

Eureka Forbes Limited

CIN: L27310MH2008PLC188478 | Website: www.eurekaforbes.com

Registered / Corporate Office: B1/B2, 701, 7th Floor, Marathon Innova, Off Ganpatrao Kadam Marg,
Lower Parel, Mumbai - 400 013, Maharashtra, India. Tel: +91 22 48821700 / 62601888.



May 28, 2024

EFL/BSE/2024-25/11

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

Scrip Code: 543482
Scrip ID: EUREKAFORBE

Sub: Outcome of the Board Meeting

Dear Sir/Madam,

In continuation to our letter no. EFL/BSE/2024-25/08 dated May 22, 2024, we wish to inform that the Board of Directors of the Company at its meeting held today, i.e., Wednesday, May 28, 2024, has *inter-alia* considered and approved the Audited Standalone and Consolidated Financial Statements & Results for the Quarter and Financial Year ended March 31, 2024 along with Auditor's Report issued by Statutory Auditors of the Company.

In compliance with the provisions of Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("LODR Regulations"), the Company hereby declares that the Statutory Auditors have issued an unmodified opinion on the aforesaid Financial Results. The Financial Results were reviewed by the Audit Committee before approval by the Board.

A copy of the aforesaid Financial Results along with Auditor's Report are attached herewith.

The meeting of the Board of Directors commenced at 05:35 PM IST and concluded at 05:50 PM IST.

This disclosure is also being uploaded on the Company's website at: www.eurekaforbes.com.

We request you to take the above on record and disseminate the same on your website.

Thanking you,

For Eureka Forbes Limited

Pragya Kaul
Company Secretary & Compliance Officer

Encl: As above

INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL STANDALONE FINANCIAL RESULTS AND REVIEW OF QUARTERLY FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF

EUREKA FORBES LIMITED

Opinion and Conclusion

We have (a) audited the Standalone Financial Results for the year ended March 31, 2024 and (b) reviewed the Standalone Financial Results for the quarter ended March 31, 2024 (refer 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Statement of Standalone Financial Results for the Quarter and Year Ended March 31, 2024 of **EUREKA FORBES LIMITED** ("the Company"), ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

(a) Opinion on Annual Standalone Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results for the year ended March 31, 2024:

- i. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the year then ended.

(b) Conclusion on Unaudited Standalone Financial Results for the quarter ended March 31, 2024

With respect to the Standalone Financial Results for the quarter ended March 31, 2024, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Standalone Financial Results for the quarter ended March 31, 2024, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Basis for Opinion on the Audited Standalone Financial Results for the year ended March 31, 2024

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the year ended March 31, 2024 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Statement

This Statement which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Standalone Financial Results for the year ended March 31, 2024 has been compiled from the related audited standalone financial statements. This responsibility includes the preparation and presentation of the Standalone Financial Results for the quarter and year ended March 31, 2024 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities

(a) Audit of the Standalone Financial Results for the year ended March 31, 2024

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended March 31, 2024 as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



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Deloitte Haskins & Sells LLP

- Identify and assess the risks of material misstatement of the Annual Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Standalone Financial Results, including the disclosures, and whether the Annual Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Annual Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

(b) Review of the Standalone Financial Results for the quarter ended March 31, 2024

We conducted our review of the Standalone Financial Results for the quarter ended March 31, 2024 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 SAs specified under section 143(10) of the Act and



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Deloitte Haskins & Sells LLP

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.

Other Matters

- The Statement includes the results for the Quarter ended March 31, 2024 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

For DELOITTE HASKINS & SELLS LLP
Chartered Accountants
(Firm's Registration No.117366W/W-100018)



Nilesh Shah
Partner
(Membership No. 049660)
(UDIN: **24049660BKFRD7428**)

Place: Mumbai
Date: May 28, 2024

Eureka Forbes Limited

Statement of Standalone Financial Results for the Quarter and Year ended March 31, 2024

