



Date: 26th May 2026

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 Tuesday, 26th May 2026 which commenced at 11:00 AM and concluded at 01:00 PM 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 2026 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 2026. A Copy of the same is enclosed herewith as **Annexure - II**.
3. Appointment of M/s NP Rajput & Co., Chartered accountant, as Internal Auditor for Financial Year 2026-27. *The details of Internal Auditor as required under Regulation 30 of the SEBI (LODR), Regulation, 2015 read with Circular No. SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026 are mentioned in annexure attached as **Annexure - III**.*

Thanking you,

For Eiko Lifesciences Limited

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



P S V Jain & Associates

Chartered Accountants

Office No. 105 , Shri Yashwant Shopping Centre

Kasturba Road No 7 Borivali (East), Mumbai – 400 006

Email : pramodj.82@gmail.com , shobhitjain2005@gmail.com

Contact : +91 8976358144 , 9220955615

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 accompanying Standalone Financial Results of Eiko LifeSciences Limited (the "Company") for the quarter and year ended March 31, 2026 ("the Statement"), 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 ("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 profit and other comprehensive income and other financial information of the Company for the year ended March 31, 2026 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 2026 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 Dularesh Kumar Jain

Partner

Membership No.: 137264

Place: Thane

Date: 26th May 2026

UDIN: 26137264BKFENQ2713

**EIKO LIFESCIENCES LIMITED**

(CIN: L65993MH1977PLC258134)

STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2026

(INR in lakhs)

Sr. No.	Particulars	Quarter ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Revenue from operations	1,590.35	957.37	709.15	4,212.68	3,249.18
	Other income	45.44	55.65	52.64	212.93	102.40
	Total revenue	1,635.79	1,013.01	761.79	4,425.61	3,351.58
2	Expenses					
	Cost of material consumed	1,587.27	818.39	734.98	3,728.41	2,982.80
	Changes in inventories of finished stock and work-in-progress	(159.35)	20.51	(112.05)	1.31	(62.22)
	Employee benefits expense	7.17	8.96	6.40	29.01	28.29
	Depreciation and amortization expense	14.74	14.76	14.74	59.02	62.94
	Finance Cost	3.82	3.68	3.82	16.29	12.70
	Other expenses	32.81	22.32	28.43	120.28	129.39
	Total expenses	1,486.46	888.62	676.32	3,954.31	3,153.88
3	Profit/(Loss) before Exceptional Items and tax	149.33	124.39	85.46	471.30	197.69
	Exceptional Items	-	-	34.12	-	34.12
4	Profit/(Loss) before Tax	149.33	124.39	119.59	471.30	231.82
5	Tax expense:					
	(1) Current tax	34.72	27.44	25.71	104.93	45.42
	(2) Deferred tax	2.21	2.21	3.77	8.25	12.32
6	Net Profit/(Loss) after tax	112.39	94.74	90.10	358.11	174.08
7	Other Comprehensive Income (OCI)					
8	Total Other Comprehensive Income (OCI)	112.39	94.74	90.10	358.11	174.08
9	Paid up Equity Share Capital	1,434.59	1,372.09	1,376.27	1,434.59	1,376.27
10	Other Equity				4,909.65	4,266.10
11	Earnings Per Share (EPS) (Not annualised)					
	(1) Basic	0.80	0.69	0.69	2.60	1.34
	(2) Diluted	0.74	0.69	0.69	2.54	1.34



