



Ph: +91-11-43144444 ... Email: info@vikasecotech...com. • Website: www.vikasecotech.com • CIN - L659990L1984PLC019465

July 22, 2022

Listing Compliance Department National Stock Exchange of India Limited. Exchange Plaza, Bandra-Kurla Complex, Bandra (E), Mumbai 400051 Fax: 022-26598235/36

NSE Symbol: VIKASECO

Sub: Outcome of Board Meeting

Dear Sir/Madam,

In terms of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), we wish to inform you that the Board of Directors at their meeting held today i.e. on July 22, 2022 at its registered office, *inter alia*, considered and approved the Unaudited Financial Results for the first quarter ended June 30, 2022 in terms of Regulation 33 of Listing Regulations.

Copy of Financial Results along with the Limited Review Report thereon issued by the Statutory Auditors of the Company is enclosed herewith for your kind perusal and records.

The meeting of the Board of Directors commenced at 3:10 P.M. and concluded at 4: 45 P.M.

You are requested to take the information on record.

Yours Faithfully,

for Vikas Ecotech Limited

SAJWANI Digitally signed PRASHANT PRASHANT Prashant Sajwani Company Secretary & Compliance Officer

Encl: a/a

Listing Compliance Department BSE Limited. Phirozee Jeejeebhoy Towers, Dalal Street, Fort, Mumbai - 400 001

Scrip Code: 530961



Independent Auditor's Review Report on quarterly financial results of Vikas Ecotech Limited Pursuant to the requirement of Regulation 33 of the SEBI (LODR) Regulations, 2015

Review Report to the Board of Directors of Vikas Ecotech Limited

- 1. We have reviewed the accompanying statement of unaudited financial results of Vikas Ecotech Limited for the quarter ended 30th June 2022, 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").
- 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 Accounting Standard-34 "Interim Financial Reporting" ("Ind AS-34"), prescribed under section 133 of the Companies Act 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express conclusion on the statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on ReviewEngagements (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 company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Other Matters

- a. Debtorsincludes debtors amounting to Rs. 6.10 Cr. which are overdue and outstanding for more than one year as on 30th June 2022.Further the debtor also includes debtors amounting to Rs. 3.24 Cr. which are outstanding on account of dispute with the parties.The said balances are subject to provisioning for expected credit loss (ECL) on the basis of probability of recoverability. No provision is being done against these balances since as per the management balances are good and recoverable.
- b. Advance to suppliers includes advances of Rs. 17.29 Crores which are pending for more than one year and pending for adjustment as on 30th June 2022. No provision is being done against these balances since as per the management balances are good and recoverable.

Our opinion is not modified in respect of above matter.

5. Based on our review conducted as above and subject to possible impact of matters stated under other matters above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared results prepared in accordance with applicable principles laid down in the accounting standard 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 has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing



G-5, Vikas House, 34/1, East Punjab Bagh: New Delhi-110026 (India) Ph : 011- 41440483, 42440483, 45140483 | E-mail : info@ksmc.in, admin@ksmc.in | Website : www.ksmc.in Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For KSMC & Associates Chartered Accountents FRN.003565N CASACHIN SINGHAL (Partner) M. No-505732 UDIN: 22505732ANLEXF8163

Place: New Delhi Date: 22/07/2022

VIKAS ECOTECH LIMITED

CIN - L65999DL1984PLC019465

REGD OFF: VIKAS HOUSE, 34/1. EAST PUNJABI BAGH, NEW DELHI -110026, PH NO: 011-43144444, FAX; 011-43144488 EMAIL - info@vikasecotech.com

(Amount in Lakhs except share and per equity share data)

