

October 24, 2026

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

BSE Scrip Code: 524444

Subject: Outcome of the Board Meeting held on October 24, 2026

Dear Sir,

Pursuant to Regulation 30 and Regulation 33 of SEBI (LODR) Regulations, 2015 we wish to inform you that the Board of Directors at its meeting held today i.e. 24th October, 2026 have inter-alia considered and approved the following matters.

1. The Un-audited Standalone & Consolidated Financial Results of the Company for the Quarter ended September 30, 2026.
2. Limited Review Report on the said Results issued by the Statutory Auditors for the Quarter ended September 30, 2026.

The Board Meeting started at 07.00 p.m. and ended at 9.30 p.m.

Kindly take the same on record.

Thanking You,

Yours faithfully,

FOR EVEXIA LIFECARE LIMITED

JAYESHKUMAR
R
RAICHANDBHAI THAKKAR
AI THAKKAR
Digitally signed by
JAYESHKUMAR
RAICHANDBHAI THAKKAR
Date: 2026.10.24 22:04:57
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JAYESHBHAI R. THAKKAR
MANAGING DIRECTOR
DIN: 01631093

Encl: As above

Limited Review Report on Un-Audited Standalone Quarterly Financial Results of EVEXIA LIFECARE LIMITED pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 for the period ended on September 30, 2026 and year-to-date results for the period from April 01, 2026 to September 30, 2026.

To

**Board of Directors of
EVEXIA LIFECARE LIMITED**

INTRODUCTION

1. We have reviewed the accompanying statement of Un-Audited Standalone Financial Results of **EVEXIA LIFECARE LIMITED** ("the Company") having its Registered Office at Tundav Anjesar Road, Village Tundav, Savli, Vadodara, Gujarat, 391775, India for the quarter ended on September 30, 2026 and year-to-end results for the period from April 01, 2026 to September 30, 2026 ("the Statement") attached herewith. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared 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.

SCOPE OF 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.

Due to the matters described in the paragraph below, we were not able to obtain sufficient evidence to provide a basis for conclusion on the Statement and hence we do not express a conclusion on the Statement



- a. That Loans receivables of the Company of Rs. 735.13/- Lakhs, which have significant increase in credit risk, in respect of which the Company has not made any assessment for expected credit loss, in accordance with the requirements of 'Ind AS 109: Financial Instruments', as the management considers such balances as good and recoverable in future. In the absence of such assessment for expected credit loss by the Management and any other evidence to corroborate the Management's assessment, we are unable to comment on the recoverability of these balances and the consequent impact, if any, on the provision thereon and the loss to be reported in the financial results.
- b. That Trade Receivables of the Company amounting to Rs. 2943.89/- Lakhs, which have significant increase in credit risk, in respect of which the Company has not made any assessment for expected credit loss, in accordance with the requirements of 'Ind AS 109: Financial Instruments', as the management considers such balances as good and recoverable in future. In the absence of such assessment for expected credit loss by the Management and any other evidence to corroborate the Management's assessment, we are unable to comment on the recoverability of these balances and the consequent impact, if any, on the provision thereon and the loss reported in the financial results.
- c. That company has made investments in unquoted equity shares of the companies amounting to Rs. 87.39/- Lakhs for which company is unable to determine fair valuation of its investments.
- d. That the company has subsidiary "Kavit Edible Oil Limited" which has suspended its manufacturing operations since March, 2019. Company has exposure of Rs. 127.70/- Lakhs in form of Equity and unsecured loan and company's subsidiary has negative net worth as of March 31st, 2026. These conditions raised substantial doubt about its ability as going concern.
- e. 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.

Emphasis of Matter

- a. The Company is involved in certain direct tax litigations and statutory compliance matters including demands arising pursuant to assessment/apellate proceedings for various assessment years. Based on management assessment and legal advice, such matters are considered contestable and no material adjustment is considered necessary in the standalone financial results.

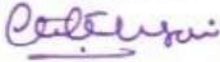
Our opinion is not modified in respect of these matters.



