

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: 13th May, 2025

The BSE Limited
1st Floor, New Trading Wing,
Rotunda Building Phiroze Jeejeebhoy
Towers, Dalal Street,
Fort Mumbai – 400001

Scrip Code: 521137 , ISIN: INE958A01011

Dear Sir/ Madam,

Subject: Outcome of Meeting of the Board of Directors held on Tuesday, 13th May, 2025.

With reference to the captioned subject and pursuance to Regulation 30 and 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, this is to inform you that the Meeting of the Board of directors was held on Tuesday, 13th May, 2025 at the Registered office of the company:

The outcomes of Board meeting are as under:

- 1. Approved Audited Financial Results (Standalone) for the quarter and financial year ended on March 31, 2025 and took note of Statutory Auditors' Report issued by M/s. VSSB & Associates.**

This intimation shall also be considered as Integrated Filing (Financial) for the fourth quarter and financial year ended 31st March, 2025 pursuant to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with relevant circulars issued from time to time.

The Board meeting was commenced on 05:30 PM and concluded at 07:00 PM.

We request you to take the above information on record.

Thanking You,

Yours faithfully

FOR, EUREKA INDUSTRIES LIMITED

MAMTA
CFO & MANAGING DIRECTOR
(DIN: 10232506)

Encl: as above

Eureka Industries Limited

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A. Financial Results: Enclosed herewith

B. Statement on deviation or variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc.: Not Applicable

C. Format for disclosing outstanding default on Loans and Debt Securities: Not Applicable as we don't have any default on loans and debt securities outstanding as on March 31, 2025.

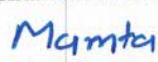

| Sr. No. | Particulars | In Rs. Crores |
|----------|--|---------------|
| 1 | Loans / revolving facilities like cash credit from banks / financial institutions | 0 |
| A | Total amount outstanding as on date | 0 |
| B | Of the total amount outstanding, amount of default as on date | 0 |
| 2 | Of the total amount outstanding, amount of default as on date | 0 |
| A | Total amount outstanding as on date | 0 |
| B | Of the total amount outstanding, amount of default as on date | 0 |
| 3 | Total financial indebtedness of the listed entity including short term and long-term debt | 0 |

D. Format for disclosure of related party transactions (Applicable only for Half year):
Disclosure of Related Party Transactions for half year ended March 31, 2025 is annexed


E. Statement on impact of Audit qualifications (For Audit report with modified opinion) submitted along-with annual audited financial results (Standalone Financial Statements):
Not Applicable. The Statutory Auditors have issued the Audit Report with unmodified opinion on the standalone financial results of the company for the year ended March 31, 2025.


FOR, EUREKA INDUSTRIES LIMITED

MAMTA
CFO & MANAGING DIRECTOR
(DIN: 10232506)

| EUREKA INDUSTRIES LIMITED | | | |
|--|--|--|-----------------------------|
| (CIN : L91110G1992PLC018524) | | | |
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| E-mail: eurekaindltd@gmail.com | | | |
| Audited Statement of Assets & Liabilities as at 31st March, 2025 | | | |
| | | (Rs. In Lacs) | |
| | Particulars | Audited AS AT 31.03.2025 | Audited AS AT 31.03.2024 |
| 1 | Assets | | |
| A | Non-Current Assets | | |
| | (a) Property, Plant and Equipment | 0.15 | 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) | 0.15 | 0.27 |
| B | Current assets | | |
| | (a) Inventories | 563.48 | - |
| | (b) Financial Assets | - | - |
| | (i) Investments | - | - |
| | (ii) Trade receivables | 85.47 | - |
| | (iii) Cash and cash equivalents | 25.09 | 0.12 |
| | (iv) Bank balances other than (iii) above | - | - |
| | (v) Loans | 151.06 | 151.06 |
| | (vi) Others (to be specified) | - | - |
| | (c) Current Tax Assets (Net) | - | - |
| | (d) Other current assets | 5.31 | 2.72 |
| | Total (B) | 830.41 | 153.89 |
| | Total Assets (A+B) | 830.56 | 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 | (1,024.50) | (1,238.77) |
| | Total (A) | (149.50) | (363.77) |
| B | LIABILITIES | | |
| B1 | Non-current liabilities | | |
| | (a) Financial Liabilities | 143.04 | 127.81 |
| | (i) Borrowings | - | - |
| | (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) | 143.05 | 127.82 |
| B2 | Current liabilities | | |
| | (a) Financial Liabilities | - | - |
| | (i) Borrowings | - | - |
| | (ii) Trade payables | 661.37 | 376.13 |
| | (iii) Other financial liabilities | - | - |
| | (b) Other current liabilities | 169.94 | 7.48 |
| | (c) Provisions | 5.70 | 6.51 |
| | (d) Current Tax Liabilities (Net) | - | - |
| | Total (B2) | 837.01 | 390.12 |
| | Total Equity and Liabilities (A+B1+B2) | 830.56 | 154.17 |
| Place : Ahmedabad | | For & on behalf of the Board | |
| Date : 13/05/2025 | | Eureka Industries Limited | |
| | |  Mamta Managing Director & CFO DIN: 10232506 | |
| | |  | |

