

Ref. No.: NIDL/BSE/2021-22/12

Dated: 30th July, 2021

To,
Corporate Services Department,
BSE Limited,
P J Towers, 1st Floor,
Dalal Street, Fort, Mumbai - 400001.

Dear Sir/Madam,

Sub: Outcome of Board Meeting held today i.e. July 30, 2021.

Ref: Eiko LifeSciences Limited

BSE Scrip Code: EIKO 540204

Pursuant to the Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), and amendments thereto, this is to inform that the Meeting of the Board of Directors of the Company held today i.e. on Friday, 30th July 2021 at 3.30 PM the Board, inter-alia, to considered and approved the **Unaudited Financial Results for the Quarter ended 30th June, 2021**

The Statutory Auditors have carried out a “**Limited Review**” of the Unaudited Financial Results for the Quarter ended 30th June, 2021

Further, Pursuant to the Regulation 33 of the Listing Regulations, we are enclosing herewith a copy of the Unaudited Financial Results and Limited Review Report of the Statutory Auditors of the Company.

This intimation is also available on the Company’s website at www.narendrainvestment.com and on the website of the Stock Exchange at www.bseindia.com

Please take the same on your records.

Thanking you.
Yours Sincerely,

For Eiko LifeSciences Limited



Laxmikant Kabra
Director
DIN: 00061346



Encl: same as above

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2021

(Amount in Rupees)

Sr. No.	Particulars	Quarter ended			Year ended
		30.06.2021	31.03.2021	30.06.2020	31-03-2021
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Revenue from operations	8,44,54,212	6,14,46,815	-	11,99,05,799
	Other income	12,64,504	13,68,347	10,05,755	46,02,656
	Total revenue	8,57,18,716	6,28,15,162	10,05,755	12,45,08,455
2	Expenses				
	Cost of Material consumed	7,40,85,897	5,13,44,135	-	10,61,20,010
	Employee benefits expense	8,64,000	2,94,000	2,62,500	11,82,500
	Depreciation and amortization expense	9,27,417	1,54,071	1,54,071	6,16,284
	Finance Cost	4,55,476	5,54,949	58,516	8,77,543
	Other expenses	40,24,060	56,13,368	1,90,726	73,84,772
	Total expenses	8,03,56,849	5,79,60,522	6,65,813	11,61,81,108
3	Profit/(Loss) from ordinary activities before tax	53,61,866	48,54,640	3,39,942	83,27,347
4	Tax expense:				
	(1) Current tax	5,76,541	13,13,880	92,359	22,08,298
	(2) Earlier year's Tax	-	-	-	2,965
	(4) Deferred tax	7,72,919	(6,802)	(6,802)	(27,210)
5	Profit/(Loss) from ordinary activities after tax	40,12,406	35,47,562	2,54,385	61,43,294
6	Other Comprehensive Income (OCI)				
	<u>Item that will not be reclassified to profit or loss</u>				
	Gain/(Loss) on recognised on fair valuation of Financial Assets	(5,750)	2,44,950	4,21,475	11,99,450
	Income tax relating to these items	1,448	(61,700)	(1,06,076)	(3,01,878)
	Total Other Comprehensive Income (OCI)	(4,302)	1,83,250	3,15,399	8,97,572
	Profit/(Loss) for the Period	40,08,104	37,30,812	5,69,784	70,40,866
	Paid up Equity Share Capital (Face Value of Rs. 10 each)	8,31,62,670	3,82,00,000	3,82,00,000	3,82,00,000
7	Earning Per Share (EPS) (Not annualised)				
	(1) Basic	0.64	0.93	0.07	1.61
	(2) Diluted	0.64	0.93	0.07	1.61



Notes:

1. The above Financial Results for the quarter ended 30th June 2021 have been reviewed and recommended by Audit Committee and has been approved by the Board of Directors at its Meeting held on Friday, 30th July 2021. The Statutory Auditors have carried out Limited Review of above results and expressed an unmodified opinion on these financial results.
2. The Company has single business segment namely "**Speciality & Fine Chemicals**" therefore in the context of Ind As 108, disclosure of segment information is not applicable.
3. Paid up Share Capital of the company has increased from Rs. 3.82 Cr to Rs. 8.32 Cr on account of issuance and allotment of 24,29,967 Equity Shares having a face value of Rs. 10/- each, issued for cash at Rs. 30/- per share aggregating to Rs. 7,28,99,010/- and 20,66,300 equity shares having a face value of Rs. 10/- each, issued for consideration other than cash at Rs. 70/- per share aggregating to Rs. 14,46,41,000/-, both on a preferential basis.
4. The Company continues to monitor the impact of Covid-19 on its business, including its impact on customers, supply-chain, employees and logistics. Due care has been exercised, in concluding on significant accounting judgements and estimates, including in relation to recoverability of receivables, assessment of impairment of goodwill and intangibles, investments and inventory, based on the information available to date, while preparing the Company's financial results as of and for the year ended 30th June 2021.
5. Previous quarter figures have been regrouped reclassified wherever necessary, to make them comparable.

For Eiko LifeSciences Limited

Laxmikant Kabra
Director
DIN: 00061346



Date: 30th July, 2021
Place: Thane



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

**To the Board of Directors
Eiko Lifesciences Limited
(Formerly known as Narendra Investments (Delhi) Limited)**

1. We have reviewed the accompanying statement of unaudited financial results of **Eiko Lifesciences Limited** (Formerly known as Narendra Investments (Delhi) Limited) (the "Company") for the quarter ended June 30, 2021 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements 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 Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial result prepared in accordance with applicable Principles laid down in Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement

For Thanawala & Company
Chartered Accountants
Firm Reg. No.: 110948W


CA Vijay Thanawala
Proprietor
Membership No.: 015632



Place: Thane
Date: 30th July 2021

UDIN: 21015632AAAADP6045