CONCLUSION

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

For,
TEJAS K. SONI AND COMPANY
CHARTERED ACCOUNTANTS
FRN: 135093 W



TEJAS K. SONI
PROPRIETOR
M. NO. 150418
UDIN : 26150418SOQPBG2206

Date : 24.10.2026
Place : Vadodara

CA
INDIA

STATEMENT OF UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2026

(Rs. In Lakhs Except EPS and Face Value of Share)

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from operations	2,383.40	2,965.91	2,502.82	5,349.32	4,568.61	10,546.47
II	Other Income	79.79	2.15	33.93	81.93	33.93	88.56
III	Total Revenue (I+II)	2,463.19	2,968.06	2,536.75	5,431.25	4,602.54	10,635.03
IV	Expenses						
	Cost of material consumed	-	-	-	-	-	-
	Purchase of stock in trade	2,255.09	2,884.29	2,400.80	5,139.38	4,382.21	10,142.35
	Changes in inventories of Finished Goods, Work-in-Progress and Stock-in-trade	4.88	(7.82)	43.85	(2.94)	(3.61)	40.64
	Employee benefits expenses	14.05	5.84	17.17	19.89	34.15	67.07
	Finance Costs	0.07	0.12	0.02	0.19	0.75	0.50
	Depreciation and amortization expense	19.16	11.19	11.91	30.36	23.82	66.25
	Other Expenses	118.43	18.37	20.22	136.80	44.82	112.56
	Total Expenses	2,411.68	2,911.99	2,493.98	5,323.68	4,482.14	10,429.47
V	Profit before exceptional and extraordinary items and tax (III-IV)	51.51	56.07	42.77	107.57	120.40	205.55
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before extraordinary items and tax (V-VI)	51.51	56.07	42.77	107.57	120.40	205.55
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit before tax (VII-VIII)	51.51	56.07	42.77	107.57	120.40	205.55
X	Tax Expenses	13.39	14.58	11.25	27.97	31.68	53.44
	1) Current tax	13.39	14.58	11.25	27.97	31.68	53.44
	2) Deferred tax	-	-	-	-	-	-
	3) Short / (Excess) Provision of Income Tax of Previous Years	-	-	-	-	-	-
XI	Profit (Loss) for the period from continuing operations (IX-X)	38.12	41.49	31.52	79.60	88.72	152.11
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)	38.12	41.49	31.52	79.60	88.72	152.11
XVI	Other Comprehensive income						
	A) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) 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	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XVII	Total Comprehensive Income	38.12	41.49	31.52	79.60	88.72	152.11
XVIII	Paid up Equity Share Capital (Face Value Rs. 1/- each)	22,180.43	18,773.29	18,773.29	22,180.43	18,773.29	18,773.29
XIX	Other Equity excluding Revaluation Reserve	-	-	-	-	-	-
XX	Earning per share						
	1) Basic	0.002	0.002	0.002	0.004	0.005	0.008
	2) Diluted	0.002	0.002	0.002	0.004	0.005	0.008



FOR, EVEXIA LIFECARE LIMITED

JAYESH RAICHANDBHAI THAKKAR
CHAIRMAN & MANAGING DIRECTOR
DIN : 01631093

DATE: 24/10/2026
PLACE: VADODARA

STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026
(Rs. In Lakhs)

Particulars	AS AT Rs. September 30, 2026	AS AT Rs. March 31, 2026
	Un-Audited	Audited
I. ASSETS		
1 Non Current Assets		
(a) Property, Plant & Equipment	1,168.38	978.74
(b) Capital Work in progress	28.96	28.99
(c) Investment Properties	-	-
(d) Goodwill	-	-
(e) Other Intangible Assets	-	0.00
(f) Intangible assets under development	-	-
(g) Biological assets other than bearer plants	-	-
(h) Financial assets	-	-
(i) Investments in Subsidiaries & Other	71,568.27	71,130.85
(ii) Trade receivables	2,943.89	2,877.30
(iii) Loans	2,178.34	2,268.53
(iv) Others	26.68	26.68
(i) Deferred tax assets (net)	-	-
(i) Other Non-current assets	68.35	68.35
Total Non-Current Assets	77,982.90	77,379.45
2 Current assets		
(a) Inventories	169.83	166.89
(b) Financial assets	-	-
(i) Investments	-	-
(ii) Trade receivables	8,874.95	8,273.91
(iii) Cash and cash equivalents	5.80	9.05
(iv) Bank balance other than (iii) above	-	0.00
(v) Loans	-	439.14
(vi) Others	-	0.00
(c) Current tax assets (net)	-	-
(d) Other current assets	617.91	600.67
Total Current Assets	9,668.48	9,489.66
Total Assets	87,651.38	86,869.11
II. EQUITY AND LIABILITIES		
1 Equity		
(a) Equity share capital	22,180.43	18,773.29
(b) Other equity	26,383.28	22,687.40
(c) Money received against share warrants	-	2,160.00
Total Equity	48,563.71	43,620.69
2 Liabilities		
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	32,862.45	37,609.02
(ii) Other financial liabilities (other than those specified in (b))	-	0.00
(b) Provisions	-	-
(c) Deferred tax liabilities (net)	15.28	15.28
(d) Other non-current liabilities	-	-
Total Non-Current Liabilities	32,877.73	37,624.30
3 Current liabilities		
(a) Financial liabilities		
(i) Borrowings	-	-
(ii) Trade payables	-	-
i. total outstanding dues of micro enterprises and small enterprises	-	-
ii. total outstanding dues of creditors other than micro enterprises and small enterprises	5,966.87	5,512.54
(iii) Other financial liabilities (other than those specified in (c))	4.02	0.00
(b) Other current liabilities	179.83	70.41
(c) Provisions	59.22	41.17
(d) Current tax liabilities (net)	-	0.00
Total Current Liabilities	6,209.94	5,624.12
Total Liabilities	39,087.67	43,248.42
Total Equity and Liabilities	87,651.38	86,869.11

