

Ref. No.: EIKO/BSE/2024-25/59

**Date: 12th February, 2025**

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

**Scrip Code: 540204**

**Subject: Integrated filing for the quarter ended 31<sup>st</sup> December, 2024.**

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 Wednesday, 12th February, 2025, Board, inter-alia, considered and approved the Unaudited Financial Results (Standalone & Consolidation basis) for the Quarter and nine months ended 31st December, 2024.

In this connection pursuant to Securities and Exchange Board of India (SEBI) Circular No. SEBI/HO/CFD/CFD-PoD2/CIR/P/2024/185 dated 31st December, 2024, please find attached the Integrated Filing (Financials) for the quarter and nine-months ended 31st December, 2024 (**Annexure A**). The same is also being available on the website of the Company at [www.eikolifesciences.com](http://www.eikolifesciences.com)

Please take the same on your records.

**For Eiko Lifesciences Limited**

**Chintan Doshi**  
**Company Secretary and Compliance Officer**  
**Membership No: A 36190**



## 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 for Quarter and Nine Months ended Standalone Unaudited financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To the Board of Directors  
Eiko Lifesciences Limited

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of Eiko Lifesciences Limited (the "Company") for the Quarter and Nine Months ended December 31, 2024 (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 PSV JAIN & ASSOCIATES  
Chartered Accountants  
Firm Registration No.: 131505W

CA VJAY KUMAR JAIN  
Partner

Mem No.: 405129

Place: Mumbai

Date: 12/02/2025

UDIN: 25405129BMUJXY8026





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

**UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31<sup>ST</sup> DECEMBER 2024**

(INR in lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
		(unaudited)	(unaudited)	(unaudited)	(unaudited)	(unaudited)	(Audited)
1	Revenue from operations	691.07	773.92	661.09	2,540.02	1,953.14	2,792.93
	Other income	10.47	13.07	1.44	49.77	6.98	17.61
	<b>Total revenue</b>	<b>701.54</b>	<b>786.98</b>	<b>662.53</b>	<b>2,589.79</b>	<b>1,960.11</b>	<b>2,810.54</b>
2	<b>Expenses</b>						
	Cost of Material consumed	594.29	661.36	618.43	2,247.81	1,880.20	2,720.48
	Changes in inventories of finished stock and work-in-progress	15.89	34.10	(24.08)	49.83	(113.79)	(179.07)
	Employee benefits expense	10.66	5.91	6.49	21.88	16.78	22.07
	Depreciation and amortization expense	15.37	16.31	16.09	48.20	48.20	66.25
	Finance Cost	2.42	3.58	2.50	8.88	11.97	14.21
	Other expenses	24.84	37.71	13.99	100.95	60.63	68.17
3	<b>Total expenses</b>	<b>663.47</b>	<b>758.96</b>	<b>633.42</b>	<b>2,477.56</b>	<b>1,903.98</b>	<b>2,712.12</b>
4	<b>Profit/(Loss) from ordinary activities before tax</b>	<b>38.08</b>	<b>28.03</b>	<b>29.10</b>	<b>112.23</b>	<b>56.13</b>	<b>98.42</b>
5	<b>Tax expense:</b>						
	(1) Current tax	6.56	4.58	-	19.70	-	9.82
	(2) Earlier year's Tax	-	-	-	-	-	0.03
	(4) Deferred tax	3.02	2.64	5.35	8.55	12.28	13.42
6	<b>Profit/(Loss) from ordinary activities after tax</b>	<b>28.49</b>	<b>20.81</b>	<b>23.76</b>	<b>83.98</b>	<b>43.85</b>	<b>75.15</b>
7	<b>Other Comprehensive Income (OCI)</b>						
	<u>Item that will not be reclassified to profit or loss</u>						
	Gain/(Loss) on recognised on fair valuation of Financial Assets	-	-	-	-	-	3.21
	Income tax relating to these items	-	-	-	-	-	(0.81)
8	<b>Total Other Comprehensive Income (OCI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2.40</b>
9	<b>Profit/(Loss) for the Period</b>	<b>28.49</b>	<b>20.81</b>	<b>23.76</b>	<b>83.98</b>	<b>43.85</b>	<b>77.55</b>
	Paid up Equity Share Capital (Face Value of Rs. 10 each)	1,287.28	1,287.28	997.95	1,287.28	997.95	1,287.28
10	<b>Earnings Per Share (EPS) (Not annualised)</b>						
	(1) Basic	0.24	0.16	0.24	0.86	0.45	0.73
	(2) Diluted	0.24	0.16	0.24	0.86	0.45	0.73



