



February 14, 2026

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: **Outcome of the Board Meeting held today i.e. February 14, 2026**

Pursuant to Regulation 30 & 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, we hereby inform that the Board of directors of the Company at their meeting held on February 14, 2026, has considered the following matter:

1. The Board considered and approved the Unaudited Financial Results (Standalone) of the company for the quarter & nine months ended on December 31, 2025.
2. The Board took a note of Standalone Limited Review Auditors Report for the quarter & nine months ended on December 31, 2025.

The Meeting of Board of Director's commenced at 12:00 P.M. and concluded at 2.30 P.M.

Kindly take the same on your record.

Thanking you,
Yours Faithfully,

For Eastern Silk Industries Limited

Nitin Dubey
Company Secretary & Compliance Officer



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 nine months ended 31st December, 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.



Emphasis of Matter

We draw attention to:

Note no. 7 to the IND AS Financial Results which states that the company is in the process of evaluating the impact of the implications of "New Labour Codes" which has come into effect on and from 21st November, 2025. Due to detailed employee wise evaluation and interpretation involved, the quantitative impact is currently under evaluation. The impact, if any, will be recognised in due course.

Our opinion is not modified in this matter.

Place: Kolkata
Date: 14.02.2026



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

L. K. Shroff

(L. K. Shroff)
Partner

Membership No.: 060742
UDIN: 26060742REZRKX1921

EASTERN SILK INDUSTRIES LTD.
 Regd. Office: 19, R.N. MUKHERJEE ROAD, KOLKATA-700 001
 Corporate Identity Number : L17226WB1946PLC013554
 Phone : 033-40645731, Fax-033-22482486

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

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2025
PREPARED IN COMPLIANCE WITH THE INDIAN ACCOUNTING STANDARDS (IND-AS)

Sl No.	Particulars	Quarter Ended			Nine Month Ended		(Rs In Lakhs)
		31/12/2025 (Unaudited)	30/09/2025 (Unaudited)	31/12/2024 (Unaudited)	31/12/2025 (Unaudited)	31/12/2024 (Unaudited)	31/03/2025 (Audited)
1	Income						
	a) Revenue from Operation	648.61	499.66	488.96	1,820.94	1,737.25	2,157.88
	b) Other income	74.13	84.48	40.12	198.98	145.92	391.11
	Total Income	722.74	584.14	529.08	2,019.92	1,883.18	2,548.99
2	Expenses						
	(a) Cost of materials consumed	232.59	390.36	141.00	789.06	700.99	972.55
	(b) Purchases of stock-in-trade	31.89	23.82	5.67	101.07	10.49	33.34
	(c) Changes in inventories of Finished Goods, Work-in- Progress and Stock-in-Trade	(253.10)	(414.98)	(232.05)	(724.32)	(742.41)	(1,155.81)
	(d) Employee benefit expenses	364.85	340.95	351.25	1,040.06	1,003.73	1,411.44
	(e) Finance cost	0.37	-	(1.20)	0.74	-	1.66
	(f) Depreciation and Amortization	42.32	33.73	58.92	118.97	176.01	204.82
	(g) Other Expenses	340.99	273.65	220.29	819.66	719.12	1,028.29
	Total expenses	758.93	647.54	543.89	2,145.25	1,867.92	2,496.29
3	Profit / (Loss) from ordinary activities before tax (1-2)	(37.19)	(63.41)	(14.81)	(125.33)	15.26	52.70
4	Tax expenses						
	(a) Provision for Current Tax	-	-	-	-	-	-
	(b) Income-tax for Earlier years	-	-	-	-	(44.00)	(26.75)
	(c) Provision for Deferred Tax	(71.19)	(29.91)	-	(107.32)	-	(316.97)
5	Net Profit / (Loss) for the period	34.00	(33.50)	(14.81)	(18.00)	59.26	396.42
6	Other Comprehensive Income (OCI)						
	(a) Item that will not be reclassified to Profit & Loss (Net of Tax)	1.19	(0.73)	-	(0.51)	0.50	(9.58)
	(b) Item that will be reclassified to Profit & Loss (Net of Tax)	-	-	-	-	-	-
7	Total Comprehensive Income (After tax)	35.19	(34.23)	(14.81)	(18.51)	59.76	386.84
8	Paid-up equity share capital (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						4,648.05
10	Earnings per share (of Rs 2/-each) (not annualised):						
	(a) Basic	0.68	(0.67)	(0.02)	(0.36)	0.08	0.50
	(b) Diluted	0.68	(0.67)	(0.02)	(0.36)	0.08	0.50

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



(Signature)
 Ajay Bikram Singh
 DIN: 03056101
 (Chairman & Director)

(Signature)
 Shail Kumar
 DIN: 09424480
 (CFO & Whole time 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 **14.02.2025**. 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. A) 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 31 December 2025 differs from the basis used on 31 December 2024.

B) 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.

C) During the period under review, the Company undertook a detailed technical and physical assessment of the inventory lying at the Falta Unit, which primarily pertained to the period prior to the commencement of the Corporate Insolvency Resolution Process (CIRP). Based on management's assessment, it was determined that these inventories, which had been held for a prolonged period, had



exceeded their estimated shelf life and had suffered deterioration in quality, including fungal infestation and loss of strength. As a result, such inventories are no longer expected to be saleable in the ordinary course of business. Accordingly, these inventories of Rs 13.97 Crores have been identified for disposal and the carrying amount has been written off with Capital Reserves.

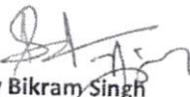
6. The Successful Resolution Applicant has infused the third tranche of payment, and accordingly, the Company has successfully disbursed the third tranche to its financial creditors on July 23, 2025, in line with the resolution plan duly approved by the Hon'ble National Company Law Tribunal (NCLT), Kolkata 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. Effective November 21, 2025, the Government of India consolidated 29 existing labour regulations into four Labour codes, namely, 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, collectively referred to as the "New Labour Codes". The Company is in the process of evaluating the impact of the implementation of these "New Labour Codes". Due to the detailed employee-wise evaluation and interpretations involved, the quantitative impact is currently under evaluation. The impact, if any, will be recognized in the due course.
8. 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


Ajay Bikram Singh
DIN: 03096101

(Chairman & Director)


Sunil Kumar
DIN: 09424480

(CFO & Whole time Director)



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Eastern Silk Industries Ltd.

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Date: February 14, 2026

To

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,
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BSE Scrip Code: 590022

Sub: **Declaration pursuant to SEBI notification No. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 read with circular CIR/CFD/CMD/56/2016 dated May 27, 2016**

This is to inform you that statutory auditor of the company M/s B.K. Shroff & Co. Chartered Accountants, have issued their Limited Review Report for un-audited Standalone financial Results for quarter ended on December 31, 2025.

We hereby state & declare that Limited Review Reports have been issued with unmodified opinion.

Thanking you,
Yours faithfully,

For Eastern Silk Industries Limited

Nitin Dubey
Company Secretary & Compliance Officer