Sharat Industries Limited

12th November 2026

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

Scrip Code: 519397

Dear Sir / Madam,

Sub.: Outcome of the Board Meeting held on 12th November 2026

In continuation to our intimation dated 06th November 2026 and pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. on 12th November 2026 has inter alia, considered and approved the Unaudited Financial Results of the Company (Standalone and Consolidated) prepared in accordance with Indian Accounting Standards (Ind AS) for the quarter and half year ended 30th September 2026 together with the Limited Review Report of the Auditor's thereon. Copy of the Financial Results and the Limited review reports are enclosed herewith for your reference.

The Board Meeting commenced at 13:00 PM and concluded at 15:45 PM.

Further, in continuation of our communication dated 06th November 2026 the trading window for dealing in the equity shares of the Company shall open 48 hours after the declaration of the aforesaid financial results. This is for your information and records.

Thanking You,

For **SHARAT INDUSTRIES LIMITED**

GANESAN NILAKANATAN
Digitally signed by GANESAN NILAKANATAN
Date: 2026.11.12 15:56:50 +05'30'

N. GANESAN

CHIEF FINANCIAL OFFICER, COMPANY SECRETARY & COMPLIANCE OFFICER

Corporate Office:
Flat No.4, 3rd Floor, Pallavi Apartments,
No.57/11, Old No. 29/TF4, 1st Main Road,
HDFC Bank Compound, R.A Puram,
Chennai - 600 028
Email: chennai@sharatindustries.com
Phone: 044-43114304

Registered Office:
Feed Plant, Hatchery & Farm,
Venkanna Palem Village,
T.P. Gudur Mandal,
Nellore, A.P - 524 002

Processing Plant:
Mahalakshmipuram Village,
T.P. Gudur Mandal,
Nellore, A.P - 524 002
Email: accounts@sharatindustries.com

CIN - L05005AP1990PLC011276
Website: www.sharatindustries.com

A.R. KRISHNAN & ASSOCIATES
CHARTERED ACCOUNTANTS

Limited Review Report on Quarterly Unaudited Financial Results of Sharat Industries Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of
Sharat Industries Limited

We have reviewed the accompanying statement of unaudited financial results of **SHARAT INDUSTRIES LIMITED** for the Quarter ended 30th September, 2026 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities Exchange Board of India (listing Obligation and Disclosure Requirements) Regulation 2015 ("Listing Regulation'), as amended.

This statement, is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standards 34, Interim Financial Reporting (IND AS 34) prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with 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 A R Krishnan & Associates
Chartered Accountants
Firm Regn.No.009805S

A.R. KRISHNAN & ASSOCIATES * FRN:009805S * CHARTERED ACCOUNTANTS

CA. Anandaramakrishnan
Partner
Membership No: 209122
UDIN: 26209122IPWXJG6487

Place: Chennai
Date: 12/11/2026

Flat No: 37 Old No:18, SF-2, Lokesh Tower, Kodambakkam High Road, Nungambakkam, Chennai – 600 034
044 - 2826 2555/2827 2555
909 404 6000
ark@arkca.com

SHARAT INDUSTRIES LIMITED
CIN: L05005AP1990PLC011276
Regd Office: Venkannapalem Village, T.P.Gudur Mandal, Nellore District, AP Pin 524002
STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30th Sep - 2026

(Rs.in Lakhs)

