

EUREKA INDUSTRIES LIMITED

CIN: L91110GJ1992PLC018524

REG. OFFICE: A-505, Titanium City Centre, Near Sachin Tower, 100 Feet Ring Road, Anand Nagar, Satellite, Jodhpur Char Rasta, Ahmedabad, Ahmadabad City, Gujarat, India, 380015

Date: 28th May, 2026

The BSE Limited
1st Floor, New Trading Wing,
Rotunda Building Phiroze Jeejeebhoy Towers, Dalal
Street,
Fort Mumbai – 400001

Scrip Code: 521137, **ISIN:** INE958A01011

Dear Sir/ Madam,

Subject: Outcome of Meeting of the Board of Directors held on Thursday, 28th May, 2026.

With reference to the captioned subject and pursuance to Regulation 30 and 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, this is to inform you that the Meeting of the Board of directors was held on Thursday, 28th May, 2026 at the Registered office of the company:

The outcomes of Board meeting are as under:

1. The Standalone Audited Financial Statements for the year ended March 31, 2026 and the Standalone Financial Results for the quarter and year ended March 31, 2026, as recommended by the Audit Committee; and Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”), please find enclosed herewith the following:

- a. Standalone Financial Results for the quarter and year ended March 31, 2026;
- b. Auditors’ Report with unmodified opinions on the aforesaid Audited Financial Results (Standalone & Consolidated).
- c. Declaration confirming the unmodified opinion of the statutory auditors on the Audited Financial Results.

2. Approved the Re-appointment of Mr. Raghav Thakkar, Proprietor of M/s. R. R. Thakkar & Co., Chartered Accountants, as an Internal Auditor of the Company for the Financial Year 2026-27.

The details as required under Regulation 30 of the Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, SEBI Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 and SEBI Circular No. SEBI/HO/CFD/CFD-PoD2/CIR/P/2024/185 dated December 31, 2024 is enclosed as **Annexure I**.

This intimation is also available on the website of the Company.

E-MAIL ID: eurekaindltd@gmail.com

CONTACT NO: +917348095355

WEBSITE: www.eurekaindltd.com

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The Meeting of the Board of Directors commenced at 3:00 P.M. and concluded at 3:30 P.M.

Kindly take the above on your records.

Thanking you,

Yours faithfully,

For, EUREKA INDUSTRIES LIMITED

CHAITANYA JAYANTILAL PANDYA

Managing Director and CFO

DIN: 10109798

EUREKA INDUSTRIES LIMITED

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ANNEXURE I:

The details as required under Regulation 30 of the Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, SEBI Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 and SEBI Circular No. SEBI/HO/CFD/CFD-PoD2/CIR/P/2024/185 dated December 31, 2024 is as under:

Re-appointment of Mr. Raghav Thakkar, Proprietor of M/s. R. R. Thakkar & Co., Chartered Accountants, as Internal Auditor of the Company:

Sr. No.	Particulars	Details
1.	Name of Internal Auditor	Mr. Raghav Thakkar, Proprietor of M/s. R. R. Thakkar & Co., Chartered Accountants
2.	Reason for Change viz Appointment, Re-appointment, Resignation, removal, death or otherwise;	Re-Appointment: to comply with the Companies Act, 2013 and the requirements under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3.	Date of Appointment & Terms of Appointment	28 th May, 2026 Term of Appointment: Financial Year 2026-27
4.	Brief Profile	M/s R. R. Thakkar & Co., CA Firm, was established in September-2021. Mr. Raghav Thakkar (Proprietor) has vast experience in the field of Audit, Direct Tax and Indirect taxes. Audit of Industries like Real estate, Petroleum, Information Technology, Textiles, Agriculture, Education, etc. Proprietor is also an Internal Auditor of various Companies and Trusts.

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5.	Disclosure of relationship between directors (in case of appointment of a director)	Not Applicable
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For, EUREKA INDUSTRIES LIMITED

CHAITANYA JAYANTILAL PANDYA

Managing Director and CFO

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STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER / YEAR ENDED ON MARCH 31, 2026

