specified in the Basis for Qualified Opinion paragraph, the aforesaid Standalone financial results:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. do not give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the quarter and year ended March 31, 2025.

Basis for Qualified Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ('the Act'). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

During the course of our audit, we observed several instances of material misstatements and non-compliance with the applicable financial reporting framework, including, inter alia, deficiencies in the maintenance of books of account, improper valuation of financial instruments and investments, inadequacies in recognition and measurement of provisions, and missing documentation. Further, significant transactions and balances could not be verified due to lack of appropriate audit evidence.

Trade receivables include a significant amount outstanding for prolonged periods, with uncertainty regarding recoverability. Trade payables include aged balances with limited transactional activity, and the company's liquidity position remains inadequate to meet these obligations. Further, the company and its subsidiaries have incurred substantial penalties under tax and regulatory laws, and multiple accounting transactions related to taxation have not been appropriately recorded.

The above matters, in aggregate, indicate that the financial statements contain material misstatements and pervasive inconsistencies. Accordingly, the financial information presented does not provide a true and fair view in certain material respects.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the Standalone annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these Standalone financial results that give a true and fair view of the net profit / loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and

are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone financial results, including the disclosures and whether the Standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended on March 31, 2025 and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us, as required under the Listing Regulations.

Place: Anand

Date: 30 May 2025

For, M. A. Shah & Co.
Chartered Accountants
(FRN: 0112630W)


Param Doshi, FCA
Partner

Mem. No.: 185648

UDIN: 25185648BMOOLX7484



EVEXIA LIFECARE LIMITED						
(CIN-L23100GJ1999PLC014692)						
(Regd. Office-VILL : TUNDAD, TAL: SALVE, Vadodara, VADODARA, Gujarat, India, 391775)						
E-mail id: info@evexialifecare.com Phone-0265-2362200 /1100						
AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON MARCH 31, 2025						
(Rs. In Lakhs Except EPS and Face Value of Share)						
	Particulars	Quarter Ended			Year Ended	
		March 31, 2025	December 31, 2024	March 31, 2024	March 31, 2025	March 31, 2024
		Audited	Un-Audited	Audited	Audited	Audited
I	Revenue from operations	1117.91	2,157.97	2,471.84	8388.68	5409.56
II	Other Income	3.41	-	86.47	13.05	86.56
III	Total Revenue (I+II)	1121.34	2,157.97	2,558.31	8401.73	5496.12
IV	Expenses					
	Cost of material consumed	(258.15)	181.86	95.73	6.51	109.45
	Purchase of stock in trade	1731.52	1,985.50	2,077.13	8153.6	4810.88
	Changes in inventories of Finished Goods, Work in-Progress and Stock-in-trade	-48.67	1.77	31.34	-162.48	81.79
	Employee benefits expenses	19.72	18.94	32.72	73.72	90.44
	Finance Costs	31.21	8.37	48.65	36.16	30.75
	Depreciation and amortisation expense	15.87	18.68	15.42	47.15	41.83
	Other Expenses	57.11	20.86	(74.49)	127.29	254.88
	Total Expenses	1536.46	2,141.98	2,330.40	8281.95	5424.62
V	Profit before exceptional and extraordinary items and tax (III-IV)	-35.12	15.99	327.71	120.38	151.5
VI	Exceptional Items	-	-	-	-	-
VII	Profit before extraordinary items and tax (V-VI)	-35.12	15.99	327.71	120.38	151.5
VIII	Extraordinary Items	-	-	-	-	-
IX	Profit before tax (VII-VIII)	-35.12	15.99	327.71	120.38	151.5
X	Tax Expenses					
	1) Current tax	(7.08)	-	52.87	28.59	33.9
	2) Deferred tax	-	-	4.92	-	4.92
	3) Short / (Excess) Provision of Income Tax of Previous Years	21.00	-	(2.58)	21	(2.58)
XI	Profit (Loss) for the period from continuing operations (IX-X)	-49.04	15.99	272.50	72.79	115.26
XII	Profit / (Loss) from discontinuing operations					
XIII	Tax expenses of discontinuing operations					
XIV	Profit / (Loss) from discontinuing operations (after tax) (XII-XIII)					
XV	Net Profit / (Loss) for the period (XI+XIV)	-49.04	15.99	272.50	72.79	115.26
XVI	Other Comprehensive Income					
	A) (i) Items that will not be reclassified to profit or loss			(2.39)		
	(iv) Income tax relating to items that will not be reclassified to profit or loss					
	B) (i) Items that will be reclassified to profit or loss					
	(iv) Income tax relating to items that will be reclassified to profit or loss			0.62		
XVII	Total Comprehensive Income	-49.04	15.99	274.27	72.79	115.26
XVIII	Paid up Equity Share Capital (Face Value Rs. 1/- each)	18773.29	18,773.29	7,080.13	7080.13	7080.13
XIX	Other Equity excluding Revaluation Reserve					
XX	Earning per share					
	1) Basic	-0.0026	0.001	0.039	0.01	0.02
	2) Diluted	-0.0026	0.001	0.039	0.01	0.02