₹ in Lakhs

Particulars	Quarter ended			Year ended	Year ended
	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
	Unaudited	Unaudited	Unaudited	Audited	Audited
I Revenue from operations	55,306.93	53,856.92	50,814.46	2,18,922.63	2,08,041.88
II Other income and other gains / (losses) - net	209.95	288.96	397.67	852.94	1,041.96
III Total income (I + II)	55,516.88	54,145.88	51,212.13	2,19,775.57	2,09,083.84
IV Expenses:					
Cost of materials consumed	21,938.75	17,672.25	15,768.48	83,359.00	64,367.17
Purchases of stock-in-trade	1,305.25	4,762.46	1,373.79	10,292.52	15,124.62
Changes in inventories of finished goods, spares, stock-in-trade and work-in-progress	(550.79)	(312.12)	3,301.98	(3,560.87)	5,045.46
Service charges	7,955.79	7,018.57	7,713.08	30,159.15	29,755.24
Employee benefits expense	8,437.33	8,263.74	6,159.98	32,783.39	30,054.71
Finance costs	162.87	179.17	349.29	971.77	1,985.75
Depreciation and amortisation expense	1,377.03	1,315.30	1,291.81	5,312.49	5,528.43
Other expenses	10,955.12	12,234.93	11,758.21	46,702.88	50,526.67
Total expenses (IV)	51,581.35	51,134.30	47,716.62	2,06,020.33	2,02,388.05
V Profit/ (Loss) before exceptional items and tax (III - IV)	3,935.53	3,011.58	3,495.51	13,755.24	6,695.79
VI Exceptional items - income /(expense) (refer note: 3)	(1,514.90)	-	(912.61)	(1,514.90)	(4,001.80)
VII Profit /(Loss) before tax (V + VI)	2,420.63	3,011.58	2,582.90	12,240.34	2,693.99
VIII Tax expense:					
(a) Income tax	696.11	866.32	1,026.01	3,887.91	1,829.01
(b) Deferred tax	(412.21)	(118.97)	(71.57)	(804.42)	(843.04)
	283.90	747.35	954.44	3,083.49	985.97
IX Profit/(Loss) after tax (VII - VIII)	2,136.73	2,264.23	1,628.46	9,156.85	1,708.02
X Other Comprehensive Income					
A (i) Items that will not be reclassified to statement of profit and loss	(103.61)	(70.47)	(615.52)	(315.04)	(631.79)
(ii) Income tax relating to items that will not be reclassified to statement of profit and loss	25.95	17.73	154.92	79.16	159.01
	(77.66)	(52.74)	(460.60)	(235.88)	(472.78)
XI Total Comprehensive Income (IX + X)	2,059.07	2,211.49	1,167.86	8,920.97	1,235.24
XII Paid up share capital (face value of ₹ 10 each)	19,347.92	19,347.92	19,347.92	19,347.92	19,347.92
XIII Reserves excluding Revaluation Reserves as at Balance Sheet date				4,00,954.79	3,88,585.06
XIV Earnings per equity share (quarterly EPS is not annualised)					
Basic (in ₹.)	1.10	1.17	0.84	4.73	0.88
Diluted (in ₹.)	1.10*	1.17*	0.84	4.72*	0.88

* Impact due to grant of ESOP's has been considered while arriving at the diluted EPS (Refer note 4).



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Eureka Forbes Limited		
Standalone Statement of Asset and Liabilities as at March 31, 2024		
Particulars	Audited As at	Audited As at
	₹ in Lakhs	₹ in Lakhs
ASSETS		
Non-current assets		
Property, plant and equipment	27,066.37	27,024.98
Goodwill	2,05,581.67	2,05,581.67
Other intangible assets	3,11,455.07	3,12,787.90
Intangible asset under development	122.19	245.93
Right of use assets	1,591.60	2,079.03
Financial assets		
Investments	2,524.86	2,524.86
Other financial assets	1,220.37	1,153.79
Income tax asset (net)	2,183.60	2,400.52
Other non-current assets	1,265.85	1,279.57
Total non-current assets	5,53,011.58	5,55,078.25
Current Assets		
Inventories	24,368.54	21,124.86
Financial assets		
Investments	5,494.84	7,579.95
Trade receivables	13,718.38	12,259.64
Cash and cash equivalents	5,551.79	1,236.00
Other balances with banks	3,622.00	121.90
Loans	6.38	6.52
Other financial assets	90.70	93.82
Other current assets	6,155.54	5,395.03
Total current assets	59,008.17	47,817.72
Total assets	6,12,019.75	6,02,895.97
EQUITY AND LIABILITIES		
Equity		
Equity share capital	19,347.92	19,347.92
Other equity	4,00,954.79	3,88,585.06
Total equity	4,20,302.71	4,07,932.98
Non-current Liabilities		
Financial liabilities		
Borrowings	-	2,466.48
Lease liabilities	409.66	853.52
Provisions	357.17	227.02
Deferred tax liabilities (net)	81,093.02	81,897.43
Other non-current liabilities	13,150.68	12,197.94
Total non-current liabilities	95,010.53	97,642.39
Current liabilities		
Financial liabilities		
Borrowings	2,491.97	9,613.78
Lease liabilities	969.18	993.99
Trade payables		
Total outstanding dues of micro and small enterprises	6,865.46	6,664.73
Total outstanding dues others	15,060.55	16,183.01
Other financial liabilities	18,343.55	15,074.76
Provisions	2,318.11	2,386.56
Income tax liabilities (net)	5,570.38	1,881.48
Other current liabilities	45,087.31	44,522.29
Total current liabilities	96,706.51	97,320.60
Total liabilities	1,91,717.04	1,94,962.99
Total equity and liabilities	6,12,019.75	6,02,895.97



