EIKO LIFESCIENCES LIMITED

FEEL THE CHEMISTRY

Date: 05th November, 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 the Regulation 30 and 33 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 Thursday, 05th November, 2026, which commenced at 03:30 PM, and concluded at 04:00 PM, Board, inter-alia, approved and taken on record the following:

1. Approved Un-Audited Standalone and Consolidated Financial Results for the quarter and Half-year ended 30th September, 2026 along with Limited Review Report issued by the Statutory Auditors of the Company.

   A Copy of the same is enclosed herewith as **Annexure – I.**

2. Considered and approved the investment by Eiko Scientific Solutions LLP (Wholly Owned Subsidiary of the Company) for formation of a new 50-50 Joint Venture (Private Limited) Company with Oval Projects Engineering Limited, to carry on business in the name of Oval Eiko Resources Private Limited. (Proposed Company)

   Disclosure as required under Regulation 30 of the Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January, 2026 and other applicable circulars, if any, is enclosed herewith as **Annexure II.**

Thanking you,

For Eiko Lifesciences Limited

CHINTAN BHARATBHAI DOSHI

Digitally signed by CHINTAN BHARATBHAI DOSHI
Date: 2026.11.05 16:47:26 +05'30'

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

P S V Jain & Associates
Chartered Accountants
Yashwant Shopping Centre, 126, Carter Rd No. 7,
Chinchpada, Borivali East, Mumbai, Maharashtra 400066

Independent Auditor's Review Report on Standalone Unaudited Financial Results Quarter and Half Year Ended 30th September 2026 of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors
Eiko LifeSciences Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of **Eiko Lifesciences Limited** (The Company') for the Quarter and Half Year Ended 30th September 2026 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').

2. The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial result prepared in accordance with applicable Principles laid down in Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For PSV JAIN & ASSOCIATES
Chartered Accountants
Firm Registration No.: 131505W

PSV JAIN & ASSOCIATES MUMBAI CHARTERED ACCOUNTANTS

CA Dularesh Kumar Jain
Partner
Membership No.: 137264

Place: Thane
Date: 5th November 2026

UDIN: 26137264RHKDJS1205

EIKO LIFESCIENCES LIMITED

(CIN: L65993MH1977PLC258134)

Standalone Statement of Profit and Loss for the Quarter and Half Year Ended 30-09-2026

(INR in lakhs)

Sr. No.	Particulars	Quarter ended			Half Year Ended		Year Ended
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2026 (Unaudited)	31.03.2026 (Audited)
1	Revenue from operations	1,465.96	1,417.81	919.74	2,883.78	1,664.97	4,212.68
	Other income	48.29	68.34	56.47	116.63	111.85	212.93
	Total revenue	**1,514.25**	**1,486.15**	**976.21**	**3,000.41**	**1,776.81**	**4,425.61**
2	**Expenses**						
	Cost of material consumed	1,193.95	1,324.50	862.70	2,518.45	1,322.75	3,728.41
	Changes in inventories of finished stock and work-in-progress	109.85	(40.96)	(56.23)	68.89	140.15	1.31
	Employee benefits expense	7.82	7.16	7.03	14.97	12.88	29.01
	Depreciation and amortization expense	14.75	14.74	14.76	29.49	29.51	59.02
	Finance Cost	7.34	4.06	6.97	11.40	8.79	16.29
	Other expenses	36.89	36.21	34.18	73.10	65.15	120.28
	Total expenses	**1,370.59**	**1,345.71**	**869.41**	**2,716.29**	**1,579.23**	**3,954.31**
3	**Profit/(Loss) before Exceptional Items and tax**	**143.66**	**140.45**	**106.80**	**284.11**	**197.58**	**471.30**
	Exceptional Items	-	-	-	-	-	-
4	**Profit/(Loss) before Tax**	**143.66**	**140.45**	**106.80**	**284.11**	**197.58**	**471.30**
5	**Tax expense:**						
	(1) Current tax	31.15	32.65	22.84	63.80	42.77	104.93
	(2) Deferred tax	1.36	1.36	2.21	2.72	3.83	8.25
6	**Net Profit/(Loss) after tax**	**111.15**	**106.44**	**81.76**	**217.59**	**150.98**	**358.11**
7	Other Comprehensive Income (OCI)						
8	**Total Other Comprehensive Income (OCI)**	**111.15**	**106.44**	**81.76**	**217.59**	**150.98**	**358.11**
9	Paid up Equity Share Capital	1,465.09	1,434.59	1,372.09	1,465.09	1,372.09	1,465.09
10	Other Equity						4,909.65
11	**Earnings Per Share (EPS) (Not annualised)**						
	(1) Basic	0.77	0.74	0.60	1.51	1.10	2.48
	(2) Diluted	0.64	0.62	0.60	1.26	1.10	2.07

NOTES

1. The Standalone Financial Results for the Quarter and Half Year ended 30th September 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 05th November 2026.

