IKAT EXPORTS PRIVATE LIMITED

CIN : U70100OR2004PTC007641

Reg Office: 501, 5th Floor, Forum Mart, Kharavela Nagar, Bhubaneswar-751001, Odisha
Email: contact@ikatexports.com
Contact No. : 0674-2380998
Website: www.ikatexports.com

Date: 12/11/2026

To

The General Manager
Dept. of Corporate Services
BSE Limited
P.J. Tower, Dalal Street,
Mumbai 400 001

Scrip Code - 974537

ISIN- INE0OFR08019

Subject: Submission of Un-audited Financial results of the Company for the quarter ended on September 30, 2026 as per Regulation 52 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to the Regulation 52 and other applicable regulations of the SEBI (LODR) Regulations 2015, we are hereby submitting the following documents:

a. Un-audited Financial Results of the Company for the quarter ended on September 30, 2026 pursuant to Regulation 52(1);
b. Limited Review Report on Financial Results of the Company for the quarter ended on September 30, 2026 pursuant to Regulation 52(1)
c. Declaration on unmodified opinion under Regulation 52(3);
d. Disclosure of line items for Non Convertible Debentures (NCDs) pursuant to Regulation 52(4);
e. Statement indicating utilisation of issue proceeds of Non Convertible Debentures (NCDs); **Not Applicable as entire funds have been utilised and Statement in this regards have already been submitted earlier;**
f. Extent of Security Cover – **Not Applicable as NCDs are Unsecured in nature**

Please take the above information on record and oblige.

Thanking You,
Yours faithfully

For and on behalf of
IKAT Exports Private Limited

ROHIT RAJ MODI

Digitally signed by ROHIT RAJ MODI
DN: c=IN, postalCode=110048, st=DELHI, street=HOUSE NO-BB-16, SOUTH DELHI,G.K. ENCLAVE-2 ,110048, l=SOUTH DELHI, o=Personal, serialNumber=fb4092ddf80b3cda7d4096f79077da0864ed9741f8ed329ad2103bac4afb327 3bc, pseudonym=4a6b65b85bf944a9c54de79cf0d39b6, 2.5.4.20=f39a4ec495e5bd9ce585aea7e37ab17b86317f928c6ad1dca7b4467d4c7a1867, email=ROHIT@AISHVAAHOMES.COM, cn=ROHIT RAJ MODI
Date: 2026.11.12 12:28:28 +05'30'

Rohit Raj Modi
Director
DIN: 00180505

B.Chhawchharia & Co.
Chartered Accountants

DTJ 524 - 525, DLF TOWER B, JASOLA DISTRICT CENTRE, JASOLA, NEW DELHI -110025, INDIA
TELEFAX (91-11) 4037 8600 ● Web : www.bcco.co.in

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS OF THE COMPANY

TO THE BOARD OF THE DIRECTORS OF IKAT EXPORTS PRIVATE LIMITED

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **M/s IKAT EXPORTS PRIVATE LIMITED** ('the Company') for the quarter and half year ended September 30, 2026 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Company's Management, has been prepared 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 read with relevant rules issues thereunder and other accounting principles generally accepted in India. 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 Engagement (SRE) 2410, '*Review of Interim Financial Information Performed by the Independent Auditors of the Entity*' issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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 stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable Indian Accounting Standards and other accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulations 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **B. CHHAWACHHARIA & CO.**
Chartered Accountants
Firm Registration no. 305123E

ABHISHEK GUPTA
Digitally signed by ABHISHEK GUPTA
Date: 2026.11.12 11:35:15 +05'30'

Abhishek Gupta
Partner
Membership No 529082

UDIN:26529082VLKRIT3798

B. Chhawchharia & Co. New Delhi Chartered Accountants

Place: New Delhi
Date: 12th November, 2026

IKAT EXPORTS PRIVATE LIMITED

Regd Off: 501, 5th Floor Forum Mart, Kharavela Nagar, Khordha, Bhubaneswar - 751007, Orissa

CIN- U70100OR2004PTC007641, Website: www.ikatexports.com

STATEMENTS OF ASSETS AND LIABILITIES FOR THE HALF YEAR AND QUARTER ENDED 30TH SEPTEMBER, 2026

(Rs. in Lacs)

