



P S V JAIN & ASSOCIATES

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Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results 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 ended 30 June 2025 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



CA Vijay Kumar Jain
Partner
Membership No.: 405129

Place: Thane
Date: 29th July 2025

UDIN: 25405129BMUJYK8889



EIKO LIFESCIENCES LIMITED
(CIN: L65993MH1977PLC258134)
STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2025

(INR in lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Revenue from operations	745.23	709.15	1,075.04	3,249.18
	Other income	55.37	52.64	26.23	102.40
	Total revenue	800.60	761.79	1,101.26	3,351.58
2	Expenses				
	Cost of Material consumed	460.05	734.98	992.16	2,982.80
	Changes in inventories of finished stock and work-in-progress	196.38	(112.05)	(0.16)	(62.22)
	Employee benefits expense	5.85	6.40	5.32	28.29
	Depreciation and amortization expense	14.75	14.74	16.53	62.94
	Finance Cost	1.82	3.82	2.88	12.70
	Other expenses	30.97	28.43	38.41	129.39
	Total expenses	709.82	676.32	1,055.14	3,153.88
3	Profit/(Loss) from ordinary activities before Exceptional Items and Tax	90.77	85.46	46.13	197.69
	Exceptional Items	-	34.12	-	34.12
4	Profit/(Loss) from ordinary activities before Tax	90.77	119.59	46.13	231.82
5	Tax expense:				
	(1) Current tax	19.93	25.71	8.57	45.42
	(2) Deferred tax	1.62	3.77	2.88	12.32
6	Profit/(Loss) from ordinary activities after tax	69.22	90.10	34.68	174.08
	Other Comprehensive Income (OCI) (net of taxes)	-	-	-	-
7	Total Comprehensive Income	69.22	90.10	34.68	174.08
	Paid up Equity Share Capital (Face Value of Rs. 10 each)	1,376.27	1,376.27	1,287.28	1,376.27
8	Earnings Per Share (EPS) (Not annualised)				
	(1) Basic	0.50	0.69	0.27	1.34
	(2) Diluted	0.50	0.69	0.27	1.34

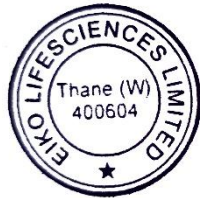


NOTES

1. The above Financial Results which are published in accordance with Regulations 33 and Regulations 52 (4) read with regulation 63 of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015 have been reviewed by the Audit Committee and have been approved by the Board of Directors at its Meeting held on Tuesday, 29th July 2025
2. The Financial Results are in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under section 133 of the Companies Act, 2013 ("Act"), read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 (including any amendment(s) / modification(s) / reenactment(s) thereto). The Financial Results have been subjected to limited review by the Statutory Auditors of the Company, and they have expressed an unmodified review opinion.
3. The company has a single business segment, namely "Speciality & Fine Chemicals", therefore in the context of Ind AS 108, disclosure of segment information is not applicable.
4. The figures for the Quarter ended 31st March 2025 are the balancing figures between audited figures in respect of the full financial year 2024-25 and the published year to date figures upto the third quarter of the financial year 2024-25. Also, the figures upto the end of the third quarter had only been reviewed and not subjected to audit.
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: 29th July 2025
Place: Thane



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Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results 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 ended 30th June 2025, 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

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



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relevant rules issued there under and other accounting principles generally accepted in India and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement

6. We did not review the interim financial results of associate included in the Statement whose interim financial information reflects total revenues of INR 259.91 lakhs and net profit after tax of INR 4.23 lakhs for the Quarter ended 30th June 2025 as considered in the Statement. These interim financial results have been reviewed by other auditors and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of associate is based solely on the reports of the other auditors and the procedures performed by us as stated above.

Our conclusion on the Statement is not modified in respect of the above matter.

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

CA Vijay Kumar Jain
Partner
Membership No.: 405129



Place: Thane
Date: 29th July 2025

UDIN: 25405129BMUJYJ1714



EIKO LIFESCIENCES LIMITED
(CIN: L65993MH1977PLC258134)

CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2025

(INR in Lakhs)

