SEL/SE/2026-27/AUG/02 **August 12, 2026**

The Manager (Listing)
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street Mumbai – 400 001

Scrip Code: 540786

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

Dear Sir,

Pursuant to Regulation 30 read with Part A of Schedule III and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform that the Board of Directors of the Company at its meeting held today i.e., **Wednesday, 12th day of August, 2026,** have, inter alia, considered and approved the **Un-Audited Financial Results** of the Company for the **quarter ended as on 30th June, 2026 .**

The Financial Results were duly reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company along with Limited Review Report thereon.

The meeting commenced at 04:30 P.M. and concluded at 10:00 P.M.

You are requested to take the same on records.

Thanking You.
For **Sharika Enterprises Limited,**

PUSHPA
YADAV

Digitally signed by PUSHPA YADAV
DN: c=IN, st=Uttar Pradesh,
2.5.4.20=afe50a026a759654185402264e2bcf11d147204be8dff5c954e950bc87527157, postalCode=201301, street=DO Sitaram Yadav chipyana khurd tigri Noida,
pseudonym=6e32325b31b24fb982d20266d3c7e7ce,
title=7300,
serialNumber=2a19d272e9a06586d827c101cec5d36c8d6065ca98388f366a9b6faff8097c4a, o=Personal, cn=PUSHPA YADAV
Date: 2026.08.12 22:14:17 +05'30'

Pushpa Yadav
Company Secretary & Compliance Officer

Encl: as above

R D V & Associates
Chartered Accountants

709-710, GDITL Tower, B-08,
Netaji Subhash Place,
Pitampura, Delhi 110034
T. 9711929324, 8851659951
E. info@rdvglobal.com

Independent Auditor's Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Sharika Enterprises Limited

We have reviewed the accompanying statement of unaudited standalone financial results of Sharika Enterprises Limited (the "Company") for the quarter ended June 30, 2026 (the "Statement") attached herewith, 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").

The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "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 the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the 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 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.

Basis for Qualified Opinion

Attention is invited to the following notes of the accompanying standalone financial results:

a) Note No. 8 which states that the Company has identified slow/non-moving inventories amounting to Rs. 149.25 lakhs and no provision for obsolescence has been considered. However, the management has not carried out an assessment of inventory ageing, obsolete inventories and net realisable value, and accordingly such inventories continue to be carried at cost in the financial results. In the absence of such assessment and determination of the consequential provision required in respect thereof, we are unable to comment upon the appropriateness of the amount of slow/non-moving inventories identified and the extent of adjustment, if any, that may be required to the carrying value of total inventories and the resultant impact on the profit for the period. Our Report for the quarter and year ended March 31, 2026 was also qualified in respect of this matter.

R D V & ASSOCIATES * Chartered Accountants *

709-710, GDITL Tower, B-08,
Netaji Subhash Place,
Pitampura, Delhi 110034
T. 9711929324, 8851659951
E. info@rdvglobal.com

b) Note No. 9 regarding non-reconciliation of certain balances and non-availability of party-wise details, confirmations and supporting documents. We have observed that Advances to suppliers and others aggregating to Rs. 210.66 lakhs outstanding as at 30 June 2026 include old outstanding advances, in certain cases outstanding for more than three years, with no significant movement or recovery during the period, which indicate uncertainty regarding their recoverability. However, the management has not carried out any assessment of recoverability and accordingly no provision has been made thereagainst. In the absence of such assessment and determination of the consequential provision required in respect thereof, we are unable to comment upon the extent of adjustment, if any, that may be required to the carrying value of such advances and the resultant impact on the profit for the period. Our Report for the quarter and year ended March 31, 2026 was also qualified in respect of this matter.

c) Note No. 9 regarding non-reconciliation of certain balances and non-availability of party-wise details, confirmations and supporting documents. We have observed that trade receivables aggregating to Rs. 4,862.30 lakhs as at 30 June 2026, including the related ageing analysis, include old outstanding balances, including balances outstanding for more than three years and balances relating to parties with whom there have been no transactions for a considerable period of time. The management has not carried out an assessment and not computed Expected Credit Losses (ECL) under Ind AS 109 "Financial Instruments". Consequently, we are unable to comment upon the ECL provision, the carrying value of trade receivables, and the resultant impact on the profit for the period. Our Report for the quarter and year ended March 31, 2026 was also qualified in respect of this matter.

