Date: 12.11.2026
Ref: ETL/BSE/INT/042/26-27

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

Scrip Code: 531346 **Scrip ID**: EASTRED

Sub: Outcome of Board Meeting held today, **November 12, 2026** along with Un-audited Financial Results for the quarter and half-year ended September 30, 2026.

Sir/Madam,

Referring to our intimation dated November 06, 2026 regarding 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 that, the Board of Directors of the Company at their meeting held today November 12, 2026 has inter-alia considered and approved the following:

1. Standalone Un-audited Financial Results of the Company for the quarter and half year ended September 30, 2026 along with the Limited Review Report.

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

1. Statement of standalone Un-audited Financial Results of the Company for the quarter and half year ended September 30, 2026 as **Annexure 1**.

2. Limited Review Report on the aforesaid Un-audited Financial Results by Statutory Auditors as **Annexure 2**.

The above were taken on record at the meeting of the Board of Directors of the Company held today started at 11:45 AM and concluded at 1:15 PM

Thanking You

For **EASTERN TREADS LIMITED**

ABIL ANIL
Digitally signed by ABIL ANIL
Date: 2026.11.12 13:31:46 +05'30'

EASTERN TREADS LTD ERNAKULAM KOCHI-682024

Abil Anil
Company Secretary & Compliance Officer

Annexure 1

EASTERN TREADS
An ISO 9001 : 2015 Certified Company

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 AND HALF YEAR ENDED 30TH SEPTEMBER 2026

Sl. No.	Particulars *(Refer notes below)*	Quarter ended			Half Year ended		Year ended
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	**Income**						
	(a) Revenue from operations	1,645.86	1,405.47	1,613.23	3,051.33	3,278.14	6,241.11
	(b) Other income	5.20	10.63	8.56	15.83	21.37	34.84
	Total income	**1,651.06**	**1,416.10**	**1,621.79**	**3,067.16**	**3,299.51**	**6,275.95**
II	**Expenses**						
	(a) Cost of materials consumed	1,175.93	961.27	1,091.16	2,137.20	2,183.93	4,074.91
	(b) Purchases of stock-in-trade	0.69	1.14	1.60	1.83	2.24	2.10
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	23.12	(3.05)	(43.60)	20.07	(37.16)	2.71
	(d) Employee benefits expense	169.48	163.16	225.21	332.64	442.17	870.34
	(e) Finance costs	82.21	81.87	66.72	164.08	125.68	238.22
	(f) Depreciation and amortisation expense	16.64	18.02	18.41	34.66	37.56	74.29
	(g) Other expenses	287.52	210.06	315.78	497.57	612.58	1,212.59
	Total expenses	**1,755.59**	**1,432.47**	**1,675.28**	**3,188.05**	**3,367.00**	**6,475.16**
III	**Profit/(Loss) before exceptional items and tax (I-II)**	**(104.53)**	**(16.37)**	**(53.49)**	**(120.89)**	**(67.49)**	**(199.21)**
IV	Total exceptional item (IV)	-	-	-	-		205.03
V	**Profit/(Loss) before tax (III-IV)**	**(104.53)**	**(16.37)**	**(53.49)**	**(120.89)**	**(67.49)**	**5.82**
VI	Tax expenses:						
	- Current tax	-	-	-	-	-	-
	- Deferred tax credit	-	-	-	-	-	(2.74)
VII	**Profit/(Loss) for the period / year (V-VI)**	**(104.53)**	**(16.37)**	**(53.49)**	**(120.89)**	**(67.49)**	**8.56**
VIII	**Other comprehensive income / (loss)**						
	(a) Items that will not be reclassified to profit or loss	-	-	(2.37)	-	(4.73)	10.55
	(b) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-		(2.74)
IX	**Total comprehensive Income/(loss) for the period / year (VII+VIII)**	**(104.53)**	**(16.37)**	**(55.86)**	**(120.89)**	**(72.22)**	**16.37**
X	Paid-up equity share capital (face value of ₹ 10 each)	523.29	523.29	523.20	523.29	523.20	523.29
XI	Other equity				(1,924.54)		(1,803.65)
XII	**Profit/(Loss) per equity share:**						
	(a) Basic: (₹)	(2.00)	(0.31)	(1.02)	(2.31)	(1.29)	0.16
	(b) Diluted: (₹)	(2.00)	(0.31)	(1.02)	(2.31)	(1.29)	0.16

