

R D V & Associates

Chartered Accountants

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Independent Auditor's Review Report on the Quarterly and Year to Date 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

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of SHARIKA ENTERPRISES LIMITED ("the Company"), for the quarter ended 30 September 2025 ("the Statement") and year to date from 01 April 2025 to 30 September 2025 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. 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.
3. 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') 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.

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


Vaibhav Goel
Partner

M.No: 547918
UDIN: 25547918BMKYNH2302
Date: 14 November 2025
Place: Delhi



SHARIKA ENTERPRISES LIMITED

CIN : L27102UP1998PLC206404

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

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

₹ in Lakhs

Particulars	Quarter Ended			Six Month Ended		Year Ended
	30-Sep-25 Unaudited	30-June-25 Unaudited	30-Sep-24 Unaudited	30-Sep-25 Unaudited	30-Sep-24 Unaudited	31-Mar-25 Audited
INCOME						
I Revenue From Operations	2,062.02	1,687.88	2,444.48	3,749.90	4,242.34	7,950.16
II Other Income	20.91	3.75	8.49	24.66	11.04	31.09
III Total Income (I+II)	2,082.93	1,691.63	2,452.97	3,774.56	4,253.38	7,981.25
EXPENSES						
(a) Cost of materials consumed	1,825.73	1,340.21	2,150.24	3,165.94	3,792.38	6,225.43
(b) Sub-contracting charges	180.35	121.10	97.39	301.45	228.34	424.33
(c) Employee benefit expenses	138.16	125.03	103.11	263.19	202.15	445.64
(d) Finance costs	53.13	47.81	35.28	100.94	67.26	170.72
(e) Depreciation and amortisation expenses	51.97	17.18	15.47	69.15	30.65	64.23
(f) Other expenses	76.57	169.28	188.49	245.85	307.88	560.69
IV Total expenses	2,325.91	1,820.61	2,589.98	4,146.52	4,628.66	7,891.04
V Profit before Exceptional Items and Tax (III-IV)	(242.98)	(128.98)	(137.01)	(371.96)	(375.28)	90.21
VI Exceptional Items	-	-	-	-	-	31.66
VII Profit / (Loss) before Tax (V-VI)	(242.98)	(128.98)	(137.01)	(371.96)	(375.28)	121.87
VIII Tax expenses :						
(i) Current tax	-	-	-	-	-	-
(ii) Deferred tax	(70.35)	(28.01)	18.85	(98.36)	18.93	29.38
(iii) Taxation pertaining to earlier years	-	-	-	-	-	(4.70)
Total Tax Expense	(70.35)	(28.01)	18.85	(98.36)	18.93	24.68
IX Profit / (Loss) after tax (VII-VIII)	(172.63)	(100.97)	(155.86)	(273.60)	(394.21)	97.19
X Other Comprehensive Income / (loss)						
Items that will not be reclassified to profit or loss						
(i) Re-measurement gains on Defined Benefit Plans	(1.01)	(1.02)	-	(2.03)	-	(4.06)
(ii) Less: Tax effect on Re-measurement of Defined Benefit Plans	-	0.26	-	0.26	-	1.02
Other Comprehensive Income / (loss) (net of tax) (i+ii)	(1.01)	(0.76)	-	(1.77)	-	(3.04)
XI Total comprehensive Income / (Loss) for the period (IX+X)	(173.64)	(101.73)	(155.86)	(275.37)	(394.21)	94.15
XII Earnings per equity share Rs. (Face Value of Rs 5/- each)						
(i) Basic (in Rs.)	(0.40)	(0.23)	(0.36)	(0.64)	(0.91)	0.22
(ii) Diluted (in Rs.)	(0.40)	(0.23)	(0.36)	(0.64)	(0.91)	0.22

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. The unaudited standalone financial results for the Half year and year to date from 1st April 25 to 30 Sep 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14/11/2025.

2 The results have been subject to 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 an unmodified opinion on the same.

3 The Company is primarily engaged in Engineering, Procurement and Construction business (EPC) relating to infrastructure interalia products, projects and systems and related activities for power transmission, distribution, railway, civil, oil & gas, cable and other EPC business. 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.