	Particulars	Note No.	Sep 30, 2026 Unaudited	As At March 31, 2026 Audited
I	ASSETS			
	(1) Non-Current Assets			
	(a) Property, Plant & Equipment	3	4,971.09	4,557.93
	(b) Capital Work in Progress	3	9.52	127.06
	(c) Intangible Assets	3	25.78	30.63
	(d) Intangible Assets under Development		-	-
	(e) Financial Assets	4	4.90	4.90
	(e) Deferred Tax Asset		-	-
	(g) Other Non-Current Assets	4.1	513.24	512.88
	(h) Trade Receivables	4.2	430.41	430.41
	Total Non-Current Assets		5,954.94	5,663.81
	(2) Current Assets			
	(a) Inventories	5	13,450.35	10,774.65
	(b) Financial Assets		-	-
	(i) Investments		-	-
	(ii) Trade Receivables	6	10,758.37	10,033.12
	(iii) Cash and Cash Equivalents	7	348.76	1,660.02
	(iv) Bank Balances Other than (iii) above	8	547.78	348.21
	(v) Others	8.1	717.31	290.85
	(c) Other Current Assets	9	2,085.89	2,820.92
	Total Current Assets		27,908.46	25,927.78
	TOTAL ASSETS		33,863.40	31,591.58
II	EQUITY & LIABILITIES			
	(1) Equity			
	(a) Equity Share Capital	10	3,921.45	3,921.45
	(b) Other Equity	11	12,931.86	11,537.32
	Total Equity		16,853.31	15,458.76
	(2) Share Application Money Pending Allotment	11a	-	-
	(2) Non-Current Liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	12	2,836.42	2,699.09
	(ii) Other Financial liabilities[other than those specified in (b) below]	12.1	399.09	400.37
	(iii) Trade Payables	12.2	-	-
	(b) Provisions	13	55.93	41.72
	(c) Deferred Tax Liabilities (Net)	14	279.63	311.39
	Total Non-Current Liabilities		3,571.07	3,452.58
	(3) Current Liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	15	9,652.91	9,866.65
	(ii) Trade Payables	16		
	(a) Total outstanding dues of micro enterprises and small enterprises		231.66	34.75
	(b) Total outstanding dues of creditors other than micro enterprises and small enterprises		2,325.19	1,925.81
	(iii) Other Financial liabilities[Other than those specified in (c) below]	17	-	14.21
	(b) Other Current Liabilities	18	31.33	28.32
	(c) Provisions	19	1,197.94	810.49
	Total Current Liabilities		13,439.02	12,680.24
	TOTAL EQUITY & LIABILITIES		33,863.40	31,591.58

SHARAT INDUSTRIES LTD. * NELLORE *

For Sharat Industries Limited

S.Prasad Reddy
Managing Director
DIN : 00069094

Place : Nellore
Date: 12th Nov 2026

SHARAT INDUSTRIES LIMITED

CIN: L05005AP1990PLC011276

Regd Office: Venkannapalem Village, T.P.Gudur Mandal, Nellore District, AP Pin 524002

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH Sept 2026

(Rs. In Lakhs)

S. No	Particulars	Quarter Ended			Half Year ended		Year Ended
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Revenue from Operations**						
	(a) Revenue from operations	19,077.67	12,030.17	14,973.01	31,107.84	26,492.78	52,471.65
	(b) Other income	188.61	-9.13	29.63	179.48	49.94	301.29
2	**Total Income(a+b)**	19,266.29	12,021.04	15,002.65	31,287.32	26,542.72	52,772.94
3	**Expenses**						
	(a) Cost of materials consumed	16,068.20	9,996.98	13,063.10	26,065.18	22,006.90	44,150.90
	(b) Purchase of stock-in-trade	-	-	-	-	-	-
	(c) Changes in invertoriesof finished goods, work-in-progress and stock-in-tr	-1,193.62	-1,032.69	-1,458.09	-2,226.31	-1,879.66	-3,257.01
	(d) Employee benefits expenses	279.18	251.33	204.54	530.51	399.64	875.57
	(e) Finance Costs	348.33	276.07	280.61	624.41	561.60	1,172.64
	(f) Depreciation and amortisation expense	148.75	125.88	119.53	274.63	238.70	480.25
	(g) Other expense	2,680.28	1,517.50	1,969.45	4,197.78	3,648.07	7,099.05
	Total Expenses	18,331.13	11,135.07	14,179.13	29,466.20	24,975.24	50,521.39
4	**Profit before tax (2-3)**	935.16	885.96	823.51	1,821.12	1,567.49	2,251.55
5	**Tax Expenses**						
	(a) Current tax	200.35	257.99	249.48	458.34	456.45	655.65
	(b) Mat Credit Entitlement	-	-	-	-	-	-
	(c) Deferred tax charge/ (credit)	-31.76	-	-	-31.76	-	5.56
6	**Profit for the period (4-5)**	766.57	627.97	574.03	1,394.54	1,111.03	1,590.33
7	**Other Comprehensive income**						
	Items that will not be reclassified to profit or loss (Net of Income Tax)						
	(i) Items that will not be reclassified to profit or loss						1.43
	(ii) Income tax relating to items that will not be reclassified to profit or loss						0.42
8	**Total other comprehensive income, net of income tax**	-	-	-	-	-	1.01
9	**Total comprehensive income (7+8)**	766.57	627.97	574.03	1,394.54	1,111.03	1,591.34
10	Paid-up equity share capital (Face value Rs.10 each)	3921.45	3921.45	3927.47	3921.45	3927.47	3921.45
11	**Earnings per share Face value of Rs. 10 each (not annualised):**						
	(a) Basic (Rs.)	1.95	1.60	1.46	3.56	2.83	4.06
	(b) Diluted (Rs.)	1.95	1.60	1.46	3.56	2.83	4.06
	See accompanying notes to the Financial Results						