Sr No	Particulars	Quarter ended			(Rs. in lacs except Per share data)	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		Audited	Un-Audited	Audited	Audited	Audited
1	Income					
	(a) Revenue from Operations	2429.88	3412.64	3,914.33	12,514.42	8,532.32
	(b) Other Income	140.69	(0.36)	2.38	143.12	2.38
	Total Revenue (Net)	2,570.56	3,412.27	3,916.71	12,657.54	8,534.70
2	Expenses					
	a. Cost of Materials Consumed	0.00	0.00	0.00	0.00	0.00
	b. Purchases of Stock-in-trade	2,538.24	3298.27	4,096.34	12,007.10	8,793.60
	c. Changes in inventories of Stock-in-Trade	59.06	74.03	-297.19	563.48	-563.48
	d. Employee benefits expenses	6.06	0.15	3.78	13.65	7.63
	e. Finance Cost	11.17	0.00	15.17	16.78	15.22
	f. Depreciation / Amortization and Depletion Expense	0.03	0.03	0.03	0.13	0.13
	g. Other Expenses	3.87	4.24	50.70	35.53	67.33
	Total Expenses	2,618.43	3,376.73	3,868.83	12,636.68	8,320.43
3	Profit/(Loss) before tax (1-2)	(47.87)	35.55	47.89	20.86	214.27
4	Tax Expenses					
	(a) Current Tax	0.00	0.00	0.00	0.00	0.00
	(b) Deferred Tax	0.03	0.00	0.00	0.03	0.00
	(C) Income Tax of Previous Year	1.31	0.00	0.00	1.31	0.00
	Total Tax Expenses	1.33	0.00	0.00	1.33	0.00
5	Profit/ (Loss) After Tax for the period from continuing Operations (3-4)	(49.20)	35.55	47.89	19.53	214.27
6	Profit (Loss) from Discontinuing operations before Tax	0.00	0.00	0.00	0.00	0.00
7	Tax Expenses of Discontinuing Operations	0.00	0.00	0.00	0.00	0.00
8	Profit/(Loss) After Tax from Discontinuing operations (6-7)	0.00	0.00	0.00	0.00	0.00
9	Share of Profit (Loss) of associates and Joint Vetures accounted for using equity method	0.00	0.00	0.00	0.00	0.00
10	Profit After Tax for the Period (5+8+9)	(49.20)	35.55	47.89	19.53	214.27
11	Other comprehensive income, net of income tax					
	a) i) Amount of item that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	b) i) item that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	ii) income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	Total other comprehensive income,net of income tax	0.00	0.00	0.00	0.00	0.00
12	Total Comprehensive income for the period	(49.20)	35.55	47.89	19.53	214.27
13	Details of equity share capital					
	Paid-up Equity Share Capital	875.00	875.00	875.00	875.00	875.00
	Face Value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00
14	Details of debt securities					
	Paid -Up Debt capital	0.00	0.00	0.00	0.00	0.00
	Face value of debt Securities	0.00	0.00	0.00	0.00	0.00
15	Reserve excluding revaluation reserves as per balance sheet of previous accounting year	0.00	0.00	0.00	(1,002.30)	(1,024.50)
16	Debenture Redemption reserve	0.00	0.00	0.00	0.00	0.00
17	Earning per Share					
i	Earning per Share for Continuing Operations					
	Basic Earning (Loss) per share from Continuing operations	(0.56)	0.41	0.55	0.22	2.45
	Diluted Earning (Loss) per share from Continuing operations (See Note No. 6)	(0.56)	0.41	0.55	0.22	2.45
ii	Earning per Share for discontinuing Operations					
	Basic Earning (Loss) per share from discontinuing operations	0.00	0.00	0.00	0.00	0.00
	Diluted Earning (Loss) per share from discontinuing operations	0.00	0.00	0.00	0.00	0.00
iii	Earnings per Equity Share					
	Basic Earning (Loss) per share from Continuing and discontinuing operations	(0.56)	0.41	0.55	0.22	2.45
	Diluted Earning (Loss) per share from Continuing and discontinuing operations	(0.56)	0.41	0.55	0.22	2.45

