

Ref. No.: EIKO/BSE/2025-26/06

Date: 14th May 2025

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

Scrip Code: 540204

Subject: Outcome of the Board Meeting

Dear Sir/Madam,

Pursuant to Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR"), We would like to inform you that at the meeting of the Board of Directors of the Company held on Wednesday, 14th May 2025 which commenced at 1.30 p.m. and concluded at 4.00 p.m. have inter-alia, approved and taken on record the following:

1. Audited Standalone and Consolidated Financial Results of the Company for the Quarter and Year ended 31st March 2025 along with Auditor's Report duly signed by the Auditor of the Company. A Copy of the same is enclosed herewith as **Annexure I**.
2. Declaration regarding unmodified opinion in the Audit Report issued by the PSV Jain & Associates, Statutory Auditor of the Company on Standalone and Consolidated Financial results Quarter and Year ended 31st March 2025. A Copy of the same is enclosed herewith as **Annexure II**.
3. Appointment of M/s Shravan Gupta & Associates, Practicing Company Secretary, as Secretarial Auditor for a period of 5 (five) years starting from Financial Year 2025-26 subject to the approval of shareholders at the Annual General Meeting. *The details of Secretarial Auditor as required under Regulation 30 of the SEBI (LODR), Regulation, 2015 read with Circular No SEBI/HO/CFD/CFD-PoD-I/P/CIR/2023/123 dated 13 July 2023 are mentioned in annexure attached as **Annexure – III**.*
4. Appointment of M/s NP Rajput & Co., Chartered accountant, as Internal Auditor for Financial Year 2025-26. *The details of Internal Auditor as required under Regulation 30 of the SEBI (LODR), Regulation, 2015 read with Circular No. SEBI/HO/CFD/CFD-PoD-I/P/CIR/2023/123 dated 13 July 2023 are mentioned in annexure attached as **Annexure – IV**.*

For Eiko Lifesciences Limited

Chintan Doshi
Company Secretary and Compliance Officer
Membership No.: A36190



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
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Annexure I

Independent Auditor's Report on the Quarterly and Year to Date Audited Consolidated 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 of
EIKO LIFESCIENCES LIMITED**

Report on the Audit of Financial Results

Opinion

We have audited the accompanying Consolidated Annual Financial Results of Eiko LifeSciences Limited (hereinafter referred to as the "Holding Company") its Subsidiary & Associate entity for the quarter ended 31st March, 2025 and the year to date results for the period from 01st April 2024 to 31st March, 2025, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated annual financial results:

i. includes the results of

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

ii. are presented in accordance with the requirements of Regulation 33 and Regulation 52 of the Listing Regulations in this regard; and

iii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of net loss and other comprehensive income and other financial information of the Company for the year ended March 31, 2024 and the balance sheet and the statement of cash flows as at and for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results section of our report. We are independent of the Holding company, its Subsidiary & Associate entity in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical



requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us along with the consideration of audit reports of the other auditors referred to in sub paragraph (a) of the "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.

Management and Board of Directors' Responsibilities for the Financial Results

These Consolidated Annual Financial Results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the consolidated annual financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Holding Company its Subsidiary & Associate entity in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial reporting' prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the Companies included in the Holding Company its Subsidiary & Associate entity are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Holding company its Subsidiary & Associate entity and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies, making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which were used for the purpose of preparation of consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated annual financial results, the Board of Directors of the respective Holding Company its Subsidiary & Associate entity are responsible for assessing the ability of the Holding company its Subsidiary & Associate entity to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Holding company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies are responsible for overseeing financial reporting process of the Holding company its Subsidiary & Associate entity.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated Annual Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated Annual Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



