

EASTERN TREADS LIMITED

CIN: L25119KL1993PLC007213

Regd. Off: 3A, 3rd floor, Eastern Corporate Office, 34/137 E, NH Bypass, Edappally, Kochi, Ernakulam - 682 024

Statement of unaudited standalone Cash Flows for the Period ended 30th September 2025

Particulars (Refer notes below)	Half Year Ended		Year ended
	30-Sep-25	30-Sep-24	31-Mar-25
	Unaudited	Unaudited	Audited
A Cash flow from operating activities			
Net loss before tax	(67.49)	(282.29)	(378.41)
Adjustments for:			
Depreciation and amortisation expense			
Finance costs	37.56	44.46	83.93
Provision for doubtful debts	125.68	118.74	246.04
Provision for inventory	9.74	-	(128.32)
Unrealised forex loss	-	-	(2.46)
Provision on employee benefits	-	-	0.15
Interest income	4.33	16.26	13.78
Provision for impairment	(1.87)	(1.92)	(3.36)
Operating profit before working capital changes	107.95	(104.76)	(168.65)
Adjustments for working capital changes:			
Decrease / (Increase) in inventories	(38.88)	(37.91)	129.76
Decrease / (Increase) in trade receivables	(219.31)	167.46	161.30
(Increase) / decrease in other receivables	48.02	(17.09)	(37.68)
Increase / (Decrease) in trade payables	126.59	104.12	(46.99)
(Increase) / Decrease in other current liabilities	2.34	(55.32)	7.97
Cash generated from operations	24.71	56.50	45.71
Direct taxes paid			
Net cash generated from operating activities (A)	24.71	56.50	45.71
B Cash flow from investing activities			
Payments for purchase of property, plant and equipment (including capital advances)	(81.02)	(12.47)	(45.02)
Proceeds from sale of property plant and equipment	-	-	-
Movement in other bank balances	(0.45)	21.89	31.38
Investment in Leased assets	-	-	(2.40)
Repayment of loan given to others	-	-	-
Interest received	1.87	1.92	3.36
Net cash generated from / (used in) investing activities (B)	(79.60)	11.34	(12.68)
C Cash flow from financing activities			
Proceeds from long term borrowings	(124.00)	(9.82)	(194.02)
Repayment of long term borrowings	255.21	50.91	376.44
Proceeds from short term borrowings	(125.68)	(116.74)	(191.37)
Interest paid	-	-	-
Dividend paid including dividend distribution tax	-	-	-
Net cash used in financing activities (C)	6.53	(77.65)	(8.95)
Net increase in cash and cash equivalents (A+B+C)	(49.36)	(9.81)	24.08
Cash and cash equivalents at the beginning of the year	97.61	73.53	73.53
Cash and cash equivalents at the end of the year	48.24	63.72	97.61
Components of cash and cash equivalents	As at		
	30-Sep-25	30-Sep-24	31-Mar-25
	Unaudited	Unaudited	Audited
a) Cash on hand			
b) Balances with bank	0.53	1.09	1.01
in current accounts			
Cash and cash equivalents	47.71	62.63	96.60
	48.24	63.72	97.61



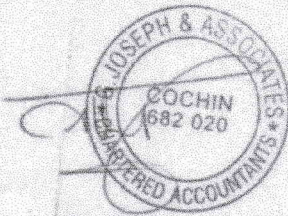
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Standalone Unaudited Balance Sheet as at 30th September 2025

Particulars
(Refer notes below)

	As at 30-Sep-25 Unaudited	As at 31-Mar-25 Audited
A ASSETS		
1 Non-current assets		
(a) Property plant and equipment	1,193.03	1,215.41
(b) Capital work-in-progress	79.32	16.21
(c) Intangible assets	14.14	11.39
(d) Financial assets		
(i) Trade receivables		
(ii) Loans	0.35	0.35
(iii) Other financial assets		
(e) Other non-current assets	6.98	6.98
Total non-current assets	0.82	17.46
2 Current assets	1,294.64	1,267.81
(a) Inventories		
(b) Financial assets	626.30	567.42
(i) Trade receivables		
(ii) Cash and cash equivalents	1,385.88	1,176.31
(iii) Bank balance other than cash and cash equivalents	48.24	97.61
(iv) Loans	23.12	22.67
(v) Other financial assets	0.50	0.50
(c) Current tax asset (net)	33.63	34.03
(d) Other current assets	29.38	27.93
Asset held-for-sale	56.84	87.47
Total current assets	68.85	68.85
Total assets	2,272.94	2,102.79
	3,567.58	3,370.60
B EQUITY AND LIABILITIES		
1 Equity		
(a) Equity share capital		
(b) Other equity	541.18	541.18
Total equity	(1,892.23)	(1,820.02)
Liabilities	(1,351.05)	(1,278.84)
2 Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings		
(ii) Other financial liabilities	487.11	611.11
(b) Provisions		
(c) Deferred tax liabilities (net)	117.17	109.64
(d) Other non-current liabilities	73.14	73.14
Total non-current liabilities		
3 Current liabilities	677.42	793.89
(a) Financial liabilities		
(i) Borrowings		
(ii) Trade payables	2,977.91	2,722.70
(A) total outstanding dues of micro enterprises and small enterprises	143.69	70.68
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	885.15	831.57
(iii) Other financial liabilities	38.52	45.69
(b) Other current liabilities	162.06	151.03
(c) Provisions	33.88	33.88
Total current liabilities	4,241.21	3,855.55
Total liabilities	4,918.63	4,649.44
Total equity and liabilities	3,567.58	3,370.60