| EUREKA INDUSTRIES LIMITED | | | | | | |
|--|--|---------------------------------|---------------------------------------|-------------------------------------|---|---|
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| E-mail: eurekaindltd@gmail.com | | | | | | |
| STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON MARCH 31, 2025 | | | | | | |
| | | | | (Rs. in lacs except Per share data) | | |
| Sr No | Particulars | Quarter ended March 31, 2025 | Quarter ended December 31, 2024 | Quarter ended March 31, 2024 | Year ended figures for the March 31, 2025 | Year ended figures for the March 31, 2024 |
| | | Audited | Un-Audited | Audited | Audited | Audited |
| 1 | Revenue From Operations | | | | | |
| | (a) Revenue from Operations | 3,914.33 | 3594.05 | 735.20 | 8,532.32 | 1,924.86 |
| | (b) Other Income | 2.38 | 0.00 | 0.12 | 2.38 | 0.12 |
| | Total Revenue (Net) | 3,916.71 | 3,594.05 | 735.32 | 8,534.70 | 1,924.97 |
| 2 | Expenses | | | | | |
| | a. Cost of Materials Consumed | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | b. Purchases of Stock-in-trade | 4,096.34 | 3776.32 | 966.27 | 8,793.60 | 2,356.40 |
| | c. Changes in inventories of Stock-in-Trade | (297.19) | (266.29) | 0.00 | (563.48) | 0.00 |
| | d. Employee benefits expenses | 3.78 | 1.85 | 2.12 | 7.63 | 2.31 |
| | e. Finance Cost | 15.17 | 0.00 | 5.84 | 15.22 | 5.86 |
| | f. Depreciation and Amortization Expenses | 0.03 | 0.03 | 0.13 | 0.13 | 0.13 |
| | g. Other Expenses | 50.70 | 3.47 | 5.18 | 67.33 | 15.87 |
| | Total Expenses | 3,868.83 | 3,515.38 | 979.53 | 8,320.43 | 2,380.56 |
| 3 | Profit/(Loss) before Exceptional and Extraordinary items and tax (1-2) | 47.89 | 78.68 | (244.21) | 214.27 | (455.59) |
| 4 | Exceptional Items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5 | Profit/(Loss) before Extraordinary items and tax (3-4) | 47.89 | 78.68 | (244.21) | 214.27 | (455.59) |
| 6 | Extraordinary Items (Income) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7 | Profit Before Tax (5-6) | 47.89 | 78.68 | (244.21) | 214.27 | (455.59) |
| 8 | Tax Expenses | | | | | |
| | (a) Current Tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | (b) Deferred Tax | 0.00 | 0.00 | 0.01 | 0.00 | 0.01 |
| | Total Tax Expenses | 0.00 | 0.00 | 0.01 | 0.00 | 0.01 |
| 9 | Net Profit/(Loss) for the period from continuing Operations (7-8) | 47.89 | 78.68 | (244.22) | 214.27 | (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) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 13 | Share of Profit (Loss) of associates and Joint Vetures accounted for using equity method | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 14 | Net Profit (Loss) for the period (9+12+13) | 47.89 | 78.68 | (244.22) | 214.27 | (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 |
| | 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 |
| | b) i) item that will be reclassified to profit or loss | 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 |
| | Total other comprehensive income, net of income tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 16 | Total Comprehensive income for the period | 47.89 | 78.68 | (244.22) | 214.27 | (455.60) |
| 17 | Details of equity share capital | | | | | |
| | Paid-up Equity Share Capital | 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 |
| 18 | Details of debt securities | | | | | |
| | Paid -Up Debt capital | 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 |
| 19 | Reserve excluding revaluation reserves as per balance sheet of previous accounting year | 0.00 | 0.00 | 0.00 | (1,024.50) | (1,238.77) |
| 20 | Debenture Redemption reserve | 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 | 0.55 | 0.90 | (2.79) | 2.45 | (5.21) |
| | Diluted Earning (Loss) per share from Continuing operations (See Note No. 6) | 0.08 | 0.90 | (2.79) | 0.37 | (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 |
| | Diluted Earning (Loss) per share from discontinuing operations | 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 | 0.55 | 0.90 | (2.79) | 2.45 | (5.21) |
| | Diluted Earning (Loss) per share from Continuing and discontinuing operations | 0.08 | 0.90 | (2.79) | 0.37 | (5.21) |

