14 November 2025

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

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

Sub: Outcome of the meeting of the board of directors of Earkart Limited held on Friday, 14 November 2025.

Time of Commencement : **03:00 P.M.**

Time of Conclusion : **06:00 P.M.**

Dear Sir / Madam,

Pursuant to Regulation 30, 33 and 42 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') this is to inform you that the Board of Directors of Earkart Limited ('Earkart' or 'the Company'') at its Meeting held today, i.e., Friday, 14 November 2025, *inter-alia*, considered and approved the following:

1. Authorization for the In-Principle application for the issuance of ESOP under **"Earkart ESOP Scheme 2025"**;
2. Appointment of N Kothari & Associates as Secretarial Auditor of the Company for the FY 2025-26.
3. Considered and approved the unaudited standalone financial results of the Company for the quarter and half year ended 30 September 2025, along with limited review report issued by the Peer Reviewed Auditor M/s Gianender & Associates, Chartered Accountants.

The details as required under Clause 7 of Para A of Part A of Schedule III of the SEBI Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024 (as amended) are provided in Annexure A.

The copies of the unaudited standalone financial results of the Company for the quarter and half year ended 30 September 2025 along with the limited review report issued by the Peer Reviewed Auditor M/s Gianender & Associates, Chartered Accountants are enclosed herewith as Annexures.

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

This is for your information, record, and appropriate dissemination.

Thanking you.

Yours faithfully,
For Earkart Limited

Preeti Srivastava
Digitally signed by Preeti Srivastava
Date: 2025.11.14 18:13:49 +05'30'

Preeti Srivastava
Company Secretary and Compliance Officer
Membership No: A31615

Encl: as above

ANNEXURE A

The details as required under Regulation 30 of SEBI (LODR) Regulations read with SEBI circular No. SEBI/HO/CFD/POD2/CIR/P/0155 dated November 11, 2024.

Appointment of Secretarial Auditors of the Company

Sr. No.	**Particulars**	**Details**
1.	Name of the Secretarial Auditor	N Kothari & Associates
2.	Reason for Change viz Appointment; ~~Resignation; Removal; Death or otherwise~~	Appointment pursuant to Section 204 of the Companies Act, 2013 read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 for the FY 2025-26.
3.	Date of Appointment~~/ re-appointment/cessation (as applicable) & terms of appointment/re-appointment~~	14 November 2025
4.	Brief Profile	N Kothari & Associates is a Practising Company Secretary registered with Institute of Company Secretaries of India (ICSI) engaged in rendering compliance audit and assurance services, advisory and representative services. The firm has been peer reviewed by ICSI. It offers a wide range of legal and secretarial professional services.
5.	Disclosures of relationships between Directors (in case of appointment of Director)	Not Applicable

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, 2025

(Rs. In Lakh)

Particulars	As at September 30, 2025 (Unaudited)	As at March 31, 2025 (Audited)
(I) EQUITY AND LIABILITIES		
1. Shareholder's Funds		
(a) Share Capital	1,375.39	1,043.89
(b) Reserves and Surplus	5,230.75	947.77
	6,606.14	**1,991.66**
2.Non Current Liabilities		
(a) Long Term Borrowings	-	-
(b) Long Term Provisions	21.03	17.40
(c) Other Long Term Liabilities	-	-
	21.03	**17.40**
3.Current Liabilities		
(a) Short -Term Borrowings	561.75	495.93
(b) Trade Payables		
(i) Total outstanding dues of Micro and Small Enterprises	3.21	3.32
(ii) Total outstanding dues of Creditors other than Micro and Small Enterprises	424.37	298.35
(c) Other Current Liabilities	55.49	38.76
(d) Short Term Provisions	146.21	183.95
	1,191.03	**1,020.31**
Total Equity & Liabilities	**7,818.20**	**3,029.38**
(II) Assets		
1. Non Current Assets		
(a) Property, Plant & Equipment and Intangible Assets		
-Property, Plant and Equipment	134.14	100.35
-Intangible Assets	27.11	16.50
(b) Non-current Investments	82.62	82.62
(c) Deferred Tax Assets (Net)	7.34	10.71
(e) Other Non-current Assets	219.22	119.64
	470.43	**329.82**
2. Current Assets		
(a) Inventories	354.94	654.96
(b) Trade Receivables	2,210.07	1,856.81
(c) Cash and Cash Equivalents	4,490.88	36.64
(d) Short-term Loans and Advances	219.07	81.53
(e) Other Current Assets	72.80	69.61
	7,347.76	**2,699.55**
Total Assets	**7,818.20**	**3,029.38**

