



## P S V JAIN & ASSOCIATES

Office No. 105, Shree Yaswant shopping Centre, Kasturba Rd., No. 7,  
Borivali (E), Mumbai - 400066. Tel. : +91-22-28059888 Mob.: 9920689888  
E-mail : psvjain.associates@gmail.com

### Independent Auditor's Review Report on Standalone Unaudited Financial Results for Quarter and Half Year ended 30<sup>th</sup> September 2025 of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors  
Eiko Lifesciences Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of **Eiko LifeSciences Limited** (The Company') for the quarter and half year ended 30<sup>th</sup> September 2025 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. The 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, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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 PSV JAIN & ASSOCIATES  
Chartered Accountants  
Firm Registration No.: 131505W

CA Vijay Kumar Jain  
Partner  
Membership No.: 405129



Place: Thane  
Date: 31<sup>st</sup> October 2025

UDIN: 25405129BMUJYU6403



**EIKO LIFESCIENCES LIMITED**  
(CIN: L65993MH1977PLC258134)

**STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30<sup>TH</sup> SEPTEMBER 2025**

(INR in lakhs)

| Sr.<br>No. | Particulars                                                            | Quarter ended |               |               | Half Year Ended |                 | Year ended      |
|------------|------------------------------------------------------------------------|---------------|---------------|---------------|-----------------|-----------------|-----------------|
|            |                                                                        | 30.09.2025    | 30.06.2025    | 30.09.2024    | 30.09.2025      | 30.09.2024      | 31.03.2025      |
|            |                                                                        | (Unaudited)   | (Unaudited)   | (Unaudited)   | (Unaudited)     | (Unaudited)     | (Audited)       |
| <b>1</b>   | Revenue from operations                                                | 919.74        | 745.23        | 773.92        | 1,664.97        | 1,848.95        | 3,249.18        |
|            | Other income                                                           | 56.47         | 55.37         | 13.07         | 111.85          | 39.29           | 102.40          |
|            | <b>Total revenue</b>                                                   | <b>976.21</b> | <b>800.60</b> | <b>786.98</b> | <b>1,776.81</b> | <b>1,888.25</b> | <b>3,351.58</b> |
| <b>2</b>   | <b>Expenses</b>                                                        |               |               |               |                 |                 |                 |
|            | Cost of material consumed                                              | 862.70        | 460.05        | 661.36        | 1,322.75        | 1,653.53        | 2,982.80        |
|            | Changes in inventories of finished stock and work-in-progress          | (56.23)       | 196.38        | 34.10         | 140.15          | 33.94           | (62.22)         |
|            | Employee benefits expense                                              | 7.03          | 5.85          | 5.91          | 12.88           | 11.22           | 28.29           |
|            | Depreciation and amortization expense                                  | 14.76         | 14.75         | 16.31         | 29.51           | 32.83           | 62.94           |
|            | Finance Cost                                                           | 6.97          | 1.82          | 3.58          | 8.79            | 6.46            | 12.70           |
|            | Other expenses                                                         | 34.18         | 30.97         | 37.71         | 65.15           | 76.12           | 129.39          |
|            | <b>Total expenses</b>                                                  | <b>869.41</b> | <b>709.82</b> | <b>758.96</b> | <b>1,579.23</b> | <b>1,814.09</b> | <b>3,153.88</b> |
| <b>3</b>   | <b>Profit/(Loss) from ordinary activities before Exceptional Items</b> | <b>106.80</b> | <b>90.77</b>  | <b>28.03</b>  | <b>197.58</b>   | <b>74.15</b>    | <b>197.69</b>   |
|            | Exceptional Items                                                      | -             | -             | -             | -               | -               | 34.12           |
| <b>4</b>   | <b>Profit/(Loss) from ordinary activities before Tax</b>               | <b>106.80</b> | <b>90.77</b>  | <b>28.03</b>  | <b>197.58</b>   | <b>74.15</b>    | <b>231.82</b>   |
| <b>5</b>   | <b>Tax expense:</b>                                                    |               |               |               |                 |                 |                 |
|            | (1) Current tax                                                        | 22.84         | 19.93         | 4.58          | 42.77           | 13.14           | 45.42           |
|            | (2) Deferred tax                                                       | 2.21          | 1.62          | 2.64          | 3.83            | 5.52            | 12.32           |
| <b>6</b>   | <b>Profit/(Loss) from ordinary activities after tax</b>                | <b>81.76</b>  | <b>69.22</b>  | <b>20.81</b>  | <b>150.98</b>   | <b>55.49</b>    | <b>174.08</b>   |
| <b>7</b>   | <b>Other Comprehensive Income (OCI)</b>                                |               |               |               |                 |                 |                 |
|            | Total Other Comprehensive Income (OCI)                                 | -             | -             | -             | -               | -               | -               |
|            | <b>Profit/(Loss) for the Period</b>                                    | <b>81.76</b>  | <b>69.22</b>  | <b>20.81</b>  | <b>150.98</b>   | <b>55.49</b>    | <b>174.08</b>   |
|            | Paid up Equity Share Capital                                           | 1,372.09      | 1,376.27      | 1,287.28      | 1,372.09        | 1,287.28        | 1,376.27        |
| <b>9</b>   | <b>Earnings Per Share (EPS) (Not annualised)</b>                       |               |               |               |                 |                 |                 |
|            | (1) Basic                                                              | 0.60          | 0.50          | 0.16          | 1.10            | 0.43            | 1.34            |
|            | (2) Diluted                                                            | 0.60          | 0.50          | 0.16          | 1.10            | 0.43            | 1.34            |