FOR EVEXIA LIFECARE LIMITED


MANAGING DIRECTOR
DIN-01631093



DATE - 30-05-2025
PLACE - VADODARA

Balance Sheet as at 31st March 2025

Figures in ₹ Lakh

Particulars	As at 31-03-2025	As at 31-03-2024
ASSETS		
1 Non-current Assets		
(a) Property, Plant and Equipment	1,052.08	1,072.26
(b) Capital Work-in-Progress		
(c) Investment Property		
(d) Goodwill		
(e) Other Intangible Assets		
(f) Intangible Assets under development		
(g) Biological Assets other than bearer plants		
(h) Financial Assets		
(i) Investments	70,880.85	69,881.00
(ii) Trade Receivables		
(iii) Loans	4,959.18	4,480.13
(iv) Others (to be specified)	26.68	27.18
(j) Deferred Tax Assets (net)		
(j) Other Non-current Assets	68.35	75.16
	76,987.14	75,535.73
2 Current Assets		
(a) Inventories	207.52	47.33
(b) Financial Assets		
(i) Investments		
(ii) Trade Receivables	8,745.95	8,826.63
(iii) Cash and Cash Equivalents	2.92	38.80
(iv) Bank balances other than (iii) above		
(v) Loans	39.03	-
(vi) Others (to be specified)		
(c) Current Tax Assets (net)		
(d) Other Current Assets	444.87	373.89
	9,440.29	9,286.65
TOTAL	86,427.43	84,822.38
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	18,773.29	7,080.13
(b) Other Equity	22,535.29	3,410.50
(c) Money received against share warrants	2,160.00	-
	43,468.58	10,490.63
LIABILITIES		
1 Non-current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	37,417.34	68,278.00
(ii) Trade Payables		
(A) Total outstanding dues of Micro enterprises and Small enterprises		
(B) Total outstanding dues of Creditors other than Micro enterprises and Small enterprises		
(iii) Other Financial Liabilities		
(b) Provisions		
(c) Deferred Tax Liabilities (net)	15.28	15.28
(d) Other Non-current Liabilities		
	37,432.62	68,293.28
2 Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings		
(ii) Trade Payables		



(A) Total outstanding dues of Micro enterprises and Small enterprises	-	-
(B) Total outstanding dues of Creditors other than Micro enterprises and Small enterprises	5,446.53	5,784.97
(iii) Other Financial Liabilities		
(b) Other Current Liabilities	42.08	206.56
(c) Provisions	11.05	13.04
(d) Current Tax Liabilities (net)	26.59	33.90
	5,526.25	6,038.47
TOTAL	86,427.45	84,822.38