Particulars	AS AT 30.09.2026 (Unaudited)	AS AT 31.03.2026 (Audited)
ASSETS		
Non-current Assets		
Financial Assets		
- Other financial asset	2.23	2.23
Deferred Tax Assets	9.63	7.72
	11.86	**9.95**
Current Assets		
Inventories	2,895.92	2,778.43
Financial Assets		
- Cash & Cash Equivalents	1.20	2.08
Current Tax Assets	1.11	1.11
Other current assets	58.50	66.50
	2,956.72	**2,848.12**
Total Assets	**2,968.58**	**2,858.07**
Equity		
Equity Share Capital	1.11	1.11
Other Equity	(26.91)	(21.23)
	(25.79)	**(20.12)**
Liabilities		
Non-current Liabilities		
Financial Liabilities		
- Borrowings	1,750.00	1,750.00
	1,750.00	**1,750.00**
Current Liabilities		
Financial Liabilities		
- Borrowings	568.43	509.89
- Trade Payables		
a) Dues of micro and small enterprises	-	-
b) Dues of creditors other than micro and small enterprises	2.95	1.49
- Other financial liabilities	390.88	329.59
Other Current Liabilities	282.12	287.22
	1,244.38	**1,128.19**
Total Equity & Liabilities	**2,968.58**	**2,858.07**

On behalf of the Board of directors

ROHIT RAJ MODI

Rohit Raj Modi
(Director)
(DIN: 00180505)

Place: Bhubaneshwar
Date: 12th November, 2026

IKAT EXPORTS PRIVATE LIMITED

Regd Off: 501, 5th Floor Forum Mart, Kharavela Nagar, Khordha, Bhubaneswar - 751007, Orissa

CIN- U70100OR2004PTC007641, Website: www.ikatexports.com

STATEMENT OF FINANCIAL RESULTS FOR THE HALF YEAR AND QUARTER ON 30TH SEPTEMBER, 2026

(Rs. in Lacs)

S.No.	Particulars	Quarter Ended			Half-yearly		Year Ended
		September 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	March 31, 2026 (Audited)
1	**Income**						
	Other Income	-	-	-	-	-	0.14
	Total Income	-	-	-	-	-	0.14
2	**Expenses**						
	Direct Costs:						
	Purchases- Land	-	-	33.56	-	33.56	316.07
	Project Expenses	48.61	68.88	33.76	117.49	92.42	217.20
	Changes in Inventories	(48.61)	(68.88)	67.32	(117.49)	(125.98)	(533.27)
		-	-	-	-	-	-
	Employee Benefits Expense	1.96	3.64	3.15	5.60	6.60	12.84
	Finance Cost	-	-	-	-	-	-
	Other Expenses	1.12	0.87	1.07	1.99	2.44	4.56
	Total Expenses	3.08	4.51	4.22	7.59	9.04	17.40
3	**Profit/(Loss) before Tax**	(3.08)	(4.51)	(4.22)	(7.59)	(9.04)	(17.26)
4	**Tax Expense :**						
	Current Tax	-	-	-	-		-
	Deferred Tax	(0.77)	(1.14)	(1.07)	(1.91)	(2.28)	(4.34)
	Profit/(Loss) from continuing operations	(2.31)	(3.37)	(3.15)	(5.68)	(6.76)	(12.92)
	Profit/(Loss) from discontinued operations	-	-	-	-	-	-
5	**Profit/(Loss) for the year**	(2.31)	(3.37)	(3.15)	(5.68)	(6.76)	(12.92)
6	**Other Comprehensive Income/(Loss)**						
	(i) Items that will not be reclassified to Profit or Loss:	-	-	-	-	-	-
	(i) Items that will not be reclassified to Profit or Loss:	-	-	-	-	-	-
	Other Comprehensive Income/(Loss) for the year	-	-	-	-	-	-
	Total Comprehensive Income/(Loss) for the Year	(2.31)	(3.37)	(3.15)	(5.68)	(6.76)	(12.92)
7	**Earnings per equity share (For continuing operations):**						
	Basic and Diluted (in Rs. Per share)	(20.79)	(30.37)	(30.95)	(51.12)	(66.38)	(120.64)
	Earnings per equity share (For discontinued operations):						
	Basic and Diluted (in Rs. Per share)	-	-	-	-	-	-
	Earnings per equity share (For dicontinued & continuing operations):						
	Basic and Diluted (in Rs. Per share)	(20.79)	(30.37)	(30.95)	(51.12)	(66.38)	(120.64)
8	**Ratios**						
	Paid- up equity share capital (Face Value of Rs. 10 each)	1.11	1.11	1.11	1.11	1.11	1.11
	Reserves excliuding revalution reserves (Other Equity)	(26.91)	(24.60)	(15.07)	(26.91)	(15.07)	(21.23)
	Net Worth	(25.79)	(23.49)	(13.96)	(25.79)	(13.96)	(20.11)
	Paid up debt capital	2,318.43	2,302.13	2,213.80	2,318.43	2,213.80	2,259.89
	Debt Equity Ratio	2087:01	2072:01	1992:01	2087:01	1992:01	2034:01
	Debenture Redemption Reserve	-	-	-	-	-	-
	Debt Service Coverage Ratio	NA	NA	NA	NA	NA	NA
	Interest Service Coverage Ratio	NA	NA	NA	NA	NA	NA

