EASTERN						
					BER, 2020	
			o o nandrando (in			(`in Lakhs)
		Quarter Ender	ł	Half Year Ended		Year Ended
Particulars						
	30/09/2020 (Unaudited)	30/06/2020 (Unaudited)	30/09/2019 (Unaudited)	30/09/2020 (Unaudited)	30/09/2019 (Unaudited)	31/03/2020 (Audited)
Revenue						
a) Revenue from Operation	2,302.18	583.75	1,969.34	2,885.93	3,562.56	10,317.51
b) Other income	26.81	18.74	395.83	45.55	414.01	470.16
Total Revenue	2,328.99	602.49	2,365.17	2,931.48	3,976.57	10,787.67
Expenses						
(a) Cost of materials consumed	1,007.40	243.68	221.61	1,251.08	408.05	981.28
(b) Purchases of stock-in-trade	570.55	95.80	933.23	666.35	1,153.83	2,109.49
(c) Changes in inventories of Finished Goods, Work-in- Progress and Stock-in-Trade	(292.43)	63.41	59.77	(229.02)	524.72	2,197.32
(d) Employee benefit expenses	184.26	42.32	138.06	226.58	306.55	744.93
(e) Finance cost	-	-	-		-	112.00
(f) Depreciation & Amortization Expenses	102.57	136.15	140.92	238.72	285.76	574.49
(g) Other Expenses	508.14	269.18	602.44	777.32	1,133.00	3,962.83
Total expenses	2,080.49	850.54	2,096.03	2,931.03	3,811.91	10,682.34
Profit / (Loss) from operations before exceptional items (1-2)	248.50	(248.05)	269.14	0.45	164.66	105.33
Exceptional items						-
	248.50	(248.05)	269.14	0.45	164.66	105.33
•						
	-	-				-
	-	0.06		0.06	-	0.05
	-	-				-
	248.50	(248.11)	269.14	0.39	164.66	105.28
(a) Item that will not be reclassified to Profit & Loss (Net of Tax)	0.52	0.33	(0.17)	0.85	0.12	(51.03)
(b) Item that will be reclassified to Profit & Loss (Net of Tax)	-	-	-	-	-	-
Total Comprehensive Income(After tax)	249.02	(247.78)	268.97	1.24	164.78	54.25
Paid-up equity share capital	1,579.05	1,579.05	1,579.05	1,579.05	1,579.05	1,579.05
(Face Value of each share- ` 2/-)						
Earnings per share						
(of `2/-each) (not annualised):						
(a) Basic	0.31	(0.31)	0.34	0.00	0.21	0.13
(b) Diluted	0.31	(0.31)	0.34	0.00	0.21	0.13
	Corporate Identi Phone : 0: Email :investors@eastemsilk.cc STATEMENT OF UNAUDITED FINANCIAL RESULT: PREPARED IN COMPLIANCE W Particulars Particulars Particulars Revenue a) Revenue from Operation b) Other income Total Revenue Expenses (a) Cost of materials consumed (b) Purchases of stock-in-trade (c) Changes in inventories of Finished Goods, Work-in- Progress and Stock-in-Trade (d) Employee benefit expenses (e) Finance cost (f) Depreciation & Amortization Expenses (g) Other Expenses Total expenses Total expenses Profit / (Loss) from operations before exceptional items (1-2) Exceptional items Profit / (Loss) from ordinary activities before tax ( 3+4) Tax expenses (a) Provision for taxation-Current (b) Income-tax for Earlier years (c)Provision for taxaton-Current (b) Item that will not be reclassified to Profit & Loss (Net of Tax) (b) Item that will not be reclassified to Profit & Loss (Net of Tax) (c) Item that will not be reclassified to Profit & Loss (Net of Tax) (b) Item that will not be reclassified to Profit & Loss (Net of Tax) (c) Tav	Corporate identity Number : L17: Phone : 033-22430817, F. Email :investors@easternsik.com STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QU/ PREPARED IN COMPLIANCE WITH THE INDIAI Particulars 30/09/2020 (Unaudited) Revenue from Operation 2,302.18 b) Other income 2,302.18 b) Other income 2,302.18 b) Other income 2,302.18 c) Other income 2,302.18 b) Other income 2,302.18 c) Other income 2,302.18 b) Other income 2,302.18 c) Other set of the set of	Corporate Identity Number : L17226WB1946PLC Phone : 033-22430817, Fax-033-2248248 Websit STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HA PREPARED IN COMPLIANCE WITH THE INDIANCE AND HA PREPARED IN COMPLIANCE WITH THE INDIANCE AND HA PREPARED IN COMPLIANCE WITH THE INDIANCE OUTHING Particulars 30/09/2020 (Unaudited) Revenue Particulars 30/09/2020 (Unaudited) Revenue Particulars 30/09/2020 (Unaudited) Revenue 10 Revenue 10 R	STATEMENT OF UNAUDITED FINANCÍAL RESULTS FOR THE QUARTER AND HALF YEAR ENDEL <u>PREPARED IN COMPLIANCE WITH THE INDIAN ACCOUNTUS STANDARDS(IN PREPARED IN COMPLIANCE WITH THE INDIAN ACCOUNTUS STANDARDS(IN Particulars           Particulars         30/09/2020 (Unaudited)         30/09/2020 (Unaudited)         30/09/2019 (Unaudited)           Revenue         2.002.18         583.75         1.969.34           D Other income         2.681         18.74         395.83           Total Revenue         2.328.99         602.49         2.2365.17           Expenses         1         0.74         2.436         2.216.11           (b) Purchases of stock-in-trade         570.55         95.80         933.23           (c) Changes in inventories of Finished Goods, Work-in- Progress and Stock-in-Trade         184.26         42.32         138.06           (c) Employee benefit expenses         1002.57         136.15         140.92         2.090.49         850.54         2.096.13           (g) Other Expenses         2.000.49         850.54         2.096.14         269.11           (b) Income-tax for Expenses         2.000.49         850.54         2.096.14         269.14           (c) Provise for motization Expenses         2.000.49         850.54         2.096.14           (c) Provise for motinary activities before tax (3+4)         248.50</u>	Corporate Identity Number: L17228WB144PIC.013854           Prote: 03.2428448           Website::::::::::::::::::::::::::::::::::::	Corporate identity Number : L17226WB1946PL_C013554           Previous 32:4230817. seco33:224286           Website-xww.easternikk.com           Website-xww.easternikk.com           STATEMENT OF UNALOITE AT PARA IAL PLY PAR ENDED 3011 SETTEMER 2020           STATEMENT OF UNALOITE AT PARA CIL R. SEGULATER AND PLAIL Y PAR ENDED 3011 SETTEMER 2020           Particulars         Variable State Sta