Notes to the Statement of Unaudited Standalone Financial Results-

1 The company is primarily engaged in the business of 'Aqua Culture' which is single segment for assessing its performance.

2 The Statutory auditors of the company have conducted limited review of the above financial results of the company for the quarter and half year ended 30th Sep 2026.

3 The above financial results have been reviewed by the audit committee, thereafter approved and taken on record by the Board of Directors in their respective meetings held on 12th Nov-2026

4 This Statement is as per regulation 33 of SEBI (Listing Obligation and Disclosure Requirement), 2015

5 Previous period's figures have been regrouped / reclassified wherever necessary to correspond with the current period 's classification / disclosure.

SHARAT INDUSTRIES LTD. * NELLORE *

For Sharat Industries Limited

S.Prasad Reddy
Managing Director
DIN : 00069094

Place : Nellore
Date: 12th Nov 2026

SHARAT INDUSTRIES LIMITED

STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th Sep 2026

(Rs. in Lakhs)

S.No	Particulars	For the Half Year ended Sept 30, 2026	For the Half Year ended Sept 30, 2025
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit / (Loss) Before Extraordinary Items and Tax	1,821.12	1,567.49
	Adjustments for:		
	Depreciation and impairment of Property, plant and equipment	274.63	238.70
	Amortisation and impairment of intangible assets		
	Loss on sale of Investments		
	Finance Costs	624.41	561.60
	Gratuity		
	Wealth Tax		
	Interest Income	-8.60	-5.46
	Creditors no Longer Payable		
	Capital Subsidy		
	Provision for Bad and Doubtful Debts		
	Operating Profit/(Loss) Before Working Capital Changes	2,711.56	2,362.33
	Changes in Working Capital:		
	Adjustment for (Increase) / Decrease in Operating Assets		
	Inventories	-2,675.70	-1,833.89
	Trade Receivables	-725.25	-2,447.03
	Short term Loans and Advances	-426.46	-157.81
	Bank Balances Other than cash & Cash Equivalents	-199.57	-
	Others	735.04	-292.86
	Adjustment for Increase / (Decrease) in Operating Liabilities		
	Trade Payables	596.28	294.12
	Other Current Liabilities	-11.20	29.30
	Long Term Provisions	14.21	0.15
	Short Term Provisions	387.45	1,003.95
	Cash generated from operations	406.36	-1,041.75
	Cash outflow due to Exceptional Items		
B.	Cash generated from operations	406.36	-1,041.75
	Net Income Tax (Paid)/Refund	-458.34	-456.45
	NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES - A	-51.98	-1,498.20
	CASH FLOW FROM INVESTING ACTIVITIES		
	Capital Expenditure on Fixed Assets	-682.96	-11.03
	Decrease / (Increase) in Capital Work in Progress	117.54	-6.99
	Proceeds from Sale of Fixed Assets		
	Long Term Loans and Advances	-0.35	-200.00
	Interest Received	8.60	5.46
	Investment in Joint Venture		
	NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES - B	-557.16	-212.56
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds / (Repayment) from / of Long Term Borrowings	137.33	276.85
	Current Maturities of Long term Debt	-1.28	8.43
	Other Short term Borrowings	-213.75	458.88
	Trade Payables Non Current		
	Finance Costs	-624.41	-561.60
	capital subsidy received from government		
	Rights Issue Money received	-	379.00
	Share Application Money		
	NET CASH FROM / (USED IN) FINANCING ACTIVITIES - C	-702.11	561.55
	Net Increase/(Decrease) in Cash and Cash Equivalents (A + B + C)	-1,311.25	-1,149.20
	Cash and Cash Equivalents at the beginning of the year (i.e. 1st April)	1,660.02	2,591.30
	Cash and Cash Equivalents at the end of the half year (i.e., 30 ths Sep)	348.76	1,442.09
	Reconciliation of Cash and Cash Equivalents with the Balance sheet		
	Cash and Cash Equivalents as per Balance Sheet (Refer Note No.13)		
	Cash and Cash Equivalents at the end of the year		
	Comprises:		
	Cash on hand	14.78	15.87
	Balance with Banks		-
	- in Current Accounts	333.99	843.29
	- in Deposit Accounts		582.93
		348.76	1,442.09

