To,
Listing Manager,
The National Stock Exchange of India Ltd.,
(Through NEAPS)
Symbol: EMIL
Series: EQ
ISIN: INE02YR01019

The Secretary,
BSE Limited,
(Through BSE Listing Centre)
Scrip Code: 543626

Dear Sir/Madam,

Sub: Outcome of the Board Meeting dated 05th November 2026.

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company, at their meeting held on 05th November 2026, has inter-alia approved the Un-Audited (Standalone and Consolidated) Financial Results of the Company for the Second Quarter and First Half Year ended on 30th September 2026.

Please find enclosed a copy of the Un-Audited (Standalone and Consolidated) Financial Results dated 05th November 2026 and the Limited Review report issued by the Company's Statutory Auditor, **Walker Chandiok & Co. LLP.** The Board Meeting commenced at 12:30 P.M. and concluded at 01:10 P.M.

We request that you kindly take the above information on record.

Thanking You,
For and on behalf of **Electronics Mart India Limited**

ELECTRONICS MART INDIA LTD Hyderabad Ph:040 23230244 Punjagutta Main Road

Rajiv Kumar
Company Secretary and Compliance Officer

Date: 05th November 2026
Place: Hyderabad

Walker Chandiok & Co LLP

Walker Chandiok & Co LLP

Unit No - 1, 10th Floor,
My Home Twitza, APIIC,
Hyderabad Knowledge City,
Raidurg (Panmaktha) Village,
Serilingampally Mandal,
Ranga Reddy District,
Hyderabad - 500 081
Telangana, India

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Independent Auditor's Review Report on Unaudited Standalone Quarterly Financial Results and Year to Date 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
Electronics Mart India Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results ('the Statement') of Electronics Mart India Limited ('the Company') for the quarter ended 30 September 2026 and the year to date results for the period 01 April 2026 to 30 September 2026, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').

2. The Statement, which is the responsibility of the Company's Management and approved by the Company's 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 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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.

Walker Chandiok & Co LLP is registered with limited liability with identification number AAC-2085 and has its registered office at L-41, Connaught Circus, Outer Circle, New Delhi, 110001, India

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 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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Walker Chandiok & Co LLP
Chartered Accountants
Firm Registration No: 001076N/N500013

HEMANT MAHESHWARI
Digitally signed by HEMANT MAHESHWARI
Date: 2026.11.05 13:07:53 +05'30'

Hemant Maheshwari
Partner
Membership No.: 096537
UDIN: 26096537XWUXAN3390

Bengaluru
05 November 2026

Electronics Mart India Limited

Regd.Office: D. No.: 6-1-91, Shop No. 10, Ground Floor, Next To Telephone Bhavan, Secretariat Road, Saifabad, Hyderabad, Telangana – 500004
Corporate Office: M. No. 6-3-666/A1 To 7 - 3rd and 4th floor, Opp. NIMS Hospital, Panjagutta Main Road, Hyderabad, Telangana – 500082
Corporate Identity Number:L52605TG2018PLC126593; Tel.Nos.040-2324 2512;
E-mail I.D: communications@bajajelectronics.in; Website:www.electronicsmartindia.com

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

(Amount in millions of ₹ unless otherwise stated)

