

Date: October 31, 2026.

To,
Manager
National Stock Exchange of India Limited
Exchange Plaza, Bandra (E)
Mumbai-400051
SCRIP CODE: BIKEWO

Dear Sir,

Sub: Outcome of the Board Meeting.

In just concluded Board meeting, the Board has considered and approved the following.

1. Unaudited Standalone and Consolidated Financial Results for the half year ended 30th September, 2026, enclosed herewith as *Annexure – 1*.
2. Limited Review Reports on the Standalone and Consolidated Financial Results for the half year ended 30th September, 2026, enclosed herewith as *Annexure – 2*
3. Allotment of 37,77,132 (Thirty-Seven Lakh Seventy-Seven Thousand One Hundred and Thirty-Two) Equity Shares of face value of ₹10/- (Rupees Ten Only) each, fully paid-up, to the Promoter and Non-Promoter Warrant Holders pursuant to the exercise of 37,77,132 convertible warrants. The said conversion has been effected at an issue price of ₹31/- (Rupees Thirty-One Only) per equity share, upon receipt of the balance 75% of the warrant issue price. The details of the allottees and the shares allotted are enclosed herewith as Annexure.

The Board meeting commenced at 3:30 P.M and concluded at 4:35 PM

This is for your information and necessary records.

Thanking you,

Yours Truly,

For BIKEWO GREEN TECH LIMITED

Katepalli
Manideep

Digitally signed by
Katepalli Manideep
Date: 2026.10.31
16:46:58 +05'30'

Manideep Katepalli
Chairman and Managing Director
DIN: 07840019

Bikewo Green Tech Limited
CIN : L74999TG2016PLC113345

 **Regd. Office :** H.No.1-90/7/B/38, Flat No.201, 2nd Floor,
Lakshmi Sai Damam, Road No.5, Patrika Nagar,
Madhapur, Hyderabad - 500081. Telangana, India.



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Corporate. Office : Trendz Atria House No.3-196/NR, Plot No.196,
5thFloor Survey No.48 Part Guttala Begumpet Kavuri Hills Madhapur,
SerilingampallyMandal R.R District Hyderabad-500081 Telangana.

Details as required under the Regulation 30 of the SEBI Listing Regulations read with SEBI Circular No. SEBI Master Circular No. SEBI HO/49/14/14(7)2025-CFD POD2/I/3762/2026 dated January 30, 2026

Sl No	Particulars	Details		
1	Outcome of the Subscription, type of issue, type of securities and total number of securities	The following are details of outcome of subscription:		
		Type of Issue	No of warrants	No of equity shares
		Conversion of warrants into equity	37,77,132	37,77,132
2	Issue Price / Allotted Price (in case of Convertible Equity Share Warrants);	The equity shares pursuant to the conversion of the warrants have been allotted at a price Rs. 31/- each (which includes premium of Rs. 21/- per share)		
3	Number of Investors	Annexure 1		
4	In case of convertibles intimation on conversion of securities or on lapse of the tenure of the instrument	NA		
5	any cancellation or termination of proposal for issuance of securities including reasons thereof.	NA		

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S. No	Name of the Allottee	Category	No of shares Allotted
1	Satyapoorna Chander Yalamanchili	Promoter	20,59,000
2	Atluri Venkateswara Rao	Non-Promoter	49,200
3	Srinivasa Chakravarthy Uppu	Non-Promoter	24,666
4	Dhanalakshmi Siripurapu	Non-Promoter	82,000
5	Yalamanchili Rahul	Non-Promoter	32,666
6	Akkineni Naga Chaitanya	Non-Promoter	49,200
7	Ravichand Yalamanchili	Non-Promoter	65,600
8	Manthena Siddharth Kumar	Non-Promoter	8,200
9	Mandava Chandra Teja	Non-Promoter	163,900
10	Lankipalli Prasanti	Non-Promoter	65,600
11	Venkataeswara Rao Mandava	Non-Promoter	327,900
12	Ramamohan Thammineni	Non-Promoter	500,000
13	Nishanth Kurra	Non-Promoter	49,200
14	Achala Capital Solutions Private Limited	Non-Promoter	100,000
15	Ajjarapu Visisht	Non-Promoter	100,000
16	Sharada Kovuri	Non-Promoter	100,000
Total			37,77,132