FOR, EVEXIA LIFECARE LIMITED

JAYESH RAICHANDBHAI THAKKAR
 CHAIRMAN & MANAGING DIRECTOR
 DIN : 01631093

DATE: 24/10/2026
 PLACE: VADODARA



EVEXIA LIFECARE LIMITED

CIN NO. : L23100GJ1990PLC014692

Reg Office: Tundav Anjesar Road, Village Tundav, Savli, Vadodara, Gujarat, 391775

E-mail Id: info@evexialifecare.com

Phone: (0265) 2362200/1100

website:

www.evexialifecare.com

STATEMENT OF CASHFLOWS FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2026

(Rs. In Lakhs)

PARTICULARS	FOR THE HALF YEAR ENDED Rs. September 30, 2026	FOR THE YEAR ENDED Rs. March 31, 2026
	Un-Audited	Audited
Cash flow from operating activities:		
Net profit before tax as per statement of profit and loss	107.57	205.55
Adjusted for:		
Provision for gratuity	-	-
Depreciation & amortization	30.36	66.26
Interest Income on loans & advances given	-	-
Interest & finance costs	0.19	0.60
Operating cash flow before working capital changes	138.12	272.41
Adjusted for:		
(Increase)/ decrease in inventories	(2.94)	40.62
(Increase)/ decrease in trade receivables	(601.04)	(2,471.86)
(Increase)/ decrease in other current assets	(17.24)	358.45
(Increase)/Decrease in short term loans & advances	439.14	(182.20)
Increase/ (decrease) in other non current liabilities	-	-
Increase/ (decrease) in trade payables	458.35	(329.64)
Increase/ (decrease) in other current liabilities	109.42	(2.97)
Increase/ (decrease) in short term provisions	18.05	27.13
Increase/ (decrease) in long term provisions	-	-
Cash generated from / (used in) operations	541.86	(2,288.06)
Less: Income taxes (paid)/refund (net)	-	-
Net cash generated from/ (used in) operating activities [A]	541.86	(2,288.06)
Cash flow from investing activities:		
Purchase of fixed assets	(189.63)	0.33
Interest Income on loans & advances given	-	-
Increase/ decrease in short term loans and advances	-	2,402.72
Increase/ decrease in long term loans and advances	90.19	39.03
Increase/ decrease in Trade Receivable (Non Current)	(66.59)	-
Purchase/Sale of current investments	-	-
Purchase/Sale of Non current investments	(402.32)	(250.00)
Increase/decrease in other security deposits	0.00	-
Investment in Subsidiary	-	-
Net cash flow from/(used) in investing activities [B]	(568.35)	2,192.08
Cash flow from financing activities:		
Proceeds from long term borrowing (net)	23.43	-
Proceeds from short term borrowing (net)	-	-
Payment of expenses out of securities premium account	-	62.73
Proceeds from Other Equity	-	39.97
Interest & finance costs	(0.19)	(0.60)
Interest Income	-	-
Proceeds From Share Application Money/ Share Capital	-	-
Net cash flow from/(used in) financing activities [C]	23.25	102.10
Net increase/(decrease) in cash & cash equivalents [A+B+C]	(3.24)	6.12
Cash & cash equivalents as at beginning of the year	9.04	2.92
Cash & cash equivalents as at end of the year	5.80	9.04
Components of Cash and cash equivalents		
Cash On Hand	0.36	0.36
With Bank - In Current Account	5.44	8.68
Cash & cash equivalents as at end of the year	5.80	9.04

