

Eureka Industries Limited

Regd. Off.: 307 B, Harekrishna Complex B/H City Gold Cinema,
Ashram Road, Ahmedabad 380009

Date : May30th, 2022

To
Department of Corporate Services
BSE Limited
PhirozeJeejeeBhoy Tower,
Fort, Mumbai - 400001

Ref: EUREKA INDUSTRIES LIMITEDSCRIP CODE: 521137

Sub.: OUTCOME OF THE BOARD MEETING HELD AS 30TH MAY, 2022.

Dear Sir,

Pursuant to the Regulation 30 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submitting you an outcome of the Board Meeting held on today i.e. Monday30th May, 2022 at registered office and transact the following businesses:

1. Approved the Audited Standalone Financials Results of the Company for the quarter and year ended on 31st March, 2022 along with the Audit Report of Independent Auditor.

The Audited financials along with the Audit Report for the period ended as on 31st March, 2022 is attached herewith.

The Board Meeting has started at 05:15 P.M. and Concluded at 05:45 P.M.

You are requested to kindly take note of the same.

Thanking you

Yours Faithfully,

For, Eureka Industries Limited

Gautam Jain

Gautam P. Jain
Managing Director
DIN :08456168



CIN: L91110GJ1992PLC018524

Mail: eurekaindltd@gmail.com



**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF EUREKA INDUSTRIES LIMITED**

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying Statement of Standalone financial results of **EUREKA INDUSTRIES LIMITED** ("the Company"), for the quarter and year ended March 31, 2022 (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 (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- a. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") 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 quarter and year then ended March 31, 2022.

Basis for Opinion

We conducted our audit of the Standalone Financial Statements in accordance with the Standards on Auditing specified under Section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibility for the audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the Standalone Financial Statements under the provisions of the Act and the Rules made there under 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 on the Standalone Financial Statements.

Key Audit Matters

Key audit matter is the matter that, in our professional judgement, was of most significance in our audit of the Standalone Financial Statements of the current period. This matter was addressed in the context of our audit of the Standalone Financial Statements as a whole and in forming our opinion thereon and we do not provide a separate opinion on this matter. We have nothing to report in this regard.



ADDITIONAL PLACE OF BUSINESS :-

FF/01, Rajshree Complex, B/h C.T.M. Mill, Ramol Road, C.T.M., A'bad - 380026.
3, Karmabhumi Society, Nr. St. Anna School, Kalol, Gandhinagar - 382721.
Ph.: 079-25850069 / E-mail :- dipeshjain7@gmail.com

Information Other than the Financial Statements and Auditor's Report Thereon

The Board of Directors of the Company is responsible for the other information. The other information comprises the information included in the operational highlights, financial charts, Directors' Report and its annexure, Management Discussion and Analysis, Business Responsibility Report, Corporate Governance and Shareholder's information and performance trend, but does not include the Standalone Financial Statements and our Auditor's Report thereon. These reports are expected to be made available to us after the date of auditor's report.

Our opinion on the Standalone Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Standalone Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Standalone Financial Statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

Management's Responsibility for the Standalone Financial Statements

The Board of Directors of the Company is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these Standalone Financial Statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India. 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 judgements and estimates that are reasonable and prudent, and 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 Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Statements, the Management is responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Management 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.



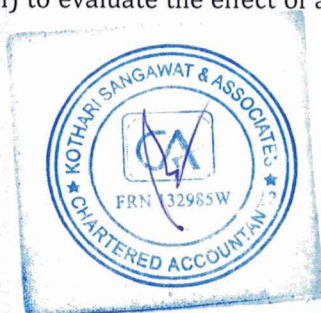
Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Statements 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 can reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Statements.

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

- Identify and assess the risks of material misstatement of the Standalone Financial Statements, 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 financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of use of the going concern basis of accounting by the Management 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 Standalone Financial Statements 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 Standalone Financial Statements, including the disclosures and whether the Standalone Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the Company to express an opinion on the Standalone Financial Statements

Materiality is the magnitude of misstatements in the Standalone Financial Statements that individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Statements 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 Standalone Financial Statements.