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Bikewo Green Tech Limited
CIN : L74999TG2016PLC113345
Statement Of Standalone Profit And Loss For The Half Year Ended 30.09.2026

(Amount in INR lakhs, unless otherwise stated)

Particulars	For The Half Year Ended			For The Year Ended
	30 September 2026 (Unaudited)	31 March 2026 (Unaudited)	30 September 2025 (Unaudited)	31 March 2026 (Audited)
A Income				
(a) Revenue from operations	3,692.55	3,745.71	1,703.28	5,448.99
(b) Other income	5.65	0.36	0.70	1.06
Total income (A)	3,698.20	3,746.07	1,703.98	5,450.05
B Expenditure				
(a) Operating Expenses	2,485.01	3,015.41	1,364.75	4,380.16
(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	284.43	184.10	58.38	242.48
(c) Employee benefit expenses	123.34	98.24	59.64	157.89
(d) Finance cost	27.16	23.17	4.27	27.44
(e) Depreciation & amortization expense	95.48	51.08	34.97	86.04
(f) Other expenses	33.16	43.41	59.28	102.69
Total expenses (B)	3,048.57	3,415.42	1,581.28	4,996.70
C Profit/(Loss) before exceptional items and tax (A-B)	649.63	330.65	122.71	453.35
D Exceptional items	-	-	-	-
E Profit/(Loss) before tax (C-D)	649.63	330.65	122.71	453.35
F Tax expense:				
(a) Tax expense for current year	150.95	54.85	31.36	86.21
(b) Short/(Excess) provision of earlier year	-	0.56	13.05	13.61
(c) Deferred tax	12.54	29.75	(7.43)	22.32
Total tax expense	163.50	85.16	36.98	122.14
G Profit/(Loss) for the period from continuing operations (E-F)	486.13	245.49	85.72	331.21
H Other comprehensive income				
(i) Items that will not be reclassified to profit or loss				
Total comprehensive income for the period (G+H)	486.13	245.49	85.72	331.21
Earnings per share [nominal value of INR 10 per share]				
- Basic	3.69	1.88	0.66	2.54
- Diluted	3.69	1.88	0.66	2.54

Place : Hyderabad
Date : 31.10.2026

For Bikewo Green Tech Limited




Manideep Katepalli
Chairman and Managing Director
DIN:07840019

Bikewo Green Tech Limited
CIN : L74999TG2016PLC113345
Statement Of Standalone Assets And Liabilities As At 30 September 2026

(Amount in INR lakhs, unless otherwise stated)

Particulars	As At 30 September 2026 (Unaudited)	As At 31 March 2026 (Audited)
Assets		
A. <u>Non Current Assets</u>		
(a) Property, plant and equipment	634.07	680.50
(b) Capital work-in-progress	-	-
(c) Other intangible assets	905.02	954.82
(d) Financial Assets		
(i) Investments	2,625.25	1,020.00
(e) Deferred tax assets (net)	-	-
(f) Other non-current assets	-	-
Total (A)	4,164.34	2,655.32
B. <u>Current Assets</u>		
(a) Inventories	3.78	288.21
(b) Financial assets		
(i) Trade receivables	1,703.64	1,493.75
(ii) Cash and cash equivalents	632.74	85.33
(iii) Short-term loans and advances	763.39	380.63
(c) Other current assets	218.50	184.41
Total (B)	3,322.07	2,432.33
Total Assets (A+B)	7,486.41	5,087.65
Equity and Liabilities		
A. <u>Equity</u>		
(a) Equity share capital	1,349.59	1,304.33
(b) Equity share warrants	1,878.24	-
(c) Other equity	3,462.25	2,881.07
Total (A)	6,690.08	4,185.40
<u>Liabilities</u>		
B. <u>Non-Current Liabilities</u>		
(a) Financial liabilities		
(i) Borrowings	123.32	149.52
(b) Deferred tax liability	43.86	31.32
Total (B)	167.18	180.84
C. <u>Current Liabilities</u>		
(a) Financial liabilities		
(i) Borrowings	13.44	465.66
(ii) Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises; and	-	0.09
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	2.19	21.11
(b) Other current liabilities	462.56	148.33
(c) Current tax liabilities (net)	150.95	86.22
Total (C)	629.14	721.41
Total Equity and Liabilities (A+B+C)	7,486.41	5,087.65

