



Ref. No.: EIKO/BSE/2022-23/25

Dated: 12th August 2022

To,
Corporate Services Department,
BSE Limited, P J Towers,
1st Floor, Dalal Street,
Fort, Mumbai - 400001.
BSE Scrip Code: EIKO 540204

Sub: Outcome of the Board Meeting

Ref: Eiko Lifesciences Limited

BSE Scrip Code: EIKO 540204

Dear Sir,

Pursuant to Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI LODR”), We would like to inform you that at the meeting of the Board of Directors of the company held on Friday August 12, 2022, the Board has considered and approved the following.

1. Unaudited Financial Results of the Company for the Quarter ended 30th June,2022.
2. Limited Review Report issued by the Statutory Auditors for quarter ended 30th June 2022.

The meeting of the Board of Directors of the Company commenced at 12.15 P.M. and concluded at 01:15 P.M.

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.

The said results shall be published in one English and one vernacular newspaper as required.

Further, with reference to our letter dated June 30, 2022, please note the trading window for dealing in the securities of the Company by the Insiders, as defined under the SEBI (Prohibition of Insider Trading) Regulations, 2015 shall re-open from Tuesday, August 16, 2022.

Please take the same on your records.

Thanking you.

For **EIKO LIFESCIENCES LIMITED**

Avi Mundecha
Company Secretary
ACS-65529

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2022

(₹ in Lakhs except EPS)

Sr. No.	Particulars	Quarter ended			Year ended
		30.06.2022	31.03.2022	30.06.2021	31-03-2022
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Revenue from operations	304.07	529.19	844.54	2,541.19
	Other income	23.50	20.54	12.65	67.33
	Total revenue	327.56	549.72	857.19	2,608.52
2	Expenses				
	Cost of Material consumed	209.61	413.72	766.04	2,504.78
	Changes in inventories of finished stock and WIP	35.75	52.82	(25.57)	(246.62)
	Employee benefits expense	7.75	7.01	8.64	27.70
	Depreciation and amortization expense	15.74	15.64	9.27	56.24
	Finance Cost	8.77	10.63	4.55	46.42
	Other expenses	38.88	30.71	40.24	125.80
	Total expenses	316.49	530.52	803.18	2,514.32
3	Profit/(Loss) from ordinary activities before tax	11.07	19.20	54.01	94.20
4	Tax expense:				
	(1) Current tax	-	-	5.77	-
	(2) Earlier year's Tax	-	-	-	0.25
	(4) Deferred tax	2.79	4.51	7.73	23.38
5	Profit/(Loss) from ordinary activities after tax	8.28	14.69	40.51	70.57
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	(1.01)	2.47	(0.06)	(2.19)
	Income tax relating to these items	0.25	(0.62)	0.01	0.55
	Total Other Comprehensive Income (OCI)	(0.75)	1.85	(0.04)	(1.64)
	Profit/(Loss) for the Period	7.53	16.54	40.47	68.94
	Paid up Equity Share Capital (Face Value of Rs. 10 each)	831.63	831.63	831.63	831.63
7	Earnings Per Share (EPS) (Not annualised)				
	(1) Basic	0.10	0.18	0.64	0.90
	(2) Diluted	0.10	0.18	0.64	0.90

Notes:

- The above Financial Results for the quarter ended 30th June 2022 have been reviewed and recommended by Audit Committee and has been approved by the Board of Directors at its Meeting held on Friday, 12th August 2022. The Statutory Auditors have carried out Limited Review of above results and expressed an unmodified opinion on these financial results.
- 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.
- The figures for Quarter ended 31st March 2022 are balancing figure between audited figures in respect of full financial year ended March 31st, 2022, and the unaudited published figure up to December 31st, 2021, being the third quarter of the financial year, which were subject to limited review.
- Previous quarter figures have been regrouped reclassified wherever necessary, to make them comparable.

For Eiko Lifesciences Limited

L.K. Kabra

Laxmikant Kabra
Director
DIN: 00061346



Place: Thane

Date: 12th August 2022

Independent Auditor's Review Report on the Quarterly Unaudited 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, 2022 (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

Vijay Kantilal
Thanawala

Digitally signed by
Vijay Kantilal
Thanawala
Date: 2022.08.12
13:19:05 +05'30'

CA Vijay Thanawala
Proprietor
Membership No.: 015632

Place: Thane
Date: 12th August, 2022

UDIN: 22015632AOWNBP5013