4 Previous periods figures have regrouped/reclassified, wherever necessary, to conform to current period classification

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

Rajinder Kaul
Managing Director
DIN-01609805

Date : 14/11/2025
Place : Noida



SHARIKA ENTERPRISES LIMITED

CIN : L27102UP1998PLC206404

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

Statement of Standalone Assets and Liabilities as at 30 Sep 2025

₹ in Lakhs

Particulars	As at 30-09-2025	As at 31-03-2025
(I) ASSETS		
NON-CURRENT ASSETS		
(a) Property, plant and equipments	403.06	384.53
(b) Right of Use	1.23	7.94
(c) Financial assets		
(i) Investments	597.25	597.25
(ii) Other financial assets	92.47	98.20
(d) Deferred tax assets (net)	145.42	46.80
(e) Other non-current assets	421.40	400.54
TOTAL NON-CURRENT ASSETS	1,660.83	1,535.26
CURRENT ASSETS		
(a) Inventories	815.05	805.60
(b) Contract Assets	565.36	487.29
(c) Financial assets		
(i) Trade receivables	3,898.08	3,769.74
(ii) Cash and cash equivalents	23.83	13.57
(iii) Bank balances other than (ii) above	94.23	137.45
(iv) Loans	88.66	71.20
(v) Other financial assets	63.10	60.05
(d) Current tax assets	69.06	43.94
(e) Other current assets	276.59	393.11
TOTAL CURRENT ASSETS	5,893.96	5,781.95
TOTAL ASSETS	7,554.79	7,317.21
(II) EQUITY & LIABILITIES		
EQUITY		
(a) Equity Share Capital	2,165.00	2,165.00
(b) Other Equity	275.85	551.23
TOTAL EQUITY	2,440.85	2,716.23
LIABILITIES		
NON-CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	199.57	262.35
(ii) Lease Liability	1.52	1.49
(b) Long Term Provisions	80.22	69.99
TOTAL NON-CURRENT LIABILITIES	281.31	333.83
CURRENT LIABILITIES		
(a) Financial liabilities		
(i) Borrowings	1,439.89	1,231.76
(ii) Lease Liability	-	8.22
(iii) Trade payables		
(A) Total outstanding dues of micro enterprises and small enterprises	25.31	29.52
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	2,358.77	2,102.47
(iv) Other financial liabilities	492.22	200.29
(b) Other current liabilities	515.70	691.64
(c) Short Term Provisions	-	2.51
(d) Current tax liabilities	0.74	0.74
TOTAL CURRENT LIABILITIES	4,832.63	4,267.15
TOTAL LIABILITIES	5,113.94	4,600.98
TOTAL EQUITY AND LIABILITIES	7,554.79	7,317.21



SHARIKA ENTERPRISES LIMITED

CIN : L27102UP1998PLC206404

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

Standalone Statement of Cash Flow for the Six Month ended 30th Sep 2025

₹ in Lakhs

Particulars	Six Month Ended 30-Sep-25	Six Month Ended 30-Sep-24
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Profit / (Loss) for the year before tax	(371.96)	(375.28)
Non cash / non operating adjustment to reconcile profit before tax to net cash flows		
Depreciation and amortisation expenses	62.44	23.34
Finance Cost	100.94	67.26
Interest Received	(7.09)	(3.77)
Exchange Fluctuation	(12.57)	-
Expected Credit Loss	9.86	-
Operating Profit Before Changes in Working Capital	(218.38)	(288.45)
Adjustments for changes in Operating Assets & Liabilities:		
Decrease / (Increase) in Inventories	(9.45)	203.30
Decrease / (Increase) in Current Assets	116.52	87.01
Decrease / (Increase) in Contract Assets	(78.07)	175.00
Decrease / (Increase) in Trade Receivables	(125.63)	(1,361.29)
Decrease / (Increase) in Other Financial Assets	0.69	(41.66)
Increase / (Decrease) in Trade Payables	252.09	1,461.52
Increase / (Decrease) in Lease Liability	(8.22)	0.75
Increase / (Decrease) in Other financial liabilities	291.93	(60.78)
Increase / (Decrease) in Other current liabilities	(175.94)	(418.88)
Increase / (Decrease) in Provisions	5.69	(1.66)
Cash Generated from Operations	51.23	(245.14)
Income Tax Paid (net of refunds)	(25.12)	-
NET CASH INFLOW / OUTFLOW FROM OPERATING ACTIVITIES	26.11	(245.14)
B. CASH FLOW FROM INVESTING ACTIVITIES :		
Sale Property, plant and equipment's	-	-
Purchase of property, plant and equipment's including CWIP	(95.12)	(18.93)
Loan Given to subsidiary	(17.45)	-
Investment in Subsidiary	-	(30.00)
Interest Received	3.35	3.77
Redemption of term deposits	48.95	45.72
NET CASH INFLOW / OUTFLOW FROM INVESTING ACTIVITIES	(60.27)	0.56
C. CASH FLOW FROM FINANCING ACTIVITIES		
Repayment of Non Current Borrowings	(149.74)	-
Proceeds from Non Current Borrowings	396.27	315.32
Proceeds / (Repayment) from Current Borrowings (Net)	(101.18)	-
Finance Cost paid	(100.93)	(67.26)
Payment of lease liabilities	-	-
NET CASH INFLOW / OUTFLOW FINANCING ACTIVITIES	44.42	248.06
Net Increase In Cash & Cash Equivalents (A+B+C)	10.26	3.48
Opening cash & cash equivalents	13.57	38.50
Closing cash & cash equivalents	23.83	41.98