## EASTERN SILK INDUSTRIES LTD. Regd. Office: 19, R.N. MUKHERJEE ROAD, KOLKATA- 700 001

(b) Right of Use Assets       242.84       242.84       242.84         (c) Capital Work In Progress       (d) Financial Assets       3.44       2         (i) Unvestments       3.44       2         (ii) Others       4,572.98       4,572         (i) Other Non Current Assets       9,473.73       9,707         (i) Current assets       9,473.73       9,707         (ii) Current assets       4,049.98       3,746         (i) Financial Assets       1,875.19       2,203         (iii) Bank Balance other than (ii) above       4,782.21       478         (c) Current Tax Assets (Net)       25.24       33         (d) Other Current Assets       7,738.08       7,570         Total Current assets       7,738.08       7,570         (a) Equity Share capital       1,579.05       1,579         (b) Other Equity       (3,905.84)       (2,326         (b) Other Equity       1,400.00       1,400         (a) Financial Liabilities       1,400.00       1,400.00         (i) Borrowings       1,3285.41       13,315         (i) Provisions       80.00       80.00         (ii) Others       4,76       4         (b) Other Current Liabilities       570.26       540<	Particulars	30/09/2020	31/03/2020	
Non-current assets         4,549,82         4,782           (a) Property, Plant and Equipment         242,84         244.84           (b) Right of Use Assets         3,44         2.           (c) Capital Work In Progress         3,44         2.           (i) Investments         3,44         2.           (ii) Others         4,572.98         4,572.98           (ii) Others         4,572.98         4,572.98           (ii) Others         4,049.98         3,746           (b) Financial Assets         9,473.73         9,707.           2 Current assets         104.65         104.           (i) Trade receivables         1,875.19         2.203           (ii) Cash and cash equivalents         4,049.98         3,746.           (b) Financial Assets         1,875.19         2.203           (iii) Bank Balance other than (ii) above         25.24         33.           (d) Other Current Assets         7,738.08         7,570.           TOTAL - ASSETS         7,738.08         7,570.           EQUITY AND LIABILITIES         1,579.05         1,579.05           Equity         1,579.05         1,579.05         1,579.05           (a) Equity Share capital         1,400.00         1,400.00		(Unaudited)	(Audited)	
Non-current assets         4,549.82         4,762.           (a) Property, Plant and Equipment         4,549.82         242.84         244.84           (c) Capital Work In Progress         3.44         2.         2.         2.           (i) Investments         3.44         2.	ASSETS			
(a) Property, Plant and Equipment       4,549.82       4,782         (b) Right of Use Assets       242.84       242.84         (c) Capital Work in Progress       3.44       2         (d) Financial Assets       3.44       2         (i) Others       4,572.98       4,572.98         (i) Others       4,572.98       4,572.98         (i) Others       4,572.98       4,572.98         (i) Other Current Assets       9,473.73       9,707         (i) Other Receivables       104.65       104.         (ii) Cash and cash equivalents       1,875.19       2,203.         (ii) Cash and cash equivalents       349.54       330.         (iii) Bank Balance other than (ii) above       478.21       478.2         (c) Current Tax Assets (Net)       25.24       33.         (d) Other Current Assets       7,738.08       7,570.         Total Current assets       7,738.08       7,570.         (j) Other Equity       (3,905.84)       (3,905.84)         (a) Equity Share capital       1,579.05       1,579.05         (j) Provisions       1,400.00       1,400.00         (j) Provisions       100 Current Liabilities       1,400.00       1,400.00         (j) Provisions       13,285.41				
(b) Right of Use Assets       242.84       244.84         (c) Capital Work in Progress       3.44       2         (d) Financial Assets       3.44       2         (i) Others       4.572.98       4.572         (ii) Others       4.572.98       4.572         (i) Other Non Current Assets       9.473.73       9.707.         (i) Trade receivables       1.875.19       2.203         (ii) Carrent assets       1.875.19       2.203         (ii) Trade receivables       1.875.19       2.203         (iii) Bank Balance other than (ii) above       4.78.21       478         (c) Current Tax Assets (Net)       25.24       33.84         (d) Other Current Assets       9.59.92       776.         TOTAL - ASSETS       17.211.81       17.277.         EQUITY AND LIABILITIES       1.579.05       1.579.05         Equity       (a) Gaos.84       (2.326.78)       (2.326.78)         (b) Other Equity       1.400.00       1.400.00       80.00         (b) Provisions       80.00       80.00       80.00         (ii) Others       1.328.541       13.315.179.05       1.328.541       13.315.179.05         (ib) Provisions       1.400.00       1.400.00       80.00       <		4,549.82	4,782.	