Qualified Opinion

Based on our review conducted and procedures performed as stated in paragraph above, except for the possible effects of the matter in para above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter

Attention is invited to the following notes of the accompanying standalone financial results:

a) Note No. 7 regarding the Company's arrangement with certain vendors for sequential settlement of liabilities in respect of specific contracts, whereby the corresponding vendor liabilities are settled upon realization of payments against the executed contracts. The said note further states that trade receivables pertaining to such arrangements have been considered in the stock statements submitted to the lending banks for the purpose of availing working capital facilities.

R D V & ASSOCIATES
Chartered Accountants

R D V & Associates
Chartered Accountants

709-710, GDITL Tower, B-08,
Netaji Subhash Place,
Pitampura, Delhi 110034
T. 9711929324, 8851659951
E. info@rdvglobal.com

b) Note No. 6 regarding the investment made by the Company in Sharika Spintech Private Limited ("Spintech"), a subsidiary, amounting to Rs. 579.69 lakhs as at 30 June 2026 including loans. Based on its internal assessment and identified projects under negotiation, the management is of the view that the carrying value of the aforesaid investment is appropriate despite accumulated losses of Rs. 514.68 lakhs as at 30 June 2026. Accordingly, no adjustment has been made in the accompanying standalone financial results in respect of the aforesaid investment as at 30 June 2026.

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

For **R D V & Associates,**
Chartered Accountants
FRN: 006128C

Vaibhav Goel
Partner
M.No: 547918
UDIN: 26547918DARUYA5196
Date: 12-08-2026
Place: Delhi

SHARIKA ENTERPRISES LIMITED

CIN : L27102UP1998PLC206404

Reg. office:- C-504, Fifth Floor, ATS Bouquet, Sector - 132, Noida, Uttar Pradesh – 201305

STATEMENT OF STANDALONE FINANCIALS RESULTS FOR THE QUARTER AND YEAR ENDED 30 JUNE 2026

₹ in Lakhs

	Particulars	Quarter Ended			Year Ended
		30-Jun-2026 Unaudited	31-Mar-2026 Unaudited	30-Jun-2025 Unaudited	31-Mar-2026 Audited
	INCOME				
I	Revenue From Operations	2,219.83	2,172.76	1,687.88	7,515.99
II	Other Income	15.04	64.79	3.75	90.11
III	**Total Income (I+II)**	**2,234.87**	**2,237.55**	**1,691.63**	**7,606.10**
	EXPENSES				
(a)	Cost of materials consumed	1,573.50	2,212.43	1,340.21	6,860.66
(b)	Sub-contracting charges	197.37	(42.42)	121.10	345.86
(c)	Employee benefit expenses	145.05	155.97	125.03	562.42
(d)	Finance costs	88.67	61.18	47.81	274.72
(e)	Depreciation and amortisation expenses	22.60	29.36	17.18	83.30
(f)	Other expenses	175.80	142.00	169.28	498.73
IV	**Total expenses**	**2,202.99**	**2,558.52**	**1,820.61**	**8,625.69**
V	**Profit before Exceptional Items and Tax (III-IV)**	**31.88**	**(320.97)**	**(128.98)**	**(1,019.59)**
VI	Exceptional Items	-	-	-	-
VII	**Profit / (Loss) before Tax (V-VI)**	**31.88**	**(320.97)**	**(128.98)**	**(1,019.59)**
VIII	**Tax expenses :**				
(i)	Current tax	-	-	-	-
(ii)	Deferred tax	9.02	(68.24)	(28.01)	(249.08)
(iii)	Taxation pertaining to earlier years	-	-		-
	Total Tax Expense	**9.02**	**(68.24)**	**(28.01)**	**(249.08)**
IX	**Profit / (Loss) after tax (VII-VIII)**	**22.86**	**(252.73)**	**(100.97)**	**(770.51)**
X	**Other Comprehensive Income / (loss)**				
	Items that will not be reclassified to profit or loss				
(i)	Re-measurement gains on Defined Benefit Plans	0.65	5.66	(1.02)	2.61
(ii)	Less: Tax effect on Re-measurement of Defined Benefit Plans	(0.17)	(1.43)	0.26	(0.66)
	Other Comprehensive Income / (loss) (net of tax) (i+ii)	**0.48**	**4.23**	**(0.76)**	**1.95**
XI	**Total comprehensive Income / (Loss) for the period (IX+X)**	**23.34**	**(248.50)**	**(101.73)**	**(768.56)**
XII	**Paid-up equity share capital (equity share of face value of Rs. 5 each)**	**2,165.00**	**2,165.00**	**2,165.00**	**2,165.00**
XIII	**Other Eequity Excluding Revaluation Reserves**				**(217.33)**
XIV	**Earnings per equity share Rs. (Face Value of Rs 5/- each)**				
(i)	Basic	0.05	(0.58)	(0.23)	(1.78)
(ii)	Diluted	0.05	(0.58)	(0.23)	(1.78)

