

# EUREKA INDUSTRIES LIMITED

311-B, Harikrishna Complex, B/h. City Gold Cinema, off Ashram Road, AHMEDABAD-380 009. (INDIA)  
E-mail : eurekaindltd@gmail.com Tel : +91 79 30006294 • CIN NO. : L91110GJ1992PLC018524

**Date: 14/11/2019**

To,  
Gen. Manager (DCS)  
BSE Limited.  
P J Towers, Dalal Street,  
Fort, Mumbai-400001

Dear Sir,

**SUB: COMPLIANCE OF REGULATION 33 OF SECURITIES AND EXCHANGE BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURES REQUIREMENTS) REGULATIONS, 2015.**

**REF: EUREKA INDUSTRIES LIMITED**

**BSE SCRIP CODE: 521137**

With regard to captioned subject, the Board of Directors of the Company at its meeting held on 14<sup>th</sup> November, 2019 has considered and approved the unaudited financial results for the Quarter and half year ended on 30<sup>th</sup> September, 2019. The said financial results were accompanied by the Statement of Assets and Liabilities, half yearly Cash Flow Statement as well as Limited Review Report given by the statutory auditor of the company.

Kindly find enclosed herewith unaudited Financial Statements for the quarter and half year ended on 30<sup>th</sup> September, 2019 along with Statement of Assets and Liabilities, half yearly Cash Flow Statement as well as Limited Review Report in compliance of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015.

You are requested to take the same on record.

Thanking you.  
Yours sincerely,

**FOR, EUREKA INDUSTRIES LIMITED**

*Pujal*

**MS. Pujal Padamchand lalwani  
COMPANY SECRETARY & COMPLIANCE OFFICER**



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## Unaudited financial results for the Quarter and half year Ended on 30th September, 2019

