



ଉତ୍କଳ ଇନ୍‌ଭେଷ୍ଟମେଣ୍ଟସ୍ ଲିମିଟେଡ୍  
(ଭାରତ ସରକାରଙ୍କ ସଂସ୍ଥା)

Ref : CSE/EIL/CS/06-2020/03  
Dated : 29.06.2020

To  
The Secretary  
The Calcutta Stock Exchange Limited  
7, Lyons Range  
Kolkata – 700001

**SUB: AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED  
31<sup>ST</sup> MARCH, 2020.  
SCRIPT CODE : 10015071**

Sir/Madam,

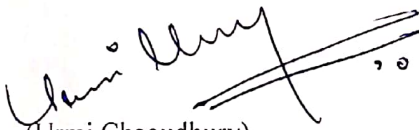
Please find enclosed herewith the Audited Financial Results and the Limited Review Report of Eastern Investments Limited for the Quarter & Year ended 31<sup>st</sup> March, 2020.

This is for your kind information and record as per Regulation 33 of SEBI (LODR) Regulations, 2015.

Kindly acknowledge the receipt of same.

Thanking You.

Yours faithfully,  
For Eastern Investments Limited

  
(Urmi Chaoudhury)  
Company Secretary

Encl: As above



Date **29.06.2020**.....

**Independent Auditors' Report on Standalone Financial Results of Eastern Investments Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

TO  
The Board of Directors  
Eastern Investments Limited

Report on the audit of the Standalone Financial Results

**Opinion**

We have audited the accompanying Standalone Financial Results ("the statement") of **EASTERN INVESTMENTS LIMITED** ("The Company") for the quarter and year ended on March 31, 2020, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended ("listing regulations"), including relevant circulars issued by SEBI from time to time.

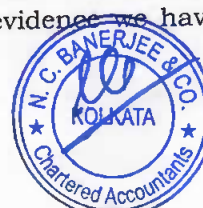
In our opinion and to the best of our information and according to the explanations given to us the statement:

a) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

b) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the net loss and other comprehensive income and other financial information for the quarter and the year ended on March 31, 2020.

**Basis for Opinion**

We conducted our audit of the Statement 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 standalone 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 (ICAI) together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the rules there under, 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.



## **Emphasis of Matter**

We draw attention to the following matters:

- a. Note No.2 to Standalone financial results regarding the Company's long term investments amounting to Rs.4362.52 lacs in its subsidiary, The Bisra Stone Lime Company Limited. The aforesaid investment continues to be valued at cost whereas as per the latest financial statements of the subsidiary, its net worth is negative.
- b. Note No.3 to Standalone financial results regarding the acquisition of a land by Government of West Bengal measuring an approximate area of 27.58 acres out of the total land area of 76.77 acres of land at Lawrence Property, Bauria, Howrah, West Bengal and notice has also been received for the acquisition of balance portion of land, Company's appeal for reward of compensation towards such acquisition has been upheld by District Judge and acquisition of balance portion of land in terms of notice received under Urban Land (Ceiling & Regulation) Act, has also been contested by the Company. The land is presently under unauthorized occupation of local inhabitants and also the land has not been transferred in the name of the Company.
- c. Note No.4 to Standalone financial results in respect of a demand of Rs.58.45 lacs from Additional Commissioner of Stamp Revenue , Government of West Bengal for transfer of shares of Orissa Minerals Development Company Ltd (OMDC) and The Bisra Stone Lime Company Ltd. (BSLC) to Eastern Investments Ltd (EIL) from President of India. The aforesaid demand has not been considered in accounts, since the company contends that the said stamp duty is not applicable on it as the transfer of shares were effected by virtue of Restructuring Scheme approved by the Union Cabinet and the said transfer of shares took place from the President of India without any financial consideration.

Our opinion is not modified in respect of the above matters.

## **Management's Responsibilities for the Standalone Financial Results**

This statement, which is responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of the related annual and quarterly Standalone financial statements of the company. The Company's Board of Directors are responsible for the preparation of the Standalone financial results that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under 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 the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements 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 Standalone Financial Results





that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone 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 standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the Standalone financial results 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 these Standalone financial results.

