

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

February 14, 2019

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

Ref: EUREKA INDUSTRIES LIMITED

BSE SCRIP CODE: 521137

Sub.: OUTCOME OF BOARD MEETING AND SUBMISSION OF UN-AUDITED
STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS
ENDED ON 31ST DECEMBER, 2018

Dear Sir,

Pursuant to the Regulation 30 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, we wish to inform that the Board of Directors of the Company at their meeting held on **THURSDAY, FEBRUARY 14, 2019** had inter alia considered and approved the following:

1. Un-Audited Standalone Financial Results for the quarter and nine months ended on 31st December, 2018.
2. Limited Review report of Statutory Auditors on Un-Audited Standalone Financial Results for the quarter and Nine months ended on 31st December, 2018.

The Board meeting commenced at 04.00 PM and concluded at 05.00 PM.

In reference to the Notices received by BSE Limited for non-compliances for the quarter ended on 30th September, 2018 under Regulation 55A of SEBI (Depositories and Participants) Regulations, 1996, Regulation 34 and 13(3) of SEBI (LODR) Regulations, 2015; the matter has been placed before the Board along with the status of compliances done and payment of Penalties levied by the Stock Exchange, please find below comments of the Board in this regard:

The Board has explained that the said non-compliance was held due to Non-Appointment of Whole Time Company Secretary and Compliance officer in the Company during the period of default which occurs due to non-availability of desired profile. The non-compliance were made inadvertently and not with willful intention. However, the Company has appointed a Whole-time Company Secretary and Compliance office w.e.f 29th December, 2018 and all the quarter and event based compliances for Quarter ended 31st December, 2018 has been done within due time limit.



You are requested to kindly display the same on the Notice Board of the Stock Exchange.

Thanking you,

Yours faithfully,

For Eureka Industries Limited

K.A. Gandhi
Ketan Arvind Kumar Gandhi
Managing Director
(DIN: 02553466)



Encl: As above.




Limited Review Report to Board of Directors of Eureka Industries Limited

We have reviewed the accompanying statement of unaudited standalone financial results of M/s. Eureka Industries Limited (the "Company") for the quarter and nine months ended 31st December 2018 pursuant to regulation 33 of SEBI (LODR) Regulation, 2015. 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: 14/02/2019



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

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 and Nine months ended 31/12/2018

(Amount in Rs.)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Date
		3 months ended 31/12/2018	Preceding 3 months ended 30/09/2018	Corresponding 3 months ended in the previous year 31/12/2017	Year to date figure for current period 31/12/2018	Year to date figure for previous year ended 31/12/2017	Year ended 31/03/2018
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue From Operations	0	0	0	0	0	0
II	Other Income	0	0		0	-	998,438
III	Total Income (I+II)	0	0	-	0	-	998,438
IV	Expenses						
	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	-	-	41,500	66,000	218,500	305,250
	Finance Costs	719	130	130	1,289	271	401
	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)	-	-	-	-	73,925	131,925
	(i) Legal & Professional Fee	182,224	29,500	43,748	529,386	398,684	430,234
	Total Expenses (IV)	182,943	29,630	85,378	596,675	691,380	867,810
V	Profit/(loss) before exceptional items and tax (I-IV)	(182,943)	(29,630)	(85,378)	(596,675)	(691,380)	130,628
VI	Exceptional Items	0	0	0	0	0	0
VII	Profit/(Loss) before tax (V+VI)	(182,943)	(29,630)	(85,378)	(596,675)	(691,380)	130,628
VIII	Tax Expense:						
	(1) Current Tax	0	0	0	0	0	24,900
	(2) Deferred Tax	0	0	0	0	0	0
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	(182,943)	(29,630)	(85,378)	(596,675)	(691,380)	105,728
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)	(182,943)	(29,630)	(85,378)	(596,675)	(691,380)	105,728
XIV	Other Comprehensive Income						
	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)	(182,943)	(29,630)	(85,378)	(596,675)	(691,380)	105,728
XVI	Paid-up Equity Share Capital (Face value of Rs.10/- each)	87,500,000	87,500,000	87,500,000	87,500,000	87,500,000	87,500,000
XVII	Earnings per equity (for Continuing operation):						
	(1) Basic	(0.021)	(0.003)	(0.010)	(0.068)	(0.079)	0.012
	(2) Diluted	(0.021)	(0.003)	(0.010)	(0.068)	(0.079)	0.012
XVIII	Earnings per equity (for discounted operation)						
	(1) Basic	0	0	0	0	0	0
	(2) Diluted	0	0	0	0	0	0
XIX	Earning per equity share (for discontinued & continuing operation)						
	(1) Basic	(0.021)	(0.003)	(0.010)	(0.068)	(0.079)	0.012
	(2) Diluted	(0.021)	(0.003)	(0.010)	(0.068)	(0.079)	0.012

Notes:

1) The above results were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on 14th, February, 2019 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 Figures for the quarter ended 31st December 2018 are also IND AS Compliant as compared to 31st December 2017.

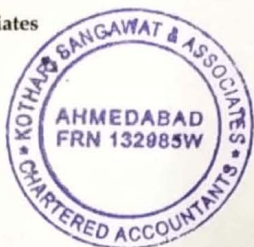
5) The Company is having one segment only and therefore Segmental Reporting is not applicable.

6) Reconciliation of Statement of Profit & Loss previously reported under erstwhile Indian GAAP and as presented now under IND AS for the quarter ended 31st December 2018 are given below

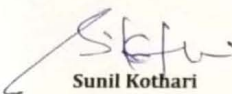
Amount in Rs.

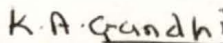
Particulars	Profit Reconciliation Quarter ended 31.12.2018
Net Profit for the period under previous GAAP	(596,675)
Effects of Transition to Ind AS:	
Impacts of Other Comprehensive Income	Nil
Tax Expenses	Nil
Net Profit for the period under Ind AS	(596,675)

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



For and on behalf of Board of Directors
EUREKA INDUSTRIES LIMITED


Sunil Kothari
M.No. 104684
Date : - 14/02/2019
Place : - Ahmedabad


Ketan Gandhi
(Managing Director)
Date : - 14/02/2019
Place : - Ahmedabad