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**Eastern Silk Industries Ltd.**

CIN : L17226WB1946PLC013554

Mailing Address : G. P. O. BOX No. 2174, Kolkata - 700 001

E-mail : sales@easternsilk.com • Web : www.easternsilk.com

Date: November 14, 2025

National stock exchange of India Ltd  
“Exchange Plaza”  
Bandra Kurla Complex  
Bandra (E), Mumbai 400 051  
NSE Symbol: EASTSILK

BSE Limited  
Floor 25, P.J. Towers,  
Dalal Street,  
Mumbai 400 001  
BSE Scrip Code: 590022

**Sub: Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015- Outcome of Board Meeting held on Friday, November 14, 2025 along with submissions of Un-Audited Financial Results of the Company for the Second quarter and Six months ended on September 30, 2025**

Please be informed that, in accordance with Regulation 30 and other relevant provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company, at their meeting held today i.e. Friday, November 14, 2025, has approved the Un-Audited Financial Results (Standalone) for the Second quarter and Six months ended September 30, 2025.

Additionally, in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith a copy of the Un-Audited Financial Results (Standalone) for the Second quarter and Six months ended September 30, 2025, along with the Limited Review Report issued by M/s. B.K. Shroff & Co., the Statutory Auditor of the Company, in **Annexure I**, for your records.

The meeting of Board of Directors commenced at 16:30 p.m. and concluded at 18:00 p.m.

You are requested to take the above information on record and acknowledge the same.

Thanking you.

Yours faithfully,

**For Eastern Silk Industries Limited**

**Ramesh Chandragiri Reddappa**  
**Whole Time Director**  
**DIN: 10535137**



**Auditor's Review Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To The Board of Directors of  
Eastern Silk Industries Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Eastern Silk Industries Limited for the quarter and half year ended 30<sup>th</sup> September, 2025 attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulation').
2. The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, is the responsibility of the Company's Management and has been approved by the Board of Directors of the company. Our responsibility is to issue a report on these financial statements 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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 results prepared in accordance with applicable accounting standards and other recognized accounting practices 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **B. K. SHROFF & CO.**  
Chartered Accountants  
Firm Registration No.: 302166E



*L. K. Shroff*

(L. K. Shroff)  
Partner

Membership No.: 060742  
UDIN: 25060742BMOUOZ1361

Place: Kolkata  
Date: 14.11.2025

**EASTERN SILK INDUSTRIES LTD.**

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Phone : 033-40645731, Fax-033-22482486

Email :investors@easternsilk.com Website:www.easternsilk.com

**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2025  
PREPARED IN COMPLIANCE WITH THE INDIAN ACCOUNTING STANDARDS(IND-AS)**

Sl No.	Particulars	Quarter Ended			Half Year Ended		(Rs in Lakhs)
		30/09/2025 (Unaudited)	30/06/2025 (Unaudited)	30/09/2024 (Unaudited)	30/09/2025 (Unaudited)	30/09/2024 (Unaudited)	Year Ended 31/03/2025 (Audited)
1	<b>Income</b>						
	a) Revenue from Operation	499.66	672.68	640.28	1,172.33	1,248.30	2,157.88
	b) Other income	84.48	40.37	61.03	124.85	105.80	391.11
	<b>Total Income</b>	<b>584.14</b>	<b>713.05</b>	<b>701.32</b>	<b>1,297.19</b>	<b>1,354.10</b>	<b>2,548.99</b>
2	<b>Expenses</b>						
	(a) Cost of materials consumed	390.36	166.10	195.23	556.46	559.99	972.55
	(b) Purchases of stock-in-trade	23.82	45.35	3.27	69.18	4.81	33.34
	(c) Changes in inventories of Finished Goods, Work-in- Progress and Stock-in-Trade	(414.98)	(56.24)	(179.20)	(471.22)	(510.35)	(1,155.81)
	(d) Employee benefit expenses	340.95	334.26	360.74	675.21	652.47	1,411.44
	(e) Finance cost	-	0.37	0.60	0.37	1.20	1.66
	(f) Depreciation and Amortization	33.73	42.91	56.78	76.65	117.09	204.82
	(g) Other Expenses	273.65	205.02	192.89	478.67	498.82	1,028.29
	<b>Total expenses</b>	<b>647.54</b>	<b>737.78</b>	<b>630.31</b>	<b>1,385.32</b>	<b>1,324.03</b>	<b>2,496.29</b>
3	<b>Profit / (Loss) from ordinary activities before tax ( 1-2)</b>	<b>(63.41)</b>	<b>(24.73)</b>	<b>71.01</b>	<b>(88.13)</b>	<b>30.06</b>	<b>52.70</b>
4	<b>Tax expenses</b>						
	(a) Provision for Current Tax	-	-	-	-	-	-
	(b) Income-tax for Earlier years	-	-	(44.00)	-	(44.00)	(26.75)
	(c) Provision for Deferred Tax	(29.91)	(6.22)	-	(36.13)	-	(316.97)
5	<b>Net Profit / (Loss) for the period</b>	<b>(33.50)</b>	<b>(18.50)</b>	<b>115.01</b>	<b>(52.00)</b>	<b>74.06</b>	<b>396.42</b>
6	<b>Other Comprehensive Income (OCI)</b>						
	(a) Item that will not be reclassified to Profit & Loss (Net of Tax)	(0.73)	(0.18)	0.46	(0.92)	0.50	(9.58)
	(b) Item that will be reclassified to Profit & Loss (Net of Tax)	-	-	-	-	-	-
7	<b>Total Comprehensive Income(After tax)</b>	<b>(34.23)</b>	<b>(18.69)</b>	<b>115.47</b>	<b>(52.92)</b>	<b>74.56</b>	<b>386.84</b>
8	<b>Paid-up equity share capital</b> (Face Value of each share- Rs 2/-)	100.00	100.00	1,579.05	100.00	1,579.05	1,579.05
9	Reserves (excluding Revaluation Reserve) as shown in the last audited Balance Sheet						
10	<b>Earnings per share</b> <b>(of Rs 2/-each) (not annualised):</b>						4,648.05
	(a) Basic	(0.67)	(0.37)	0.15	(1.04)	0.09	0.50
	(b) Diluted	(0.67)	(0.37)	0.15	(1.04)	0.09	0.50



