REF: SISL/CORP/2026-27 **14th November 2026**

BSE Limited
The Manager, Listing Department
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai 400001

BSE SCRIP CODE: 523606 / DEMAT ISIN: INE438E01032

Dear Madam/Sir,

Sub: Outcome of Board Meeting in accordance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

The Board at its meeting held today, i.e. Saturday, 14th November 2026 transacted, inter alia, the following businesses:

1. **Financial Results:** Approved the Unaudited Standalone and Consolidated Financial Results for the second quarter and half year ended 30th September 2026. In this regard, please find enclosed the following:

   a) Unaudited Standalone and Consolidated Financial Results of the Company for the second quarter and half year ended 30th September 2026.

   b) Auditor's Limited Review Report in respect of the Unaudited Standalone and Consolidated Financial Results of the Company for the second quarter and half year ended 30th September 2026.

2. **Strategic Growth Opportunities:** As part of the Company's continued focus on growth and expanding its capabilities in the aerospace and defence sector, the Board authorised management to prioritise and advance discussions and negotiations in respect of select strategic acquisition opportunities. Any proposed transaction will be subject to the requisite approvals and applicable regulatory disclosures.

The Board Meeting commenced at 03:00 p.m. (IST) and concluded at 4:55 p.m. (IST).

Kindly take the above on record.

Yours truly,
for Sika Interplant Systems Limited

Suraj Kumar Sahu

Digitally signed by Suraj Kumar Sahu
Date: 2026.11.14 18:05:46 +05'30'

Suraj Kumar Sahu
Company Secretary & Compliance Officer
M No: 35855

SIKA INTERPLANT SYSTEMS LIMITED

CIN: L29190KA1985PLC007363, Regd.Office No.3, Gangadharchetty Road, Bangalore 560042

Email.ID: comp.sec@sikaglobal.com Website: www.sikaglobal.com

Statement of Unaudited Standalone Financial Results for the quarter and Half year ended 30th September 2026

(Rs. In lakhs, except EPS)

Sl	Particulars	3 Months Ended			6 Months Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income from Operations**						
	(a)Net Sales/Income from operations	4,638.30	4,285.79	5,158.08	8,924.09	11,958.78	21,122.63
	(b)Other Operating Income				-	-	
	(c) Other Income	122.12	250.21	145.05	372.33	318.10	508.12
	Total Income from Operations (Net)	**4,760.42**	**4,536.00**	**5,303.13**	**9,296.42**	**12,276.88**	**21,630.75**
2	**Expenses**						
	a) Cost of materials consumed	3,001.24	3,282.18	3,132.85	6,283.42	8,616.85	14,007.24
	b) Purchase of stock-in- Trade	-	-	-	-	-	-
	c) Change in inventories of finished goods, work-in-progress and stock-in-trade	89.85	-218.83	367.14	(128.98)	(11.25)	652.14
	d) Employee benefit Expenses	322.20	184.75	370.46	506.95	572.51	1,025.17
	e) Finance cost	4.26	20.52	12.81	24.78	26.50	48.57
	f) Depreciation	21.14	24.17	23.40	45.31	46.55	96.31
	g) Other expenditure	179.65	202.50	223.56	382.15	466.05	920.21
	Total Expenses	**3,618.34**	**3,495.29**	**4,130.22**	**7,113.63**	**9,717.21**	**16,749.64**
3	Profit/(Loss) before exceptional & extraordinary items & tax	1,142.08	1,040.71	1,172.91	2,182.79	2,559.67	4,881.11
4	Exceptional items	-	-	-	-	-	-
5	Profit/(Loss) before extraordinary items & tax	1,142.08	1,040.71	1,172.91	2,182.79	2,559.67	4,881.11
6	Extraordinary items	-	-	-	-	-	-
7	**Profit/(Loss) before tax**	**1,142.08**	**1,040.71**	**1,172.91**	**2,182.79**	**2,559.67**	**4,881.11**
8	Tax Expense	286.38	193.19	295.21	479.57	644.23	1,227.71
9	Net Profit/(Loss) for the period	855.70	847.52	877.70	1,703.22	1,915.44	3,653.40
10	Other Comprehensive Income						
A	Items that will not be reclassified to Profit & Loss						
i	- Remeasurement of employee defined benefit plan	-	-	-	-	-	36.62
ii	Income tax on the above (i)	-	-	-	-	-	9.21
B	Items that will be reclassified to Profit & Loss	-		-	-	-	
	Total other Comprehensive Income	-	-	-	-	-	27.40
11	**Total Comprehensive Income**	**855.70**	**847.52**	**877.70**	**1,703.22**	**1,915.44**	**3,680.80**
12	Paid-up equity share capital (Face value Rs.2/-)	424.02	424.02	424.02	424.02	424.02	424.02
13	Reserve excluding revaluation reserves as per balance sheet of previous accounting year		-				15,189.42
14	Earnings Per Share (EPS)						
	Basic	4.04	4.00	4.14	8.03	9.04	17.36
	Diluted	4.04	4.00	4.14	8.03	9.04	17.36

