EARKART LIMITED (FORMERLY KNOWN AS EARKART PRIVATE LIMITED)

Shop No. 8-P, Street No. 6, Vasundhara Enclave, East Delhi-110096, India

CIN : L74999DL2021PLC399313

Statement of Consolidated Assets and Liabilities as at September 30, 2026

(Rs. In Lakh)

Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
(I) EQUITY AND LIABILITIES		
1. Shareholder's Funds		
(a) Share Capital		
Controlling Interest	1,375.39	1,375.39
Non controlling interest	0.00	-
(b) Reserves and Surplus		
Controlling Interest	5,136.59	5,059.13
Non controlling interest	(15.71)	
Foreign currency translation reserve	(1.88)	
	6,494.39	**6,434.52**
2.Non Current Liabilities		
(a) Long Term Borrowings	-	-
(b) Long Term Provisions	28.69	27.86
(c) Other Long Term Liabilities	-	-
	28.69	**27.86**
3.Current Liabilities		
(a) Short -Term Borrowings	122.32	0.24
(b) Trade Payables		
(i) Total outstanding dues of Micro and Small Enterprises	5.66	-
(ii) Total outstanding dues of Creditors other than Micro and Small Enterprises	273.55	180.09
(c) Other Current Liabilities	116.62	82.33
(d) Short Term Provisions	58.46	224.16
	576.60	**486.81**
Total Equity & Liabilities	**7,099.69**	**6,949.20**
(II) Assets		
1. Non Current Assets		
(a) Property, Plant & Equipment and Intangible Assets		
-Property, Plant and Equipment	879.43	511.63
-Intangible Assets	67.83	76.12
(b) Non-current Investments	14.96	14.96
(c) Deferred Tax Assets (Net)	3.15	8.99
(d) Long-term Loans and Advances	386.75	
(e) Other Non-current Assets	236.77	169.40
	1,588.88	**781.09**
2. Current Assets		
(a) Inventories	1,467.23	1,091.76
(b) Trade Receivables	2,596.47	2,106.90
(c) Cash and Cash Equivalents	276.67	2,168.67
(d) Short-term Loans and Advances	805.87	449.52
(e) Other Current Assets	364.56	351.24
	5,510.80	**6,168.10**
Total Assets	**7,099.69**	**6,949.20**

Notes form intergral part of the Financial Results

The Company has prepared its Consolidated Financial Results for the first time for the half year ended September 30, 2026. Since consolidated financial results were not prepared for the corresponding previous period, the comparative consolidated figures are not available and previous year's figures are exactly the same as the standalone figures.

For and on behalf of the Board of Directors of
Earkart Limited (Formerly Known As Earkart Private Limited)

Rohit Misra
Managing Director & CEO
DIN- 00775537

Ajay Kumar Giri
Director & CFO
DIN- 09505964

Preeti Srivastava
Company Secretary
M No: A31615

Place: Noida
Date: 05.11.2026

EARKART LIMITED NOIDA

EARKART LIMITED (FORMERLY KNOWN AS EARKART PRIVATE LIMITED)

Shop No. 8-P, Street No. 6, Vasundhara Enclave, East Delhi-110096, India

CIN : L74999DL2021PLC399313

Statement of consolidated unaudited financial results for the half year ended September 30, 2026

(Rs. In Lakh)