(d) Financial Assets       3.44       2.         (i) Others       3.44       2.         (ii) Others       4.572.98       4.572.         (e) Deferred Tax Asset (Net)       4.572.98       104.65         (f) Other Non Current Assets       9.473.73       9.707.         2 Current assets       9.473.73       9.707.         (a) Inventories       4.049.98       3.746.         (b) Financial Assets       1.875.19       2.203.         (ii) Cash and cash equivalents       349.54       330.         (iii) Bank Balance other than (ii) above       25.24       33.         (c) Current Tax Assets (Net)       25.92       777.         (d) Other Current Assets       7.738.08       7.570.         TOTAL - ASSETS       17.211.81       17.277.         EQUITY AND LIABILITIES       1.579.05       1.579.         Equity       (a) Equity Share capital       (b) Other Equity       (2.326.78)       (2.326.         Non-Current Liabilities       1.400.00       1.400.0       1.400.00       1.400.00         (b) Provisions       Total Non Current Liabilities       1.420.00       1.480.00       1.400.00         (i) Borrowings       1.400.00       1.400.0       1.400.00       1.400.00 <t< td=""><td></td><td>242.84</td><td></td></t<>		242.84		
(i)       Investments       3.44       2.         (ii)       Other Tax Asset (Net)       4.572.98       4.572.         (f)       Other Non Current Assets       9.473.73       9.707.         2       Current assets       9.473.73       9.707.         (a)       Inventories       9.473.73       9.707.         (a)       Inventories       9.473.73       9.707.         (a)       Inventories       9.473.73       9.707.         (b)       Financial Assets       9.473.73       9.707.         (i)       Tack receivables       1.875.19       2.203.         (ii)       Cash and cash equivalents       1.875.19       2.203.         (ii)       Cash and cash equivalents       1.875.19       2.203.         (ii)       Cash and cash equivalents       1.875.19       2.203.         (c)       Current Tax Assets (Net)       25.24       33.         (c)       Current Assets       7.738.08       7.570.         TOTAL - ASSETS       1.579.05       1.579.         Equity       (a) Equity Share capital       1.579.05       1.579.         (a)       Financial Liabilities       1.400.00       1.400.         (a)       Financial Liabili	(c) Capital Work In Progress		-	
(ii) Others         4,572.98         4,572.98           (i) Other Non Current Assets         9,473.73         9,707.           (i) Other Non Current Assets         9,473.73         9,707.           (ii) Cash and cash equivalents         1,875.19         2,203.           (iii) Cash and cash equivalents         3,349.54         330.           (iii) Cash and cash equivalents         3,49.54         330.           (iii) Cash and cash equivalents         2,52.4         33.           (c) Current Tax Assets (Net)         2,52.4         33.           (c) Current Tax Assets (Net)         2,52.4         33.           (d) Other Current Assets         7,738.08         7,570.           TOTAL - ASSETS         17,211.81         17,277.           EQUITY AND LIABILITIES         1,579.05         1,579.           Equity         (a) Equity Share capital         1,579.05         1,579.           (b) Other Equity         Total Equity         (2,326.78)         (2,326.           Iabilities         1,400.00         1,400.         1,400.           Non-Current Liabilities         1,400.00         1,400.         1,480.00           (b) Provisions         13,285.41         13,315.         13,285.41         13,315.           (i) Bo				
(e) Deferred Tax Asset (Net)       4,572.98       4,572.98       104.65       104.65         (f) Other Non Current Assets       9,473.73       9,707.       9,707.         2 Current assets       4,049.98       3,746.         (b) Financial Assets       1,875.19       2,203.         (ii) Cash and cash equivalents       349.54       330.         (ii) Cash and cash equivalents       349.54       330.         (c) Current Tax Assets (Net)       25.24       33.         (d) Other Current Assets       7,738.08       7,570.         Total Current assets       7,738.08       7,570.         (c) Current Assets       7,738.08       7,570.         Total Current assets       7,738.08       7,570.         (a) Equity Share capital       1,579.05       1,579.         (b) Other Equity       (3,905.84)       (3,905.84)         (a) Financial Liabilities       1,400.00       1,400.         (b) Drovisions       1,400.00       1,400.         (i) Dorrowings       1,400.00       1,400.         (i) Other trade payables       -       -         (a) Financial Liabilities       -       -         (i) Others       -       -       -         (a) M.S.M.E.		3.44	2.	