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Eureka Forbes Limited				
Standalone Statement of Cash Flows for the Year ended March 31, 2024				
Particulars	Year ended 31.03.2024		Year ended 31.03.2023	
	(Audited)		(Audited)	
	₹ in Lakhs		₹ in Lakhs	
Cash flows from operating activities				
Profit/ (Loss) before tax and after exceptional items		12,240.34		2,693.99
Adjustments for:				
Finance costs recognised in profit and loss	783.02		1,808.64	
Interest on lease liabilities	188.75		177.12	
Gain/(Loss) on modification/disposal of Right of use assets	(9.58)		(26.23)	
(Gain)/ Loss on Investment recognised in profit and loss	(47.68)		(133.31)	
Interest Income	(190.61)		(35.89)	
(Gain)/ Loss on disposal of property, plant and equipment	(74.05)		(515.48)	
Provision/write-off of doubtful debts, advances and other current assets	123.85		1,231.62	
Depreciation and amortisation expenses	4,097.42		4,437.16	
Depreciation and amortisation expenses on Right of use assets	1,215.07		1,091.26	
Exceptional Items	1,514.90		4,001.80	
Fair value of Investment at FVTPL	(367.21)		(80.33)	
Employee stock option scheme reserve	3,448.76		-	
Net foreign exchange (gain)/loss - unrealised	6.37	10,689.01	(50.33)	11,906.03
Operating profit before working capital changes		22,929.35		14,600.02
Movements in working capital:				
(Increase)/decrease in trade and other receivables	(1,582.59)		2,231.75	
(Increase)/decrease in inventories	(4,758.58)		4,681.89	
(Increase)/decrease in loans and advances	0.14		1.39	
(Increase)/decrease in other Assets	(746.43)		(1,400.08)	
(Increase)/decrease in other Financial Assets	(24.57)		516.37	
Increase/(decrease) in trade and other payables	(928.10)		(1,551.50)	
Increase/(decrease) in provisions	(253.34)		(292.89)	
Increase/(decrease) in other liabilities	4,786.55	(3,506.92)	(1,311.04)	2,875.89
Cash generated from operations		19,422.43		17,475.91
Less : Income taxes (paid) / refund received		97.07		(371.28)
Net cash generated by operating activities		19,519.50		17,104.63
Cash flows from investing activities				
Interest received	190.61		35.89	
Proceeds from sale of mutual funds	2,500.00		7,803.64	
Payments for property, plant and equipment, intangible assets under development and other intangible assets	(2,945.32)		(1,866.78)	
Payments for investment in mutual funds	-		(9,000.00)	
Proceeds from disposal of property, plant and equipment	336.78		799.68	
Movement in bank balance other than cash & cash equivalents	(3,538.99)		(22.65)	
Net cash used from investing activities		(3,456.92)		(2,250.22)
Cash flows from financing activities				
Repayment of borrowings	(2,500.00)		(2,500.00)	
Net increase / (decrease) in working capital borrowings	(7,113.78)		(9,407.19)	
Payment of lease liabilities	(1,375.48)		(1,225.01)	
Interest paid	(757.53)		(1,777.72)	
Amount paid for increase in authorised share capital	-		(50.28)	
Net cash used in financing activities		(11,746.79)		(14,960.20)
Net increase / (decrease) in cash and cash equivalents		4,315.79		(105.79)
Cash and cash equivalents at the beginning of the year		1,236.00		1,341.79
Cash and cash equivalents at the end of the year		5,551.79		1,236.00
Net increase / (decrease) in cash and cash equivalents as disclosed above		4,315.79		(105.79)