## NOTES

1. The above Financial Results which are published in accordance with Regulations 33 and Regulations 52 (4) read with regulation 63 of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015 have been reviewed by the Audit Committee and have been approved by the Board of Directors at its Meeting held on Friday, 31<sup>st</sup> October 2025
2. The Financial Results are in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under section 133 of the Companies Act, 2013 ("Act"), read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 (including any amendment(s) / modification(s) / reenactment(s) thereto). The Financial Results have been subjected to limited review by the Statutory Auditors of the Company, and they have expressed an unmodified review opinion.
3. The company has a single business segment, namely "Speciality Chemicals & Pharma Intermediates", therefore in the context of Ind AS 108, disclosure of segment information is not applicable.
4. Figures for the previous period have been regrouped/ reclassified wherever necessary to conform to current period's classification.

**For Eiko LifeSciences Limited**

**Laxmikant Kabra**  
Chairman  
DIN: 00061346



**Date: 31<sup>st</sup> October 2025**

**Place: Thane**



**EIKO LIFESCIENCES LIMITED**  
(CIN: L65993MH1977PLC258134)

**STANDALONE BALANCE SHEET FOR THE QUARTER AND HALF YEAR ENDED 30<sup>TH</sup> SEPTEMBER 2025**

(INR in lakhs)