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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Standalone Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our Auditor's Report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter must not be communicated in our report because the adverse consequences of doing so will reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

As required by Section 143(3) of the Act, we report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c) The Balance Sheet, the Statement of Profit and Loss and the Statement of Cash Flows dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid Standalone Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of the written representations received from the directors as on March 31, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the internal financial controls over financial reporting of the Company.
- g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of Section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its Directors during the year is in accordance with the provisions of Section 197 of the Act.



h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:

- 1) The Company does not have any pending litigations which would impact its financial position.
- 2) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- 3) There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

**FOR KOTHARI SANGAWAT & ASSOCIATES
CHARTERED ACCOUNTANTS**




(SUNIL KOTHARI)
(PARTNER)
(M NO: 104384)
(F.R.N – 0132985W)
UDIN: - 22104384AJWTUT3729
PLACE: AHMEDABAD
DATE: 30.05.2022

ANNEXURE -A Report under the Companies (Auditor's Report) Order, 2020

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Eureka Industries Limited of even date)

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

i. In respect of the Company's Property, Plant and Equipment and Intangible Assets:

(1) (a) (A) The Company does not have any fixed asset, so we are not required to maintain comment on maintenance of any fixed asset register

(B) Since the company does not have any fixed asset no comment is required on physical verification of fixed asset.

(b) Since the company does not have any immovable properties no comment is required on title deeds of immovable property.

(c) Based on our examination of the property tax receipts and lease agreement for land on which building is constructed, registered sale deed / transfer deed / conveyance deed provided to us, we report that, the title in respect of self-constructed buildings and title deeds of all other immovable properties, disclosed in the financial statements included under Property, Plant and Equipment are held in the name of the Company as at the balance sheet date.

(d) The Company has not revalued any of its Property, Plant and Equipment and intangible assets during the year.

(e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2022 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

ii. (a) Since the company does not have any inventory and therefore reporting on physical verification thereof and maintenance of records are not required.

(b) The Company has not been sanctioned working capital limits in excess of ₹ 5 crore, in aggregate, during the year, from banks or financial institutions and the quarterly statements filed by the Company with such banks or financial institutions are in agreement with the books of accounts of the Company.

iii. The Company has not made investments in, companies, firms, Limited Liability Partnerships, and granted unsecured loans to other parties, during the year, in respect of which:

(a) The Company has not provided any loans or advances in the nature of loans or stood guarantee, or provided security to any other entity during the year, and hence reporting under clause 3(iii)(a) of the Order is not applicable.

(b) In our opinion, the investments made and the terms and conditions of the grant of loans, during the year are, prima facie, not prejudicial to the Company's interest.

(c) In respect of loans granted by the Company, the schedule of repayment of principal and payment of interest has been stipulated and the repayments of principal amounts and receipts of interest are generally been regular as per stipulation.



- (d) In respect of loans granted by the Company, there is no overdue amount remaining outstanding as at the balance sheet date.
- (e) No loan granted by the Company which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to the same parties.
- (f) The Company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment during the year. Hence, reporting under clause 3(iii)(f) is not applicable. The Company has not provided any guarantee or security or granted any advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties.
- iv. In our opinion and according to information and explanation given to us, the company has not granted any loans or provided any guarantees or given any security or made any investments to which the provision of section 185 and 186 of the Companies Act, 2013. Accordingly, paragraph 3 (iv) of the order is not applicable.
- v. The Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under clause 3(v) of the Order is not applicable.
- vi. The maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 for the business activities carried out by the Company. Hence, reporting under clause (vi) of the Order is not applicable to the Company.
- vii. In respect of statutory dues:
- (a) In our opinion, the Company has generally been regular in depositing undisputed statutory dues, including Goods and Services tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues applicable to it with the appropriate authorities. There were no undisputed amounts payable in respect of Goods and Service tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues in arrears as at March 31, 2022 for a period of more than six months from the date they became payable.
- (b) There are no disputed amounts in respect of statutory dues referred to in sub-clause (a) above and therefore reporting under sub-clause (b) is not applicable.
- viii. There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).
- ix. (a) The Company has not defaulted in repayment of loans or other borrowings or in payment of interest thereon to any lender.
- (b) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
- (c) According to the explanations provided by the Company and overall examination of the financial statements of the Company, the term loans were prima facie applied for the purpose for which they were obtained.