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Independent Auditor's Review Report on the Quarterly and Year to Date 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

1. We have reviewed the accompanying Statement of Consolidated Unaudited 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 30 September 2025 (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").
2. 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.
3. 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

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

Holding Company

- a) Sharika Enterprises Limited

Subsidiary Company

- a) Sharika Smartec Private Limited,
- b) Sharika Spintech Private Limited,
- c) Contronics Switchgear India Private Limited.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other



R D V & Associates

Chartered Accountants

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.

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


Vaibhav Goel
Partner
M.No: 547918
UDIN: 25547918BMKYN17409
Date: 14 November 2025
Place: Delhi



SHARIKA ENTERPRISES LIMITED

CIN : L27102UP1998PLC206404

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

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

₹ in Lakhs

Particulars	Quarter Ended			Six Month Ended		Year Ended
	30-Sep-25 Unaudited	30-June-25 Unaudited	30-Sep-24 Unaudited	30-Sep-25 Unaudited	30-Sep-24 Unaudited	31-Mar-25 Audited
INCOME						
I Revenue From Operations	2,101.34	1,751.80	2,445.63	3,853.14	4,243.49	8,171.10
II Other Income	20.91	3.75	4.95	24.66	7.50	41.49
III Total Income (I+II)	2,122.25	1,755.55	2,450.58	3,877.80	4,250.99	8,212.59
EXPENSES						
(a) Cost of materials consumed	1,981.44	1,353.71	2,003.32	3,335.15	3,645.46	6,428.38
(b) Sub-contracting charges	180.35	121.10	97.39	301.45	228.34	423.06
(c) Changes in inventories of finished goods and Stock-in-trade	-	50.82	145.88	(67.18)	145.88	7.27
(d) Employee benefit expenses	162.15	148.57	119.71	310.72	221.75	527.84
(e) Finance costs	54.22	49.03	37.37	103.25	71.12	177.92
(f) Depreciation and amortisation expenses	55.79	23.24	15.77	79.03	30.95	70.25
(g) Other expenses	88.13	189.95	323.50	278.08	447.37	592.38
IV Total expenses	2,522.07	1,936.42	2,742.94	4,340.49	4,790.87	8,227.10
V Profit before Exceptional Items and Tax (III-IV)	(399.83)	(180.87)	(292.36)	(462.69)	(539.88)	(14.51)
VI Exceptional Items	-	-	-	-	-	(44.96)
VII Profit / (Loss) before Tax (V-VI)	(399.83)	(180.87)	(292.36)	(462.69)	(539.88)	(59.47)
VIII Tax expenses :						
(i) Current tax	-	-	-	-	-	-
(ii) Deferred tax	(80.81)	(12.96)	18.85	(93.77)	18.93	(18.59)
(iii) Taxation pertaining to earlier years	-	-	-	-	-	(4.70)
Total Tax Expense	(80.81)	(12.96)	18.85	(93.77)	18.93	(23.29)
IX Profit / (Loss) after tax (VII-VIII)	(319.02)	(167.91)	(311.21)	(368.92)	(558.81)	(36.18)
X Other Comprehensive Income / (loss)						
Items that will not be reclassified to profit or loss						
(i) Re-measurement gains on Defined Benefit Plans	(1.01)	(1.02)	-	(2.03)	-	(4.06)
Less: Tax effect on Re-measurement of Defined Benefit Plans	-	0.26	-	0.26	-	1.02
Other Comprehensive Income / (loss) (net of tax) (i+ii)	(1.01)	(0.76)	-	(1.77)	-	(3.04)
XI Total comprehensive Income / (Loss) for the period (IX+X)	(320.03)	(168.67)	(311.21)	(370.69)	(558.81)	(39.22)
XIV Profit / (Loss) for the period / year attributable to :						
Owners of the Company	(193.36)	(159.60)	(306.25)	(352.96)	(553.85)	(22.79)
Non-Controlling interest(*)	(7.67)	(8.30)	(4.96)	(15.97)	(4.96)	(13.39)
	(201.02)	(167.90)	(311.21)	(368.92)	(558.81)	(36.18)
XV Other Comprehensive Income / (Loss) for the period / year attributable to :						
Owners of the Company	-1.01	(0.76)	-	(1.77)	-	(3.04)
Non-Controlling interest(*)	-	-	-	-	-	-
	(1.01)	(0.76)	-	(1.77)	-	(3.04)
XVI Total Other Comprehensive Income / (Loss) for the period / year attributable to :						
Owners of the Company	(194.37)	(160.36)	(306.25)	(354.73)	(553.85)	(25.83)
Non-Controlling interest(*)	(7.67)	(8.30)	(4.96)	(15.97)	(4.96)	(13.39)
	(202.03)	(168.66)	(311.21)	(370.69)	(558.81)	(39.22)
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	2,165.00	2,165.00
XVIII Other Equity Excluding Revaluation Reserves						31.19
XIX Earnings per equity share Rs. (Face Value of Rs. 5/- each)						
(1) Basic	(0.45)	(0.37)	(0.71)	(0.82)	(1.28)	(0.05)
(2) Diluted	(0.45)	(0.37)	(0.71)	(0.82)	(1.28)	(0.05)