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Income Tax relating to items that will not be reclassifed to profit or loss.Income Tax relating to items that will not be (1.00)Income Tax relating to items that will be reclassifed to profit or loss.Income Tax relating to items that will be reclassifed to profit or loss.Income Tax relating to items that will be reclassifed to profit or loss.Income Tax relating to items that will be reclassifed to profit or loss.Income Tax relating to items that will be reclassifed to profit or loss.Income Tax relating to items that will be reclassifed to profit or loss.Income Tax relating to items that will be reclassifed to profit or loss.Income Tax relating to items that will be reclassifed to profit or loss.Income Tax relating to items that will be reclassifed to profit or loss.Income Tax relating to items that will be reclassifed to profit or loss.Income Tax relating to items that will be reclassifed to profit or loss.Income Tax relating to items that will be reclassifed to profit or loss.Income Tax relating to items that will be reclassifed to profit or loss.Income Tax relating to items that will be reclassifed to profit or loss.Income Tax relating to items that will be reclassifed to profit or loss.Income Tax relating to items that will be reclassifed to profit or loss.13Total comprehensive income for the period) (11+12)9,468.299,393.372,799.009,393.3714Paid up equity share shall be indicated) Reserve excluding Revaluation Reserves13,346.6613,346.669,685.8413,346.66 <td>12</td> <td></td> <td></td> <td></td> <td></td> <td></td>	12						
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Income Tax relating to items that will be reclassifed to profit or loss.2.974.403.2211.0Total comprehensive income (Comprising Profit (Loss) and Other Comprehensive Income for the neriod) (11+12)149.26126.90(389.83)150.2513Paid up equity share capital (Face value of the share shall be indicated) Reserve excluding Revaluation Reserves as per balance sheet of previous accounting vear Equity shares of par value Rs 1 each (EPS for three and six months ended periods are not annualised)9,468.29 13,346.669,685.8413,346.6616Earning per Equity Share: Equity shares of par value Rs 1 each (EPS for three and six months ended periods are not annualised)0.020.02(0.14)0.02	. ,	-					
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Image: 1 contract of the second contract of the seco	(d)	e e e e e e e e e e e e e e e e e e e		-	-	-	
13Total comprehensive income (Comprising Profit (Loss) and Other Comprehensive Income for the period) (11+12)149.26126.90(389.83)150.2514Paid up equity share capital (Face value of the share shall be indicated) Reserve excluding Revaluation Reserves9,468.299,393.372,799.009,393.3715as per balance sheet of previous accounting vear13,346.6613,346.669,685.8413,346.6616Earning per Equity Share: Equity shares of par value Rs 1 each (EPS for three and six months ended periods are not annualised)0.020.02(0.14)0.02			2.97	4.40	3.22	11.01	
13Profit (Loss) and Other Comprehensive Income for the neriod) (11+12)14Paid up equity share capital (Face value of the share shall be indicated) Reserve excluding Revaluation Reserves9,468.299,393.372,799.009,393.3715as per balance sheet of previous accounting vear13,346.6613,346.669,685.8413,346.6616Earning per Equity Share: Equity shares of par value Rs 1 each (EPS for three and six months ended periods are not annualised)0.020.02(0.14)0.02		Total comprehensive income (Comprising				150.25	
14Paid up equity share capital (Face value of the share shall be indicated) Reserve excluding Revaluation Reserves9,468.299,393.372,799.009,393.3715as per balance sheet of previous accounting vear13,346.6613,346.669,685.8413,346.6616Earning per Equity Share: Equity shares of par value Rs 1 each (EPS for three and six months ended periods are not annualised)0.020.02(0.14)0.02	13	Profit (Loss) and Other Comprehensive Income					
14 (Face value of the share shall be indicated) Reserve excluding Revaluation Reserves 13,346.66 13,346.66 9,685.84 13,346.66 15 as per balance sheet of previous accounting vear 13,346.66 13,346.66 9,685.84 13,346.66 16 Earning per Equity Share: Equity shares of par value Rs 1 each (EPS for three and six months ended periods are not annualised) 0.02 0.02 0.01 0.02		for the period) (11+12)					
14 (Face value of the share shall be indicated) Reserve excluding Revaluation Reserves 13,346.66 13,346.66 9,685.84 13,346.66 15 as per balance sheet of previous accounting vear 13,346.66 13,346.66 9,685.84 13,346.66 16 Earning per Equity Share: Equity shares of par value Rs 1 each (EPS for three and six months ended periods are not annualised) 0.02 0.02 0.01 0.02		Paid up aquity share agaital	0 460 90	0 909 97	2 700 00	0 909 97	
Reserve excluding Revaluation Reserves13,346.6613,346.669,685.8413,346.6615as per balance sheet of previous accounting vearaccounting vear161616161616Equity shares of par value Rs 1 each (EPS for three and six months ended periods are not annualised)0.020.020.020.014)0.02	14		9,408.29	<i>9,090.0</i>	2,799.00	9,393.37	
15 as per balance sheet of previous accounting vear 16 Earning per Equity Share: Equity shares of par value Rs 1 each (EPS for three and six months ended periods are not annualised) (a) Basic (in Rs.) 0.02 0.02			13 346 66	13 346 66	9 685 84	13 346 66	
16 Earning per Equity Share: Equity shares of par value Rs 1 each (EPS for three and six months ended periods are not annualised) 0.02 0.02 0.14) 0.02	15		10,040.00	10,040.00	0,000.04	10,040.00	
16 Earning per Equity Share: Equity shares of par value Rs 1 each (EPS for three and six months ended periods are not annualised) 0.02 0.02 0.01 0.02 (a) Basic (in Rs.) 0.02 0.02 0.01 0.02		1 1					
(EPS for three and six months ended periods are not annualised) (a) Basic (in Rs.) 0.02 0.02 (0.14) 0.02	16						
annualised) (a) Basic (in Rs.) 0.02 0.02 (0.14) 0.02							
(a) Basic (in Rs.) 0.02 0.02 (0.14) 0.02		·					
				· · ·	(0.1.1)		
	(a) (b)	Basic (in Rs.) Diluted (in Rs.)	$0.02 \\ 0.02$	0.02 0.02	(0.14) (0.14)	0.02 0.02	

For Vikas Ecotech Ltd.