Note:

1. The above cash flow statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ind AS - 7) statement of cash flows.



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Notes:

- 1 The above Standalone Financial Results ("the Results") of Eureka Forbes Limited (formerly Forbes Enviro Solutions Limited) ("the Company") have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations.
- 2 The Company is primarily engaged in the business of Health, Hygiene products and its Services. Information reported to and evaluated regularly by chief operating decision maker for the purpose of resource allocation and assessing performance focuses on the business as a whole. Accordingly there is no other separate segment as per Indian Accounting Standard 108 "Operating Segments".
- 3 a) Exceptional items for the quarter and year ended March 31, 2024 pertains to the following:
An amount of ₹ 1,514.90 lakhs (including GST) for the quarter and year ended March 31, 2024 which is charged to Statement of Profit & Loss, on account of a fire at its Delhi warehouse location, resulting in damage to inventory, including raw materials, components, and finished goods. An insurance claim has been filed to cover the losses sustained from this incident.

b) Exceptional items for the year ended March 31, 2023 amounting to ₹ 4,001.80 lakhs pertains to the following:
i) An amount of Rs. 912.61 lakhs for the quarter ended March 31, 2023 and Rs. 1,589.19 lakhs for the quarter ended September 30, 2022, which is charged to Statement of Profit & Loss, on account of phasing out of certain non-moving models and product including its raw material and components, due to change in economic conditions and technological obsolescence.

ii) An amount of Rs. 1,500.00 lakhs for the quarter ended December 31, 2022 which represents stamp duty paid / payable for transfer of title of immovable property in the name of the Company pursuant to the Scheme of Arrangement for merger of Aquaignis Technologies Private Limited and Euro Forbes Financial Services Limited into erstwhile Eureka Forbes Limited, followed by the merger of erstwhile Eureka Forbes Limited into Forbes & Company Limited and demerger of demerged undertaking (as defined in the scheme) of Forbes & Company Limited into the Company.
- 4 The employee benefit expense for year ended March 31, 2024 includes charge towards equity-settled share-based payment transactions in terms of Ind AS 102 - 'Share-based Payment' amounting to ₹ 3,448.76 lakhs.
- 5 The figures for the quarter ended March 31, 2024 and March 31, 2023 are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the financial year.
- 6 Figures for the previous year/ period are re-classified / re-arranged / regrouped, wherever necessary, to correspond with the current year/period's classification / disclosure.
- 7 The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on May 28, 2024. The standalone financial results for the quarter ended March 31, 2024 have been subjected to limited review and standalone financial results for the year ended March 31, 2024 have been audited by the statutory auditor.

For and behalf of the Board of Directors of Eureka Forbes Limited



Pratik R. Pota
Managing Director & CEO
(DIN-00751178)

Mumbai, India
Dated : May 28, 2024





INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL CONSOLIDATED FINANCIAL RESULTS AND REVIEW OF QUARTERLY FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF EUREKA FORBES LIMITED

Opinion and Conclusion

We have (a) audited the Consolidated Financial Results for the year ended March 31, 2024 and (b) reviewed the Consolidated Financial Results for the quarter ended March 31, 2024 (refer 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Statement of Consolidated Financial Results for the Quarter and Year Ended March 31, 2024 of **EUREKA FORBES LIMITED** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), ("the Statement") being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

(a) Opinion on Annual Consolidated Financial Results

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the audit reports of the other auditors on separate financial statements of the subsidiaries referred to in Other Matters section below, the Consolidated Financial Results for the year ended March 31, 2024:

- (i) includes the results of the following entities:

Name of the Entity	Relationship
Eureka Forbes Limited	Parent
Infinite Water Solutions Private Limited	Subsidiary Company
Forbes Aquatech Limited	Subsidiary Company
Euro Forbes Limited	Subsidiary Company
Forbes Lux FZE	Subsidiary Company of Euro Forbes Limited

- (ii) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated net profit and consolidated total comprehensive income and other financial information of the Group for the year ended March 31, 2024.



