To
Corporate Relationship Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Fort, Mumbai – 400 001
Maharashtra, India

Scrip Name	**:**	**Earkart Limited**
Scrip Code	**:**	**544549**
ISIN	**:**	**INE1A8F01035**

Subject : Outcome of the Meeting of the Board of Directors held on Thursday, 05 November 2026 and disclosure under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 — Incorporation of a Wholly-Owned Subsidiary

Time of Commencement : 12:00 PM

Time of Conclusion : 03:00 PM

Dear Sir/Ma'am,

Pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') as amended **("SEBI Listing Regulations")**, read with Para A of Part A of Schedule III of Listing Regulations and SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 this is to inform you that the Board of Directors of Earkart Limited ('Earkart' or 'the Company'') at its Meeting held today, i.e., Thursday, 05 November 2026, inter-alia, considered and approved the following:

1. Considered and approved the unaudited standalone and consolidated financial results of the Company for the quarter and half year ended 30 September 2026, along with limited review report issued by the Peer Reviewed Auditor M/s Timsi & Associates, Chartered Accountants;
2. Incorporation of Wholly Owned Subsidiary in Australia;

The relevant details as required under the SEBI Listing regulations read with SEBI master circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30 January 2026 are provided in Annexure A & B, enclosed herewith

The same will be made available on the Company's website https://www.earkart.in

This is for your information, records and appropriate dissemination.

Thanking You.

Yours faithfully,
For Earkart Limited
(formerly known as "Earkart Private Limited")

Preeti Srivastava
Digitally signed by Preeti Srivastava
Date: 2026.11.05 15:03:30 +05'30'

Preeti Srivastava
Company Secretary & Compliance Officer
Membership No: A31615

Date : 05 November 2026
Place : Noida

Encl: a/a

Annexure-A

Information as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Sl No.	Particular	Description
1.	Name of the entity proposed to be incorporated and details in brief such as size, turnover etc.	The Board of Directors has approved incorporation of a Wholly-Owned Subsidiary in the name and style of "_____" or such other name as may be approved by the Australian Securities and Investments Commission (ASIC). Being newly incorporated, the proposed WOS has no operations, turnover or net worth as on date.
2.	Whether the incorporation would fall within related party transaction(s) and whether the promoter/ promoter group/ group companies have any interest in the entity being incorporated? If yes, nature of interest and details thereof and whether the same is done at "arms length"	Upon incorporation, the proposed Wholly- Owned Subsidiary will become a subsidiary of the Company and consequently a related party of the Company in accordance with the applicable provisions of the Companies Act, 2013 and the SEBI Listing Regulations. Except as stated above, the Promoters, Promoter Group and Group Companies have no interest in the transaction.
3.	Industry to which the entity belongs	Health care Industry
4.	Objects and effects of incorporation (including but not limited to, disclosure of reasons for incorporation of target entity, if its business is outside the main line of business of the listed entity);	The proposed Wholly-Owned Subsidiary is being incorporated to expand and diversify the business operations of the Company. The main object of the proposed WOS shall be to maintain, manage, promote, upgrade and expand educational institutions, centres and colleges on behalf of or as proxy of existing trusts or societies, including providing operational support services such as supply chain management, consulting, development, day-to-day management, procurement, accounting and human resource management. The proposed WOS will operate in the education-related services sector, which is different from the existing business activities of Earkart Limited. The incorporation is intended to explore business opportunities and create a separate platform for undertaking education-related activities.
5.	Brief details of any governmental or regulatory approvals required for the incorporation	Incorporation approval from the Australian Securities and Investments Commission (ASIC) under the Corporations Act 2001.
6.	Indicative time period for completion of incorporation	The incorporation process shall be completed upon approval by the Australian Securities and

		Investments Commission (ASIC) and completion of necessary statutory filings
7.	Consideration - whether cash consideration or share swap or any other form and details of the same	As may be further decided by the board.
8.	Details of consideration and cost of incorporation	As may be further decided by the board.
9.	Percentage of shareholding / control acquired	100% — the proposed entity will be a Wholly-Owned Subsidiary.
10.	Brief background about the entity proposed to be incorporated	The proposed WOS will undertake activities relating to management, promotion and expansion of educational institutions and related services.

