

Euro Asia Exports Limited

Date: 13th November, 2024

To,
BSE Limited
Corporate Announcement Desk
Corporate Relationship Department,
1st Floor, New Trading Ring,
Rotunda Building, P.J. Towers,
Dalal Street, Fort, Mumbai-400001

Scrip Code: -530929

Subject: Outcome of Board Meeting held on Tuesday, 13th November, 2024.

Dear Sir,

Pursuant to Regulation 30 read with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 201, We wish to inform you that the Board Meeting of Euro Asia Exports Limited held on Wednesday, the 13th day of November, 2024 through video conferencing at 03:30 P.M. to 03:55 P.M. the Board of the Company considered, approved and taken on record the following matters, interalia, other matters. We hereby inform you the required information:

- i. Approved the unaudited financial results for the Second quarter and half year ended 30th September, 2024 along with the limited Review Report of the Company for Second quarter and half year ended 30th September, 2024.

In support to the above intimations, we are hereby enclosing:

1. Signed un-audited Financial Results and Limited Review Report for the 02nd Quarter ended on 30th September, 2024 of the FY 2024-25.

Kindly acknowledge the receipt of the same.

Thanking you,

For and on behalf of Board of Directors of
Euro Asia Exports Limited

Priyanka
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by Priyanka
Sharma
Sharma
Date: 2024.11.13
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Priyanka Sharma
Company Secretary

A Arora & Co.

Chartered Accountants
(A Peer Reviewed Firm)

Branch: 2139A, First Floor, Old Bus Stand Road, Tri Nagar, Near Kanhaiya Nagar Metro Station, New Delhi-110035 •

011-27382189, +919850327230-31,

E-Mail - aaroraco@gmail.com

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS TO THE BOARD OF DIRECTORS OF EURO ASIA EXPORTS LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **EURO ASIA EXPORTS LIMITED** (the "Company"), for the quarter ended September 30, 2024 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("IndAS34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (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 Standards on Auditing specified under section 143(10) of the Companies Act, 2013 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.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the afore said Indian Accounting Standard 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.

For A ARORA & CO.
Chartered Accountants
FRN.: 023066N

**SOURABH
GUPTA**

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SOURABH GUPTA
Date: 2024.11.13 12:20:30
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(Sourabh Gupta)
Partner

M No.: 548107

UDIN: 24548107BKFPXQ6041

Date: 13/11/2024

Place: New Delhi

• Head Office: 9907/C, Ahatta Thakur Dass, Sarai Rohilla, New Delhi - 110005 •
Branch Offices: | Delhi | Haryana | Punjab | Rajasthan | Chandigarh | Uttar Pradesh | Uttarakhand | Himanchal Pradesh |

EURO ASIA EXPORTS LIMITED

Registered office: PLOT NO. 3-A, 1st FLOOR, BLK-X LOHA MANDI, NARAINA INDUSTRIAL AREA NEW DELHI -110028

Corporate Office: 03rd Floor, Plot No. B- 103, South City I, Gurugram, Haryana- 122001

CIN No.: L51909DL1981PLC012621, Email:info@euroasiaexportsltd.com , Ph. No. 0124- 4577700

Standalone Cash Flow Statement for the Half Year ended on 30th September,2024

	Half Year ended 30.09.2024	Half Year ended 30.09.2023
A Cash Flow from Operating Activities		
Net Profit before taxes	4.60	1.82
Adjustment for Deferred Revenue Expenditure:		
Depreciation	-	-
Operating Profit before Working Capital changes	4.60	1.82
Adjustment for changes in Working Capital		
Increase/(decrease) in Trade Payables	469.39	(1.32)
Increase/(decrease) in Other current Liabilities	1.21	1.11
Increase/(decrease) in Short-Term Borrowings	20.00	
(Increase)/decrease in Trade Receivables	7.77	4.93
(Increase)/decrease in Inventories	(436.34)	
(Increase)/decrease in Loan & Advances	(0.29)	
(Increase) /decrease in Other Current Assets	(80.95)	(6.81)
Change in Working Capital	(19.22)	(2.09)
Cash generated from Operating Activities	(14.62)	(0.26)
Taxes Paid	(1.20)	-
Net Cash from Operating Activities	(15.81)	(0.26)
B Cash Flow from Investing Activities		
Sale/(Purchase)of Fixed Assets	-	-
Net Cash from Investing Activities		
C Cash Flow from Financing Activities		
Proceeds/(Repayment) of Long Term Borrowings	-	(1.65)
Net Cash from Financing Activities	-	(1.65)
Net Increase/(Decrease) in Cash and Cash Equivalents	(15.81)	(1.91)
Cash and Cash Equivalents (Opening Balance)	20.62	6.34
Cash and Cash Equivalents (Closing Balance)	4.81	4.43

