

# EUREKA INDUSTRIES LIMITED

311-B, Harikrishna Complex, B/h. City Gold Cinema, off Ashram Road, AHMEDABAD-380 009. (INDIA)  
E-mail : eurekaindltd@gmail.com Tel : +91 79 30006294 • CIN NO. : L91110GJ1992PLC018524

Date: 10<sup>th</sup> November, 2017

To  
The Manager  
Department of Corporate Services  
BSE Ltd.  
Dalal Street, Fort  
Mumbai - 400 001

Sub. - : Reg. 33 - Unaudited financial results for the Quarter and six months ended 30<sup>th</sup>  
September 2017

Ref. - : Scrip Code - 521137

Dear Sir / Madam,

The Board of Directors at their Meeting held on 10<sup>th</sup> November, 2017, has approved the Un-audited financial results for the Quarter and Six months ended 30<sup>th</sup> September 2017. As per Regulation 33 of Listing Regulations, the Financial Results and Limited Review Report are enclosed herewith for your records.

Kindly take the same on your records and acknowledge the receipt.

Thanking you,  
Yours faithfully,

For Eureka Industries Limited



Paresh Parmar  
Company Secretary



Encl: As above

# EUREKA INDUSTRIES LIMITED

Registered Office:- 311-B, Hare Krishna Complex, B/h City Gold Cinema, off Ashram Road, Ahmedabad- 380009

CIN: L91110GJ1992PLC018524

Statement of Standalone Unaudited Financial Results for the Quarter ended 30/09/2017

Sr. No.	Particulars	Quarter Ended			Half Year Ended		(Amount in Rs.)
		3 months ended	Preceding 3	Corresponding 3	Year to date	Year to date	Year Date
		30/09/2017	months ended	months ended in	figure for current	figure for the	Year ended
		(Unaudited)	(Audited)	(Unaudited)	30/09/2017	30/09/2016	(Audited)
I	Revenue From Operations	0	0	0	0	0	0
II	Other Income	0	0	0	0	0	932882
III	<b>Total Income (I+II)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>932882</b>
IV	<b>Expenses</b>						
	Cost of Materials Consumed	0	0	0	0	0	0
	Purchases of Stock-in-Trade	0	0	0	0	0	0
	Changes in inventories of finished goods, Stock-in-Trade and work-in progress	0	0	0	0	0	0
	Employee benefits expense	40500	136500	36000	177000	72000	169500
	Finance Costs	130	12	81	141	127	419
	Depreciation and amortisation expenses	0	0	0	0	0	0
	Other Expense (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	73925	0	0	73925	11700	113738
	(i) Legal & Professional Fee	15684	339252	35465	354936	346791	392431
	<b>Total Expenses (IV)</b>	<b>130239</b>	<b>475764</b>	<b>71546</b>	<b>606002</b>	<b>430618</b>	<b>676088</b>
V	Profit/(loss) before exceptional items and tax (III-IV)	<b>(130,239)</b>	<b>(475,764)</b>	<b>(71,546)</b>	<b>(606,002)</b>	<b>(430,618)</b>	<b>256,794</b>
VI	Exceptional Items	0	0	0	0	0	0
VII	Profit/(Loss) before tax (V+VI)	<b>(130,239)</b>	<b>(475,764)</b>	<b>(71,546)</b>	<b>(606,002)</b>	<b>(430,618)</b>	<b>256,794</b>
VIII	Tax Expense:						
	(1) Current Tax	0	0	0	0	0	48935
	(2) Deferred Tax	0	0	0	0	0	0
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	<b>(130,239)</b>	<b>(475,764)</b>	<b>(71,546)</b>	<b>(606,002)</b>	<b>(430,618)</b>	<b>207,859</b>
X	Profit/(Loss) from discontinued operations	0	0	0	0	0	0
XI	Tax expenses of discontinued operations	0	0	0	0	0	0
XII	Profit/(Loss) from discontinued operations (after tax) (X-XI)	0	0	0	0	0	0
XIII	Profit/(Loss) for the period (IX+XII)	<b>(130,239)</b>	<b>(475,764)</b>	<b>(71,546)</b>	<b>(606,002)</b>	<b>(430,618)</b>	<b>207,859</b>
XIV	Other Comprehensive Income (net of tax)						
	A. (i) Items that will not be reclassified to profit or loss	0	0	0	0	0	0
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0	0	0	0	0	0
	B. (i) Items that will be reclassified to profit or loss	0	0	0	0	0	0
	(ii) Income tax relating to items that will be reclassifies to profit or loss	0	0	0	0	0	0
XV	Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other Comprehensive Income for the period)	<b>(130,239)</b>	<b>(475,764)</b>	<b>(71,546)</b>	<b>(606,002)</b>	<b>(430,618)</b>	<b>207,859</b>
XVI	Paid-up Equity Share Capital (Face value of Rs.10/- each)	<b>87,500,000</b>	<b>87,500,000</b>	<b>87,500,000</b>	<b>87,500,000</b>	<b>87,500,000</b>	<b>87,500,000</b>
XVII	Earnings per equity (for Continuing operation):						
	(1) Basic	(0.015)	(0.054)	(0.008)	(0.069)	(0.049)	0.024
	(2) Diluted	(0.015)	(0.054)	(0.008)	(0.069)	(0.049)	0.024
XVIII	Earnings per equity (for discounted operation)						
	(1) Basic	0	0	0	0	0	0
	(2) Diluted	0	0	0	0	0	0

**Notes:**

1) The above results were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on 10th, November, 2017 and also Limited Review were carried out by the Statutory Auditors.


