



**EIKO LIFESCIENCES**

FEEL THE CHEMISTRY

[A division of Narendra Investments (Delhi) Limited]

**NARENDRA  
INVESTMENTS (DELHI) LTD.**

CIN: L65993MH1977PLC258134

**Ref. No: - NIDL/BSE/2020-21/29**

**Date :- February 10, 2021**

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

**Sub: Outcome of Board Meeting held today i.e. February 10, 2021.**

**Ref: Narendra Investments (Delhi) Limited**

**BSE Scrip Code: NIDL 540204**

Dear Sir/Madam,

In furtherance of our letter bearing Ref. No.: NIDL/BSE/2020-21/27 dated January 28, 2021 and pursuant to Regulation 30 and Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) 2015, read with Schedule III to the Listing Regulations, we would like to inform you that the Board of Directors of Narendra Investments (Delhi) Limited at its meeting held today, i.e., on Wednesday, February 10, 2021 at 4.30 p.m. and concluded at 6.30 p.m. inter alia, has approved / noted the following:-

1. Upon recommendation of the Audit Committee, the Board of Directors has approved the Unaudited Financial Results as per Indian Accounting Standards (IND AS) for the Quarter and Nine months ended December 31, 2020 (enclosed herewith);
2. The Board of Directors took note of the Auditors Report of the Statutory Auditors on the Unaudited Financial Results for the Quarter and Nine months ended December 31, 2020 (enclosed herewith);
3. Board has noted that in pursuance of hiving off subsidiary companies w.e.f. 1<sup>st</sup> October 2020 consolidated results is not applicable to the company. Further, any profit / loss arising from the said subsidiary companies till 30<sup>th</sup> September 2020 is already considered while accounting of





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4. Profit/ Loss from sale of said investments in subsidiary companies and valuation of the shares for the purpose of said transactions. Hence submission of consolidated financial statements is not applicable with retrospective effect from 1<sup>st</sup> April 2020.
5. Board has considered and approved the appointment of Mr. Rajkumar k Baheti (DIN: 05164182) additional Independent Director of the company who is a Commerce Graduate from University of Mumbai and he is perusing his career in the field of Accounts, Taxation and in Human Resource development.

Please take the same on your records.

Thanking you.

Yours Sincerely,

**For Narendra Investments (Delhi) Limited**

*L.K. Kabra*

**Laxmikant Kabra  
(Director)  
DIN: 00061346**





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**UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2020**

(₹ in Lakhs)

Sr. No.	Particulars	Quarter ended			Nine Month Ended		Year ended 31.03.2020
		31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	
1	Revenue from operations	584.59	-	-	584.59	-	-
	Other income	12.16	10.12	9.85	32.34	26.55	42.96
	<b>Total revenue</b>	<b>596.75</b>	<b>10.12</b>	<b>9.85</b>	<b>616.93</b>	<b>26.55</b>	<b>42.96</b>
2	<b>Expenses</b>						
	Cost of material consumed	547.76	-	-	547.76	-	-
	Employee benefits expense	3.68	2.58	1.60	8.89	4.42	7.02
	Depreciation and amortization expense	1.54	1.54	1.54	4.62	4.62	6.16
	Finance Cost	2.09	0.55	2.29	3.23	3.69	6.83
	Other expenses	14.00	1.81	1.44	17.71	4.71	9.94
	<b>Total expenses</b>	<b>569.07</b>	<b>6.48</b>	<b>6.86</b>	<b>582.21</b>	<b>17.45</b>	<b>29.96</b>
3	<b>Profit/(Loss) from ordinary activities before tax</b>	<b>27.69</b>	<b>3.64</b>	<b>2.99</b>	<b>34.73</b>	<b>9.11</b>	<b>13.01</b>
4	<b>Tax expense:</b>						
	(1) Current tax	7.04	0.98	0.80	8.94	1.91	2.12
	(2) Earlier year's Tax	0.03	-	-	0.03	0.09	0.09
	(4) Deferred tax	(0.07)	(0.07)	(0.02)	(0.20)	(0.06)	(1.99)
5	<b>Profit/(Loss) from ordinary activities after tax</b>	<b>20.69</b>	<b>2.73</b>	<b>2.21</b>	<b>25.96</b>	<b>7.17</b>	<b>12.78</b>
6	<b>Other Comprehensive Income (OCI)</b>						
	<u>Item that will not be reclassified to profit or loss</u>						
	Gain/(Loss) on recognised on fair valuation of Financial Assets	4.90	0.43	1.02	9.55	(3.69)	(9.72)
	Income tax relating to these items	(1.23)	(0.11)	(0.26)	(2.40)	0.97	2.43
	<b>Total Other Comprehensive Income (OCI)</b>	<b>3.67</b>	<b>0.32</b>	<b>0.75</b>	<b>7.14</b>	<b>(2.72)</b>	<b>(7.29)</b>
	<b>Profit/(Loss) for the Period</b>	<b>24.35</b>	<b>3.05</b>	<b>2.96</b>	<b>33.10</b>	<b>4.45</b>	<b>5.49</b>
	Paid up Equity Share Capital (Face Value of Rs. 10 each)	382.00	382.00	382.00	382.00	382.00	382.00
7	<b>Earning Per Share (EPS) (Not annualised)</b>						
	(1) Basic	0.54	0.07	0.06	0.68	0.19	0.33
	(2) Diluted	0.54	0.07	0.06	0.68	0.19	0.33

## Notes:

- The above Financial Results which are published in accordance with the regulation 33 of the Securities and Exchange Board Of India (Listing obligations & Disclosure Requirements) Regulations, 2015 have been reviewed and recommended by Audit Committee and has been approved by the Board of Directors at its Meeting held on Wednesday, 10th February, 2021.
- The Statutory Auditors have carried out Limited Review of above results
- Since the company has changed its business segment from investment activity to manufacturing and distribution of "Speciality and Fine Chemicals", the results for the quarter ended 31st December 2020 are not strictly comparable with the financials of previous period(s).. The company has formed a division "Eiko LifeSciences" for conducting the new business as a result.
- Effective from 1st October 2020, company has sold its entire holding/ investments in both the subsidiary companies. As a result of this
- The Company has single business segment therefore in the context of Ind As 108, disclosure of segment information is not applicable.
- Previous quarter figures have been regrouped reclassified wherever necessary, to make them comparable.

For Narendra Investments (Delhi) Limited

L.K. Ishu  
Laxmikant Kabra  
Director

DIN: 00061346

Place: Thane

Dated: 10th February 2021







**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  
NARENDRA INVESTMENTS (DELHI) LIMITED

1. We have reviewed the accompanying statement of unaudited financial results of NARENDRA INVESTMENTS (DELHI) LIMITED (the "Company") for the quarter and Nine Months ended December 31, 2020 (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, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules Issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, 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



UDIN:21015632AAAABS6102

Place: Mumbai  
Date: 10<sup>th</sup> February 2020