| | |
|--|---|
| Note: | |
| 1 | The above Audited financial results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 13th May 2025. |
| 2 | The previous periods figures have been regrouped wherever necessary. |
| 3 | The Statutory auditors of the company have carried out an Audit and issued "Independent Auditor's 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 | Although the Company has earned a profit during the current financial year, it has substantial brought forward business losses and unabsorbed depreciation from prior years. In accordance with the provisions of the Income-tax Act, 1961, these accumulated losses are eligible to be set off against the current year's taxable income. Consequently, the management believes that there is no current tax liability for the year and, therefore, no provision for income tax has been made in the financial statements. |
| 6 | Company has issued right shares up to 49000000 in ratio of 28 rights equity share for every 5 fully paid up equity share held by eligible equity share holders, and effect for the same has been reflected in diluted EPS calculation (on the assumption of full subscription of right issue). |
| 7 | As per the definition of Reportable segment in Accordance with IND AS 108 'Operating Segments' of Segment Reporting, the company has only one segment of Agricultural Product Trading Hence, sepearate disclosure for segment reporing is not applicable to the company. |
| <div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="width: 40%;"> <p>Place: Ahmedabad Date: 13/05/2025</p> </div> <div style="width: 55%; text-align: right;"> <p>For and on Behalf of the Board of EUREKA INDUSTRIES LIMITED</p> <p><i>Mamta</i></p> <p>Mamta (Managing Dierctor & CFO) DIN :10232506</p>  </div> </div> | |

| EUREKA INDUSTRIES LIMITED | | | |
|---|------------------|----------|------------------|
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| E-mail: eureka.india@gmail.com | | | |
| AUDITED CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2025 | | | |
| Particulars | Year ended | | (Amount in Lacs) |
| | 31st March, 2025 | | Year ended |
| | Rs. | | 31st March, 2024 |
| | Rs. | | Rs. |
| CASH FLOW FROM OPERATING ACTIVITIES | | | |
| Net Profit before Tax for the year | | 214.27 | (455.59) |
| Adjustments for : | | | |
| Profit on Sale of Investment | - | - | - |
| Interest Income | - | - | - |
| Depreciation | 0.13 | 0.13 | 0.13 |
| Finance Cost | 15.22 | 15.35 | 5.86 |
| | | | 5.99 |
| Operating Profit before Working Capital change | | 229.62 | (449.60) |
| Adjustments for : | | | |
| Decrease/(Increase) in Receivables | (85.47) | | 84.82 |
| Decrease / (Increase) in Inventories | (563.48) | | - |
| Decrease/(Increase) in Short term Loans & Advances | - | | 497.75 |
| Decrease/(Increase) in Other Current Assets | (2.59) | | (2.33) |
| Increase/(Decrease) in Payables | 285.24 | | 183.74 |
| Increase/(Decrease) in Provision | (0.81) | | 6.15 |
| Increase/(Decrease) in Other Current Tax Liabilities | - | | - |
| Increase/(Decrease) in Other Current Liabilities | 162.46 | (204.65) | (64.05) |
| | | | 706.07 |
| Cash Generated From Operations | | 24.97 | 256.48 |
| Income Tax | | - | - |
| NET CASH FROM OPERATING ACTIVITIES Total (A) | | 24.97 | 256.48 |
| CASH FLOW FROM INVESTING ACTIVITIES | | | |
| Non Current Investment | - | | - |
| Purchase of Fixed Assets | - | | (0.40) |
| | | | |
| NET CASH USED IN INVESTING ACTIVITIES Total (B) | | - | (0.40) |
| CASH FLOW FROM FINANCING ACTIVITIES | | | |
| Long Term Borrowing | 15.22 | | (252.21) |
| Interest Income | - | | - |
| Finance Cost | (15.22) | | (5.86) |
| | | | |
| NET CASH FROM FINANCING ACTIVITIES Total (C) | | 0.00 | (258.07) |
| Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C) | | 24.97 | (1.99) |
| Cash and Cash Equivalents -- Opening Balance | | 0.12 | 2.11 |
| Cash and Cash Equivalents -- Closing Balance | | 25.09 | 0.12 |
| | | 0.00 | (0.00) |
| Note: Previous year's figures have been regrouped/rearranged wherever considered necessary. | | | |
| <div> <div> For & on behalf of the Board, Eureka Industries Limited </div> <div> Mamta Managing Director & CFO DIN: 10232506 </div> <div>  </div> </div> | | | |
| Place : Ahmedabad Date : 13/05/2025 | | | |