Notes:

- The above Cash Flow Statement has been prepared under the indirect method as set out in Ind AS-7 on Companies Act, 2013
- Figures in brackets represents cash outflow.

For and on behalf of Board of Directors of
EURO ASIA EXPORTS LIMITED

Rakesh Kumar Singh
Managing Director
DIN: 06595136



 Mukund Murari
Director
DIN: 08606277

NEW DELHI
Date- 13.11.2024

EURO ASIA EXPORTS LIMITED

Registered office: PLOT NO. 3-A, 1st FLOOR, BLK-X LOHA MANDI, NARAINA INDUSTRIAL AREA NEW DELHI South West Delhi DL. 110028, INDIA

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CIN No.: L51909DL1981PLC012621, Email: info@euroasiaexportsltd.com, Ph. No. 0124- 4577700

Standalone Statement of Assets & Liabilities for the 2nd Quarter ended on 30th September,2024

(Amount. In Lakhs)

PARTICULARS	AS AT 30.09.2024 (UNAUDITED) Rs.	AS AT 31.03.2024 (AUDITED) Rs.
ASSETS		
NON-CURRENT ASSETS:		
(a) Property, Plant and Equipment	-	-
(b) Financial Assets	-	-
(i) Loans	-	-
(d) Deferred tax assets (net)	-	-
Total Non-Current Assets	-	-
CURRENT ASSETS:		
(a) Inventories	436.34	-
(b) Financial Assets	-	-
(i) Trade receivables	36.60	64.88
(ii) Cash and cash equivalents	4.63	4.63
(iii) Bank balances other than(ii) above	0.18	16.00
(iv) Short Term Loans & Advances	76.45	49.45
(v) Others Current Assets	28.69	31.18
(c) Current Tax Assets (Net)	55.50	-
Total Current Assets	638.39	166.13
Total Assets	638.39	166.13
EQUITY AND LIABILITIES:		
EQUITY:		
(a) Equity Share capital	156.88	156.88
(b) Other Equity	-105.05	-108.46
Total Equity	51.83	48.42
LIABILITIES:		
NON-CURRENT LIABILITIES:		
(a) Financial Liabilities	-	-
(i) Borrowings	-	-
(b) Other non-current liabilities	-	-
Total Non- Current Liabilities	-	-
CURRENT LIABILITIES:		
(a) Financial Liabilities	-	-
(i) Short- term Borrowings	20.00	0.00
(ii) Trade payables	562.06	64.18
(iii) Other financial liabilities (other than those specified in item (i) & (ii))	-	-
(b) Other current liabilities	1.78	52.01
(d) Current Tax Liabilities (Net)	2.73	1.53
Total Current Liabilities:	586.56	117.71
Total Equity and Liabilities:	638.39	166.13

Notes:

- The above Statement of Assets and Liabilities was reviewed by the Audit Committee and approved by the Board of Directors in their respective Meetings held on 13th November 2024.
- Audit Report for the Financial Results of 2nd Quarter ended on 30th September, 2024 as required under Regulation 33 of SEBI(LODR), 2015 has been carried out by M/s A. Arora & Co. Statutory Auditors of the Company
- The above Statement of Assets and Liabilities is prepared in accordance with the recognition and measurement principles of Indian Accounting Standards (IND AS) as notified under the Companies (Indian Accounting Standard) Rules, 2015 read with Section 133 of Companies Act, 2013 and Regulation 33 of SEBI(Listing Obligation and Disclosure Requirements) Regulation, 2015
- Additional disclosures as per Regulation 52(4) of Securities Board of India (Listing Obligations and Disclosures Requirements Regulation, 2015)

