

**Independent Auditor's Review Report on Standalone Unaudited Financial Results of the Company  
for the quarter ended 30<sup>th</sup> June, 2025 Pursuant to the Regulation 33 of the SEBI (Listing Obligations  
and Disclosure Requirements) Regulations, 2015, as amended**

To,  
The Board of Directors of  
Eastern Investments Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results ('Statement') of **Eastern Investments Limited** ('the Company') for the quarter ended 30<sup>th</sup> June 2025, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the SEBI Regulations'), as amended, including relevant circulars issued by the SEBI from time to time.
2. This Statement is the responsibility of the Company's Management and approved by this Company's Board of Directors in their meeting held on 2<sup>nd</sup> September' 2025, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34, "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India in compliance with the SEBI Regulations, as amended. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 the 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. **Emphasis of Matters**

We draw attention to the fact that:

a) Standalone unaudited financial results states that Company has made long term investments amounting to Rs. 4,362.52 lakhs in its subsidiary, The Bisra Stone Lime Company Limited. The aforesaid investment continues to be valued at cost whereas as per the latest audited financial statements of the subsidiary, its net worth is negative.



b) Standalone unaudited financial results state the non-payment of Rent and cess on land revenue amounting to Rs. 117.77 lakhs on Lawrence Property at Bauria, Howrah, West Bengal. The said property is yet to be muted in the name of the Company.

c) Standalone unaudited financial results describes that demand of Rs.58.45 lakhs from Additional Commissioner of Stamp Revenue, Government of West Bengal for transfer of shares of Orissa Minerals Development Company Ltd (OMDC) and The Bisra Stone Lime Company Ltd. (BSLC) to Eastern Investments Ltd (EIL) from President of India has not been considered in accounts, since the company contends that the said stamp duty is not applicable on it as the transfer of shares were affected by virtue of Restructuring Scheme approved by the Union Cabinet and the said transfer of shares took place from the President of India without any financial consideration.

d) Standalone unaudited financial results states that the Company could not comply with the percentage of financial income requirement of the RBI Revised Guidelines issued for NBFC.

Our Conclusion is not modified in respect of these matters.

#### 5. Other Matters

a) The Company has only one independent director on its board as on 30.06.25 but as per the section 149 of the Companies Act 2013 regarding constitution of board every listed public company is required to have at least one-third of the total number of directors as independent directors. Hence there is non-compliance in this regard.

b) Section 177 of the Act read with Rule 6 and 7 of Companies (Meetings of Board and its Powers) Rules, 2014 deals with the Audit Committee. The Audit Committee shall consist of a minimum of three directors with independent directors forming a majority. Since the company has only one independent director on its board as on 30.06.25, hence, there is non-compliance of Section 177 of the Act.

c) As required by section 178 of the Companies Act, 2013, the Nomination and Remuneration committee shall consist of three or more non-executive directors out of which not less than one-half shall be independent directors. Since the company has only one independent director on its board, hence, there is non-compliance of Section 178 of the Act.

d) Section 124 of the Companies Act, 2013, read with Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules 2016 ("the Rules"), as amended, mandate the companies to transfer the dividend that has remained unclaimed/uncashed for a period of seven years from the unpaid dividend account to the Investor Education and Protection Fund (IEPF). The company has unpaid dividend of Rs. 2.27 lakhs for F.Y. 2011-12, Rs. 1.89 lakhs for F.Y. 2012-13, Rs. 0.14 lakhs for F.Y. 2013-14 and Rs. 2.68 lakhs for F.Y. 2015-16 totaling to Rs. 6.98 lakhs related to unpaid/unclaimed dividend which were required to be transferred to the Investor Education and Protection Fund (IEPF) by the Company on 25-10-2019, 26-10-2020, 31-10-2021 and 26-10-2023 respectively but the same has not been transferred to IEPF till the date of our report.