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(b) Conclusion on Unaudited Consolidated Financial Results for the quarter ended March 31, 2024

With respect to the Consolidated Financial Results for the quarter ended March 31, 2024, based on our review conducted and procedures performed as stated in paragraph (b) of Auditor's Responsibilities section below and based on the consideration of the review reports of the other auditors referred to in Other Matters section below, nothing has come to our attention that causes us to believe that the Consolidated Financial Results for the quarter ended March 31, 2024, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis for Opinion on the Audited Consolidated Financial Results for the year ended March 31, 2024

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Group, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results for the year ended March 31, 2024 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us and the audit evidence obtained by the other auditors in terms of their reports referred to in Other Matters section below is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Statement

This Statement, which includes the Consolidated Financial Results is the responsibility of the Parent's Board of Directors and has been approved by them for the issuance. The Consolidated Financial Results for the year ended March 31, 2024, has been compiled from the related audited consolidated financial statements. This responsibility includes the preparation and presentation of the Consolidated Financial Results for the quarter and year ended March 31, 2024 that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this Consolidated Financial Results by the Directors of the Parent, as aforesaid.



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In preparing the Consolidated Financial Results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities

(a) Audit of the Consolidated Financial Results for the year ended March 31, 2024

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results for the year ended March 31, 2024 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.



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- Evaluate the overall presentation, structure and content of the Annual Consolidated Financial Results, including the disclosures, and whether the Annual Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results, of the entities within the Group to express an opinion on the Annual Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Annual Consolidated Financial Results of which we are the independent auditors. For the other entities included in the Annual Consolidated Financial Results, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the Annual Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Consolidated Financial Results.

We communicate with those charged with governance of the Parent and such other entities included in the Consolidated Financial Results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

(b) Review of the Consolidated Financial Results for the quarter ended March 31, 2024

We conducted our review of the Consolidated Financial Results for the quarter ended March 31, 2024 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 SAs specified under section 143(10) of the Act 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.

The Statement includes the results of the entities as listed under paragraph (a)(i) of Opinion and Conclusion section above.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



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- (a) The Statement includes the results for the quarter ended March 31, 2024 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our report is not modified in respect of this matter.
- (b) We did not audit the financial statements / financial information of 4 subsidiaries included in the consolidated financial results, whose financial statements / financial information reflect total assets of Rs. 5,250.58 lakhs as at March 31, 2024 and total revenues of Rs. 6,231.25 lakhs for the year ended March 31, 2024, total net profit after tax of Rs. 446.15 lakhs for the year ended March 31, 2024 and total comprehensive income of Rs. 445.07 lakhs for the year ended March 31, 2024 and net cash flows of Rs. (443.98) lakhs for the year ended March 31, 2024, as considered in the Statement. These financial statements / financial information have been audited, by other auditors whose reports have been furnished to us by the Management and our opinion and conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated under Auditor's Responsibilities section above.

Our report on the Statement is not modified in respect of the above matter with respect to our reliance on the work done and the reports of the other auditors.

- (c) The consolidated financial results includes the financial information of 4 subsidiaries, whose financial information reflect total revenues of Rs. 1,359.12 lakhs for the quarter ended March 31, 2024, total net profit after tax of Rs. 17.32 lakhs for the quarter ended March 31, 2024 and total comprehensive income of Rs. 16.24 lakhs for the quarter ended March 31, 2024 as considered in the Statement. These financial information have not been audited/ reviewed by other auditors and have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on such unaudited financial information. In our opinion and according to the information and explanations given to us by the Board of Directors, these financial information are not material to the Group.

Our report on the Statement is not modified in respect of the above matter with respect to our reliance on the financial information certified by the Board of the Directors.

For **DELOITTE HASKINS & SELLS LLP**
Chartered Accountants
(Firm's Registration No. 117366W/W-100018)

Nilesh Shah
Partner
(Membership No. 049660)
(UDIN: **24049660BKFRRE1934**)

Place: Mumbai
Date: May 28, 2024

Eureka Forbes Limited

Statement of Consolidated Financial Results for the Quarter and Year ended March 31, 2024