For Sharat Industries Limited

S.Prasad Reddy
Managing Director
DIN : 00069094

Place : Nellore
Date: 12th Nov 2026

A.R. KRISHNAN & ASSOCIATES
CHARTERED ACCOUNTANTS

Limited Review Report on Quarterly Unaudited Financial Results of Sharat Industries Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of
Sharat Industries Limited

We have reviewed the accompanying statement of unaudited financial results of **SHARAT INDUSTRIES LIMITED** for the Quarter ended 30th September, 2026 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities Exchange Board of India (listing Obligation and Disclosure Requirements) Regulation 2015 ("Listing Regulation'), as amended.

This statement, is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standards 34, Interim Financial Reporting (IND AS 34) prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

The statement includes the results of following entities: Sharat Industries Limited - Parent Company; and United Aquatech Private Limited - Associate Company

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with 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.

A.R. KRISHNAN & ASSOCIATES
FRN: 009805S
CHARTERED ACCOUNTANTS

Flat No: 37 Old No:18, SF-2, Lokesh Tower, Kodambakkam High Road, Nungambakkam, Chennai - 600 034
044 - 2826 2555/2827 2555
909 404 6000
ark@arkca.com

The financial information of one associate, accounted for under equity method, reflects the following financial information:

1. Total revenues of Rs. 0 for the quarter ended September 30, 2026.

2. Total Net loss after tax and total comprehensive loss of Rs.110 for the quarter ended September 30, 2026

These financial statements have been reviewed, as applicable, by other auditor whose reports have been furnished to us by the management and our opinion and consolidated statement, in so far as it relates to the amounts and disclosures included in respect of the associate, is based solely on the report of the auditor. Our report on the statement is not modified in respect of the above matter with respect to our reliance on the work done on the reports of the other auditor.

For A R Krishnan & Associates
Chartered Accountants
Firm Regn.No.009805S



CA. Anandaramakrishnan
Partner
Membership No : 209122
UDIN: 26209122SQZLEG1989

Place: Chennai
Date: 12/11/2026

SHARAT INDUSTRIES LIMITED

CIN: L05005AP1990PLC011276

Regd Office: Venkannapalem Village, T.P.Gudur Mandal, Nellore District, AP Pin 524002

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 30th Sep 2026

(Rs. in Lakhs)

	Particulars	Note No.	As At Sep 30, 2026 Unaudited	As At March 31, 2026 Audited
I	ASSETS			
	(1) Non-Current Assets			
	(a) Property, Plant & Equipment	3	4,971.09	4,557.93
	(b) Capital Work in Progress	3	9.52	127.06
	(c) Intangible Assets	3	25.78	30.63
	(d) Intangible Assets under Development		-	-
	(e) Financial Assets	4	-	-
	(e) Deferred Tax Asset		-	-
	(g) Other Non-Current Assets	4.1	513.24	512.88
	(h) Trade Receivables	4.2	430.41	430.41
	Total Non-Current Assets		5,950.04	5,658.91
	(2) Current Assets			
	(a) Inventories	5	13,450.35	10,774.65
	(b) Financial Assets		-	-
	(i) Investments		-	-
	(ii) Trade Receivables	6	10,758.37	10,033.12
	(iii) Cash and Cash Equivalents	7	348.76	1,660.02
	(iv) Bank Balances Other than (iii) above	8	547.78	348.21
	(v) Others	8.1	717.31	290.85
	(c) Other Current Assets	9	2,085.89	2,820.92
	Total Current Assets		27,908.46	25,927.78
	TOTAL ASSETS		33,858.50	31,586.68
II	EQUITY & LIABILITIES			
	(1) Equity			
	(a) Equity Share Capital	10	3,921.45	3,921.45
	(b) Other Equity	11	12,926.96	11,532.42
	Total Equity		16,848.41	15,453.86
	(2) Share Application Money Pending Allotment	11a	-	-
	(2) Non-Current Liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	12	2,836.42	2,699.09
	(ii) Other Financial liabilities[other than those specified in (b) below]	12.1	399.09	400.37
	(iii) Trade Payables	12.2	-	-
	(b) Provisions	13	55.93	41.72
	(c) Deferred Tax Liabilities (Net)	14	279.63	311.39
	Total Non-Current Liabilities		3,571.07	3,452.58
	(3) Current Liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	15	9,652.91	9,866.65
	(ii) Trade Payables	16		
	(a) Total outstanding dues of micro enterprises and small enterprises		231.66	34.75
	(b) Total outstanding dues of creditors other than micro enterprises and small enterprises		2,325.19	1,925.81
	(iii) Other Financial liabilities[Other than those specified in (c) below]	17	-	14.21
	(b) Other Current Liabilities	18	31.33	28.32
	(c) Provisions	19	1,197.94	810.49
	Total Current Liabilities		13,439.02	12,680.24
	TOTAL EQUITY & LIABILITIES		33,858.50	31,586.68