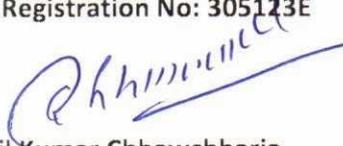
Our Conclusion is not modified in respect of these matters.

6. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of standalone unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards as prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of SEBI Regulations, including the manner in which it is to be disclosed, or that it contains any material mis-statement.

**For B. Chhawchharia & Co.**

Chartered Accountants

Firm Registration No: 305123E

  
Sushil Kumar Chhawchharia

Partner

Membership No. 008482

UDIN: 25008482BMOQQ4464

Place: Kolkata

Date: 2<sup>nd</sup> September'2025





EASTERN INVESTMENTS LIMITED REGD. OFFICE: PLOT NO-255, PRISTINE GREEN, POKHARIPUT, BHUBANESWAR, KHORDA-751020 CIN : L65993OR1927GOI034842				
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE 2025 (Rs. in lacs)				
PARTICULARS	QUARTER ENDED			YEAR ENDED
	30.06.2025 (Unaudited)	30.06.2024 (Unaudited)	31.03.2025 (Unaudited)	31.03.2025 (Audited)
1 Income				
(a) Revenue from operations	13.49	18.07	14.05	57.24
(b) Other Income	18.76	24.84	(33.95)	(12.97)
Total Income	32.25	42.91	(19.40)	44.27
2 Expenses				
(a) Cost of Materials consumed	-	-	-	-
(b) Purchase of stock-in-trade	-	-	-	-
(c) Changes in inventories (finished goods, Work-in-Progress and stock-in-trade)	-	-	-	-
(d) Employee benefits expenses	11.82	15.43	16.08	62.69
(e) Finance Cost	-	-	-	-
(f) Other Expenses	4.44	4.18	6.50	26.05
Total Expenses	16.26	19.61	22.58	88.74
3 Profit/(Loss) before exceptional items and Tax (1-2)	15.99	23.30	(41.98)	(44.47)
4 Exceptional Items	-	-	-	-
5 Profit before Tax (3+4)	15.99	23.30	(41.98)	(44.47)
6 Tax Expenses				
-Current	-	-	-	-
-Deferred Tax	16.38	18.54	(12.57)	(15.56)
Total Tax Expenses	16.38	18.54	(12.57)	(15.56)
7 Net Profit/(Loss) for the period(5-6)	(0.39)	4.76	(29.41)	(28.91)
8 Other Comprehensive Income (after tax)	-	-	-	-
9 Total Comprehensive Income for the period (7-8)	(0.39)	4.76	(29.41)	(28.91)
10 Paid-up Equity Share Capital (Face Value- Rs. 10/- each)	144.44	144.44	144.44	144.44
11 Reserves excluding revaluation reserves	26,546.25	26,500.31	26,546.64	26,546.64
12 Earning per share (Rs.)(not annualized)(Basic and Diluted)(Face Value-Rs. 10/-)	(0.03)	0.33	(2.04)	(2.00)
Note:	See accompanying notes to the financial statements;			
1. The aforesaid Standalone Unaudited Financial Results ("Statement") have been approved by the Board at its meeting held on 2nd September 2025.				
2. Eastern Investments Limited is an NBFC Company. As per RBI Revised Guidelines on Entry Point Norms, Principal Business Criteria (PBC), a company to be registered as NBFC should fulfill both criteria (the assets and the Income Pattern based on the last audited financial statement) for showing Financial activity as Principal Business, one of which could not be complied with by EIL.				
3. The company has an investment amounting to Rs. 4,362.62 lakhs in its subsidiary, 'The Biara Stone Company Limited'. The above investment continues to be valued at cost and no provision for impairment has been made as per Ind AS-109, Financial Instruments, whereas as per the latest audited financial statements of the subsidiary, its net worth is negative. However, the management is of the opinion that the regular operations has enhanced and the losses incurred by the subsidiary shall be recovered in due course.				
4. The original 76.77 acres of land was in the name of Lawrence Jute Mill Co. Ltd. Subsequently, the company's name was changed to Lawrence Investments & Property Co. Ltd in 1970. However, the Lawrence Investments & Property Co. Ltd along with five other companies were dissolved & amalgamated and was then acquired by EIL. In the year 1976, out of 76.77 acres, 27.58 acres was acquired by the West Bengal Govt. The remaining 49.19 acres is still in the name of Lawrence Jute Mill Co. Ltd and is yet to be mutated in the name of EIL.				
5. There was a demand from Additional Commissioner of Stamp Revenue, Govt of West Bengal for Rs 68.46 Lacs as regards transfer of shares from President of India in The Orissa Minerals Development Company Ltd (OMDC) and The Biara Stone Lime Company Ltd (BSLC) to Eastern Investments Ltd (EIL) to make both the companies as subsidiaries of EIL. The transaction is exempted from Stamp duty, which has been communicated to the Additional Inspector General of Registration and Additional Commissioner of Stamp Revenue, West Bengal and Department of Revenue, Ministry of Finance, New delhi by means of various correspondences. As the remission order is not yet received till date, the amount of Rs. 68.46 lacs is shown under contingent liability.				
6. There is no reportable business or geographical segment as per IND AS 108 "Segment Reporting" Issued by the Institute of Chartered Accountants of India.				
7. The Auditors have carried out review on the aforesaid standalone unaudited financial results for the quarter ended 30th June, 2025 as required in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the report was placed before the Board and the same was noted.				
8. Previous year/ period figures have been rearranged / regrouped wherever necessary to make them comparable with current period figures.				
				By the Order of the Board Suresh Chandra Pandey S.C.PANDEY (Managing Director)
Visakhapatnam Dated: 2nd September 2025				