Note:

1. The statutory auditors have carried out limited review of the standalone unaudited financial resulls for the quarter and six months ended 30 September 2026 and have issued an unmodified review report.
2. The consolidated unaudited financials results for the quarter and six month ended 30 September 2026 have been reviewed by the Audit committee and approved by the Board of Directors at their meetings on 14th November 2026.
3. The Company has only one business segment " Engineering products, Systems & Services", therefore no additional disclosure on segment is reporting required.
4. The financials have been prepared in accordance with Companies (Indian Accounting Standards) Rules 2015 IND-AS to the extent applicable.
5. Previous periods figures have been regrouped as necessary.
6. The financial performance for the quarter was materially impacted by the continued impact of external supply-chain disruptions, resulting in delays in execution and delivery of certain customer orders and the consequent deferment of revenue. The Company has taken appropriate measures to mitigate these disruptions and expects to facilitate recovery of execution and delivery in upcoming periods.

Kunal Sikka (DIN:05240807)
Managing Director & CEO

Sika Interplant Systems Ltd. * Bangalore *

Place:Bangalore
Date:14-11-2026

SIKA INTERPLANT SYSTEMS LIMITED
CIN -L29190KA1985PLC007363
NO.3, GANGADHAR CHETTY ROAD, BANGALORE - 560042

UNAUDITED BALANCE SHEET AS AT 30TH SEPTEMBER 2026 Rs in Lakhs

Particulars	As on 30-Sept-2026
ASSETS	
Non-current assets	
(a)Property, Plant and Equipment	4,251.90
(b)Capital work-in-progress	-
(c)Investment Property	-
(d)Goodwill	-
(c)Other Intangible assets	22.94
(f)Intangible assets under development	-
(g)Biological Assets other than bearer plants	-
(d)Financial Assets	-
i.Investments	8,353.77
ii.Trade receivables	-
ii.Loans	37.96
iv.Others	-
(i)Deferred tax assets (net)	88.51
(e)Other non-current assets	12.77
	-
Current assets	-
(a)Inventories	474.58
(b)Financials Assets	
i.Investments	-
i.Trade receivables	4,895.32
ii.Cash and Cash equivalents	86.83
iii.Bank balances other than (ii) above	3,189.74
iv. others	180.77
(c)Current Tax Assets(Net)	
(d)Other current assets	217.71
Total Assets	21,812.80
EQUITY AND LIABILITIES	
Equity	
(a)Equity Share Capital	424.02
(b)Other Equity	16,150.60
	-
Liabilities	-
Non-current Liabilities	-
(a)Financial Liabilities	-
i.Borrowings	-
ii.Trade payables	-
iii.Other financial Liabilities	-
(b)Provisions	515.56
(c)Deffered tax Liabilties(Net)	-
(d)Other non-current liabilities	5.00
	-
Current Liabilities	-
(a)Financial Liabilities	-
i.Borrowings	189.08
ii.Trade payables	2,333.69
(A) total outstanding dues of micro	-
(B) total outstanding dues of creditors	-
iii.Other financial Liabilities	-
(b)Other current Liabilities	2,036.80
(c)Provisions	158.04
(d)Current Tax Liabilities(Net)	-
Total Equity and Liabilities	21,812.80