Statement of Cash Flows for the period ended 31st March 2025

Figures in ₹ Lakh

Particulars	31st March 2025	31st March 2024
A. Cash Flow from Operating Activities		
Net Profit before tax (as per Statement of Profit and Loss)	120.38	151.50
Adjustments for non-cash/non-trade items:		
Depreciation & Amortization Expenses	47.15	41.63
Provision for bad debts	-	82.61
Finance Costs	36.16	13.36
Interest received	-	-74.66
Operating profits before Working Capital Changes	203.69	214.44
Adjusted For:		
(Increase)/Decrease in trade receivables	80.68	-1,676.20
Increase/(Decrease) in trade payables	-338.44	1,208.96
(Increase)/Decrease in inventories	-160.19	63.89
Increase/(Decrease) in other current liabilities	-166.47	236.00
(Increase)/Decrease in short term loans & advances	-39.03	-
(Increase)/Decrease in other current assets	-64.17	-183.18
Cash generated from Operations	-483.93	-136.09
Income Tax (Paid)/Refund	108.85	81.70
Net Cash flow from Operating Activities (A)	-592.78	-217.79
B. Cash Flow from Investing Activities		
Purchase of tangible assets	26.97	-25.82
Non-current Investments (Purchased)/Sold	-999.85	-
Interest Received	-	74.66
Cash advances and loans made to other parties (net)	-479.05	173.38
Other inflows/outflows of cash	0.50	-
Net Cash used in Investing Activities (B)	-1,451.43	222.22
C. Cash Flow from Financing Activities		
Finance Cost	-36.16	-13.36
Payment of expenses out of securities premium account	-258.12	-
Increase in/(Repayment of) Long-term borrowings	142.61	40.52
Money received against share warrants	2,160.00	-
Net Cash used in Financing Activities (C)	2,008.33	27.16
D. Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	-35.88	31.59
E. Cash & Cash Equivalents at Beginning of period	38.80	7.21
F. Cash & Cash Equivalents at End of period	2.92	38.80
G. Net Increase/(Decrease) in Cash & Cash Equivalents (F-E)	-35.88	31.59



Notes to Standalone Financial Results

- 1 The above results which are published have been reviewed and approved by the Board of Directors of the Company at their meeting held on May 30, 2025. 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 audited financial results for the three months period and year ended March 31, 2025 have been subjected to limited review by the Statutory Auditors.
- 2 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 May 30, 2025.
- 3 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.
- 4 The figures for the Quarter and Year ended March 31, 2025 are in compliance with the Indian Accounting Standards (Ind AS) notified by the Ministry of Corporate Affairs. The figures for quarter ended March 31, 2025 are the balancing figures between the audited figures in respect of the full financial year and the year-to-date figures upto the third quarter of the financial year.
- 5 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: 30-05-2025

Evexia Lifecare Limited


Jayesh Rameshbhai Thakkar
Managing Director
DIN: 01631093



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

The Board of Directors of Evexia Lifecare Limited

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Statements of quarterly and year to date consolidated financial results of **Evexia Lifecare Limited** (hereinafter referred to as the "Holding Company") and its Subsidiary and Associate companies together referred to as "the Group"), for the Quarter and Year ended March 31, 2025 ("the Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, considering the effect of the matters specified in the Basis for Qualified Opinion paragraph, and based on the consideration of the reports of the other auditors on separate financial statements and financial information of the subsidiaries and associate companies, the statements:

- a. include the results of the following subsidiary companies:
 - a. Kavita Trading Private Limited
 - b. Kavita Edible Oils Limited
 - c. Vittals MediCare Private Limited
 - d. Evexia Lifecare Africa Limited (foreign subsidiary)
 - e. Evexia Pan Africa Limited (foreign subsidiary)
- b. do not include the results of
 - a. the following subsidiary companies:
 - i. Diponed Research International Private Limited
 - ii. Diponed Bio Private Limited
 - b. its associate company, viz. Heemsol Energy Solutions Private Limited.
- c. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and

- d. do not give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of consolidated total comprehensive income of the net profit and other comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2025.

Basis for Qualified Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ('the Act'). Our responsibilities under those SAs are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group and its Associate Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

During the course of our audit, we observed several instances of material misstatements and non-compliance with the applicable financial reporting framework, including, inter alia, improper valuation of financial instruments and investments, inadequacies in recognition and measurement of provisions, and missing documentation. Further, significant transactions and balances could not be verified due to lack of appropriate audit evidence.