- i. Identify and assess the risks of material misstatement of the Consolidated Annual Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- iv. Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Holding company its Subsidiary & Associate entity to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Holding company its Subsidiary & Associate entity to cease to continue as a going concern.
- v. Evaluate the overall presentation, structure and content of the Consolidated Annual Financial Results, including the disclosures, and whether the Consolidated Annual Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- vi. Obtain sufficient appropriate audit evidence regarding the financial results of the Holding company its Subsidiary & Associate entity to express an opinion on the consolidated financial results. We are responsible for the direction, supervision and performance of the audit of financial information of the Holding company its Subsidiary & Associate entity.
- vii. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the financial information of its associate which has not been audited by us, whose financial results for year ended March 31, 2025, reflect total revenue (before consolidated adjustments) of INR 2021.58 lakhs, total net profit after tax (before consolidated adjustment) of INR 57.30 lakhs. The said financial results have been audited by other auditor whose report has been furnished to us by the management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the associate, is based solely on the report of the other auditor and the procedures performed by us as stated in above paragraph.



Our opinion on the Audited Consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the Financial Results/financial information certified by the Management for the holding company and the works performed by other auditors for Subsidiary and Associate company.

For PSV JAIN & ASSOCIATES

Chartered Accountants

Firm Registration No.: 131505W



CA Vijay Kumar Jain

Partner

Membership No.: 405129



Place: Thane

Date: 14th May 2025

UDIN: 25405129BMUJYD7519



EIKO LIFESCIENCES LIMITED
(CIN: L65993MH1977PLC258134)

CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2025

(INR in lakhs)

Sr. No.	Particulars	Quarter ended		Year ended
		31.03.2025	31.12.2024	31.03.2025
		(Audited)	(Unaudited)	(Audited)
1	Revenue from operations	1,127.05	748.80	3,766.40
	Other income	22.98	9.34	71.61
	Total revenue	1,150.03	758.15	3,838.01
2	Expenses			
	Cost of Material consumed	1,199.54	626.78	3,504.24
	Changes in inventories of finished stock and work-in-progress	(287.90)	15.89	(238.07)
	Employee benefits expense	10.63	14.01	36.66
	Depreciation and amortization expense	25.02	15.88	73.72
	Finance Cost	6.71	2.70	15.87
	Other expenses	73.49	28.78	187.55
	Total expenses	1,027.49	704.03	3,579.97
3	Profit before Exceptional Items, Share of Profit in Equity Accounted Investee and Tax	122.54	54.12	258.04
	Exceptional Items	34.12	-	34.12
4	Profit before Share of Profit in Equity Accounted Investee and Tax	156.66	54.12	292.16
	Share of profit/(loss) in equity accounted investees (net)	7.03	2.48	14.33
5	Profit before tax	163.69	56.60	306.49
6	Tax expense:			
	(1) Current tax	21.35	11.36	48.11
	(2) Earlier year's Tax	-	-	-
	(4) Deferred tax	17.98	3.02	26.52
7	Profit for the period	124.36	42.21	231.86
8	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	-	-	-
	Income tax relating to these items	-	-	-
9	Total Other Comprehensive Income (OCI)	124.36	42.21	231.86
10	Total Comprehensive Income/ (Loss) for the period attributable to:			
	(a) Shareholders of the company	104.52	40.76	210.57
	(b) Non- controlling interests	19.84	1.45	21.29
11	Paid up Equity Share Capital (Face Value of INR 10 each)	1,376.27	1,287.28	1,376.27
12	Earnings Per Share (EPS) (Not annualised)			
	(1) Basic	0.80	0.24	1.62
	(2) Diluted	0.80	0.24	1.62



EIKO LIFESCIENCES LIMITED
(CIN: L65993MH1977PLC258134)
CONSOLIDATED AUDITED BALANCE SHEET FOR THE PERIOD ENDED 31ST MARCH 2025

(INR in Lakhs)