Sika Interplant Systems Ltd. * Bangaloro *

SIKA INTERPLANT SYSTEMS LIMITED

CIN -L29190KA1985PLC007363

NO.3, GANGADHAR CHETTY ROAD, BANGALORE - 560042

Rs. In Lakhs

STANDALONE CASH FLOW FOR THE PERIOD ENDING 30th SEPTEMBER, 2026

	Particulars	As on 30-09-2026	
A	**Cash flows from operating activities**		
	Net Profit Before Taxation	2,182.80	-
	Adjustments for:	-	-
	Depreciation	45.30	-
	Financial expenses (Considered under Financial Activities)	24.78	-
	Interest Income (Considered under Investment Activities)	(95.44)	-
	Profit on sale of Asset	-	-
	(Gain)/Loss on sale of Investments	(74.42)	-
	Revaluation of Investments	(199.48)	-
	Operating Profit Before Working Capital Changes	-	1,883.54
		-	-
	(Increase)/ Decrease in Current Assets	(3,599.02)	-
	Increase/(Decrease) in Current Liabilities	3,279.00	-
	Working Capital changes	-	(320.02)
	Cash Generated from operations	-	1,563.52
	Income Tax	-	(479.58)
	Cash Flow Before Extraordinary Item	-	1,083.94
	Prior Period Item	-	-
		-	-
	Net cash from operating activities	-	1,083.94
		-	-
B	**Cash flows from Investment activities**	-	-
	Additions to Fixed Assets	(9.70)	-
	Change in Investments	200.00	-
	Investment in Fixed deposits	(693.60)	-
	Change in Long term Loans & Advances	(0.21)	-
	Interest Income	95.44	-
	Change in non current assets	(3.25)	-
	Net cash from Investing activities		(411.31)
		-	
C	**Cash flows from financing activities**	-	-
	Acceptance of Term Loans	-	-
	Dividend	(742.03)	-
	Finance Cost	(24.78)	-
	Net cash from Financing activities	-	(766.81)
		-	
	Net Increase / Decrease in cash and cash equivalents	-	(94.18)
	Cash and cash equivalents at beginning of period	-	181.01
		-	
	Cash and cash equivalents at end of period	-	86.83

Sika Interplant Systems Ltd. * Bangalore *

RAO & EMMAR
CHARTERED ACCOUNTANTS

No. 204 and 205, 2nd Floor, "Ramanashree Arcade"
Near Trinity Circle, M.G. Road, Bengaluru - 560 001.
e-mail : info@raoemmar.com | Ph. No. 80500 78815

Independent Auditors' Review Report on the Statement of Unaudited Standalone Financial Results

To

The Board of Directors,
SIKA Interplant Systems Limited
No. 3, Gangadhar Chetty Road,
Bangalore 560042

1. We have reviewed the Unaudited Standalone Financial Results of SIKA Interplant Systems Limited having it's registered office at No. 3, Gangadhar Chetty Road, Bangalore 560042 (the "Company") for the quarter September 30, 2026, which are included in the accompanying 'Statement of Unaudited Standalone Financial Results for the quarter and three months period ended September 30, 2026' and the 'Unaudited Standalone Statement of Assets and Liabilities' as of that date (together the "Standalone Statement"). The Standalone Statement has been prepared by the Company pursuant to Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015").