(f) Other Non Current Assets       104.65       104.         Total Non Current Assets       9,473.73       9,707.         (a) Inventories       4,049.98       3,746.         (b) Financial Assets       1,875.19       2,203.         (ii) Cash and cash equivalents       349.54       330.         (iii) Bank Balance other than (ii) above       478.21       478.         (c) Current Tax Assets       25.24       33.         (d) Other Current Assets       7,738.08       7,570.         Total Current assets       7,738.08       7,570.         TOTAL - ASSETS       11,579.05       1,579.         EQUITY AND LIABILITIES       1,579.05       1,579.         Equity       (a) Equity Share capital       1,579.05       1,579.         (b) Other Equity       Total Equity       (2,326.78)       (2,326.         Non-Current Liabilities       1,400.00       1,400.         (a) Financial Liabilities       1,400.00       1,400.         (b) Drev trade payables       -       -         (i) Bornwings       13,285.41       13,315.         (ii) Others       -       -       -         (a) Financial Liabilities       -       -       -         (i) Dother trade paya		4 570 00	-	
Total Non Current Assets         9,473,73         9,707.           Current assets         4,049.98         3,746.           (a) Inventories         1,875.19         2,203.           (i) Trade receivables         1,875.19         2,203.           (ii) Bank Balance other than (ii) above         4,049.98         3,746.           (c) Current Tax Assets (Net)         349.54         330.           (c) Current Assets         7,738.08         7,570.           TOTAL - ASSETS         7,738.08         7,570.           TOTAL - ASSETS         17,211.81         17,277.           EQUITY AND LIABILITIES         1,579.05         1,579.           Equity         (3,905.84)         (3,905.           (a) Equity Share capital         1,579.05         1,579.           (b) Other Equity         (3,905.84)         (3,905.84)           (a) Financial Liabilities         1,400.00         1,400.           (a) Financial Liabilities         1,400.00         1,400.           (b) Other trade payables         13,285.41         13,315.           (ii) Others         -         -         -           (a) Financial Liabilities         570.26         540.           (iii) Others         4,76         4.         4.76 <td></td> <td>I · · I</td> <td>,</td>		I · · I	,	
2         Current assets <ul></ul>	(i) Other Non Guitent Assets	104.00	104.	
(a) Inventories       4,049.98       3,746.         (b) Financial Assets       1,875.19       2,203.         (ii) Tade receivables       349.54       330.         (iii) Bank Balance other than (iii) above       478.21       478.21         (c) Current Tax Assets (Net)       25.24       33.         (d) Other Current Assets       7,738.08       7,570.         Total Current assets       7,738.08       7,570.         TOTAL - ASSETS       1,579.05       1,579.         Equity       1,579.05       1,579.         (a) Equity Share capital       1,579.05       1,579.         (b) Other Equity       1,400.00       1,400.         (a) Financial Liabilities       1,400.00       1,400.         (b) Provisions       1,480.00       1,480.         (c) Borrowings       1,400.00       1,400.         (a) Financial Liabilities       1,480.00       1,480.         (b) Provisions       13,285.41       13,315.         (i) Drate Payables       570.26       540.         (iii) Others       3,839.72       3,939.72         (c) Short Term provisions       386.45       331.         Total Current Liabilities       18,058.59       18,124.	Total Non Current Assets	9,473.73	9,707.	