Note:	
1	The above Audited financial results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 28th May 2026 .
2	The previous periods figures have been regrouped wherever necessary.
3	The Statutory auditors of the company have carried out an Audit and issued "Independent Auditor's report" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
4	This statements has been prepared in accordance with the Companies (Indian Accounting Standard) Rules,2015 - IND AS prescribed under sec- 133 of the companies Act, 2013 read with the Companies(Indian Accounting Standards) Rules, 2015 as amended by the Companies(Indian Accounting Standards) (Amendment) Rules, 2016 and other recognised accounting practices and policies to the extent applicable and in terms of Regulation 33 of SEBI(Listing Obligation and Disclosure Requirment) Regulations, 2015 .
5	Although the Company has earned a profit during the current financial year, it has substantial brought forward business losses and unabsorbed depreciation from prior years. In accordance with the provisions of the Income-tax Act, 1961, these accumulated losses are eligible to be set off against the current year's taxable income. Consequently, the management believes that there is no current tax liability for the year and, therefore, no provision for income tax has been made in the financial statements.
6	*During the Previous year (FY 2024-25), Company has initiated the process of issue of right shares up to 49000000 in ratio of 28 rights equity share for every 5 fully paid up equity share held by eligible equity share holders, and accordingly the effect for the same has been reflected in diluted EPS calculation for the said year (on the assumption of full subscription of right issue). However, afterwards due to non-receipt of the approval from BSE, company has withdrawn the proposed right issue (as decided in meeting held on 30/05/2025). hence, effect of the diluted EPS has been reversed.
7	During the year, the Management has decided to write off closing inventory amounting to Rs. 189.48 Lakhs, as such inventory had become unusable and non-saleable on account of expiry, deterioration in quality, physical damage, obsolescence, and other commercial considerations and for the same board resolution has also been passed.
8	During the current financial year, the Company has decided to write off long outstanding liability balance of Rs. 287.74 Lakhs and written off assest balance of Rs. 152.56, and for the same board resolution has also been passed.
9	The company has conducted its EGM as on 18th May 2026 (prior to Publish Financial Result of FY 2025-26); wherein the scheme of Pre-Packaged Insolvency Resolution Process ("PPIRP") under Section 54A of the Insolvency and Bankruptcy Code, 2016, has been proposed for approval and also proposed for approval of Base Resolution Plan (including the Scheme of Arrangement for Amalgamation of Onix Renewable Limited with and into the Company with consequential proposed change of name to "ONIX RENEWABLE LIMITED", subject to applicable approvals), before the Hon'ble NCLT, Ahmedabad Bench.
10	As per the definition of Reportable segment in Accordance with IND AS 108 'Operating Segments' of Segment Reporting, the company has only one segment of Agricultural Product Trading Hence, seperate disclosure for segment reporing is not applicable to the company.
<p>For and on Behalf of the Board of EUREKA INDUSTRIES LIMITED</p> <p>CHAITANYA Digitally signed by JAYANTILAL CHAITANYA PANDYA JAYANTILAL PANDYA Date: 2026.05.28 15:02:05 +05'30'</p> <p>Chaitanya Jayantilal Pandya (Managing Dierctor & CFO) DIN :10109798</p>	
<p>Place: Ahmedabad Date: 28/05/2026</p>	

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E-mail: eurekaindltd@gmail.com

Audited Statement of Assets & Liabilities as at 31st March, 2026

(Rs. In Lacs)

	Particulars	Audited	Audited
		AS AT 31.03.2026	AS AT 31.03.2025
1	Assets		
A	Non-Current Assets		
	(a) Property, Plant and Equipment	0.02	0.15
	(b) Capital work-in-progress	-	-
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	(h) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Loans	-	-
	(iv) Others (to be specified)	-	-
	(i) Deferred tax assets (net)	0.02	-
	(j) Other non-current assets	-	-
	Total (A)	0.04	0.15
B	Current assets		
	(a) Inventories	-	563.48
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	516.20	85.47
	(iii) Cash and cash equivalents	25.12	25.09
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans	-	151.06
	(vi) Others (to be specified)	-	-
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	12.36	5.31
	Total (B)	553.68	830.41
	Total Assets (A+B)	553.72	830.56
2	EQUITY AND LIABILITIES		
A	EQUITY		
	(a) Equity Share capital	875.00	875.00
	(b) Instruments entirely equity in nature	-	-
	(c) Other Equity	(1,002.30)	(1,024.50)
	Total (A)	(127.30)	(149.50)
B	LIABILITIES		
B1	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	154.96	143.04
	(ii) Trade payables	-	-
	(iii) Other financial liabilities	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	-	0.01
	(d) Other non-current liabilities	-	-
	Total (B1)	154.96	143.05
B2	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	519.02	661.37
	(iii) Other financial liabilities	-	-
	(b) Other current liabilities	4.33	169.94
	(c) Provisions	2.70	5.70
	(d) Current Tax Liabilities (Net)	-	-
	Total (B2)	526.06	837.01
	Total Equity and Liabilities (A+B1+B2)	553.72	830.56