Notes:

* Amount less than Rs. 0.005 lakhs

- 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. The unaudited standalone financial results for the Half year and year to date from 1st April 25 to 30 Sep 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14/11/2025.
- The results have been subject to 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 an unmodified opinion on the same.
- The Company is primarily engaged in Engineering, Procurement and Construction business (EPC) relating to infrastructure interalia products, projects and systems and related activities for power transmission, distribution, railway, civil, oil & gas, cable and other EPC business. 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.
- Previous periods figures have regrouped/reclassified, wherever necessary, to conform to current period classification
- The financials of Joint venture company, Electromecanica India Private Limited is not considered as the investment of the Company in its joint venture has been eroded due to accumulated losses.

SHARIKA ENTERPRISES LIMITED

Rajinder Koul
Managing Director
DIN - 01609805

Date: 14/11/2025
Place : Noida



SHARIKA ENTERPRISES LIMITED

CIN : L27102UP1998PLC206404

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

Statement of Consolidated Assets and Liabilities as at 30 Sep 2025

₹ in Lakhs		
Particulars	As at 30-09-2025	As at 31-03-2025
(I) ASSETS		
NON-CURRENT ASSETS		
(a) Property, plant and equipments	462.81	452.62
(b) Goodwill	20.75	20.75
(c) Right of Use	1.23	7.94
(d) Financial assets		
(i) Investments	-	-
(i) Other financial assets	97.35	103.08
(e) Deferred tax assets (net)	248.22	153.29
(f) Other non-current assets	421.40	400.54
TOTAL NON-CURRENT ASSETS	1,251.76	1,138.22
CURRENT ASSETS		
(a) Inventories	1,001.75	1,036.50
(b) Contract Assets	565.36	487.29
(c) Financial assets		
(i) Trade receivables	3,865.29	3,759.33
(ii) Cash and cash equivalents	28.87	23.14
(iii) Bank balances other than (ii) above	95.02	138.24
(iv) Loans	-	-
(v) Other financial assets	63.10	60.05
(d) Current tax assets	70.76	45.01
(e) Other current assets	303.59	428.53
TOTAL CURRENT ASSETS	5,993.74	5,978.09
TOTAL ASSETS	7,245.50	7,116.31
(II) EQUITY		
(a) Equity Share Capital	2,165.00	2,165.00
(b) Other Equity	-310.99	31.19
(c) Minority Interest	-21.57	7.22
TOTAL EQUITY	1,832.44	2,203.41
LIABILITIES		
NON-CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	247.34	308.73
(ii) Lease Liability	1.52	1.49
(b) Long Term Provisions	80.35	70.11
TOTAL NON-CURRENT LIABILITIES	329.21	380.33
CURRENT LIABILITIES		
(a) Financial liabilities		
(i) Borrowings	1,472.26	1,266.90
(ii) Lease Liability	-	8.22
(iii) Trade payables	-	-
(A) Total outstanding dues of micro enterprises and small enterprises	140.20	29.52