## NOTES

1. The above unaudited Standalone financial results for the quarter and nine months ended 31<sup>st</sup> December 2024 were reviewed by the audit committee of the board on 12<sup>th</sup> February 2025 and thereafter approved by the board of directors of the company at their meeting held on 12<sup>th</sup> February 2025.
2. The above unaudited Standalone financial results for the quarter and nine months ended 31<sup>st</sup> December 2024 were reviewed by the statutory auditor of the company under regulation 33 of Securities & Exchange board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended. An unqualified limited review report was issued by them thereon.
3. 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.
4. Figures for the previous period have been regrouped/ reclassified wherever necessary to conform to current period's classification.





## P S V JAIN & ASSOCIATES

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E-mail : psvjain.associates@gmail.com

**Independent Auditor's Review Report for Quarter and Nine Months ended Consolidated Unaudited financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

**To the Board of Directors  
Eiko LifeSciences Limited**

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of Eiko Lifesciences Limited (the "Parent") and its Associate (the parent and its associate referred to as Group) for the quarter and nine Months ended December 31, 2024 (the "Statement") attached herewith, being submitted by the parent 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 Parent's Management and approved by the Parents'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. 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. 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.
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 1,445.17 lakhs and net profit after tax of INR 29.19 lakhs for the Nine Months ended 31<sup>st</sup> December 2024 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**  
**Mem No.: 405129**  
**Place: Mumbai**  
**Date: 12/02/2025**  
**UDIN: 25405129BMUJXZ2696**





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

**CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31<sup>ST</sup> DECEMBER 2024**

(INR in lakhs)

Sr. No.	Particulars	Quarter ended		Nine months ended
		31-12-2024	30-09-2024	31-12-2024
		(Unaudited)	(Unaudited)	(Unaudited)
1	Revenue from operations	748.80	815.51	2,639.35
	Other income	9.34	13.07	48.64
	<b>Total revenue</b>	<b>758.15</b>	<b>828.58</b>	<b>2,687.99</b>
2	<b>Expenses</b>			
	Cost of Material consumed	626.78	685.76	2,304.70
	Changes in inventories of finished stock and work-in-progress	15.89	34.10	49.83
	Employee benefits expense	14.01	6.71	26.03
	Depreciation and amortization expense	15.88	16.31	48.71
	Finance Cost	2.70	3.58	9.15
	Other expenses	28.78	46.88	114.06
3	<b>Total expenses</b>	<b>704.03</b>	<b>793.32</b>	<b>2,552.49</b>
	<b>Profit before Share of Profit in Equity Accounted Investee and Tax</b>	<b>54.12</b>	<b>35.26</b>	<b>135.50</b>
4	Share of profit/(loss) in equity accounted investees (net)	2.48	2.37	7.30
5	<b>Profit before tax</b>	<b>56.60</b>	<b>37.63</b>	<b>142.80</b>
6	<b>Tax expense:</b>			
	(1) Current tax	11.36	6.83	26.75
	(2) Earlier year's Tax	-	-	-
	(4) Deferred tax	3.02	2.64	8.55
7	<b>Profit for the period</b>	<b>42.21</b>	<b>28.15</b>	<b>107.50</b>
	<b>Attributable to:</b>			
	(a) Shareholders of the company	40.76	28.15	106.05
	(b) Non- controlling interests	1.45	-	1.45
8	<b>Other Comprehensive Income (OCI)</b>			
	<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	<b>Total Other Comprehensive Income (OCI)</b>	<b>-</b>	<b>-</b>	<b>-</b>
10	<b>Total Comprehensive Income/ (Loss) for the period attributable to:</b>	<b>42.21</b>	<b>28.15</b>	<b>107.50</b>
	(a) Shareholders of the company	40.76	28.15	106.05
	(b) Non- controlling interests	1.45	-	1.45
11	<b>Paid up Equity Share Capital (Face Value of INR 10 each)</b>	<b>1,287.28</b>	<b>1,287.28</b>	<b>1,287.28</b>
12	<b>Earnings Per Share (EPS) (Not annualised)</b>			
	(1) Basic	0.32	0.22	0.82
	(2) Diluted	0.32	0.22	0.82



## NOTES

1. The above unaudited Consolidated financial results for the quarter and nine months ended 31<sup>st</sup> December 2024 were reviewed by the audit committee of the board on 12<sup>th</sup> February 2025 and thereafter approved by the board of directors of the company at their meeting held on 12<sup>th</sup> February 2025.
2. The above unaudited Consolidated financial results for the quarter and nine months ended 31<sup>st</sup> December 2024 were reviewed by the statutory auditor of the company under regulation 33 of Securities & Exchange board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended. An unqualified limited review report was issued by them thereon.
3. The group two identified Reportable Business segments namely, Speciality & Fine Chemicals and Logistics Services

4. 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.