Particulars	As at	As at
	31-03-2025	30-09-2024
ASSETS		
Non-current assets		
Property, Plant and Equipment	2,311.91	1,307.94
<u>Financial Assets</u>		
Investments	715.40	705.89
Loans	295.15	484.58
	3,322.46	2,498.42
Current assets		
Inventories	577.48	270.33
<u>Financial Assets</u>		
Trade Receivables	1,078.58	1,425.20
Cash and cash equivalents	1,178.06	313.18
Other Current Assets	453.55	985.44
	3,287.67	2,994.14
TOTAL ASSET	6,610.13	5,492.56
EQUITY AND LIABILITIES		
EQUITY		
Equity Share capital	1,376.27	1,287.28
Other Equity	4,302.59	3,845.83
Non-Controlling Interest	21.78	-
	5,700.64	5,133.11
LIABILITIES		
Non-current liabilities		
<u>Financial Liabilities</u>		
Non-Current Borrowings	200.83	-
Deferred Tax Liabilities	82.12	61.12
	282.95	61.12
Current liabilities		
<u>Financial Liabilities</u>		
Current Borrowings	75.51	42.62
Trade payables	331.47	222.76
Current Tax Liabilities	23.62	11.65
Provisions	16.76	1.55
Other current Liability	179.18	19.75
	626.54	298.33
TOTAL LIABILITIES	6,610.13	5,492.56



EIKO LIFESCIENCES LIMITED
(CIN: L65993MH1977PLC258134)

CONSOLIDATED AUDITED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH 2025

(INR in Lakhs)

Particulars	Year ended 31-03-2025	Half Year Ended 30-09-2024
<u>A. CASH FLOW FROM OPERATING ACTIVITIES</u>		
Net(loss)/ profit before tax	306.49	81.38
Adjustments for		
Depreciation and Amortisation Expense	73.72	30.08
Profit on sale of Investments	(1.45)	4.82
Profit on sale of Fixed Assets	(0.01)	(0.01)
Interest Income classified as investing cash flow	(69.29)	(37.88)
Exceptional Item classified as Financing cash flow	(34.12)	-
Finance Cost classified as financing cash flow	15.87	6.46
Operating profit before working capital changes	291.22	84.85
Working capital adjustments :-		
Increase / (Decrease) in Trade and Other Payables	193.42	84.71
Increase / (Decrease) in Provisions	15.26	0.05
Increase / (Decrease) in Other current Liabilities	174.72	20.51
(Increase) / Decrease in Inventories	(238.91)	68.24
(Increase) / Decrease in Trade Receivables	234.80	(111.82)
(Increase) / Decrease in Other Current Assets	(347.22)	(879.10)
Cash generated from / (used in) operations	323.29	(732.57)
Direct taxes paid (Net of Refunds)	(30.92)	(15.40)
Net cash (used in) / from generated from operating activities	292.37	(747.96)
<u>B. CASH FLOW FROM INVESTING ACTIVITIES</u>		
Sale/(Purchase) of Investments	(312.19)	(304.12)
Sale/(Purchase) of Fixed Assets	(1,029.11)	18.51
Proceeds from Deposits, Loans and Advances	127.56	(61.88)
Interest Income	69.29	37.88
Net cash (used in) / generated from investing activities	(1,144.45)	(309.61)
<u>C. CASH FLOW FROM FINANCING ACTIVITIES</u>		
Proceeds from issue of shares	434.58	-
Proceeds from issue shares of Non-Controlling Interest	0.49	-
Amount Payable to NCI	21.29	-
Interest paid	(15.87)	(6.46)
Proceeds /(Repayment) from borrowings	276.34	42.62
Net cash (used in) / from financing activities	695.55	36.16
Net decrease in cash and cash equivalents (A+B+C)	(156.54)	(1,021.42)
Cash and cash equivalents at the beginning of the year	1,334.60	1,334.60
Cash and cash equivalents at the end of the year	1,178.06	313.18



NOTES

1. The above statement of audited Consolidated Financial results for the quarter and year ended March 31, 2025 (the Statement) of Eiko LifeSciences Limited (the Holding Company) and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), is reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on May 14, 2025. The audited consolidated financial results are prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) (Ind AS) prescribed under Section 133 of the Companies Act, 2013, other recognised accounting practices and policies to the extent applicable.
2. Figures for the quarter ended March 31, 2025 represents the difference between the audited figures in respect of the financial year ended March 31, 2025 and the published unaudited year to date figures upto December 31, 2024 which were subjected to limited review by the Auditors.

