

EUREKA INDUSTRIES LIMITED
Reg. Office :- 307 B, Hare Krishna Complex, B/h City Gold Cinema
Ashram Road, Ahmedabad-380009

CIN-L91110GJ1992PLC018524

Email-eurekaindlt@gmail.com

Mobile : +91-9512851567

Date: 12/11/2021

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 SCRIIP CODE: 521137

With regard to captioned subject, the Board of Directors of the Company at its meeting held on 12th November, 2021 has considered and approved the unaudited financial results for the Quarter and Half year ended on 30th September, 2021. 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, 2021 along with Limited Review Report in compliance of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015.

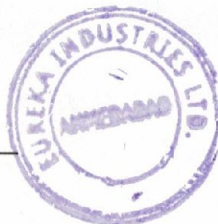
You are requested to take the same on record.
Thanking you.

Yours sincerely,

FOR, EUREKA INDUSTRIES LIMITED

Gautam Jain

GAUTAM PRAVINCHAND JAIN
(DIN : 08456168)



Encl : as above

EUREKA INDUSTRIES LIMITED
Reg. Office :- 307 B, Hare Krishna Complex, B/h City Gold Cinema
Ashram Road, Ahmedabad-380009

CIN-L91110GJ1992PLC018524

Email-eurekaindtd@gmail.com

Mobile : +91-9512851567

Unaudited financial results for the Quarter and half year Ended on 30th September, 2021

PART- I						
Statement of Standalone Unaudited Results for the Quarter and half year Ended on 30th September, 2021						
Particulars	Quarter ended on			Half year ended on		(Amount in Rs.)
	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	Year ended on
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Income from Operations						
Revenue from operation	0	0	0	0	0	0
II Other Income	274803	0	0	274803	0	623000
III Total Income (I + II)	274,803	-	-	274,803	-	623,000
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	0	0	0	0
e) Finance cost	293	294	117.41	587	117.41	150000
f) Depreciation & amortization	0	0	0	0	0	1828
g) Other Expenditure	6822	15000	16424.5	366822	48924.5	487909
(i) Legal & Professional Exp	0	300000	8095.56	0	8095.56	0
(i) Advertisement Exp	0	0	0	0	0	0
Total Expenses (IV)	7,115	315,294	24,637	367,409	57,137	639,737
V Profit/(Loss) before extra ordinary and exceptional Items and	267,688	(315,294)	(24,637)	(92,606)	(57,137)	(16,737)
VI Exceptional Items	0	0	0	0	0	0
VII Profit/(Loss) before extra ordinary Items and tax (V - VI)	267,688	(315,294)	(24,637)	(92,606)	(57,137)	(16,737)
VIII Extra Ordinary Items	0	0	0	0	0	0
IX Profit / (Loss) before Tax (VII- VIII)	267,688	(315,294)	(24,637)	(92,606)	(57,137)	(16,737)
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)	267,688	(315,294)	(24,637)	(92,606)	(57,137)	(16,737)
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)	0	0	0	0	0	0
XIV Profit (Loss) for the period (XI + XIV)	267,688	(315,294)	(24,637)	(92,606)	(57,137)	(16,737)
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						
XVII Comprising Profit (Loss) and Other comprehensive Income	267,688	(315,294)	(8,740)	0	-	52,555
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	267,688	(315,294)	(33,377)	(92,606)	(57,137)	35,818
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	(74,228,454)	(74,444,234)	(74,176,248)	(74,228,454)	(74,176,248)	(74,083,292)
XIX Earnings Per Share (for continuing operation):						
a) Basic	0.0306	(0.0360)	(0.0038)	(0.0106)	(0.0065)	0.0041
b) Diluted	0.0306	(0.0360)	(0.0038)	(0.0106)	(0.0065)	0.0041
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	0.0306	(0.0360)	(0.0038)	(0.0106)	(0.0065)	0.0041
b) Diluted	0.0306	(0.0360)	(0.0038)	(0.0106)	(0.0065)	0.0041



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 2021.
- 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, 2021



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

Guatam Jain

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

EUREKA INDUSTRIES LIMITED
Reg. Office :- 307 B, Hare Krishna Complex, B/h City Gold Cinema
Ashram Road, Ahmedabad-380009