Notes:

1 The financial results of the Company have been prepared in accordance with Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended.

2 The standalone financial results for the quarter ended 30 June, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12 Aug 2026.

3 The results have been subjected to a review by the Statutory Auditors of the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI LODR Regulations"), who have issued a modified opinion on the same.

4 The figures for the quarter ended March 31, 2026 are the balancing figures between the audited figures for the year ended March 31, 2026 and published results figures upto nine months ended December 31, 2025 which were subjected to limited review. Previous period/year figures have been regrouped/ reclassified wherever necessary.

5 The Company is primarily engaged in Engineering, Procurement and Construction business (EPC) relating to Electrical and other Cables, Capacitors, Wires and Conductors, etc. and Turnkey Projects predominantly relating thereto. Information is reported to and evaluated regularly by the Chief Operating Decision Maker (CODM) for the purpose of resource allocation and assessing performance, focuses on the business as a whole and accordingly, there is a single reportable segment in the context of the Operating Segment as defined under Ind AS 108.

6 The Company's investment in Sharika Spintech Private Limited ("Spintech"), comprising of equity and loans, amounting Rs. 579.69 lakhs as at 30 June 2026. Although Spintech has accumulated losses of ₹514.63 lakhs as at 30 June 2026, management believes the carrying value remains appropriate, supported by a Preliminary Agreement with Brazil's SPIN Engenharia for collaboration on specific smart grid automation solutions and identified projects under negotation. Based on these factors, management is of view that the carrying value of the investment in Spintech as at 30 June 2026 is appropriate.

7 The Company has entered into sequential settlement arrangements with certain vendors in respect of specific contracts, whereby the corresponding vendor liabilities are settled upon realization of payments against the executed contracts. Accordingly, trade receivables pertaining to such arrangements have been considered in the stock statements submitted to the lending banks for the purpose of working capital facilities.

8 The Company has identified slow/non-moving inventories amounting to Rs. 149.25 lakhs. The estimated net realizable value of such inventories is higher than their carrying amount as per the management of the Company, accordingly, no provision for obsolescence has been considered.

9 Certain balances including trade and other payables, advances from customers, loans and advances, trade and other receivables, other assets and other liabilities are subject to reconciliation with details and balances and confirmation thereof. Adjustments/Impact and related disclosures including those related to MSME and interest etc. if any payable in this respect are currently not ascertainable.

10 The financials of Joint venture company, Electtromeccanica India Private Limited is not considered as the investment of the Company in its joint venture has been eroded due to accumulated losses.

