

# 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

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**Date:** 05<sup>th</sup> November, 2025

**The BSE Limited**

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

Dear Sir/ Madam,

**Subject: Outcome of the Board Meeting held today i.e. on Wednesday, 05<sup>th</sup> November, 2025.**

**Ref: BSE Scrip Code: 521137 / ISIN: INE958A01011**

Pursuant to Regulation 30 and 33(1) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting the following for the second quarter and six months ended on September 30, 2025:

1. unaudited standalone financial results.
2. limited review report on standalone financial results.

Integrated filing (Financials) pursuant to the SEBI circular no SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, will be submitted separately in XBRL format in accordance with relevant circulars issued by the stock exchanges.

The financial results have been taken on record by the Board of Directors of the Company at their meeting held today from 03:30 pm to 04:05 pm.

Please acknowledge the receipt and inform the members of the exchange.

Thanking You,

Yours faithfully

**For, EUREKA INDUSTRIES LIMITED**

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**MAMTA**

**Managing Director & CFO**  
**(DIN: 10232506)**

**Encl: as above**



**EUREKA INDUSTRIES LIMITED**

(CIN : L91110GJ1992PLC018524)


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E-mail:eurekaindltd@gmail.com

**STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2025**

Sr No	Particulars	(Rs. in lacs except Per share data)					
		Quarter ended September 30, 2025	Quarter ended June 30, 2025	Quarter ended September 30, 2024	Half Year ended September 30, 2025 (Year to date for Current Period)	Half Year ended September 30, 2024 (Year to date for previous Period)	For the year ended on March 31, 2025
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
<b>1</b>	<b>Revenue From Operations</b>						
	(a) Revenue from Operations	2920.84	3751.06	754.04	6671.90	1023.93	8532.32
	(b) Other Income	2.80	0.00	0.00	2.80	0.00	2.38
	<b>Total Income (Net)</b>	<b>2923.64</b>	<b>3751.06</b>	<b>754.04</b>	<b>6674.70</b>	<b>1023.93</b>	<b>8534.70</b>
<b>2</b>	<b>Expenses</b>						
	a. Cost of Materials Consumed	0.00	0.00	0.00	0.00	0.00	0.00
	b. Purchases of Stock-in-trade	2589.91	3580.68	700.92	6170.59	920.94	8793.60
	c. Changes in inventories of Stock-in-Trade	296.86	133.54	0.00	430.40	0.00	-563.48
	d. Employee benefits expenses	4.47	2.97	0.00	7.44	2.00	7.63
	e. Finance Cost	5.61	0.00	0.04	5.61	0.05	15.22
	f. Depreciation and Amortization Expenses	0.03	0.03	0.03	0.06	0.06	0.13
	g. Other Expenses	1.89	25.52	6.57	27.41	13.17	67.33
	<b>Total Expenses</b>	<b>2898.77</b>	<b>3742.74</b>	<b>707.56</b>	<b>6641.52</b>	<b>936.22</b>	<b>8320.43</b>
<b>3</b>	<b>Profit/(Loss) before Exceptional and Extraordinary items and tax (1-2)</b>	<b>24.87</b>	<b>8.32</b>	<b>46.48</b>	<b>33.19</b>	<b>87.71</b>	<b>214.27</b>
<b>4</b>	<b>Exceptional Items</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>5</b>	<b>Profit/(Loss) before Extraordinary items and tax (3-4)</b>	<b>24.87</b>	<b>8.32</b>	<b>46.48</b>	<b>33.19</b>	<b>87.71</b>	<b>214.27</b>
<b>6</b>	<b>Extraordinary Items</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>7</b>	<b>Profit Before Tax (5-6)</b>	<b>24.87</b>	<b>8.32</b>	<b>46.48</b>	<b>33.19</b>	<b>87.71</b>	<b>214.27</b>
<b>8</b>	<b>Tax Expenses</b>						
	(a) Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Tax Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>9</b>	<b>Net Profit/(Loss) for the period from continuing Operations (7-8)</b>	<b>24.87</b>	<b>8.32</b>	<b>46.48</b>	<b>33.19</b>	<b>87.71</b>	<b>214.27</b>
<b>10</b>	<b>Profit (Loss) from Discontinuing operations before Tax</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>11</b>	<b>Tax Expenses of Discontinuing Operations</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>12</b>	<b>Net Profit/(Loss) from Discontinuing operations after Tax (10-11)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>13</b>	<b>Share of Profit (Loss) of associates and Joint Ventures accounted for using equity method</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>14</b>	<b>Net Profit (Loss) for the period (9+12+13)</b>	<b>24.87</b>	<b>8.32</b>	<b>46.48</b>	<b>33.19</b>	<b>87.71</b>	<b>214.27</b>
<b>15</b>	<b>Other comprehensive income, net of income tax</b>						
	a) i) Amount of item that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	b) i) item that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total other comprehensive income, net of income tax</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>16</b>	<b>Total Comprehensive income for the period</b>	<b>24.87</b>	<b>8.32</b>	<b>46.48</b>	<b>33.19</b>	<b>87.71</b>	<b>214.27</b>
<b>17</b>	<b>Details of equity share capital</b>						
	Paid-up Equity Share Capital	875.00	875.00	875.00	875.00	875.00	875.00
	Face Value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00	10.00
<b>18</b>	<b>Details of debt securities</b>						
	Paid -Up Debt capital	0.00	0.00	0.00	0.00	0.00	0.00
	Face value of debt Securities	0.00	0.00	0.00	0.00	0.00	0.00
<b>19</b>	<b>Reserve excluding revaluation reserves as per balance sheet of previous accounting year</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,024.50)</b>
<b>20</b>	<b>Debenture Redemption reserve</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>21</b>	<b>Earning per Share</b>						
<b>i</b>	<b>Earning per Share for Continuing Operations</b>						
	Basic Earning (Loss) per share from Continuing operations	0.28	0.10	0.53	0.38	1.00	2.45
	Diluted Earning (Loss) per share from Continuing operations	0.28	0.10	0.53	0.38	1.00	2.45
<b>ii</b>	<b>Earning per Share for discontinuing Operations</b>						
	Basic Earning (Loss) per share from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
	Diluted Earning (Loss) per share from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
<b>iii</b>	<b>Earnings per Equity Share</b>						
	Basic Earning (Loss) per share from Continuing and discontinuing operations	0.28	0.10	0.53	0.38	1.00	2.45
	Diluted Earning (Loss) per share from Continuing and discontinuing operations	0.28	0.10	0.53	0.38	1.00	2.45