P. Sankar  
CFO-EIL

ପଞ୍ଜୀକୃତ କାର୍ଯ୍ୟାଳୟ: ପ୍ଲଟ ନଂ- ୨୫୫, ପ୍ରିଷ୍ଟିନ୍ ଗ୍ରୀନ୍, ପୋଖରୀପୁଟ, ଭୁବନେଶ୍ୱର, ଖୋର୍ଦ୍ଧା, ଓଡିଶା-୭୫୧୦୨୦, ଇଣ୍ଡିଆ  
 ମୁଖ୍ୟ କାର୍ଯ୍ୟାଳୟ : ପ୍ଲଟ ନଂ- ୨୫୫, ପ୍ରିଷ୍ଟିନ୍ ଗ୍ରୀନ୍, ପୋଖରୀପୁଟ, ଭୁବନେଶ୍ୱର, ଖୋର୍ଦ୍ଧା, ଓଡିଶା-୭୫୧୦୨୦, ଇଣ୍ଡିଆ  
 Regd. Office: Plot No. 255, Pristine Green, Pokhariput, Bhubaneswar, Khorda, Odisha-751020, India  
 Website: www.birdgroup.co.in, E-mail: info.birdgroup@nic.in  
 आप हमसे सहर्ष हिन्दी में भी पत्र व्यवहार कर सकते हैं। CIN: L65993OR1927GOI034842



**Independent Auditor's Review Report on Consolidated Unaudited Financial Results of the Company for the quarter ended 30<sup>th</sup> June, 2025 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To,  
The Board of Directors of  
Eastern Investments Limited

1. We have reviewed the accompanying statement of consolidated unaudited financial results ('Statement') of **Eastern Investments Limited** ('the Company'), its subsidiary (the Holding Company and its subsidiary together referred to as 'the Group') for the quarter ended 30th June 2025 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 ('the SEBI Regulations'), as amended, including relevant circulars issued by the SEBI from time to time.
2. This Statement is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors in their meeting held on 2<sup>nd</sup> September'2025 has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34, "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India in compliance with the SEBI Regulations, as amended. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 the 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

**4. Material Uncertainty Related to Going Concern**

In case of one of the subsidiaries, "The Bisra Stone Lime Co. Limited" (BSLC), the company has accumulated losses and net worth has been fully eroded. The appropriateness of assumption of going concern is critically dependent upon market scenario, the debt resolution of the company, the



company's ability to raise requisite finance, generation of cash flows in future to meet its obligation and to earn profit in future.