On behalf of the Board of directors

ROHIT RAJ MODI

Rohit Raj Modi
(Director)
(DIN: 00180505)

Place: Bhubaneshwar
Date: 12th November, 2026

IKAT EXPORTS PRIVATE LIMITED

Statement of Cash Flows for the Half year and Quarter ended 30th September, 2026

(Rs. in Lacs)

Particulars	Quarter ended 30.09.2026	Year ended 31.03.2026
	(Un-Audited)	**(Audited)**
A. Cash flow from operating activities		
Net profit/(loss) before taxation	(7.59)	(17.26)
Adjusted for :		
Fixed asset written off	-	-
Net Operating profit/(Loss) before working capital changes	**(7.59)**	**(17.26)**
Adjusted for working capital adjustments :		
Inventories	(117.49)	(533.28)
Other Assets	8.00	41.11
Other financial assets	-	-
Trade Payables	1.47	(5.09)
Other Financial Liabilities	61.29	109.92
Other Current Liabilities	(5.10)	279.91
Cash generated from operations	**(59.42)**	**(124.69)**
Direct Taxes (paid)/ refunded (net)	-	2.55
Net Cash Used in Operating activities	**(59.42)**	**(122.14)**
B. Cash flows from investing activities		
Loan advanced	-	-
Net Cash Flow from Investing activities	**-**	**-**
C. Cash flows from financing activities		
Proceeds from Borrowings	58.54	72.01
Proceeds from Issue of Right share	-	1.11
Net Cash Flow from Financing activities	**58.54**	**73.12**
Net increase/(decrease) in cash or cash equivalents (A+B+C)	**(0.88)**	**(49.02)**
Cash and cash equivalents at beginning of year	**2.08**	**51.10**
Cash and cash equivalents at end of year	**1.20**	**2.08**

Notes:

1 The statement of cash flows has been prepared using the indirect method as set out in Ind AS 7 - Statement of Cash Flows.

2 Cash and Cash equivalents represent cash and bank balances only.

On behalf of the board of directors

ROHIT RAJ MODI

Rohit Raj Modi
(Director)
(DIN: 00180505)

Place: Bhubaneshwar
Date: 12th November, 2026

Notes:

1 The above financial results have been approved by the Board of Directors in their meeting held on 12th November, 2026.

2 The company's operations consist of only one segment -Real estate and hence has only one reportable operating segment as per IND AS 108- Operating Segments.

3 Results for the Half year and Quarter ended 30th September, 2026 are in accordance with the Indian Accounting Standards (IND AS) notified by the Ministry of Corporate Affairs (MCA), which are applicable to the company for the accounting period beginning on or after 1st of April, 2022.