<b>Note:</b>	
1	The above un-audited financial results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on <b>5th November 2025</b> .
2	The previous periods figures have been regrouped wherever necessary.
3	The Statutory auditors of the company have carried out a "Limited Review report" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
4	This statements has been prepared in accordance with the Companies ( Indian Accounting Standard ) Rules,2015 - IND AS prescribed under sec- 133 of the companies Act, 2013 read with the Companies( Indian Accounting Standards) Rules, 2015 as amended by the Companies( Indian Accounting Standards ) (Amendment) Rules, 2016 and other recognised accounting practices and policies to the extent applicable and in terms of Regulation 33 of SEBI( Listing Obligation and Disclosure Requirement ) Regulations, 2015 .
5	*During the Previous year (FY 2024-25), Company has initiated the process of issue of right shares up to 490000000 in ratio of 28 rights equity share for every 5 fully paid up equity share held by eligible equity share holders, and accordingly the effect for the same has been reflected in diluted EPS calculation for the said year (on the assumption of full subscription of right issue). However, afterwards due to non-receipt of the approval from BSE, company has withdrawn the proposed right issue (as decided in meeting held on 30/05/2025). hence, effect of the diluted EPS has been reversed.
6	Although the Company has earned a profit during the period, 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 for the period.
7	As per the definition of Reportable segment in Accordance with Accounting standard 17 of Segment Reporting issued by Institute of Chartered Accountant of India, the company has NIL reportable segment Hence, separate disclosure for segment reporting is not applicable to the company.
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="width: 30%;"> <p>Place: Ahmedabad Date: 05/11/2025</p> </div> <div style="width: 30%; text-align: center;">  </div> <div style="width: 30%; text-align: right;"> <p>For and on Behalf of the Board of Eureka Industries Ltd</p> <p><i>Mamta</i> MAMTA (Managing Director &amp; CFO) DIN:10232506</p> </div> </div>	



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E-mail: eurekaindltd@gmail.com

**Un-Audited Statement of Assets & Liabilities as at 30th September, 2025**

(Rs. In Lacs)

