

Eureka Industries Limited

CIN: L91110GJ1992PLC018524

Registered Office: A-505, Titanium City Centre, Near Sachin Tower,
100 Feet Ring Road, Anandnagar, Satellite, Jodhpur Char Rasta,
Ahmedabad, Ahmadabad City, Gujarat, India, 380015

Email ID: eurekaindltd@gmail.com, **Website:** www.eurekaindltd.com **Ph. No.** +91 7348095355

Date: 25th October, 2024

The BSE Ltd

1st Floor, New Trading Wing,
Rotunda Building Phiroze Jeejeebhoy
Towers, Dalal Street,
Fort Mumbai – 400001
Scrip Code: 530805

Dear Sir/ Madam,

Subject: Outcome of Board Meeting held on 25th October, 2024 and Submission of Unaudited Financial Results (Standalone) for the quarter ended 30th September, 2024 as per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements), 2015 (“SEBI Listing Regulations”) and other applicable provisions, we wish to inform that the Board of Directors of the Company at its Board Meeting held today i.e. on Friday, 25th October, 2024 to have inter alia considered and approved the following:

1. Unaudited Financial Results:

The Board of Directors (‘BODs’) have approved the unaudited Standalone Financial Results for the Quarter and Half year ended September 30, 2024. We attach herewith a copy of the said Unaudited Standalone Financial Results along with Limited Review Report of the Statutory Auditors.

We are arranging to publish the results in the newspapers as per Regulation 47 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.

2. Other routine businesses with the permission of Chair.

The Board Meeting commenced at 3.00 PM and Concluded at 3:30 PM.
You are requested to take above information on record.

For and behalf of EUREKA INDUSTRIES LIMITED

Mamta,
Managing Director & CFO
DIN: 10232506

Encl: as above

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STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2024

Sr No	Particulars	(Rs. in lacs except Per share data)					
		Quarter ended September 30, 2024	Quarter ended June 30, 2024	Quarter ended September 30, 2023	Half Year ended September 30, 2024 (Year to date for Current Period)	Half Year ended September 30, 2023 (Year to date for previous Period)	For the year ended on March 31, 2024
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Revenue From Operations						
	(a) Revenue from Operations	754.04	269.89	0.00	1023.93	526.35	1924.86
	(b) Other Income	0.00	0.00	0.00	0.00	0.00	0.12
	Total Revenue (Net)	754.04	269.89	0.00	1023.93	526.35	1924.97
2	Expenses						
	a. Cost of Materials Consumed	0.00	0.00	0.00	0.00	0.00	0.00
	b. Purchases of Stock-in-trade	700.92	220.02	5.99	920.94	526.73	2356.40
	c. Changes in inventories of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	0.00
	d. Employee benefits expenses	0.00	2.00	0.00	2.00	0.00	2.31
	e. Finance Cost	0.04	0.01	0.00	0.05	0.00	5.86
	f. Depreciation and Amortization Expenses	0.03	0.03	0.00	0.06		0.13
	g. Other Expenses	6.57	6.60	0.38	13.17	9.16	15.87
	Total Expenses	707.56	228.66	6.37	936.22	535.88	2380.56
3	Profit/(Loss) before Exceptional and Extraordinary items and tax (1-2)	46.48	41.23	(6.37)	87.71	(9.54)	(455.59)
4	Exceptional Items	0.00	0.00	-	0.00	-	-
5	Profit/(Loss) before Extraordinary Items and tax (3-4)	46.48	41.23	(6.37)	87.71	(9.54)	(455.59)
6	Extraordinary Items	0.00	0.00	0.00	0.00	-	-
7	Profit Before Tax (5-6)	46.48	41.23	(6.37)	87.71	(9.54)	(455.59)
8	Tax Expenses						
	(a) Current Tax	0.00	0.00	0.82	0.00	0.00	0.00
	(b) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.01
	Total Tax Expenses	0.00	0.00	0.82	0.00	0.00	0.01
9	Net Profit/(Loss) for the period from continuing Operations (7-8)	46.48	41.23	(7.19)	87.71	(9.54)	(455.60)
10	Profit (Loss) from Discontinuing operations before Tax	0.00	0.00	0.00	0.00		0.00
11	Tax Expenses of Discontinuing Operations	0.00	0.00	0.00	0.00		0.00
12	Net Profit/(Loss) from Discontinuing operations after Tax (10-11)	46.48	41.23	(7.19)	87.71	(9.54)	(455.60)
13	Share of Profit (Loss) of associates and Joint Ventures accounted for using equity method	0.00	0.00	0.00	0.00	0.00	0.00
14	Net Profit (Loss) for the period (12+13)	46.48	41.23	(7.19)	87.71	(9.54)	(455.60)
15	Other comprehensive income, net of income tax						
	a) i) Amount of item that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	b) i) Item that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	Total other comprehensive income, net of Income tax	0.00	0.00	0.00	0.00	0.00	0.00
16	Total Comprehensive income for the period	46.48	41.23	(7.19)	87.71	(9.54)	(455.60)
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	0.00	0.00	0.00	0.00	0.00	0.00
	Face value of debt Securities	0.00	0.00	0.00	0.00	0.00	0.00
19	Reserve excluding revaluation reserves as per balance sheet of previous accounting year	0.00	0.00			0.00	(1,238.77)
20	Debenture Redemption reserve	0.00	0.00	0.00	0.00	0.00	0.00
21	Earning per Share						
i	Earning per Share for Continuing Operations						
	Basic Earning (Loss) per share from Continuing operations	0.53	0.47	(0.08)	1.00	(0.11)	(5.21)
	Diluted Earning (Loss) per share from Continuing operations	0.53	0.47	(0.08)	1.00	(0.11)	(5.21)
ii	Earning per Share for discontinuing Operations						
	Basic Earning (Loss) per share from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
	Diluted Earning (Loss) per share from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
iii	Earnings per Equity Share						
	Basic Earning (Loss) per share from Continuing and discontinuing operations	0.53	0.47	(0.08)	1.00	(0.11)	(5.21)
	Diluted Earning (Loss) per share from Continuing and discontinuing operations	0.53	0.47	(0.08)	1.00	(0.11)	(5.21)

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 25th October, 2024 .
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 definition of Reportable segment in Accordance with Accounting standard 17 of Segment Reporting issued by Institute of Chartered Accountant of india, the company has NIL reportable segment Hence, seprate disclosure for segment reporing is not applicable to the company.