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Vikas Garg Managing Director DIN: 00255413

Date: 22.07.2022 Place: New Delhi

Information on Segment Reporting pursuant to Ind AS 108 - Operating Segments

Operating segments: Trading Division -Infra

Manufacturing Division- Chemical, Polymers & Special

Additives Manufacturing Division- MS Sockets & Fittings

Real estate Division

Identification of segments:

The chief operational decision maker monitors the operating results of its business segments separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on profit and loss of the segment and is measured consistently with profit or loss in these financial statements. Operating segments have been identified on the basis of the nature of products.

Segment revenue and results

The expenses and income which are not directly attributable to any business segment are shown as unallocable expenditure (net of unallocable income).

Segment assets and liabilities:

Assets used by the operating segments mainly consist of property, plant and equipment, trade receivables, cash and cash equivalents and inventories. Segment liabilities include trade payables and other liabilities. Common assets and liabilities which cannot be allocated to any of the segments are shown as a part of unallocable assets/liabilities.

The measurement principles of segments are consistent with those used in preparation of these financial statements. There are no inter-segment transfers

		(Amount in Lakhs)				
1. Revenue by nature of products		Quarter Ended			Year Ended	
	Particulars	30.06.2022	31.03.2022	30.06.2021*	31.03.2022	
(a)	Trading Division -Infra	4,515.81	3,919.78	-	11,007.69	
	Manufacturing Division- Chemical, Polymers & Special					
(b)	Additives	4,353.67	4,375.00	-	13,928.60	
(c)	Manutacturing Division- MS Sockets & Fittings	-	14.26	-	25.73	
(d)	Real estate Division	-	-	-	80.38	
	Total	8,869.48	8,309.04		25,042.40	
2. Se	gment Results before tax and interest					
	Particulars					
(a)	Trading Division -Infra	84.95	26.57	-	89.08	
	Manufacturing Division- Chemical, Polymers & Special					
(b)	Additives	621.66	1,050.95	-	3,189.17	
(c)	Manufacturing Division- MS Sockets & Fittings	-	4.56	-	6.72	
(d)	Real estate Division	-	-	-	28.04	
. ,	Sub Total	706.61	1,082.08		3,313.01	
Less: Finance Cost		265.55	486.78	-	1,908.61	
Add: Other Income		44.48	(31.00)	-	173.31	
Less: Expenses		325.83	431.76	-	1,368.24	
Prof	it before tax	159.71	132.53	-	209.46	
Less	: Tax expenses	13.42	10.03	-	70.22	
Net profit for the year		146.29	122.51		139.24	
3. Ca	apital Employed	23,214.77	23,068.48		23,068.48	
	gment Assets and Liabilities					
	Particulars					
	Assets					
	Trading Division -Infra	7,389.21	5,371.69	-	5,371.69	
	Manufacturing Division- MS Sockets & Fittings	99.49	67.79	-	67.79	
	Real estate Division	55.30	55.30	-	55.30	
	Unallocated	27,038.92	28,942.14	-	28,942.14	
	Liabilities		-			
	Trading Division -Infra	16.29	55.71	-	55.71	
	Manufacturing Division- MS Sockets & Fittings	-	-	-	-	
	Real estate Division	10.97	10.97	-	10.97	
	Unallocated	34,555.66	34,370.24	-	34,370.24	

Segment revenue, results, assets and liabilities include the respective amounts identifiable to each of the segments and amounts allocated on a reasonable basis.

* Company was in the business of manufacturing of speciality chemicals and hence had only one reportable segment as per "IND-AS 108: operating segments" for the quarter ended 30.06.2021.

For Vikas Ecotech Ltd.

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Vikas Garg Managing Director DIN: 00255413

Notes:

1. The financial results of the company have been prepared in accordance with Ind AS prescribed under Section 133 of the Companies Act 2013 (the Act) read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

2. The above Quarterly results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting in their held in July 22, 2022. The Statutory auditors have carried out a limited review of the results for the quarter ended June 30, 2022.

3. Given the Covid-19 pandemic situation, the Company has performed detailed analysis and has assessed the impact of pandemic on business and financial results based on information available from internal and external sources. The Company has determined that there is no significant impact for the Current period. Considering the continuing uncertainty, the Company will continue to closely monitor any material changes to future economic conditions due to this pandemic situation.

4. In accordance with Ind AS, the company has recognised actuarial gains or losses on actuarial valuation of the Defined Benefit Obligation in "Other Comprehensive Income".

5. The weighted average number of equity shares outstanding during the period has been considered for calculating the basic and diluted earnings per share (not annualized) in accordance with the Ind AS.

6. Previous year/period figures have been regrouped/reclassified/rearranged, wherever necessary.

7. Status of the investors complaints - Pending at the beginning of quarter - 0, complaints received during the quarter - 0, disposed-off during the quarter - 0 and pending at the end of the quarter - 0.

8. An enquiry from the DGGI was initiated in April'2022 pertaining to verification of certain suppliers, wherein Vikas Ecotech Limited submitted a deposit of Rs. 3.00 Crores with the authorities, which is considered as recoverable, if and when the sanctity of the said suppliers is verified and the enquiry is concluded favourably.

For Vikas Ecotech Ltd.

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Vikas Garg Managing Director DIN: 00255413