For and on Behalf of the Board of
EUREKA INDUSTRIES LIMITEDCHAITANYA
JAYANTILAL
PANDYADigitally signed by
CHAITANYA JAYANTILAL
PANDYA
Date: 2026.05.28 15:02:30
+05'30'Chaitanya Jayantilal Pandya
(Managing Director & CFO)

DIN :10109798

Place: Ahmedabad
Date: 28/05/2026

EUREKA INDUSTRIES LIMITED

(CIN : L91110GJ1992PLC018524)

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AUDITED CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

(Amount in Lacs)

Particulars	Year ended 31st March, 2026		Year ended 31st March, 2025	
	Rs.		Rs.	
CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before Tax for the year		20.86		214.27
Adjustments for :				
Profit on Sale of Investment	-	-	-	-
Interest Income	-	-	-	-
Depreciation	0.13	-	0.13	-
Finance Cost	16.78	16.91	15.22	15.35
Operating Profit before Working Capital change		37.77		229.62
Adjustments for :				
Decrease/(Increase) in Receivables	(430.73)	-	(85.47)	-
Decrease / (Increase) in Inventories	563.48	-	(563.48)	-
Decrease/(Increase) in Short term Loans & Advances	151.06	-	-	-
Decrease/(Increase) in Other Current Assets	(7.05)	-	(2.59)	-
Increase/(Decrease) in Payables	(142.35)	-	285.24	-
Increase/(Decrease) in Provision	(3.00)	-	(0.81)	-
Increase/(Decrease) in Other Current Tax Liabilities	-	-	-	-
Increase/(Decrease) in Other Current Liabilities	(165.60)	(34.19)	162.46	(204.65)
Cash Generated From Operations		3.58		24.97
Income Tax		1.31		-
NET CASH FROM OPERATING ACTIVITIES Total (A)		4.89		24.97
CASH FLOW FROM INVESTING ACTIVITIES				
Non Current Investment	-	-	-	-
Purchase of Fixed Assets	-	-	-	-
NET CASH USED IN INVESTING ACTIVITIES Total (B)		-		-
CASH FLOW FROM FINANCING ACTIVITIES				
Long Term Borrowing	11.93	-	15.22	-
Interest Income	-	-	-	-
Finance Cost	(16.78)	-	(15.22)	-
NET CASH FROM FINANCING ACTIVITIES Total (C)		(4.86)		0.00
Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)		0.03		24.97
Cash and Cash Equivalents -- Opening Balance		25.09		0.12
Cash and Cash Equivalents -- Closing Balance		25.12		25.09
		(0.00)		0.00
Note: Previous year's figures have been regrouped/rearranged wherever considered necessary.				

For and on Behalf of the Board of
EUREKA INDUSTRIES LIMITEDCHAITANYA
JAYANTILAL PANDYADigitally signed by CHAITANYA
JAYANTILAL PANDYA
Date: 2026.05.28 15:02:44 +05'30'Chaitanya Jayantilal Pandya
(Managing Director & CFO)

DIN :10109798

Place: Ahmedabad
Date: 28/05/2026

INDEPENDENT AUDITOR'S REPORT

TO,
**THE BOARD OF DIRECTORS OF
EUREKA INDUSTRIES LIMITED**
Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly financial results of **EUREKA INDUSTRIES LIMITED** ("the company") for the quarter ended 31st March, 2026 and the year-to-date results for the period from 1st April, 2025 to 31st March, 2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 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 these standalone financial results:

- (i) are presented in accordance with the requirements of Regulation 33 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 Indian Accounting Standards ('Ind AS') as notified by the MCA under section 133 of the companies Act, 2013, read together with the rule 3 of the companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and other accounting principles generally accepted in India of the **net profit** and other comprehensive income and other financial information of the company for the quarter and year then ended.

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 Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 standalone 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 ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.



Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year-to-date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net loss and other comprehensive income and other financial information 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 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing 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 design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone 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 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.

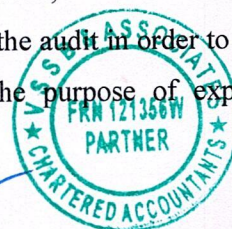
The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

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

- Identify and assess the risks of material misstatement of the standalone 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 and Regulation 52 of Listing Regulations.
- Conclude on the appropriateness of the 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 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 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.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the standalone financial results of the company to express an opinion on the standalone financial results.