(a) Inventories       4,049.98       3,746.         (b) Financial Assets       1,875.19       2,203.         (ii) Tade receivables       349.54       330.         (iii) Bank Balance other than (iii) above       478.21       478.21         (c) Current Tax Assets (Net)       25.24       33.         (d) Other Current Assets       7,738.08       7,570.         Total Current assets       7,738.08       7,570.         TOTAL - ASSETS       17,211.81       17,217.         EQUITY AND LIABILITIES       1,579.05       1,579.         Equity       (a) Equity Share capital       1,579.05       1,579.         (b) Other Equity       1,400.00       1,400.       1,400.         (a) Financial Liabilities       1,400.00       1,400.       1,400.         (b) Provisions       Total Non Current Liabilities       1,480.00       1,480.         (a) Financial Liabilities       1,480.00       1,480.       1,480.         (b) Provisions       13,285.41       13,315.       13,315.         (i) Borrowings       570.26       540.       3,839.72       3,932.         (c) Short Term provisions       388.45       331.       388.45       331.         (ii) Others       388.45 <td< td=""><td>Current assets</td><td></td><td></td></td<>	Current assets			
(b) Financial Assets         1,875.19         2,203.           (i) Trade receivables         349.54         330.           (ii) Bank Balance other than (ii) above         478.21         478.21           (c) Current Tax Assets (Net)         252.24         33.           (d) Other Current Assets         7,738.08         7,570.           Total Current assets         7,738.08         7,570.           TOTAL - ASSETS         17,211.81         17,277.           EQUITY AND LIABILITIES         1,579.05         1,579.           Equity         (a) Equity Share capital         1,579.05         1,579.           (b) Other Equity         (2,326.78)         (2,326.           Non-Current Liabilities         1,400.00         1,400.           (a) Financial Liabilities         1,480.00         1,480.           (a) Financial Liabilities         1,480.00         1,480.           (b) Provisions         13,285.41         13,315.           (i) Borrowings         13,285.41         13,315.           (i) Trade Payables         570.26         540.           (ii) Others         3,839.72         3,932.           (c) Short Term provisions         358.45         331.           Total Current Liabilities         3,839.72		4,049.98	3,746.	
(ii) Cash and cash equivalents       349.54       330.         (iii) Bank Balance other than (ii) above       478.21       478.         (c) Current Tax Assets (Net)       25.24       33.         (d) Other Current Assets       7,738.08       7,570.         Total Current assets         Total Equity         (a) Equity Share capital       1,579.05       1,579.         (b) Other Equity       Total Equity       (2,326.78)       (2,326.         (a) Financial Liabilities       1,400.00       1,400.         (a) Financial Liabilities       1,480.00       1,480.         (b) Other Current Liabilities       -       -         (a) Financial Liabilities       -       -         (a) Financial Liabilities       -       -         (a) Financial Liabilities       -       -         (b) Other Current Liabilities	(b) Financial Assets			
(iii) Bank Balance other than (ii) above       478.21       478.         (c) Current Tax Assets (Net)       25.24       33.         (d) Other Current Assets       7738.08       7,570.         Total Current assets       7,738.08       7,570.         TOTAL - ASSETS       17,211.81       17,277.         EQUITY AND LIABILITIES         Total Current assets       7,738.08       7,570.         TOTAL - ASSETS         I Equity         (a) Equity Share capital       1,579.05       1,579.         (b) Other Equity       1,579.05       1,579.         Caliabilities         (a) Financial Liabilities       1,400.00       1,400.         (a) Financial Liabilities       1,400.00       1,400.         (b) Provisions       Total Non Current Liabilities       1,480.00       1,480.         (i) Borrowings       13,285.41       13,315.       -         (ii) Others       -       -       -       -         (b) Other Current Liabilities       3,339.72       3,332.       3,331.         (iii) Others       -       -       -       -         (a) Financial Liabilities       3,339.72       3,332.		1,875.19	,	
(c) Current Tax Assets (Net)       25.24       33.         (d) Other Current Assets       Total Current assets       7,738.08       7,570.         TOTAL - ASSETS       17,211.81       17,277.         EQUITY AND LIABILITIES       1,579.05       1,579.05       1,579.05         Equity       (a) Equity Share capital       1,579.05       1,579.05       1,579.05         (b) Other Equity       Total Equity       (2,326.78)       (2,326.         Non-Current Liabilities       1,400.00       1,400.         (a) Financial Liabilities       1,400.00       1,400.         (b) Provisions       Total Non Current Liabilities       1,480.00       1,480.         (i) Borrowings       13,285.41       13,315.       -         (ii) Others       570.26       540.       -         (b) Other Current Liabilities       3,339.72       3,332.       3,332.72         (c) Short Term provisions       Total Current Liabilities       3,339.72       3,332.         (c) Short Term provisions       Total Current Liabilities       18,058.59       18,124.				
(d) Other Current Assets       959.92       778.         Total Current assets         TOTAL - ASSETS       7,738.08       7,570.         TOTAL - ASSETS       17,211.81       17,277.         EQUITY AND LIABILITIES       1,579.05       1,579.         Equity         (a) Equity Share capital         1,579.05       1,579.         (b) Other Equity       1,579.05       1,579.         (c) Financial Liabilities         -       (2,326.78)       (2,326.         Non-Current Liabilities         -       -       -         (a) Financial Liabilities         -       -       -         (b) Provisions       Total Non Current Liabilities         1,480.00       1,480.         (i) Borrowings         13,285.41       13,315.       -         (ii) Other side payables         -       -       -         (a) M.S.M.E.       -       -       -         (b) Other Current Liabilities       570.26       540.         (iii) Others       -       -       -         (b) Other Current Liabilities       3,839.72       3,332.       -         (c) Short Term provisions       -       -       -         Total Current Liabilities       18,058.59       18,124. <td></td> <td>-</td> <td></td>		-		
Total Current assets         7,738.08         7,570.           TOTAL - ASSETS         17,211.81         17,277.           Equity (a) Equity Share capital (b) Other Equity         1,579.05         1,579.           (b) Other Equity         1,579.05         1,579.           (c) Short Term provisions         1,579.05         1,579.           (c) Short Term provisions         1,400.00         1,400.           (c) Francial Liabilities         1,400.00         1,400.           (c) Fronowings         1,400.00         1,400.           (c) Fronowings         1,480.00         1,480.           (c) Other trade payables         -         -           (c) Short Term provisions         570.26         540.           (c) Short Term provisions         3,839.72         3,932.           (c) Short Term provisions         18,058.59         18,124.				