Particulars	Half Year Ended on		Year Ended
	30th September, 2026 (Unaudited)	30th September, 2025 (Unaudited)	Year ended March 31, 2026 (Audited)
A. INCOME			
(a) Revenue from operations	3,107.00	2,228.57	5,403.53
(b) Other income	18.07	2.44	10.65
Total Income	**3,125.06**	**2,231.01**	**5,414.18**
B. Expenses			
(a) Cost of Material Consumed	1,553.41	661.66	2,363.28
(b) Purchases of Stock-in-Trade	655.39	351.50	898.40
(c) Changes in inventories of finished goods and Stock in Trade	(62.63)	341.34	29.55
(d) Employee benefits expenses	421.82	249.61	595.59
(e) Finance Costs	7.39	38.61	54.21
(f) Depreciation and Amortisation Expenses	59.32	22.62	66.03
(g) Other Expenses	373.71	311.11	681.57
Total expenses	**3,008.43**	**1,976.45**	**4,688.61**
Profit before Exceptional and Extraordinary Items and Tax	**116.63**	**254.56**	**725.56**
Add: Exceptional items	-	-	-
Profit Before Tax	**116.63**	**254.56**	**725.56**
Less: Tax expense			
(1) Current tax	32.26	65.86	185.28
(2) Deferred tax	5.84	3.37	50.27
(3) Earlier Tax/Prior Period Tax	6.77	-	(3.22)
(4) MAT Credit	-	-	-
Total Tax Expense	**44.86**	**69.23**	**232.33**
Profit After Tax	**71.77**	**185.33**	**493.23**
Earnings per share			
(1) Basic (in Rs.)	**0.52**	**1.35**	**3.99**
(2) Diluted (in Rs.)	**0.52**	**1.35**	**3.99**

Notes form intergral part of the Financial Results

The Company has prepared its Consolidated Financial Results for the first time for the half year ended September 30, 2026. Since consolidated financial results were not prepared for the corresponding previous period, the comparative consolidated figures are not available and previous year's figures are exactly the same as the standalone figures.

For and on behalf of the Board of Directors of
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Managing Director & CEO
DIN- 00775537

Ajay Kumar Giri
Director & CFO
DIN- 09505964

Preeti Srivastava
Company Secretary
M No: A31615

EARKART LIMITED NOIDA

Place: Noida
Date: 05.11.2026

EARKART LIMITED (FORMERLY KNOWN AS EARKART PRIVATE LIMITED)

Shop No. 8-P, Street No. 6, Vasundhara Enclave, East Delhi-110096, India

CIN : L74999DL2021PLC399313

Cash Flow Statement for the half year ended September 30, 2026

(Rs. In Lakh)

Particulars	For the half year ended September 30,2026 (Unaudited)	For the year ended March 31,2026 (Audited)
A.CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	116.63	725.56
Adjustment for:		
Amortisation Expense	-	12.00
Depreciation	59.32	66.03
Interest charges	7.39	54.21
Interest Income	(17.48)	(7.05)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	**165.88**	**850.74**
(Increase)/Decrease in Inventories	(375.47)	(436.80)
(Increase)/Decrease in Trade Receivables	(489.57)	(250.09)
(Increase)/Decrease in Other Current Assets	(13.33)	(276.90)
(Increase)/Decrease in Loans & Advances -ST	(356.35)	(367.99)
Increase/(Decrease) in Trade Payables	99.12	(121.58)
Increase/(Decrease) in Short Term Borrowing	122.08	(495.69)
Increase/(Decrease) in Short term provisions / other Current Liabilities	(131.41)	77.65
CASH GENERATED FROM OPERATIONS	**(979.03)**	**(1,020.66)**
Direct taxes paid	39.02	235.55
NET CASH GENERATED FROM OPERATIONS	**-1018.06**	**-1256.21**
B.CASH FLOW FROM INVESTING ACTIVITIES		
Purchase/ Sale of PPE	(418.83)	(536.92)
Increase in non current investments	-	-
Interest Income	8.06	(0.28)
Increase in Loans and advances	(387.36)	18.96
Other non current assets	-67.37	
NET CASH GENERATED (USED IN) INVESTING ACTIVITIES	**(865.50)**	**(518.24)**
C.CASHFLOW FROM FINANCING ACTIVITIES		
Proceeds from share capital	-	4,475.25
Proceeds from share premium	(1.89)	-
Interest Income and issue expenses	(7.39)	(568.77)
Increase/ (Decrease) in long term Provisions	0.83	-
NET CASH FROM FINANCING ACTIVITIES	**(8.45)**	**3,906.48**
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	**(1,892.00)**	**2,132.03**
Cash and cash equivalents as at beginning of the year	2168.67	36.64
Cash and cash equivalents as at end of the year/period	276.67	2168.67
Net Cash Flow	**(1,892.00)**	**2,132.03**