For and on behalf of the Board of Directors  
EASTERN SILK INDUSTRIES LIMITED

*Ajay Bikram Singh*  
Ajay Bikram Singh  
DIN: 03096101  
(Chairman & Director)

*Sunil Kumar*  
Sunil Kumar  
DIN: 09424480  
(CFO & Director)

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**STATEMENT OF UNAUDITED STANDALONE ASSETS AND LIABILITIES FOR THE PERIOD ENDED 30TH SEPTEMBER 2025  
PREPARED IN COMPLIANCE WITH THE INDIAN ACCOUNTING STANDARDS(IND-AS)**

Particulars	(Rs in Lakhs)	
	As At 30/09/2025 (Unaudited)	As At 31/03/2025 (Audited)
<b>ASSETS</b>		
<b>(1) Non-current assets</b>		
(a) Property, plant and equipment	3,338.82	3,365.57
(b) Capital work-in-progress	185.76	-
(c) Right to use Assets	236.55	247.56
(c) Financial assets		
Investments	3.96	4.87
Other Financials Assets	240.03	240.03
(d) Deferred tax assets (net)	4,926.08	4,889.95
(e) Non-current tax assets (net)	42.27	36.42
<b>(2) Current assets</b>		
(a) Inventories	4,655.37	4,126.00
(b) Financial assets		
Trade receivables	520.26	552.89
Cash and cash equivalents	486.49	431.05
Bank balances other than cash and cash equivalents mentioned above	219.07	861.10
Other Financials Assets	16.61	7.13
(c) Other current assets	390.23	289.42
<b>Total</b>	<b>15,261.50</b>	<b>15,051.98</b>
<b>EQUITY AND LIABILITIES</b>		
<b>(3) Equity</b>		
(a) Equity share capital	100.00	1,579.05
(b) Other equity	6,174.18	4,648.05
<b>(4) Liabilities</b>		
<b>Non-current liabilities</b>		
(a) Financial liabilities		
Borrowings	6,442.30	2,138.89
Other financial liabilities	46.50	46.50
(b) Other non current liabilities	30.00	30.00
(c) Provisions	-	18.43
<b>Current liabilities</b>		
(a) Financial liabilities		
Borrowings	-	3,972.22
Lease liabilities	6.70	17.84
Trade payables	-	-
total outstanding dues of micro enterprises and small enterprises	19.51	-
total outstanding dues of creditor other than micro enterprises and small enterpr	402.39	51.71
Other financial liabilities	761.30	1,455.82
(b) Other current liabilities	1,256.60	1,089.87
(c) Provisions	22.03	3.60
<b>Total</b>	<b>15,261.50</b>	<b>15,051.98</b>

For and on behalf of the Board of Directors  
EASTERN SILK INDUSTRIES LIMITED

*Ajay Bikram Singh*  
Ajay Bikram Singh  
DIN: 03096101  
(Chairman & Director)

*Sunil Kumar*  
Sunil Kumar  
DIN: 09424480  
(CFO & Director)

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**STATEMENT OF UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER 2025  
PREPARED IN COMPLIANCE WITH THE INDIAN ACCOUNTING STANDARDS(IND-AS)**