FOR, EVEXIA LIFECARE LIMITED

JAYESH RAJCHANDBHAI THAKKAR
CHAIRMAN & MANAGING DIRECTOR
DIN : 01631093

DATE: 24/10/2026
PLACE: VADODARA



Notes to Standalone Financial Results - Q2 FY 2026-2027.

- 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 24th October 2026. 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 30th 2026 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 24th October 2026.
- 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 During the quarter ended September 30, 2026, the Company has allotted 34,07,14,286 equity shares of face value of Re. 1/- each at a premium of Rs. 0.40/- per share pursuant to the conversion of 50 Foreign Currency Convertible Bonds (FCCBs).
- 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.
- 6 Basic EPS has been Calculated with Total No. of Equity Shares held as on 30.09.2026 i.e. 2,21,80,43,281.
- 7 Diluted EPS has been Calculated with Total No. of Equity Shares held as on 30.09.2026 i.e. 1,91,45,65,529.

DATE: 24/10/2026
PLACE: VADODARA



FOR, EVEXIA LIFECARE LIMITED

[Signature]
JAYESH RAICHANDBHAI THAKKAR
CHAIRMAN & MANAGING DIRECTOR
DIN : 01631093

Limited Review Report on Un-Audited Consolidated Quarterly Financial Results of EVEXIA LIFECARE LIMITED pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 for the period ended on September 30, 2026 and year-to-date results for the period from April 01, 2026 to September 30, 2026.

To
Board of Directors of
EVEXIA LIFECARE LIMITED
Vadodara

INTRODUCTION

1. We have reviewed the accompanying statement of Un-Audited Consolidated Financial Results of **EVEXIA LIFECARE LIMITED** ("the Company") having its Registered Office at Tundav Anjesar Road, Village Tundav, Savli, Vadodara, Gujarat, 391775, India for the quarter ended on September 30, 2026 and year-to-end results for the period from April 01, 2026 to September 30, 2026 ("the Statement") attached herewith. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared 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.

SCOPE OF 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.

Due to the matters described in the paragraph below, we were not able to obtain sufficient evidence to provide a basis for conclusion on the Statement and hence we do not express a conclusion on the Statement



- a. That Loans receivables of the Company of Rs. 735.13/- Lakhs, which have significant increase in credit risk, in respect of which the Company has not made any assessment for expected credit loss, in accordance with the requirements of 'Ind AS 109: Financial Instruments', as the management considers such balances as good and recoverable in future. In the absence of such assessment for expected credit loss by the Management and any other evidence to corroborate the Management's assessment, we are unable to comment on the recoverability of these balances and the consequent impact, if any, on the provision thereon and the loss to be reported in the financial results.
- b. That Trade Receivables of the Company amounting to Rs. 2943.89/- Lakhs, which have significant increase in credit risk, in respect of which the Company has not made any assessment for expected credit loss, in accordance with the requirements of 'Ind AS 109: Financial Instruments', as the management considers such balances as good and recoverable in future. In the absence of such assessment for expected credit loss by the Management and any other evidence to corroborate the Management's assessment, we are unable to comment on the recoverability of these balances and the consequent impact, if any, on the provision thereon and the loss reported in the financial results.
- c. That company has made investments in unquoted equity shares of the companies amounting to Rs. 87.39/- Lakhs for which company is unable to determine fair valuation of its investments.
- d. That the company has subsidiary "Kavit Edible Oil Limited" which has suspended its manufacturing operations since March, 2019. Company has exposure of Rs. 127.70/- Lakhs in form of Equity and unsecured loan and company's subsidiary has negative net worth as of March 31st, 2026. These conditions raised substantial doubt about its ability as going concern.
- e. 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.