EASTERN TREADS LTD. * ERNAKULAM *

For EASTERN TREADS LTD

Devarajan Krishnan
Whole Time Director & Chief Financial Officer

G. JOSEPH & ASSOCIATES * CHARTERED ACCOUNTANTS * COCHIN 682 020

EASTERN TREADS
An ISO 9001 - 2015 Certified Company

EASTERN TREADS LIMITED

CIN: L25119KL1993PLC007213

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

Standalone Unaudited Balance Sheet as at 30th September 2026

Particulars *(Refer notes below)*	As at 30-Sep-26 Unaudited	As at 31-Mar-26 Audited
A ASSETS		
1 Non-current assets		
(a) Property plant and equipment	1,209.26	1,239.38
(b) Capital work-in-progress	139.87	137.83
(c) Intangible assets	10.93	12.45
(d) Financial assets		
(i) Investments	9.61	3.61
(ii) Other financial assets	39.22	39.22
€ Other non-current assets	6.36	4.68
Total non-current assets	**1,415.25**	**1,437.18**
2 Current assets		
(a) Inventories	544.83	611.78
(b) Financial assets		
(i) Trade receivables	1,530.60	1,277.11
(ii) Cash and cash equivalents	49.92	56.42
(iii) Bank balance other than cash and cash equivalents	43.60	40.01
(iv) Loans	-	-
(v) Other financial assets	5.50	5.50
(c) Current tax asset (net)	7.93	2.95
(d) Other current assets	65.39	61.93
Asset held-for-sale	36.85	36.85
Total current assets	**2,284.62**	**2,092.55**
Total assets	**3,699.87**	**3,529.73**
B EQUITY AND LIABILITIES		
1 Equity		
(a) Equity share capital	541.23	541.23
(b) Other equity	(1,924.54)	(1,803.65)
Total equity	**(1,383.31)**	**(1,262.42)**
Liabilities		
2 Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	1,371.41	1,033.95
(b) Provisions	135.87	128.86
(c) Deferred tax liabilities (net)	73.15	73.15
Total non-current liabilities	**1,580.43**	**1,235.96**
3 Current liabilities		
(a) Financial liabilities		
(i) Borrowings	2,176.96	2,275.70
(ii) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises	106.50	124.80
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	1,079.97	939.37
(iii) Other financial liabilities	40.24	57.67
(b) Other current liabilities	88.51	148.08
(c) Provisions	10.57	10.57
Total current liabilities	**3,502.75**	**3,556.19**
Total liabilities	**5,083.18**	**4,792.15**
Total equity and liabilities	**3,699.87**	**3,529.73**