Our Conclusion is not modified in respect of this matter.

#### 5. Emphasis of Matter

We Draw attention to the fact that:

(a) In case of Parent Company, Eastern Investments Limited

(i) Consolidated unaudited financial results states that Company has made long term investments amounting to Rs. 4,362.52 lakhs in its subsidiary, The Bisra Stone Lime Company Limited. The aforesaid investment continues to be valued at cost whereas as per the latest audited financial statements of the subsidiary, its net worth is negative.

(ii) Consolidated unaudited financial results state the non-payment of Rent and cess on land revenue amounting to Rs. 117.77 lakhs on Lawrence Property at Bauria, Howrah, West Bengal. The said property is yet to be muted in the name of the Company.

(iii) Consolidated unaudited financial results describes that demand of Rs.58.45 lakhs from Additional Commissioner of Stamp Revenue, Government of West Bengal for transfer of shares of Orissa Minerals Development Company Ltd (OMDC) and The Bisra Stone Lime Company Ltd. (BSLC) to Eastern Investments Ltd (EIL) from President of India has not been considered in accounts, since the company contends that the said stamp duty is not applicable on it as the transfer of shares were affected by virtue of Restructuring Scheme approved by the Union Cabinet and the said transfer of shares took place from the President of India without any financial consideration.

(iv) Consolidated unaudited financial results states that the Company could not comply with the percentage of financial income requirement of the RBI Revised Guidelines issued for NBFC.

(b) In case of one of the Subsidiaries, The Orissa Minerals Development Company Ltd

(i) Note 1 of the financials results, which states that company's mining operations are under suspension for Belkundi and Bhadrasai Mines due to non-availability of statutory clearances. Mining leases are in process renewal and accordingly, the financial results have been prepared on going concern basis. The Bagiaburu Iron Mines started operating from 14.12.2023.

(ii) According to the information and explanations given to us and based on our examination of the relevant records, we report that out of the total land of 284.17 acres disclosed in the financial statements, only 61.795 acres are held in the name of the Company. Out of this, 0.350 acre is under encroachment. The remaining 222.375 acres are not held in the name of the Company, of which 41.416 acres are reported to be encroached. The detailed particulars of such immovable properties not held in the name of the Company are provided below:



Description of Property	Total Area (Acres)	Held in Name of Company (Acers)	Area not Held in Company's Name (Acres)	Encroached Area (Acres)
BIRD AND COMPANY	0.76		0.76	0
BIRD COMPANY	3.15		3.15	0
BPME LTD	215.072		215.072	41.416
JARAKA BENTAKAR & OTHERS	3.363		3.363	0
OMDC LTD	61.795	61.795		0.35
SURU BANTAKAR	0.03		0.03	0
<b>Total</b>	<b>284.17</b>	<b>61.795</b>	<b>222.375</b>	<b>41.766</b>

Further, registration of the building of HO located at AG-104, 2nd Floor, Sourav Abasan, Sector-II, Salt Lake City, Kolkata – 700 091 which is not yet completed.

(iii) Company has been conducting Qualitative and Quantitative analysis of Mines Stock annually. As quarterly assessment has not been done for the mines stock, we are unable to comment on the changes in the stock position and authenticity of the stock.

(iv) During the course of audit, we observed that the company has made delay in filling GST, TDS and TCS return for the period April to June 2025, which leads to Payment of Interest & Late fees amounting to Rs.40,976/-, Rs.22,115/- & Rs.1,078/- respectively.