Particulars	(Rs in Lakhs)	
	As At 30/09/2025 (Unaudited)	As At 30/09/2024 (Unaudited)
<b>A) CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit / ( Loss) Before Tax	(88.13)	30.06
Add : Depreciation on Owned Assets	70.91	110.16
Add : Depreciation on Leased Assets ( Net Off Adjustment)	11.00	6.93
Less : Interest Income	(16.12)	(1.20)
Less : Dividend Income	(0.05)	-
<b>Operating Profit Before Working Capital Changes</b>	(22.40)	145.95
<b>Working Capital Adjustments</b>		
(Increase)/Decrease in Inventories	(529.37)	(521.02)
(Increase)/Decrease in Trade Receivables	32.63	(535.77)
(Increase)/Decrease in Other Current & Non Current Financials Assets	(9.48)	(938.52)
(Increase)/Decrease in Other Current & Non Current Assets (Including adjustments made from Reserves account)	(100.82)	-
Increase/(Decrease) in Trade Payables	370.18	23.25
Increase/(Decrease) in Other Current & Non Current Financial Liabilities	(694.52)	-
Increase/(Decrease) in Other Current & Non Current Liabilities	166.72	1,861.14
Increase/(Decrease) in Other Current & Non Current Lease Liabilities	(11.14)	1,143.35
Increase/(Decrease) in Current Provisions & Non Current Provisions	-	-
Taxes Paid	(775.78)	1,032.43
<b>Net Cash Flow From Operating Activities</b>	(804.04)	1,129.78
<b>B) CASH FLOW FROM INVESTING ACTIVITIES</b>		
Add : Dividend Income	0.05	-
Add : Interest Income	16.12	1.20
Less : Acquisition of Fixed Assets	(229.91)	(18.04)
	(213.73)	(16.84)
<b>C) CASH FLOW FROM FINANCING ACTIVITIES</b>		
Increase / (Decrease) in Current & Non Current Borrowings	331.18	(926.27)
Proceeds from issue of share capital	100.00	-
	431.18	(926.27)
<b>Net increase/ (decrease) in cash and cash equivalents (A+B+C)</b>	(586.59)	186.67
Cash and cash equivalents at the beginning of the year	1,292.15	1,525.89
<b>Cash and cash equivalents at year end (net of overdraft)</b>	705.56	1,712.56
<b>Components of cash and cash equivalents at year end comprises of:</b>		
Cash and cash equivalents	705.56	1,712.56

For and on behalf of the Board of Directors  
EASTERN SILK INDUSTRIES LIMITED

*[Signature]*  
Ajay Bikram Singh  
DIN: 03096101  
(Chairman & Director)

*[Signature]*  
Sunil Kumar  
DIN: 09424480  
(CFO & Director)

## Notes to the Standalone Financial Results

1. The above standalone financial results of **Eastern Silk Industries Limited** ("the Company") have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on **14.11.2025**. The statutory auditors have carried out a **Limited Review** of these standalone financial results of the Company.
2. These standalone financial results have been prepared in accordance with the recognition and measurement principles of **Indian Accounting Standards (Ind AS)** as notified under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015, as amended.
3. The above financial results which are in accordance with regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 read with SEBI circular dated July 05, 2016, have been prepared by the management and the same has been taken on records by Board of directors. The results are being published in accordance with regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015
4. The Company is primarily engaged in the business of manufacturing silk yarn, fabrics and made-ups, home furnishings, fashion fabrics, handloom fabrics, double width fabrics, scarves, laces and belts, and embroidered fabrics. Accordingly, there are no additional disclosures required under **Ind AS 108 – Operating Segments**, as the Company has only one reportable segment.
5. The Company received in-principle approval from the National Stock Exchange (NSE) on 7th March 2025 for the issuance of new equity shares amounting to ₹1 crore (i.e., 50 lakh equity shares of ₹2 each).

Pursuant to this in-principle approval and in accordance with the Resolution Plan duly approved by the Hon'ble National Company Law Tribunal (NCLT), Kolkata Bench, the Company on 3rd April 2025 received the subscription money towards share capital and accordingly new equity share capital of ₹1 crore (50 lakhs Equity shares of Rs 2) has been allotted to the Successful Resolution Applicant(SRA). Accordingly, the earlier share capital of ₹ 15.79 crores stands extinguished.

As a result, the earlier share capital has been written off in Capital Reserve, and the new equity share capital of ₹1,00,00,000 (i.e., 50 lakh equity shares of ₹2 each) has been recorded in the books on 3rd April 2025. Accordingly, the basis for calculating EPS as of 30 September 2025 differs from the basis used on 30 September 2024.

In line with above, the Company has also written back the Preference Share Capital Redemption Reserve and the Capital Redemption Reserve to the Retained Earnings.

6. The Successful Resolution Applicant has infused the third tranche of payment, and accordingly, the Company has successfully disbursed the third tranche to its financial creditors on July 23, 2025, in line with the resolution plan duly approved by the Hon'ble National Company Law Tribunal (NCLT), Kolkata Bench.



With all obligations under the approved resolution plan now fulfilled, the management is shifting its focus toward reviving operations. Key strategic priorities include expanding the product portfolio, entering new domestic and international markets, and undertaking various cost optimization initiatives. These efforts aim to improve operational margins and drive sustainable long-term value for shareholders.

7. The figures for the corresponding previous period/year have been regrouped/reclassified, wherever necessary.

For and on behalf of the Board of Directors

EASTERN SILK INDUSTRIES LIMITED



14-11-2025

Ajay Bikram Singh

DIN: 03096101

(Chairman & Director)

Sunil Kumar

DIN: 09424480

(CFO & Director)