| Particulars                    | As at<br>30-09-2025 | As at<br>31-03-2025 |
|--------------------------------|---------------------|---------------------|
| <b>ASSETS</b>                  |                     |                     |
| <b>Non-current assets</b>      |                     |                     |
| Property, Plant and Equipment  | 1,396.71            | 1,426.23            |
| <b>Financial Assets</b>        |                     |                     |
| Investments                    | 706.58              | 706.58              |
| Loans and Advances             | 1,314.39            | 1,062.82            |
| Other Financial Assets         | 200.00              | -                   |
|                                | <b>3,617.68</b>     | <b>3,195.63</b>     |
| <b>Current assets</b>          |                     |                     |
| Inventories                    | 209.87              | 401.63              |
| <b>Financial Assets</b>        |                     |                     |
| Trade Receivables              | 1,296.97            | 1,013.65            |
| Cash and cash equivalents      | 761.69              | 1,151.26            |
| Other Current Assets           | 224.10              | 275.24              |
|                                | <b>2,492.63</b>     | <b>2,841.78</b>     |
| <b>TOTAL ASSET</b>             | <b>6,110.31</b>     | <b>6,037.41</b>     |
| <b>EQUITY AND LIABILITIES</b>  |                     |                     |
| <b>EQUITY</b>                  |                     |                     |
| Equity Share capital           | 1,372.09            | 1,376.27            |
| Other Equity                   | 4,421.26            | 4,266.10            |
|                                | <b>5,793.35</b>     | <b>5,642.37</b>     |
| <b>LIABILITIES</b>             |                     |                     |
| <b>Non-current liabilities</b> |                     |                     |
| <b>Financial Liabilities</b>   |                     |                     |
| Non-Current Borrowings         | -                   | 99.89               |
| Deferred Tax Liabilities       | 71.75               | 67.92               |
|                                | <b>71.75</b>        | <b>167.81</b>       |
| <b>Current liabilities</b>     |                     |                     |
| <b>Financial Liabilities</b>   |                     |                     |
| Current Borrowings             | -                   | 75.51               |
| Trade payables                 | 161.01              | 110.79              |
| Current Tax Liabilities        | 55.38               | 22.66               |
| Provisions                     | 26.81               | 1.01                |
| Other current Liability        | 2.02                | 17.26               |
|                                | <b>245.22</b>       | <b>227.24</b>       |
| <b>TOTAL LIABILITIES</b>       | <b>6,110.31</b>     | <b>6,037.41</b>     |





**EIKO LIFESCIENCES LIMITED**  
(CIN: L65993MH1977PLC258134)

**STANDALONE CASH FLOW STATEMENT FOR THE QUARTER AND HALF YEAR ENDED 30<sup>TH</sup> SEPTEMBER 2025**

(INR in lakhs)

| Particulars                                                          | Year ended<br>30-09-2025 | Year ended<br>31-03-2025 |
|----------------------------------------------------------------------|--------------------------|--------------------------|
| <b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>                        |                          |                          |
| Net (loss) / profit before tax                                       | 197.58                   | 231.82                   |
| <b>Adjustments for</b>                                               |                          |                          |
| Depreciation and Amortisation Expense                                | 29.51                    | 62.94                    |
| Profit on sale of Investments                                        | -                        | (1.45)                   |
| Finance Costs                                                        | 8.79                     | 12.70                    |
| Interest Income classified as investing cash flow                    | (104.93)                 | (90.90)                  |
| Exceptional Item classified as Financing cash flow                   | -                        | (34.12)                  |
| <b>Operating profit before working capital changes</b>               | <b>130.95</b>            | <b>180.99</b>            |
| <b>Working capital adjustments: -</b>                                |                          |                          |
| Increase / (Decrease) in Trade and Other Payables                    | 50.22                    | (27.26)                  |
| Increase / (Decrease) in Provisions                                  | 25.80                    | (0.49)                   |
| Increase / (Decrease) in Other current Liabilities                   | (15.25)                  | 12.81                    |
| Increase / (Decrease) in Current Borrowings                          | (75.51)                  | -                        |
| (Increase) / Decrease in Inventories                                 | 191.76                   | (63.07)                  |
| (Increase) / Decrease in Trade Receivables                           | (283.32)                 | 299.72                   |
| (Increase) / Decrease in Other Current Assets                        | 51.14                    | (168.90)                 |
| <b>Cash generated from / (used in) operations</b>                    | <b>75.79</b>             | <b>233.80</b>            |
| Direct taxes paid (Net of Refunds)                                   | (10.04)                  | (29.20)                  |
| <b>Net cash (used in) / from generated from operating activities</b> | <b>65.75</b>             | <b>204.61</b>            |
| <b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>                        |                          |                          |
| Sale/(Purchase) of Investments                                       | -                        | (303.36)                 |
| Sale/(Purchase) of Fixed Assets                                      | -                        | (132.65)                 |
| Proceeds from Deposits, Loans and Advances                           | (451.57)                 | (640.12)                 |
| Interest Income                                                      | 104.93                   | 90.90                    |
| <b>Net cash (used in) / generated from investing activities</b>      | <b>(346.64)</b>          | <b>(985.23)</b>          |
| <b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>                        |                          |                          |
| Proceeds from issue of shares                                        | -                        | 434.58                   |
| Interest paid                                                        | (8.79)                   | (12.70)                  |
| Proceeds/(Repayment) from borrowings                                 | (99.89)                  | 175.40                   |
| <b>Net cash (used in) / from financing activities</b>                | <b>(108.68)</b>          | <b>597.28</b>            |
| <b>Net decrease in cash and cash equivalents (A+B+C)</b>             | <b>(389.57)</b>          | <b>(183.34)</b>          |
| Cash and cash equivalents at the beginning of the year               | 1,151.26                 | 1,334.60                 |
| <b>Cash and cash equivalents at the end of the year</b>              | <b>761.69</b>            | <b>1,151.26</b>          |