(v) During the course of our audit, we identified significant outstanding statutory dues as of the audit date. These outstanding amounts raise concerns about potential non-compliance with regulations, penalties, and financial risks. Details are given below:

STATUTORY DUE	MORE THAN 3 MONTHS	LESS THAN 3 MONTHS	TOTAL
Employee Provident Fund	67,35,486.00	68,55,679.00	1,35,91,165.00
Goods and Service Tax (RCM)	45,41,345.84	60,36,608.00	1,05,77,953.84
Tax Deducted at Source	2,51,868.00	2,01,350.00	4,53,218.00
Tax Collection at Source	-	1,75,368.00	1,75,368.00
Professional Tax	64,250.00	1,08,650.00	1,72,900.00
Gratuity	4,58,03,555.14	-	4,58,03,555.14
Superannuation Fund	1,18,54,864.00	-	1,18,54,864.00
Property Tax	84,03,363.00	97,905.00	85,01,268.00
<b>GRAND TOTAL</b>	<b>7,76,54,731.98</b>	<b>1,34,75,560.00</b>	<b>9,11,30,291.98</b>



6. This Statement includes consolidation of results pertaining to the entities as listed below:

- (i) The Orissa Minerals Development Company Limited (Subsidiary)
- (ii) The Bisra Stone Lime Company Limited (Subsidiary)

**7. Other Matters**

We draw attention to the fact that:

(a) In case of Parent Company, Eastern Investments Limited

(i) The Company has only one independent director on its board as on 30.06.2025 but as per the section 149 of the Companies Act 2013 regarding constitution of board every listed public company is required to have at least one-third of the total number of directors as independent directors. Hence there is non-compliance in this regard.

(ii) Section 177 of the Act read with Rule 6 and 7 of Companies (Meetings of Board and its Powers) Rules, 2014 deals with the Audit Committee. The Audit Committee shall consist of a minimum of three directors with independent directors forming a majority. Since the company has only one independent director on its board as on 30.06.25, hence, there is non-compliance of Section 177 of the Act.

(iii) As required by section 178 of the Companies Act, 2013, the Nomination and Remuneration committee shall consist of three or more non-executive directors out of which not less than one-half shall be independent directors. Since the company has only one independent director on its board, hence, there is non-compliance of Section 178 of the Act.

(iv) Section 124 of the Companies Act, 2013, read with Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules 2016 ("the Rules"), as amended, mandate the companies to transfer the dividend that has remained unclaimed/uncashed for a period of seven years from the unpaid dividend account to the Investor Education and Protection Fund (IEPF). The company has unpaid dividend of Rs. 2.27 lakhs for F.Y. 2011-12, Rs. 1.89 lakhs for F.Y. 2012-13, Rs. 0.14 lakhs for F.Y. 2013-14 and Rs. 2.68 lakhs for F.Y. 2015-16 totalling to Rs. 6.98 lakhs related to unpaid/unclaimed dividend which were required to be transferred to the Investor Education and Protection Fund (IEPF) by the Company on 25-10-2019, 26-10-2020, 31-10-2021 and 26-10-2023 respectively but the same has not been transferred to IEPF till the date of our report.

(b) In case of one of the Subsidiaries, The Bisra Stone Lime Company Limited

(i) The Company has not complied with the relevant provisions of the Companies Act 2013 regarding constitution of board as per section 149 of the Companies Act 2013 which require every listed public company to have at least one-third of the total number of directors as independent directors. However, the company has no independent director on its board as on 30.06.2025.

(ii) Section 177 of the Act read with Rule 6 and 7 of Companies (Meetings of Board and its Powers) Rules, 2014 deals with the Audit Committee. The Audit Committee shall consist of a minimum of



three directors with independent directors forming a majority. Since the company has no independent director on its board as on 30.06.2025, no audit committee has been formed.