For Bikewo Green Tech Limited

Th. deep



Manideep Katepalli
Chairman and Managing Director
DIN:07840019

Place : Hyderabad
Date : 31.10.2026

Statement Of Standalone Cash Flows For The Half Year Ended 30 September 2026

(Amount in INR lakhs, unless otherwise stated)

Particulars	For The Period Ended 30 September 2026 (Unaudited)	For The Year Ended 31 March 2026 (Audited)
A) Cash flow from operating activities :		
Net Profit before tax	649.63	453.35
Adjustment for :		
Depreciation	95.48	86.04
Finance cost	27.16	27.44
Operating profit before working capital changes	772.27	566.83
Changes in Working Capital		
(Increase)/Decrease in inventories	284.43	242.48
(Increase)/Decrease in trade receivables	(209.90)	(465.53)
(Increase)/Decrease in short term loans & advances	(382.77)	(82.14)
(Increase)/Decrease in other current assets	(34.10)	322.24
(Increase)/Decrease in non current assets	-	-
Increase/(Decrease) in trade payables	(19.01)	(46.77)
Increase/(Decrease) in other current liabilities	314.22	123.52
Increase/(Decrease) in provisions	64.74	10.61
Cash generated from operations before tax and exceptional item	789.89	671.25
Income tax paid / payable (net)	(150.95)	(99.82)
Cash flow before exceptional item	638.94	571.43
Exceptional items	-	-
Net cash flow from operating activities	638.94	571.43
B) Cash Flow From Investing Activities :		
Purchase/Sale of property, plant and equipment	0.75	(395.29)
Purchase of intangible assets	-	-
Investment in subsidiary (Bikewo Logistics and Infrastructures Private limited)	(1.00)	-
Investment in associate (Mear Logistics LLP)	-	(1,020.00)
Investment in subsidiary (Ignitium Services Private Limited)	(1,604.25)	-
Net cash flow from investing activities	(1,604.50)	(1,415.29)
C) Cash Flow From Financing Activities :		
Issue of shares	140.31	-
Issue of share warrants	1,878.24	-
Issue Expenses	-	-
Increase/(Decrease) in short term borrowings	(452.22)	420.86
Increase/(Decrease) in long term borrowings	(26.20)	149.52
Interest Paid	(27.16)	(27.44)
Net cash flow from financing activities	1,512.98	542.94
Net Increase/(Decrease) In Cash & Cash equivalents	547.41	(300.93)
Cash equivalents at the beginning of the period	85.33	386.26
Cash equivalents at the end of the period	632.74	85.33

Notes :-

Particulars	As At (Unaudited)	As At (Audited)
1. Component of Cash and Cash equivalents		
Cash on hand	5.98	10.47
Balances with banks	-	-
- In Current Accounts	624.25	72.89
- In Escrow Account	1.97	1.97
- In Share Application Account	0.55	-

2.01 The above cash flow statement has been prepared under the indirect method set out in the applicable Indian Accounting Standard (Ind AS) 7 on "Statement of Cash Flows".

2.02 This is the Statement of Cash Flow referred to in our report of even date.

For Bikewo Green Tech Limited

Manideep
Manideep Katepalli
Chairman and Managing Director
DIN:07840019

Place : Hyderabad
Date : 31.10.2026

Notes to the Standalone Unaudited Financials for the Half Year Ended 30th September 2026.

