

Eureka Industries Limited

CIN: L91110GJ1992PLC018524

Registered Office: 1001 Shitiratna, Opp Panchwati Apartment,
Ellisbridge, Ahmedabad, Gujarat, 380006 India

Email ID: eurekaindltd@gmail.com, **Website:** www.eurekaindltd.com **Ph. No.** +91 8052653720

Date: 09.02.2024

To
Department of Corporate Services
BSE Limited
Floor 25, Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001

Ref: BSE Scrip Code 521137, ISIN: INE958A01011

**Sub: Outcome of the Board Meeting held for the approval of Standalone Unaudited
Financial Result for the quarter ended December 31, 2023.**

Dear Sir/ Madam,

We would like to inform you that the Board of Directors in its Meeting held today i.e. Friday, 09 February, 2024, inter-alia considered and approved the following:

1. The Standalone Unaudited Financial Results along with Limited Review Report for the quarter ended December 31, 2023 in the prescribed format as required under Regulation 30 and 33 of SEBI (LODR) Regulations 2015 and the said Results are enclosed herewith as Annexure 1.

The Results have been reviewed by the Audit Committee of the Company and approved by the Board of Directors in their respective meetings held today.

2. Appointment of Ms. Mamta Prahlad Nishad (Din: 10232506), who was appointed by the Board as a Managing Director of the Company on 21.08.2023 and whose appointment was approved at the 31st Annual General Meeting of the Company and who being a Key Managerial Personnel (KMP) of the Company, as Chief Financial Officer (CFO) w. e. f. 09.02.2024 as recommended by the Nomination and Remuneration Committee and approved by the Audit Committee.

The details required to be disclosed as per Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/ CFD/CFD-PoD-1/P/CLR{2023|L23 dated July 13, 2023, is enclosed herewith as Annexure - 2.

The Board Meeting commenced at 3.15 P.M. and concluded at 4.15 P.M.

This is for your kind information and records.

Thanking You,
Yours faithfully,

For **Eureka Industries Limited**

NEELAM DAMJI SHAH
Digitally signed by
NEELAM DAMJI
SHAH
Date: 2024.02.09
16:25:51 +05'30'

Neelam Shah

Company Secretary & Compliance Officer

Encls: 1. The Standalone Unaudited Financial Results along with Limited Review Report for the quarter ended December 31, 2023 - Annexure-1

2. The details required to be disclosed as per Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015- Annexure-2

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S. No.	Particulars	Details
1.	Name	Ms. Mamta Prahlad Nishad (Din: 10232506)
2.	Reason for change viz. appointment	Appointment
3.	Date of appointment & terms of appointment	Appointment as Chief Financial Officer by the Board of Directors w.e.f. 09.02.2024 The term of appointment shall commence on 09.02.2024
4.	Brief profile (in case of appointment)	Ms. Mamta Prahlad Nishad has worked as has experience in management sector. She is the Managing Director of the Company w.e.f. 21.08.2023 assigned various duties in handling Accounts and finances.
5.	Disclosure of relationship between Directors (in case of appointment of a director)	Ms. Mamta Prahlad Nishad is not related to any of the Directors on the Board.

For Eureka Industries Limited

NEELAM DAMJI SHAH
Digitally signed
by NEELAM
DAMJI SHAH
Date: 2024.02.09
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Neelam Shah

Company Secretary & Compliance Officer



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 31st December, 2023 which are included in the accompanying "Statement of Unaudited Financial Result for Quarter ended December 31, 2023" 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 : 09/02/2024
Place : Ahmedabad



For, **VSSB & Associates**
Chartered Accountants.
Firm No. 121356W

(Signature)
(Vishves A Shah)
Partner
M. No. 109944

UDIN: 24109944BKACLD9672

EUREKA INDUSTRIES LIMITED

(CIN : L91110G1992PLC018524)

Reg. Office: 1001, Shitratna, 10th floor, Panchvati, Ellisbridge, Ellisbridge, Ahmedabad City, Gujarat - 380006.

