

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- 036

November 14, 2025

Bombay Stock Exchange Limited

Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400 001

Dear Sir/Madam,

Sub: Outcome of the Board Meeting held on 14th November, 2025 pursuant to Regulations 30 and 33 of the SEBI (LODR) Regulations, 2015 ("Listing Regulations").

Ref : Scrip Code: 520081; ISIN: INE315F01013

In continuation to our letter dated 06th November, 2025 and pursuant to Regulation 30 and 33 and other applicable provisions of the SEBI Listing Regulations, we enclose the Statement of Un-audited Financial Results (Standalone) together with the copy of Limited Review Report of the Auditors of the Company for the quarter and half year ended on 30th September, 2025, duly reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company, at its meeting held on Friday, 14th November, 2025.

The Meeting of the Board of Directors of the Company commenced at 3.00 p.m. and concluded at 3.30 p.m.

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

Kindly take the above information on your records.

Yours faithfully,

For Eastcoast Steel Limited

Prithviraj S. Parikh
Chairman & Director
DIN : 00106727



Encl : As Above

**PARESH
RAKESH**

ASSOCIATES LLP
Chartered Accountants

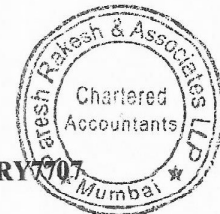
Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Eastcoast Steel Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Eastcoast Steel Limited (the "Company") for the quarter and half year ended September 30, 2025 (the "Statement") 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 "Listing Regulations").
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 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. 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. 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 Standards on Auditing 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 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 Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

N.K. Sheth
Nimit Sheth
M. no: 142645
UDIN: 25142645BMOBRY707



Date: November 14, 2025
Place: Mumbai

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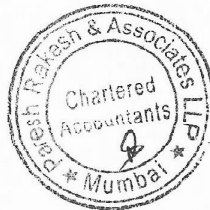
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Statement of Standalone Unaudited Financial Results for the Quarter and Half Year Ended 30 Sept 2025

(₹ In Lakhs, unless otherwise stated)

Sr. No.	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	a) Revenue from operations	(0.00)	0.85	215.36	0.85	1225.03	1551.62
	b) Other income	35.04	50.43	11.41	85.47	28.32	67.52
		-	-	-	-	0	0
	Total Income	35.04	51.28	226.76	86.32	1,253.35	1,619.13
2	Expenses						
	a) Purchase of stock-in-trade	(0.00)	0.63	204.39	0.63	1,175.80	1482.63
	b) Employee benefit expenses	8.87	10.31	7.80	19.18	17.14	40.06
	c) Clearing & forwarding	0.07	-	9.41	0.07	13.92	30.47
	d) Depreciation and amortisation expense	0.22	0.22	0.12	0.44	0.23	0.60
	e) Travelling Exp	(0.02)	2.27	-	2.25	4.60	6.51
	f) Legal & Professional charges	7.49	15.36	31.89	22.85	36.02	53.95
	e) Other expenses	5.81	11.03	48.43	16.84	54.36	48.67
	Total Expenses	22.44	39.82	302.03	62.26	1,302.08	1,662.90
3	Profit / (Loss) before exceptional items (1-2)	12.60	11.46	(75.27)	24.06	(48.73)	-
4	Exceptional items	-	-	-	-	-	-
5	Profit / (Loss) before tax (3-4)	12.60	11.46	(75.27)	24.06	(48.73)	(43.77)
6	Tax expenses						
	a) Current tax	1.56	-	(6.68)	1.56	-	-
	b) Previous year tax	-	-	-	-	-	0.65
	c) Deferred tax	6.22	(3.19)	11.57	3.03	9.10	(29.10)
7	Net Profit / (Loss) for the period / year after tax (5-6)	4.82	14.65	(80.16)	19.47	(57.83)	(15.32)
8	Other comprehensive income (OCI) (net of tax)						
	Items that will not be reclassified to profit or loss (net of tax)	-	-	-	-	-	0.16
	Re-measurement gain/ (losses) on defined benefit plans	-	-	-	-	-	0.50
9	Total comprehensive income / (loss) (7+8)	4.82	14.65	(80.16)	19.47	(57.83)	(14.66)
10	Paid-up equity share capital (Face value ₹10 per share)	539.65	539.65	539.65	539.65	539.65	539.65
11	Other equity	NA		NA	NA	NA	1,383.54
12	Earning per share (EPS) (in ₹) (not annualised)						
	i). Basic EPS	0.09	0.26	(1.50)	0.36	(1.07)	(0.28)
	ii). Diluted EPS	0.09	0.26	(1.50)	0.36	(1.07)	(0.28)



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Standalone Statement of Assets and Liabilities

(₹In Lakhs, unless otherwise stated)

