

**Independent Auditor's Review Report on Standalone Unaudited Financial Results of the Company
for the quarter 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 and nine months ended 31st December, 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 11th February, 2026, 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. 4,362.53 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.

e) We draw attention to Note 6 of the Statement regarding the notification on November 21, 2025, of the Code on Wages, 2019; Industrial Relations Code, 2020; Code on Social Security, 2020; and Occupational Safety, Health and Working Conditions Code, 2020. As stated therein, the Company is evaluating the financial impact, if any, from implementing these Labor Codes and will recognize appropriate accounting effects in the financial statements for the year ending March 31, 2026.

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 31.12.25 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 31.12.25, 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. 2.68 lakhs for F.Y. 2015-16, Rs. 1.50 lakhs for F.Y. 2016-17, Rs. 0.64 lakhs for F.Y. 2017-18 totaling to Rs. 4.82 lakhs related to unpaid/unclaimed dividend which

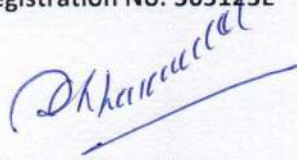


were required to be transferred to the Investor Education and Protection Fund (IEPF) by the Company on 21-09-2023, 15-09-2024 and 26-09-2025 respectively but the same has not been transferred to IEPF till the date of our report.

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: 305173E



Sushil Kumar Chhawchharia
Partner
Membership No. 008482
UDIN: 26008482APEVUQ5371

Place: Kolkata
Date: 12th February 2026.





EASTERN INVESTMENTS LIMITED
(CIN : L65993OR1927GOI034842)

REGD. OFFICE: PLOT NO-255, PRISTINE GREEN, POKHARIPUT, BHUBANESWAR, KHORDA-751020

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER 2025

PARTICULARS	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
	(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(AUDITED)
	(1)	(2)	(3)	(4)	(5)	(6)
1 Income						
(a) Revenue from operations	12.82	15.71	11.58	42.02	43.19	57.24
(b) Other Income	(8.93)	(12.09)	(20.49)	(2.26)	20.48	(12.97)
Total Income	3.89	3.62	(8.91)	39.76	63.67	44.27
2 Expenses						
(a) Cost of Materials consumed	-	-	-	-	-	-
(b) Purchase of stock-in-trade	-	-	-	-	-	-
(c) Changes in inventories (finished goods, Work-in-Process and stock-in-trade)	-	-	-	-	-	-
(d) Employee benefits expenses	7.25	9.05	16.14	28.12	46.61	67.59
(e) Finance Cost	-	-	-	-	-	-
(f) Other Expenses	4.73	4.05	6.49	12.22	19.55	26.05
Total Expenses	11.98	13.10	22.63	40.34	66.16	93.64
3 Profit/(Loss) before exceptional items and Tax (1-2)	(8.09)	(9.48)	(31.54)	(1.58)	(2.49)	(49.37)
4 Exceptional Items	-	-	-	-	-	-
5 Profit before Tax (3+4)	(8.09)	(9.48)	(31.54)	(1.58)	(2.49)	(49.37)
6 Tax Expenses						
-Current	-	-	-	-	-	-
-Deferred Tax	(1.77)	(1.81)	(7.13)	12.80	(2.92)	(15.56)
Total Tax Expenses	(1.77)	(1.81)	(7.13)	12.80	(2.92)	(15.56)
7 Net Profit/(Loss) for the period(5-6)	(6.32)	(7.67)	(24.41)	(14.38)	0.50	(28.91)
8 Other Comprehensive Income (after Tax)	-	-	-	-	-	-
9 Total Comprehensive Income for the period (7-8)	(6.32)	(7.67)	(24.41)	(14.38)	0.50	(28.91)
10 Paid-up Equity Share Capital (Face Value- Rs.10/- each)	144.44	144.44	144.44	144.44	144.44	144.44
11 Reserves excluding revaluation reserves	26,532.26	26,538.58	26,576.05	26,532.26	26,576.05	26,546.64
12 Earning per share (Rs.)(not annualized)(Basic and Diluted)(Face Value-Rs. 10/-)	(0.44)	(0.53)	(1.69)	(1.00)	0.03	(2.00)