For and on behalf of Board of Directors of
EURO ASIA EXPORTS LIMITED

Rakesh Kumar Singal
Managing Director
DIN: 06595136



NEW DELHI
Date- 13.11.2024

EURO ASIA EXPORTS LIMITED

Registered office: PLOT NO. 3-A, 1st FLOOR, BLK-X LOHA MANDI, NARAINA INDUSTRIAL AREA NEW DELHI South West Delhi 110028
 Corporate Office: 03rd Floor, Plot No. B- 103, South City I, Gurugram, Haryana- 122001
 CIN No.: L51909DL1981PLC012621, Email: info@euroasiaindustries.com , Ph. No. 0124- 4577700
 Standalone Statement of Audited Financial Results for 2nd Quarter ended on 30th September, 2024

S.No	Particulars	(Amount. In Lakhs)					
		Quarter Ended		Half Year Ended			Year Ended
		30.09.2024 (Un-Audited)	30.06.2024 (Un-Audited)	30.09.2023 (Un-Audited)	30.09.2024 (Un-Audited)	30.09.2023 (Un-Audited)	31.03.2024 (Audited)
I	Revenue from Operations	7.44	155.54	5.21	162.98	11.91	1,250.79
II	Other Income	-	-	-	-	-	0.03
III	Total Income (I + II)	7.44	155.54	5.21	162.98	11.91	1,250.82
IV	Expenses						
	(a) Purchase of stock-in-trade	-	420.35	-	420.35	-	1,219.60
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	(436.34)	-	(436.34)	-	-
	(c) Direct Expenses related to Purchases	-	162.79	-	162.79	-	-
	(d) Employee benefits expense	3.42	3.32	2.45	6.74	4.84	10.02
	(e) Finance Costs	-	-	0.17	-	0.17	-
	(f) Other expenses	2.56	2.28	1.80	4.84	5.08	17.31
	Total Expenses	5.98	152.40	4.42	158.39	10.09	1,246.93
V	Profit before exceptional items and tax (III - IV)	1.45	3.15	0.79	4.60	1.82	3.88
VI	Exceptional items	-	-	-	-	-	-
VII	Profit before tax (V - VI)	1.45	3.15	0.79	4.60	1.82	3.88
VIII	Tax expense:						
	(1) Current Tax	0.38	0.82	0.22	1.20	0.49	1.53
	(2) Previous Year Tax	-	-	-	-	-	-
	(2) Deffered Tax	-	-	-	-	-	-
IX	Profit (Loss) for the period from continuing operations (VII - VIII)	1.08	2.33	0.57	3.41	1.33	2.35
X	Profit (Loss) for the period	1.08	2.33	0.57	3.41	1.33	2.35
XI	Other Comprehensive Income	-	-	-	-	-	-
XII	Total Comprehensive Income for the period (X+XI)	1.08	2.33	0.57	3.41	1.33	2.35
XIII	Earnings per equity share:						
	(1) Basic	0.07	0.15	0.04	0.22	0.09	0.15
	(2) Diluted	0.07	0.15	0.04	0.22	0.09	0.15

- Notes:
- These results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015 (IND AS) prescribe under Section 133 of the Companies Act 2013 as amended and other recognized accounting practices and policies to the extent possible.
 - The above Financial Results were reviewed by the Audit Committee and approved by the Board of Directors in their respective Meetings held on 13th November 2024.
 - Limited Review Report for the Financial Results of 2nd Quarter of the FY 2024-25 ended on 30th September, 2024 as required under Regulation 33 of SEBI (LODR), 2015 has been carried out by the Statutory Auditors of the Company.
 - The above Financial Results are prepared in accordance with the recognition and measurement principles of Indian Accounting Standards (IND AS) as notified under the Companies (Indian Accounting Standard) Rules, 2015 read with Section 133 of Companies Act, 2013 and Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015
 - The operation of the Company is considered as a single segment, hence segment reporting as defined in accounting Standard 17 is not applicable
 - Previous year/quarter figures have been regrouped /rearranged wherever found necessary

For and on behalf of Board of Directors
 EURO ASIA EXPORTS LIMITED

Rakesh Kumar Singal
 Rakesh Kumar Singal
 Managing Director
 DIN: 06595136



NEW DELHI
 Date- 13.11.2024