(iii) As required by section 178 of the Companies Act, 2013, the Nomination and Remuneration committee shall consist of three or more non-executive directors out of which not less than one-half shall be independent directors. Since the company has no independent director on its board as on 30.06.2025, no Nomination and Remuneration committee has been formed.

8. We did not review the interim financial results of 2 subsidiaries included in the consolidated unaudited financial results, whose interim financial results reflect total revenues of ₹ 4,465.33 lakhs; total net profit after tax of ₹ (2.08) lakhs and total comprehensive profit (net) of ₹ (2.08) lakhs for the quarter ended 30th June, 2025, as considered in the consolidated unaudited financial results whose financial information has not been reviewed by us. These interim financial statements/ financial results which have 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 these Subsidiaries are based solely on the statement of the Management and the procedures performed by us as stated in paragraph 3 above.

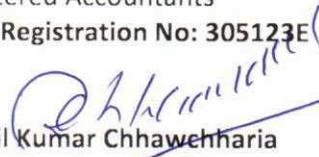
Our conclusion on the Statement is not modified in respect of the above matter.

9. 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 of consolidated unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards as prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of SEBI Regulations, including the manner in which it is to be disclosed, or that it contains any material mis-statement.

**For B. Chhawchharia & Co.**

Chartered Accountants

Firm Registration No: 305123E

  
Sushil Kumar Chhawchharia

Partner

Membership No. 008482

UDIN: 25008482BMOQOR1940

Place: Kolkata

Date: 2<sup>nd</sup> September'2025





EASTERN INVESTMENTS LIMITED  
REGD. OFFICE: PLOT NO-255, PINISTINE GREEN, POKHARIPUT, BHUBANESWAR, KHORDA -751020.  
CIN :L65993OR1927GOI034842  
STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE'2025

Particulars	QUARTER ENDED			YEAR ENDED
	30.06.2025 (Unaudited)	30.06.2024 (Unaudited)	31.03.2025 (Unaudited)	31.03.2025 (Audited)
<b>1. Income from Operations</b>				
(a) Net Sales /Income from operations	4,451.57	2,709.71	2,183.27	12,867.41
(b) Other Operating Income	46.01	46.74	389.52	537.59
<b>Total Income from Operations (Net)</b>	<b>4,497.58</b>	<b>2,756.45</b>	<b>2,572.79</b>	<b>13,405.00</b>
<b>2. Expenses</b>				
(a) Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade	(35.90)	(474.30)	(211.93)	(537.02)
(b) Contractual Expense	1,066.97	389.96	1,071.76	2,664.78
(c) Royalty	1,285.17	414.58	558.07	3,093.60
(d) Employee Benefit expenses	850.39	932.12	1,097.38	4,007.89
(e) Finance Cost	518.24	539.37	519.18	2,241.12
(f) Depreciation and Amortisation expenses	24.58	66.33	229.51	428.62
(g) Other Expenses	613.02	712.08	3,260.24	5,625.12
<b>Total Expenses</b>	<b>4,322.47</b>	<b>2,580.14</b>	<b>6,524.21</b>	<b>17,524.11</b>
<b>3. Profit before exceptional items and Tax</b>	<b>175.11</b>	<b>176.31</b>	<b>(3,951.42)</b>	<b>(4,119.11)</b>
<b>4. Exceptional Items</b>				
<b>5. Profit before Tax</b>	<b>175.11</b>	<b>176.31</b>	<b>(3,951.42)</b>	<b>(4,119.11)</b>
<b>6. Tax Expenses</b>				
(a) current tax	155.76	109.06	(784.67)	(600.72)
(b) deferred tax	69.42	56.18	(3.30)	112.06
(c) Income tax from earlier years	86.34	18.54	(780.14)	(833.55)
(d) MAT Credit (Entitlement)/Utilized	-	-	-	-
<b>7. Net Profit / (Loss) for the period</b>	<b>19.35</b>	<b>67.25</b>	<b>(3,166.75)</b>	<b>(3,518.39)</b>
<b>8. Share of Profit/ (Loss) of associates</b>				
<b>9. Minority Interest</b>				
<b>10. Net Profit / (Loss) after Taxes, minority interest and share of profit / (loss) of associates</b>	<b>(1.04)</b>	<b>19.10</b>	<b>(1,580.08)</b>	<b>(1,791.41)</b>
<b>11. Other Comprehensive Income (After Tax)</b>				
<b>12. Total Comprehensive Income for the period</b>	<b>19.35</b>	<b>67.25</b>	<b>(3,173.88)</b>	<b>(3,525.52)</b>
<b>13. Paid-up Equity Share Capital (14,18,953 Equity Shares of face value of Rs.10 each)</b>	<b>141.90</b>	<b>141.90</b>	<b>141.90</b>	<b>141.90</b>
<b>14. Reserve excluding Revaluation Reserves as per Balance Sheet of previous accounting year</b>				<b>(9,409.25)</b>
<b>15. Earning per share (Rs.)(not annualized)(Basic and Diluted)(Face Value of Rs.10/-)</b>				
a) Basic	1.44	3.39	(111.82)	-121.71
b) Diluted	1.44	3.39	(111.82)	-121.71