Note: See accompanying notes to the financial statements;

- The aforesaid Standalone Unaudited Financial Results ("Statement") have been approved by the Board at its meeting held on 12th February 2026.
- 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 company has an investment amounting to Rs. 4,362.62 lakhs in its subsidiary, 'The Biera 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 Lacs as regards transfer of shares from President of India in The Oriessa Minerals Development Company Ltd (OMDC) and The Biera 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. 58.45 lacs is shown under contingent liability.
- On November 21, 2025, the Government of India notified four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating various existing labour laws. The Ministry of Labour & Employment has also published draft Central Rules and FAQs to enable assessment and necessary implementation of the financial impact due to these regulatory changes. According to the guidance and FAQ issued by the Institute of Chartered Accountants of India, the new Labour Code is effective from November 21, 2025 and its impact is not ordinarily deferred solely due to non-notification of relevant Rules. The Company is currently in the process of evaluating the incremental impact that may arise from these changes. The Company shall provide appropriate accounting effects, if any, in its Financial Statement for the year ending 31st March, 2026.
- There is no reportable business or geographical segment as per IND AS 108 "Segment Reporting" issued by the Institute of Chartered Accountants of India.
- The Auditors have carried out Limited Review on the aforesaid standalone unaudited financial results for the quarter and nine months ended 31st December, 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.
- The figures for the quarter ended 31.12.2025 are the balancing figures between the reviewed figures in respect of the nine months ended 31.12.2025 and the figures for the half year ended 30.09.2025.
- Previous year period figures have been rearranged / regrouped wherever necessary to make them comparable with current period figures.

Visakhapatnam
Dated: 12th February 2026



A. K. Bagchi
(Managing Director)

बर्डग्रुप कार्यालय: प्लॉट नं- २५५, प्रिस्टीन ग्रीन, पोखरिपुट, भुवनेश्वर, खोर्दा, ओडिशा-७५१०२०, इंडिया
 मुख्य कार्यालय : प्लॉट नं- २५५, प्रिस्टीन ग्रीन, पोखरिपुट, भुवनेश्वर, खोर्दा, ओडिशा-७५१०२०, इंडिया
 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 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 and nine months ended 31st December, 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 11th February, 2026, 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. 4,362.53 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) The financial 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) The financial results, which states 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	-
BIRD COMPANY	3.15	-	3.15	-
BPME LTD	215.072	-	215.072	41.416
JARAKA BENTAKAR & OTHERS	3.363	-	3.363	-
OMDC LTD	61.795	61.795	-	0.35
SURU BANTAKAR	0.03	-	0.03	-
Total	284.17	61.795	222.375	41.766

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) The financial results, which states that company has been conducting Qualitative and Quantitative analysis of Mines Stock annually. As quarterly assessment has not been done for the mines stock by independent survey, we are unable to comment on the changes in the stock position and authenticity of the stock.

6. We draw attention to Note 6 of the Statement regarding the notification on November 21, 2025, of the Code on Wages, 2019; Industrial Relations Code, 2020; Code on Social Security, 2020; and Occupational Safety, Health and Working Conditions Code, 2020. As stated therein, the Company is evaluating the financial impact, if any, from implementing these Labour Codes and will recognize appropriate accounting effects in the financial statements for the year ending March 31, 2026.
7. 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)

8. 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 31.12.2025 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 31.12.25, 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. 2.68 lakhs for F.Y. 2015-16, Rs. 1.50 lakhs for F.Y. 2016-17, Rs. 0.64 lakhs for F.Y. 2017-18 totaling to Rs.4.82 lakhs related to unpaid/unclaimed dividend which were required to be transferred to the Investor Education and Protection Fund (IEPF) by the Company on 21-09-2023, 15-09-2024 and 26-09-2025 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 31.12.2025.