## P S V JAIN & ASSOCIATES

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### Independent Auditor's Review Report on Consolidated Unaudited Financial Results for Quarter and Half Year Ended 30<sup>th</sup> September 2025 of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

#### To the Board of Directors

#### Eiko LifeSciences Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results (the Statement') of Eiko LifeSciences Limited (the Holding Company') and its subsidiary (the Holding Company and its subsidiary together referred to as 'the Group') and its associate for the quarter and half year ended 30<sup>th</sup> September 2025, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. The statement includes the results of following entity:

| Parent     |                                        |
|------------|----------------------------------------|
| 1          | Eiko LifeSciences Limited              |
| Subsidiary |                                        |
| 2          | Eiko Scientific Solutions LLP          |
| 3          | Eikovivify Logistics Private Limited   |
| Associate  |                                        |
| 4          | Reflux Pharmaceuticals Private Limited |

4. 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. A review of interim financial information consists of making inquiries, primarily of people 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 the Standards on Auditing specified under section 143(10) of the Act, 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable



## P S V JAIN & ASSOCIATES

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5. 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
6. We did not review the interim financial results of associate included in the Statement whose interim financial information reflects total revenues of INR 945.97 lakhs and net profit after tax of INR 20.39 lakhs for the quarter and half year ended 30<sup>th</sup> September 2025 as considered in the Statement. These interim financial results have been reviewed by other auditors and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of associate is based solely on the reports of the other auditors and the procedures performed by us as stated above

Our conclusion on the Statement is not modified in respect of the above matter.

**For PSV JAIN & ASSOCIATES**

**Chartered Accountants**

**Firm Registration No.: 131505W**

**CA Vijay Kumar Jain**

**Partner**

**Membership No.: 405129**



**Place: Thane**

**Date: 31<sup>st</sup> October 2025**

**UDIN: 25405129BMUJYV7161**



**EIKO LIFESCIENCES LIMITED**  
(CIN: L65993MH1977PLC258134)

**CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30<sup>TH</sup> SEPTEMBER 2025**

(INR in Lakhs)