Notes:

- The aforesaid Consolidated unaudited Financial results have been approved by the Board at its meeting held on 2nd September'2025.
- Eastern Investments Limited is an NBFC Company. As per RBI Revised Guidelines on Entry Point Norms, Principal Business Criteria (PBC), a company to be registered as NBFC should fulfill both criteria (the assets and the income Pattern based on the last audited financial statement) for showing Financial activity as Principal Business, one of which could not be complied with by EIL.
- The Parent company has an investment amounting to Rs. 4,382.52 lakhs in its subsidiary, 'The Bilara Stone Company Limited'. The above investment continues to be valued at cost and no provision for Impairment has been made as per Ind As-109, Financial Instruments, whereas as per the latest audited financial statements of the subsidiary, its net worth is negative. However, the management is of the opinion that the regular operations has enhanced and the losses incurred by the subsidiary shall be recovered in due course.
- The original 76.77 acres of land was in the name of Lawrence Jute Mill Co. Ltd. Subsequently, the company's name was changed to Lawrence Investments & Property Co. Ltd in 1970. However, the Lawrence Investments & Property Co. Ltd along with five other companies were dissolved & amalgamated and was then acquired by EIL. In the year 1976, out of 76.77 acres, 27.58 acres was acquired by the West Bengal Govt. The remaining 49.19 acres is still in the name of Lawrence Jute Mill Co. Ltd and is yet to be mutated in the name of EIL.
- There was a demand from Additional Commissioner of Stamp Revenue, Govt. of West Bengal for Rs. 58.45 Lakh as regards transfer of shares from President of India in The Orissa Minerals Development Co. Ltd. (OMDC) & The Bilara Stone Lime Company Ltd. (BSLC) to M/s Eastern Investments Ltd. (EIL) to make both the Companies subsidiary of M/s EIL. The transaction is exempted from Stamp Duty, which has been communicated to Additional Inspector General of Registration and Additional Commissioner of Stamp Revenue, West Bengal and Department of Revenue, Ministry of Finance, New Delhi by means of numerous letters. As the remission order is not yet received till date, the amount of Rs. 58.45 Lakh is shown under contingent liability.
- There is no reportable business or geographical segment as per IND AS 108 "Segment Reporting" issued by the Institute of Chartered Accountants of India.
- Previous year/ period figures have been rearranged / regrouped wherever necessary to make them comparable with current period figures.

Visakhapatnam  
Dated: 2nd September'2025



By the Order of the Board

Suresh Chandra Pandey  
S.C.PANDEY  
(Managing Director)