

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: 12/10/2020

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 12th October, 2020 has considered and approved the unaudited financial results for the Quarter ended on 30th September, 2020. The said financial results were accompanied by the Limited Review Report given by the statutory auditor of the company.

Kindly find enclosed herewith unaudited Financial Statements for the quarter ended on 30th September, 2020 along with 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

Gautam Jain

**GAUTAM PRAVINCHAND JAIN
MANAGING DIRECTOR
(DIN : 08456168)**



Encl : as above

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Unaudited financial results for the Quarter and half year Ended on 30th September, 2020

PART-I						
Statement of Standalone Unaudited Results for the Quarter and half year Ended on 30th September, 2020						
Particulars	Quarter ended on			Half year ended on		(Rs in lakhs)
	30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	Year ended on
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income from Operations						
I Revenue from operation	0	0	0	0	0	0
II Other Income	0	0	0	0	4870	640186
III Total Income (I + II)	-	-	-	-	4,870	640,186
IV Expenses						
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	0	0	5000	0	30000	160000
e) Finance cost	117.41	0	59	117.41	171	201
f) Depreciation & amortization	0	0	0	0	0	0
g) Other Expenditure	0	0	0	0	0	0
(i) Legal & Professional Exp	16424.5	32500	93400	48924.5	457700	545760
(i) Advertisement Exp	8095.56			8095.56		
Total Expenses (IV)	24,637	32,500	98,459	57,137	487,871	705,961
V Profit/(Loss) before extra ordinary and exceptional Items and	(24,637)	(32,500)	(98,459)	(57,137)	(483,001)	(65,775)
VI Exceptional Items	0	0	0	0	0	0
VII Profit/(Loss) before extra ordinary Items and tax (V - VI)	(24,637)	(32,500)	(98,459)	(57,137)	(483,001)	(65,775)
VIII Extra Ordinary Items	0	0	0	0	0	0
IX Profit / (Loss) before Tax (VII- VIII)	(24,637)	(32,500)	(98,459)	(57,137)	(483,001)	(65,775)
X Tax expense						
(i) Current Tax	0	0	0	0	0	0
(ii) Deferred Tax	0	0	0	0	0	0
Profit (Loss) for the period from continuing operations (IX - X)	(24,637)	(32,500)	(98,459)	(57,137)	(483,001)	(65,775)
XII Profit/(loss) from discontinuing operations	0	0	0	0	0	0
XIII Tax expense of discontinuing operations	0	0	0	0	0	0
Profit/(loss) from Discontinuing operations (after tax) (XII - XIII)						
XV Profit (Loss) for the period (XI + XIV) .	(24,637)	(32,500)	(98,459)	(57,137)	(483,001)	(65,775)
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	(8,740)	8740	(94,990)	0	(94,990)	(136,275)
XVII Comprising Profit (Loss) and Other comprehensive Income	(33,377)	(23,760)	(193,449)	(57,137)	(577,991)	(202,050)
Share of Profit / (loss) of associates *	0	0	0	0	0	0
Minority Interest*	0	0	0	0	0	0
16 Net Profit / (Loss) for the year	(33,377)	(23,760)	(193,449)	(57,137)	(577,991)	(202,050)
XVIII Paid up equity share capital	87,500,000	87,500,000	87,500,000	87,500,000	87,500,000	87,500,000
Face value of equity share capital(per share)	10	10	10	10	10	10
18 Reserve excluding Revaluation Reserves	(74,176,248)	(74,142,871)	(74,495,052)	(74,176,248)	(74,495,052)	(74,119,111)
XIX Earnings Per Share (for continuing operation):						
a) Basic	(0.0038)	(0.0037)	(0.022)	(0.0065)	(0.066)	(0.0231)
b) Diluted	(0.0038)	(0.0037)	(0.022)	(0.0065)	(0.066)	(0.0231)
XX Earnings Per Share (for discontinued operation)						
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	(0.0038)	(0.0037)	(0.022)	(0.0065)	(0.066)	(0.0231)
b) Diluted	(0.0038)	(0.0037)	(0.022)	(0.0065)	(0.066)	(0.0231)

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 Board of Directors at its meeting held on 12th November 2020.
- 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 NIL 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: November 12, 2020

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

Gautam Jain
Mr. GUATAM JAIN
(Director)
(DIN : 08456168)



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Statement of Assets and Liabilities

