

EASTCOAST STEEL LIMITED

163-164/A, Mittal Tower, 16th Floor, Nariman Point, Mumbai - 400 021.
Tel. 022-40750100 • Fax : 022-22044801 • E-mail : esl.compliance@gmail.com • Web : www.eastcoaststeel.com
CIN. L27109 PY1982 PLC 000199

Ref: ESL/2025-26/AH-011

10th May, 2025

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400001.

Dear Sir/Madam,

SUB: OUTCOME OF THE BOARD MEETING PURSUANT TO REGULATION 30 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 HELD ON 10th MAY, 2025.

Reg : Scrip Code: 520081; Scrip ISIN: INE315F01013.

In continuation to our letter dated 03th May, 2025 and pursuant to Regulation 30 and 33 and other applicable provisions of the SEBI Listing Regulations, following is the outcome of the Board Meeting held on this afternoon : -

A. APPROVED THE AUDITED FINANCIAL STATEMENTS (STANDALONE) FOR THE YEAR ENDED 31ST MARCH, 2025 AND THE AUDITED FINANCIAL RESULTS (STANDALONE) FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2025

Approved the Audited Financial Statements (Standalone) for the year ended 31st March, 2025 and the Audited Financial Results (Standalone) for the quarter and year ended 31st March, 2025 prepared pursuant to Regulation 33 of the Listing Regulations, duly reviewed and recommended by the Audit Committee of the Company. **“Annexure A”**.

The declaration that the Report of the Statutory Auditors is with unmodified opinion with respect to Audited Financial Results (Standalone) for the year ended 31st March, 2024 as **“Annexure B”**.

Further, the extracts of the Financial results shall be published in the newspaper in compliance with Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

B. RESIGNATION OF MR. BABUSH N. KAMATH AS A CHIEF EXECUTIVE OFFICER (C.E.O.) AND CHIEF FINANCIAL OFFICER (C.F.O.) OF THE COMPANY.

Mr. Babush Narayan Kamat, Chief Executive officer and Chief Financial officer has vide letter dated today, has resigned from the position of C.E.O. & CFO. w.e.f. 10th May 2025, due to personal reasons.



Further, disclosure under Regulation 30 of the Listing Regulations read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated 9th September, 2015 are as under:

1.	Reason for Change in Directors /KMP	Resignation as CEO & CFO, due to personal reasons.
2.	Date of Cessation	With immediate effect i.e. 10 th May, 2025. (close of business hours)

The resignation letter received from C.E.O. & C.F.O. are enclosed as under **"Annexure-C"**.

C. APPOINTMENT OF MR. AJIT KRISHNA HONYALKAR AS A CHIEF EXECUTIVE OFFICER (C.E.O.) AND CHIEF FINANCIAL OFFICER (C.F.O.) OF THE COMPANY.

Mr. Ajit Krishna Honyalkar has been promoted and appointed as the Chief Executive Officer (C.E.O.) & Chief Financial Officer (C.F.O.) of the Company with effect from 10th May, 2025 based on the recommendation of the Nomination & Remuneration Committee and the Audit Committee.

The details as required in respect of the aforesaid appointment under Regulation 30 read with Part A of Schedule III of the Listing Regulations read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated 9th September, 2015 are given under **"Annexure-D"** to this letter.

The meeting of the Board of Directors of the Company commenced at 2.30 p.m. and concluded at 3.00 p.m.

Request you to kindly take the above information on your records.

Thanking you. We remain.

Yours faithfully,

For Eastcoast Steel Limited

P. K. R. K. Menon
Company Secretary



Encl: As above (4)

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- A. FINANCIAL RESULTS – Enclosed as Annexure A**
- B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – Not Applicable**
- C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES - Not Applicable**
- D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – Not Applicable**
- E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – Not Applicable**

For Eastcoast Steel Limited

P. K. R. K. Menon
Company Secretary



Independent Auditor's Report on the Quarter and Year End Audited Financial Results of the Company Pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

**TO
THE BOARD OF DIRECTORS OF
EASTCOAST STEEL LIMITED.**

Report on the audit of the Financial Results

Opinion

We have audited the accompanying Quarter and year-end financial results of EASTCOAST STEEL LIMITED (the company) for the Quarter and year ended March 31, 2025 ("the statements"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us the statements:

- i. are presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India of the net profit, other comprehensive income and other financial information for the Quarter and Year ended March 31, 2025.