2. 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.

3. 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: 05th November 2026
Place: Thane

EIKO LIFESCIENCES LIMITED

(CIN: L65993MH1977PLC258134)

Standalone Balance Sheet as of Quarter and Half Year ended 30-09-2026

(INR in lakhs)

Particulars	As of 30-09-2026	As of 31-03-2026
ASSETS		
Non-current assets		
Property, Plant and Equipment	1,337.72	1,367.21
Financial Assets		
Investments	1,515.24	1,515.24
Loans and Advances	1,967.27	1,551.31
	4,820.23	**4,433.76**
Current assets		
Inventories	255.43	397.24
Financial Assets		
Trade Receivables	2,195.02	1,889.13
Cash and cash equivalents	307.95	1,355.16
Other Current Assets	660.74	203.89
	3,419.14	**3,845.41**
TOTAL ASSET	**8,239.37**	**8,279.17**
EQUITY AND LIABILITIES		
EQUITY		
Equity Share capital	1,465.09	1,434.59
Other Equity	5,264.49	4,909.65
Money Received Against Share Warrants	363.69	405.63
	7,093.26	**6,749.86**
LIABILITIES		
Non-current liabilities		
Financial Liabilities		
Non-Current Borrowings	136.00	-
Deferred Tax Liabilities	78.89	76.17
	214.89	**76.17**
Current liabilities		
Financial Liabilities		
Current Borrowings	79.53	167.45
Trade payables	792.70	1,243.24
Current Tax Liabilities	16.62	29.21
Provisions	11.05	11.34
Other current Liability	31.33	1.91
	931.22	**1,453.15**
TOTAL LIABILITIES	**8,239.37**	**8,279.17**

EIKO LIFESCIENCES LIMITED Thane (W) 400604

EIKO LIFESCIENCES LIMITED

(CIN: L65993MH1977PLC258134)

Statement of Standalone Cash flows for the Quarter and Half Year Ended 30-09-2026

(INR in lakhs)

Particulars	Period Ended 30-09-2026	Year ended 31-03-2026
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net (loss) / profit before tax	284.11	471.30
Adjustments for		
Depreciation and Amortisation Expense	29.49	59.02
Profit on sale of Investments	-	-
Finance Costs	8.79	16.29
Interest Income classified as investing cash flow	(94.79)	(190.23)
Exceptional Item classified as Financing cash flow	-	-
Operating profit before working capital changes	**227.60**	**356.37**
Working capital adjustments: -		
Increase / (Decrease) in Trade and Other Payables	(450.54)	1,132.44
Increase / (Decrease) in Provisions	(0.29)	10.33
Increase / (Decrease) in Other current Liabilities	29.41	(15.35)
Increase / (Decrease) in Current Borrowings	(87.92)	91.93
(Increase) / Decrease in Inventories	141.80	4.39
(Increase) / Decrease in Trade Receivables	(305.89)	(875.47)
(Increase) / Decrease in Other Current Assets	(456.85)	85.33
Cash generated from / (used in) operations	**(902.68)**	**789.97**
Direct taxes paid (Net of Refunds)	(76.39)	(98.38)
Net cash (used in) / from generated from operating activities	**(979.06)**	**691.59**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Sale/(Purchase) of Investments	-	(808.65)
Sale/(Purchase) of Fixed Assets	-	-
Proceeds from Deposits, Loans and Advances	(415.96)	(502.47)
Interest Income	94.79	190.23
Net cash (used in) / generated from investing activities	**(321.17)**	**(1,120.89)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of shares	125.81	749.38
Interest paid	(8.79)	(16.29)
Proceeds/(Repayment) from borrowings	136.00	(99.89)
Net cash (used in) / from financing activities	**253.02**	**633.20**
Net decrease in cash and cash equivalents (A+B+C)	**(1,047.21)**	**203.90**
Cash and cash equivalents at the beginning of the year	1,355.16	1,151.26
Cash and cash equivalents at the end of the year	**307.95**	**1,355.16**