NOTES

1. The Standalone Financial Results for the quarter and year ended 31st March 2026 were reviewed by the Audit Committee and recommended to the Board, which was thereafter approved by the Board of Directors of the Company at its meeting held on 26th May 2026. The statutory auditors of the Company have carried out audit of the above standalone financial results for the year for the quarter and year ended 31st March 2026 and have issued an unmodified opinion and review report respectively.
2. The results of the quarter ended 31st March 2026, and 31st March 2025 are balancing figures between audited results in respect of full financial year and published year to date results up to third quarter of relevant financial year and have been subjected to limited review by auditors.
3. Pursuant to the approval of the Board of Directors at its meeting held on 11th December 2025 and approval of the shareholders obtained at the Extraordinary General Meeting held on 7th January 2026, the Company has allotted 6,25,000 Equity Shares of face value of Rs. 10/- each at an issue price of Rs. 55/- per share, including security premium of Rs. 45/- per share, and 29,50,000 Warrants convertible into equivalent number of Equity Shares at an issue price of Rs. 55/- per warrant, including premium of Rs. 45/- per warrant, against which 25% of the consideration has been received on application. Accordingly, the Basic Earnings Per Share (EPS) for the quarter and year ended 31st March 2026 has been computed on the basis of weighted average number of Equity Shares outstanding during the period. Diluted EPS has been calculated after considering the impact of full conversion of outstanding warrants into Equity Shares.
4. 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.
5. 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: 26th May 2026

Place: Thane



EIKO LIFESCIENCES LIMITED
(CIN: L65993MH1977PLC258134)

STANDALONE BALANCE SHEET FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2026

(INR in lakhs)

Particulars	As at 31-03-2026	As at 31-03-2025
ASSETS		
Non-current assets		
Property, Plant and Equipment	1,367.21	1,426.23
Financial Assets		
Investments	1,515.24	706.58
Loans and Advances	1,551.31	1,048.84
	4,433.76	3,181.65
Current assets		
Inventories	397.24	401.63
Financial Assets		
Trade Receivables	1,889.13	1,013.65
Cash and cash equivalents	1,355.16	1,151.26
Other Current Assets	203.89	289.22
	3,845.41	2,855.76
TOTAL ASSET	8,279.17	6,037.41
EQUITY AND LIABILITIES		
EQUITY		
Equity Share capital	1,434.59	1,376.27
Other Equity	4,909.65	4,266.10
Money Received Against Share Warrants	405.63	-
	6,749.86	5,642.37
LIABILITIES		
Non-current liabilities		
Financial Liabilities		
Non-Current Borrowings	-	99.89
Deferred Tax Liabilities	76.17	67.92
	76.17	167.81
Current liabilities		
Financial Liabilities		
Current Borrowings	167.45	75.51
Trade payables	1,243.24	110.79
Current Tax Liabilities	29.21	22.66
Provisions	11.34	1.01
Other current Liability	1.91	17.26
	1,453.15	227.24
TOTAL LIABILITIES	8,279.17	6,037.41





EIKO LIFESCIENCES LIMITED
(CIN: L65993MH1977PLC258134)

STANDALONE CASH FLOW STATEMENT FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2026

(INR in Lakhs)

Particulars	Year ended 31-03-2026	Year ended 31-03-2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net (loss) / profit before tax	471.30	231.82
Adjustments for		
Depreciation and Amortisation Expense	59.02	62.94
Profit on sale of Investments	-	(1.45)
Finance Costs	16.29	12.70
Interest Income classified as investing cash flow	(190.23)	(90.90)
Exceptional Item classified as Financing cash flow	-	(34.12)
Operating profit before working capital changes	356.37	180.99
Working capital adjustments: -		
Increase / (Decrease) in Trade and Other Payables	1,132.44	(27.26)
Increase / (Decrease) in Provisions	10.33	(0.49)
Increase / (Decrease) in Other current Liabilities	(15.35)	12.81
Increase / (Decrease) in Current Borrowings	91.93	-
(Increase) / Decrease in Inventories	4.39	(63.07)
(Increase) / Decrease in Trade Receivables	(875.47)	299.72
(Increase) / Decrease in Other Current Assets	85.33	(168.90)
Cash generated from / (used in) operations	789.97	233.80
Direct taxes paid (Net of Refunds)	(98.38)	(29.20)
Net cash (used in) / from generated from operating activities	691.59	204.61
B. CASH FLOW FROM INVESTING ACTIVITIES		
Sale/(Purchase) of Investments	(808.65)	(303.36)
Sale/(Purchase) of Fixed Assets	-	(132.65)
Proceeds from Deposits, Loans and Advances	(502.47)	(640.12)
Interest Income	190.23	90.90
Net cash (used in) / generated from investing activities	(1,120.89)	(985.23)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of shares	749.38	434.58
Interest paid	(16.29)	(12.70)
Proceeds/(Repayment) from borrowings	(99.89)	175.40
Net cash (used in) / from financing activities	633.20	597.28
Net decrease in cash and cash equivalents (A+B+C)	203.90	(183.34)
Cash and cash equivalents at the beginning of the year	1,151.26	1,334.60
Cash and cash equivalents at the end of the year	1,355.16	1,151.26