EMPHASIS OF MATTER

- a. The Statement includes the results of below mentioned subsidiary



Sr. No.	Subsidiary	Country of Incorporation
1.	Kavit Cables Private Limited (Formerly known as Kavit Trading Private Limited)	India
2.	Kavit Edible Oil Limited	India
3.	Diponed Bio Private Limited	India
4.	Diponed International Research Private Limited	India
5.	Evexia Lifecare Africa Ltd	UK
6.	Evexia PAN Africa Ltd	Tongo

Results of Above Subsidiary has been consolidated based on the non audited financial Statement provided to us.

b. The Statement Does not Include the results of the following subsidiary Companies

i) Vital's Healthcare Private Limited

And its associates Company,

ii) Heemsol Energy Solutions Private Limited

c. The Company is involved in certain direct tax litigations and statutory compliance matters including demands arising pursuant to assessment/appellate proceedings for various assessment years. Based on management assessment and legal advice, such matters are considered contestable and no material adjustment is considered necessary in the standalone financial results.

Our opinion is not modified in respect of these matters.

OTHER MATTERS

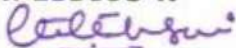
- The accompanying unaudited consolidated financial results includes unaudited interim financial information of Six (6) subsidiaries, which have not been reviewed by their auditors, whose interim financial information reflects total revenues of Rs. 241.73 Lakhs, total net profit/(loss) before tax is Rs. (14.52 Lakhs), for the quarter ended 30th September 2026 as considered in the unaudited consolidated financial results and have been furnished by the Holding Company's management.

CONCLUSION

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

Our Conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of subsidiaries, are based solely on such unaudited/unreviewed interim financial information. According to the information and explanations given to us by the management, such interim financial information is not material to the Group. Our Conclusion is not modified in respect of this matter with respect to our reliance on the interim financial information certified by the Board of Directors.

For,
TEJAS K. SONI AND COMPANY
CHARTERED ACCOUNTANTS
FRN: 135093 W



TEJAS K. SONI
PROPRIETOR
M. NO. 150418
UDIN : 26150418XNJDAX8733



Date : 24.10.2026
Place : Vadodara



EVEXIA LIFECARE LIMITED							
CIN NO. : L23100GJ1990PLC014692							
Reg Office: Tundav Anjesar Road, Village Tundav, Savli, Vadodara, Gujarat, 391775							
E-mail id: info@evexialifecare.com Phone: (0265) 2362200/1100 website: www.evexialifecare.com							
STATEMENT OF UN-AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2026							
(Rs. In Lakhs Except EPS and Face Value of Share)							
	Particulars	QUARTER ENDED			6 MONTHS/HALF YEAR ENDED		
		September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from operations	2,501.84	3,089.21	2,572.69	5,591.05	4,782.01	11,027.50
II	Other Income	79.79	15.14	43.37	94.93	43.37	88.57
III	Total Revenue (I+II)	2,581.63	3,104.35	2,616.06	5,685.98	4,825.38	11,116.07
IV	Expenses						
	Cost of material consumed	10.27	3.50	-	13.77	-	-
	Purchase of stock in trade	2,297.88	2,967.03	2,469.56	5,264.91	4,536.87	10,476.20
	Changes in inventories of Finished Goods, Work-in-Progress and Stock-in-trade	(114.63)	39.87	38.96	(74.76)	(0.71)	(41.48)
	Employee benefits expenses	102.14	5.84	12.74	107.98	50.90	154.14
	Finance Costs	7.08	0.91	0.14	7.99	0.83	12.31
	Depreciation and amortization expense	29.40	11.23	2.60	40.62	23.93	74.79
	Other Expenses	212.99	19.41	41.23	232.40	76.95	220.26
	Total Expenses	2,545.13	3,047.79	2,565.23	5,592.92	4,688.77	###
V	Profit before exceptional and extraordinary items and tax (III-IV)	36.50	56.56	50.83	93.05	136.61	219.84
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before extraordinary items and tax (V-VI)	36.50	56.56	50.83	93.05	136.61	219.84
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit before tax (VII-VIII)	36.50	56.56	50.83	93.05	136.61	219.84
X	Tax Expenses	13.39	14.58	13.64	27.97	35.94	57.72
	1) Current tax	13.39	14.58	13.64	27.97	35.94	57.72
	2) Deferred tax	-	-	-	-	-	-
	3) Short / (Excess) Provision of Income Tax of Previous Years	-	-	-	-	-	-
XI	Profit (Loss) for the period from continuing operations (IX-X)	23.10	41.98	37.19	65.08	100.67	162.12
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)	23.10	41.98	37.19	65.08	100.67	162.12
XVI	Other Comprehensive income	-	-	-	-	-	-
	A) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) 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	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XVII	Total Comprehensive Income	23.10	41.98	37.19	65.08	100.67	162.12
XVIII	Share of Profit Attributable to Non Controlling Interests	(4.82)	0.66	-	(4.15)	-	3.25
XIX	Profit Attributable to Owners of Parent (XVII-XVIII)	27.92	41.32	37.19	69.24	100.67	158.87
XX	Paid up Equity Share Capital (Face Value Rs. 1/- each)	22,180.43	18,773.29	18,773.29	22,180.43	18,773.29	18,773.29
XXI	Other Equity excluding Revaluation Reserve	-	-	-	-	-	-
XXII	Earning per share						
	1) Basic	0.001	0.002	0.002	0.003	0.005	0.008
	2) Diluted	0.001	0.002	0.002	0.004	0.005	0.008