| Sr.<br>No. | Particulars                                                                                  | Quarter ended   |                 |                 | Half Year Ended |                 | Year ended      |
|------------|----------------------------------------------------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|            |                                                                                              | 30.09.2025      | 30.06.2025      | 30.09.2024      | 30.09.2025      | 30.09.2024      | 31.03.2025      |
|            |                                                                                              | (Unaudited)     | (Unaudited)     | (Unaudited)     | (Unaudited)     | (Unaudited)     | (Audited)       |
| <b>1</b>   | Revenue from operations                                                                      | 1,167.17        | 1,071.15        | 815.51          | 2,238.32        | 1,890.55        | 3,766.40        |
|            | Other income                                                                                 | 26.10           | 26.52           | 13.07           | 52.62           | 39.29           | 71.61           |
|            | <b>Total revenue</b>                                                                         | <b>1,193.28</b> | <b>1,097.66</b> | <b>828.58</b>   | <b>2,290.94</b> | <b>1,929.84</b> | <b>3,838.02</b> |
| <b>2</b>   | <b>Expenses</b>                                                                              |                 |                 |                 |                 |                 |                 |
|            | Cost of material consumed                                                                    | 1,015.86        | 545.83          | 685.76          | 1,561.70        | 1,677.93        | 3,504.24        |
|            | Changes in inventories of finished stock and work-in-progress                                | (144.16)        | 284.31          | 34.10           | 140.15          | 33.94           | (238.07)        |
|            | Employee benefits expense                                                                    | 13.74           | 12.56           | 6.71            | 26.29           | 12.02           | 36.66           |
|            | Depreciation and amortization expense                                                        | 25.50           | 25.37           | 16.31           | 50.86           | 32.83           | 73.72           |
|            | Finance Cost                                                                                 | 9.97            | 4.82            | 3.58            | 14.79           | 6.46            | 15.87           |
|            | Other expenses                                                                               | 105.24          | 77.34           | 46.88           | 182.58          | 85.28           | 187.55          |
|            | <b>Total expenses</b>                                                                        | <b>1,026.15</b> | <b>950.22</b>   | <b>793.32</b>   | <b>1,976.37</b> | <b>1,848.46</b> | <b>3,579.98</b> |
| <b>3</b>   | <b>Profit before Exceptional Items, Share of Profit in Equity Accounted Investee and Tax</b> | <b>167.13</b>   | <b>147.44</b>   | <b>35.26</b>    | <b>314.57</b>   | <b>81.38</b>    | <b>258.04</b>   |
|            | Exceptional Items                                                                            | -               | -               | -               | -               | 4.82            | 34.12           |
| <b>4</b>   | <b>Profit before Share of Profit in Equity Accounted Investee and Tax</b>                    | <b>167.13</b>   | <b>147.44</b>   | <b>35.26</b>    | <b>314.57</b>   | <b>86.20</b>    | <b>292.16</b>   |
|            | Share of profit/(loss) in equity accounted investees (net)                                   | <b>4.04</b>     | 1.06            | 2.37            | 5.10            | -               | 14.33           |
| <b>5</b>   | <b>Profit before tax</b>                                                                     | <b>171.17</b>   | <b>148.50</b>   | <b>37.63</b>    | <b>319.67</b>   | <b>86.20</b>    | <b>306.49</b>   |
| <b>6</b>   | <b>Tax expense:</b>                                                                          |                 |                 |                 |                 |                 |                 |
|            | (1) Current tax                                                                              | 35.37           | 29.99           | 6.83            | 65.36           | 15.40           | 48.11           |
|            | (2) Deferred tax                                                                             | 7.33            | 6.78            | 2.64            | 14.11           | 5.52            | 26.52           |
| <b>7</b>   | <b>Total Other Comprehensive Income (OCI)</b>                                                | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        |
| <b>8</b>   | <b>Profit for the period</b>                                                                 | <b>128.47</b>   | <b>111.74</b>   | <b>28.15</b>    | <b>240.20</b>   | <b>65.29</b>    | <b>231.86</b>   |
|            | Attributable to:                                                                             |                 | -               | -               | -               | -               | -               |
|            | (a) Shareholders of the company                                                              | 107.56          | 91.42           | 28.15           | 198.98          | 65.29           | 210.57          |
|            | (b) Non- controlling interests                                                               | 20.91           | 20.31           | -               | 41.22           | -               | 21.29           |
|            | <b>Paid up Equity Share Capital</b>                                                          | <b>1,372.09</b> | <b>1,376.27</b> | <b>1,287.28</b> | <b>1,372.09</b> | <b>1,287.28</b> | <b>1,376.27</b> |
| <b>9</b>   | <b>Earnings Per Share (EPS) (Not annualised)</b>                                             |                 |                 |                 |                 | -               |                 |
|            | (1) Basic                                                                                    | 0.78            | 0.66            | 0.22            | 1.45            | 0.51            | 1.62            |
|            | (2) Diluted                                                                                  | 0.78            | 0.66            | 0.22            | 1.45            | 0.51            | 1.62            |