Particulars	As at 30 Sept 2025	As at 31 March 2025
	Unaudited	Audited
Assets		
Non - Current Assets		
Property, Plant and Equipment	1.40	1.84
Deferred Tax Asset	15.03	18.06
Investments	50.00	50.00
Sub Total - Non - Current Assets	66.43	69.90
Current Assets		
Financial Assets		
Investments	1,210.50	1,058.22
Cash and Cash Equivalents	667.66	726.04
Other Financial Assets	24.76	9.71
Trade Receivables	-	325.45
Other Current Assets	464.31	33.41
Sub Total - Current Assets	2,367.24	2,152.84
Total Assets	2,433.66	2,222.74
Equity and Liabilities		
Equity		
Equity Share Capital	539.65	539.65
Other Equity	1,402.99	1,383.54
Sub Total - Equity	1,942.65	1,923.18
Non-Current Liabilities		
Deferred Tax Liabilities	-	-
Provisions	5.64	5.64
Sub Total - Non-Current Liabilities	5.64	5.64
Current Liabilities		
Financial Liabilities		
Borrowings	455.61	255.41
Trade Payables - due to micro and small enterprises	-	-
Trade Payables - due to others	7.10	0.44
Other Financial Liabilities	4.86	15.53
Provisions	15.98	21.52
Current Tax Liabilities	1.55	(0.01)
Other Current Liabilities	0.27	1.01
Sub Total - Current Liabilities	485.37	293.91
Total Equity and Liabilities	2,433.66	2,222.74



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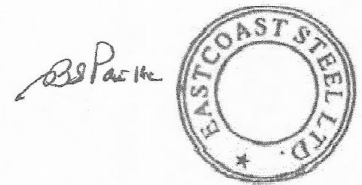
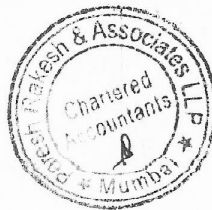
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Standalone Statement of Cash Flow

(₹ In Lakhs, unless otherwise stated)

Sr. No.	Particulars	Half Year ended 30 Sept 2025	Half Year ended 30 Sept 2024
A	Cash Flows From Operating Activities		
	Profit / (Loss) Before Tax	24.06	(48.73)
	<u>Adjustments For:</u>		
	Depreciation and Amortization Cost	0.44	0.23
	Net (gain) / loss on Current Investments	53.33	1.12
	Interest Income	(18.45)	(27.20)
	Gratuity and Compensated Absences	0.81	1.94
	Operating Loss before Working Capital Changes	60.20	(72.64)
	(Increase)/Decrease in Short Term Financial and other Current Assets	(445.95)	(309.18)
	(Increase)/Decrease in Trade Receivables	325.45	(46.98)
	Increase/(Decrease) in Trade Payables	6.67	(639.12)
	Increase/(Decrease) in Other Financial Liabilities	(10.68)	(0.05)
	Increase/(Decrease) in Other Current Liabilities	(0.73)	0.37
	Increase/(Decrease) in Provisions	(6.35)	(0.00)
	Cash Generated from / (Used in) Operating Activities	(71.39)	(1,067.60)
	Direct taxes paid (net of refunds)	-	-
	Net Cash Generated from / (Used in) Operations (A)	(71.39)	(1,067.60)
B	Cash Flows From Investing Activities		
	Proceeds from Sale/Redemption of Investments	918.10	88.59
	Purchase of Investments	(1,070.39)	(92.00)
	Income from Investments	(53.33)	(4.71)
	Interest Received	18.45	27.20
	Net Cash Generated from Investing Activities (B)	(187.18)	19.08
C	Cash Flows From Financing Activities		
	Short term borrowings (net)	200.20	20
	Net Cash Generated from Financing Activities (C)	200.20	20
	Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	(58.37)	(1,028.51)
	Cash and Cash Equivalent at the beginning of the year	726.04	1,767.95
	Cash and Cash Equivalent at the end of the year	667.67	739.44



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Notes:

- 1 The Unaudited Financial Results of Eastcoast Steel Limited ('the Company') for the quarter and half year ended 30 September 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 14 November 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. 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 Company's application submitted vide Ref. IA(IBC)1177(CHE)2020 in CP(IB)347(CHE)2020 in the matter of M.B. Gupta HUF & others V/s Eastcoast Steel Limited & others, being the respondents, challenging the maintainability of the petition has been upheld/allowed by the Hon. National Company Law Tribunal, Chennai, vide order dtd. 18 September 2025 putting to an end to the proceedings initiated by the petitioners thereto. Advocate's notice has however been served on the company indicating the intention of the petitioners to file an appeal against the said order before Hon. National Company Law Appellate Tribunal, Chennai.

The further petition filed by Suresh kumar Jalan & others vide CP no. 38 of 2023, against the company & others, before Hon. National Company Law Tribunal, Chennai reiterating the allegations of the previous round of litigation culminating in the final dismissal vide order dtd. 10 October 2022 of the Hon. Supreme Court of India, New Delhi has been adjourned to 08 January 2026 when the matter came up for hearing before the special bench on 10 November 2025.
- 5 The figures of the corresponding previous period have been restated / regrouped wherever considered necessary, to make them comparable.

For Eastcoast Steel Limited



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



Place : Mumbai
Date : 14 November 2025