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

Consequently, the consolidated financial results have been prepared and presented for the current financial year. Since this is the first year in which the consolidated financial statements are being reported, comparative figures for the previous financial year are not available.

4. Exceptional item includes Interest received from shareholders on the delayed payment of the First and Final Call money on Rights Equity Shares, as detailed in Note 3 of standalone results and in accordance with the final call cum forfeiture notice.
5. As per Ind AS 108 "Operating Segment" the Group has reported segment information mainly under two segments:
 - A. Speciality and Fine Chemicals
 - B. Logistics Services
6. 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: 14th May 2025
Place: Thane



Segment wise Revenue, Results, Assets and Liabilities

The Group has identified two reportable business segments:

1. Specialty & Fine Chemicals
2. Logistics Business

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 year ended 31st March 2025.

Sr. No.	Particulars	Quarter ended		Year Ended
		31-03-2025	31-12-2024	31-03-2025
		(Audited)	(Unaudited)	(Audited)
1	Segment Revenue			
	a) Specialty & Fine Chemicals	726.55	740.83	3,357.93
	b) Logistics Business	400.50	7.97	408.47
	Total segment revenue	748.80	748.80	3,766.40
2	Segment Results			
	a) Specialty & Fine Chemicals	36.23	43.94	133.55
	b) Logistics Business	29.69	3.06	32.75
	Total	65.92	49.95	166.30
	Less: Finance Costs	-6.71	-2.70	-15.87
	Add: Other Income	44.88	9.34	93.51
	Add: Share of Non-Controlling Interest	25.48	2.94	28.43
	Add: Exceptional Items	34.12	-	34.12
	Profit before tax	163.69	56.60	306.49
3	Segment Assets			
	a) Specialty & Fine Chemicals	3,874.75	4,356.61	3,874.75
	b) Logistics Business	1,319.24	1,380.46	1,319.24
	Total Segment Assets	5,194.00	5,737.07	5,194.00
	Investments in equity accounted investees	715.13	708.10	715.13
	Unallocated Assets	701.00	341.00	701.00
	Total Assets	6,610.13	6,786.17	6,610.13
4	Segment Liabilities			
	a) Specialty & Fine Chemicals	398.03	574.75	398.03
	b) Logistics Business	511.46	1,034.56	511.46
	Total Segment Liabilities	909.49	1,609.31	909.49
	Total Liabilities	909.49	1,609.31	909.49

For Eiko LifeSciences Limited

L.K. Kabra

Laxmikant Kabra
Chairman
DIN: 00061346



Date: 14th May 2025
Place: Thane



P S V JAIN & ASSOCIATES

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E-mail : psvjain.associates@gmail.com

Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone 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 of
EIKO LIFESCIENCES LIMITED**

Report on the Audit of Financial Results

Opinion

We have audited the standalone annual financial results of **EIKO LIFESCIENCES LIMITED** (hereinafter referred to as the 'Company') for the quarter and year ended March 31, 2024 and the Balance Sheet and the Statement of Cash Flows as at and for the year ended on that date, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial results:

- i. are presented in accordance with the requirements of Regulation 33 and Regulation 52 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of net loss and other comprehensive income and other financial information of the Company for the year ended March 31, 2024 and the balance sheet and the statement of cash flows as at and for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our opinion on the Standalone Annual Financial Results.

Management and Board of Directors' Responsibilities for the Financial Results

These Standalone Annual Financial Results have been prepared on the basis of the Standalone Annual Financial Statements. The Company's Management and the Board of Directors are responsible for the preparation and presentation of these Standalone Annual Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34 prescribed under



Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Annual Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the Standalone Annual Financial Results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are responsible for overseeing the Company's financial reporting process of the company.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Annual Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Annual Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- i. Identify and assess the risks of material misstatement of the Standalone Annual Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- iv. Conclude on the appropriateness of the Board of Director's use of the going concern basis of accounting, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone Annual Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.