Notes form intergral part of the Financial Results

As per our report of even date attached

For Gianender & Associates
Chartered Accountants
FRN 004661N

GIANENDER & ASSOCIATES NEW DELHI Chartered Accountants

G.K. Agrawal
(Partner)
M.No : 081603

Place: New Delhi
Date : 14-11-2025
UDIN: 25081603BMJKVH7931

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: 14-11-2025

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 Profit and Loss for the period ended September 30, 2025

(Rs. In Lakh)

Particulars	Half Year Ended on		Year Ended
	30th September, 2025 (Unaudited)	30th September, 2024 (Unaudited)	Year ended March 31, 2025 (Audited)
A. INCOME			
(a) Revenue from operations	2,228.57	2,354.98	4,310.62
(b) Other income	2.44	6.47	8.59
Total Income	**2,231.01**	**2,361.45**	**4,319.21**
B. Expenses			
(a) Cost of Material Consumed	661.66	1,020.77	2,126.04
(b) Purchases of Stock-in-Trade	351.50	135.09	473.49
(c) Changes in inventories of finished goods and Stock in Trade	341.34	320.76	(37.90)
(d) Employee benefits expenses	249.61	193.29	406.19
(e) Finance Costs	38.61	18.91	40.86
(f) Depreciation and Amortisation Expenses	22.62	15.85	42.43
(g) Other Expenses	311.11	189.72	366.53
Total expenses	**1,976.45**	**1,894.40**	**3,417.64**
Profit before Exceptional and Extraordinary Items and Tax	**254.56**	**467.05**	**901.57**
Add: Exceptional items	-	-	-
Profit Before Tax	**254.56**	**467.05**	**901.57**
Less: Tax expense			
(1) Current tax	65.86	139.53	174.48
(2) Deferred tax	3.37	(3.01)	(5.70)
(3) Earlier Tax/Prior Period Tax	-	-	(5.48)
(4) MAT Credit	-	-	50.10
Total Tax Expense	**69.23**	**136.52**	**213.40**
Profit After Tax	**185.33**	**330.53**	**688.17**
Earnings per share			
(1) Basic (in Rs.)	**1.35**	**1.58**	**6.59**
(2) Diluted (in Rs.)	**1.35**	**1.58**	**6.59**

Notes form intergral part of the Financial Results

As per our report of even date attached

For Gianender & Associates
Chartered Accountants
FRN 004661N

GIANENDER & ASSOCIATES ★ NEW DELHI ★ Chartered Accountants

G.K. Agrawal
(Partner)
M.No : 081603

Place: New Delhi
Date : 14-11-2025
UDIN: 25081603BMJKVH7931

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: 14-11-2025

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

Cash Flow Statement for the half year ended September 30,2025

(Rs. In Lakh)

Particulars	For the half year ended September 30,2025 (Unaudited)	For the year ended March 31,2025 (Audited)
A.CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	254.56	901.57
Adjustment for:		
Amortisation Expense	3.14	0.57
Depreciation	22.62	42.43
Interest charges	38.61	40.86
Interest Income	(2.44)	(1.04)
other adjustments	0.62	1.73
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	**317.11**	**986.11**
Increase/(Decrease) in Inventories	300.02	(33.37)
Increase/(Decrease) in Trade Receivables	(353.26)	(1,222.86)
Increase/(Decrease) in other Current Assets	(3.19)	59.48
Increase/(Decrease) in Loans & Advances	(137.54)	86.77
Increase/(Decrease) in Trade Payables	125.92	195.69
Increase/(Decrease) in Short Term Borrowing	65.82	95.82
(Increase)/Decrease in Short term provisions / other Current Liabilities	(21.01)	124.32
CASH GENERATED FROM OPERATIONS	**293.86**	**291.96**
Direct taxes paid	65.86	220.83
NET CASH GENERATED FROM OPERATIONS	**227.99**	**71.13**
B.CASH FLOW FROM INVESTING ACTIVITIES		
Purchase/ Sale of PPE	(67.02)	(53.45)
Investment in Fixed Deposit	-	(63.82)
Interest Income	(1.31)	(0.27)
other non current assets	(99.59)	(13.96)
NET CASH GENERATED (USED IN) INVESTING ACTIVITIES	**(167.92)**	**(131.50)**
C.CASHFLOW FROM FINANCING ACTIVITIES		
Proceeds from share capital	331.50	-
Proceeds from share premium	4,097.65	-
Interest and finance charges paid	(38.61)	(40.86)
Increase/ (Decrease) in long term Provisions	3.63	-
NET CASH FROM FINANCING ACTIVITIES	**4,394.17**	**(40.86)**
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	**4,454.24**	**(101.23)**
Cash and cash equivalents as at beginning of the year	36.64	137.87
Cash and cash equivalents as at end of the year/period	4490.88	36.64
Net Cash Flow	**4,454.24**	**(101.23)**

Notes:

1. Cash and cash equivalents respresents the followings:

Particulars	As at September 30, 2025	As at March 31, 2025
Balances with banks	4483.50	35.95
Cash on hand	7.38	0.69
Total	**4490.88**	**36.64**

As per our report of even date attached
For Gianender & Associates
Chartered Accountants
FRN 004661N

G.K. Agrawal
(Partner)
M.No : 081603

GIANENDER & ASSOCIATES ★ NEW DELHI ★ Chartered Accountants

Place: New Delhi
Date : 14-11-2025
UDIN: 25081603BMJKVH7931

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: 14-11-2025

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

Notes to Financial Results

1 This is the Company's first half-yearly financial reporting to the Securities and Exchange Board of India ("SEBI") following the completion of its Initial Public Offering ("IPO"), in compliance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"). The financial results for the half-year ended 30.09.2025 have been subjected to a Limited Review in accordance with Regulation 33 of the SEBI LODR Regulations and the applicable Standards on Review Engagements (SRE 2400) issued by the Institute of Chartered Accountants of India.

The Company has implemented all applicable post-listing compliance requirements, including those relating to disclosure, corporate governance, and financial reporting, as mandated under the SEBI LODR Regulations and the terms of the Listing Approval received from the Stock Exchanges. Any changes in accounting policies or classifications made during the period have been carried out to ensure compliance with the applicable Accounting Standards and regulatory guidelines.

2 The above financial results were reviewed by the audit committee and then approved by the board of directors in their meeting held on 14th November 2025.

3 These financial results prepared in accordance with the recognition and measurement principles of accounting standards (AS) prescribed under section 133 of the companies act 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India.

4 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.

5 The Company is operating under a single segment. The disclosure in terms of provisions of AS 17, Segment Reporting, are not applicable in the present case.

6 During the period under review, the Company has completed its Initial Public Offering ("IPO") and issued [3315000] equity shares of face value ₹[10] each at an issue price of ₹[135] per share. The allotment of the said equity shares was completed on Date of Allotment at 30.09.2025

Pursuant to the allotment, the paid-up equity share capital of the Company has increased from ₹ 1043.89 lakhs comprising 10438932 equity shares to ₹ 1375.39 lakhs comprising 13753932 equity shares. The share premium arising from the issue has been recorded under "Securities Premium Reserve" amounting to ₹ 4097.65 lakhs during the period.

As per our report of even date attached
For Gianender & Associates
Chartered Accountants
FRN 004661N

G.K. Agrawal
(Partner)
M.No : 081603

GIANENDER & ASSOCIATES ★ Chartered Accountants ★ NEW DELHI

Place: New Delhi
Date : 14-11-2025
UDIN: 25081603BMJKVH7931

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: 14-11-2025		

EARKART LIMITED ★ NOIDA ★

Independent Auditor's Review Report on Unaudited Financial Results of the Earkart Limited (Formerly Known as Earkart Private Limited) for the pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report to

The Board of Directors of Earkart Limited (Formerly Known as Earkart Private Limited)

1. We have reviewed the accompanying statement of Unaudited financial results ('the Statement) of Earkart Limited (Formerly Known as Earkart Private Limited)("The Company") for half year ended on September 30, 2025, attached herewith being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2013, as amended. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial results based on our review.

2. The preparation of the Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, in accordance with the recognition and measurement principles laid down in Accounting Standard 25, (AS 25) "Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). Our responsibility is to issue a report on these financial statements based on our review.

3. We conducted our review of the Statement in accordance with "Review Engagement (SRE) 2400, Engagements to Review Financial Statements 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Other Matters
The financial statements of the Company for the year ended 31st March 2025 were audited by the M/s Timsi & Associates, Chartered Accountants, whose report has been relied upon by us for the purpose of inclusion of the comparative year/period figures. We further draw attention to the fact that the figures for the half year ended 30th September 2024 included in the comparative financial results are unaudited and have not been subjected to audit or review.

Our conclusion is not modified in respect of this matter.

GIANENDER & ASSOCIATES NEW DELHI Chartered Accountants

Plot No. 6, Site No. 21, Geeta Mandir Marg, New Rajender Nagar, New Delhi – 110060
Ph: 011- 42412008, 43038497, Email: gka_ma@yahoo.com; info.gianender@gmail.com

5. Based on our review conducted above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial result prepared in accordance with the recognition and measurement principles laid down in the aforesaid Accounting Standards (AS) specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the 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 Gianender & Associates
Chartered Accountants
Firm Regn No: 004661N



G.K Agrawal
Partner
M.No: 081603

Place: New Delhi
Date: 14th November,2025
UDIN: 25081603BMJKVH7931

Plot No. 6, Site No. 21, Geeta Mandir Marg, New Rajender Nagar, New Delhi – 110060
Ph: 011- 42412008, 43038497, Email: gka_ma@yahoo.com; info.gianender@gmail.com