Trade receivables include a significant amount outstanding for prolonged periods, with uncertainty regarding recoverability. Trade payables include aged balances with limited transactional activity, and the company's liquidity position remains inadequate to meet these obligations. Further, the company and its subsidiaries have incurred substantial penalties under tax and regulatory laws, and multiple accounting transactions related to taxation have not been appropriately recorded.

The company has not provided audited financial statements and other financial information relating to some of its subsidiary companies and the associate company and hence, the information relating to the same has not been included in the consolidated financial statements.

The above matters, in aggregate, indicate that the financial statements contain material misstatements and pervasive inconsistencies. Accordingly, the financial information presented does not provide a true and fair view in certain material respects.

Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of consolidated annual financial statements.

The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these Consolidated financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting

Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Boards of Directors of the Companies included in the Group, are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Boards of Directors of the Companies included in the Group, are also responsible for overseeing the Company's financial reporting process of their respective company(ies).

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate

report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone financial results, including the disclosures and whether the Standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group of which we are the independent auditors and whose financial information we have audited, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the Master Circular issued by the Securities and Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

Other Matters

The statement includes the results for the quarter ended on March 31, 2025 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Place: Anand

Date: 30 May 2025

For, M. A. Shah & Co.
Chartered Accountants
(FRN: 0112630W)



Param Doshi, FCA
Partner

Mem. No.: 185648

UDIN: 25185648BMOOLY8002



EVEXIA LIFECARE LIMITED						
(CIN-L23100GJ1990PLC014692)						
(Regd. Office-VILL : TUNDAO, TAL: SALVI, Vadodara, VADODARA, Gujarat, India, 391775)						
E-mail id: info@evexialifecare.com			Phone-0265-2362200 /1100			
AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON MARCH 31, 2025						
(Rs. In Lakhs Except EPS and Face Value of Share)						
	Particulars	Quarter Ended			Year Ended	
		March 31, 2025	December 31, 2024	March 31, 2024	March 31, 2025	March 31, 2024
		Audited	Un-Audited	Audited	Audited	Audited
I	Revenue from operations	2,361.19	2,169.97	2,471.64	11,048.37	5,628.90
II	Other Income	-	10.00	86.47	14.40	86.56
III	Total Revenue (I+II)	2,361.19	2,179.97	2,558.11	11,062.77	5,715.46
IV	Expenses					
	Cost of material consumed	208.16	103.86	99.73	6.50	192.70
	Purchase of stock in trade	1,805.58	1,997.50	2,077.13	9,070.42	4,847.82
	Changes in inventories of Finished Goods, Work-in-Progress and Stock-in-trade	(343.57)	1.77	31.24	(192.76)	24.39
	Employee benefits expenses	220.87	18.94	32.72	577.81	94.41
	Finance Costs	40.54	0.38	48.65	108.69	49.20
	Depreciation and amortization expense	46.28	10.68	15.42	169.60	41.63
	Other Expenses	339.02	30.96	(74.49)	1,178.86	272.40
	Total Expenses	2,316.88	2,164.09	2,230.40	10,919.12	5,522.55
V	Profit before exceptional and extraordinary items and tax (III-IV)	44.31	15.88	327.71	143.65	192.91
VI	Exceptional Items	-	-	-	-	-
VII	Profit before extraordinary items and tax (V-VI)	44.31	15.88	327.71	143.65	192.91
VIII	Extraordinary items	-	-	-	-	-
IX	Profit before tax (VII-VIII)	44.31	15.88	327.71	143.65	192.91
X	Tax Expenses					
	1) Current tax	(10.40)	-	52.87	26.59	52.87
	2) Deferred tax	-	-	4.92	-	4.92
	3) Short / (Excess) Provision of Income Tax of Previous Years	24.02	-	(2.58)	24.02	(2.58)
XI	Profit (Loss) for the period from continuing operations (IX-X)	30.69	15.88	272.50	93.04	137.70
XII	Profit / (Loss) from discontinuing operations					
XIII	Tax expenses of discontinuing operations	-	-	-	-	-
XIV	Profit / (Loss) from discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-
XV	Net Profit / (Loss) for the period (XI+XIV)	30.69	15.88	272.50	93.04	137.70
XVI	Other Comprehensive income					
	A) (i) Items that will not be reclassified to profit or loss					(2.39)
	(ii) Income tax relating to items that will not be reclassified to profit or loss					0.62
	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	30.69	15.88	272.50	93.04	135.93
XVIII	Paid up Equity Share Capital (Face Value Rs.1/- each)	18,773.29	18,773.29	7,080.13	18,773.29	7,080.13
XIX	Other Equity excluding Revaluation Reserve					
XX	Earning per share					
	1) Basic	0.00	0.00	0.04	0.01	0.02
	2) Diluted	0.00	0.00	0.04	0.01	0.02