Materiality is the magnitude of misstatements in the Standalone financial results that, individually or in aggregate, makes it probable that economic decisions of a reasonably knowledgeable users of the standalone financial results may be influenced. We consider Quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

- a. In the current financial year company has positive profits, however due to operational negative profits in the previous years, company is not liable to pay any taxes towards income tax as it has benefit of set off of Losses from the previous years.
- b. During the Previous year (FY 2024-25), Company has initiated the process of issue of right shares up to 49000000 in ratio of 28 rights equity share for every 5 fully paid up equity share held by eligible equity share holders, and accordingly the effect for the same has been reflected in diluted EPS calculation for the said year (on the assumption of full subscription of right issue). However, afterwards due to non-



receipt of the approval from BSE, company has withdrawn the proposed right issue (as decided in meeting held on 30/05/2025). hence, effect of the diluted EPS has been reversed.

- c. During the course of audit for the current reporting period, it was observed that an amount of Rs. 1.85 lakhs was received through a Punjab National Bank (PNB) account of the Company. The said bank account is maintained in the name of the Company. However, in any previous period, the Management had neither disclosed the existence of such bank account nor provided any related details or records for verification. Accordingly, we have not verified the transactions and balances pertaining to the said bank account in any reporting period and therefore do not express any assurance or certify the accuracy and completeness of the particulars relating to such bank account.
- d. As per the decision of the Board of Directors, the Company has decided to write off long-outstanding liability balances aggregating to Rs. 287.74 Lakhs and asset balances aggregating to Rs. 152.56 Lakhs from books of account as on 31.03.2026, considering the same as no longer payable/recoverable in the ordinary course of business.
- e. As per the decision of the Board of Directors, the Company has decided to write off closing inventory amounting to Rs. 189.48 Lakhs from books of account as on 31.03.2026, considering that such inventory had become unusable and non-saleable due to expiry, deterioration in quality, physical damage, obsolescence, and other commercial considerations.
- f. The management of the company has conducted its EGM as on 18th May 2026 (prior to Publish Financial Result of FY 2025-26); wherein the scheme of Pre-Packaged Insolvency Resolution Process ("PPIRP") under Section 54A of the Insolvency and Bankruptcy Code, 2016, has been proposed for approval and also proposed for approval of Base Resolution Plan (including the Scheme of Arrangement for Amalgamation of Onix Renewable Limited with and into the Company with consequential proposed change of name to "ONIX RENEWABLE LIMITED", subject to applicable approvals), before the Hon'ble NCLT, Ahmedabad Bench.
- g. The Statement includes the results for the quarter ending March 31, 2026 being the balancing figure between audited figures in respect of the financial year ended March 31, 2026 and the audited year to date figures up to nine months ended December 31, 2025. Our opinion on the Audit of the Standalone Financial Results for the year ended 31st March 2026 is not modified in respect of this matter.

Date : 28/05/2026

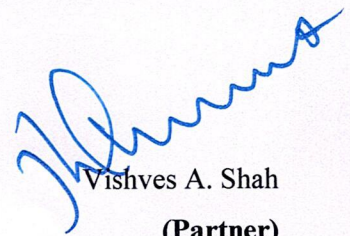
Place Ahmedabad

For, V S S B & Associates

Chartered Accountants.

Firm Reg. No.121356W




Vishves A. Shah
(Partner)

Membership No. 109944

UDIN: 26109944KLHEYE1665

EUREKA INDUSTRIES LIMITED

CIN: L91110GJ1992PLC018524

REG. OFFICE: A-505, Titanium City Centre, Near Sachin Tower, 100 Feet Ring Road, Anand Nagar, Satellite, Jodhpur Char Rasta, Ahmedabad, Ahmadabad City, Gujarat, India, 380015

Date: 28th May, 2026

The BSE Limited
1st Floor, New Trading Wing,
Rotunda Building Phiroze Jeejeebhoy Towers,
Dalal Street,
Fort Mumbai – 400001

Scrip Code: 521137, **ISIN:** INE958A01011

Dear Sir/ Madam,

Sub.: Declaration regarding Audit Report issued by the Statutory Auditor with unmodified opinion on Standalone Audited financial result of the company for the year ended March 31, 2026.

Pursuant to Regulation 33(3)(d) SEBI (Listing Obligation and disclosure Requirements) Regulation, 2015 we hereby declare that the Statutory Auditor of the company M/S. VSSB & Associates, have issued the Audit report with unmodified opinion on Standalone Audited Financial Result of the company for the year ended on 31st March, 2026.

Thanking you,

For, EUREKA INDUSTRIES LIMITED

CHAITANYA JAYANTILAL PANDYA

Managing Director and CFO

DIN: 10109798