P S V Jain & Associates
Chartered Accountants
Yashwant Shopping Centre, 126, Carter Rd No. 7,
Chinchpada, Borivali East, Mumbai, Maharashtra 400066

Independent Auditor's Review Report on Consolidated Unaudited Financial Results for Quarter and Half Year Ended 30th September 2026 of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

To the Board of Directors
Eiko LifeSciences Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results (the Statement') of Eiko LifeSciences Limited (the Holding Company') and its subsidiary (the Holding Company and its subsidiary together referred to as 'the Group') and its associate for the Quarter and Half Year Ended 30th September 2026, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').

2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. The statement includes the results of following entity:

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

4. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of people responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

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 2 associates included in the Statement whose interim financial information reflects total revenues of INR 1,525.22 lakhs and net profit after tax of INR 18.76 lakhs for the quarter and half year ended 30th September 2026 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 Dularesh Kumar Jain
Partner
Membership No.: 137264

Place: Thane
Date: 5th November 2026

UDIN: 26137264QARYJK9644

EIKO LIFESCIENCES LIMITED

(CIN: L65993MH1977PLC258134)

Consolidated Statement of Profit and Loss for the Quarter and Half Year Ended 30-09-2026

(INR in Lakhs)

Sr. No.	Particulars	Quarter ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.06.2026	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	1,772.02	1,674.88	1,167.17	3,446.90	2,238.32	5,270.66
	Other income	22.61	41.08	26.10	63.69	52.62	97.28
	Total revenue	**1,794.63**	**1,715.96**	**1,193.28**	**3,510.59**	**2,290.94**	**5,367.94**
2	**Expenses**						
	Cost of material consumed	1,322.10	1,393.79	1,015.86	2,715.89	1,561.70	4,128.22
	Changes in inventories of finished stock and work-in-progress	109.85	(40.96)	(144.16)	68.89	140.15	1.31
	Employee benefits expense	20.32	19.91	13.74	40.23	26.29	66.63
	Depreciation and amortization expense	25.86	25.36	25.50	51.22	50.86	101.60
	Finance Cost	15.81	13.01	9.97	28.82	14.79	32.97
	Other expenses	96.36	108.40	105.24	204.76	182.58	330.74
	Total expenses	**1,590.29**	**1,519.52**	**1,026.15**	**3,109.81**	**1,976.37**	**4,661.47**
3	**Profit before Exceptional Items, Share of Profit in Equity Accounted Investee and Tax**	**204.34**	**196.44**	**167.13**	**400.77**	**314.57**	**706.47**
	Exceptional Items	-	-	-	-	-	-
4	**Profit before Share of Profit in Equity Accounted Investee and Tax**	**204.34**	**196.44**	**167.13**	**400.77**	**314.57**	**706.47**
	Share of profit/(loss) in equity accounted investees (net)	1.86	3.49	4.04	5.35	5.10	5.30
5	**Profit/ (Loss) before Tax**	**206.19**	**199.93**	**171.17**	**406.12**	**319.67**	**711.77**
6	**Tax expense:**						
	(1) Current tax	44.51	43.75	35.37	88.26	65.36	150.46
	(2) Deferred tax	5.31	5.34	7.33	10.66	14.11	28.84
7	**Net Profit/ (Loss) after tax**	**156.37**	**150.83**	**128.47**	**307.21**	**240.20**	**532.47**
8	Other Comprehensive Income (OCI)	-	-	-	-	-	-
9	**Total comprehensive income after tax**	**156.37**	**150.83**	**128.47**	**307.21**	**240.20**	**532.47**
	Profit for the period Attributable to:		-	-	-	-	
	(a) Shareholders of the company	135.12	130.79	107.56	265.92	198.98	449.63
	(b) Non- controlling interests	21.25	20.04	20.91	41.29	41.22	82.84
10	Paid up Equity Share Capital	**1,434.59**	**1,434.59**	**1,372.09**	**1,434.59**	**1,372.09**	**1,434.59**
11	Other Equity						5,037.66
12	**Earnings Per Share (EPS) (Not annualised)**					-	
	(1) Basic	0.93	0.91	0.78	1.84	1.45	3.26
	(2) Diluted	0.78	0.76	0.78	1.54	1.45	3.19

NOTES

1. The Consolidated Financial Results for the quarter and half year ended 30th September 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 5th November 2026.