₹ in Lakhs

Particulars	Quarter ended			Year ended	Year ended
	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
	Unaudited	Unaudited	Unaudited	Audited	Audited
I Revenue from operations	55,356.08	53,943.30	50,857.94	2,18,925.02	2,08,450.51
II Other income and other gains / (losses) - Net	188.76	306.51	395.38	877.95	1,023.34
III Total Income (I + II)	55,544.84	54,249.81	51,253.32	2,19,802.97	2,09,473.85
IV Expenses:					
Cost of materials consumed	21,746.16	17,643.67	15,415.70	82,128.68	63,344.18
Purchases of stock-in-trade	1,310.29	4,843.42	1,380.47	10,382.56	14,948.30
Changes in inventories of finished goods, spares, stock-in-trade and work-in-progress	(511.01)	(484.90)	3,238.17	(3,655.31)	5,028.47
Service charges	7,926.89	6,988.24	7,683.79	30,027.98	29,599.42
Employee benefits expense	8,486.70	8,316.05	6,209.65	32,980.08	30,314.03
Finance costs	158.65	181.69	355.65	977.45	2,025.92
Depreciation and amortisation expense	1,400.69	1,337.07	1,317.07	5,402.70	5,646.06
Other expenses	11,067.86	12,364.32	11,645.89	47,196.55	50,714.49
Total expenses (IV)	51,586.24	51,189.56	47,246.39	2,05,440.70	2,01,620.87
V Profit/ (Loss) before exceptional items and tax (III - IV)	3,958.60	3,060.25	4,006.93	14,362.27	7,852.98
VI Exceptional items - Income /(Expense) (Refer Note: 3)	(1,514.90)	-	(912.61)	(1,514.90)	(4,001.80)
VII Profit / (Loss) before tax (V + VI)	2,443.70	3,060.25	3,094.32	12,847.37	3,851.18
VIII Tax expense:					
(a) Income Tax	717.84	881.15	810.78	4,083.35	2,080.69
(b) Deferred tax	(412.20)	(118.22)	225.05	(800.95)	(876.75)
	305.64	762.93	1,035.83	3,282.40	1,203.94
IX Profit/(Loss) after tax (VII - VIII)	2,138.06	2,297.32	2,058.49	9,564.97	2,647.24
X Other Comprehensive Income					
A Items that will not be reclassified to statement of profit and loss					-
(i) Remeasurements of the defined benefit plans Gain/(Loss)	(103.61)	(70.47)	(618.11)	(315.04)	(634.38)
(ii) Income tax relating to above	24.55	17.73	155.58	77.76	159.67
B Items that may be reclassified to Statement of Profit and Loss	1.72	9.08	(2.00)	24.58	(23.64)
	(77.34)	(43.66)	(464.53)	(212.70)	(498.35)
XI Total Comprehensive Income (IX + X)	2,060.72	2,253.66	1,593.96	9,352.27	2,148.89
XII Profit/ (Loss) for the period attributable to:					
Owners of the Company	2,138.81	2,297.37	2,059.17	9,563.86	2,655.75
Non-controlling interests	(0.75)	(0.05)	(0.69)	1.11	(8.51)
	2,138.06	2,297.32	2,058.48	9,564.97	2,647.24
XIII Other Comprehensive Income attributable to:					
Owners of the Company	(77.33)	(43.66)	(464.49)	(212.69)	(498.31)
Non-controlling interests	(0.01)	-	(0.05)	(0.01)	(0.04)
	(77.34)	(43.66)	(464.54)	(212.70)	(498.35)
XIV Total Comprehensive Income/ (Loss) attributable to:					
Owners of the Company	2,061.48	2,253.71	1,594.68	9,351.17	2,157.44
Non-controlling interests	(0.76)	(0.05)	(0.74)	1.10	(8.55)
	2,060.72	2,253.66	1,593.94	9,352.27	2,148.89
XV Paid up Share capital (Face value of ₹ 10 each)	19,347.92	19,347.92	19,347.92	19,347.92	19,347.92
XIII Reserves excluding Revaluation Reserves as at Balance Sheet date				4,03,216.45	3,90,416.52
XVI Earnings per equity share (Quarterly EPS is not annualised)					
Basic (in ₹.)	1.11	1.19	1.06	4.94	1.37
Diluted (in ₹.)	1.10*	1.18*	1.06	4.93*	1.37

* Impact due to grant of ESOP's has been considered while arriving at the diluted EPS (Refer Note 4).