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

- i. Identify and assess the risks of material misstatement of the Standalone 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.
- ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- iv. Conclude on the appropriateness of the Board of Director's 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 that may cause the company to continue as a going concern.



v. Evaluate the overall presentation, structure and content of the Standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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**

As per section 177 of Companies Act, 2013 and Rule 6 & 7 of the Companies (Meeting of the Board and its Powers) Rule, 2014 every listed Company shall constitute an Audit Committee, but company has not formed an Audit Committee in compliance with the provisions of the Act.

Our opinion is not modified in respect of this matter.

For N.C. Banerjee & Co.  
Chartered Accountants  
FRN : 302081E

  
(CA B.K. Biswas)  
Partner

M. No.055623

UDIN: 20055623AAAACI5435

Place: Kolkata

Date: 29<sup>th</sup> June, 2020





ଉତ୍କଳ ବିମେଟ୍‌ସ୍‌ଲିମିଟେଡ୍  
(ଭାରତ ସରକାରଙ୍କ ସଂସ୍ଥା)

| EASTERN INVESTMENTS LIMITED   |               |                |            |            |            |
|---|---------------|----------------|------------|------------|------------|
| Statement of Audited Financial Results for the Quarter and Year Ended 31st March, 2020 (Rs. in lakhs)           |               |                |            |            |            |
| Particulars   | Standalone    |                |            |            |            |
|   | Quarter Ended |                | Year Ended |            |            |
|   | 31.03.2020    | 31.12.2019     | 31.03.2019 | 31.03.2020 | 31.03.2019 |
|   | Audited       | Limited Review | Audited    | Audited    | Audited    |
| 1. Income from Operations   |               |                |            |            |            |
| (a) Net Sales/Income from Operations  | 12.99         | 24.48          | 17.56      | 75.09      | 72.20      |
| (b) Other Operating Income  | (34.54)       | (10.20)        | 32.34      | (61.73)    | (21.43)    |
| Total income from Operations (net)  | (21.55)       | 14.28          | 49.90      | 13.36      | 50.77      |
| 2. Expenses   |               |                |            |            |            |
| (a) Cost of Materials consumed  | -             | -              | -          | -          | -          |
| (b) Purchase of stock-in-trade  | -             | -              | -          | -          | -          |
| (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade                               | -             | -              | -          | -          | -          |
| (d) Employee benefits expense   | 14.84         | 14.52          | 14.29      | 58.95      | 52.24      |
| (e) Depreciation and amortisation expense   | -             | -              | -          | -          | -          |
| (f) Other expenses  | 15.50         | 3.63           | 9.69       | 26.74      | 18.96      |
| (g). Finance Costs  | -             | -              | -          | -          | -          |
| Total Expenses  | 30.34         | 18.15          | 23.98      | 85.69      | 71.20      |
| 3. Profit / (Loss) from operations before Tax   | (51.89)       | (3.87)         | 25.92      | (72.33)    | (20.42)    |
| 4. Tax expense  | (11.58)       | (0.69)         | 33.45      | (16.05)    | 5.08       |
| 5. Net Profit / (Loss) for the period   | (40.31)       | (3.18)         | (7.53)     | (56.28)    | (25.50)    |
| 6. Share of Profit / (loss) of associates   | -             | -              | -          | -          | -          |
| 7. Minority Interest  | -             | -              | -          | -          | -          |
| 8. Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15) | (40.31)       | (3.18)         | (7.53)     | (56.28)    | (25.50)    |
| Other Comprehensive Income (after tax)  | (0.36)        | -              | (0.05)     | (0.36)     | (0.04)     |
| Total comprehensive Income for the period   | (40.67)       | (3.18)         | (7.58)     | (56.64)    | (25.54)    |
| 9. Paid-up equity share capital<br>(14,44,387 Equity shares of face value Re.10/- each)                         | 144.44        | 144.44         | 144.44     | 144.44     | 144.44     |
| 10. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year                     | -             | -              | -          | 26,895.85  | 26,952.49  |
| 11. Earnings Per Share (before extraordinary items)<br>(of Rs.10/- each) (not annualised):                      |               |                |            |            |            |
| (a) Basic   | (2.79)        | (0.22)         | (0.52)     | (3.90)     | (1.77)     |
| (b) Diluted   | (2.79)        | (0.22)         | (0.52)     | (3.90)     | (1.77)     |

Notes:

- The above audited financial results have been approved by the Board at its meeting held on 29th June, 2020.
- The company has made long term investments in its subsidiary company M/s Bisra Stone Lime Company limited (BSLC) of Rs.4362.53 lacs. The investment is valued at cost. The networth of M/s BSLC is negative. Management is of the opinion that no provision at present is required, since M/s BSLC is on the verge of turnaround.
- By virtue of company law board, in 1984, Lawrence Investment and property company limited alongwith five other companies was dissolved and amalgamated with EIL, by which all properties and assets and liabilities were vested in EIL. But the land of 49.19 Acres has not yet been mutated in the name of EIL.
- There was a demand from Additional Commissioner of Stamp Revenue Govt of West Bengal for Rs 58.45 Lacs as regards transfer of shares from President of India in The Orissa Minerals Development Company Ltd (OMDC) and The Bisra Stone Lime Company Ltd (BSLC) to Eastern Investments Ltd (EIL) to make both the companies subsidiaries of EIL. The transaction is exempted from Stamp duty, which has been communicated to Additional Inspector General of Registration and Additional Commissioner of Stamp Revenue West Bengal by means of various letters. As there is no response to the letter of the Company till date, the amount of Rs. 58.45 lacs is shown as contingent liability.
- During the year ended 31st March 2020, Company has not received any Investor's Complaint. There is no Investor complaint pending at the beginning of the quarter or lying unresolved at the end of the year.
- The figures for the quarter ended 31.03.2020 are the balancing figures between the audited figures in respect of the full financial year ended 31.03.2020 and the Unaudited published year to date figures upto 31.12.2019, which were subject to limited review.
- The figures of the previous period have been regrouped and rearranged, wherever necessary, to confirm in the current year classification.

Bhubaneswar  
29.06.2020



(D.K. Mohanty)  
Managing Director

मुख्य कार्यालय : प्लॉट नं-२७१, ग्राउण्ड फ्लोर, बिद्युत मार्ग, शास्त्री नगर, युनिट-४, भुवनेश्वर, ओडिशा - ७५१००१  
मुख्य कार्यालय : प्लॉट नं - २७१, ग्राउण्ड फ्लोर, बिद्युत मार्ग, शास्त्री नगर, युनिट-४, भुवनेश्वर, ओडिशा - ७५१००१

Head Office : Plot No - 271, Ground Floor, Bidyut Marg, Shastri Nagar, Unit - IV, Bhubaneswar, Odisha - 751001

Tel / Fax : 0674-2391595, 2391495, E-mail (ई-मेल) : Info.birdgroup@nic.in, webside (वेबसाइट) : www.birdgroup.co.in

आप हमसे सहर्ष हिन्दी में भी पत्र व्यवहार कर सकते हैं। CIN No. : L65993WB1927GOI005532