For and on behalf of the Board of Directors of
SHARIKA ENTERPRISES LIMITED

SHARIKA ENTERPRISES LTD. ★NOIDA★

Rajinder Kaul
Managing Director
DIN - 01609805

Date : 12 Aug 2026
Place : Noida

R D V & ASSOCIATES ★ Chartered Accountants ★

R D V & Associates
Chartered Accountants

709-710, GDITL Tower, B-08,
Netaji Subhash Place,
Pitampura, Delhi 110034
T. 9711929324, 8851659951
E. info@rdvglobal.com

Independent Auditor's Report on the Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Sharika Enterprises Limited

We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of Sharika Enterprises Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), for the quarter ended June 30, 2026 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").

The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "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 the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the 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 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 Master Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

The Statement includes the results of the following entities:

1. Holding Company:
    a. Sharika Enterprises Limited
2. Subsidiary Companies:
    a. Sharika Spintech Private Limited
    b. Sharika Smartec Private Limited
    c. Contronics Switchgear India Private Limited

Basis for Qualified Opinion

Attention is invited to the following notes of the accompanying consolidated financial results:

a) Note No. 8 which states that the holding company has identified slow/non-moving inventories amounting to Rs. 149.25 lakhs and no provision for obsolescence has been considered. However, the management has not carried out an assessment of inventory ageing, obsolete inventories and net realisable value, and accordingly such inventories

R D V & ASSOCIATES Chartered Accountants

R D V & Associates
Chartered Accountants

709-710, GDITL Tower, B-08,
Netaji Subhash Place,
Pitampura, Delhi 110034
T. 9711929324, 8851659951
E. info@rdvglobal.com

continue to be carried at cost in the consolidated financial result. In the absence of such assessment and determination of the consequential provision required in respect thereof, we are unable to comment upon the appropriateness of the amount of slow/non-moving inventories identified and the extent of adjustment, if any, that may be required to the carrying value of total inventories and the resultant impact on the profit for the period. Our report for the quarter and year ended March 31, 2026 was also qualified in respect of this matter.

b) Note No. 9 regarding non-reconciliation of certain balances and non-availability of party-wise details, confirmations and supporting documents. We have observed that Advances to suppliers and others of the holding company aggregating to Rs. 210.66 lakhs outstanding as at 30 June 2026 include old outstanding advances, in certain cases outstanding for more than three years, with no significant movement or recovery during the period, which indicate uncertainty regarding their recoverability. However, the management has not carried out any assessment of recoverability and accordingly no provision has been made there against. In the absence of such assessment and determination of the consequential provision required in respect thereof, we are unable to comment upon the extent of adjustment, if any, that may be required to the carrying value of such advances and the resultant impact on the profit for the period. Our report for the quarter and year ended March 31, 2026 was also qualified in respect of this matter.

c) Note No. 9 regarding non-reconciliation of certain balances and non-availability of party-wise details, confirmations and supporting documents. We have observed that trade receivables of the holding company aggregating to Rs. 5,273.38 lakhs as at 30 June 2026, including the related ageing analysis, include old outstanding balances, including balances outstanding for more than three years and balances relating to parties with whom there have been no transactions for a considerable period of time. The management has not carried out an assessment and not computed Expected Credit Losses (ECL) under Ind AS 109 "Financial Instruments". Consequently, we are unable to comment upon the ECL provision, the carrying value of trade receivables, and the resultant impact on the profit for the period. Our report for the quarter and year ended March 31, 2026 was also qualified in respect of this matter.

Qualified Opinion

Based on our review conducted and procedures performed as stated in paragraph above, except for the possible effects of the matter in para above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter

We draw attention to the note no. 7 of the accompanying consolidated financial results regarding the Holding Company's arrangement with certain vendors for sequential settlement of liabilities in respect of specific contracts, whereby the corresponding vendor liabilities are settled upon realization of

R D V & Associates
Chartered Accountants

709-710, GDITL Tower, B-08,
Netaji Subhash Place,
Pitampura, Delhi 110034
T. 9711929324, 8851659951
E. info@rdvglobal.com

payments against the executed contracts. The said note further states that trade receivables pertaining to such arrangements have been considered in the stock statements submitted by the holding company to the lending banks for the purpose of availing working capital facilities. Our opinion is not modified in respect of this matter.