(d) On an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company.

(e) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries.

(f) The Company has not raised any loans during the year and hence reporting on clause 3(ix)(f) of the Order is not applicable.

x. (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.

(b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.

xi. (a) No fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

(b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.

(c) The Company has not received any whistle-blower complaints during the year.

xii. The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.

xiii. In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.

xiv. (a) In our opinion the Company has an adequate internal audit system commensurate with the size and the nature of its business.

(b) We have considered, the internal audit reports for the year under audit, issued to the Company during the year and till date, in determining the nature, timing and extent of our audit procedures.

xv. In our opinion during the year the Company has not entered into any non-cash transactions with its Directors or persons connected with its directors. and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

xvi. (a) In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable.

(b) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.

xvii. The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.



xviii. There has been no resignation of the statutory auditors of the Company during the year.

xix. On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xx. (a) The Company is not statutorily required to spend amounts towards Corporate Social Responsibility (CSR). Accordingly, reporting under clause 3(xx)(a) of the Order is not applicable.

(b) Since the provisions of Section 135 in respect of Corporate Social Responsibility (CSR) are not applicable to the Company, reporting under clause 3(xx)(b) of the Order is not applicable.

**FOR KOTHARI SANGAWAT & ASSOCIATES
CHARTERED ACCOUNTANTS**



(SUNIL KOTHARI)

(PARTNER)

(M NO: 104384)

(F.R.N – 0132985W)

UDIN: - 22104384AJWTUT3729

PLACE: AHMEDABAD

DATE: 30.05.2022



“Annexure- B” to Independent Auditor’s Report

Report on the internal financial controls over financial reporting under Clause (f) of Sub-section 3 of Section 143 of the Companies Act, 2013 (the Act)

We have audited the internal financial controls over financial reporting of Eureka Industries Limited (the Company) as of March 31, 2022, in conjunction with our audit of the Standalone Financial Statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Control

The Management of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the Guidance Note) issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the policies of the Company, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor’s Responsibility

Our responsibility is to express an opinion on the internal financial controls of the Company over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note issued by the ICAI and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the Auditor’s judgement, including the assessment of the risks of material misstatement of the Standalone Financial Statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting of the Company.



Meaning of Internal Financial Controls over Financial Reporting

The internal financial control over financial reporting of a company is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Standalone Financial Statements for external purposes in accordance with the Generally Accepted Accounting Principles. Internal financial control over financial reporting of a Company includes those policies and procedures that

- i) pertain to the maintenance of records that in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company;
- ii) provide reasonable assurance that transactions are recorded as necessary to permit preparation of Standalone Financial Statements in accordance with the Generally Accepted Accounting Principles, and that receipts and expenditures of the Company are being made only in accordance with authorisations of Management and Directors of the Company; and
- iii) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the assets of the Company that can have a material effect on the Standalone Financial Statements.

Inherent Limitations of Internal Financial Control over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2022, based on the internal financial control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

**FOR KOTHARI SANGAWAT & ASSOCIATES
CHARTERED ACCOUNTANTS**


(SUNIL KOTHARI)

(PARTNER)

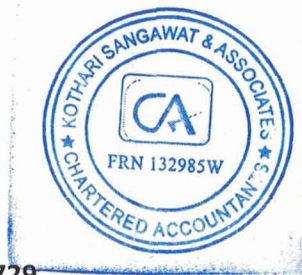
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UDIN: - 22104384AJWTUT3729

PLACE: AHMEDABAD

DATE: 30.05.2022



EUREKA INDUSTRIES LIMITED

CIN: L91110GJ1992PLC018524

Registered Office:- 307 B, Hare Krishna Complex, B/h City Gold Cinema, off Ashram Road, Ahmedabad - 380009