TIMSI & ASSOCIATES
Chartered Accountants

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON UNAUDITED STANDALONE HALF-YEARLY FINANCIAL RESULTS ENDED SEPTEMBER 30,2026

To
The Board of Directors
Earkart Limited (Formerly known as Earkart Private Limited)
Shop No. 8-P, Street No. 6, Vasundhara Enclave,
East Delhi-110096, India

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Earkart Limited** ("the Company") for the half-year ended September 30, 2026 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

Management's Responsibility

This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Accounting Standards) Rules, 2021, as amended, and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Company's Management is responsible for maintaining adequate accounting records in accordance with the provisions of the Companies Act, 2013, for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selecting and applying appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and designing, implementing and maintaining adequate internal financial controls relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review 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 (ICAI).

TIMSI & ASSOCIATES

Chartered Accountants

REGD. OFF: A-125, Sector - 48, NOIDA(U P) - 201301
CONTACT: +91-7838583808
EMAIL ID: ca1timsisharma@gmail.com

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.

Conclusion

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Accounting Standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For TIMSI & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 020141C
UDIN -26535006NCUHEB6994

TIMSI & ASSOCIATES
F.R.N. 020141C
Chartered Accountants
M. No. 535006

CA TIMSI SHARMA
PROPRIETOR
M. NO.: 535006

Date: 05.11.2026
Place: 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 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)

Rohit Misra
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 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

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

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	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
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

EARKART LIMITED NOIDA

Place: Noida
Date: 05.11.2026

Notes to unaudited financial results for the half year ended September 30, 2026

1. The Unaudited Standalone and consolidated Financial Results of Earkart Limited ("the Company") for the half year ended September 30, 2026, have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standards, prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder, as amended from time to time, and other accounting principles generally accepted in India.

2. The aforesaid financial results have been duly reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 05.11.2026.

3. The limited review of the Unaudited Financial Results for the half year ended September 30, 2026, has been carried out by the Statutory Auditors of the Company, who have issued their Limited Review Report with an unmodified limited review conclusion thereon.

4. As per MCA notification dated 16th February, 2015, the Companies whose securities are listed on SME exchange, as referred to the Chapter IX of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 are exempted from compulsory requirement of adoption of IND AS; hence, above results are not as per IND AS requirements, since Company is listed on SME exchange of BSE Limited.

5. The Earning Per Share EPS) have been computed in accordance with Accounting Standard on Earning Per Share (EPS) AS-20. The EPS for the half year ended 30th September 2025 & 2024 is not annualised.

6. The figures for the previous half year/period have been regrouped and reclassified, wherever considered necessary, to conform to the classification and disclosure requirements of the current half year/period.

7. There are no investors complaints received during half year ended 30th September, 2026 and pending as on same date.

8. During the period under review, the Company obtained approval of its shareholders for variation in the objects of the Initial Public Offer (IPO) and utilisation of the unutilised IPO proceeds pursuant to the provisions of Section 27 of the Companies Act, 2013, read with the applicable rules thereunder and relevant provisions of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 through remote e-voting conducted from April 02,2026 at 9;00 a.m.(IST) to May 01,2026 at 5:00 p.m.(IST). The voting process was scrutinised by Nikita Kothari, who issued the Scrutiniser's Report dated May 04,2026. Based on the Scrutiniser's Report, the resolution was declared as passed by the shareholders as a Special Resolution on May 04,2026. Accordingly, the unutilised IPO proceeds are utilised towards the revised objects as approved by the shareholders. Relevant MCA filings were also completed by the company.