2. This Standalone Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Standalone Statement based on our review.

3. We conducted our review of the Standalone 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 Standalone 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 stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Standalone Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Rao and Emmar.,
Chartered Accountants,
Firm Reg No. 003084S

SHIMOGA BHAVANI SHANKAR SUBHASH

Digitally signed by SHIMOGA BHAVANI SHANKAR SUBHASH
Date: 2026.11.14 14:16:27 +05'30'

S B Subhash
Partner,
M.No. 212948

UDIN: 26212948PJOGQI1515

Date: 14th November, 2026
Place: Bengaluru

SIKA INTERPLANT SYSTEMS LIMITED

CIN: L29190KA1985PLC007363, Regd.Office No.3, Gangadharchetty Road, Bangalore 560042

Email.ID: comp.sec@sikaglobal.com Website: www.sikaglobal.com

Statement of Unaudited Consolidation Financial Results for the Quarter and half year ended 30th September 2026

(Rs. In lakhs, except EPS)

Sl.	Particulars	3 Months Ended			9 Months Ended		Year ended
		30.09.2026	30.06.2025	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income from Operations**						
	(a)Net Sales/Income from operations	4,638.30	4,285.79	5,158.07	8,924.09	11,958.78	21122.63
	(b)Other Operating Income		-		-	-	0.00
	(c) Other Income	123.08	251.50	147.23	374.58	320.80	513.23
	Total Income from Operations (Net)	**4,761.38**	**4,537.29**	**5,305.30**	**9,298.67**	**12,279.58**	**21,635.86**
2	**Expenses**						
	a) Cost of materials consumed	3,001.24	3,282.18	3,132.85	6,283.42	8,616.85	14007.24
	b) Purchase of stock-in- Trade		-		-	-	
	c) Change in inventories of finished goods, work-in-progress and stock-in-trade	89.85	(218.83)	367.14	(128.98)	(11.25)	652.14
	d) Employee benefit Expenses	322.21	184.74	370.48	506.95	572.52	1025.17
	e) Finance cost	4.26	20.52	12.80	24.78	26.50	50.68
	f) Depreciation	16.91	32.56	25.50	49.47	50.75	104.70
	g) Other expenditure	179.74	202.76	223.67	382.50	466.96	923.01
	Total Expenses	**3,614.21**	**3,503.93**	**4,132.44**	**7,118.14**	**9,722.33**	**16,762.94**
3	Profit/(Loss) before exceptional & extraordinary items & tax	1,147.17	1,033.36	1,172.86	2,180.53	2,557.25	4,872.92
4	Exceptional items	-	-	-			-
5	Profit/(Loss) before extraordinary items & tax	1,147.17	1,033.36	1,172.86	2,180.53	2,557.25	4,872.92
6	Extraordinary items	-	-	-	-	-	0.00
7	**Profit/(Loss) before tax**	**1,147.17**	**1,033.36**	**1,172.86**	**2,180.53**	**2,557.25**	**4,872.92**
8	Tax Expense	286.42	193.15	278.99	479.57	644.59	1228.68
9	Net Profit/(Loss) for the period	860.75	840.21	893.87	1,700.96	1,912.66	3,644.24
10	Other Comprehensive Income						
A	Items that will not be reclassified to Profit & Loss						
i	- Remeasurement of employee defined benefit plan	-	-	-	-	-	36.62
ii	Income tax on the above (i)	-	-	-	-	-	9.22
B	Items that will be reclassified to Profit & Loss						
	Total other Comprehensive Income	-	-	-	-	-	27.40
11	**Total Comprehensive Income**	**860.75**	**840.21**	**893.87**	**1,700.96**	**1,912.66**	**3,671.64**
12	Owners of the Company	-	-	-	-	-	-
13	Non-controlling interest		-				0.00
		860.75	**840.21**	**893.87**	**1,700.96**	**1,912.66**	**3,671.64**
14	Paid-up equity share capital (Face value Rs.2/-)	424.02	424.02	424.02	424.02	424.02	424.02
15	Reserve excluding revaluation reserves as per balance sheet of previous accounting year						15554.67
16	Earnings Per Share (EPS)						
	Basic	4.06	3.96	4.22	8.02	9.02	17.19
	Diluted	4.06	3.96	4.22	8.02	9.02	17.19

Note:

1. The statutory auditors have carried out limited review of the consolidated unaudited financial resulls for the quarter and six months ended 30 September 2026 and have issued an unmodified review report.
2. The consolidated unaudited financials results for the quarter and six month ended 30 September 2026 have been reviewed by the Audit committee and approved by the Board of Directors at their meetings on 14th November 2026.
3. The Company has only one business segment " Engineering products, Systems & Services", therefore no additional disclosure on segment is reporting required.
4. The financials have been prepared in accordance with Companies (Indian Accounting Standards) Rules 2015 IND-AS to the extent applicable.
5. Previous periods figures have been regrouped as necessary.
6. The financial performance for the quarter was materially impacted by the continued impact of external supply-chain disruptions, resulting in delays in execution and delivery of certain customer orders and the consequent deferment of revenue. The Company has taken appropriate measures to mitigate these disruptions and expects to facilitate recovery of execution and delivery in upcoming periods.

Kunal Sikka (DIN:05240807)
Managing Director & CEO

Sika Interplant Systems Ltd. * Bangalore *

Place:Bangalore
Date:14/11/2026

SIKA INTERPLANT SYSTEMS LIMITED
CIN -L29190KA1985PLC007363
NO.3, GANGADHAR CHETTY ROAD, BANGALORE - 560042

CONSOLIDATED UNAUDITED BALANCE SHEET AS AT 30TH SEPTEMBER, 2026

Rs in lakhs

PARTICULARS	As on 30-09-2026
ASSETS	
Non-current assets	
(a)Property, Plant and Equipment	4,289.18
(b)Capital work-in-progress	-
(c)Investment Property	-
(d)Goodwill	34.73
(e)Other Intangible assets	22.94
(f)Intangible assets under development	-
(g)Biological Assets other than bearer plants	-
(h)Financial Assets	-
i.Investments	8,174.45
ii.Trade receivables	-
ii.Loans	-
iv.Others	13.25
(i)Deferred tax assets (net)	88.51
	-
Current assets	-
(a)Inventories	474.58
(b)Financials Assets	-
i.Trade receivables	4,895.32
ii.Cash and Cash equivalents	168.83
iii.Bank balances other than (ii) above	3,189.74
iv. Loans	-
iv.others	184.54
(c) Current tax assets (net)	-
(d)Other current assets	217.71
	-
Total Assets	**21,753.76**
	-
EQUITY AND LIABILITIES	-
	-
Equity	-
(a)Equity Share Capital	424.02
(b)Other Equity	16,089.58
Total Equity attributable to equity share holders	16,513.60
Non Controlling Interest	-
Total Equity	16,513.60
	-
Liabilities	-
Non-current Liabilities	-
(a)Financial Liabilities	-
i.Borrowings	-
ii.Trade payables	-
iii.Other financial Liabilities	-
(b)Provisions	515.56
(c)Deffered tax Liabilties(Net)	-
(d)Other non-current liabilities	5.00
e)Unsecure Loan	-
	-
Current Liabilities	-
(a)Financial Liabilities	189.08
i.Borrowings	-
ii.Trade payables	2,333.75
(A) total outstanding dues of micro enterprises and small enterprises; and	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	-
iii.Other financial Liabilities	-
(b)Other current Liabilities	2,037.80
(c)Provisions	158.04
(d)Current Tax Liabilities(Net)	0.93
Total Equity and Liabilities	**21,753.76**