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	2,358.76	2,247.47
(iv) Other financial liabilities	568.77	261.20
(b) Other current liabilities	540.30	713.18
(c) Short Term Provisions	-	2.52
(d) Current tax liabilities	3.56	3.56
TOTAL CURRENT LIABILITIES	5,083.85	4,532.57
TOTAL LIABILITIES	5,413.06	4,912.90
TOTAL EQUITY AND LIABILITIES	7,245.50	7,116.31



SHARIKA ENTERPRISES LIMITED

CIN : L27102UP1998PLC206404

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

Consolidated Statement of Cash Flow for the six month ended 30th Sep 2025

₹ in Lakhs

Particulars	Six Month Ended 30-Sep-25	Six Month Ended 30-Sep-24
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Profit / (Loss) for the year before tax	(462.69)	(558.81)
Non cash / non operating adjustment to reconcile profit before tax to net cash flows		
Tax Expenses/Deferred tax		72.34
Depreciation and amortisation expenses	72.33	30.95
Finance Cost	103.25	71.12
Interest Received	(7.09)	(4.10)
Exchange Fluctuation	(12.57)	-
Expected Credit Loss	9.86	-
Operating Profit Before Changes in Working Capital	(296.92)	(388.50)
Adjustments for changes in Operating Assets & Liabilities:		
Decrease / (Increase) in Loans asset	-	9.25
Decrease / (Increase) in Inventories	34.75	145.88
Decrease / (Increase) in Current Assets	124.94	220.50
Decrease / (Increase) in Contract Assets	(78.07)	175.00
Decrease / (Increase) in Trade Receivables	(103.25)	(1,279.06)
Decrease / (Increase) in Other Financial Assets	0.69	(69.27)
Decrease / (Increase) in Other non Current Assets	-	(56.00)
Increase / (Decrease) in Trade Payables	221.97	1,505.71
Increase / (Decrease) in Lease Liability	(8.19)	(7.45)
Increase / (Decrease) in Other financial liabilities	307.57	(52.11)
Increase / (Decrease) in Other current liabilities	(172.88)	(401.58)
Increase / (Decrease) in Provisions	7.72	1.00
Cash Generated from Operations	38.34	(196.63)
Income Tax Paid (net of refunds)	(25.75)	-
NET CASH INFLOW / OUTFLOW FROM OPERATING ACTIVITIES	12.59	(196.63)
B. CASH FLOW FROM INVESTING ACTIVITIES :		
Sale Property, plant and equipment's		
Purchase of property, plant and equipment's including CWIP	(99.91)	(19.03)
Investment in Subsidiary		(27.75)
Interest Received	3.35	4.10
Redemption of fixed deposits	48.95	45.53
NET CASH INFLOW / OUTFLOW FROM INVESTING ACTIVITIES	(47.61)	2.85
C. CASH FLOW FROM FINANCING ACTIVITIES		
Repayment of Non Current Borrowings	(149.74)	269.95
Proceeds from Non Current Borrowings	396.27	-
Proceeds / (Repayment) from Current Borrowings (Net)	(102.56)	-
Finance Cost paid	(103.22)	(71.12)
NET CASH INFLOW / OUTFLOW FINANCING ACTIVITIES	40.76	198.83
Net Increase In Cash & Cash Equivalents (A+B+C)	5.73	5.05
Opening cash & cash equivalents	23.14	42.17
Adjustment on acquisition of subsidiary	-	0.15
Closing cash & cash equivalents	28.87	47.37