## NOTES

1. The above Financial Results which are published in accordance with Regulations 33 and Regulations 52 (4) read with regulation 63 of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015 have been reviewed by the Audit Committee and have been approved by the Board of Directors at its Meeting held on Friday, 31<sup>st</sup> October 2025.
2. The Financial Results are in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under section 133 of the Companies Act, 2013 ("Act"), read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 (including any amendment(s) / modification(s) / re-enactment(s) thereto). The Financial Results have been subjected to limited review by the Statutory Auditors of the Company, and they have expressed an unmodified review opinion.
3. Consolidated Financial Results include financial results of

|                                        |                   |
|----------------------------------------|-------------------|
| Eiko Scientific Solutions LLP          | Wholly Owned LLP  |
| Eikovivify Logistics Private Limited   | Subsidiary        |
| Reflux Pharmaceuticals Private Limited | Associate Company |
4. As per Ind AS 108 "Operating Segment" the Group has reported segment information mainly under two segments:
  - A. Speciality Chemicals & Pharma Intermediates
  - B. Logistics Services
5. Figures for the previous period have been regrouped/ reclassified wherever necessary to conform to current period's classification.

### For Eiko LifeSciences Limited

*L.K. Kabra*

**Laxmikant Kabra**  
Chairman  
DIN: 00061346



**Date: 31<sup>st</sup> October 2025**

**Place: Thane**



**EIKO LIFESCIENCES LIMITED**  
(CIN: L65993MH1977PLC258134)

**CONSOLIDATED BALANCE SHEET FOR THE QUARTER AND HALF YEAR ENDED 30<sup>TH</sup> SEPTEMBER 2025**

(INR in Lakhs)

| Particulars                    | As at<br>30-09-2025 | As at<br>31-03-2025 |
|--------------------------------|---------------------|---------------------|
| <b>ASSETS</b>                  |                     |                     |
| <b>Non-current assets</b>      |                     |                     |
| Property, Plant and Equipment  | 2,261.04            | 2,311.91            |
| <b>Financial Assets</b>        |                     |                     |
| Investments                    | 720.50              | 715.40              |
| Loans                          | 455.44              | 295.15              |
| Other Financial Assets         | 200.00              | -                   |
|                                | <b>3,636.99</b>     | <b>3,322.46</b>     |
| <b>Current assets</b>          |                     |                     |
| Inventories                    | 209.87              | 577.48              |
| <b>Financial Assets</b>        |                     |                     |
| Trade Receivables              | 1,453.51            | 1,078.58            |
| Cash and cash equivalents      | 808.69              | 1,178.06            |
| Other Current Assets           | 366.90              | 453.56              |
|                                | <b>2,838.98</b>     | <b>3,287.67</b>     |
| <b>TOTAL ASSET</b>             | <b>6,475.97</b>     | <b>6,610.13</b>     |
| <b>EQUITY AND LIABILITIES</b>  |                     |                     |
| <b>EQUITY</b>                  |                     |                     |
| Equity Share capital           | 1,372.09            | 1,376.27            |
| Other Equity                   | 4,505.75            | 4,302.58            |
| Non-Controlling Interest       | 63.00               | 21.78               |
|                                | <b>5,940.84</b>     | <b>5,700.64</b>     |
| <b>LIABILITIES</b>             |                     |                     |
| <b>Non-current liabilities</b> |                     |                     |
| <b>Financial Liabilities</b>   |                     |                     |
| Non-Current Borrowings         | 100.90              | 200.83              |
| Deferred Tax Liabilities       | 96.23               | 82.12               |
|                                | <b>197.13</b>       | <b>282.95</b>       |
| <b>Current liabilities</b>     |                     |                     |
| <b>Financial Liabilities</b>   |                     |                     |
| Current Borrowings             | -                   | 75.51               |
| Trade payables                 | 171.87              | 331.47              |
| Current Tax Liabilities        | 55.38               | 23.62               |
| Provisions                     | 60.05               | 16.76               |
| Other current Liability        | 50.70               | 179.18              |
|                                | <b>337.99</b>       | <b>626.54</b>       |
| <b>TOTAL LIABILITIES</b>       | <b>6,475.97</b>     | <b>6,610.13</b>     |