DATE: 30-05-2025
PLACE: VADODARA

For EVEXIA LIFECARE LIMITED



MANAGING DIRECTOR
DIN: 01631093



STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS AT MARCH 31, 2025

Particulars	AS AT March 31, 2025	AS AT March 31, 2024
	Audited	Audited
I. ASSETS		
1 Non Current Assets		
(a) Property, Plant & Equipment	2,237.60	1,077.73
(b) Capital Work in progress	2.87	2.87
(c) Investment Properties		
(d) Goodwill	2,749.21	-
(e) Other Intangible Assets		
(f) Intangible assets under development		
(g) Biological assets other than bearer plants		
(h) Financial assets		
(i) Investments	71,529.69	72,378.60
(ii) Trade receivables		
(iii) Loans	3,148.99	4,292.96
(iv) Others	26.68	27.18
(i) Deferred tax assets (net)	39.32	-
(j) Other Non-current assets	362.39	75.16
Total Non-Current Assets	80,196.75	77,854.50
2 Current assets		
(a) Inventories	274.74	110.81
(b) Financial assets:		
(i) Investments	29.57	
(ii) Trade receivables	9,291.42	9,114.46
(iii) Cash and cash equivalents	414.38	75.10
(iv) Bank balance other than (iii) above	112.33	
(v) Loans	933.61	-
(vi) Others	20.86	
(c) Current tax assets (net)		
(d) Other current assets	763.55	385.36
Total Current Assets	11,840.46	9,685.73
Total Assets	92,037.21	87,540.23
II. EQUITY AND LIABILITIES		
1 Equity		
(a) Equity share capital	18,773.29	7,080.12
(b) Other equity	25,004.62	5,872.28
(c) Money received against share warrants	2,160.00	-
Total Equity	45,937.91	12,952.40
2 Non-Controlling Interests	701.36	(2.94)
3 Liabilities		
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	37,451.23	68,171.34
(ii) Other financial liabilities (other than those specified in (b))		
(b) Provisions		
(c) Deferred tax liabilities (net)	15.29	14.77
(d) Other non-current liabilities		
Total Non-Current Liabilities	37,466.52	68,186.11
4 Current liabilities		
(a) Financial liabilities		
(i) Borrowings	1,126.49	
(ii) Trade payables		
i. total outstanding dues of micro enterprises and small enterprises	183.61	-
ii. total outstanding dues of creditors other than micro enterprises and small enterprises	6,174.93	6,116.65
(iii) Other financial liabilities (other than those specified in (c))	302.31	
(b) Other current liabilities	101.72	210.19
(c) Provisions	14.96	24.26
(d) Current tax liabilities (net)	27.40	53.56
Total Current Liabilities	7,931.42	6,404.66
Total Liabilities	45,397.94	74,590.77
Total Equity and Liabilities	92,037.21	87,540.23

For EVEXIA LIFECARE LIMITED

DATE: May 30, 2025
PLACE: VADODARA

JAYESH KASHIYADANI
MANAGING DIRECTOR
(DIN: 01631093)