Tel:- 079-48918799 Email ID - eurekaindltd@gmail.com Web:- www.eurekaindustries.in

Statement of Standalone Audited Results for the Quarter and year ended 31.03.2022

(Amount in Rs. Lakhs)

S. No	Particulars	Quarter Ended			Year Ended	
		31.03.2022 (Audited)	31.12.2021 (Unaudited)	31.3.2021 (Audited)	31.03.2022 (Audited)	31.3.2021 (Audited)
I	Net Sales / Income from Operations (Net of Taxes)	-	-	-	-	-
II	Other Income	24.582	0.000	6.230	27.330	6.230
III	Total Income (I+II)	24.582	0.000	6.230	27.330	6.230
IV	Expenses					
	Cost of Materials Consumed	0.000	0.000	0.000	0.000	0.000
	Purchases of Stock-in-Trade	0.000	0.000	0.000	0.000	0.000
	Changes in inventories of finished goods, Stock-in-Trade and work-in progress	0.000	0.000	0.000	0.000	0.000
	Employee benefits expense	3.000	0.000	1.500	3.000	1.500
	Finance Costs	0.009	0.000	0.017	0.016	0.018
	Depreciation and amortisation expenses	0.000	0.000	0.000	0.000	0.000
	Other Expenses	20.193	0.143	1.154	24.154	4.810
	Power Expenses	0.000	0.000	0.000	0.000	0.000
	Fuel Expenses	0.000	0.000	0.000	0.000	0.000
	CSR Expenses	0.000	0.000	0.000	0.000	0.000
	Total Expenses (IV)	23.202	0.143	2.671	27.169	6.328
V	Profit/(loss) before exceptional items and tax (I-IV)	1.380	-0.143	3.559	0.161	-0.098
VI	Exceptional Items	0.000	0.000	0.000	0.000	0.000
VII	Profit/ (loss) before exceptions items and tax(V-VI)	1.380	-0.143	3.559	0.161	-0.098
VIII	Extra Ordinary Items					0.000
IX	Profit / (Loss)before Tax (VII- VIII)	1.380	-0.143	3.559	0.161	-0.098
X	Tax expense					
	(i) Current Tax	0.000	0.000	0.000	0.000	0.000
	(ii) Deferred Tax	0.000	0.000	0.000	0.000	0.000
XI	Profit (Loss) for the period from continuing operations (IX - X)	1.380	-0.143	3.559	0.161	-0.098
XII	Profit/(loss) from discontinuing operations	0.000	0.000	0.000	0.000	0.000
XIII	Tax expense of discontinuing operations	0.000	0.000	0.000	0.000	0.000
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII - XIII)	1.380	-0.143	3.559	0.161	-0.098
XV	Profit (Loss) for the period (XI + XIV)	1.380	-0.143	3.559	0.161	-0.098
	Other Comprehensive Income:					
	A. (i) Items that will not be reclassified to profit or loss					
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.128)	(0.085)	0.526	(0.506)	0.526
	B. (i) Items that will be reclassified to profit or loss					
	(ii) Income tax relating to items that will be reclassified to profit or loss					
XVII	Total Comprehensive Income for the period (XV + XVI) Comprising Profit (Loss) and Other comprehensive Income for the period)	1.252	(0.228)	4.084	(0.345)	0.427
	Share of Profit / (loss) of associates *	-	-	-	-	-
	Minority Interest*	-	-	-	-	-
	Net Profit / (Loss) for the year	1.252	-0.228	4.084	-0.345	0.427
XVIII	Paid up equity share capital	875.000	875.000	875.000	875.000	875.000
	Face value of equity share capital(per share)	10.000	10.000	10.000	10.000	10.000
	Reserve excluding Revaluation Reserves	(0.007)	(742.577)	(740.764)	(741.704)	(740.764)
XIX	Earnings Per Share (for continuing operation):					
	a) Basic	0.014	(0.003)	0.047	(0.004)	0.005
	b) Diluted	0.014	(0.003)	0.047	(0.004)	0.005
XX	Earnings Per Share (for discontinued operation)					
	a) Basic	-	-	-	-	-
	b) Diluted	-	-	-	-	-
XXI	Earnings Per Share (for discontinued & continuing operation)					
	a) Basic	0.014	(0.003)	0.047	-0.004	0.005
	b) Diluted	0.014	(0.003)	0.047	-0.004	0.005