FOR, EVEXIA LIFECARE LIMITED

JAYESH RAICHANDBHAI THAKKAR
CHAIRMAN & MANAGING DIRECTOR
DIN : 01631093

DATE: 24/10/2026
PLACE: VADODARA

EVEXIA LIFECARE LIMITED
CIN NO. : L23100GJ1990PLC014692
Reg Office: Tundav Anjesar Road, Village Tundav, Savli, Vadodara, Gujarat, 391775

E-mail id: info@evexialifecare.com Phone: (0265) 2362200/1100
website: www.evexialifecare.com

STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026
(Rs. In Lakhs)

Particulars	AS AT	AS AT
	Rs.	Rs.
	September 30, 2026	March 31, 2026
	Un-Audited	Audited
I. ASSETS		
1 Non Current Assets		
(a) Property, Plant & Equipment	1,687.72	1,198.90
(b) Capital Work in progress	379.95	600.56
(c) Investment Properties	-	-
(d) Goodwill	-	-
(e) Other Intangible Assets	-	-
(f) Intangible assets under development	-	-
(g) Biological assets other than bearer plants	-	-
(h) Financial assets		
(i) Investments in Subsidiaries	70,889.75	72,701.76
(ii) Trade receivables	2,943.89	2,877.30
(iii) Loans	2,004.62	1,830.90
(iv) Others	26.68	26.68
(i) Deferred tax assets (net)	0.52	-
(j) Other Non-current assets	123.77	68.73
Total Non-Current Assets	78,055.91	79,304.83
2 Current assets		
(a) Inventories	331.43	257.25
(b) Financial assets		
(i) Investments	-	-
(ii) Trade receivables	9,129.59	8,544.62
(iii) Cash and cash equivalents	129.76	237.52
(iv) Bank balance other than (iii) above	-	-
(v) Loans	12.76	685.85
(vi) Others	-	-
(c) Current tax assets (net)	-	-
(d) Other current assets	963.84	734.38
Total Current Assets	10,567.38	10,459.62
Total Assets	88,623.29	89,764.45
II. EQUITY AND LIABILITIES		
1 Equity		
(a) Equity share capital	22,180.43	18,773.29
(b) Other equity	26,076.22	27,261.00
(c) Non Controlling Interest	1.90	(46.63)
Total Equity	48,258.56	45,987.66
2 Liabilities		
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	33,143.62	37,236.28
(ii) Other financial liabilities (other than those specified in (b))	-	-
(b) Provisions	-	-
(c) Deferred tax liabilities (net)	15.29	15.28
(d) Other non-current liabilities	-	-
Total Non-Current Liabilities	33,158.91	37,251.56
3 Current liabilities		
(a) Financial liabilities		
(i) Borrowings	31.73	-
(ii) Trade payables		
i. total outstanding dues of micro enterprises and small enterprises	-	-
ii. total outstanding dues of creditors other than micro enterprises and small enterprises	6,542.86	6,092.42
(iii) Other financial liabilities (other than those specified in (c))	4.02	-
(b) Other current liabilities	561.29	386.12
(c) Provisions	65.91	46.70
(d) Current tax liabilities (net)	-	-
Total Current Liabilities	7,205.82	6,525.23
Total Liabilities	40,364.73	43,776.79
Total Equity and Liabilities	88,623.29	89,764.45
	0.00	
	FOR, EVEXIA LIFECARE LIMITED	
	 JAYESH RAICHANDBHAI THAKKAR CHAIRMAN & MANAGING DIRECTOR DIN : 01631093	
DATE: 24/10/2026		
PLACE: VADODARA		