For **R D V & Associates,**
Chartered Accountants
FRN: 006128C

Vaibhav Goel
Partner
M.No: 547918
UDIN: 26547918ZQNNPE4044
Date: 12-08-2026
Place: Delhi

SHARIKA ENTERPRISES LIMITED
CIN : L27102UP1998PLC206404
Reg. office:- C-504, Fifth Floor, ATS Bouquet, Sector - 132, Noida, Uttar Pradesh – 201305

STATEMENT OF CONSOLIDATED FINANCIALS RESULTS FOR THE QUARTER AND YEAR ENDED 30 JUNE 2026

Rs. in Lakhs

	Particulars	Quarter Ended			Year Ended
		30-Jun-2026 Unaudited	31-Mar-2026 Unaudited	30-Jun-2025 Unaudited	31-Mar-2026 Audited
	INCOME				
I	Revenue From Operations	2,220.07	2,100.86	1,751.80	7,546.15
II	Other Income	11.56	57.96	3.75	98.26
III	**Total Income (I+II)**	**2,231.63**	**2,158.82**	**1,755.55**	**7,644.41**
	EXPENSES				
(a)	Cost of materials consumed	1,603.18	2,099.98	1,353.71	6,955.18
(b)	Sub-contracting charges	197.37	(42.42)	121.10	345.86
(c)	Changes in inventories of finished goods and Stock-in-trade	(34.14)	(22.60)	50.82	(107.73)
(d)	Employee benefit expenses	173.79	169.60	148.57	638.95
(e)	Finance costs	89.49	62.26	49.03	279.20
(f)	Depreciation and amortisation expenses	28.89	39.87	23.24	106.68
(g)	Other expenses	132.08	155.02	189.95	579.24
IV	**Total expenses**	**2,190.66**	**2,461.71**	**1,936.42**	**8,797.38**
V	**Profit / (loss) before share of profit / (loss) of joint ventures and associate and tax**	**40.97**	**(302.89)**	**(180.86)**	**(1,152.97)**
VI	**Share in profit / (loss) of joint ventures and associate (net)**	-	-	-	-
VII	**Profit before exceptional items and tax**	**40.97**	**(302.89)**	**(180.86)**	**(1,152.97)**
VIII	Exceptional Items		-	-	-
IX	**Profit / (Loss) before Tax**	**40.97**	**(302.89)**	**(180.86)**	**(1,152.97)**
X	**Tax expenses :**				
(1)	Current tax	-	-	-	
(2)	Deferred tax	11.11	(74.17)	(12.96)	(262.82)
(3)	Taxation pertaining to earlier years	-		-	-
	Total Tax Expense	**11.11**	**(74.17)**	**(12.96)**	**(262.82)**
XI	**Profit / (Loss) after tax**	**29.86**	**(228.72)**	**(167.90)**	**(890.15)**
XII	**Other Comprehensive Income / (loss)**				
A	Items that will not be reclassified to profit or loss				
	Re-measurement gains on Defined Benefit Plans	0.65	5.66	(1.02)	2.61
	Less: Tax effect on Re-measurement of Defined Benefit Plans	(0.17)	(1.43)	0.26	(0.66)
	Other Comprehensive Income / (loss) (net of tax)	**0.48**	**4.23**	**(0.76)**	**1.95**
XIII	**Total comprehensive Income / (Loss) for the period**	**30.34**	**(224.49)**	**(168.66)**	**(888.20)**
XIV	**Profit / (Loss) for the period / year attributable to :**				
	Owners of the Company	34.61	(241.75)	(159.60)	(884.80)
	Non-Controlling interest(*)	(4.75)	13.03	(8.30)	(5.35)
		29.86	**(228.72)**	**(167.90)**	**(890.15)**
XV	**Other Comprehensive Income / (Loss) for the period / year attributable to :**				
	Owners of the Company	0.48	4.23	(0.76)	1.95
	Non-Controlling interest(*)	-	-	-	-
		0.48	**4.23**	**(0.76)**	**1.95**
XVI	**Total Other Comprehensive Income / (Loss) for the period / year attributable to :**				
	Owners of the Company	35.09	(237.52)	(160.36)	(882.85)
	Non-Controlling interest(*)	(4.75)	13.03	(8.30)	(5.35)
		30.34	(224.49)	(168.66)	(888.20)
XVII	Paid up equity share capital (equity shares of Face Value of Rs. 5/- each)	2,165.00	2,165.00	2,165.00	2,165.00
XVIII	Other Equity Excluding Revaluation Reserves	-	-	-	(835.99)
XIX	Earnings per equity share Rs. (Face Value of Rs. 5/- each)				
(1)	**Basic**	**0.08**	**(0.56)**	**(0.37)**	**(2.05)**
(2)	**Diluted**	**0.08**	**(0.56)**	**(0.37)**	**(2.05)**