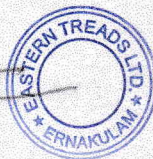
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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2025 (₹ in lakhs, except earnings per equity share)

Sl. No.	Particulars (Refer notes below)	Quarter ended			Half Year ended		Year ended
		30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Income						
	(a) Revenue from operations						
	(b) Other income	1,613.23	1,664.91	1,424.44	3,278.14	2,843.96	6,023.29
	Total income	8.56	12.81	7.12	21.37	8.41	39.27
II	Expenses	1,621.79	1,677.72	1,431.56	3,299.51	2,852.37	6,062.56
	(a) Cost of materials consumed	1,091.16	1,092.77	1,075.45	2,183.93	2,035.78	4,216.29
	(b) Purchases of stock-in-trade	1.60	0.64	1.59	2.24	3.41	5.40
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-43.60	6.44	(87.01)	(37.16)	(59.19)	65.80
	(d) Employee benefits expense	225.21	216.96	243.88	442.17	475.45	899.93
	(e) Finance costs	66.72	58.96	57.19	125.68	118.74	246.04
	(f) Depreciation and amortisation expense	18.41	19.15	22.02	37.56	44.45	83.93
	(g) Other expenses	315.78	296.80	258.37	612.58	516.02	923.56
	Total expenses	1,678.28	1,691.72	1,571.49	3,367.00	3,134.86	6,440.97
III	Loss before exceptional items and tax (I-II)	(53.49)	(14.00)	(139.93)	(67.49)	(262.29)	(378.41)
IV	Exceptional items	-	-	-	-	-	-
V	Loss before tax (III-IV)	(53.49)	(14.00)	(139.93)	(67.49)	(262.29)	(378.41)
VI	Tax expenses:						
	- Current tax	-	-	-	-	-	-
	- Deferred tax credit	-	-	(46.31)	-	(49.17)	(75.29)
VII	Loss for the period / year (V-VI)	(53.49)	(14.00)	(93.62)	(67.49)	(233.12)	(303.12)
VIII	Other comprehensive income / (loss)						
	(a) Items that will not be reclassified to profit or loss	(2.37)	(2.36)	10.83	(4.73)	7.22	(9.45)
	(b) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
IX	Total comprehensive loss for the period / year (VII+VIII)	(55.86)	(16.36)	(82.79)	(72.22)	(225.90)	(312.57)
X	Paid-up equity share capital (face value of ₹ 10 each)	523.20	523.20	523.20	523.20	523.20	523.20
XI	Other equity	-	-	-	-	-	-
XII	Loss per equity share:						(1,820.02)
	(a) Basic: (₹)	(1.02)	(0.27)	(1.79)	(1.29)	(4.46)	(5.79)
	(b) Diluted: (₹)	(1.02)	(0.27)	(1.79)	(1.29)	(4.46)	(5.79)





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Notes:

1 These unaudited financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015, as amended.

2 The Company has reported a total comprehensive loss of Rs. 72.22 lakhs during the current period and has accumulated losses amounting to Rs. 1892.23 lakhs as on 30th September 2025.

The net worth of the company has eroded. However, the Company has performed an assessment of liquidity and going concern assumption, recoverable values of its financial and non-financial assets, including overdue receivables from various customers, and impact on revenues and costs. Based on estimates and assumptions used in business forecast and fund flow projections, management expects to recover the carrying amount of the assets and will be able to discharge the liabilities.

3 Prior period comparatives have been regrouped / reclassified wherever necessary to conform to the presentation in the current period and are compliant with Ind AS. The management has exercised necessary due diligence to ensure that the financial results give a true and fair view.

4 The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 10th November and the Limited Review of the same has been carried out by the statutory auditors.

For EASTERN TREADS LIMITED

M.E. Mohamed

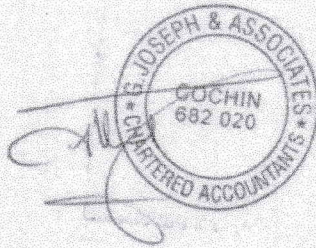
Managing Director

DIN: 00129005



Place : Kochi

Date : 10th November 2025



Independent Auditors' Review Report on review of Interim Financial Results of the Company pursuant to the Regulation 33 Of SEBI (Listing Obligation And Disclosure Requirements) Regulations, 2015 (As Amended)

To the Board of Directors of Eastern Treads Limited

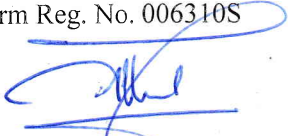
- 1 We have reviewed the accompanying Statement of Unaudited Financial Results of Eastern Treads Limited (the "Company"), for the quarter ended September 30, 2025 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended), including relevant circulars issued by SEBI from time to time.
- 2 This 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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by SEBI from time to time. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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 stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Kochi
Date : 10-11-2025

UDIN: 2522 84 98BMLLSJ9423



For G Joseph & Associates
Chartered Accountants
Firm Reg. No. 006310S


Allen Joseph
Partner
M No. 228498