E-mail: eureka.india@gmail.com

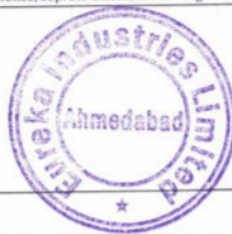
STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON DECEMBER 31, 2023
(Rs. in lacs except Per share data)

Sr No	Particulars	Quarter ended	Quarter ended	Quarter ended	Nine Months	Nine Months	For the year ended
		December 31, 2023	September 30, 2023	December 31, 2022	ended December 31, 2023 (Year to date for Current Period)	ended December 31, 2022 (Year to date for Current Period)	
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Revenue From Operations						
	(a) Revenue from Operations	663.31	-	312.35	1,189.66	813.52	838.37
	(b) Other Income	-	-	-	-	0.47	1.12
	Total Revenue (Net)	663.31	-	312.35	1,189.66	813.99	839.49
2	Expenses						
	a. Cost of Materials Consumed	-	-	-	-	-	-
	b. Purchases of Stock-in-trade	863.40	5.99	280.78	1,390.13	674.03	869.38
	c. Changes in inventories of Stock-in-Trade	-	-	-	-	-	-
	d. Employee benefits expenses	-	-	1.50	0.19	4.32	5.04
	e. Finance Cost	0.02	0.00	0.00	0.02	0.01	0.01
	f. Depreciation and Amortization Expenses	-	-	-	-	-	-
	g. Other Expenses	1.72	0.38	0.27	10.69	4.92	6.44
	Total Expenses	865.15	6.37	282.55	1,401.03	683.27	880.87
3	Profit/(Loss) before Exceptional and Extraordinary items and tax (1-2)	(201.84)	(6.37)	29.80	(211.38)	130.71	(41.38)
4	Exceptional Items						
5	Profit/(Loss) before Extraordinary items and tax (3-4)	(201.84)	(6.37)	29.80	(211.38)	130.71	(41.38)
6	Extraordinary Items						
7	Profit Before Tax (5-6)	(201.84)	(6.37)	29.80	(211.38)	130.71	(41.38)
8	Tax Expenses						
	(a) Current Tax	-	0.82	7.75	-	33.98	-
	(b) Deferred Tax	-	-	-	-	-	-
	Total Tax Expenses	-	0.82	7.75	-	33.98	-
9	Net Profit/(Loss) for the period from continuing Operations (7-8)	(201.84)	(7.19)	22.05	(211.38)	96.73	(41.38)
10	Profit (Loss) from Discontinuing operations before Tax						
11	Tax Expenses of Discontinuing Operations						
12	Net Profit/(Loss) from Discontinuing operations after Tax (10-11)	(201.84)	(7.19)	22.05	(211.38)	96.73	(41.38)
13	Share of Profit (Loss) of associates and Joint Ventures accounted for using equity method						
14	Net Profit (Loss) for the period (12+13)	(201.84)	(7.19)	22.05	(211.38)	96.73	(41.38)
15	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						(0.09)
	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	-	-	-	-	-	(0.09)
16	Total Comprehensive Income for the period	(201.84)	(7.19)	22.05	(211.38)	96.73	(41.47)
17	Details of equity share capital						
	Paid-up Equity Share Capital	875.00	875.00	875.00	875.00	875.00	875.00
	Face Value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00	10.00
18	Details of debt securities						
	Paid-Up Debt capital	-	-	-	-	-	-
	Face value of debt Securities	-	-	-	-	-	-
19	Reserve excluding revaluation reserves as per balance sheet of previous accounting year						(783.18)
20	Debenture Redemption reserve						
21	Earning per Share						
i	Earning per Share for Continuing Operations						
	Basic Earning (Loss) per share from Continuing operations	(2.31)	(0.08)	0.25	(2.42)	1.11	(0.47)
	Diluted Earning (Loss) per share from Continuing operations	(2.31)	(0.08)	0.25	(2.42)	1.11	(0.47)
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	(2.31)	(0.08)	0.25	(2.42)	1.11	(0.47)
	Diluted Earning (Loss) per share from Continuing and discontinuing operations	(2.31)	(0.08)	0.25	(2.42)	1.11	(0.47)

Note:

- The above un-audited financial results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on **9th February, 2024**.
- The previous periods figures have been regrouped wherever necessary.
- 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.
- 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 Requirement) Regulations, 2015 .
- As per the definition of Reportable segment in Accordance with Accounting standard 17 of Segment Reporting issued by Institute of Chartered Accountant of india, the company has only one segment of Agricultural Product Trading Hence, seprate disclosure for segment reporing is not applicable to the company-

Place: Ahmedabad
Date: 09/02/2024



For and on Behalf of the Board of
Eureka Industries Ltd

Mamta

MAMTA
(Managing Director)
DIN:10232506