(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 31.12.2025, 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 31.12.2025, no Nomination and Remuneration committee has been formed.

(iv) Our review reveals a consistent pattern of procedural lapses in the company's legal matters, including:

- Missed statutory deadlines
- Dismissals due to laches
- Failure to file written statements, resulting in ex parte losses

These failures indicate ineffective internal legal controls and inadequate oversight by the company's long-serving legal consultant. As a result, the company has incurred material legal and financial exposure in cases that may have been defensible with timely action.



9. We did not review the interim financial results of 2 subsidiaries included in the consolidated unaudited financial results, whose interim financial results reflect total assets of Rs. 57,836.55 Lakhs as at 31st December, 2025 and total revenues of Rs. 6,855.69 Lakhs & Rs. 6,740.37 Lakhs, total net profit after tax of Rs. 469.91 Lakhs & Rs. 697.62 Lakhs and total comprehensive profit of Rs. 469.91 Lakhs & Rs. 697.62 Lakhs for the quarter ended 31st December, 2025 and for the period from 1st April, 2025 to 31st December, 2025, respectively, and net cash outflow of Rs. 5,801.85 Lakhs for the period from 1st April, 2025 to 31st December, 2025, as considered in these consolidated unaudited financial results. These interim financial results have been reviewed by other auditors whose report 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 the subsidiary is based solely on the report of the other auditor 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 matters.

10. 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: 26008482EQSOP8408

Place: Kolkata

Date: 12th February 2026.





EASTERN INVESTMENTS LIMITED
CIN: L65993OR1927GOI034842
REGD. OFFICE: PLOT NO-255, PRISTINE GREEN, POKHARIPUT, BHUBANESWAR, KHORDA, ODISHA-751020

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER 2025

Particulars	CONSOLIDATED					
	QUARTER ENDED			NINE MONTH ENDED		YEAR ENDED
	31.12.2025 (REVIEWED) (1)	30.09.2025 (REVIEWED) (2)	31.12.2024 (REVIEWED) (3)	31.12.2025 (REVIEWED) (4)	31.12.2024 (REVIEWED) (5)	31.03.2024 (AUDITED) (6)
1. Income from Operations						
(a) Net Sales / Income from operations	3,920.11	5,213.58	3,700.19	13,585.28	10,684.14	12,407.41
(b) Other Operating Income	(1.73)	6.28	77.41	50.56	148.02	337.59
Total Income from Operations (Net)	3,918.38	5,219.86	3,777.60	13,635.82	10,832.21	13,405.00
2. Expenses						
(a) Cost of Material Consumed	39.45	6.24	5.88	48.46	15.27	21.60
(a) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(943.11)	(508.94)	(241.32)	(1,487.95)	(325.09)	(527.02)
(b) Employee Benefit expenses	805.87	898.64	1,102.24	2,554.90	2,910.51	4,002.59
(c) Finance Cost	473.27	489.18	634.90	1,480.69	1,721.94	2,241.12
(d) Depreciation and Amortisation expenses	32.03	41.46	66.38	163.07	199.11	228.52
(e) Other Expenses	2,538.24	3,675.40	2,903.60	9,176.03	6,477.66	11,361.90
Total Expenses	2,950.75	4,601.98	4,471.68	14,875.20	10,939.90	17,524.11
3. Profit before exceptional items and Tax	967.63	617.88	(694.08)	1,760.62	(167.69)	(4,119.11)
4. Exceptional Items	-	-	-	-	(187.69)	(4,119.11)
5. Profit before Tax	967.63	617.88	(694.08)	1,760.62	(187.69)	(4,119.11)
6. Tax Expenses	276.58	111.93	(0.14)	544.24	183.95	(600.72)
(a) Current Tax	61.45	46.72	25.24	177.59	115.36	112.06
(b) Deferred Tax	215.10	65.21	(97.60)	366.65	(51.41)	(833.55)
(C) Income tax from earlier years	-	-	72.23	-	122.60	120.77
(d) HAT Credit (Entitlement)/Utilized	-	-	-	-	-	-
7. Net Profit / (Loss) for the period	691.08	505.95	(693.94)	1,216.38	(351.64)	(3,518.39)
8. Share of Profit / (Loss) of associates	-	-	-	-	-	-
9. Minority Interest	336.34	246.29	(346.95)	583.59	(211.32)	(1,791.41)
10. Net Profit / (Loss) after Taxes, minority interest and share of profit / (loss) of associates	352.74	259.66	(346.98)	632.79	(140.31)	(1,728.98)
11. Other Comprehensive Income (After Tax)	-	-	-	-	-	(2.13)
12. Total Comprehensive Income for the period	691.08	505.95	(693.94)	1,216.38	(351.64)	(3,520.51)
13. Paid-up Equity Share Capital (14,18,953 Equity Shares of face value of Rs.10 each)	141.90	141.90	141.90	141.90	141.90	141.90
14. Reserve excluding Revaluation Reserves as per Balance Sheet of previous accounting year	-	-	-	(8,776.47)	(7,819.01)	(9,409.25)
15. Earning per share (Rs.)(not annualized)(Basic and Diluted)(Face Value of Rs.10/-)	24.86	18.30	(24.45)	44.59	(9.89)	-121.71
a) Basic	24.86	18.30	(24.45)	44.59	(9.89)	-121.71
b) Diluted	-	-	-	-	-	-