PART-I						
Statement of Standalone Unaudited Results for the Quarter and half year Ended on 30th September, 2019						
Particulars	Quarter ended on			Half year ended on		(Rs in lakhs)
	30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	Year ended on
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	31.03.2019 Audited
<b>Income from Operations</b>						
I Revenue from operation	0	0	0	0	0	0
II Other Income	0	4870	0	4870	0	559,896
III <b>Total Income (I + II)</b>	<b>0</b>	<b>4870</b>	<b>0</b>	<b>4870</b>	<b>0</b>	<b>559,896</b>
<b>IV Expenses</b>						
a) Cost of Material Consumed	0	0	0	0	0	0
b) Purchase of Stock in Trade	0	0	0	0	0	0
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0	0	0	0	0
d) Employee Benefit Expense	5,000	25,000	-	30,000	66,000	96,177
e) Finance cost	59	112	130	171	569	2,775
f) Depreciation & amortization	0	0	0	0	0	0
g) Other Expense (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	0	0	0	0	0	66,366
(i) Legal & Professional Fee	93,400	364,300	29,500	457,700	347,162	566,836
<b>Total Expenses (IV)</b>	<b>98,459</b>	<b>389,412</b>	<b>29,630</b>	<b>487,871</b>	<b>413,731</b>	<b>732,154</b>
V <b>Profit/(Loss) before extra ordinary and exceptional Items</b>	<b>(98,459)</b>	<b>(384,542)</b>	<b>(29,630)</b>	<b>(483,001)</b>	<b>(413,731)</b>	<b>(172,258)</b>
VI Exceptional Items	0	0	0	0	0	0
VII <b>Profit/(Loss) before extra ordinary Items and tax (V - VI)</b>	<b>(98,459)</b>	<b>(384,542)</b>	<b>(29,630)</b>	<b>(483,001)</b>	<b>(413,731)</b>	<b>(172,258)</b>
VIII Extra Ordinary Items	0	0	0	0	0	0
IX <b>Profit / (Loss) before Tax (VII- VIII )</b>	<b>(98,459)</b>	<b>(384,542)</b>	<b>(29,630)</b>	<b>(483,001)</b>	<b>(413,731)</b>	<b>(172,258)</b>
X <b>Tax expense</b>						
(i) Current Tax			0		0	
(ii) Deferred Tax			0		0	
<b>Profit (Loss) for the period from continuing operations</b>						
XI <b>(IX - X)</b>	<b>(98,459)</b>	<b>(384,542)</b>	<b>(29,630)</b>	<b>(483,001)</b>	<b>(413,731)</b>	<b>(172,258)</b>
XII Profit/(loss) from discontinuing operations	0	0	0	0	0	0
XIII Tax expense of discontinuing operations	0	0	0	0	0	0
<b>Profit/(loss) from Discontinuing operations (after tax)</b>						
XIV <b>(XII - XIII)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
XV <b>Profit (Loss) for the period (XI + XIV)</b>	<b>(98,459)</b>	<b>(384,542)</b>	<b>(29,630)</b>	<b>(483,001)</b>	<b>(413,731)</b>	<b>(172,258)</b>
XVI <b>Other Comprehensive Income:</b>						
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	(94,990)	-	-	(94,990)	-	136,275
XVII <b>Comprising Profit (Loss) and Other comprehensive Income</b>	<b>(94,990)</b>	<b>-</b>	<b>-</b>	<b>(94,990)</b>	<b>-</b>	<b>136,275</b>
Share of Profit / (loss) of associates *	0	0	0	0	0	0
Minority Interest*	0	0	0	0	0	0
16 <b>Net Profit / (Loss) for the year</b>	<b>(193,449)</b>	<b>(384,542)</b>	<b>(29,630)</b>	<b>(577,991)</b>	<b>(413,731)</b>	<b>(35,983)</b>
XVIII <b>Paid up equity share capital</b>	<b>87,500,000</b>	<b>87,500,000</b>	<b>87,500,000</b>	<b>87,500,000</b>	<b>87,500,000</b>	<b>87,500,000</b>
Face value of equity share capital	10	10	10	10	10	10
18 <b>Reserve excluding Revaluation Reserves</b>	<b>(74,495,052)</b>	<b>(74,301,603)</b>	<b>(74,280,632)</b>	<b>(74,495,052)</b>	<b>(74,280,632)</b>	<b>(73,917,061)</b>
XIX <b>Earnings Per Share (for continuing operation):</b>						
a) Basic	(0.022)	(0.044)	(0.003)	(0.066)	(0.047)	(0.004)
b) Diluted	(0.022)	(0.044)	(0.003)	(0.066)	(0.047)	(0.004)
XX <b>Earnings Per Share (for discontinued operation)</b>						
a) Basic	0	0	0	0	0	0
b) Diluted	0	0	0	0	0	0





XXI	Earnings Per Share (for discontinued & continuing operation)						
a)	Basic	(0.022)	(0.044)	(0.003)	(0.066)	(0.047)	(0.004)
b)	Diluted	(0.022)	(0.044)	(0.003)	(0.066)	(0.047)	(0.004)

**NOTES:**

- 1 Profit / loss from discontinuing operations, if any, included in the above shall be disclosed separately with details thereof.
- 2 The above unaudited Financial Results have been reviewed by Audit committee of the Board and approved and adopted by Boad of Directors at its meeting held on 14th November, 2019.
- 3 This statements has been prepared in accordance with the Companies ( Indian Accounting Standard ) Rules,2015 - IND AS prescribed under sec- 133 of the companies Act, 2013 read with the Companies( Indian Accounting Standards) Rules, 2015 as amended by the Companies( Indian Accounting Standards ) (Amendment) Rules, 2016 and other recognised accounting practices and policies to the extent applicable and in terms of Regulation 33 of SEBI( Listing Obligation and Disclosure Requierment ) Regulations, 2015 .
- 4 As per the defination of Reportable segment in Accordance with Accounting standard 17 of Segment Reporting issued by Institue of Chartered Accountant of india, the company has **only one reportable segment** .Hence, seprate disclosure for segment reporing is not applicable to the company.
- 5 To facilitate Comparision , figures of previous periods has been regrouped and rearranged, wherever necessary.

