



Ref. No.: EIKO/BSE/2022-23/37

Dated: 17th January 2023

To,
Corporate Services Department,
BSE Limited,
P J Towers, 1st Floor,
Dalal Street, Fort, Mumbai - 400001.

Sub: Outcome of Board Meeting held today i.e., January 17, 2023.

Ref: Eiko LifeSciences Limited

BSE Scrip Code: EIKO 540204

Dear Sir/Madam,

Pursuant to the Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), and amendments thereto, this is to inform that the Meeting of the Board of Directors of the Company held today i.e., on Tuesday, 17th January, 2023 at 4.00 P.M. the Board, inter-alia, considered and approved the Unaudited Financial Results for the Quarter and nine months ended 31st December, 2022.

The Statutory Auditors have carried out a "Limited Review" of the Unaudited Financial Results for the Quarter and Nine months year ended 31st December 2022.

Further, Pursuant to the Regulation 33 of the Listing Regulations, we are enclosing herewith a copy of the Unaudited Financial Results and Limited Review Report of the Statutory Auditors of the Company

The said results shall be published in one English and one vernacular newspaper as required.

This intimation is also available on the Company's website at www.eikolifescienceslimited.com

The meeting of Board of Directors concluded at 4.24 P.M

Please take the same on your records.

Thanking you.

Yours Sincerely,

For **EIKO LIFESCIENCES LIMITED**

Avi Mundecha
Company Secretary
ACS-65529

Encl: same as above

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2022

(₹ in Lakhs except EPS)

Sr. No.	Particulars	Quarter ended			Nine Month Ended		Year ended
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	437.58	431.05	558.04	1,172.69	2,012.00	2,541.19
	Other income	18.61	22.57	14.72	64.68	46.80	67.33
	Total revenue	456.18	453.62	572.76	1,237.37	2,058.80	2,608.52
2	Expenses			-		-	
	Cost of material consumed	233.15	330.41	727.61	773.18	2,091.06	2,504.78
	Changes in inventories of finished stock and work-in-progress	150.22	56.24	(216.69)	242.20	(299.43)	(246.62)
	Employee benefits expense	7.85	6.78	9.44	22.37	23.27	27.70
	Depreciation and amortization expense	15.83	15.77	15.26	47.34	40.60	56.24
	Finance Cost	1.31	1.49	12.67	11.57	35.79	46.42
	Other expenses	13.90	23.11	32.33	75.89	92.50	125.80
	Total expenses	422.25	434	580.63	1,172.54	1,983.80	2,514.32
3	Profit/(Loss) from ordinary activities before tax	33.93	19.83	(7.87)	64.83	75.00	94.20
4	Tax expense:			-		-	
	(1) Current tax	0.01	-	(7.56)	0.01	-	-
	(2) Earlier year's Tax	-	-	-		0.25	0.25
	(4) Deferred tax	8.53	4.92	5.81	16.24	18.87	23.38
5	Profit/(Loss) from ordinary activities after tax	25.39	14.91	(6.12)	48.58	55.88	70.57
6	Other Comprehensive Income (OCI)			-		-	
	<u>Item that will not be reclassified to profit or loss</u>			-		-	
	Gain/(Loss) on recognised on fair valuation of Financial Assets	-	4.21	(3.36)	3.21	(4.66)	(2.19)
	Income tax relating to these items	-	(1.06)	0.85	(0.81)	1.17	0.55
	Total Other Comprehensive Income (OCI)	-	3.15	(2.52)	2.40	(3.49)	(1.64)
	Profit/(Loss) for the Period	25.39	18.07	(8.64)	50.99	52.39	68.94
	Paid up Equity Share Capital (Face Value of Rs. 10 each)	831.63	831.63	831.63	831.63	831.63	831.63
7	Earning Per Share (EPS) (Not annualised)						
	(1) Basic	0.31	0.18	(0.07)	0.58	0.73	0.90
	(2) Diluted	0.31	0.18	(0.07)	0.58	0.73	0.90

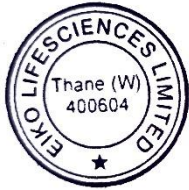


Notes:

1. The above Financial Results for the quarter ended 31st December 2022 have been reviewed and recommended by Audit Committee on Tuesday 17th January, 2023 and has been approved by the Board of Directors at its Meeting held on Tuesday, 17th January 2023. The Statutory Auditors have carried out Limited Review of above results and expressed an unmodified opinion on these financial results.
2. The Company has single business segment namely "**Speciality & Fine Chemicals**" therefore in the context of Ind As 108, disclosure of segment information is not applicable.
3. Previous quarter figures have been regrouped reclassified wherever necessary, to make them comparable.

For **Eiko Lifesciences Limited**

Laxmikant Kabra
Chairman
DIN: 00061346



Place: Thane

Date: 17th January 2023

Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To the Board of Directors
Eiko Lifesciences Limited
(Formerly known as Narendra Investments (Delhi) Limited)

1. We have reviewed the accompanying statement of Unaudited Financial Results of Eiko Lifesciences Limited (Formerly known as Narendra Investments (Delhi) Limited) (the "Company") for the quarter ended December 31, 2022 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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 express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" 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 Statement is 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.
4. 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 result prepared in accordance with applicable Principles laid down in Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India 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 read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Thanawala & Company
Chartered Accountants
Firm Reg. No.: 110948W



CA Vijay Thanawala
Proprietor
Membership No.: 015632

Place: Thane
Date: 17th January 2023

UDIN: 23015632BGWOFL3477