For EASTERN TREADS LTD

EASTERN TREADS LTD. ERNAKULAM

Devarajan Krishnan
Whole Time Director & Chief Financial Officer

G. JOSEPH & ASSOCIATES CHARTERED ACCOUNTANTS KOCHI 682 020

EASTERN TREADS
An ISO 9001 - 2015 Certified Company

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 2026

	Particulars (Refer notes below)	(₹ in lakhs) Half Year Ended 30-Sep-26 Unaudited	(₹ in lakhs) Half Year Ended 30-Sep-25 Unaudited	(₹ in lakhs) Year ended 31-Mar-26 Audited
A	**Cash flow from operating activities**			
	Net Profit/(Loss) before tax	**(120.89)**	**(67.49)**	**5.82**
	Adjustments for:			
	Depreciation and amortisation expense	34.66	37.56	74.29
	Finance costs	164.08	125.68	238.22
	Provision for inventory	12.00	9.74	19.00
	Unreaslised forex loss/(Gain)	(3.50)	-	(12.76)
	Asset - Written Off	-	-	24.91
	Provision for doubtful debts	4.44	-	(19.80)
	Gain on extinguishment of Financial Liabilities	-	-	(205.03)
	Loss /(Profit) on sale of Property, plant and equipment	-	-	(2.60)
	Provision on employee benefits	9.03	4.33	18.32
	Interest income	(2.42)	(1.87)	(3.20)
	Provision for impairment	-		32.00
	Operating profit before working capital changes	**97.40**	**107.95**	**169.17**
	Adjustments for working capital changes:			
	Decrease / (Increase) in inventories	54.95	(38.88)	(43.36)
	Decrease /(Increase) in trade receivables	(254.43)	(219.31)	(67.89)
	Decrease/(increase) in other receivables	(8.44)	46.02	23.17
	Increase/(Decrease) in Provisions	7.01	-	(4.09)
	Increase/(Decrease) in trade payables	122.30	126.59	161.81
	Increase/(Decrease) in other current liabilities	(86.03)	2.34	1.26
	Cash generated from operations	**(67.25)**	**24.71**	**240.07**
	Direct taxes paid			
	Net cash generated from/(used in) operating activities (A)	**(67.25)**	**24.71**	**240.07**
B	**Cash flow from investing activities**			
	Payments for purchase of property, plant and equipment (including capital advances)	(5.04)	(81.02)	(229.10)
	Proceeds from sale of property plant and equipment	-	-	10.76
	Movement in other bank balances	(3.59)	(0.45)	(17.34)
	Investment in Leased assets	(0.00)	-	(0.77)
	Investment in SIP	(6.00)	-	(3.61)
	(Increase)/Decrease in Capital Advance	(1.68)	-	12.78
	Interest received	2.42	1.87	3.20
	Net cash generated from / (used in) investing activities (B)	**(13.89)**	**(79.60)**	**(224.08)**
C	**Cash flow from financing activities**			
	Repayment of long term borrowings	337.46	(124.00)	(200.49)
	Proceeds from short term borrowings	(98.74)	255.21	353.00
	Proceeds from forfeited shares	-		0.05
	Interest paid	(164.08)	(125.68)	(209.74)
	Net cash generated from/ (used in) financing activities (C)	**74.64**	**5.53**	**(57.18)**
	Net increase/(Decrease) in cash and cash equivalents (A+B+C)	(6.50)	(49.36)	(41.19)
	Cash and cash equivalents at the beginning of the year	56.42	97.61	97.61
	Cash and cash equivalents at the end of the year	**49.92**	**48.24**	**56.42**

Components of cash and cash equivalents	30-Sep-26 Unaudited	30-Sep-25 Unaudited	31-Mar-26 Audited
a) Cash on hand	0.66	0.53	0.47
b) Balances with bank in current accounts	49.26	47.71	55.95
Cash and cash equivalents	**49.92**	**48.24**	**56.42**

G. JOSEPH & ASSOCIATES CHARTERED ACCOUNTANTS COCHIN 682 025

EASTERN TREADS LTD ERNAKULAM

For EASTERN TREADS LTD

Devarajan Krishnan
Whole Time Director & Chief Financial Officer

EASTERN TREADS
An ISO 9001 - 2015 Certified Company

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. (120.89) lakhs during the current period. As at 30th September 2026, the Company's Other Equity amounts to Rs. (1924.54) lakhs, which includes accumulated losses amounting to Rs. 3228.22 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 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.

4 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.

5 The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12th November 2026 and the Limited Review of the same has been carried out by the statutory auditors.

For EASTERN TREADS LIMITED

Devarajan Krishnan
Whole-time Director &
Chief Financial Officer
DIN:11240487

EASTERN TREADS LTD * ERNAKULAM *

Place : Kochi
Date : 12th November 2026

G.JOSEPH & ASSOCIATES * CHARTERED ACCOUNTANTS * COCHIN 682 020

G. JOSEPH & ASSOCIATES
Chartered Accountants

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, 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.

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

Allen Joseph
Partner
M No. 228498

Place: Kochi
Date : 12-11-2026

UDIN: 26228498UYNMOT4852

G. JOSEPH & ASSOCIATES * CHARTERED ACCOUNTANTS * COCHIN 682 020

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