Notes:

- The aforesaid Consolidated unaudited financial results have been approved by the Board at its meeting held on 12th February 2026.
- 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. 4,362.52 lakhs in its subsidiary, 'The Blara 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. 56.45 Lakh as regards transfer of shares from President of India in The Orissa Minerals Development Co. Ltd. (OMDC) & The Blara 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. 56.45 Lakh is shown under contingent liability.
- On November 21, 2025, the Government of India notified four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating various existing labour laws. The Ministry of Labour & Employment has also published draft Central Rules and FAQs to enable assessment and necessary implementation of the financial impact due to these regulatory changes. According to the guidance and FAQ issued by the Institute of Chartered Accountants of India, the new Labour Code is effective from November 21, 2025 and its impact is not ordinarily deferred solely due to non-notification of relevant Rules. The Company is currently in the process of evaluating the incremental impact that may arise from these changes. The Company shall provide appropriate accounting effects, if any, in its Financial Statement for the year ending 31st March, 2026.
- There is no reportable business or geographical segment as per IND AS 108 "Segment Reporting" issued by the Institute of Chartered Accountants of India.
- The Auditors have carried out Limited Review on the aforesaid consolidated unaudited financial results for the quarter and nine month ended 31st Dec, 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.
- The figures for the quarter ended 31.12.2025 are the balancing figures between the operating figures in respect of the nine month 31.12.2025 and the figures for the half year ended 30.09.2025.
- Previous year/ period figures have been rearranged / regrouped wherever necessary to make them comparable with current period figures.

Visakhapatnam
Dated: 12th February 2026



A.K. Bagchi
(Managing Director)

Handwritten notes:
M. S. Samin
for EIL

ପଞ୍ଜୀକୃତ ବାଣିଜ୍ୟର: ପ୍ଲଟ ନଂ- ୨୫୫, ପ୍ରିଷ୍ଟିନ୍ ଗ୍ରୀନ୍, ପୋଖାରିପୁଟ, ଭୁବନେଶ୍ୱର, ଖର୍ଦ୍ଦା, ଓଡ଼ିଶା-୭୫୧୦୨୦, ଇଣ୍ଡିଆ
 मुख्य कार्यालय : प्लॉट नं- २५५, प्रिस्टीन ग्रीन, पोखारिपुट, भुवनेश्वर, खोर्दा, ओडिशा-७५१०२०, इण्डिया
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 आप हमसे सहर्ष हिन्दी में भी पत्र व्यवहार कर सकते हैं | CIN: L65993OR1927GOI034842