2) The above results have been prepared in accordance with Indian Accounting Standard (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular dated July 5, 2016



- 3) Previous year figure have been regrouped wherever necessary.
- 4) The Company is having one segment only and therefore Segmental Reporting is not applicable.
- 5) The figures for the quarter ended 31st March, 2017 are the balancing figures between the audited figures in respect of the full financial year and published year to date figures upto first quarter of the following financial year.
- 6) Reconciliation of Statement of Profit & Loss reported for previous year under Ind GAAP to Ind AS for Quarter and Half year ended 30th September, 2016 is as below:

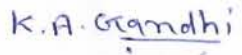
Particulars	(Amount in Rs.)	
	3 months ended 30/09/2016	Year to date figure for period 30/09/2016
Net Profit for the period under previous GAAP		
Effects of Transition to Ind AS:	(71,546)	(430,618)
Impacts of Other Comprehensive Income		
Tax Expenses	Nil	Nil
Net Profit for the period under Ind AS	(71,546)	(430,618)

For Kothari Sangawat & Associates  
Chartered Accountants  
F.R.No. 132985W

  
Sunil Kothari  
M.No. 104684  
Date : - 10/11/2017  
Place : - Ahmedabad



For and on behalf of Board of Directors  
EUREKA INDUSTRIES LIMITED

  
Ketan Gandhi  
(Managing Director)



# EUREKA INDUSTRIES LIMITED

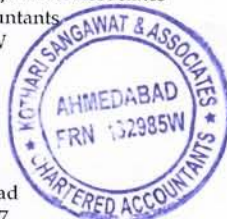
Reg. Office:- 311-B, Hare Krishna Complex, B/h City Gold Cinema, off Ashram Road, Ahmedabad- 380009  
CIN: L91110GJ1992PLC018524

(Amount in Rs.)

Standalone Statement of Assets and Liabilities as on 30/09/2017		
Particulars	As at half year ended (30/09/2017)	As at Previous year ended (31/03/2017)
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
(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	-	-
(i) Investments	2,103,500	2,103,500
(ii) Trade receivables	-	-
(iii) Loans	-	-
(i) Deferred tax assets (net)	-	-
(j) Other non-current assets	-	-
<b>Total Non-current assets</b>	<b>2,103,500</b>	<b>2,103,500</b>
<b>Current Assets</b>		
(a) Inventories	-	-
(b) Financial Assets	-	-
(i) Investments	-	-
(ii) Trade receivables	-	-
(iii) Cash and cash equivalents	43,020	43,020
(iv) Bank balances other than (iii) above	40,051	358,498
(v) Loans	10,710,253	11,003,859
(vi) Others (to be specified)	-	-
(c) Current Tax Assets (Net)	-	-
(d) Other current assets	100,053	100,053
<b>Total Current assets</b>	<b>10,893,377</b>	<b>11,505,430</b>
<b>Total Assets</b>	<b>12,996,877</b>	<b>13,608,930</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity Share capital	87,500,000	87,500,000
(b) Other Equity	(74,592,808)	(73,986,806)
<b>Total Equity</b>	<b>12,907,192</b>	<b>13,513,194</b>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
(a) Financial Liabilities	-	-
(i) Borrowings	-	-
(ii) Trade payables	-	-
(iii) Other financial liabilities (other than those	-	-
(b) Provisions	-	-
(c) Deferred tax liabilities (Net)	-	-
(d) Other non-current liabilities	-	-
<b>Total Non-current liabilities</b>	<b>-</b>	<b>-</b>
<b>Current liabilities</b>		
(a) Financial Liabilities	-	-
(i) Borrowings	-	-
(ii) Trade payables	13,500	13,500
(iii) Other financial liabilities (other than those	-	-
(b) Other current liabilities	27,250	33,301
(c) Provisions	48,935	48,935
(d) Current Tax Liabilities (Net)	-	-
<b>Total Current liabilities</b>	<b>89,685</b>	<b>95,736</b>
<b>Total Equity and Liabilities</b>	<b>12,996,877</b>	<b>13,608,930</b>

For Kothari Sangawat & Associates  
Chartered Accountants  
F.R.No. 132985W

Sunil Kothari  
M.No. 104684  
Place: Ahmedabad  
Date: 10/11/2017



For and on Behalf of  
EUREKA INDUSTRIES LIMITED

K. A. Gandhi

Ketan Gandhi  
(Managing Director)  
Place: Ahmedabad  
Date: 10/11/2017





**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 (the Company) for the period ended 30<sup>th</sup> September 2017 pursuant to regulation 33 of SEBI (LODR) Regulation, 2015, as modified by circular no. CIR/CFD/FAC/62/2016 dated July 5, 2016. The preparation of this statement in accordance with the principles laid down in Indian Accounting Standard-34, Interim Financial Reporting (Ind AS-34) is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, *Engagements to Review Financial Statements* issued by the Institute of Chartered Accountants of India. 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and 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 applicable Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Kothari Sangawat & Associates  
Chartered Accountants  
F.R.No.: 132985W

  
Sunil Kothari  
(Partner)  
M. No.-104384



Place: Ahmedabad  
Date: 10/11/2017