- v. Evaluate the overall presentation, structure and content of the Standalone Annual Financial Results, including the disclosures, and whether the Standalone Annual Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- vi. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Standalone Annual Financial Results include the results for the quarter ended 31st March 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our opinion on the Audited Standalone Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the Financial Results/financial information certified by the Management.

For PSV JAIN & ASSOCIATES

Chartered Accountants

Firm Registration No.: 131505W



CA Vijay Kumar Jain

Partner

Membership No.: 405129



Place: Thane

Date: 14th May 2025

UDIN: 25405129BMUJYC9023



EIKO LIFESCIENCES LIMITED
(CIN: L65993MH1977PLC258134)

STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2025

(INR in lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Revenue from operations	709.15	691.07	839.79	3,249.18	2,792.93
	Other income	52.64	10.47	10.63	102.40	17.61
	Total revenue	761.79	701.54	850.42	3,351.58	2,810.54
2	Expenses					
	Cost of Material consumed	734.98	594.29	840.28	2,982.80	2,720.48
	Changes in inventories of finished stock and work-in-progress	(112.05)	15.89	(65.28)	(62.22)	(179.07)
	Employee benefits expense	6.40	10.66	5.30	28.29	22.07
	Depreciation and amortization expense	14.74	15.37	18.06	62.94	66.25
	Finance Cost	3.82	2.42	2.24	12.70	14.21
	Other expenses	28.43	24.84	7.54	129.39	68.17
	Total expenses	676.32	663.47	808.14	3,153.88	2,712.12
3	Profit/(Loss) from ordinary activities before Exceptional Items and Tax	85.46	38.08	42.29	197.69	98.42
	Exceptional Items	34.12	-	-	34.12	-
4	Profit/(Loss) from ordinary activities before Tax	119.59	38.08	42.29	231.82	98.42
5	Tax expense:					
	(1) Current tax	25.71	6.56	9.82	45.42	9.82
	(2) Earlier year's Tax	-	-	0.03	-	0.03
	(4) Deferred tax	3.77	3.02	1.14	12.32	13.42
6	Profit/(Loss) from ordinary activities after tax	90.10	28.49	31.29	174.08	75.15
7	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	-	-	-	-	-
	Income tax relating to these items	-	-	-	-	-
8	Total Other Comprehensive Income (OCI)	-	-	-	-	-
9	Profit/(Loss) for the Period	90.10	28.49	31.29	174.08	75.15
	Paid up Equity Share Capital (Face Value of Rs. 10 each)	1,376.27	1,287.28	1,287.28	1,376.27	1,287.28
10	Earnings Per Share (EPS) (Not annualised)					
	(1) Basic	0.69	0.22	0.28	1.34	0.73
	(2) Diluted	0.69	0.22	0.28	1.34	0.73



EIKO LIFESCIENCES LIMITED
(CIN: L65993MH1977PLC258134)
STANDALONE AUDITED BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH 2025

(₹ in Lakhs)

Particulars	As at	As at
	31-03-2025	31-03-2024
ASSETS		
Non-current assets		
Property, Plant and Equipment	1,426.23	1,356.51
<u>Financial Assets</u>		
Investments	706.58	401.77
Loans	1,062.82	422.70
	3,195.63	2,180.99
Current assets		
Inventories	401.63	338.56
<u>Financial Assets</u>		
Trade Receivables	1,013.65	1,313.38
Cash and cash equivalents	1,151.26	1,334.60
Other Current Assets	275.24	106.34
	2,841.78	3,092.88
TOTAL ASSET	6,037.41	5,273.87
EQUITY AND LIABILITIES		
EQUITY		
Equity Share capital	1,376.27	1,287.28
Other Equity	4,266.10	3,780.54
	5,642.37	5,067.83
LIABILITIES		
Non-current liabilities		
<u>Financial Liabilities</u>		
Non-Current Borrowings	99.89	-
Deferred Tax Liabilities	67.92	55.60
	167.81	55.60
Current liabilities		
<u>Financial Liabilities</u>		
Current Borrowings	75.51	-
Trade payables	110.79	138.05
Current Tax Liabilities	22.66	6.44
Provisions	1.01	1.50
Other current Liability	17.26	4.46
	227.24	150.44
TOTAL LIABILITIES	6,037.41	5,273.87