	Particulars	Un-Audited AS AT 30.09.2025	Audited AS AT 31.03.2025
<b>1</b>	<b>Assets</b>		
<b>A</b>	<b>Non-Current Assets</b>		
	(a) Property, Plant and Equipment	0.08	0.15
	(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	-	-
	<b>Total (A)</b>	<b>0.08</b>	<b>0.15</b>
<b>B</b>	<b>Current assets</b>		
	(a) Inventories	133.09	563.48
	(b) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	865.78	85.47
	(iii) Cash and cash equivalents	27.25	25.09
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans & Advance	155.56	151.06
	(vi) Others (to be specified)	-	-
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	10.19	5.31
	<b>Total (B)</b>	<b>1,191.86</b>	<b>830.41</b>
	<b>Total Assets (A+B)</b>	<b>1,191.94</b>	<b>830.56</b>
<b>2</b>	<b>EQUITY AND LIABILITIES</b>		
<b>A</b>	<b>EQUITY</b>		
	(a) Equity Share capital	875.00	875.00
	(b) Instruments entirely equity in nature	-	-
	(c) Other Equity	(991.31)	(1,024.50)
	<b>Total (A)</b>	<b>(116.31)</b>	<b>(149.50)</b>
<b>B</b>	<b>LIABILITIES</b>		
<b>B1</b>	<b>Non-current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	148.09	143.04
	(ii) Trade payables	-	-
	(iii) Other financial liabilities	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	0.01	0.01
	(d) Other non-current liabilities	-	-
	<b>Total (B1)</b>	<b>148.10</b>	<b>143.05</b>
<b>B2</b>	<b>Current liabilities</b>		
	(a) Financial Liabilities	-	-
	(i) Borrowings	-	-
	(ii) Trade payables	989.71	661.37
	(iii) Other financial liabilities	-	-
	(b) Other current liabilities	166.25	169.94
	(c) Provisions	4.20	5.70
	(d) Current Tax Liabilities (Net)	-	-
	<b>Total (B2)</b>	<b>1,160.16</b>	<b>837.01</b>
	<b>Total Equity and Liabilities (A+B1+B2)</b>	<b>1,191.94</b>	<b>830.56</b>

Place : Ahmedabad  
Date : 05/11/2025

For, Eureka Industries Limited



Mamta

MAMTA  
(Managing Director & CFO)  
DIN:10232506



**EUREKA INDUSTRIES LIMITED****(CIN : L91110GJ1992PLC018524)**

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**UN-AUDITED CASH FLOW STATEMENT FOR THE SIX MONTHS ENDED SEPTEMBER 30, 2025****(Amount in Lacs)**

Particulars	Six Months Ended 30th Sep, 2025 Rs.		Six Months Ended 30th Sep, 2024 Rs.	
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>				
Net Profit before Tax for the year		33.19		87.71
<b>Adjustments for :</b>				
Transferred from reserve	0.00		0.00	
Depreciation	0.06		0.06	
Finance Cost	5.61	5.67	0.00	0.06
<b>Operating Profit before Working Capital change</b>		38.86		87.77
<b>Adjustments for :</b>				
Decrease/(Increase) in Receivables	(780.31)		(917.91)	
Decrease/(Increase) in Other Current Assets	(4.88)		2.14	
Decrease/(Increase) in Short term Loans & Advances	(4.50)			
Decrease / (Increase) in Inventories	430.40			
Increase/(Decrease) in Trade Payables	328.34		678.64	
Increase/(Decrease) in Provisions	(1.50)		(2.15)	
Increase/(Decrease) in Other Current Liabilities	(3.69)	(36.14)	159.09	(80.20)
<b>Cash Generated From Operations</b>		2.72		7.57
Income Tax		-		-
<b>NET CASH FROM OPERATING ACTIVITIES Total (A)</b>		2.72		7.57
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>				
Non Current Investment	0.00		0.00	
Purchase of Fixed Assets	0.00		0.00	
Finance Cost	(5.61)		0.00	
<b>NET CASH USED IN INVESTING ACTIVITIES Total (B)</b>		(5.61)		0.00
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>				
Long Term Borrowing	5.05		1.33	
Long Term Loans & Advances	0.00		0.00	
<b>NET CASH FROM FINANCING ACTIVITIES Total (C)</b>		5.05		1.33
Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)		2.16		8.90
Cash and Cash Equivalents -- Opening Balance		25.09		0.12
Cash and Cash Equivalents -- Closing Balance		27.25		9.01
		0.00		0.00
<b>Note: Previous year's figures have been regrouped/rearranged wherever considered necessary.</b>				

For & on behalf of the Board,  
Eureka Industries Limited*Mamta***MAMTA**  
Managing Director & CFO  
DIN:10232506Place : Ahmedabad  
Date : 05/11/2025



**Limited Review Report**

To,  
Board of Directors of Eureka Industries Limited

We have reviewed the accompanying statement of unaudited financial results of **Eureka Industries Limited** for the quarter ended 30<sup>th</sup> September, 2025 which are included in the accompanying "Statement of Unaudited Financial Result for Quarter ended September 30, 2025" together with relevant notes thereon. The statement has been prepared by company pursuant to regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The statement is the responsibility of the company's management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 "Interim Financial Reporting (Ind As 34), prescribed under section 133 of the companies act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the ICAI. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of Interim Financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an Audit. Accordingly, we do not express an Audit opinion.

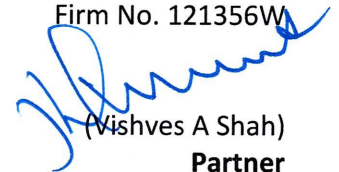
Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind As') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date : 05/11/2025  
Place : Ahmedabad



For, VSSB & Associates  
Chartered Accountants.

Firm No. 121356W

  
(Vishves A Shah)  
Partner

M. No. 109944

UDIN: 25109944BMGQAT4961