Basis for Opinion

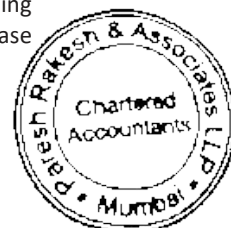
We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

The Statements have been prepared based on Financial Statements. The Board of Directors of the Company are responsible for the preparation of these financial results that give a true and fair view of the net profit, other comprehensive income and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.



Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial results of the Company to express an opinion on the Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

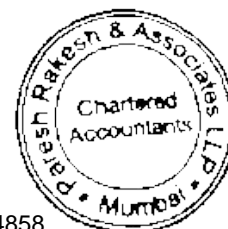
The Statement includes the results for the Quarter ended for March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year to date figures up to third quarter of the current financial year, which were subjected to a limited review by us, as required under Listing regulations.

For Paresh Rakesh & Associates LLP
Chartered Accountants
FRN: 119728W/W100743

Nimit Sheth
Partner

M. no: 142645

UDIN: 25142645BMOBRB4858



Date: May 10, 2025

Place: Mumbai

EASTCOAST STEEL LIMITED

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Palaniraja Udayar Nager, Lawspet, Pondicherry - 605008
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Statement of Standalone Audited Financial Results for the Quarter and Year Ended 31 March 2025

(₹ In Lakhs, unless otherwise stated)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-Mar-25	31-Dec-24	31-Mar-24	31 Mar 25	31 Mar 2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income					
	a) Revenue from operations	326.59	-	1,149.00	1,551.62	1,975.81
	b) Other income	20.35	18.84	63.94	67.52	172.18
		-		-	-	-
	Total Income	346.94	18.84	1,212.94	1,619.14	2,147.99
2	Expenses					
	a) Purchase of stock-in-trade	147.39	159.44	1,111.46	1,482.63	1,913.45
	b) Increase in Inventory	159.44	(159.44)	-	-	-
	c) Clearing & forwarding	15.86	0.69	-	30.47	22.30
	d) Employee benefit expenses	8.93	14.00	11.58	40.06	39.35
	e) Depreciation and amortisation expense	0.23	0.14	0.06	0.60	0.41
	f) Travelling Exp	1.75	0.16	-	6.51	14.91
	g) Legal & Professional charges	16.33	1.60	-	53.95	111.09
	h) Other expenses	6.41	(12.11)	82.59	48.67	49.16
	Total Expenses	356.34	4.48	1,205.69	1,662.89	2,150.67
3	Profit / (Loss) before exceptional items (1-2)	(9.40)	14.36	7.25	(43.75)	(2.68)
4	Exceptional items	-	-	-	-	-
5	Profit / (Loss) before tax (3-4)	(9.40)	14.36	7.25	(43.75)	(2.68)
6	Tax expenses					
	a) Current tax	-	-	-	-	-
	b) Previous year tax	0.65	-	0.83	-	0.83
	c) Deferred tax	(21.84)	(16.37)	1.84	(29.10)	(0.57)
7	Net Profit / (Loss) for the period / year after tax (5-6)	11.79	30.73	4.57	(14.65)	(2.94)
8	Other comprehensive income (OCI) (net of tax)					
	Items that will not be reclassified to profit or loss (net of tax)					
	Re-measurement gain/ (losses) on defined benefit plans	0.66	-	(1.31)	0.66	(1.31)
9	Total comprehensive income / (loss) (7+8)	12.45	30.73	3.26	(13.99)	(4.25)
10	Paid-up equity share capital (Face value ₹10 per share)	539.65	539.65	539.65	539.65	539.65
11	Other equity	NA	NA	NA	1,383.54	1,398.20
12	Earning per share (EPS) (in ₹) (not annualised)					
	i). Basic EPS	0.21	0.56	0.07	(0.27)	(0.05)
	ii). Diluted EPS	0.21	0.56	0.07	(0.27)	(0.05)



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Statement of Assets and Liabilities

(₹In Lakhs, unless otherwise stated)