1. The above standalone unaudited financial results of Bikewo Green Tech Limited (the "Company") have been prepared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 ("the Act"), read with the relevant rules issued thereunder, and other accounting principles generally accepted in India, and in compliance with the applicable requirements of the Securities and Exchange Board of India ("SEBI"). The financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 31 October 2026. The statutory auditors of the Company have carried out a limited review of these unaudited financial results and have expressed an unmodified conclusion thereon. The unaudited Statement of Cash Flows for the half year ended 30 September 2026 forms part of these financial results.
2. During the year under consideration, the Company acquired a 29.43% equity stake in IGNITIUM SERVICES PRIVATE LIMITED for a consideration of ₹16,04,25,000/- (Rupees Sixteen Crores Four Lakhs Twenty-Five Thousand only), with effect from 18th August 2026. Although the Company holds less than 50% of the equity share capital of the investee, it has obtained control over the investee through its substantive rights to appoint and control the entire Board of Directors, thereby having the power to direct the relevant activities of the investee and the ability to use such power to affect its returns.
3. Accordingly, in accordance with Ind AS 110 – Consolidated Financial Statements, the Company has determined that it exercises control over IGNITIUM SERVICES PRIVATE LIMITED, and the investee has been classified as a subsidiary of the Company with effect from 18th August 2026. In the standalone financial statements, the investment in the subsidiary is recognised and accounted for at cost in accordance with Ind AS 27 – Separate Financial Statements.
4. During the period under consideration, the Company incorporated a wholly owned subsidiary, namely, BIKEWO LOGISTICS AND INFRASTRUCTURE PRIVATE LIMITED, on 16th September 2026, with an initial investment of ₹1,00,000/- (Rupees One Lakh only) towards its share capital. Although the subsidiary had not commenced its business operations as at the reporting date, it has been considered as part of the Group and its financial information has been included in the preparation of the consolidated financial statements in accordance with Ind AS 110 – Consolidated Financial Statements
5. During the half year ended 30 September 2026, the Company received ₹2,018.55 lakhs from the preferential allotment, of which ₹2,018.00 lakhs had been utilised. The unutilised amount of ₹0.55 lakhs was held in the Axis Bank Share Application Account as at 30 September 2026.
The utilisation of the proceeds against the originally allocated objects is as follows:

Amount (Rs) in Lakhs				
SL. No	Particulars	Received Amount	Amount actually utilized till 30 th September 2026	Unspent Amount/ (Excess utilized)
1	Issue proceeds from preferential allotment	2,018.55	2,018.00	0.55

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	<u>Estimated utilisation of issue proceeds</u>	<u>Original Allocation</u>	<u>Actual utilization</u>	
1	Strategic acquisitions, investments, mergers, and takeovers	3,800.00	1,604.25	-
2	Acquiring electric two-wheelers (2W), three-wheelers (3W) from multiple OEMs and deploying them with fleet operators under long-term lease arrangements	1,000.00	-	-
3	Warehousing & Logistics Infrastructure	1,407.00	-	-
4	General corporate purposes	1,500.00	413.75	0.55
	Total	7,707.00	2,018.00	0.55

6. The unutilised funds of Rs.1.97 lakhs from IPO proceeds have been kept with Axis Bank Escrow Account.

7. Earning Per Share on Financials

	30 September 2026	31 March 2026
Basic	3.69	2.54
Diluted	3.69	2.54

(EPS for Half Year ended are not annualised)

8. The figures for the previous periods have been regrouped or reclassified wherever necessary to make them comparable with the figures for the current period.