STATEMENT OF CONSOLIDATED CASHFLOWS FOR THE YEAR ENDED ON MARCH 31, 2025

PARTICULARS	FOR THE YEAR ENDED March 31, 2025	FOR THE YEAR ENDED March 31, 2024
	Audited	Audited
Cash flow from operating activities:		
Net profit before tax as per statement of profit and loss	143.65	193.13
Adjusted for:		
Provision for doubtful debts		82.20
Depreciation & amortization	169.60	41.63
Interest Income on loans & advances given		-74.66
Interest & finance costs	108.69	13.36
Operating cash flow before working capital changes	421.94	255.66
Adjusted for:		
(Increase)/ decrease in inventories	-163.93	89.74
(Increase)/ decrease in trade receivables	-176.96	-1,678.76
(Increase)/ decrease in other current assets	-378.19	-179.58
Increase/ (decrease) in other non current liabilities	302.31	
Increase/ (decrease) in trade payables	241.89	1,240.66
Increase/ (decrease) in other current liabilities	-134.63	2,055.88
Increase/ (decrease) in short term provisions	-9.30	
Increase/ (decrease) in long term provisions		
Cash generated from / (used in) operations	103.13	1,783.60
Less: Income taxes (paid)/refund (net)	-74.20	-81.70
Net cash generated from/ (used in) operating activities	28.93	1,701.90
Cash flow from investing activities:		
Purchase of fixed assets	-703.50	-25.82
Interest Income on loans & advances given		74.66
Increase/ decrease in loans and advances	210.36	163.63
Increase/ decrease in other Bank balance	-112.33	
Purchase/Sale of non-current investments	748.91	-1,943.03
Goodwill on acquisition of subsidiary	-2,749.21	
Other inflows/outflows of cash	-286.73	
Net cash flow from/(used) in investing activities	-2,892.50	-1,730.56
Cash flow from financing activities:		
Proceeds from long term borrowing (net)	283.17	69.60
Proceeds from short term borrowing (net)	1,126.49	
Payment of expenses out of securities premium account	-258.12	
Money received against share warrants	2,160.00	
Interest & finance costs	-108.69	-13.36
Net cash flow from/(used in) financing activities	3,202.85	56.24
Net increase/(decrease) in cash & cash equivalents [A+B+C]	339.28	27.58
Cash & cash equivalents as at beginning of the year	75.10	47.52
Cash & cash equivalents as at end of the year	414.38	27.58

DATE: May 30, 2025
PLACE: VADODARA

For EVEXIA LIFECARE LIMITED
JAYESH RAICHANDBHAI THAKKAR
MANAGING DIRECTOR
[DIN:01631093]



Notes to Consolidated Financial Results

- 1 The above results which are published have been reviewed and approved by the Board of Directors of the Company at their meeting held on May 30, 2025. 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 audited financial results for the three months period and year ended March 31, 2025 have been subjected to limited review by the Statutory Auditors.
- 2 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 May 30, 2025.
- 3 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.
- 4 The figures for the Quarter and Year ended March 31, 2025 are in compliance with the Indian Accounting Standards (Ind AS) notified by the Ministry of Corporate Affairs. The figures for quarter ended March 31, 2025 are the balancing figures between the audited figures in respect of the full financial year and the year-to-date figures upto the third quarter of the financial year.
- 5 The financial results of the subsidiary companies for the period have been included in the consolidated results as per the requirements of Ind AS 110 – Consolidated Financial Statements.
- 6 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: 30-05-2025



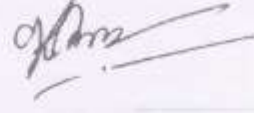
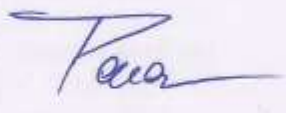
Evexia Lifecare Limited

Jayesh Rajchandbhai Thakkar
Managing Director

DIN: 01631093

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results (Standalone)