Eureka Forbes Limited		
Consolidated Statement of Assets and Liabilities as at March 31, 2024		
Particulars	Audited	Audited
	As at 31.03.2024	As at 31.03.2023
	₹ in Lakhs	₹ in Lakhs
Assets		
Non-current Assets		
Property, plant and equipment	27,360.48	27,296.48
Goodwill	2,05,581.67	2,05,581.67
Goodwill on Consolidation	299.46	299.46
Other Intangible Assets	3,11,455.07	3,12,787.91
Intangible asset under development	122.19	245.93
Right of Use Assets	1,594.79	2,120.99
Financial assets		
Investments	1.42	1.43
Other financial assets	1,268.45	1,171.62
Deferred Tax Asset (Net)	125.11	127.48
Income Tax Asset (Net)	3,117.80	2,429.67
Other non-current assets	1,279.41	1,304.14
Total Non-current Assets	5,52,205.85	5,53,366.78
Current Assets		
Inventories	25,270.70	22,003.10
Financial assets		
Investments	5,494.84	7,579.95
Trade receivables	13,751.84	12,366.95
Cash and cash equivalents	6,132.17	1,854.54
Other Balances with Banks	3,622.50	254.39
Loans	48.07	6.52
Other financial assets	90.70	93.82
Other current assets	6,322.95	5,517.99
Total Current Assets	60,733.77	49,677.26
Total Assets	6,12,939.62	6,03,044.04
EQUITY AND LIABILITIES		
Equity		
Equity share capital	19,347.92	19,347.92
Other Equity	4,03,216.45	3,90,416.52
Equity attributable to owner of the company	4,22,564.37	4,09,764.44
Non-Controlling interest	119.97	118.86
Total Equity	4,22,684.34	4,09,883.30
Non-current Liabilities		
Financial liabilities		
Borrowings	-	2,470.94
Lease Liabilities	409.66	857.15
Provisions	377.67	245.48
Deferred tax liabilities (Net)	81,135.58	81,897.44
Other non-current liabilities	13,150.68	12,197.94
Total Non-current Liabilities	95,073.59	97,668.95
Current liabilities		
Financial liabilities		
Borrowings	2,491.97	9,631.40
Lease Liabilities	972.81	1,035.13
Trade payables		
Total outstanding dues of micro and small enterprises	6,936.87	6,774.72
Total outstanding dues others	12,427.39	14,090.85
Other financial liabilities	18,416.32	15,116.30
Provisions	2,366.46	2,428.36
Income tax liabilities (Net)	6,476.65	1,886.90
Other current liabilities	45,093.22	44,528.13
Total Current Liabilities	95,181.69	95,491.79
Total Liabilities	1,90,255.28	1,93,160.74
Total Equity and Liabilities	6,12,939.62	6,03,044.04



Eureka Forbes Limited				
Consolidated Statement of Cash Flows for the Year ended March 31, 2024				
Particulars	Year ended 31.03.2024		Year ended 31.03.2023	
	(Audited)		(Audited)	
	₹ in Lakhs		₹ in Lakhs	
Cash flows from operating activities				
Profit/ (Loss) before tax and after exceptional items		12,847.37		3,851.16
Adjustments for:				
Finance costs recognised in profit and loss	786.46		1,842.33	
Interest on lease liabilities	190.99		183.60	
Gain/(Loss) on modification/disposal of Right of use assets	(9.58)		(27.40)	
(Gain)/ Loss on Investment recognised in profit and loss	(47.68)		(133.31)	
Interest Income	(206.12)		(44.36)	
(Gain)/ Loss on disposal of property, plant and equipment	(60.13)		(516.32)	
Remeasurements of the defined benefit plans	78.15		-	
Provision/write-off of doubtful debts, advances and other current assets	161.99		808.94	
Depreciation and amortisation expenses	4,148.85		4,500.69	
Depreciation and amortisation expenses on Right of use assets	1,253.85		1,145.37	
Exceptional Items	1,514.90		4,001.80	
Fair value of Investment at FVTPL	(367.21)		(80.33)	
Employee stock option scheme reserve	3,448.76		-	
Net foreign exchange (gain)/loss - unrealised	24.22	10,917.45	(74.02)	11,606.99
Operating Profit before Working capital Changes		23,764.82		15,458.15
Movements in working capital:				
(Increase)/decrease in trade and other receivables	(1,546.88)		2,246.56	
(Increase)/decrease in inventories	(4,782.50)		4,526.23	
(Increase)/decrease in loans and advances	(41.55)		1.39	
(Increase)/decrease in other Assets	(784.51)		(1,213.30)	
(Increase)/decrease in other Financial Assets	(93.71)		527.13	
Increase/(decrease) in trade and other payables	(1,501.31)		(1,234.47)	
Increase/(decrease) in provisions	(244.75)		(266.30)	
Increase/(decrease) in other liabilities	4,817.84	(4,177.37)	(1,364.82)	3,222.42
Cash generated from operations		19,587.45		18,680.57
Less : Income taxes (paid) / refund received		(140.27)		(617.82)
Net cash generated by operating activities		19,447.18		18,062.75
Cash flows from Investing activities				
Interest received	206.12		44.36	
Proceeds from sale of mutual funds	2,500.00		7,803.64	
Payments for property, plant and equipment, intangible assets and intangible assets under development	(2,839.53)		(2,125.49)	
Payment for investment in mutual funds	-		(9,000.00)	
Proceeds from disposal of property, plant and equipment	338.66		801.48	
Movement in Bank Balance other than Cash & Cash equivalents	(3,368.11)		(154.69)	
Net cash used from investing activities		(3,162.86)		(2,630.70)
Cash flows from financing activities				
Repayment of borrowings	(2,496.43)		(2,504.41)	
Net increase / (decrease) in working capital borrowings	(7,139.43)		(9,673.25)	
Payment of lease liabilities	(1,418.87)		(1,282.93)	
Interest paid	(951.96)		(1,842.43)	
Amount paid for increase in authorised share capital	-		(50.28)	
Net cash used in financing activities		(12,006.69)		(15,353.30)
Net Increase / (Decrease) in cash and cash equivalents		4,277.63		78.75
Cash and cash equivalents at the beginning of the year		1,854.54		1,775.79
Cash and cash equivalents at the end of the period		6,132.17		1,854.54
Net Increase / (Decrease) in cash and cash equivalents as disclosed above		4,277.63		78.75