P S V Jain & Associates

Chartered Accountants

Office No. 105 , Shri Yashwant Shopping Centre

Kasturba Road No 7 Borivali (East), Mumbai – 400 006

Email : pramodj.82@gmail.com , shobhitjain2005@gmail.com

Contact : +91 8976358144 , 9220955615

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, 2026 and the year to date results for the period from 01st April 2025 to 31st March 2026, 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
5	SSM Formulations 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 profit and other comprehensive income and other financial information of the Company for the year ended March 31, 2026 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, 2026, reflect total revenue (before consolidated adjustments) of INR 2,417.47 lakhs, total net profit after tax (before consolidated adjustment) of INR 21.20 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 Dularesh Kumar Jain

Partner

Membership No.: 137264

Place: Thane

Date: 26th May 2026

UDIN: 26137264WUTRPO9970



EIKO LIFESCIENCES LIMITED
(CIN: L65993MH1977PLC258134)

CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2026

(INR in Lakhs)

Sr. No.	Particulars	Quarter ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Revenue from operations	1,833.98	1,198.36	1,127.05	5,270.66	3,766.40
	Other income	12.95	31.71	22.98	97.28	71.61
	Total revenue	1,846.93	1,230.07	1,150.03	5,367.94	3,838.02
2	Expenses					
	Cost of material consumed	1,665.60	900.92	1,199.54	4,128.22	3,504.24
	Changes in inventories of finished stock and work-in-progress	(159.35)	20.51	(287.90)	1.31	(238.07)
	Employee benefits expense	20.77	19.57	10.63	66.63	36.66
	Depreciation and amortization expense	25.24	25.50	25.02	101.60	73.72
	Finance Cost	11.51	6.68	6.71	32.97	15.87
	Other expenses	78.40	69.77	73.49	330.74	187.55
	Total expenses	1,642.17	1,042.94	1,027.49	4,661.47	3,579.98
3	Profit before Exceptional Items, Share of Profit in Equity Accounted Investee and Tax	204.76	187.13	122.54	706.47	258.04
	Exceptional Items	-	-	34.12	-	34.12
4	Profit before Share of Profit in Equity Accounted Investee and Tax	204.76	187.13	156.66	706.47	292.16
	Share of profit/(loss) in equity accounted investees (net)	(2.89)	3.09	7.03	5.30	14.33
5	Profit/ (Loss) before Tax	201.87	190.22	163.69	711.77	306.49
6	Tax expense:					
	(1) Current tax	44.76	40.34	21.35	150.46	48.11
	(2) Deferred tax	7.40	7.33	17.98	28.84	26.52
7	Net Profit/ (Loss) after tax	149.72	142.55	124.36	532.47	231.86
8	Other Comprehensive Income (OCI)	-	-	-	-	-
9	Total comprehensive income after tax	144.42	142.55	124.36	532.47	231.86
	Profit for the period Attributable to:		-	-	-	-
	(a) Shareholders of the company	130.01	120.64	104.52	449.63	210.57
	(b) Non- controlling interests	19.70	21.91	19.84	82.84	21.29
10	Paid up Equity Share Capital	1,434.59	1,372.09	1,376.27	1,434.59	1,287.28
11	Other Equity				5,037.66	4,302.58
12	Earnings Per Share (EPS) (Not annualised)					-
	(1) Basic	0.93	0.88	0.80	3.26	1.62
	(2) Diluted	0.86	0.88	0.80	3.19	1.62