Notes:

1 The consolidated financial results of the Company have been prepared in accordance with Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended.

2 The consolidated financial results for the quarter ended 30 June, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12 Aug 2026.

3 The consolidated financial results have been subjected to a review by the Statutory Auditors of the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI LODR Regulations"), who have issued a modified opinion on the same.

4 The figures for the quarter ended March 31, 2026 are the balancing figures between the audited figures for the year ended March 31, 2026 and published results figures upto nine months ended December 31, 2025 which were subjected to limited review. Previous period/year figures have been regrouped/ reclassified wherever necessary.

5 The Holding Company is primarily engaged in Engineering, Procurement and Construction business (EPC) relating to Electrical and other Cables, Capacitors, Wires and Conductors, etc. and Turnkey Projects predominantly relating thereto. Information is reported to and evaluated regularly by the Chief Operating Decision Maker (CODM) for the purpose of resource allocation and assessing performance, focuses on the business as a whole and accordingly, there is a single reportable segment in the context of the Operating Segment as defined under Ind AS 108.

6 The Holding Company's investment in Sharika Spintech Private Limited ("Spintech"), comprising of equity and loans, amounting Rs. 579.69 lakhs as at 30 June 2026. Although Spintech has accumulated losses of ₹514.63 lakhs as at 30 June 2026, management believes the carrying value remains appropriate, supported by a Preliminary Agreement with Brazil's SPIN Engenharia for collaboration on specific smart grid automation solutions and identified projects under negotation. Based on these factors, management is of view that the carrying value of the investment in Spintech as at 30 June, 2026 is appropriate.

7 The Holding Company has entered into sequential settlement arrangements with certain vendors in respect of specific contracts, whereby the corresponding vendor liabilities are settled upon realization of payments against the executed contracts. Accordingly, trade receivables pertaining to such arrangements have been considered in the stock statements submitted to the lending banks for the purpose of working capital facilities.

8 The Holding Company has identified slow/non-moving inventories amounting to Rs. 149.25 lakhs. The estimated net realizable value of such inventories is higher than their carrying amount as per the management of the Company, accordingly, no provision for obsolescence has been considered.

9 Certain balances including trade and other payables, advances from customers, loans and advances, trade and other receivables, other assets and other liabilities are subject to reconciliation with details and balances and confirmation thereof. Adjustments/Impact and related disclosures including those related to MSME and interest etc. if any payable in this respect are currently not ascertainable.

10 The financials of Joint venture company, Electtromeccanica India Private Limited is not considered as the investment of the Company in its joint venture has been eroded due to accumulated losses.

For and on behalf of the Board of Directors of
SHARIKA ENTERPRISES LIMITED

SHARIKA ENTERPRISES LTD.

Rajinder Kaul
Managing Director
DIN - 01609805

Date : 12 Aug 2026
Place : Noida

RDV & ASSOCIATES
Chartered Accountants