Particulars	As at 31 March 2025	As at 31 March 2024
	Audited	Audited
<u>Assets</u>		
Non - Current Assets		
Property, Plant and Equipment	1.84	1.49
Investments	50.00	50.00
Deferred Tax Assets	18.06	
Sub Total - Non - Current Assets	69.90	51.49
Current Assets		
Financial Assets		
Investments	1,058.22	78.13
Cash and Cash Equivalents	726.04	1,767.96
Other Financial Assets	9.71	17.19
Trade Receivables	325.45	938.52
Other Current Assets	33.41	29.53
Sub Total - Current Assets	2,152.83	2,831.34
Total Assets	2,222.73	2,882.82
<u>Equity and Liabilities</u>		
Equity		
Equity Share Capital	539.65	539.65
Other Equity	1,383.54	1,398.20
Sub Total - Equity	1,923.19	1,937.85
Non-Current Liabilities		
Deferred Tax Liabilities	-	11.54
Provisions	5.64	5.31
Sub Total - Non-Current Liabilities	5.64	16.85
Current Liabilities		
Financial Liabilities		
Borrowings	255.41	255.41
Trade Payables - due to micro and small enterprises	-	-
Trade Payables - due to others	0.44	647.62
Other Financial Liabilities	15.53	4.61
Provisions	21.52	20.24
Current Tax Liabilities	-	-
Other Current Liabilities	1.00	0.23
Sub Total - Current Liabilities	293.90	928.12
Total Equity and Liabilities	2,222.73	2,882.82



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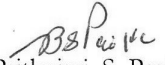
Notes:

- 1 The Audited Financial Results of Eastcoast Steel Limited ('the Company') for the quarter and year ended 31 March 2025 have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors in their meeting held on 10th May 2025.
- 2 The Company had only one business segment while in operation. Since 24 April 1995, after suspension of production and closure of plant, no manufacturing activity has been carried out. Subsequently, the plant, machinery and equipments were disposed of, leading to the disposal of the residuary asset land in November 2020. The Company has since resumed trading in Iron & steel products, including engineering products, in the international market. Hence, the Company operates only in single Segment i.e Trading.
- 3 This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS), as amended, prescribed under Section 133 of the Companies Act, 2013.
- 4 M.B. Gupta HUF through Karta Mahesh Chand Gupta and others have filed C.P. No: 347/2020 before the National Company Law Tribunal, Chennai, against the Company and others, as and by way of re-litigation of grievances which were already dealt with in the previous round of litigation in C.P. No. 56 of 2013 filed by Mr. Suresh Kumar Jalan and others before the erstwhile Company Law Board, Chennai, which were dismissed by the said judicial authority on 11 May 2015 and such dismissal having also been confirmed in Company Appeal No: 20 of 2015 by the Hon'ble High Court, Madras on 26 August 2019. The SLP Diary No. 6628/2022 filed by the petitioners Mr. Suresh Kumar Jalan & Ors has also been dismissed by the Hon'ble Supreme Court of India, New Delhi vide order dtd. 10th October 2022.
The Company and others have filed I.A. No. 1177 of 2020 before the National Company Law Tribunal, Chennai, challenging the maintainability of the aforesaid petition filed by the Petitioners viz. M.B. Gupta HUF and others, which is pending for hearing before the Hon'ble Tribunal and the petition is posted to 10th June 2025 for further hearing.
Mr. Suresh Kumar Jalan and others have filed a new petition against the company and others before the National Company Law Tribunal, Chennai reiterating the allegations of the previous round of litigation and petition filed by M/s M.B. Gupta and others in C.P. 38 of 2023 which also stands adjourned to 10th June 2025 for further hearing.
- 5 The figures for the quarter ended 31 March 2025 mentioned in the above financial results are the balancing figures between the audited figures for the whole financial year(s) and the year to date unaudited figures published up to the third quarter of the said financial years.

For Eastcoast Steel Limited

Place : Mumbai

Date : 10th May 2025


Prithviraj. S. Parikh
Chairman & Director
(DIN: 00106727)



EASTCOAST STEEL LIMITED

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CIN: L27109PY1982PLC000199

Cash Flow Statement for the year ended 31 Mar 2025

(₹In Lakhs, unless otherwise stated)

