

Limited Review Report

To,
Board of Directors of Eureka Industries Limited

We have reviewed the accompanying statement of unaudited financial results of **Eureka Industries Limited** for the quarter ended 30th September, 2022 which are included in the accompanying "Statement of Unaudited Financial Result for Quarter ended September 30, 2022" together with relevant notes thereon. The statement has been prepared by company pursuant to regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The statement is the responsibility of the company's management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 "Interim Financial Reporting (Ind As 34), 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 issue a report on the statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the ICAI. 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 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.

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 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.

Date : 20th October 2022
Place : Ahmedabad

For, VSSB & Associates
Chartered Accountants.

Firm No. 121356W

(Vishves A Shah)
Partner
M. No. 109944

UDIN: 22109944BAMGHJ4830

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EUREKA INDUSTRIES LIMITED

(CIN : L91110GJ1992PLC018524)

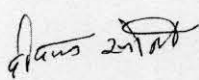

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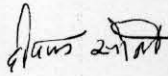

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STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2022

(Rs. in lacs except Per share data)

Sr No	Particulars	Quarter ended September 30, 2022	Quarter ended June 30, 2022	Quarter ended September 30, 2021	Half Year ended September 30, 2022 (Year to date for Current Period)	Half Year ended September 30, 2021 (Year to date for Current Period)	For the year ended on March 31, 2022
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Revenue From Operations						
	(a) Revenue from Operations	378.150	123.017	-	501.167	-	27.330
	(b) Other Income	0.465	-	2.748	0.465	2.748	-
	Total Revenue (Net)	378.615	123.017	2.748	501.632	2.748	27.330
###	Expenses						
	a. Cost of Materials Consumed	-	-	-	-	-	-
	b. Purchases of Stock-in-trade	302.458	90.790	-	393.247	-	-
	c. Changes in inventories of Stock-in-Trade	-	-	-	-	-	-
	d. Employee benefits expenses	1.618	1.200	-	2.818	-	3.000
	e. Finance Cost	0.002	0.002	0.003	0.003	0.006	0.020
	f. Depreciation and Amortization Expenses	-	-	-	-	-	-
	g. Other Expenses	0.970	3.681	0.068	4.651	3.668	24.150
	Total Expenses	305.048	95.673	0.071	400.720	3.674	27.170
####	Profit/(Loss) before Exceptional and Extraordinary items and tax (1-2)	73.568	27.344	2.677	100.912	(0.926)	0.160
####	Exceptional Items	-	-	-	-	-	-
###	Profit/(Loss) before Extraordinary items and tax (3-4)	73.568	27.344	2.677	100.912	(0.926)	0.160
###	Extraordinary Items	-	-	-	-	-	-
###	Profit Before Tax (5-6)	73.568	27.344	2.677	100.912	(0.926)	0.160
####	Tax Expenses						
	(a) Current Tax	19.128	7.110	-	26.238	-	-
	(b) Deferred Tax	-	-	-	-	-	-
	Total Tax Expenses	19.128	7.110	-	26.238	-	-
###	Net Profit/(Loss) for the period from continuing Operations (7-8)	54.440	20.234	2.677	74.674	(0.926)	0.160
###	Profit (Loss) from Discontinuing operations before Tax	-	-	-	-	-	-
###	Tax Expenses of Discontinuing Operations	-	-	-	-	-	-
###	Net Profit/(Loss) from Discontinuing operations after Tax (10-11)	54.440	20.234	2.677	74.674	(0.926)	0.160
###	Share of Profit (Loss) of associates and Joint Vetures accounted for using equity method	-	-	-	-	-	-
###	Net Profit (Loss) for the period (12+13)	54.440	20.234	2.677	74.674	(0.926)	0.160
###	Other comprehensive income, net of income tax						
	a) i) Amount of item that will not be reclassified to profit or loss						
	ii) Income tax relating to items that will not be reclassified to profit or loss	-	(0.090)	-	-	-	(0.510)
	b) i) item that will be reclassified to profit or loss						
	ii) income tax relating to items that will be reclassified to profit or loss						
	Total other comprehensive income, net of income tax	-	(0.090)	-	-	-	(0.510)
###	Total Comprehensive Income for the period	54.440	20.144	2.677	74.674	(0.926)	(0.350)
###	Details of equity share capital						
	Paid-up Equity Share Capital	875.000	875.000	875.000	875.000	875.000	875.000
	Face Value of Equity Share Capital	10.000	10.000	10.000	10.000	10.000	10.000
###	Details of debt securities						
	Paid -Up Debt capital	-	-	-	-	-	-
	Face value of debt Securities	-	-	-	-	-	-
###	Reserve excluding revaluation reserves as per balance sheet of previous accounting year	-	-	(742.285)	(640.290)	(742.285)	(741.700)
###	Debenture Redemption reserve	-	-	-	-	-	-
###	Earning per Share						
i	Earning per Share for Continuing Operations						
	Basic Earning (Loss) per share from Continuing operations	0.622	0.230	0.031	0.853	(0.011)	(0.004)
	Diluted Earning (Loss) per share from Continuing operations	0.622	0.230	0.031	0.853	(0.011)	(0.004)
ii	Earning per Share for discontinuing Operations						
	Basic Earning (Loss) per share from discontinuing operations	-	-	-	-	-	-
	Diluted Earning (Loss) per share from discontinuing operations	-	-	-	-	-	-
iii	Earnings per Equity Share						
	Basic Earning (Loss) per share from Continuing and discontinuing operations	0.622	0.230	0.031	0.853	(0.011)	(0.004)
	Diluted Earning (Loss) per share from Continuing and discontinuing operations	0.622	0.230	0.031	0.853	(0.011)	(0.004)