EVEXIA LIFECARE LIMITED
CIN NO. : L23100GJ1990PLC014692

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website: www.evexialifecare.com

STATEMENT OF CONSOLIDATED CASHFLOWS FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2026

(Rs. In Lakhs)

PARTICULARS	FOR THE HALF YEAR ENDED Rs. September 30, 2026	FOR THE YEAR ENDED Rs. March 31, 2026
	Un-Audited	Audited
Cash flow from operating activities:		
Net profit before tax as per statement of profit and	93.05	219.85
Adjusted for:		
Provision for gratuity	-	-
Depreciation & amortization	40.62	66.26
Interest Income on loans & advances given	-	-
Interest & finance costs	7.99	0.70
Operating cash flow before working capital changes	141.67	286.81
Adjusted for:		
(Increase)/ decrease in inventories	(74.18)	(33.53)
(Increase)/ decrease in trade receivables	(651.56)	(2,428.46)
(Increase)/ decrease in other current assets	(229.46)	258.94
(Increase)/ decrease in other Non current assets	(55.04)	(182.05)
Increase/ (decrease) in trade payables	454.47	(400.72)
Increase/ (decrease) in other current liabilities	175.18	119.06
Increase/ (decrease) in short term provisions	(8.76)	46.90
Increase/ (decrease) in long term provisions	-	(15.29)
Cash generated from / (used in) operations	(247.69)	(2,348.34)
Less: Income taxes (paid)/refund (net)	-	-
Net cash generated from/ (used in) operating activities [A]	(247.69)	(2,348.34)
Cash flow from investing activities:		
Purchase of fixed assets	(307.84)	(322.90)
Interest Income on loans & advances given	-	-
Increase/ decrease in short term loans and advances	673.09	(18.22)
Increase/ decrease in long term loans and advances	(173.72)	1,557.13
Increase/ decrease in other Bank balance	-	-
Purchase/Sale of current investments	1,812.01	4,051.73
Increase/decrease in others	-	(0.01)
Net cash flow from/(used) in investing activities [B]	2,003.54	5,267.73
Cash flow from financing activities:		
Proceeds from long term borrowing (net)	(4,092.65)	(231.99)
Proceeds from short term borrowing (net)	31.73	244.60
Interest & finance costs	(7.99)	(0.70)
Other Movement in Equity	(1,201.83)	(2,777.81)
Proceeds From Equity	3,407.14	-
Interest Income	-	-
Net cash flow from/(used in) financing activities [C]	(1,863.60)	(2,765.90)
Net increase/(decrease) in cash & cash equivalents [A+B+C]	(107.76)	153.49
Cash & cash equivalents as at beginning of the year	237.52	84.03
Cash & cash equivalents as at end of the year	129.76	237.52
Components of Cash and cash equivalents		
Cash on Hand	7.45	3.39
With Bank - In Current Account	122.31	234.13
Cash & cash equivalents as at end of the year	129.76	237.52

FOR, EVEXIA LIFECARE LIMITED

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JAYESH RAICHANDBHAI THAKKAR
CHAIRMAN & MANAGING DIRECTOR
DIN : 01631093



DATE: 24/10/2026
PLACE: VADODARA

Notes to Consolidated Financial Results - Q2 FY 2026-2027

- 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 24th October 2026. 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 30th September, 2026 have been subjected to limited review by the Statutory Auditors.
- 2 The above consolidated financial results have been reviewed and recommended by Audit Committee and have been approved and taken on record by Board of Directors at its meeting on 24th October 2026.
- 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 During the quarter ended September 30, 2026, the Company has allotted 34,07,14,286 equity shares of face value of Re. 1/- each at a premium of Rs. 0.40/- per share pursuant to the conversion of 50 Foreign Currency Convertible Bonds (FCCBs).
- 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.
- 6 Basic EPS has been Calculated with Total No. of Equity Shares held as on 30.09.2026 i.e. 2,21,80,43,281.
- 7 Diluted EPS has been Calculated with Total No. of Equity Shares held as on 30.09.2026 i.e. 1,91,45,65,529.

FOR, EVEXIA LIFECARE LIMITED



JAYESH RAICHANDBHAI THAKKAR
CHAIRMAN & MANAGING DIRECTOR
DIN : 01631093

DATE: 24.10.2026
PLACE: VADODARA