2. 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

3. 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

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

For Eiko LifeSciences Limited

Laxmikant Kabra
Chairman
DIN: 00061346

EIKO LIFESCIENCES LIMITED
Thane (W)
400604

Date: 05th November 2026
Place: Thane

EIKO LIFESCIENCES LIMITED

(CIN: L65993MH1977PLC258134)

Consolidated Balance Sheet as of Quarter and Half Year Ended 30-09-2026

(INR in Lakhs)

Particulars	As of 30-09-2026	As of 31-03-2026
ASSETS		
Non-current assets		
Property, Plant and Equipment	2,161.01	2,210.31
Financial Assets		
Investments	1,534.72	1,529.37
Loans	1,498.03	456.56
	5,193.76	**4,196.24**
Current assets		
Inventories	255.43	397.24
Financial Assets		
Trade Receivables	2,302.10	2,021.77
Cash and cash equivalents	309.83	1,361.42
Other Current Assets	790.80	960.29
	3,658.16	**4,740.72**
TOTAL ASSET	**8,851.92**	**8,936.97**
EQUITY AND LIABILITIES		
EQUITY		
Equity Share capital	1,465.09	1,434.59
Other Equity	5,440.82	5,037.66
Money Received Against Share Warrants	363.69	405.63
Non-Controlling Interest	145.90	104.61
	7,415.50	**6,982.48**
LIABILITIES		
Non-current liabilities		
Financial Liabilities		
Non-Current Borrowings	327.30	305.59
Deferred Tax Liabilities	121.62	110.96
	448.92	**416.55**
Current liabilities		
Financial Liabilities		
Current Borrowings	79.53	167.45
Trade payables	808.43	1,255.95
Current Tax Liabilities	19.88	32.98
Provisions	13.63	18.15
Other current Liability	66.04	63.41
	987.50	**1,537.93**
TOTAL LIABILITIES	**8,851.92**	**8,936.97**



EIKO LIFESCIENCES LIMITED

(CIN: L65993MH1977PLC258134)

Statement of Consolidated Cash flows for the Quarter and Half Year Ended 30-09-2026

(INR in Lakhs)

Particulars	Period ended 30-09-2026	Year ended 31-03-2026
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net (loss) / profit before tax	406.12	711.77
Adjustments for		
Depreciation and Amortisation Expense	51.22	101.60
Profit on sale of Investments	-	-
Profit on sale of Fixed Assets	-	-
Profit from Associate	(5.35)	(5.30)
Interest Income classified as investing cash flow	(94.91)	(103.92)
Interest Income classified as Financing cash flow	-	-
Finance Cost classified as financing cash flow	28.82	32.97
Operating profit before working capital changes	**385.90**	**737.12**
Working capital adjustments:		
Increase / (Decrease) in Trade and Other Payables	(447.52)	924.47
Increase / (Decrease) in Provisions	(4.53)	1.39
Increase / (Decrease) in Other current Liabilities	2.63	(115.77)
Increase / (Decrease) in current borrowings	(87.92)	91.93
(Increase) / Decrease in Inventories	141.80	180.24
(Increase) / Decrease in Trade Receivables	(280.33)	(943.20)
(Increase) / Decrease in Other Current Assets	169.49	(506.73)
Cash generated from / (used in) operations	**(120.46)**	**369.46**
Direct taxes paid (Net of Refunds)	(101.37)	(141.10)
Net cash (used in) / from generated from operating activities	**(221.83)**	**228.36**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Sale/(Purchase) of Investments	-	(808.67)
Sale/(Purchase) of Fixed Assets	(1.91)	-
Proceeds from Deposits, Loans and Advances	(1,041.47)	(161.42)
Interest Income	94.91	103.92
Net cash (used in) / generated from investing activities	**(948.48)**	**(866.16)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of shares	125.81	749.38
Interest paid	(28.82)	(32.97)
Proceeds /(Repayment) from borrowings	21.71	104.76
Net cash (used in) / from financing activities	**118.70**	**821.16**
Net decrease in cash and cash equivalents (A+B+C)	**(1,051.60)**	**183.36**
Cash and cash equivalents at the beginning of the year	1,361.42	1,178.06
Cash and cash equivalents at the end of the year	**309.83**	**1,361.42**



SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

The Group has identified two reportable business segments:

1. Speciality Chemicals & Pharma Intermediates
2. Logistics Services

(INR in Lakhs)