EIKO LIFESCIENCES LIMITED
(CIN: L65993MH1977PLC258134)

STANDALONE AUDITED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH 2025

(₹ in Lakhs)

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
<u>A. CASH FLOW FROM OPERATING ACTIVITIES</u>		
Net (loss) / profit before tax	231.82	98.42
Adjustments for		
Depreciation and Amortisation Expense	62.94	66.25
Profit on sale of Investments	(1.45)	-
Dividend Income	-	(0.03)
Finance Costs	12.70	14.21
Interest Income classified as investing cash flow	(125.02)	(18.15)
Exceptional Item classified as Financing cash flow	(34.12)	-
Operating profit before working capital changes	180.99	160.70
Working capital adjustments :-		
Increase / (Decrease) in Trade and Other Payables	(27.26)	33.52
Increase / (Decrease) in Provisions	(0.49)	(3.05)
Increase / (Decrease) in Other current Liabilities	12.81	(0.98)
Increase / (Decrease) in Other Financial Liabilities	-	(5.36)
(Increase) / Decrease in Inventories	(63.07)	(247.81)
(Increase) / Decrease in Trade Receivables	299.72	(602.82)
(Increase) / Decrease in Other Current Assets	(168.90)	(38.78)
Cash generated from / (used in) operations	233.80	(704.56)
Direct taxes paid (Net of Refunds)	(29.20)	(3.41)
Net cash (used in) / from generated from operating activities	204.61	(707.97)
<u>B. CASH FLOW FROM INVESTING ACTIVITIES</u>		
Sale/(Purchase) of Investments	(303.36)	(396.42)
Sale/(Purchase) of Fixed Assets	(132.65)	(34.65)
Income from dividend	-	0.03
Proceeds from Deposits	(640.12)	358.00
Interest Income	90.90	18.15
Net cash (used in) / generated from investing activities	(985.23)	(54.90)
<u>C. CASH FLOW FROM FINANCING ACTIVITIES</u>		
Proceeds from issue of shares	434.58	2,050.45
Interest paid	(12.70)	(14.21)
Proceeds /(Repayment) from borrowings	175.40	-
Net cash (used in) / from financing activities	597.28	2,036.24
Net decrease in cash and cash equivalents (A+B+C)	(183.34)	1,273.36
Cash and cash equivalents at the beginning of the year	1,334.60	61.24
Cash and cash equivalents at the end of the year	1,151.26	1,334.60



NOTES

1. The above statement of audited Standalone Financial results for the quarter and year ended March 31, 2025 (the Statement) of Eiko LifeSciences Limited (the Company) is reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on May 14, 2025. The audited standalone financial results are prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) (Ind AS) prescribed under Section 133 of the Companies Act, 2013, other recognised accounting practices and policies to the extent applicable.
2. The figures for the corresponding previous quarter/ year have been regrouped/reclassified wherever necessary, to make them comparable. The figures for quarter ended March 31, 2025, are balancing figures between the audited figures of the full financial year and the limited reviewed year-to date figures upto the third quarter of the financial year.
3. The Right Issue Committee of the Board of Directors, in its meeting held on 25th November 2024, resolved to provide a final opportunity to the shareholders who had not made the payment for the First and Final Call on Rights Equity Shares. In this regard, the allotment of fully paid-up shares, consequent to the payment of the reminder call, was completed on 24th January 2025. As per the terms of the issue, shareholders who made the payment of the call money were liable to pay interest at the rate of 10% on the outstanding dues.
4. Other Income for the year ended March 31, 2025 amounting to INR 102.40 Lakhs includes income earned from a subsidiary of the Company amounting to INR 21.90 Lakhs and Income/ share of profit received from a Limited Liability Partnership (LLP) in which the Company is a partner, amounting to INR 9.22 Lakhs. Further, interest income received from shareholders who paid the final call money, as described in Note 3 above, has been recognised as an exceptional item in the financial statements for the relevant period.
5. The company has a single business segment, namely "Speciality & Fine Chemicals" therefore in the context of Ind AS 108, disclosure of segment information is not applicable.
6. 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: 14th May 2025