For BIKEWO GREEN TECH LIMITED

Manideep



Manideep Katepalli
Chairman and Managing Director
DIN:07840019

Place: Hyderabad
Date: 31.10.2026

Bikewo Green Tech Limited
CIN : L74999TG2016PLC113345

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Independent Auditor's Review Report on Unaudited Standalone Financial Results of Bikewo Green Tech Limited for the half year ended 30th September, 2026 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended)

**Review Report to
The Board of Directors
Bikewo Green Tech Limited**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Bikewo Green Tech Limited (the "Company"), for the half year ended on 30th September, 2026 (the "Statement"), 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"), including relevant circulars issued by SEBI from time to time.
2. This statement, which is responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 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 is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. 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. 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 the Standards on Auditing specified under section 143(10) of the Act, 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, 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 Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 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 N G Rao & Associates

Chartered Accountants

Firm's Reg No. 009399S



G. Nageswara Rao

Partner/Membership No. 207300

UDIN: **26207300GXCZBJ9849**

Place: Hyderabad

Date: 31st October, 2026



Bikewo Green Tech Limited
CIN : L74999TG2016PLC113345
Statement Of Consolidated Unaudited Profit And Loss For The Half Year Ended 30.09.2026
(Amount in INR lakhs, unless otherwise stated)

Particulars	For The Half Year Ended	For The Year Ended
	30 September 2026 (Unaudited)	31 March 2026 (Audited)
A Income		
(a) Revenue from operations	4,444.69	5,448.99
(b) Other income	5.67	1.06
Total income (A)	4,450.36	5,450.05
B Expenditure		
(a) Operating Expenses	3,117.60	4,380.16
(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	284.43	242.48
(c) Employee benefit expenses	129.86	157.89
(d) Finance cost	62.26	27.44
(e) Depreciation & amortization expense	121.86	86.04
(f) Other expenses	59.02	102.69
Total expenses (B)	3,775.02	4,996.70
C Share of profit/(loss) from associate	(5.39)	(3.74)
D Profit/(Loss) before exceptional items and tax (A-B+C)	669.95	449.62
E Exceptional items	-	-
F Profit/(Loss) before tax (D-E)	669.95	449.62
G Tax expense:		
(a) Tax expense for current year	156.89	86.21
(b) Short/(Excess) provision of earlier year	-	13.61
(c) Deferred tax	12.54	22.32
Total tax expenses	169.43	122.14
II Profit/(Loss) for the period from continuing operations (F-G)	500.52	327.48
I Other comprehensive income		
(i) Items that will not be reclassified to profit or loss	-	-
Total comprehensive income for the period (H+I)	500.52	327.48
J Total comprehensive income attributable to:		
a) Owners of the Company	486.91	-
b) Non-Controlling Interest	13.61	-
Earnings per share [nominal value of INR 10 per share]		
- Basic	3.70	2.54
- Diluted	3.70	2.54

For Bikewo Green Tech Limited

T. Bideep



Place : Hyderabad
Date : 31.10.2026

Manideep Katepalli
Chairman and Managing Director
DIN:07840019

Bikewo Green Tech Limited
CIN : L74999TG2016PLC113345
Statement Of Consolidated Unaudited Assets And Liabilities As At 30 September 2026

(Amount in INR lakhs, unless otherwise stated)

Particulars	As At 30 September 2026 (Unaudited)	As At 31 March 2026 (Audited)
Assets		
A. <u>Non Current Assets</u>		
(a) Property, plant and equipment	879.01	680.50
(b) Capital work-in-progress	-	-
(c) Goodwill	1,437.09	-
(c) Other intangible assets	905.02	954.82
(d) Financial Assets		
(i) Investments	1,015.61	1,016.26
(e) Deferred tax assets (net)	-	-
(f) Other non-current assets	60.70	-
Total (A)	4,297.43	2,651.58
B. <u>Current Assets</u>		
(a) Inventories	3.78	288.21
(b) Financial assets		
(i) Trade receivables	2,740.42	1,493.75
(ii) Cash and cash equivalents	673.34	85.33
(iii) Short-term loans and advances	2,829.97	380.63
(c) Other current assets	231.10	184.41
Total (B)	6,478.63	2,432.33
Total Assets (A+B)	10,776.06	5,083.91
Equity and Liabilities		
A. <u>Equity</u>		
(a) Equity share capital	1,349.59	1,304.33
(b) Equity share warrants	1,878.24	-
(c) Other equity	3,932.43	2,877.33
(d) Non-Controlling Interest	1,546.56	-
Total (A)	8,706.81	4,181.66
B. <u>Non-Current Liabilities</u>		
(a) Financial liabilities		
(i) Borrowings	722.16	149.52
(b) Deferred tax liability	51.27	31.32
Total (B)	773.44	180.84
C. <u>Current Liabilities</u>		
(a) Financial liabilities		
(i) Borrowings	34.13	465.66
(ii) Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises; and	-	0.09
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	600.28	21.11
(b) Other current liabilities	500.47	148.33
(c) Current tax liabilities (net)	160.93	86.22
Total (C)	1,295.81	721.41
Total Equity and Liabilities (A+B+C)	10,776.06	5,083.91