Note:	
1	The above un-audited financial results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 20th October, 2022 .
2	The previous periods figures have been regrouped wherever necessary.
3	The Statutory auditors of the company have carried out a "Limited Review report" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
4	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 .
5	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.
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div> <p>Place: Ahmedabad Date: 20th October, 2022</p> </div> <div style="text-align: right;"> <p>For and on Behalf of the Board of Eureka Industries Ltd</p>   <p>Deepak Kumar Soni Managing Director DIN :09670815</p> </div> </div>	

EUREKA INDUSTRIES LIMITED			
(CIN : L91110GJ1992PLC018524)			
Reg. Office:307-B, Harekrishna Complex, B/h City Gold Cinema, Ashram Road, Ahmedabad-380009.			
E-mail:eurekaindtd@gmail.com			
Un-Audited Statement of Assets & Liabilities as at 30th September, 2022			
		(Rs. in Lacs)	
	Particulars	Un-Audited AS AT 30.09.2022	Audited AS AT 31.03.2022
1	Assets		
A	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		
	(i) Investments	-	20.529
	(ii) Trade receivables	-	-
	(iii) Loans	634.958	-
	(iv) Others (to be specified)	-	-
	(i) Deferred tax assets (net)	-	-
	(j) Other non-current assets	-	-
	Total (A)	634.958	20.529
B	Current assets		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	270.683	-
	(iii) Cash and cash equivalents	0.439	3.914
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans	-	884.958
	(vi) Others (to be specified)	-	-
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	2.122	1.492
	Total (B)	273.244	890.364
	Total Assets (A+B)	908.201	910.893
2	EQUITY AND LIABILITIES		
A	EQUITY		
	(a) Equity Share capital	875.000	875.000
	(b) Instruments entirely equity in nature	-	-
	(c) Other Equity	(640.286)	(741.704)
	Total (A)	234.714	133.296
B	LIABILITIES		
B1	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	297.202	-
	(ii) Trade payables	-	-
	(iii) Other financial liabilities	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	-	-
	(d) Other non-current liabilities	-	-
	Total (B1)	297.202	-
B2	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	771.540
	(ii) Trade payables	373.016	1.615
	(iii) Other financial liabilities	-	-
	(b) Other current liabilities	3.270	3.270
	(c) Provisions	-	-
	(d) Current Tax Liabilities (Net)	-	1.171
	Total (B2)	376.286	777.596
	Total Equity and Liabilities (A+B1+B2)	908.201	910.892
Place : Ahmedabad		For, Eureka Industries Limited	
Date : 20th October, 2022		 	
		Deepak Kumar Soni Managing Director DIN : 00670815	

EUREKA INDUSTRIES LIMITED
(CIN : L91110CJ1902PLC018524)

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UN-AUDITED CASH FLOW STATEMENT FOR THE SIX MONTHS ENDED SEPTEMBER 30, 2022

(Amount in Lacs)

Particulars	Six Months Ended 30th Sep, 2022 Rs.	Six Months Ended 30th Sep, 2021 Rs.
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax for the year	101.420	(0.926)
Adjustments for :		
Transferred from reserve	-	-
Depreciation	-	-
Finance Cost	-	0.006
Operating Profit before Working Capital change	101.420	(0.920)
Adjustments for :		
Decrease/(Increase) in Receivables	(270.680)	-
Decrease/(Increase) in Other Current Assets	(0.630)	-
Increase/(Decrease) in Payables	371.400	(0.073)
Increase/(Decrease) in Other Current Liabilities	(1.170)	(0.734)
Cash Generated From Operations	200.340	(1.727)
Income Tax	-	-
NET CASH FROM OPERATING ACTIVITIES Total (A)	200.340	(1.727)
CASH FLOW FROM INVESTING ACTIVITIES		
Non Current Investment	20.530	-
Purchase of Fixed Assets	-	-
Finance Cost	-	(0.006)
NET CASH USED IN INVESTING ACTIVITIES Total (B)	20.530	(0.006)
CASH FLOW FROM FINANCING ACTIVITIES		
Long Term Borrowing	(474.340)	(2.200)
Long Term Loans & Advances	250.000	-
NET CASH FROM FINANCING ACTIVITIES Total (C)	(224.340)	(2.200)
Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)	(3.470)	(3.933)
Cash and Cash Equivalents -- Opening Balance	3.910	6.277
Cash and Cash Equivalents -- Closing Balance	0.440	2.344
	0.000	(0.000)
Note: Previous year's figures have been regrouped/rearranged wherever considered necessary.		

For & on behalf of the Board,
Eureka Industries Limited

Deepak Kumar Soni

Deepak Kumar Soni
Managing Director
DIN : 09670815



Place : Ahmedabad
Date : 20th October, 2022