Place: Ahmedabad  
Date: 14th November, 2019

BY ORDER OF THE BOARD OF DIRECTORS,  
FOR,  
EUREKA INDUSTRIES LIMITED

*Gautam Jain*

Mr. GAUTAM JAIN  
( Director)  
( DIN : 08456168 )



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## Statement of Assets and Liabilities for Companies (Other than Banks)

Standalone Statement of Assets and Liabilities		As at ( Half year ended on) 30.09.2019	As at (the previous year ended on) 31.03.2019
	<b>Assets</b>		
1	<b>Non-current assets</b>		
	(a) Property, plant and equipment	-	-
	(b) Capital work-in-progress	-	-
	(c) Investment property	-	-
	(d) Goodwill	-	-
	(e) Other intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Biological assets other than bearer plants	-	-
	<b>(h) financial Assets</b>		
	<b>Non-current financial assets</b>		
	(i) Non-current investments	2,144,785	2,239,775
	(ii) Trade receivables, non-current	-	-
	(iii) Loans, non-current	-	-
	<b>(i) Deferred tax assets (net)</b>	-	-
	<b>(j) Other non-current assets</b>	-	-
	<b>Total non-current financial assets</b>	<b>2,144,785</b>	<b>2,239,775</b>
	<b>Total non-current assets</b>	<b>2,144,785</b>	<b>2,239,775</b>
2	<b>Current assets</b>		
	(a) Inventories	-	-
	<b>(b) Current financial asset</b>		
	(I) Current investments	-	-
	(II) Trade receivables, current	-	-
	(III) Cash and cash equivalents	38,320	31,906
	(IV) Bank balance other than cash and cash equivalents	-	-
	(V) Loans, current	11,312,226	11,927,096
	(VI) Other current financial assets (to be specified)	-	-
	<b>Total current financial assets</b>	<b>11,350,546</b>	<b>11,959,002</b>
	(c) Current tax assets (net)	188,715	92,885
	(d) Other current assets	-	-
	<b>Total current assets</b>	<b>11,539,261</b>	<b>12,051,887</b>
3	Non-current assets classified as held for sale	-	-
4	Regulatory deferral account debit balances and related deferred tax Assets	-	-
	<b>Total assets</b>	<b>13,684,046</b>	<b>14,291,662</b>
	<b>Equity and liabilities</b>		
1	<b>Equity</b>		
	<b>Equity attributable to owners of parent</b>		
	(a) Equity share capital	87,500,000	87,500,000
	(b) Other equity	(74,495,052)	(73,917,061)





	Equity	-	-
	Other equity	-	-
	<b>Total equity attributable to owners of parent</b>	<b>13,004,948</b>	<b>13,582,939</b>
	Non controlling interest		-
	<b>Total equity</b>	<b>13,004,948</b>	<b>13,582,939</b>
2	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	<b>(a) financial liabilities</b>		
	(I) Borrowings, non-current	329,971	454,970
	(II) Trade payables, non-current	-	-
	(III) Other non-current financial liabilities	-	-
	<b>Total non-current financial liabilities</b>	<b>329,971</b>	<b>454,970</b>
	(b) Provisions, non-current	-	-
	(c) Deferred tax liabilities (net)	-	-
	Deferred government grants, Non-current	-	-
	Deferred government grants, Non Current	-	-
	(d) Other non-current liabilities	-	-
	<b>Total non-current liabilities</b>	<b>329,971</b>	<b>454,970</b>
	<b>Current liabilities</b>		
	<b>(a) financial liabilities</b>		
	(I) Borrowings, current	-	-
	(II) Trade payables, current	143,800	75,825
	(III) Other current financial liabilities	205,328	177,928
	<b>Total current financial liabilities</b>	<b>349,128</b>	<b>253,753</b>
	(b) Other current liabilities	-	-
	(c) Provisions, current	-	-
	(d) Current tax liabilities (Net)	-	-
	Deferred government grants, Current	-	-
	<b>Total current liabilities</b>	<b>349,128</b>	<b>253,753</b>
	Deferred government grants, Current	-	-
	<b>Total current Liabilities</b>	<b>349,128</b>	<b>253,753</b>
3	Liabilities directly associated with assets in disposal group classified as held for sale	-	-
4	Regulatory deferral account credit balances and related deferred tax liability	-	-
	<b>Total liabilities</b>	<b>679,099</b>	<b>708,723</b>
	<b>Total equity and liabilities</b>	<b>13,684,047</b>	<b>14,291,662</b>

To facilitate Comparison , figures of previous periods has been rearranged, wherever necessary.