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF EUREKA INDUSTRIES LIMITED

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly financial results of **EUREKA INDUSTRIES LIMITED** ("the company") for the quarter ended 31st March, 2025 and the year-to-date results for the period from 1st April, 2024 to 31st March, 2025, attached herewith, 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 these standalone financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ('Ind AS') as notified by the MCA under section 133 of the companies Act, 2013, read together with the rule 3 of the companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and other accounting principles generally accepted in India of the net loss and other comprehensive income and other financial information of the company for the quarter and year then ended.

Basis for Opinion

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 the Auditor's Responsibilities for the Audit of the Standalone Financial Results 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 together with the ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Companies Act, 2013 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 Standalone Financial Results

These quarterly financial results as well as the year-to-date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the



preparation of these financial results that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' 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 of 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 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 are 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 Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these 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:

- Identify and assess the risks of material misstatement of the 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 and related disclosures 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 and Regulation 52 of 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 Company's ability 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 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 Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the standalone financial results of the company to express an opinion on the standalone financial results.

Materiality is the magnitude of misstatements in the Standalone financial results that, individually or in aggregate, makes it probable that economic decisions of a reasonably knowledgeable users of the 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 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.



Other Matter

- a. In the current financial year company has positive profits, however due to operational negative profits in the previous years, company is not liable to pay any taxes towards income tax as it has benefit of set off of Losses from the previous years.
- b. The Company has issued right shares up to 4,90,00,000 in ratio of 28 rights equity share for every 5 fully paid up equity share held by eligible equity shareholders, and effect for the same has been reflected in diluted EPS calculation.
- c. The Statement includes the results for the quarter ending March 31, 2025 being the balancing figure between audited figures in respect of the financial year ended March 31, 2025 and the audited year to date figures up to nine months ended December 31, 2024.

Date 13/05/2025

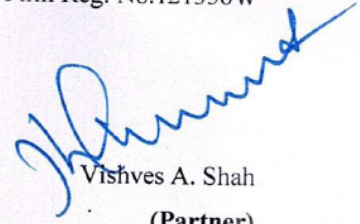
Place Ahmedabad

For, V S S B & Associates

Chartered Accountants.

Firm Reg. No.121356W





Vishves A. Shah

(Partner)

Membership No. 109944

UDIN: 25109944BMGPKI9842

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: 13th May, 2025

To,
The Listing Department,
Bombay Stock Exchange Limited
Phiroz Jeejeebhoy Tower,
Dalal Street, Mumbai-400023

Scrip Code: 521137, ISIN: INE958A01011

Sub: Declaration of Unmodified Audit Report pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024

1. We hereby declare that Statutory Auditors of the Company, have issued their Audit Report dated May 13, 2025 with unmodified opinion on the Audited Financial Results (Standalone) of the Company for the quarter and financial year ended March 31, 2025.
2. This Declaration is given in compliance to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide Notification No. SEBI/LADNRO/GN/2016-17/001 dated May 25, 2016.

We request you to take the above information on record.

Thanking You,

Yours faithfully

FOR, EUREKA INDUSTRIES LIMITED

MAMTA
CFO & MANAGING DIRECTOR
(DIN: 10232506)