**ଉତ୍କଳ ଇନ୍‌ଭେଷ୍ଟମେଣ୍ଟସ୍ ଲିମିଟେଡ୍**  
(ଭାରତ ସରକାରଙ୍କ ଦ୍ଵାରା)

| <b>EASTERN INVESTMENTS LIMITED</b>   |                  |                  |
|--|------------------|------------------|
| (Rs in lakhs)  |                  |                  |
| <b>Statement of Assets and Liabilities for the Year Ended 31st March, 2020</b> |                  |                  |
| Particulars  | Standalone       |                  |
|  | Year Ended       |                  |
|  | 31.03.2020       | 31.03.2019       |
|  | Audited          | Audited          |
| <b>A EQUITY AND LIABILITIES</b>  |                  |                  |
| <b>1 Shareholders' funds</b>   |                  |                  |
| (a) Share capital  | 144.44           | 144.44           |
| (b) Reserves and surplus   | 26,895.85        | 26,952.49        |
| (c) Money received against share warrants                                      | -                | -                |
| Sub-total - Shareholders' funds  | 27,040.29        | 27,096.93        |
| <b>2. Share application money pending allotment</b>                            | -                | -                |
| <b>3. Minority interest</b>  | -                | -                |
| <b>4. Non-current liabilities</b>  |                  |                  |
| (a) Long-term borrowings   | -                | -                |
| (b) Deferred tax liabilities (net)   | 44.87            | 61.04            |
| (c) Other long-term liabilities  | -                | -                |
| (d) Long-term provisions   | 61.04            | 57.98            |
| Sub-total - Non-current liabilities  | 105.91           | 119.02           |
| <b>5. Current liabilities</b>  |                  |                  |
| (a) Short-term borrowings  | -                | -                |
| (b) Trade payables   | 0.91             | 0.76             |
| (c) Other current liabilities  | 3.64             | 3.39             |
| (d) Short-term provisions  | -                | -                |
| (e) Other financial liabilities  | 20.73            | 19.22            |
| Sub-total - Current liabilities  | 25.28            | 23.37            |
| <b>Total - Equity and Liabilities</b>  | <b>27,171.48</b> | <b>27,239.32</b> |
| <b>B ASSETS</b>  |                  |                  |
| <b>1. Non-current assets</b>   |                  |                  |
| (a) Fixed assets   | 4.50             | 4.50             |
| (b) Other Financial Assets   | 320.24           | 171.34           |
| (c) Non-current investments  | 25,966.31        | 26,028.03        |
| (d) Deferred tax assets (net)  | -                | -                |
| (e) Non-current Tax assets   | 102.99           | 95.49            |
| (f) Other non-current assets   | 1.15             | 0.05             |
| Sub-total - Non-current assets   | 26,395.19        | 26,299.41        |
| <b>2 Current assets</b>  |                  |                  |
| (a) Current investments  | -                | -                |
| (b) Inventories  | -                | -                |
| (c) Trade receivables  | -                | -                |
| (d) Cash and cash equivalents  | 579.17           | 399.80           |
| (e) Other Financial Assets   | 196.90           | 540.05           |
| (f) Other current assets   | 0.22             | 0.06             |
| Sub-total - Current assets   | 776.29           | 939.91           |
| <b>Total - Assets</b>  | <b>27,171.48</b> | <b>27,239.32</b> |

Bhubaneswar  
Date 29.03.2020



By Order of the Board of Directors

(D.K. Mohanty)  
Managing Director

ମୁଖ୍ୟ କାର୍ଯ୍ୟାଳୟ : ପ୍ଲଟ ନଂ-୨୭୧, ଗ୍ରାଉଣ୍ଡ ଫ୍ଲୋର, ବିଦ୍ୟୁତ୍ ମାର୍ଗ, ଶାସ୍ତ୍ରୀ ନଗର, ୟୁନିଟ୍-୪, ଭୁବନେଶ୍ଵର, ଓଡ଼ିଶା - ୭୫୧୦୦୧  
मुख्य कार्यालय : प्लॉट नं - २७१, ग्राउण्ड फ्लोर, विद्युत मार्ग, शास्त्री नगर, युनिट-४, भुवनेश्वर, ओडिशा - ७५१००१  
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(ଭାରତ ସରକାରଙ୍କ ସଂସ୍ଥା)