EQUITY AND LIABILITIES         TOTAL - ASSETS         17,211.81         17,277.           Equity (a) Equity Share capital (b) Other Equity         1,579.05         1,579.           (b) Other Equity         1,579.05         1,579.           2 Liabilities         Total Equity         (2,326.78)         (2,326.           2 Liabilities         1,400.00         1,400.         1,400.           30.00         80.00         80.         80.00         80.           Current Liabilities (a) Financial Liabilities (b) Provisions         1,400.00         1,480.         1,480.           Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade Payables (a) M.S.M.E.         -         -         -           (b) Other trade payables (c) Short Term provisions         -         -         -         -           Total Current Liabilities (b) Other Current Liabilities (c) Short Term provisions         3,839.72         3,932.         358.45         331.	(d) Other Current Assets	959.92	110.	
EQUITY AND LIABILITIES           Equity         1,579.05         1,579.05           (a) Equity Share capital         1,579.05         1,579.05           (b) Other Equity         Total Equity         (2,326.78)         (2,326.           Non-Current Liabilities         (a) Financial Liabilities         (a) Financial Liabilities         (b) Provisions         1,400.00         1,400.           (b) Provisions         Total Non Current Liabilities         1,480.00         1,480.           (a) Financial Liabilities         1,3,285.41         13,315.           (i) Borrowings         13,285.41         13,315.           (ii) Trade Payables         570.26         540.           (iii) Others         4.76         4.           (b) Other Current Liabilities         3,839.72         3,932.           (c) Short Term provisions         Total Current Liabilities         18,058.59         18,124.	Total Current assets	7,738.08	7,570.	
Equity       1,579.05       1,579.05         (a) Equity Share capital       1,579.05       1,579.05         (b) Other Equity       (2,326.78)       (2,326.78)         Value       (2,326.78)       (2,326.78)         (a) Financial Liabilities       1,400.00       1,400.         (b) Provisions       1,400.00       1,400.         (c) Provisions       1,480.00       1,480.         (a) Financial Liabilities       1,480.00       1,480.         (a) Financial Liabilities       1,480.00       1,480.         (a) Financial Liabilities       13,285.41       13,315.         (ii) Trade Payables       -       -         (a) M.S.M.E.       -       -         (b) Other trade payables       570.26       540.         (iii) Others       3,839.72       3,932.         (c) Short Term provisions       358.45       331.         Total Current Liabilities         (b) Other Current Liabilities       18,058.59       18,124.	TOTAL - ASSETS	17,211.81	17,277.	
2 Liabilities       Image: space	(a) Equity Share capital		1,579. (3,905.	
2 Liabilities       Image: space	Total Equity	(2.326.78)	(2.326.	
(a) Financial Liabilities - Borrowings (b) Provisions1,400.00 80.001,400. 80.00Total Non Current Liabilities1,480.001,480.Current Liabilities (a) Financial Liabilities (i) Borrowings (a) M.S.M.E. (a) M.S.M.E.13,285.41 - 	Liabilities			
- Borrowings       1,400.00       1,400.080.00         (b) Provisions       Total Non Current Liabilities       1,480.00       80.00         Current Liabilities       1,480.00       1,480.00       1,480.00         (a) Financial Liabilities       1,480.00       1,480.00       1,480.00         (i) Borrowings       13,285.41       13,315.         (ii) Trade Payables       13,285.41       13,315.         (a) M.S.M.E.       -       -         (b) Other trade payables       570.26       540.         (iii) Others       4.76       4.         (b) Other Current Liabilities       3,839.72       3,932.         (c) Short Term provisions       Total Current Liabilities       18,058.59       18,124.	Non-Current Liabilities			
(b) Provisions80.0080.Total Non Current Liabilities(a) Financial Liabilities1,480.001,480.(a) Financial Liabilities13,285.4113,315.(ii) Dorrowings13,285.4113,315.(a) M.S.M.E(b) Other trade payables570.26540.(iii) Others4.764.(b) Other Current Liabilities3,839.723,932.(c) Short Term provisionsTotal Current Liabilities18,058.5918,124.				
Total Non Current Liabilities(a) Financial Liabilities(i) Borrowings(ii) Trade Payables(a) M.S.M.E.(b) Other trade payables(iii) Others(b) Other Current Liabilities(c) Short Term provisionsTotal Current Liabilities18,058.5918,124.			1,400.	
Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade Payables (a) M.S.M.E. (b) Other trade payables (iii) Others (iii) Others (iii) Others (c) Short Term provisions13,285.41 13,315.13,285.41 (13,315.13,285.41 (13,315.13,285.41 (13,315.13,285.41 (13,315.(a) M.S.M.E. (b) Other trade payables (iii) Others (c) Short Term provisions-570.26 (13,839,72 (13,839,72 (13,932.570.26 (13,839,72 (13,839,72 (13,932.570.26 (13,839,72 (13,839,72 (13,839,72 (13,839,72 (13,932.570.26 (13,839,72 (13	(D) Provisions	80.00	80.	
(a) Financial Liabilities       13,285.41       13,315.         (i) Borrowings       13,285.41       13,315.         (ii) Trade Payables       -       -         (a) M.S.M.E.       -       -         (b) Other trade payables       570.26       540.         (iii) Others       4.76       4.         (b) Other Current Liabilities       3,839.72       3,932.         (c) Short Term provisions       358.45       331.         Total Current Liabilities         18,058.59       18,124.	Total Non Current Liabilities	1,480.00	1,480.	
(a) Financial Liabilities       13,285.41       13,315.         (i) Borrowings       13,285.41       13,315.         (ii) Trade Payables       -       -         (a) M.S.M.E.       -       -         (b) Other trade payables       570.26       540.         (iii) Others       4.76       4.         (b) Other Current Liabilities       3,839.72       3,932.         (c) Short Term provisions       358.45       331.         Total Current Liabilities         18,058.59       18,124.	Current Liabilities			
(i) Borrowings       13,285.41       13,315.         (ii) Trade Payables       -       -         (a) M.S.M.E.       -       -         (b) Other trade payables       570.26       540.         (iii) Others       4.76       4.         (b) Other Current Liabilities       3,839.72       3,932.         (c) Short Term provisions       358.45       331.	,			
(a) M.S.M.E.       -       -         (b) Other trade payables       570.26       540.         (iii) Others       4.76       4.         (b) Other Current Liabilities       3,839.72       3,932.         (c) Short Term provisions       358.45       331.         Total Current Liabilities         18,058.59       18,124.		13,285.41	13,315.	
(b) Other trade payables       570.26       540.         (iii) Others       4.76       4.         (b) Other Current Liabilities       3,839.72       3,932.         (c) Short Term provisions       358.45       331.         Total Current Liabilities         18,058.59       18,124.				
(iii) Others         4.76         4.           (b) Other Current Liabilities         3,839.72         3,932.           (c) Short Term provisions         358.45         331.           Total Current Liabilities           18,058.59         18,124.		-	-	
(b) Other Current Liabilities3,839.723,932.(c) Short Term provisions358.45331.Total Current Liabilities18,058.5918,124.				
(c) Short Term provisions         358.45         331.           Total Current Liabilities         18,058.59         18,124.		1		
	Total Current Liabilities	18.058 59	18 124	
			10,127.	

- Notes :
  - The operation of the Company relate to only one segment viz. Textiles and therefore, has only one reportable segment in accordance with Ind AS 108 "operating segments".
  - 2 Out of the 11(Eleven) Consortium members, the Company have already settled with 4(four) banks/financial Institutions on One Time Settlement (OTS) basis and entered into a settlement arrangement through ARC's for 6(Six) banks/financial Institutions and efforts are going on and the Company is hopeful to arrive at the settlement arrangement soon with the remaining financial institution.

In view of the above no provision in respect of interest payable, amounting to ` 3505.23 Lakhs, to the remaining financial institution for the period April'2014 to September'2020 has been made in the Statement of Accounts, as the management is hopeful of substantial relief on settlements with the same.

- 3 'No Lien Term Deposit' with the consortium bankers for '2,400.00 Lakhs towards 5% deposit of the amount outstanding against the offer of one time settlement were made, of which ' 392.59 Lakhs have been appropriated by few banks/financial Institutions towards recovery of their overdue interest. The same has not been recognized by the Company and no adjustment has been made and the principal amount of deposit is continued to be shown as 'No Lien Term Deposit' without accounting for interest accruals. In view of the arbitrary and unilateral decision of the Banks, no provision for interest accrued has been made in the Statement of Accounts.
- 4 The Promoters' shareholding remains encumbered in favour of Allahabad bank, Leader Bank of consortium of Banks.However as on 20th August, 2014 the CDR Scheme has been withdrawn.
- 5 This statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standard) Accounting Rules. 2016.
- During the F.Y. 2019-20, pursuant to Section 7 of the Insolvency & Bankrupcy Code, 2016("Code"), the Financial Creditors i.e. Edelweiss Asset Reconstruction Company Limited, ASREC(India) Ltd and Export-Import Bank of India respectively filed applications to the Hon'ble National Company Law Tribunal, Kolkata Bench against the Company for recovery of their outsathding dues but none of the applicants have been admitted till date by the Hon'ble NCLT, Kolkata Bench and Corporate Insolvency Resolution("CIR") Process in respect of the Corporate Debtors i.e. Eastern Silk Ind Ltd("the Company) under the provisions of the said Insolvency and Bankruptcy Code, 2016 have not yet commenced.