Place: Ahmedabad  
Date: 14th November, 2019

BY ORDER OF THE BOARD OF DIRECTORS ,  
FOR,  
EUREKA INDUSTRIES LIMITED

*Gautam Jain*

Mr. GAUTAM JAIN  
( Director)  
( DIN : 08456168 )





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STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER, 2019		
PARTICULARS	HALF YEAR ENDED	
	30TH SEPTEMBER, 2019	30TH SEPTEMBER, 2018
<b>A. CASH FLOW FROM OPERATING ACTIVITY</b>		
Profit before Income Tax	(483,001)	(399,555)
<b>Adjustment for :</b>		
Depreciation and amortisation expense	-	-
(Gain)/loss on disposal of property, plant and equipment	-	-
Dividend and interest income classified as investing cash flows	-	-
Finance costs	171	569
<b>Operating Profit before working capital change</b>	<b>(482,830)</b>	<b>(398,986)</b>
Change in operating assets and liabilities	614,415	(46,873)
(Increase)/Decrease in trade receivables	-	-
(Increase)/Decrease in inventories	-	-
Increase/(Decrease) in trade payables	67,975	13,944
(Increase)/Decrease in other financial assets	614,870	23,453
(Increase)/Decrease in other current assets	(95,830)	15,980
Increase/(Decrease) in provisions	-	-
Increase/(Decrease) in other current liabilities	27,400	(100,250)
<b>Cash used in/ generated from operations</b>	<b>131,585</b>	<b>(445,859)</b>
Income taxes paid	-	-
<b>Cash used in/generated from operations (A)</b>	<b>131,585</b>	<b>(445,859)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of investments	-	-
Proceeds from sale of property, plant and equipment	-	-
Proceeds from sale of investments	-	-
Dividends received	-	-
Interest received	-	-
<b>Net cash outflow from investing activities (B)</b>	<b>-</b>	<b>-</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Finance costs	(171)	(569)
Dividends paid	-	-
Dividend Tax paid	-	-
Availment/(Repayment) of Short Term Borrowings	(125,000)	311,971
Availment/(Repayment) of Working Capital Borrowings	-	-
<b>Net cash inflow/ (outflow) from financing activities ©</b>	<b>(125,171)</b>	<b>311,402</b>
<b>Net Increase/ (Decrease) in cash and cash equivalents {A+B+C}</b>	<b>6,414</b>	<b>(134,458)</b>
<b>Cash and Cash Equivalents at the beginning of the financial year</b>	<b>31,906</b>	<b>251,991</b>
<b>Cash and Cash Equivalents at the end</b>	<b>38,320</b>	<b>117,534</b>

The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standards [Ind AS 7] - "Statement of Cash Flow".

Place: AHMEDABAD  
Date: 14th November, 2019

BY ORDER OF THE BOARD OF DIRECTORS,  
FOR,  
EUREKA INDUSTRIES LIMITED

*Gautam Jain*  
Mr. GAUTAM JAIN  
(Director)  
(DIN : 08456168)







## Limited Review Report

### Review report to Board of Directors of Eureka Industries Limited

We have reviewed the accompanying statement of unaudited financial results of Eureka Industries Limited (the Company) for the period ended 30<sup>TH</sup> September, 2019. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.


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 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 results prepared in accordance with applicable accounting standards and other recognized accounting practices 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion is not modified in respect of this matter

For Kothari Sangawat & Associates  
Chartered Accountants  
F.R.No.: 132985W



  
Sunil Kothari  
(Partner)  
M. No.-104384  
Place: Ahmadabad  
Date: 14/11/2019

UDIN: 19104384AAAADT2598