| <b>EASTERN INVESTMENTS LIMITED</b>   |                |                |               |                |                |
|--|----------------|----------------|---------------|----------------|----------------|
| <b>Statement of Audited Financial Results for the Quarter and Year Ended 31st March, 2020</b> (Rs. in lakhs)           |                |                |               |                |                |
| Particulars  | Standalone     |                |               | Year Ended     |                |
|  | Quarter Ended  |                | 31.03.2019    | 31.03.2020     |                |
|  | 31.03.2020     | 31.12.2019     |               | 31.03.2020     | 31.03.2019     |
|  | Audited        | Limited Review | Audited       | Audited        | Audited        |
| <b>1. Income from Operations</b>   |                |                |               |                |                |
| (a) Net Sales/Income from Operations   | 12.99          | 24.48          | 17.56         | 75.09          | 72.20          |
| (b) Other Operating Income   | (34.54)        | (10.20)        | 32.34         | (61.73)        | (21.43)        |
| <b>Total income from Operations (net)</b>  | <b>(21.55)</b> | <b>14.28</b>   | <b>49.90</b>  | <b>13.36</b>   | <b>50.77</b>   |
| <b>2. Expenses</b>   |                |                |               |                |                |
| (a) Cost of Materials consumed   | -              | -              | -             | -              | -              |
| (b) Purchase of stock-in-trade   | -              | -              | -             | -              | -              |
| (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade                                      | -              | -              | -             | -              | -              |
| (d) Employee benefits expense  | 14.84          | 14.52          | 14.29         | 58.95          | 52.24          |
| (e) Depreciation and amortisation expense  | -              | -              | -             | -              | -              |
| (f) Other expenses   | 15.50          | 3.63           | 9.69          | 26.74          | 18.96          |
| (g). Finance Costs   | -              | -              | -             | -              | -              |
| <b>Total Expenses</b>  | <b>30.34</b>   | <b>18.15</b>   | <b>23.98</b>  | <b>85.69</b>   | <b>71.20</b>   |
| <b>3. Profit / (Loss) from operations before Tax</b>   | <b>(51.89)</b> | <b>(3.87)</b>  | <b>25.92</b>  | <b>(72.33)</b> | <b>(20.42)</b> |
| 4. Tax expense   | (11.58)        | (0.69)         | 33.45         | (16.05)        | 5.08           |
| <b>5. Net Profit / (Loss) for the period</b>   | <b>(40.31)</b> | <b>(3.18)</b>  | <b>(7.53)</b> | <b>(56.28)</b> | <b>(25.50)</b> |
| 6. Share of Profit / (loss) of associates  | -              | -              | -             | -              | -              |
| 7. Minority Interest   | -              | -              | -             | -              | -              |
| <b>8. Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15)</b> | <b>(40.31)</b> | <b>(3.18)</b>  | <b>(7.53)</b> | <b>(56.28)</b> | <b>(25.50)</b> |
| Other Comprehensive Income (after tax)   | (0.36)         | -              | (0.05)        | (0.36)         | (0.04)         |
| Total comprehensive Income for the period  | (40.67)        | (3.18)         | (7.58)        | (56.64)        | (25.54)        |
| 9. Paid-up equity share capital<br>(14,44,387 Equity shares of face value Re.10/- each)                                | 144.44         | 144.44         | 144.44        | 144.44         | 144.44         |
| 10. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year                            | -              | -              | -             | 26,895.85      | 26,952.49      |
| <b>11. Earnings Per Share (before extraordinary items)</b><br>(of Rs. 10/- each) (not annualised):                     |                |                |               |                |                |
| (a) Basic  | (2.79)         | (0.22)         | (0.52)        | (3.90)         | (1.77)         |
| (b) Diluted  | (2.79)         | (0.22)         | (0.52)        | (3.90)         | (1.77)         |

**Notes:**

- The above audited financial results have been approved by the Board at its meeting held on 29th June, 2020.
- The company has made long term investments in its subsidiary company M/s Bisra Stone Lime Company limited (BSLC) of Rs.4362.53 lacs. The investment is valued at cost. The networth of M/s BSLC is negative. Management is of the opinion that no provision at present is required, since M/s BSLC is on the verge of turnaround.
- By virtue of company law board, in 1984, Lawrence Investment and property company limited alongwith five other companies was dissolved and amalgamated with EIL by which all properties and assets and liabilities were vested in EIL. But the land of 49.19 Acres has not yet been mutated in the name of EIL.
- There was a demand from Additional Commissioner of Stamp Revenue Govt of West Bengal for Rs 58.45 Lacs as regards transfer of shares from President of India in The Orissa Minerals Development Company Ltd (OMDC) and The Bisra Stone Lime Company Ltd (BSLC) to Eastern Investments Ltd(EIL) to make both the companies subsidiaries of EIL. The transaction is exempted from Stamp duty, which has been communicated to Additional Inspector General of Registration and Additional Commissioner of Stamp Revenue West Bengal by means of various letters. As there is no response to the letter of the Company till date, the amount of Rs. 58.45 lacs is shown as contingent liability.
- During the year ended 31st March 2020, Company has not received any Investor's Complaint. There is no Investor complaint pending at the beginning of the quarter or lying unresolved at the end of the year.
- The figures for the quarter ended 31.03.2020 are the balancing figures between the audited figures in respect of the full financial year ended 31.03.2020 and the Unaudited published year to date figures upto 31.12.2019, which were subject to limited review.
- The figures of the previous period have been regrouped and rearranged, wherever necessary, to confirm to the current year classification.