For Bikewo Green Tech Limited




Manideep Katepalli
Chairman and Managing Director
DIN:07840019

Place : Hyderabad
Date : 31.10.2026

Bikewo Green Tech Limited
CIN : L74999TG2016PLC113345

Statement Of Consolidated Unaudited Cash Flows For The Half Year Ended 30 September 2026

(Amount in INR lakhs, unless otherwise stated)

Particulars	For The Period Ended 30 September 2026 (Unaudited)	For The Period Ended 31 March 2026 (Audited)
A) Cash flow from operating activities :		
Net Profit before tax	669.95	449.62
Adjustment for :		
Share of profit/(loss) from associate	5.39	3.73
Depreciation	121.86	86.04
Finance cost	62.26	27.44
Operating profit before working capital changes	859.46	566.83
Changes in Working Capital		
(Increase)/Decrease in inventories	284.43	242.48
(Increase)/Decrease in trade receivables	(1,246.68)	(465.53)
(Increase)/Decrease in short term loans & advances	(2,185.30)	(82.14)
(Increase)/Decrease in other current assets	(46.70)	322.24
(Increase)/Decrease in non current assets	(23.59)	-
Increase/(Decrease) in trade payables	579.08	(46.77)
Increase/(Decrease) in other current liabilities	352.13	123.52
Increase/(Decrease) in provisions	65.96	10.61
Increase/(Decrease) in short term borrowings	-	-
Cash generated from operations before tax and exceptional item	(1,361.20)	671.25
Income tax paid / payable (net)	(156.89)	(99.82)
Cash flow before exceptional item	(1,518.09)	571.43
Exceptional items	-	-
Net cash flow from operating activities	(1,518.09)	571.43
B) Cash Flow From Investing Activities :		
Purchase/Sale of property, plant and equipment	0.75	(395.29)
Purchase of intangible assets	-	-
Investments	7.94	(1,019.99)
Net cash flow from investing activities	8.69	(1,415.29)
C) Cash Flow From Financing Activities :		
Issue of shares	140.31	-
Issue of share warrants	1,878.24	-
Issue Expenses	-	-
Increase/(Decrease) in long term borrowings(Including Current Maturities)	141.11	570.37
Interest Paid	(62.26)	(27.44)
Net cash flow from financing activities	2,097.41	542.94
Net Increase/(Decrease) In Cash & Cash equivalents	588.01	(300.93)
Cash equivalents at the beginning of the period	85.33	386.26
Cash equivalents at the end of the period	673.34	85.33

Notes :-

Particulars	As At (Unaudited)	As At (Audited)
1. Component of Cash and Cash equivalents		
Cash on hand	22.33	10.48
Balances with banks	-	-
- In Current Accounts	648.50	72.89
-In Escrow Account	1.97	1.97
-In Share Application Account	0.55	-

2.01 The above cash flow statement has been prepared under the indirect method set out in the applicable Indian Accounting Standard (Ind AS) 7 on "Statement of Cash Flows".