- 7 In terms of the Settlement Arrangement arrived with the ARC's, the Company failed to meet certain scheduled payment of Installments within the stipulated time. However, the management is continuously discussing the present position of the Company with the ARC's for waiver of interest. Consequently, provision for interest amounting to Rs 877.70 lakhs for the period up to 30th September, 2020 has not been made in the books of accounts.
- 8 Impact on COVID 19 Pandemic

The Covid-19 outbreak was declared a global pandemic by World Health Organization & affected world economy as well as Indian economy. On account of continues volatility in financial markets the company has considered various factors for determining the impact on various elements of financial statement.

In assessing the recoverability of carrying amounts of its financial assets and fair value of its Property, Plant & Equipments, the Company has considered internal and external sources of information, including credit reports, economic forecasts and industry reports upto the date of approval of these financial results. The Company has performed sensitivity analysis on the assumptions used and based on current indicators of future economic conditions. The Company expects to recover the carrying amount of these assets. However, the eventual outcome of impact of the global health pandemic may be different from those estimated as on the date of approval of these financial results and the Company will continue to monitor any material changes to the future economic conditions. The company has developed estimated and applied management overlays for the purpose of determination of the provision for impairment of its financial assets and of its Property, Plant & Equipments in future.

- 9 The above results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 13th November, 2020. The Statutory Auditors of the Company have carried out review of these results and the results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulation, 2015.
- 10 Provision aggregating Rs. 5,977.61 Lakhs has been made against outstanding overdue export debtors of Rs. 6,095.95 Lakhs. In the opinion of the management the provision is adequate.
- 11 There are no complaints pending both at the beginning and end of quarter.
- 12 Previous period/year's figures have been regrouped / rearranged wherever necessary to confirm to current period presentation.

Place : Kolkata Date : 13th November, 2020 For EASTERN SILK INDUSTRIES LTD.

SUNDEEP SHAH DIN 00484311 Chairman & Managing Director

## EASTERN SILK INDUSTRIES LTD.

## Cash Flow Statement for the Half Year Ended 30th September, 2020

Cash flow Statement for the flah fear Linden	sour deptember,	2020	
	(`in lakh)		
	30th Sep, 2020	31st March, 2020	
A. CASH FLOW FROM OPERATING ACTIVITIES :			
Net Profit / ( Loss) Before Tax	0.45	105.33	
Add : Adjustments for :			
Depreciation	238.72	574.49	
Provision for Doubtful Debts (net)	-	1,065.47	
Loss on Sale of Fixed Assets	0.06	4.09	
Less : Adjustments for :		(0.00	
Interest & Dividend Received	2.91	10.29	
Unrealised Foreign Exchange(Net) Sundry Balances Adjusted	-	- 19.44	
Operating Profit Before Working Capital Changes	236.31	1,719.65	
	200.01		
(Increase)/Decrease in Inventories	(303.73)	1,221.77	
(Increase)/Decrease in Trade Receivables	328.24	(60.76)	
(Increase)/Decrease in Other Non-Current Assets	(1.74)	50.84	
<ul> <li>(Increase)/Decrease in Other Non Current Financial Assets (Increase)/Decrease in Other Bank Balances</li> </ul>	- (0.18)	(4.49)	
(Increase)/Decrease in Other Current Assets	(181.00)	(4.43)	
Increase/(Decrease) in Trade Payables	29.88	(31.59)	
Increase/(Decrease) in Other Current Liabilities	(92.38)	(2,838.94)	
Increase/(Decrease) in Non Current Provisions	-	16.56	
Increase/(Decrease) in Current Provisions	26.91	66.00	
Cash Generated From Operations	42.31	264.75	
Tayoo naid	(9 EC)	2 50	
Taxes paid Net Cash Flow From Operating Activities	<u>(8.56)</u> 50.87	<u>3.50</u> 261.25	
	50.07	201.25	
B. CASH FLOW FROM INVESTING ACTIVITIES :			
Add : Inflows			
Sale of Fixed Assets	-	21.89	
Interest Received Dividend Received	2.87 0.04	10.15 0.14	
Less : Outflows	0.04	0.14	
Purchase of Fixed Assets	4.55	100.82	
Net Cash Used In Investing Activities	(1.63)	(68.64)	
•			
C. CASH FLOW FROM FINANCING ACTIVITIES :	(00.00)	(105.00)	
Increase / (Decrease) in Current Borrowings	(30.00)	(195.30)	
Net Cash Used In Financing Activities	(30.00)	(195.30)	
Net Changes In Cash & Cash Equivalents (A+B+C)	19.23	(2.69)	
* Cash & Cash Equivalents - Opening Balance	330.31	333.00	
* Cash & Cash Equivalents - Closing Balance	349.54	330.31	
cath a caon Equivalence crooning Bulance			