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2025 [Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualification s)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Turnover / Total income	8402.33	8402.33
	2.	Total Expenditure	8281.95	8281.95
	3.	Net Profit/(Loss)	72.79	72.79
	4.	Earnings Per Share	0.01	0.01
	5.	Total Assets	86427.43	86427.43
	6.	Total Liabilities	42958.87	42958.87
	7.	Net Worth	43,468.56	43,468.56
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-
II.	Audit Qualification (each audit qualification separately):			
	a. Details of Audit Qualification: During the course of our audit, we observed several instances of material misstatements and non-compliance with the applicable financial reporting framework, including, inter alia, deficiencies in the maintenance of books of account, improper valuation of financial instruments and investments, inadequacies in recognition and measurement of provisions, and missing documentation. Further, significant transactions and balances could not be verified due to lack of appropriate audit evidence. Trade receivables include a significant amount outstanding for prolonged periods, with uncertainty regarding recoverability. Trade payables include aged balances with limited transactional activity, and the company's liquidity position remains inadequate to meet these obligations. Further, the company and its subsidiaries have incurred substantial penalties under tax and regulatory laws, and multiple accounting transactions related to taxation have not been appropriately recorded. The above matters, in aggregate, indicate that the financial statements contain material misstatements and pervasive inconsistencies. Accordingly, the financial information presented does not provide a true and fair view in certain material respects.			
	b. Type of Audit Qualification : Qualified Opinion			
	c. Frequency of qualification: Repetitive			

	d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:	
	For Audit Qualification(s) where the impact is not quantified by the auditor: NA	
	(i) Management's estimation on the impact of audit qualification: NA	
	(ii) If management is unable to estimate the impact, reasons for the same: NA	
	(iii) Auditors' Comments on (ii) above: NA	
III.	Signatories:	
	JAYESH RAICHANDBHAI THAKKAR Managing Director DIN:01631093	
	Bhavesh Desai Chief Financial Officer	
	Kartik Kumar Bakulchandra Mistry Audit Committee Chairman	
	Param Doshi Statutory Auditor	
	Place: May 30, 2025 Date: Vadodara	

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results (Consolidated)

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2025 [Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualification s)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Turnover / Total Income	11062.77	11062.77
	2.	Total Expenditure	10919.12	10919.12
	3.	Net Profit/(Loss)	93.04	93.04
	4.	Earnings Per Share	0.01	0.01
	5.	Total Assets	92037.21	92037.21
	6.	Total Liabilities	46099.3	46099.3
	7.	Net Worth	45397.94	45397.94
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-
II.	Audit Qualification (each audit qualification separately):			
	a. Details of Audit Qualification: During the course of our audit, we observed several instances of material misstatements and non-compliance with the applicable financial reporting framework, including, inter alia, improper valuation of financial instruments and investments, inadequacies in recognition and measurement of provisions, and missing documentation. Further, significant transactions and balances could not be verified due to lack of appropriate audit evidence. Trade receivables include a significant amount outstanding for prolonged periods, with uncertainty regarding recoverability. Trade payables include aged balances with limited transactional activity, and the company's liquidity position remains inadequate to meet these obligations. Further, the company and its subsidiaries have incurred substantial penalties under tax and regulatory laws, and multiple accounting transactions related to taxation have not been appropriately recorded. The company has not provided audited financial statements and other financial information relating to some of its subsidiary companies and the associate company and hence, the information relating to the same has not been included in the consolidated financial statements. The above matters, in aggregate, indicate that the financial statements contain material misstatements and pervasive inconsistencies. Accordingly, the financial information presented does not provide a true and fair view in certain material respects.			

Reg. Off. : Tundav Anvesh Road, VII, Tundav, Tal. : Savli, Vadodara - 391 275

Corporate Office : 9th Floor, Galas Chambers, Sayajigunj, Vadodara-390 020. Ph : +91 265 2367100 / 2200

CIN : L23100GJ1990PLC014692 Email : info@evexialifecare.com Web : www.evexialifecare.com

Formerly known as Kavit Industries Ltd.

	b. Type of Audit Qualification : Qualified Opinion	
	c. Frequency of qualification: Repetitive	
	d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:	
	For Audit Qualification(s) where the impact is not quantified by the auditor: NA	
	(i)Management's estimation on the impact of audit qualification: NA	
	(ii)If management is unable to estimate the impact, reasons for the same:NA	
	(iii) Auditors' Comments on (ii) above:NA	
III.	Signatories:	
	JAYESH RAICHANDBHAI THAKKAR Managing Director DIN:01631093	
	Bhavesh Desai Chief Financial Officer	
	Kartik Kumar Bakulchandra Mistry Audit Committee Chairman	
	Param Doshi Statutory Auditor	
	Place: May 30,2025 Date: Vadodara	