SHARAT INDUSTRIES LTD. * NELLORE *

For Sharat Industries Limited

S.Prasad Reddy
Managing Director
DIN : 00069094

Place : Nellore
Date: 12th Nov 2026

SHARAT INDUSTRIES LIMITED

CIN: L05005AP1990PLC011276

Regd Office: Venkannapalem Village, T.P.Gudur Mandal, Nellore District, AP Pin 524002

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH Sept 2026

(Rs. In Lakhs)

S. No	Particulars	Quarter Ended			Half Year ended		Year Ended
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Revenue from Operations**						
	(a) Revenue from operations	19,077.67	12,030.17	14,973.01	31,107.84	26,492.78	52,471.65
	(b) Other income	188.61	-9.13	29.63	179.48	49.94	301.29
2	**Total Income(a+b)**	19,266.29	12,021.04	15,002.65	31,287.32	26,542.72	52,772.94
3	**Expenses**						
	(a) Cost of materials consumed	16,068.20	9,996.98	13,063.10	26,065.18	22,006.90	44,150.90
	(b) Purchase of stock-in-trade	-	-	-	-	-	-
	(c) Changes in invertoriesof finished goods, work-in-progress and stock-in-tr	-1,193.62	-1,032.69	-1,458.09	-2,226.31	-1,879.66	-3,257.01
	(d) Employee benefits expenses	279.18	251.33	204.54	530.51	399.64	875.57
	(e) Finance Costs	348.33	276.07	280.61	624.41	561.60	1,172.64
	(f) Depreciation and amortisation expense	148.75	125.88	119.53	274.63	238.70	480.25
	(g) Other expense	2,680.28	1,517.50	1,969.45	4,197.78	3,648.07	7,099.05
	Total Expenses	18,331.13	11,135.07	14,179.13	29,466.20	24,975.24	50,521.39
4	**Profit before tax (2-3)**	935.16	885.96	823.51	1,821.12	1,567.49	2,251.55
	Share of Profit / (Loss) of Associates	-	-	-	-	-	-
5	**Tax Expenses**						
	(a) Current tax	200.35	257.99	249.48	458.34	456.45	655.65
	(b) Mat Credit Entitlement	-	-	-	-	-	-
	(c) Deferred tax charge/ (credit)	-31.76	-	-	-31.76	-	5.56
6	**Profit for the period (4-5)**	766.57	627.97	574.03	1,394.54	1,111.03	1,590.33
7	**Other Comprehensive income**						
	Items that will not be reclassified to profit or loss (Net of Income Tax)						
	(i) Items that will not be reclassified to profit or loss						1.43
	(ii) Income tax relating to items that will not be reclassified to profit or loss						0.42
8	**Total other comprehensive income, net of income tax**	-	-	-	-	-	1.01
9	**Total comprehensive income (7+8)**	766.57	627.97	574.03	1,394.54	1,111.03	1,591.34
10	Paid-up equity share capital (Face value Rs.10 each)	3921.45	3921.45	3927.47	3921.45	3927.47	3921.45
11	**Earnings per share Face value of Rs. 10 each (not annualised):**						
	(a) Basic (Rs.)	1.95	1.60	1.46	3.56	2.83	4.06
	(b) Diluted (Rs.)	1.95	1.60	1.46	3.56	2.83	4.06
	See accompanying notes to the Financial Results						

Notes to the Statement of Unaudited Standalone Financial Results-

1 The company is primarily engaged in the business of 'Aqua Culture' which is single segment for assessing its performance.