NOTES:

- 1 Profit / loss from discontinuing operations, if any, included in the above shall be disclosed separately with details thereof.
 - 2 The above unaudited Financial Results have been reviewed by Audit committee of the Board and approved and adopted by Boad of Directors at its meeting held on **30th May , 2022.**
- 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 .
- 3
 - 4 As per the defination of Reportable segment in Accordance with Accounting standard 17 of Segment Reporting issued by Institue of Chartered Accountant of india, the company has only one reportable segment i.e. **NIL REPORTABLE SEGMENT.** Hence, seprate disclosure for segment reporing is not applicable to the company.
 - 5 To facilitate Comparison , figures of previous periods has been regrouped and rearranged, wherever necessary.

Place: Ahmedabad
Date: May 30, 2022



BY ORDER OF THE BOARD OF DIRECTORS,
FOR, EUREKA INDUSTRIES LIMITED

Gautam Jain

Mr. GAUTAM JAIN
(Director)
(DIN : 08456168)

Statement of Assets and Liabilities

Standalone Statement of Assets and Liabilities		As at (Current year ended on) 31.03.2022	As at (the previous year ended on) 31.03.2021
Assets			
1	Non-current assets		
	(a) Property, plant and equipment	-	-
	(b) Capital work-in-progress	-	-
	(c) Investment property	-	-
	(d) Goodwill	-	-
	(e) Other intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Biological assets other than bearer plants	-	-
	(h) financial Assets		
	Non-current financial assets		
	(i) Non-current investments	20.529	21.561
	(ii) Trade receivables, non-current	-	-
	(iii) Loans, non-current	-	-
	(iv) other non current financial assets	-	-
	Total non-current financial assets	20.529	21.561
	(i) Deferred tax assets (net)	-	-
	(j) Other non-current assets	-	-
	Total non-current assets	20.529	21.561
2	Current assets		
	(a) Inventories	-	-
	(b) Current financial asset		
	(I) Current investments	-	-
	(II) Trade receivables, current	-	-
	(III) Cash and cash equivalents	3.500	0.040
	(IV) Bank balance other than cash and cash equivalents	0.414	6.236
	(V) Loans, current	884.958	115.063
	(VI) Other current financial assets (to be specified)	-	0.069
	Total current financial assets	888.871	121.409
	(c) Current tax assets (net)	-	-
	(d) Other current assets	1.492	2.579
	Total current assets	890.363	123.988
3	Non-current assets classified as held for sale	-	-
4	Regulatory deferral account debit balances and related deferred tax Assets	-	-
	Total assets	910.892	145.548
Equity and liabilities			
1	Equity		
	Equity attributable to owners of parent		
	(a) Equity share capital	875.000	875.000
	(b) Other equity	(741.704)	(740.764)
	Total equity attributable to owners of parent	133.296	134.236
	Non controlling interest		
	Total equity	133.296	134.236



2	Liabilities		
	Non-current liabilities		
	(a) Non Current financial liabilities		
	(I) Borrowings, non-current	-	-
	(II) Trade payables, non-current	-	-
	(III) Other non-current financial liabilities	-	-
	Total non-current financial liabilities	-	-
	(b) Provisions, non-current	-	-
	(c) Deferred tax liabilities (net)	-	-
	Deferred government grants, Non-current	-	-
	(d) Other non-current liabilities	-	-
	Total non-current liabilities	-	-
	Current liabilities		
	(a) financial liabilities		
	(I) Borrowings, current	771.540	-
	(II) Trade payables, current	1.615	6.789
	(III) Other current financial liabilities	-	-
	Total current financial liabilities	773.155	6.789
	(b) Other current liabilities	3.270	4.523
	(c) Provisions, current	-	-
	(d) Current tax liabilities (Net)	1.171	-
	Deferred government grants, Current	-	-
	Total current liabilities	777.596	11.312
	Deferred government grants, Current		
	Total current Liabilities	777.596	11.312
3	Liabilities directly associated with assets in disposal group classified as held for sale		
4	Regulatory deferral account credit balances and related deferred tax liability		
	Total liabilities	777.596	11.312
	Total equity and liabilities	910.892	145.548

To facilitate Comparison , figures of previous periods has been rearranged, wherever necessary.