	Year ended 31 March 2025	Year ended 31 March 2024
A Cash Flows From Operating Activities		
Profit / (Loss) Before Tax	-43.76	-2.68
Adjustments For:		
Depreciation and Amortization Cost	0.60	0.41
Net (gain) / loss on Current Investments	-21.28	-81.93
Interest Income	-46.24	-34.89
Gratuity and Compensated Absences	1.77	2.58
Operating Loss before Working Capital Changes	-108.92	-116.51
(Increase)/Decrease in Short Term Financial and other Current Assets	0.35	23.82
(Increase)/Decrease in Trade Receivables	613.08	-683.71
Increase/(Decrease) in Trade Payables	-647.19	647.09
Increase/(Decrease) in Other Financial Liabilities	10.92	0.95
Increase/(Decrease) in Other Current Liabilities	0.77	-0.41
Cash Generated from / (Used in) Operating Activities	-130.98	-128.77
Direct taxes paid (net of refunds)	2.59	-0.83
Net Cash Generated from / (Used in) Operations (A)	-128.40	-129.60
B Cash Flows From Investing Activities		
Purchase of Property, Plant and Equipment	-0.95	-0.57
Proceeds from Sale/Redemption of Investments	831.10	3538.28
Purchase of Investments	-1789.91	-1926.90
Interest Received	46.24	34.89
Net Cash Generated from Investing Activities (B)	-913.52	1645.69
C Cash Flows From Financing Activities		
Net Cash Generated from Financing Activities (C)	0.00	0.00
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	-1041.92	1516.09
Cash and Cash Equivalent at the beginning of the year (refer note 5)	1767.96	251.87
Cash and Cash Equivalent at the end of the year (refer note 5)	726.04	1767.96



BSP



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Annexure - B

Ref: ESL/2025-26/AH-010

May 10, 2025

Bombay Stock Exchange Limited
Phiroze Jeejeebhoy, Towers,
Dalal Street, Fort,
Mumbai - 400 001

Dear Sir/Madam,

Sub: Declaration with respect to unmodified opinion in the Report of the Statutory Auditors on Audited Financial Results (Standalone) for the year ended 31st March, 2025.

Reg. : Scrip Code: 520081; ISIN: INE315F01013.

Pursuant to Regulation 33(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that the Auditors' Report on Standalone Audited Financial Results for the year ended 31st March, 2025 issued by M/s. Paresh Rakesh & Associates, Chartered Accountants (Firm Registration Number : 119728W), Statutory Auditors of the Company is with unmodified opinion.

Kindly take the same on records.

Yours faithfully,

For Eastcoast Steel Limited



Babush N. Kamath
Chief Financial Officer

Babush Narayan Kamath

B-41/103, Anand Sagar, Anand Nagar, C S Road, Dahisar East, Mumbai – 400068.

May 10, 2025

The Board of Directors

Eastcoast Steel Limited
Corp. Off. 163-164, Mittal Tower,
'A' Wing, 16th Floor,
Nariman Point, Mumbai - 400021

Dear Sir(s),

**SUB: RESIGNATION AS CHIEF EXECUTIVE OFFICER FINANCIAL
(C.E.O.) AND CHIEF OFFICER (C.F.O.) OF THE COMPANY.**

Due to personal reason. I, Babush N. Kamath, hereby tender my resignation from the Position of C.E.O. & C.F.O. of the Company (CIN: L27109PY1982PLC000199) with immediate effect i.e. from today May 10, 2025. (close of business hours).

I take this opportunity to thank all the members of the Board of Directors for the continued support and opportunity given to me during my association with the Company as C.E.O. & C.F.O.

I further confirm that there is no other material reason for my resignation other than mentioned above. Please complete the requisite compliances.

Thanking you. I remain,
Yours faithfully,



Babush N. Kamath
C.E.O. & C.F.O.

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Annexure - D

Sr. No.	Particulars	Details	
1.	Reason for change viz. appointment resignation, removal, death or otherwise;	Appointment of Mr. Ajit Krishna Honyalkar as the Chief Executive Officer (C.E.O.) & Chief Financial Officer (C.F.O.) of the Company.	
2.	Date of appointment/ cessation (as applicable) and terms of appointment	Date of Appointment	Terms of Appointment
		With effect from 10 th May, 2025	Not Applicable
3.	Brief Profile (in case of appointment)	<p>Mr. Ajit K. Honyalkar is a Commerce Graduate (B.Com) and a diploma holder in Finance Management (DOFA).</p> <p>He has Completed intermediate exam of Institute of Company Secretaries of India (ICSI), New Delhi.</p> <p>He has over 12 (Twelve) years of experience in Accounts, Finance & Taxation and Compliances with Corporate & regulatory Laws.</p>	
4.	Disclosure of relationships between Directors (in case of appointment of a Director)	Not Applicable	