2 The Statutory auditors of the company have conducted limited review of the above financial results of the company for the quarter and half year ended 30th Sep 2026.

3 The above financial results have been reviewed by the audit committee, thereafter approved and taken on record by the Board of Directors in their respective meetings held on 12th Nov-2026

4 This Statement is as per regulation 33 of SEBI (Listing Obligation and Disclosure Requirement), 2015

5 Previous period's figures have been regrouped / reclassified wherever necessary to correspond with the current period 's classification / disclosure.

SHARAT INDUSTRIES LTD. NELLORE

For Sharat Industries Limited

S.Prasad Reddy
Managing Director
DIN : 00069094

Place : Nellore
Date: 12th Nov 2026

SHARAT INDUSTRIES LIMITED

CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th September 2026

(Rs. in Lakhs)

S.No	Particulars	For the Half Year ended Sept 30, 2026	For the Half Year ended Sept 30, 2025
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit / (Loss) Before Extraordinary Items and Tax	1,821.12	1,567.49
	Adjustments for:		
	Depreciation and impairment of Property, plant and equipment	274.63	238.70
	Amortisation and impairment of intangible assets		
	Loss on sale of Investments		
	Finance Costs	624.41	561.60
	Gratuity		
	Wealth Tax		
	Interest Income	-8.60	-5.46
	Creditors no Longer Payable		
	Capital Subsidy		
	Provision for Bad and Doubtful Debts		
	Operating Profit/(Loss) Before Working Capital Changes	2,711.56	2,362.33
	Changes in Working Capital:		
	Adjustment for (Increase) / Decrease in Operating Assets		
	Inventories	-2,675.70	-1,833.89
	Trade Receivables	-725.25	-2,447.03
	Short term Loans and Advances	-426.46	-157.81
	Bank Balances Other than cash & Cash Equivalents	-199.57	-
	Others	735.04	-292.86
	Adjustment for Increase / (Decrease) in Operating Liabilities		
	Trade Payables	596.28	294.12
	Other Current Liabilities	-11.20	29.30
	Long Term Provisions	14.21	0.15
	Short Term Provisions	387.45	1,003.95
	Cash generated from operations	406.36	-1,041.75
	Cash outflow due to Exceptional Items		
B.	Cash generated from operations	406.36	-1,041.75
	Net Income Tax (Paid)/Refund	-458.34	-456.45
	NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES - A	-51.98	-1,498.20
	CASH FLOW FROM INVESTING ACTIVITIES		
	Capital Expenditure on Fixed Assets	-682.96	-11.03
	Decrease / (Increase) in Capital Work in Progress	117.54	-6.99
	Proceeds from Sale of Fixed Assets		
	Long Term Loans and Advances	-0.35	-200.00
	Interest Received	8.60	5.46
	Investment in Joint Venture		
	NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES - B	-557.16	-212.56
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds / (Repayment) from / of Long Term Borrowings	137.33	276.85
	Current Maturities of Long term Debt	-1.28	8.43
	Other Short term Borrowings	-213.75	458.88
	Trade Payables Non Current		
	Finance Costs	-624.41	-561.60
	capital subsidy received from government		
	Rights Issue Money received	-	379.00
	Share Application Money		
	NET CASH FROM / (USED IN) FINANCING ACTIVITIES - C	-702.11	561.55
	Net Increase/(Decrease) in Cash and Cash Equivalents (A + B + C)	-1,311.25	-1,149.20
	Cash and Cash Equivalents at the beginning of the year (i.e. 1st April)	1,660.02	2,591.30
	Cash and Cash Equivalents at the end of the half year (i.e., 30 ths Sep)	348.76	1,442.09
	Reconciliation of Cash and Cash Equivalents with the Balance sheet		
	Cash and Cash Equivalents as per Balance Sheet (Refer Note No.13)		
	Cash and Cash Equivalents at the end of the year		
	Comprises:		
	Cash on hand	14.78	15.87
	Balance with Banks		-
	- in Current Accounts	333.99	843.29
	- in Deposit Accounts		582.93
		348.76	1,442.09

For Sharat Industries Limited

S.Prasad Reddy
Managing Director
DIN : 00069094

Place : Nellore
Date: 12th Nov 2026