Place: Ahmedabad
Date: May 30, 2022



BY ORDER OF THE BOARD OF DIRECTORS ,
FOR, EUREKA INDUSTRIES LIMITED

Gautam Jain
Mr. GAUTAM JAIN
(Director)
(DIN : 08456168)

STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 31st March, 2022

PARTICULARS	YEAR ENDED	
	31st March, 2022	31st March, 2021
A. CASH FLOW FROM OPERATING ACTIVITY		
Profit before Income Tax	0.161	(0.098)
Adjustment for :		
Depreciation and amortisation expense	-	(6.230)
Finance costs	0.016	0.018
Operating Profit before working capital change	0.176	(6.310)
Change in operating assets and liabilities	(4.168)	6.256
Increase/(Decrease) in trade payables	(5.173)	4.260
(Increase)/Decrease in other financial assets	-	-
(Increase)/Decrease in other current assets	1.087	-
Increase/(Decrease) in provisions	1.171	-
Increase/(Decrease) in other current liabilities	(1.253)	1.996
Cash used in/ generated from operations	(3.992)	(0.054)
Income taxes paid	-	0.714
Cash used in/generated from operations (A)	(3.992)	(0.768)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Loans and Advances	(769.895)	4.331
Interest received	-	6.230
Net cash outflow from investing activities (B)	(769.895)	10.561
C. CASH FLOW FROM FINANCING ACTIVITIES		
Finance costs	(0.016)	(0.018)
Dividends paid	-	-
Dividend Tax paid	-	-
Availment/(Repayment) of Short Term Borrowings	771.540	(3.830)
Availment/(Repayment) of Working Capital Borrowings	-	-
Net cash inflow/ (outflow) from financing activities ©	771.524	(3.848)
Net Increase/ (Decrease) in cash and cash equivalents (A+B+C)	(2.363)	5.946
Cash and Cash Equivalents at the beginning of the financial year	6.277	0.331
Cash and Cash Equivalents at the end	3.914	6.277

The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standards [Ind AS 7] - "Statement of Cash Flow".

Place: Ahmedabad
Date: May 30, 2022



BY ORDER OF THE BOARD OF DIRECTORS,
FOR, EUREKA INDUSTRIES LIMITED

Gautam Jain

Mr. GAUTAM JAIN
(Director)
(DIN : 08456168)

Eureka Industries Limited

Regd. Off.: 307 B, Harekrishna Complex B/H City Gold Cinema,
Ashram Road, Ahmedabad 380009

Date : 30th May, 2022

To
Department of Corporate Services
BSE Limited
Phiroze Jeejeebhoy Tower
Dalal Street, Mumbai - 400 001

Ref: EUREKA INDUSTRIES LIMITED

BSE SCRIP CODE: 521137

Sub, : DECLARATION FOR UN-MODIFIED OPINION WITH AUDIT REPORT ON ANNUAL AUDITED FINANCIALS RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 2022

Dear Sir,

This is in reference to the Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosures Requirements) Regulation, 2015 as amended by the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2016 vide Notification No. SEBI/LADNRO/GN/2016-17/001 dated 25/05/2016.

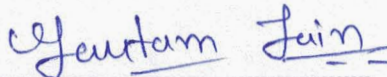
We, hereby confirm and declare that the Statutory Auditors of the Company M/s. Kothari Sangawat & Associates, Chartered Accountants (FRN : 132985W) has issued Audit report with Un- Modified opinion(s) in respect of Audited Standalone Financial Results for the quarter and year ended 31st March, 2022.

Kindly take the above on records.

Thanking You,

Yours Truly,

For, Eureka Industries Limited



.....
Gautam P. Jain
Managing Director
DIN : 08456168