CIN-L91110GJ1992PLC018524

Email-eurekaindlt@gmail.com

Mobile : +91-9512851567

STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER, 2021		
PARTICULARS	HALF YEAR ENDED	
	30TH SEPTEMBER, 2021	30TH SEPTEMBER, 2020
A. CASH FLOW FROM OPERATING ACTIVITY		
Profit before Income Tax	(92,606)	(57,137)
Adjustment for :		-
Depreciation and amortisation expense	-	-
Finance costs	587	117
Operating Profit before working capital change	(92,019)	(57,020)
Change in operating assets and liabilities	(80,678)	649,682
Increase/(Decrease) in trade payables	(7,290)	29,732
(Increase)/Decrease in other financial assets	-	629,161
(Increase)/Decrease in other current assets	-	(9,211)
Increase/(Decrease) in provisions	-	-
Increase/(Decrease) in other current liabilities	(73,388)	-
Cash used in/ generated from operations	(172,697)	592,662
Income taxes paid	-	-
Cash used in/generated from operations (A)	(172,697)	592,662
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	(587)	(117)
Dividends paid	-	-
Dividend Tax paid	-	-
Availment/(Repayment) of Short Term Borrowings	(220,000)	(589,000)
Availment/(Repayment) of Working Capital Borrowings	-	-
Net cash inflow/ (outflow) from financing activities ©	(220,587)	(589,117)
Net Increase/ (Decrease) in cash and cash equivalents (A+B+C)	(393,284)	3,545
Cash and Cash Equivalents at the beginning of the financial year	627,665	33,115
Cash and Cash Equivalents at the end	234,382	36,659

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, 2021



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

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

EUREKA INDUSTRIES LIMITED
Reg. Office :- 307 B, Hare Krishna Complex, B/h City Gold Cinema
Ashram Road, Ahmedabad-380009

CIN-L91110GJ1992PLC018524

Email-eurekaindLtd@gmail.com

Mobile : +91-9512851567

Statement of Assets and Liabilities			
Standalone Statement of Assets and Liabilities		As at (half year ended on) 30.09.2021	As at (the previous year ended on) 31.03.2021
	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	2,103,500	2,156,055
	(ii) Trade receivables, non-current	-	-
	(iii) Loans, non-current	-	-
	(iv) other non current financial assets	-	-
	Total non-current financial assets	2,103,500	2,156,055
	(i) Deferred tax assets (net)	-	-
	(j) Other non-current assets	-	-
	Total non-current assets	2,103,500	2,156,055
2	Current assets		
	(a) Inventories	-	-
	(b) Current financial asset		
	(I) Current investments	-	-
	(II) Trade receivables, current	-	-
	(III) Cash and cash equivalents	4,020	4,020
	(IV) Bank balance other than cash and cash equivalents	230,362	623,645
	(V) Loans, current	11,726,283	11,506,283
	(VI) Other current financial assets (to be specified)	-	-
	Total current financial assets	11,960,664	12,133,948
	(c) Current tax assets (net)	303,706	240,919
	(d) Other current assets	-	-
	Total current assets	12,264,371	12,374,867
3	Non-current assets classified as held for sale	-	-
4	Regulatory deferral account debit balances and related deferred tax Assets	-	-
	Total assets	14,367,871	14,530,922



	Equity and liabilities		
1	Equity	-	-
	Equity attributable to owners of parent	-	-
	(a) Equity share capital	87,500,000	87,500,000
	(b) Other equity	(74,228,454)	(74,083,292)
	Total equity attributable to owners of parent	13,271,546	13,416,708
	Non controlling interest		
	Total equity	13,271,546	13,416,708
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		-
	(II) Trade payables, current	671,594	678,884
	(III) Other current financial liabilities	424,730	435,330
	Total current financial liabilities	1,096,324	1,114,214
	(b) Other current liabilities	-	-
	(c) Provisions, current	-	-
	(d) Current tax liabilities (Net)	-	-
	Deferred government grants, Current	-	-
	Total current liabilities	1,096,324	1,114,214
	Deferred government grants, Current		
	Total current Liabilities	1,096,324	1,114,214
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	1,096,324	1,114,214
	Total equity and liabilities	14,367,871	14,530,922

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

Place: Ahmedabad
Date: November 12, 2021



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

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



Kothari Sangawat & Associates
(Chartered Accountants)

405, Pratibha-1, B/h. Sakar-1, Opp. Gandhigram Rly Station,
Ashram Road, Ahmedabad-380006. Ph.: 079-26582507
M.: 8128886032, 9825024740 - E-mail : rfjain1234@yahoo.com

● GSTIN 24AALFK9358G1ZY ●

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, 2021. 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.

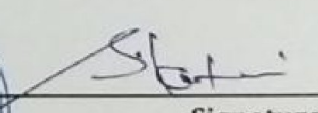
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform 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

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




Signature
(Sunil Kothari)
(Partner)

M. No. - 104384

UDIN: 21104384AAAAHL2066

Place of signature - Ahmedabad

Date - November 12, 2021

ADDITIONAL PLACE OF BUSINESS :-

FF/01, Rajshree Complex, B/h C.T.M. Mill, Ramol Road, C.T.M., A'bad - 380026.

3, Karmabhumi Society, Nr. St. Anna School, Kalol, Gandhinagar - 382721.

Ph.: 079-25850069 / E-mail :- dipeshjain7@gmail.com