

Date: 14.08.2026
Ref: ETL/BSE/INT/024/26-27

To,
The Corporate Relationship Department,
BSE Limited,
Floor 25, PJ Towers, Dalal Street,
Mumbai – 400001.

Scrip Code : 531346 Scrip ID: EASTRED

Sub: Un-audited Financial Results for the quarter ended June 30, 2026 and the Limited Review Report of the Independent Statutory Auditors thereon.

Sir/Madam,

Referring to our letter dated 07.08.2026 regarding the intimation of the Board Meeting to be held today and pursuant to the Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we wish to inform you that, the Board of Directors of the Company at their meeting held today, August 14, 2026 has inter-alia considered and approved the standalone Un-audited Financial Results of the Company for the quarter ended June 30, 2026.

Pursuant to Regulation 33 of the SEBI LODR Regulations, please find enclosed herewith the following:

- (a) Statement of standalone Un-audited Financial Results of the Company for the quarter ended June 30, 2026 as Annexure 1;
- (b) Limited Review Report on the aforesaid Un-audited Financial Results by Statutory Auditors as Annexure 2.

Kindly take the same in your records.

Thanking You

For **EASTERN TREADS LIMITED**



Abil Anil
Company Secretary & Compliance Officer

Eastern Treads Ltd.

CIN : L25119KL1993PLC007213

Reg. Office: 3 A, 3rd Floor, Eastern
Corporate Office, 34/137 E, N H Bye-Pass,
Edappally P. O., Kochi, Kerala - 682 024, India.

Factory : Oonnukal P.O, Kothamangalam
Ernakulam, Kerala - 686 693.

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E-mail : treads@easterntreads.com

Web : www.easterntreads.com

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**EASTERN TREADS LIMITED**

CIN: L25119KL1993PLC007213

 Regd. Off: 3A, 3rd floor, Eastern Corporate Office, 34/137 E, NH Bypass, Edappally, Kochi, Ernakulam - 682 024
 (₹ in lakhs, except earnings per equity share)
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2026

Sl. No.	Particulars (Refer notes below)	Quarter ended			Year ended
		30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
		Unaudited	Audited	Unaudited	Audited
I	Income	1,405.47	1,345.23	1,664.91	6,241.11
	(a) Revenue from operations	10.63	4.28	12.81	34.84
	(b) Other income				
	Total income	1,416.10	1,349.51	1,677.72	6,275.95
II	Expenses	961.27	877.72	1,092.77	4,074.91
	(a) Cost of materials consumed	1.14	(0.33)	0.64	2.10
	(b) Purchases of stock-in-trade				
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-3.05	25.10	6.44	2.71
	(d) Employee benefits expense	163.16	216.15	216.96	870.34
	(e) Finance costs	81.87	63.03	58.96	238.22
	(f) Depreciation and amortisation expense	18.02	19.09	19.15	74.29
	(g) Other expenses	210.06	295.30	296.80	1,212.59
	Total expenses	1,432.47	1,496.06	1,691.72	6,475.16
III	Profit/(Loss) before exceptional items and tax (I-II)	(16.37)	(146.55)	(14.00)	(199.21)
IV	Exceptional Items - Gain on extinguishment of Financial Liabilities		205.03	-	205.03
V	Profit/(Loss) before tax (III-IV)	(16.37)	58.48	(14.00)	5.82
VI	Tax expenses:				
	- Current tax	-	-	-	-
	- Deferred tax credit		(2.74)		(2.74)
VII	Profit/(Loss) for the period / year (V-VI)	(16.37)	61.22	(14.00)	8.56
VIII	Other comprehensive income / (loss)				
	(a) Items that will not be reclassified to profit or loss	-	17.63	(2.36)	10.55
	(b) Income tax relating to items that will not be reclassified to profit or loss		(2.74)	-	(2.74)
IX	Total comprehensive Income/(loss) for the period / year (VII+VIII)	(16.37)	76.11	(16.36)	16.37
X	Paid-up equity share capital (face value of ₹ 10 each)	523.29	523.29	523.20	523.29
XI	Other equity				(1,803.65)
XII	Profit/(Loss) per equity share:				
	(a) Basic: (₹)	(0.31)	1.17	(0.27)	0.16
	(b) Diluted: (₹)	(0.31)	1.17	(0.27)	0.16



For EASTERN TREADS LTD

 Devarajan Krishnan
 Whole Time Director & Chief Financial Officer



EASTERN TREADS LIMITED

CIN: L25119KL1993PLC007213

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

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 income of Rs. (16.37) lakhs during the current period. As at 30th June 2026, the Company's Other Equity amounts to Rs. (1,820.01) lakhs, which includes accumulated losses amounting to Rs. 3123.7 lakhs.

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 The figures for the quarter ended March 31, 2026 represent the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the unaudited published year-to-date figures up to December 31, 2025, being the date of the end of the third quarter of the financial year, which were subjected to limited review
- 4 The Company has evaluated the impact of the Code on Social Security, 2020 on its employee benefit obligations. Based on management's assessment and underlying calculations, no additional provision towards gratuity is required. The Company will continue to monitor any further developments in this regard.
- 5 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.
- 6 The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th August 2026 and the Audit of the same has been carried out by the statutory auditors.

For EASTERN TREADS LIMITED



Devarajan Krishnan
Whole-Time Director & CFO
DIN: 11240487

Place : Kochi
Date : 14th August 2026



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)

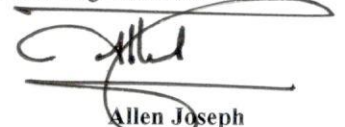
To the Board of Directors of Eastern Treads Limited

- 1 We have reviewed the accompanying Statement of Unaudited Financial Results of Eastern Treads Limited (the "Company"), for the quarter ended June 30, 2026 (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 : 14-08-2026

UDIN: 26228498FCIGDT7015

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


Allen Joseph
Partner
M No. 228498