Note: The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ind AS - 7) Statement of Cash Flows.



Notes:

- 1 The above Consolidated Financial Results ("the Results") of Eureka Forbes Limited ("the Parent"/ "the Company") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations.
- 2 The Group is primarily engaged in the business of Health, Hygiene products and its Services. Information reported to and evaluated regularly by chief operating decision maker for the purpose of resource allocation and assessing performance focuses on the business as a whole. Accordingly there is no other separate segment as per Indian Accounting Standard 108 "Operating Segments".
- 3 a) Exceptional items for the quarter and year ended March 31, 2024 pertains to the following:
An amount of ₹ 1,514.90 lakhs (including GST) for the quarter and year ended March 31, 2024 which is charged to Statement of Profit & Loss, on account of a fire at its Delhi warehouse location, resulting in damage to inventory, including raw materials, components, and finished goods. An insurance claim has been filed to cover the losses sustained from this incident.

b) Exceptional items for the year ended March 31, 2023 amounting to ₹ 4,001.80 lakhs pertains to the following:
i) An amount of ₹ 912.61 lakhs for the quarter ended March 31, 2023 and ₹ 1,589.19 lakhs for the quarter ended September 30, 2022, which is charged to Statement of Profit & Loss, on account of phasing out of certain non-moving models and product including its raw material and components, due to change in economic conditions and technological obsolescence.

ii) An amount of ₹ 1,500.00 lakhs for the quarter ended December 31, 2022 which represents stamp duty paid / payable for transfer of title of immovable property in the name of the Company pursuant to the Scheme of Arrangement for merger of Aquaignis Technologies Private Limited and Euro Forbes Financial Services Limited into erstwhile Eureka Forbes Limited, followed by the merger of erstwhile Eureka Forbes Limited into Forbes & Company Limited and demerger of demerged undertaking (as defined in the scheme) of Forbes & Company Limited into the Company.
- 4 The employee benefit expense for the half year ended March 31, 2024 includes charge towards equity-settled share-based payment transactions in terms of Ind AS 102 - 'Share-based Payment' amounting to ₹ 3,448.76 lakhs.
- 5 The figures for the quarter ended March 31, 2024 and March 31, 2023 are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the financial year.
- 6 The board of Directors in its meeting dated August 08, 2023 have subject to applicable regulatory and other approvals provided its consent for closure of Euro Forbes Limited, Dubai (Subsidiary of parent company) and Forbes Lux FZE Dubai (Wholly owned Subsidiary of Euro Forbes Limited) by way of voluntary liquidation.
- 7 Figures for the previous year/ period are re-classified / re-arranged / regrouped, wherever necessary, to correspond with the current year/period's classification / disclosure.
- 8 The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on May 28, 2024. The consolidated financial results for the quarter ended March 31, 2024 have been subjected to limited review and consolidated financial results for the year ended March 31, 2024 have been audited by the statutory auditor.

For and behalf of the Board of Directors of Eureka Forbes Limited

Mumbai, India
Dated : May 28, 2024





Pratik R. Pota
Managing Director & CEO
(DIN-00751178)