9. During the period under review, the Company incorporated two subsidiaries, namely, Earkart Pharmaceuticals Private Limited, incorporated in India, which is a wholly owned subsidiary of the Company, and Earkart Health Limited, incorporated in the United Kingdom, in which the Company holds 65% equity shareholding. Accordingly, the financial results of both subsidiaries have been considered for consolidation in the consolidated financial results of the Company for the half year ended September 30, 2026, in accordance with the applicable Accounting Standards and other accounting principles generally accepted in India. The consolidated financial results have been prepared to present the financial performance and position of the Company and its subsidiaries as a single economic entity, after giving effect to the necessary consolidation adjustments, including elimination of intra-group transactions and balances, wherever applicable.

10. The Unaudited Financial Results of the Company for the half year ended September 30, 2026, are also available on the website of the Stock Exchange, where the equity shares of the Company are listed "www.bseindia.com" and on the Company's website www.earkart.in.

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

Rohit Misra	Ajay Kumar Giri	Preeti Srivastava
Managing Director & CEO	Director & CFO	Company Secretary
DIN- 00775537	DIN- 09505964	M No: A31615

Place: Noida
Date: 05.11.2026

EARKART LIMITED NOIDA

TIMSI & ASSOCIATES
Chartered Accountants

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON UNAUDITED CONSOLIDATED HALF-YEARLY FINANCIAL RESULTS ENDED SEPTEMBER 30,2026

To
The Board of Directors
Earkart Limited (Formerly known as Earkart Private Limited)
Shop No. 8-P, Street No. 6, Vasundhara Enclave,
East Delhi-110096, India

We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Earkart Limited ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the half-year ended September 30, 2026 ("the Statement"), being submitted by the Holding Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

Management's Responsibility

This Statement, which is the responsibility of the Holding Company's Management and has been approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder, and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations.

The respective Managements and Boards of Directors of the companies included in the Group are responsible for the preparation and presentation of their respective financial information and for maintaining adequate accounting records in accordance with the applicable accounting principles.

Auditor's Responsibility

Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review 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 (ICAI).

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

TIMSI & ASSOCIATES * Chartered Accountants * NOIDA

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.

Review of Subsidiaries

The Statement includes the financial information of the following subsidiaries:

a) Domestic Subsidiary

The financial information of Earkart Pharmaceuticals Private Limited, incorporated in India, has been reviewed by us as part of our review of the consolidated financial results of the Group. Accordingly, the financial information of the said subsidiary has been considered by us while conducting the review of the accompanying Statement.

b) Foreign Subsidiary

The Statement includes the financial information of Earkart Health Limited, incorporated in United Kingdom, for the half-year ended September 30, 2026, which has been prepared and certified by the Management of the said subsidiary. The said financial information has not been subjected to a separate limited review by an independent auditor of that subsidiary.

The Management of the Holding Company has provided us with the financial information of the said foreign subsidiary, together with its management certification and other relevant supporting information.

We have performed such review procedures on the financial information of the said foreign subsidiary as considered necessary in the circumstances, including examination of trial balance, analytical procedures, verification of significant balances and transactions, examination of supporting documents, review of inter-company balances and transactions, and verification of foreign currency translation adjustments.

Our review procedures in respect of the foreign subsidiary have been performed as part of our review of the consolidated financial results of the Group. Accordingly, the financial information of the said foreign subsidiary has been considered by us based on the procedures performed and the information and explanations made available to us by the Management.

Conclusion

Based on our review conducted as stated above, and based on the information and explanations provided to us by the Management, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the

TIMSI & ASSOCIATES * NOIDA * Chartered Accountants

applicable Accounting Standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For TIMSI & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 020141C
UDIN - 26535006URVRZR3683

TIMSI & ASSOCIATES
F.R.N. 020141C
5/11/26
Chartered Accountants
M. No. 535006

CA TIMSI SHARMA
PROPRIETOR
M. NO.: 535006

Date: 05.11.2026
Place: 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 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
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

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**

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

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