2.02 This is the Statement of Cash Flow referred to in our report of even date.

For Bikewo Green Tech Limited

Manideep

Manideep Katepalli
Chairman and Managing Director
DIN:07840019



Place : Hyderabad
Date : 31.10.2026

Notes to Consolidated Unaudited Financials for the Half Year Ended 30th September 2026.

1. The above consolidated unaudited financial results of Bikewo Green Tech Limited (the "Company"), its subsidiary, Ignitium Services Private Limited, its wholly owned subsidiary, Bikewo Logistics and Infrastructure Private Limited, and its associate, Mear Logistics LLP (collectively referred to as the "Group"), have been prepared in accordance with the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules thereunder, other accounting principles generally accepted in India and the applicable guidelines issued by the Securities and Exchange Board of India ("SEBI"). The results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 31 October 2026. The statutory auditors have carried out a limited review of the consolidated unaudited financial results. The unaudited consolidated Statement of Cash Flows is attached herewith.
2. During the financial year 2026-27, with effect from 18 August 2026, the Company invested ₹1,604.25 lakhs in Ignitium Services Private Limited ("Ignitium"), acquiring a 29.43% equity stake. Although the Company holds less than a majority of the equity share capital, it exercises control over Ignitium through its Board representation and its ability to direct the relevant activities of the entity. Accordingly, Ignitium is considered a subsidiary of the Company under Ind AS 110, Consolidated Financial Statements.

The financial results of Ignitium have been considered in the consolidated financial results from the date of acquisition of control, i.e., 18 August 2026, with the interests of other shareholders recognised as non-controlling interest, as applicable

3. During the financial year 2026-27, the Company incorporated Bikewo Logistics and Infrastructure Private Limited on 16th September 2026 as its wholly owned subsidiary. As at 30 September 2026, the subsidiary had not commenced its business operations. Accordingly, the subsidiary is disclosed as a wholly owned subsidiary of the Company for the purpose of consolidated financial reporting.
4. Consolidated Earning Per Share(EPS)

Earnings Per Share	30 September 2026	31 March 2026
Basic	3.70	2.54
Diluted	3.70	2.54

*(EPS Half Year Ended are not annualised)

5. The figures for the previous periods have been regrouped or reclassified wherever necessary to make them comparable with the figures for the current period.

For **BIKEWO GREEN TECH LIMITED**

Manideep

Manideep Katepalli
Chairman and Managing Director
DIN:07840019



Place: Hyderabad
Date: 31.10.2026

Bikewo Green Tech Limited
CIN : L74999TG2016PLC113345

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Serilingampally Mandal R.R District Hyderabad-500081 Telangana.

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Independent Auditor's Review Report on Unaudited Consolidated Financial Results of Bikewo Green Tech Limited for the half year ended 30th September, 2026 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended)

Review Report to
The Board of Directors
Bikewo Green Tech Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Bikewo Green Tech Limited (the "Company"), for the half year ended on 30th September, 2026 (the "Statement"), 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"), including relevant circulars issued by SEBI from time to time.
2. This statement, which is responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 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 is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. 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. 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 the Standards on Auditing specified under section 143(10) of the Act, 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 circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The Statements includes the results of the following entities:

- a. **Ignitium Services Private Limited.** - Subsidiary (with effect from 18 August 2026).
- b. **Bikewo Logistics and Infrastructure Private Limited.** - Wholly owned subsidiary, incorporated during the period. However, the subsidiary has not commenced its business operations as at 30 September 2026.
- c. **Mear Logistics LLP** – Associate.

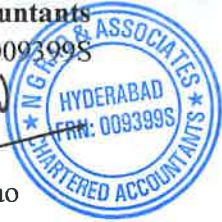
4. Based on our review conducted as stated in paragraph 3, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 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.

Our conclusion on the statements is not modified in respect of the above matters.

For N G Rao & Associates

Chartered Accountants

Firm's Reg No. 009399S



G. Nageswara Rao

Partner

Membership No. 207300

UDIN: 26207300CENV TJ7917

Place: Hyderabad

Date: 31st October, 2026