For and on Behalf of the Board of
Eureka Industries Ltd

Mumtu

MAMTA
(Managing Director)
DIN:10232506



Place: Ahmedabad
Date: 25/10/2024

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UN-AUDITED CASH FLOW STATEMENT FOR THE SIX MONTHS ENDED SEPTEMBER 30, 2024

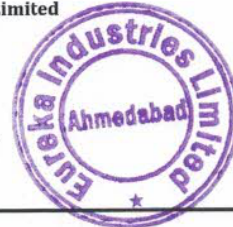
(Amount in Lacs)

Particulars	Six Months Ended 30th Sep, 2024 Rs.		Six Months Ended 30th Sep, 2023 Rs.	
	CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit before Tax for the year		87.71		(9.54)
Adjustments for :				
Transferred from reserve	-		0.00	
Depreciation	0.06		0.00	
Finance Cost	0.00	0.06	0.00	0.00
Operating Profit before Working Capital change		87.77		(9.54)
Adjustments for :				
Decrease/(Increase) in Receivables	(917.91)		84.82	
Decrease/(Increase) in Other Current Assets	2.14		(2.25)	
Increase/(Decrease) in Trade Payables	678.64		(128.94)	
Increase/(Decrease) in Provisions	-2.15		(0.36)	
Increase/(Decrease) in Other Current Liabilities	159.09	(80.20)	(64.57)	(111.31)
Cash Generated From Operations		7.57		(120.84)
Income Tax		0		-
NET CASH FROM OPERATING ACTIVITIES Total (A)		7.57		(120.84)
CASH FLOW FROM INVESTING ACTIVITIES				
Non Current Investment	0		0.00	
Purchase of Fixed Assets	0		0.00	
Finance Cost	0		0.00	
NET CASH USED IN INVESTING ACTIVITIES Total (B)		0		0.00
CASH FLOW FROM FINANCING ACTIVITIES				
Long Term Borrowing	1.33		(379.52)	
Long Term Loans & Advances	0		498.80	
NET CASH FROM FINANCING ACTIVITIES Total (C)		1.33	0.00	119.29
			0.00	
Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)		8.90		(1.56)
Cash and Cash Equivalents -- Opening Balance		0.12		2.11
Cash and Cash Equivalents -- Closing Balance		9.01		0.55
		0.00		0.00
Note: Previous year's figures have been regrouped/rearranged wherever considered necessary.				

For & on behalf of the Board,
Eureka Industries Limited

Mumta

MAMTA
Managing Director
DIN:10232506



Place : Ahmedabad
Date : 25/10/2024

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Un-Audited Statement of Assets & Liabilities as at 30th September, 2024

(Rs. In Lacs)

	Particulars	Un-Audited AS AT 30.09.2024	Audited AS AT 31.03.2024
1	Assets		
A	Non-Current Assets		
	(a) Property, Plant and Equipment	0.21	0.27
	(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	-	-
	(ii) Trade receivables	-	-
	(iii) Loans	-	-
	(iv) Others (to be specified)	-	-
	(i) Deferred tax assets (net)	-	-
	(j) Other non-current assets	-	-
	Total (A)	0.00	0.27
B	Current assets		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	917.91	-
	(iii) Cash and cash equivalents	9.01	0.12
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans & Advance	151.06	151.06
	(vi) Others (to be specified)	-	-
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	0.59	2.72
	Total (B)	1,078.56	153.89
	Total Assets (A+B)	1,078.77	154.17
2	EQUITY AND LIABILITIES		
A	EQUITY		
	(a) Equity Share capital	875.00	875.00
	(b) Instruments entirely equity in nature	-	-
	(c) Other Equity	(1,151.06)	(1,238.77)
	Total (A)	(276.06)	(363.77)
B	LIABILITIES		
B1	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	129.14	127.81
	(ii) Trade payables	-	-
	(iii) Other financial liabilities	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	0.01	0.01
	(d) Other non-current liabilities	-	-
	Total (B1)	129.15	127.82
B2	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	1,054.77	376.13
	(iii) Other financial liabilities	-	-
	(b) Other current liabilities	166.56	7.48
	(c) Provisions	4.36	6.51
	(d) Current Tax Liabilities (Net)	-	-
	Total (B2)	1,225.69	390.12
	Total Equity and Liabilities (A+B1+B2)	1,078.77	154.17

Place : Ahmedabad
Date : 25/10/2024



For, Eureka Industries Limited

Mamta

MAMTA
Managing Director
DIN:10232506

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, 2024 which are included in the accompanying "Statement of Unaudited Financial Result for Quarter ended September 30, 2024" 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 : 25/10/2024
Place : Ahmedabad

For, V S S B & Associates
Chartered Accountants.
Firm No. 121356W




Vishves A Shah)
Partner
M. No. 109944

UDIN: 24109944BKADFS8309