Notes:

1. Cash and cash equivalents respresents the followings:

Particulars	As at September 30, 2025	As at March 31, 2026
Balances with banks	245.47	1958.72
Cash on hand	31.20	209.96
Total	**276.67**	**2168.67**

The Company has prepared its Consolidated Financial Results for the first time for the half year ended September 30, 2026. Since consolidated financial results were not prepared for the corresponding previous period, the comparative consolidated figures are not available and previous year's figures are exactly the same as the standalone figures.

For and on behalf of the Board of Directors of
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Managing Director & CEO
DIN- 00775537

Ajay Kumar Giri
Director & CFO
DIN- 09505964

EARKART LIMITED NOIDA

Preeti Srivastava
Company Secretary
M No: A31615

Place: Noida
Date: 05.11.2026

EARKART LIMITED (FORMERLY KNOWN AS EARKART PRIVATE LIMITED)

Shop No. 8-P, Street No. 6, Vasundhara Enclave, East Delhi-110096, India

CIN : L74999DL2021PLC399313

Statement of Assets and Liabilities as at September 30, 2026

(Rs. In Lakh)

Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
(I) EQUITY AND LIABILITIES		
1. Shareholder's Funds		
(a) Share Capital	1,375.39	1,375.39
(b) Reserves and Surplus	5,165.78	5,059.13
	6,541.16	**6,434.52**
2.Non Current Liabilities		
(a) Long Term Borrowings	-	-
(b) Long Term Provisions	28.69	27.86
(c) Other Long Term Liabilities	-	-
	28.69	**27.86**
3.Current Liabilities		
(a) Short -Term Borrowings	122.27	0.24
(b) Trade Payables		
(i) Total outstanding dues of Micro and Small Enterprises	5.66	-
(ii) Total outstanding dues of Creditors other than Micro and Small Enterprises	207.78	180.09
(c) Other Current Liabilities	110.12	82.33
(d) Short Term Provisions	58.46	224.16
	504.29	**486.81**
Total Equity & Liabilities	**7,074.15**	**6,949.20**
(II) Assets		
1. Non Current Assets		
(a) Property, Plant & Equipment and Intangible Assets		
-Property, Plant and Equipment	848.91	511.63
-Intangible Assets	67.83	76.12
(b) Non-current Investments	123.66	14.96
(c) Deferred Tax Assets (Net)	3.15	8.99
(d) Long-term Loans and Advances	386.75	-
(e) Other Non-current Assets	236.65	169.40
	1,666.94	**781.09**
2. Current Assets		
(a) Inventories	1,436.97	1,091.76
(b) Trade Receivables	2,585.90	2,106.90
(c) Cash and Cash Equivalents	227.86	2,168.67
(d) Short-term Loans and Advances	791.91	449.52
(e) Other Current Assets	364.56	351.24
	5,407.20	**6,168.10**
Total Assets	**7,074.15**	**6,949.20**

Notes form intergral part of the Financial Results

For and on behalf of the Board of Directors of
Earkart Limited (Formerly Known As Earkart Private Limited)

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CIN : L74999DL2021PLC399313

Statement of unaudited financial results for the half year ended September 30, 2026

(Rs. In Lakh)