NOTES

1. The Consolidated Financial Results for the quarter and year ended 31st March 2026 were reviewed by the Audit Committee and recommended to the Board, which was thereafter approved by the Board of Directors of the Company at its meeting held on 26th May 2026. The statutory auditors of the Company have carried out audit of the above consolidated financial results for the year for the quarter and year ended 31st March 2026 and have issued an unmodified opinion and review report respectively.
2. The results of the quarter ended 31st March 2026, and 31st March 2025 are balancing figures between audited results in respect of full financial year and published year to date results up to third quarter of relevant financial year and have been subjected to limited review by auditors.
3. The shareholders of the Company, at the Extraordinary General Meeting held on 7th January 2026, approved the acquisition of up to 51% Equity Share Capital of M/s. SSM Formulations Private Limited in a phased manner through various tranches. Pursuant thereto, M/s. SSM Formulations Private Limited has allotted Equity Shares to the Company on 23.03.2026, resulting in acquisition of 31.68% stake in M/s. SSM Formulations Private Limited, thereby making it an Associate Company within the meaning of applicable accounting standards. Accordingly, the investment in M/s. SSM Formulations Private Limited has been accounted for in the Consolidated Financial Results using the Equity Method in accordance with applicable Indian Accounting Standards for the period from 23rd March 2026 to 31st March 2026.

Since there was no material allocable share of profit or loss pertaining to the aforesaid period, no amount has been recognised under "Share of Profit/(Loss) of Associate accounted for using Equity Method" in the Consolidated Financial Results for the quarter and year ended 31st March 2026.

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
SSM Formulations Private Limited	Associate Company

5. The Basic and Diluted Earnings Per Share (EPS) for the quarter and year ended 31st March 2026 have been computed after considering the impact of Equity Shares and Warrants allotted during the year, as more fully explained in Note No. 3 forming part of the Standalone Financial Results.
6. 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
7. 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: 26th May 2026
Place: Thane



EIKO LIFESCIENCES LIMITED
(CIN: L65993MH1977PLC258134)

CONSOLIDATED BALANCE SHEET FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2026

(INR in Lakhs)

Particulars	As at 31-03-2026	As at 31-03-2025
ASSETS		
Non-current assets		
Property, Plant and Equipment	2,210.31	2,311.91
Financial Assets		
Investments	1,529.37	715.40
Loans	456.56	295.15
	4,196.24	3,322.46
Current assets		
Inventories	397.24	577.48
Financial Assets		
Trade Receivables	2,021.77	1,078.58
Cash and cash equivalents	1,361.42	1,178.06
Other Current Assets	960.29	453.56
	4,740.72	3,287.67
TOTAL ASSET	8,936.97	6,610.13
EQUITY AND LIABILITIES		
EQUITY		
Equity Share capital	1,434.59	1,376.27
Other Equity	5,037.66	4,302.58
Money Received Against Share Warrants	405.63	-
Non-Controlling Interest	104.61	21.78
	6,982.48	5,700.64
LIABILITIES		
Non-current liabilities		
Financial Liabilities		
Non-Current Borrowings	305.59	200.83
Deferred Tax Liabilities	110.96	82.12
	416.55	282.95
Current liabilities		
Financial Liabilities		
Current Borrowings	167.45	75.51
Trade payables	1,255.95	331.47
Current Tax Liabilities	32.98	23.62
Provisions	18.15	16.76
Other current Liability	63.41	179.18
	1,537.93	626.54
TOTAL LIABILITIES	8,936.97	6,610.13





EIKO LIFESCIENCES LIMITED
(CIN: L65993MH1977PLC258134)

CONSOLIDATED CASH FLOW STATEMENT FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2026

(INR in Lakhs)