Particulars	Quarter ended			Half Year Ended		Year Ended
	30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
SEGMENT REVENUE						
a) Speciality Chemicals & Pharma Intermediates	1,630.09	1,525.32	1,025.24	3,155.41	1,865.46	4,602.75
b) Logistics Services	141.93	149.56	141.93	291.49	372.86	667.90
Total segment revenue	**1,772.02**	**1,674.88**	**1,167.17**	**3,446.90**	**2,238.32**	**5,270.66**
SEGMENT RESULTS						
a) Speciality Chemicals & Pharma Intermediates	123.49	98.86	72.15	222.35	116.57	323.40
b) Logistics Services	31.20	28.67	30.61	59.87	60.34	121.25
Total	**154.69**	**127.52**	**102.76**	**282.21**	**176.91**	**444.65**
Less: Finance Costs	-15.81	-13.01	-9.97	-28.82	-14.79	-32.97
Add: Other Income	37.33	57.88	48.97	95.21	99.58	183.59
Add: Share of Non-Controlling Interest	29.98	27.54	29.41	57.52	57.97	116.50
Profit before tax	**206.19**	**199.93**	**171.17**	**406.12**	**319.67**	**711.77**
SEGMENT ASSETS						
a) Speciality Chemicals & Pharma Intermediates	5,011.06	4,056.11	3,722.81	5,011.06	3,722.81	4,337.36
b) Logistics Services	1,033.29	1,594.98	1,057.88	1,033.29	1,057.88	1,716.31
Total Segment Assets	**6,044.35**	**5,651.09**	**4,780.70**	**6,044.35**	**4,780.70**	**6,053.68**
Investments in equity accounted investees	1,534.44	1,532.58	720.23	1,534.44	720.23	1,529.09
Unallocated Assets	1,273.13	1,212.08	975.04	1,273.13	975.04	1,354.20
Total Assets	**8,851.92**	**8,395.75**	**6,475.97**	**8,851.92**	**6,475.97**	**8,936.97**
SEGMENT LIABILITIES						
a) Speciality Chemicals & Pharma Intermediates	1,170.14	1,079.60	353.47	1,170.14	353.47	1,546.42
b) Logistics Services	266.28	182.83	181.65	266.28	181.65	408.06
Total Segment Liabilities	**1,436.42**	**1,262.43**	**535.13**	**1,436.42**	**535.13**	**1,954.49**
Total Liabilities	**1,436.42**	**1,262.43**	**535.13**	**1,436.42**	**535.13**	**1,954.49**

ELKO LIFESCIENCES LIMITED Thane (W) 400604

Annexure – II

Acquisition of 'to be incorporated' companies:

Particular	Details
Name of the entity, date & country of incorporation, etc.	**Name**: Oval Eiko Resources Private Limited **Date:** Name Approval from MCA received on 23/10/2026 **Country of Incorporation:** India
Name of holding company of the incorporated company and relation with the listed entity	Eiko Scientific Solutions LLP shall be holding 50% of the Share Capital in the Proposed Company (to be formed as a 50-50 Joint Venture Between Eiko Scientific Solutions LLP and Oval Projects Engineering Limited) Eiko Scientific Solutions LLP is wholly owned Subsidiary of the Listed Entity.
Industry to which the entity being incorporated belongs	Renewable Energy: Compressed Bio Gas Production and Distribution
Brief background about the entity incorporated in terms of products / line of business	Oval Eiko Resources Private Limited will be into Renewable Energy and Compressed Bio Gas Production and Distribution. Broad Business Activities : Renewable Energy: Compressed Bio Gas, Condensation stabilization Unit or Industrial Fuel and chemical unit, Essential oil Unit, Engineered wood unit, etc.
Brief details of any government or Regulatory approval required for the acquisition.	NA
Nature of consideration - whether cash consideration or share swap and details of the same;	Cash Consideration
Cost of subscription / price at which the shares are subscribed	Rs. 2,50,000/- (initial proposed Capital) Eiko Scientific Solutions LLP will subscribe 50% of the Total Share Capital i.e. 25000 Equity Shares of Rs. 10 each.
percentage of shareholding / control by the listed entity and / or number of shares allotted	Eiko Scientific Solutions LLP is wholly owned Subsidiary of Eiko Lifesciences Ltd. (Listed Entity). 99.99 % Shares are held by the Listed Entity and 0.01% Shares are held by Nominee of the Listed Entity.