Sr. No.	Particulars	Quarter ended			Year ended
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Revenue from operations	1,071.15	1,127.05	1,075.04	3,766.40
	Other income	26.52	22.98	26.23	71.61
	Total revenue	1,097.66	1,150.03	1,101.26	3,838.01
2	Expenses				
	Cost of Material consumed	545.83	1,199.54	992.16	3,504.24
	Changes in inventories of finished stock and WIP	284.31	(287.90)	(0.16)	(238.07)
	Employee benefits expense	12.56	10.63	13.05	36.66
	Depreciation and amortization expense	25.37	25.02	16.53	73.72
	Finance Cost	4.82	6.71	2.88	15.87
	Other expenses	77.34	73.49	30.67	187.55
	Total expenses	950.22	1,027.49	1,055.14	3,579.97
3	Profit before Exceptional Items, Share of Profit in Equity Accounted Investee and Tax	147.44	122.54	46.13	258.04
	Exceptional Items	-	34.12	-	34.12
4	Profit before Share of Profit in Equity Accounted Investee and Tax	147.44	156.66	46.13	292.16
	Share of profit/(loss) in equity accounted investees (net)	1.06	7.03	2.45	14.33
5	Profit before tax	148.50	163.69	48.58	306.49
6	Tax expense:				
	(1) Current tax	29.99	21.35	8.57	48.11
	(2) Deferred tax	6.78	17.98	2.88	26.52
7	Profit for the period	111.74	124.36	37.13	231.86
8	Other Comprehensive Income (OCI) (net of taxes)	-	-	-	-
9	Total Comprehensive Income	111.74	124.36	37.13	231.86
10	Total Comprehensive Income/ (Loss) for the period attributable to:				
	(a) Shareholders of the company	91.42	104.52	37.13	210.57
	(b) Non- controlling interests	20.31	19.84	-	21.29
	Paid up Equity Share Capital (Face Value of INR 10 each)	1,376.27	1,376.27	1,287.28	1,376.27
11	Earnings Per Share (EPS) (Not annualised)				
	(1) Basic	0.66	0.80	0.29	1.62
	(2) Diluted	0.66	0.80	0.29	1.62



NOTES

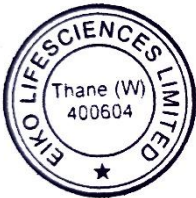
- 1. The above Financial Results which are published in accordance with Regulations 33 and Regulations 52 (4) read with regulation 63 of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015 have been reviewed by the Audit Committee and have been approved by the Board of Directors at its Meeting held on Tuesday, 29th July 2025.
- 2. The Financial Results are in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under section 133 of the Companies Act, 2013 ("Act"), read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 (including any amendment(s) / modification(s) / re-enactment(s) thereto). The Financial Results have been subjected to limited review by the Statutory Auditors of the Company, and they have expressed an unmodified review opinion.
- 3. Consolidated Financial Results include financial results of

Eiko Scientific Solutions LLP	Wholly Owned LLP
Eikovivify Logistics Private Limited	Subsidiary
Reflux Pharmaceuticals Private Limited	Associate Company
- 4. 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
- 5. 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: 29th July 2025
Place: Thane



Segment wise Revenue, Results, Assets and Liabilities

The Group has identified two reportable business segments:

1. Specialty & Fine Chemicals
2. Logistics Business

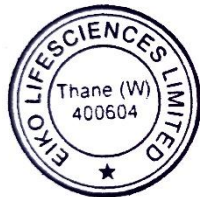
(INR in Lakhs)

Sr. No.	Particulars	Quarter ended		Year Ended
		30-06-2025	31-03-2025	31-03-2025
		(Unaudited)	(Audited)	(Audited)
1	Segment Revenue			
	a) Specialty & Fine Chemicals	840.22	726.55	3,357.93
	b) Logistics Business	230.93	400.50	408.47
	Total segment revenue	1,071.15	1,127.05	3,766.40
2	Segment Results			
	a) Specialty & Fine Chemicals	44.42	36.23	133.55
	b) Logistics Business	29.73	29.69	32.75
	Total	74.15	65.92	166.30
	Less: Finance Costs	-4.82	-6.71	-15.87
	Add: Other Income	50.62	44.88	93.51
	Add: Share of Non-Controlling Interest	28.56	25.48	28.43
	Add: Exceptional Items	-	34.12	34.12
	Profit before tax	148.50	163.69	306.49
3	Segment Assets			
	a) Specialty & Fine Chemicals	3,781.52	3,874.75	3,874.75
	b) Logistics Business	1,073.79	1,319.24	1,319.24
	Total Segment Assets	4,855.31	5,194.00	5,194.00
	Investments in equity accounted investees	716.19	715.13	715.13
	Unallocated Assets	851.00	701.00	701.00
	Total Assets	6,422.50	6,610.13	6,610.13
4	Segment Liabilities			
	a) Specialty & Fine Chemicals	435.79	398.03	398.03
	b) Logistics Business	154.64	511.46	511.46
	Total Segment Liabilities	590.43	909.49	909.49
	Total Liabilities	590.43	909.49	909.49

For Eiko LifeSciences Limited

L. K. Kabra

Laxmikant Kabra
Chairman
DIN: 00061346



Date: 29th July 2025

Place: Thane