4 Assumption to the financial statements

a) Debt Equity Ratio = Paid up debt capital/Paid up share capital

b) Net worth = Equity share capital + Other Equity

c) Paid up debt capital = Long term & short term borrowings as per respective financial statements

5 Previous period's/year's figures have been regrouped /reclassified , wherever considered necessary.

On behalf of the Board of directors

Place: Bhubaneshwar
Date: 12th November, 2026

ROHIT
RAJ MODI

Rohit Raj Modi
(Director)
(DIN: 00180505)

IKAT EXPORTS PRIVATE LIMITED

CIN : U70100OR2004PTC007641

Reg Office: 501, 5th Floor, Forum Mart, Kharavela Nagar, Bhubaneswar-751001, Odisha
Email: contact@ikatexports.com
Contact No. : 0674-2380998
Website: www.ikatexports.com

Date: 12/11/2026

To

The General Manager
Dept. of Corporate Services
BSE Limited
P.J. Tower, Dalal Street,
Mumbai 400 001

Scrip Code - 974537

ISIN- INE0OFR08019

Subject: - Declaration pursuant to Regulation 52(3)(a) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015.

Dear Sir/ Madam,

Pursuant to Regulation 52(3)(a) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, I Rohit Raj Modi, Director of IKAT Exports Pvt. Ltd, do hereby declare that, the Statutory Auditors of the Company M/s B. Chhawchharia & Co., Chartered Accountant (ICAI Firm Registration Number: 305123E) have issued a Limited Review Report dated 12/11/2026 with an unmodified Opinion on Un-audited Financial Results of the Company for the quarter ended on September 30, 2026.

Please take the above information on record and oblige.

Thanking You,
Yours faithfully

For and on behalf of
IKAT Exports Private Limited

ROHIT RAJ MODI

Rohit Raj Modi
Director
DIN: 00180505

IKAT EXPORTS PRIVATE LIMITED

CIN : U70100OR2004PTC007641

Reg Office: 501, 5th Floor, Forum Mart, Kharavela Nagar, Bhubaneswar-751001, Odisha
Email:contact@ikatexports.com
Contact No.: 0674-2380998
Website: www.ikatexports.com

DISCLOSURE OF INFORMATION OF NON-CONVERTIBLE DEBENTURES ISSUED ON PRIVATE PLACEMENT BASIS

Under Regulation 52(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 for quarter ended on September 30, 2026

S. No.	Particulars	Details (Amount Rs in Lacs)
1	Debt service coverage ratio	NA
2	Interest service coverage ratio	NA
3	Outstanding redeemable preference shares (quantity and value)	NA
4	Capital Redemption Reserve/Debenture Redemption Reserve	Nil
5	Net worth	(25.79)
6	Net profit after tax	(2.31)
7	Earnings per share	(20.79)
8	Debt Equity Ratio	2087:01
9	Current Ratio	2.38
10	Long term Debt to working capital	1.02
11	Bad debts to Account Receivable ratio	Nil
12	Current Liability Ratio	0.42
13	Total Debts to total Assets	0.78
14	Debtors Turnover	Nil
15	Inventory Turnover	Nil
16	Operating Margin (%)	Nil
17	Net Profit Margin (%)	Nil

For and on behalf of the Board of Directors
IKAT Exports Private Limited

ROHIT RAJ MODI

Digitally signed by ROHIT RAJ MODI
DN: c=IN, postalCode=110048, st=DELHI, street=HOUSE NO-BB-16,SOUTH DELHI,G.K. ENCLAVE-2,110048, l=SOUTH DELHI, o=Personal, serialNumber=b4092ddff80b2de7d4096f79677da0864e0f7419be820ad210acc4af1b52173bc, pseudonym=4afde580d0bf344afb54da0f7e7b8d398d, 2.5.4.20=f98e9ece69a59ad0ce580aea7e37a617b86317f9f28c8ad16ca7bf467d4c7a1867, email=ROHIT@ASHIANAHOMES.COM, cn=ROHIT RAJ MODI
Date: 2026.11.12 12:46:25 +05'30'

Rohit Raj Modi
Director
DIN: 00180505

Date: 12th November, 2026
Place: Bhubaneswar