5. Figures for the previous period have been regrouped/ reclassified wherever necessary to conform to current period's classification.





## 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 quarter. Accordingly, segment-wise reporting has been provided for the nine months and quarter ended 31<sup>st</sup> December 2024.

Sr. No.	Particulars	Quarter ended	Nine Months Ended
		31-12-2024	31-12-2024
		(Unaudited)	(Unaudited)
<b>1</b>	<b>Segment Revenue</b>		
	a) Specialty & Fine Chemicals	740.83	2,631.38
	b) Logistics Business	7.97	7.97
	<b>Total segment revenue</b>	<b>748.80</b>	<b>2,639.35</b>
<b>2</b>	<b>Segment Results</b>		
	a) Specialty & Fine Chemicals	43.94	97.31
	b) Logistics Business	6.00	6.00
	<b>Total</b>	<b>49.95</b>	<b>103.32</b>
	Less: Finance Costs	-2.70	-9.15
	Add: Other Income	9.34	48.64
	iii) Exceptional Items		
	<b>Profit before tax</b>	<b>56.60</b>	<b>142.80</b>
<b>3</b>	<b>Segment Assets</b>		
	a) Specialty & Fine Chemicals	4,356.61	4,356.61
	b) Logistics Business	1,380.46	1,380.46
	<b>Total Segment Assets</b>	<b>5,737.07</b>	<b>5,737.07</b>
	Investments in equity accounted investees	708.10	708.10
	Unallocated Assets	341.00	341.00
	<b>Total Assets</b>	<b>6,786.17</b>	<b>6,786.17</b>
<b>4</b>	<b>Segment Liabilities</b>		
	a) Specialty & Fine Chemicals	574.75	574.75
	b) Logistics Business	1,034.56	1,034.56
	<b>Total Segment Liabilities</b>	<b>1,609.31</b>	<b>1,609.31</b>
	<b>Total Liabilities</b>	<b>1,609.31</b>	<b>1,609.31</b>

For Eiko LifeSciences Limited

*L.K. Kabra*

Laxmikant Kabra  
Chairman  
DIN: 00061346



Date: 12<sup>th</sup> February 2025

Place: Thane

**Annexure B**

**STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.**

<b>Statement of Deviation / Variation in utilisation of funds raised</b>	
<b>Name of listed entity</b>	Eiko Lifesciences Limited
<b>Mode of Fund Raising</b>	Right Issue
<b>Date of Raising Funds (Date of Allotment)</b>	2 <sup>nd</sup> August 2023
<b>Amount Raised</b>	₹20,50,44,849
<b>Report filed for Quarter ended</b>	31-12-2024
<b>Monitoring Agency</b>	Not Applicable
<b>Monitoring Agency Name, if applicable</b>	Not Applicable
<b>Is there a Deviation / Variation in use of funds raised</b>	No
<b>If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders</b>	Not Applicable
<b>If Yes, Date of shareholder Approval</b>	Not Applicable
<b>Explanation for the Deviation / Variation</b>	Not Applicable
<b>Comments of the Audit Committee after review</b>	No Comments
<b>Comments of the auditors, if any</b>	Not Applicable
<b>Objects for which funds have been raised and where there has been a deviation, in the following table</b>	Not Applicable

**Chintan Doshi**  
**Company Secretary & Compliance Officer**  
**A36190**

<b>Annexure C</b>	<b>Format for disclosing outstanding default on Loans and Debt Securities</b>	<b>Not Applicable</b>
<b>Annexure D</b>	<b>Format for disclosure of Related Party Transactions (Applicable only for half-yearly filings i.e., 2nd and 4th Quarter)</b>	<b>Not Applicable</b>
<b>Annexure E</b>	<b>Statement on Impact of Audit Qualifications (For Audit Report with Modified Opinion) submitted along with Annual Audited Financial Results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter)</b>	<b>Not Applicable</b>