Sika Interplant Systems Ltd. * Bangalore *

SIKA INTERPLANT SYSTEMS LIMITED

CIN -L29190KA1985PLC007363

NO.3, GANGADHAR CHETTY ROAD, BANGALORE - 560042

CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED **Rs. In lakhs**

	Particulars	30/09/2026	
A	**Cash flows from operating activities**		
	Net Profit Before Taxation	2,180.50	-
	Adjustments for:	-	-
	Depreciation	49.49	-
	Financial expenses (Considered under Financial Activities)	24.78	-
	Interest Income (Considered under Investment Activities)	(97.36)	-
	Profit on sale of Asset (Considered in Investment Activities)	-	-
	(Gain)/Loss on sale of Investments	(74.42)	-
	Revaluation of Investments	(199.89)	-
	Operating Profit Before Working Capital Changes	-	1,883.10
		-	-
	(Increase)/ Decrease in Current Assets, Loans & Advances	(3,599.31)	-
	Increase/(Decrease) in Current Liabilities	3,278.78	-
	Working Capital changes	-	(320.54)
	Cash Generated from operations	-	1,562.57
	Income Tax	-	(479.54)
	Cash from operating activities	-	1,083.03
	Prior period item	-	-
	Net cash from Operating activities	-	1,083.03
		-	-
B	**Cash flows from Investment activities**		
	Additions to Fixed Assets	(9.70)	-
	Sale of Fixed Asset	-	-
	Change in investments	(74.22)	-
	Investment in Fixed Deposits	(693.60)	-
	Interest Income	97.36	
	Sale of Investments	74.42	-
	Revalution of Investments	199.80	-
	chages in non-current assets	(3.25)	
	Net cash from Investing activities	-	(409.18)
		-	-
		-	-
C	**Cash flows from financing activities**	-	-
	Repayment of Loans, Deposits & Overdraft	-	-
	Acceptance of Term Loans	-	-
	Acceptance of Security Deposit	-	-
	Finance Cost	(24.78)	-
	Dividend Paid	(742.03)	
	Net cash from Financing activities	-	(766.81)
		-	
	Net Increase / Decrease in cash and cash equivalents	-	(92.87)
	Cash and cash equivalents at beginning of period	-	261.70
	Cash and cash equivalents at end of period	-	168.83

Sika Interplant Systems Ltd. * Bangalore *

RAO & EMMAR
CHARTERED ACCOUNTANTS

No. 204 and 205, 2nd Floor, "Ramanashree Arcade"
Near Trinity Circle, M.G. Road, Bengaluru - 560 001.
e-mail : info@raoemmar.com | Ph. No. 80500 78815

Independent Auditors' Review Report on the Statement of Unaudited Consolidated Financial Results

To

The Board of Directors
SIKA Interplant Systems Limited,
No.3, Gangadhar Chetty Road,
Bangalore 560042

1. We have reviewed the Unaudited Consolidated Financial Results of **SIKA Interplant Systems Limited** (the "Parent") and its subsidiaries (the parent and its subsidiaries hereinafter referred to as the "Group") for the quarter ended September 30, 2026, which are included in the accompanying 'Statement of Unaudited Consolidated Financial Results for the quarter ended September 30,2026 and the Unaudited Consolidated Statement of Assets and Liabilities' as on that date (together the "Consolidated Statement"). The Consolidated Statement is being submitted by the Parent pursuant to the requirement of Regulation 33 of the Securities Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations 2015").

2. This Consolidated Statement, which is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Consolidated Statement based on our review.

3. We conducted our review of the Consolidated 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 Consolidated 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.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities: -

   a) Aerotek Sika Aviosystem Private Limited

   b) Emsac Engineering Pvt Ltd

   c) Sikka N Sikka Engineers Private Limited

   d) Sika Tourism Private Limited

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Consolidated Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The Unaudited Consolidated Financial Results includes the financial results of 4 subsidiaries which have not been reviewed by their auditors and whose financial results reflect total assets of Rs.164.88 Lakhs and net assets of Rs. 95.75 Lakhs as at September 30, 2026, total revenue of Rs. 2.24 Lakhs, total net profit/(loss) after tax of Rs. (2.30) Lakhs for the period ended September 30, 2026 respectively. According to the information and explanations given to us by the Management, the financial information of the aforesaid subsidiaries is not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matter.

For Rao and Emmar.,
Chartered Accountants,
Firm Reg No. 003084S

SHIMOGA BHAVANI SHANKAR SUBHASH

Digitally signed by SHIMOGA BHAVANI SHANKAR SUBHASH
Date: 2026.11.14 14:15:13 +05'30'

S B Subhash
Partner
M.No. 212948

UDIN: 26212948ACRHLC1716

Date: 14th November, 2026
Place: Bengaluru