Bhubaneswar  
29.06.2020

(D.K. Mohanty)  
Managing Director

ମୁଖ୍ୟ କାର୍ଯ୍ୟାଳୟ : ପ୍ଲଟ ନଂ-୨୭୧, ଗ୍ରାଉଣ୍ଡ ଫ୍ଲୋର, ବିଦ୍ୟୁତ୍ ମାର୍ଗ, ଶାସ୍ତ୍ରୀ ନଗର, ୟୁନିଟ୍-୪, ଭୁବନେଶ୍ୱର, ଓଡ଼ିଶା - ୭୫୧୦୦୧  
मुख्य कार्यालय : प्लॉट नं - २७१, ग्राउण्ड फ्लोर, विद्युत मार्ग, शास्त्री नगर, युनिट-४, भुवनेश्वर, ओडिशा - ७५१००१  
Head Office : Plot No - 271, Ground Floor, Bidyut Marg, Shastri Nagar, Unit - IV, Bhubaneswar, Odisha - 751001  
Tel / Fax : 0674-2391595, 2391495, E-mail (ई-मेल) : Info.birdgroup@nic.in, webside (वेबसाइट) : www.birdgroup.co.in  
आप हमसे सहर्ष हिन्दी में भी पत्र व्यवहार कर सकते हैं । CIN No. : L65993WB1927G01005532





**ଉତ୍କଳ ଇନ୍‌ଭେଷ୍ଟମେଣ୍ଟସ୍ ଲିମିଟେଡ୍**  
(ଭାରତ ସରକାରଙ୍କ ସଂସ୍ଥା)

| <b>EASTERN INVESTMENTS LIMITED</b>   |                  |                  |
|--|------------------|------------------|
| (Rs in lakhs)  |                  |                  |
| <b>Statement of Assets and Liabilities for the Year Ended 31st March, 2020</b> |                  |                  |
| Particulars  | Standalone       |                  |
|  | Year Ended       |                  |
|  | 31.03.2020       | 31.03.2019       |
|  | Audited          | Audited          |
| <b>A EQUITY AND LIABILITIES</b>  |                  |                  |
| <b>1 Shareholders' funds</b>   |                  |                  |
| (a) Share capital  | 144.44           | 144.44           |
| (b) Reserves and surplus   | 26,895.85        | 26,952.49        |
| (c) Money received against share warrants                                      | -                | -                |
| <b>Sub-total - Shareholders' funds</b>   | <b>27,040.29</b> | <b>27,096.93</b> |
| <b>2. Share application money pending allotment</b>                            | -                | -                |
| <b>3. Minority interest</b>  | -                | -                |
| <b>4. Non-current liabilities</b>  |                  |                  |
| (a) Long-term borrowings   | -                | -                |
| (b) Deferred tax liabilities (net)   | 44.87            | 61.04            |
| (c) Other long-term liabilities  | -                | -                |
| (d) Long-term provisions   | 61.04            | 57.98            |
| <b>Sub-total - Non-current liabilities</b>                                     | <b>105.91</b>    | <b>119.02</b>    |
| <b>5. Current liabilities</b>  |                  |                  |
| (a) Short-term borrowings  | -                | -                |
| (b) Trade payables   | 0.91             | 0.76             |
| (c) Other current liabilities  | 3.64             | 3.39             |
| (d) Short-term provisions  | -                | -                |
| (e) Other financial Liabilities  | 20.73            | 19.22            |
| <b>Sub-total - Current liabilities</b>   | <b>25.28</b>     | <b>23.37</b>     |
| <b>Total - Equity and Liabilities</b>  | <b>27,171.48</b> | <b>27,239.32</b> |
| <b>B ASSETS</b>  |                  |                  |
| <b>1. Non-current assets</b>   |                  |                  |
| (a) Fixed assets   | 4.50             | 4.50             |
| (b) Other Financial Assets   | 320.24           | 171.34           |
| (c) Non-current investments  | 25,966.31        | 26,028.03        |
| (d) Deferred tax assets (net)  | -                | -                |
| (e) Non-current Tax assets   | 102.99           | 95.49            |
| (f) Other non-current assets   | 1.15             | 0.05             |
| <b>Sub-total - Non-current assets</b>  | <b>26,395.19</b> | <b>26,299.41</b> |
| <b>2 Current assets</b>  |                  |                  |
| (a) Current investments  | -                | -                |
| (b) Inventories  | -                | -                |
| (c) Trade receivables  | -                | -                |
| (d) Cash and cash equivalents  | 579.17           | 399.80           |
| (e) Other Financial Assets   | 196.90           | 540.05           |
| (f) Other current assets   | 0.22             | 0.06             |
| <b>Sub-total - Current assets</b>  | <b>776.29</b>    | <b>939.91</b>    |
| <b>Total - Assets</b>  | <b>27,171.48</b> | <b>27,239.32</b> |

By Order of the Board of Directors

(D.K. Mohanty)

Managing Director

Bhubaneswar

Date 29.06.2020

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