**EIKO LIFESCIENCES LIMITED**  
(CIN: L65993MH1977PLC258134)

**CONSOLIDATED CASH FLOW STATEMENT FOR THE QUARTER AND HALF YEAR ENDED 30<sup>TH</sup> SEPTEMBER 2025**

(INR in Lakhs)

| Particulars                                                          | Year ended<br>30-09-2025 | Year ended<br>31-03-2025 |
|----------------------------------------------------------------------|--------------------------|--------------------------|
| <b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>                        |                          |                          |
| Net (loss) / profit before tax                                       | 319.67                   | 306.49                   |
| <b>Adjustments for</b>                                               |                          |                          |
| Depreciation and Amortisation Expense                                | 50.86                    | 73.72                    |
| Profit on sale of Investments                                        | -                        | (1.45)                   |
| Profit on sale of Fixed Assets                                       | -                        | (0.01)                   |
| Profit from Associate                                                | (5.10)                   | -                        |
| Interest Income classified as investing cash flow                    | (52.58)                  | (69.29)                  |
| Interest Income classified as Financing cash flow                    | -                        | (34.12)                  |
| Finance Cost classified as financing cash flow                       | 14.79                    | 15.87                    |
| <b>Operating profit before working capital changes</b>               | <b>327.64</b>            | <b>291.22</b>            |
| <b>Working capital adjustments:</b>                                  |                          |                          |
| Increase / (Decrease) in Trade and Other Payables                    | (159.60)                 | 193.42                   |
| Increase / (Decrease) in Provisions                                  | 43.29                    | 15.26                    |
| Increase / (Decrease) in Other current Liabilities                   | (128.48)                 | 174.72                   |
| Increase / (Decrease) in current Borrowings                          | (75.51)                  | -                        |
| (Increase) / Decrease in Inventories                                 | 367.61                   | (238.91)                 |
| (Increase) / Decrease in Trade Receivables                           | (374.94)                 | 234.80                   |
| (Increase) / Decrease in Other Current Assets                        | 86.66                    | (347.22)                 |
| <b>Cash generated from / (used in) operations</b>                    | <b>86.66</b>             | <b>323.29</b>            |
| Direct taxes paid (Net of Refunds)                                   | (33.60)                  | (30.92)                  |
| <b>Net cash (used in) / from generated from operating activities</b> | <b>53.06</b>             | <b>292.37</b>            |
| <b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>                        |                          |                          |
| Sale/(Purchase) of Investments                                       | (0.00)                   | (312.19)                 |
| Sale/(Purchase) of Fixed Assets                                      | -                        | (1,029.11)               |
| Proceeds from Deposits, Loans and Advances                           | (360.29)                 | 127.56                   |
| Interest Income                                                      | 52.58                    | 69.29                    |
| <b>Net cash (used in) / generated from investing activities</b>      | <b>(307.71)</b>          | <b>(1,144.45)</b>        |
| <b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>                        |                          |                          |
| Proceeds from issue of shares                                        | -                        | 434.58                   |
| Proceeds from issue shares of Non-Controlling Interest               | -                        | 0.49                     |
| Interest paid                                                        | (14.79)                  | (15.87)                  |
| Proceeds /(Repayment) from borrowings                                | (99.93)                  | 276.34                   |
| <b>Net cash (used in) / from financing activities</b>                | <b>(114.72)</b>          | <b>695.55</b>            |
| <b>Net decrease in cash and cash equivalents (A+B+C)</b>             | <b>(369.37)</b>          | <b>(156.54)</b>          |
| Cash and cash equivalents at the beginning of the year               | 1,178.06                 | 1,334.60                 |
| <b>Cash and cash equivalents at the end of the year</b>              | <b>808.69</b>            | <b>1,178.06</b>          |





## SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

The Group has identified two reportable business segments:

1. Speciality Chemicals & Pharma Intermediates
2. Logistics Services

The Logistics Services segment represents the core business of the Company's subsidiary, Eikovivify Logistics Private Limited, which commenced operations during the current financial year. Accordingly, segment-wise reporting has been provided for the quarter and half year ended 30<sup>th</sup> September 2025.

| Sr.<br>No.                                     | Particulars | Quarter ended |             | Half Year Ended | Year Ended |
|------------------------------------------------|-------------|---------------|-------------|-----------------|------------|
|                                                |             | 30-09-2025    | 30-06-2025  | 30-09-2025      | 31-03-2025 |
|                                                |             | (Unaudited)   | (Unaudited) | (Unaudited)     | (Audited)  |
| SEGMENT REVENUE                                |             |               |             |                 |            |
| a) Speciality Chemicals & Pharma Intermediates |             | 1,025.24      | 840.22      | 1,865.46        | 3,357.93   |
| b) Logistics Services                          |             | 141.93        | 230.93      | 372.86          | 408.47     |
| Total segment revenue                          |             | 1,167.17      | 1,071.15    | 2,238.32        | 3,766.40   |
| SEGMENT RESULTS                                |             |               |             |                 |            |
| a) Speciality Chemicals & Pharma Intermediates |             | 72.15         | 44.42       | 116.57          | 133.55     |
| b) Logistics Services                          |             | 30.61         | 29.73       | 60.34           | 32.75      |
| Total                                          |             | 102.76        | 74.15       | 176.91          | 166.30     |
| Less: Finance Costs                            |             | -9.97         | -4.82       | -14.79          | -15.87     |
| Add: Other Income                              |             | 48.97         | 50.62       | 99.58           | 93.51      |
| Add: Share of Non-Controlling Interest         |             | 29.41         | 28.56       | 57.97           | 28.43      |
| Add: Exceptional Items                         |             | -             | -           | -               | 34.12      |
| Profit before tax                              |             | 171.17        | 148.50      | 319.67          | 306.49     |
| SEGMENT ASSETS                                 |             |               |             |                 |            |
| a) Speciality Chemicals & Pharma Intermediates |             | 3,722.81      | 3,781.52    | 3,722.81        | 3,874.75   |
| b) Logistics Services                          |             | 1,057.88      | 1,073.79    | 1,057.88        | 1,319.24   |
| Total Segment Assets                           |             | 4,780.70      | 4,855.31    | 4,780.70        | 5,194.00   |
| Investments in equity accounted investees      |             | 920.23        | 716.19      | 920.23          | 715.13     |
| Unallocated Assets                             |             | 775.04        | 851.00      | 775.04          | 701.00     |
| Total Assets                                   |             | 6,475.97      | 6,422.50    | 6,475.97        | 6,610.13   |
| SEGMENT LIABILITIES                            |             |               |             |                 |            |
| a) Speciality Chemicals & Pharma Intermediates |             | 353.47        | 435.79      | 353.47          | 398.03     |
| b) Logistics Services                          |             | 181.65        | 154.64      | 181.65          | 511.46     |
| Total Segment Liabilities                      |             | 535.13        | 590.43      | 535.13          | 909.49     |
| Total Liabilities                              |             | 535.13        | 590.43      | 535.13          | 909.49     |