Standalone Statement of Assets and Liabilities		As at (half year ended on) 30.09.2020	As at (the previous year ended on) 31.03.2020
Assets			
1 Non-current assets			
(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		-	-
(h) financial Assets			
Non-current financial assets			
(i) Non-current investments		-	-
(ii) Trade receivables, non-current		2,103,500	2,103,500
(iii) Loans, non-current		-	-
(iv) other non current financial assets		-	-
Total non-current financial assets		2,103,500	2,103,500
(i) Deferred tax assets (net)		-	-
(j) Other non-current assets		-	-
Total non-current assets		2,103,500	2,103,500
2 Current assets			
(a) Inventories		-	-
(b) Current financial asset			
(I) Current investments		-	-
(II) Trade receivables, current		-	-
(III) Cash and cash equivalents		-	-
(IV) Bank balance other than cash and cash equivalents		28,020	28,020
(V) Loans, current		8,639	5,095
(VI) Other current financial assets (to be specified)		11,310,253	11,939,414
Total current financial assets		6,906	6,906
(c) Current tax assets (net)		11,353,818	11,979,435
(d) Other current assets		-	-
Total current assets		195,745	186,534
3 Non-current assets classified as held for sale		11,549,564	12,165,969
##### Regulatory deferral account debit balances and related deferred tax Assets		-	-
Total assets		13,653,064	14,269,469
Equity and liabilities			
1 Equity			
Equity attributable to owners of parent			
(a) Equity share capital		87,500,000	87,500,000



	(b) Other equity		
	Total equity attributable to owners of parent	(74,176,248)	(74,119,111)
	Non controlling interest	13,323,752	13,380,889
	Total equity	13,323,752	13,380,889
2	Liabilities		
	Non-current liabilities		
	(a) Non Current financial liabilities		
	(I) Borrowings, non-current	-	-
	(II) Trade payables, non-current	-	-
	(III) Other non-current financial liabilities	-	-
	Total non-current financial liabilities	-	-
	(b) Provisions, non-current	-	-
	(c) Deferred tax liabilities (net)	-	-
	Deferred government grants, Non-current	-	-
	(d) Other non-current liabilities	-	-
	Total non-current liabilities	-	-
	Current liabilities		
	(a) financial liabilities		
	(I) Borrowings, current	(206,030)	382,971
	(II) Trade payables, current	282,591	252,859
	(III) Other current financial liabilities	-	-
	Total current financial liabilities	76,561	635,830
	(b) Other current liabilities	212,750	252,750
	(c) Provisions, current	40,000	-
	(d) Current tax liabilities (Net)	-	-
	Deferred government grants, Current	-	-
	Total current liabilities	329,311	888,580
	Deferred government grants, Current		
	Total current Liabilities	329,311	888,580
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		
	Total liabilities	329,311	888,580
	Total equity and liabilities	13,653,063	14,269,469

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

Place: Ahmedabad
Date: November 12, 2020

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, 2020		
PARTICULARS	HALF YEAR ENDED	
	30TH SEPTEMBER, 2020	30TH SEPTEMBER, 2019
A. CASH FLOW FROM OPERATING ACTIVITY		
Profit before Income Tax		
Adjustment for :	(57,137)	(483,001)
Depreciation and amortisation expense		-
Finance costs	-	-
	117	171
Operating Profit before working capital change		
Change in operating assets and liabilities	(57,020)	(482,830)
Increase/(Decrease) in trade payables	649,682	614,415
(Increase)/Decrease in other financial assets	29,732	67,975
(Increase)/Decrease in other current assets	629,161	614,870
Increase/(Decrease) in provisions	(9,211)	(95,830)
Increase/(Decrease) in other current liabilities	-	-
Cash used in/ generated from operations		27,400
Income taxes paid	592,662	131,585
Cash used in/generated from operations (A)		-
	592,662	131,585
B. CASH FLOW FROM INVESTING ACTIVITIES		
Payments for property, plant and equipment		-
Proceeds from sale of property, plant and equipment		-
Net cash outflow from investing activities (B)		-
C. CASH FLOW FROM FINANCING ACTIVITIES		
Finance costs		
Dividends paid	(117)	(171)
Dividend Tax paid		-
Availment/(Repayment) of Short Term Borrowings		-
Availment/(Repayment) of Working Capital Borrowings	(589,000)	(125,000)
Net cash inflow/ (outflow) from financing activities ©		-
	(589,117)	(125,171)
Net Increase/ (Decrease) in cash and cash equivalents {A+B+C}		
Cash and Cash Equivalents at the beginning of the financial year	3,545	6,414
Cash and Cash Equivalents at the end	33,115	31,906
	36,659	38,320

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: November 12, 2020

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 EUREKA INDUSTRIES LIMITED

We have reviewed the accompanying statement of unaudited financial results of Eureka Industries Limited for the period ended 30TH September, 2020. 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 provides 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

KOTHARI SANGAWAT & ASSOCIATES
CHARTERED ACCOUNTANT


(SUNIL KOTHARI)

PARTNER

M.NO -104384

UDIN: 20104384AAAAFL3377

PLACE: AHMEDABAD

DATE: 12.11.2020