Particulars	Year ended 31-03-2026	Year ended 31-03-2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net (loss) / profit before tax	711.77	306.49
Adjustments for		
Depreciation and Amortisation Expense	101.60	73.72
Profit on sale of Investments	-	(1.45)
Profit on sale of Fixed Assets	-	(0.01)
Profit from Associate	(5.30)	(14.33)
Interest Income classified as investing cash flow	(103.92)	(69.29)
Interest Income classified as Financing cash flow	-	(34.12)
Finance Cost classified as financing cash flow	32.97	15.87
Operating profit before working capital changes	737.12	276.89
Working capital adjustments:		
Increase / (Decrease) in Trade and Other Payables	924.47	193.42
Increase / (Decrease) in Provisions	1.39	15.26
Increase / (Decrease) in Other current Liabilities	(115.77)	174.72
Increase / (Decrease) in current borrowings	91.93	-
(Increase) / Decrease in Inventories	180.24	(238.91)
(Increase) / Decrease in Trade Receivables	(943.20)	234.80
(Increase) / Decrease in Other Current Assets	(506.73)	(347.22)
Cash generated from / (used in) operations	369.46	308.96
Direct taxes paid (Net of Refunds)	(141.10)	(30.92)
Net cash (used in) / from generated from operating activities	228.36	278.04
B. CASH FLOW FROM INVESTING ACTIVITIES		
Sale/(Purchase) of Investments	(808.67)	(297.85)
Sale/(Purchase) of Fixed Assets	-	(1,029.11)
Proceeds from Deposits, Loans and Advances	(161.42)	127.56
Interest Income	103.92	69.29
Net cash (used in) / generated from investing activities	(866.16)	(1,130.12)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of shares	749.38	434.58
Proceeds from issue shares of Non-Controlling Interest	-	0.49
Interest paid	(32.97)	(15.87)
Proceeds /(Repayment) from borrowings	104.76	276.34
Net cash (used in) / from financing activities	821.16	695.55
Net decrease in cash and cash equivalents (A+B+C)	183.36	(156.54)
Cash and cash equivalents at the beginning of the year	1,178.06	1,334.60
Cash and cash equivalents at the end of the year	1,361.42	1,178.06





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, Eikovivity 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 2026.

Sr. No.	Particulars	Quarter ended			Year Ended	
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
SEGMENT REVENUE						
a) Speciality Chemicals & Pharma Intermediates	1,688.37	1,048.93	726.55	4,602.75	3,357.93	
b) Logistics Services	145.61	149.43	400.50	667.90	408.47	
Total segment revenue	1,833.98	1,198.36	1,127.05	5,270.66	3,766.40	
SEGMENT RESULTS						
a) Speciality Chemicals & Pharma Intermediates	125.34	81.49	36.23	323.40	133.55	
b) Logistics Services	28.93	31.99	29.69	121.25	32.75	
Total	154.27	113.48	65.92	444.65	166.30	
Less: Finance Costs	-11.51	-6.68	-6.71	-32.97	-15.87	
Add: Other Income	31.33	52.69	44.88	183.59	93.51	
Add: Share of Non-Controlling Interest	27.79	30.73	25.48	116.50	28.43	
Add: Exceptional Items	-	-	34.12	-	34.12	
Profit before tax	201.87	190.22	163.69	711.77	306.49	
SEGMENT ASSETS						
a) Speciality Chemicals & Pharma Intermediates	4,337.36	4,076.44	3,874.75	4,337.36	3,874.75	
b) Logistics Services	1,716.31	1,023.85	1,319.24	1,716.31	1,319.24	
Total Segment Assets	6,053.68	5,100.30	5,194.00	6,053.68	5,194.00	
Investments in equity accounted investees	1,529.09	723.32	715.13	1,529.09	715.13	
Unallocated Assets	1,354.20	1,085.36	701.00	1,354.20	701.00	
Total Assets	8,936.97	6,908.98	6,610.13	8,936.97	6,610.13	
SEGMENT LIABILITIES						
a) Speciality Chemicals & Pharma Intermediates	1,546.42	634.46	398.03	1,546.42	398.03	
b) Logistics Services	408.06	191.13	511.46	408.06	511.46	
Total Segment Liabilities	1,954.49	825.59	909.49	1,954.49	909.49	
Total Liabilities	1,954.49	825.59	909.49	1,954.49	909.49	





Annexure - II

Date: 26th May 2026

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 2026.

In compliance with Regulation 33(3)(d) of Listing Regulations read with SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026, 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 2026.

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



ANNEXURE – III

Brief details of appointment of 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. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 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;	Re-Appointment as Internal Auditor of the Company
3.	Date of Appointment	26th May, 2026
4.	Term of Appointment	For the Financial Year 2026-27
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