Place: Thane



EIKO LIFESCIENCES LIMITED

F E E L T H E C H E M I S T R Y

Annexure II

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

Scrip Code: 540204

Subject: Declaration in respect of Unmodified Opinion on Audited Standalone and Consolidated Financial Results of the Company for the Quarter and Year ended 31st March 2025

In compliance with Regulation 33(3)(d) of Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, we hereby declare that, Statutory Auditors of our Company M/s PSV Jain & Associates, have issued an Audit Report with unmodified opinion on Audited Standalone & Consolidated Financial Results of the Company for the Quarter and Year ended 31st March 2025.

You are requested to kindly take the aforementioned on record and oblige.

For Eiko Lifesciences Limited

Chintan Doshi
Company Secretary and Compliance Officer
Membership No.: A36190

Eiko LifeSciences Limited CIN: L65993MH1977PLC258134

Registered Address: 604, Centrum, Opp. TMC Office, Near Satkar Grande Hotel, Wagle Estate, Thane MH 400604
Phone No.: +919082668855; Email id: investor.relations@eikolifesciences.com; website: www.eikolifesciences.com

**ANNEXURE – III****Brief details of appointment of M/s Shravan Gupta & Associates as Secretarial Auditor of the Company**

We further submit the following details as required under the Listing Regulations read with SEBI Circular No SEBI/HO/CFD/CFD-PoD-I/P/CIR/2023/123 dated 13 July 2023 are annexed to this letter.

Sr. No	Particular	Details
1.	Name of the Firm	M/s Shravan Gupta & Associates
2.	Reason for change viz. appointment, Resignation, removal, death or otherwise;	Appointment as Secretarial Auditor of the Company for a period of 5 years
3.	Date of Appointment	14 th May, 2025
4.	Term of Appointment	Appointment as Secretarial Auditor for a period of 5 (five) years starting from Financial Year 2025-26 subject to the approval of shareholders in ensuing Annual General Meeting.
5.	Qualification & brief profile (in case of appointment)	<p>M/s. Shravan Gupta & Associates is a Practicing Company Secretaries firm working in the compliance field for more than 5 years.</p> <p>Mr. Shravan Gupta is an Associate Member of Institute of Company Secretaries of India (ICSI).</p> <p>The firm mainly deals in day-to-day compliance filling with various regulatory authorities and works on providing various Advisory Services on Corporate Compliances, Securities Law, incorporation, merger etc.</p>
6.	Disclosure of relationship between Directors (in case of appointment of Director)	None



ANNEXURE – IV

Brief details of appointment of M/s M/s NP Rajput & Co as Internal Auditor of the Company.

We further submit the following details as required under the Listing Regulations read with SEBI Circular No SEBI/HO/CFD/CFD-PoD-I/P/CIR/2023/123 dated 13 July 2023 are annexed to this letter.

Sr. No	Particular	Details
1.	Name of the Firm	M/s NP Rajput & Co
2.	Reason for change viz. appointment, Resignation, removal, death or otherwise;	Appointment as Internal Auditor of the Company
3.	Date of Appointment	14 th May, 2025
4.	Term of Appointment	Appointment as Internal Auditor for Financial Year 2025-26.
5.	Qualification & brief profile (in case of appointment)	M/s NP Rajput & Co. is having wide experience in Income tax Compliances, GST compliances, Accounting, Internal Audit, GST audit as well as handling major audit assignments.
6.	Disclosure of relationship between Directors (in case of appointment of Director)	None