Particulars	Half Year Ended on		Year Ended
	30th September, 2026 (Unaudited)	30th September, 2025 (Unaudited)	Year ended March 31, 2026 (Audited)
A. INCOME			
(a) Revenue from operations	3,090.75	2,228.57	5,403.53
(b) Other income	18.07	2.44	10.65
Total Income	**3,108.81**	**2,231.01**	**5,414.18**
B. Expenses			
(a) Cost of Material Consumed	1,553.41	661.66	2,363.28
(b) Purchases of Stock-in-Trade	648.89	351.50	898.40
(c) Changes in inventories of finished goods and Stock in Trade	(62.63)	341.34	29.55
(d) Employee benefits expenses	388.24	249.61	595.59
(e) Finance Costs	7.39	38.61	54.21
(f) Depreciation and Amortisation Expenses	58.43	22.62	66.03
(g) Other Expenses	353.53	311.11	681.57
Total expenses	**2,947.27**	**1,976.45**	**4,688.61**
Profit before Exceptional and Extraordinary Items and Tax	**161.54**	**254.56**	**725.56**
Add: Exceptional items	-	-	-
Profit Before Tax	**161.54**	**254.56**	**725.56**
Less: Tax expense			
(1) Current tax	32.26	65.86	185.28
(2) Deferred tax	5.84	3.37	50.27
(3) Earlier Tax/Prior Period Tax	6.77	-	(3.22)
(4) MAT Credit	-	-	-
Total Tax Expense	**44.86**	**69.23**	**232.33**
Profit After Tax	**116.68**	**185.33**	**493.23**
Earnings per share			
(1) Basic (in Rs.)	**0.85**	**1.35**	**3.99**
(2) Diluted (in Rs.)	**0.85**	**1.35**	**3.99**

Notes form intergral part of the Financial Results

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Cash Flow Statement for the half year ended September 30,2026

(Rs. In Lakh)

Particulars	For the half year ended September 30,2026 (Unaudited)	For the year ended March 31,2026 (Audited)
A.CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	161.54	725.56
Adjustment for:		
Amortisation Expense	-	12.00
Depreciation	58.43	66.03
Interest charges	7.39	54.21
Interest Income	(17.48)	(7.05)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	**209.88**	**850.74**
(Increase)/Decrease in Inventories	(345.21)	(436.80)
(Increase)/Decrease in Trade Receivables	(478.99)	(250.09)
(Increase)/Decrease in Other Current Assets	(13.33)	(276.90)
(Increase)/Decrease in Loans & Advances -ST	(342.39)	(367.99)
Increase/(Decrease) in Trade Payables	33.35	(121.58)
Increase/(Decrease) in Short Term Borrowing	122.03	(495.69)
Increase/(Decrease) in Short term provisions / other Current Liabilities	(137.90)	77.65
CASH GENERATED FROM OPERATIONS	**(952.56)**	**(1,020.66)**
Direct taxes paid	39.02	235.55
NET CASH GENERATED FROM OPERATIONS	**-991.58**	**-1256.21**
B.CASH FLOW FROM INVESTING ACTIVITIES		
Purchase/ Sale of PPE	(387.42)	(536.92)
Increase in non current investments	(108.70)	-
Interest Income	8.06	(0.28)
Increase in Loans and advances	(387.36)	-
Other non current assets	(67.25)	18.96
NET CASH GENERATED (USED IN) INVESTING ACTIVITIES	**(942.67)**	**(518.24)**
C.CASHFLOW FROM FINANCING ACTIVITIES		
Proceeds from share capital	-	4,475.25
Proceeds from share premium	-	-
Interest and issue expenses	(7.39)	(568.77)
Increase/ (Decrease) in long term Provisions	0.83	-
NET CASH FROM FINANCING ACTIVITIES	**(6.56)**	**3,906.48**
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	**(1,940.82)**	**2,132.03**
Cash and cash equivalents as at beginning of the year	2168.67	36.64
Cash and cash equivalents as at end of the year/period	227.86	2168.67
Net Cash Flow	**(1,940.82)**	**2,132.03**

Notes:

1. Cash and cash equivalents respresents the followings:

Particulars	As at September 30, 2025	As at March 31, 2026
Balances with banks	196.66	1958.72
Cash in hand	31.20	209.96
Total	**227.86**	**2168.67**

For and on behalf of the Board of Directors of
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