Sl. No.	Particulars	Quarter ended			Half Year ended		Year ended
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
1	Revenue from operations	18,997.38	24,189.50	15,909.74	43,186.88	33,303.64	71,832.62
2	Other income	18.28	19.40	16.62	37.68	29.22	81.64
	Total Income (1+2)	**19,015.66**	**24,208.90**	**15,926.36**	**43,224.56**	**33,332.86**	**71,914.26**
3	**Expenses**						
	(a) Purchases of stock-in-trade	20,038.07	17,208.29	15,611.92	37,246.36	28,215.15	61,566.12
	(b) Changes in inventories of stock-in-trade	(3,968.96)	2,809.54	(1,940.49)	(1,159.42)	317.59	(104.88)
	(c) Employee benefits expense	463.08	443.28	392.00	906.36	765.04	1,595.36
	(d) Finance costs	362.57	372.38	385.08	734.95	759.21	1,536.70
	(e) Depreciation and amortisation expense	433.09	415.86	383.58	848.95	751.85	1,561.62
	(f) Other expenses	1,159.71	1,338.97	1,029.88	2,498.68	2,088.64	4,393.28
	Total Expenses	**18,487.56**	**22,588.32**	**15,861.97**	**41,075.88**	**32,897.48**	**70,548.20**
4	**Profit before exceptional items and tax (1+2-3)**	**528.10**	**1,620.58**	**64.39**	**2,148.68**	**435.38**	**1,366.06**
5	**Add/(less): Exceptional items (Refer note 5)**	-	-	**151.92**	-	**70.20**	**68.44**
6	**Profit before tax (4-5)**	**528.10**	**1,620.58**	**216.31**	**2,148.68**	**505.58**	**1,434.50**
7	**Tax expense:**						
	(a) Current tax	164.51	449.83	76.00	614.34	184.14	483.10
	(b) Deferred tax benefit	(38.05)	(35.50)	(21.15)	(73.55)	(56.48)	(120.40)
8	**Profit for the period/year (6-7)**	**401.64**	**1,206.25**	**161.46**	**1,607.89**	**377.92**	**1,071.80**
9	Other comprehensive income/(loss) - Remeasurement gain/(loss) on the defined benefit plans, net of income taxes	0.60	0.60	(0.67)	1.20	(1.33)	2.40
10	Total comprehensive income for the period/year (8+9)	**402.24**	**1,206.85**	**160.79**	**1,609.09**	**376.59**	**1,074.20**
11	Paid-up equity share capital (Face value of ₹10/- each)	3,847.49	3,847.49	3,847.49	3,847.49	3,847.49	3,847.49
12	Other equity						12,415.53
13	Earnings per equity share (EPES) (Refer Note 6) (Face value of ₹10/- each)						
	- Basic (in absolute ₹ terms)	1.04	3.14	0.42	4.18	0.98	2.79
	- Diluted (in absolute ₹ terms)	1.04	3.14	0.42	4.18	0.98	2.79

See accompanying notes to the standalone financial results.



Statement of Standalone Assets and Liabilities

(Amount in millions of ₹ unless otherwise stated)

Sl. No.	Particulars	As at	
		30.09.2026 (Unaudited)	31.03.2026 (Audited)
A	**ASSETS**		
1	**Non - Current Assets**		
	(a) Property, plant and equipment	10,159.76	9,938.17
	(b) Right-of-use assets	10,126.53	9,354.41
	(c) Capital work-in-progress	160.27	193.24
	(d) Intangible assets	19.20	22.74
	(e) Financial Assets		
	i) Investments	1.10	1.10
	ii) Other financial assets	949.94	683.90
	(f) Deferred tax assets (net)	595.92	522.37
	(g) Non-current tax assets (net)	37.67	64.96
	(h) Other non-current assets	766.94	395.64
	Total non-current assets	**22,817.33**	**21,176.53**
2	**Current Assets**		
	(a) Inventories	13,566.14	12,406.72
	(b) Financial assets		
	i) Trade receivables	457.89	553.17
	ii) Cash and bank balances	221.45	479.85
	iii) Loans	21.45	19.07
	vi) Other financial assets	64.55	5.04
	(c) Other current assets	3,536.78	3,314.37
	Total current assets	**17,868.26**	**16,778.22**
	Total Assets	**40,685.59**	**37,954.75**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity Share Capital	3,847.49	3,847.49
	(b) Other equity	14,024.62	12,415.53
	Total equity	**17,872.11**	**16,263.02**
2	**Non - Current Liabilities**		
	(a) Financial liabilities		
	i) Borrowings	1,808.65	1,985.16
	ii) Lease liabilities	11,370.84	10,485.26
	(b) Provisions	15.03	21.26
	Total non-current liabilities	**13,194.52**	**12,491.68**
3	**Current Liabilities**		
	(a) Financial liabilities		
	i) Borrowings	5,167.23	6,926.06
	ii) Lease liabilities	664.15	573.37
	iii) Trade Payables		
	(a) total outstanding dues of micro and small enterprises	25.46	19.88
	(b) total outstanding dues other than (iii) (a) above	2,407.85	640.05
	iv) Other financial liabilities	356.23	360.46
	(b) Other current liabilities	687.54	517.45
	(c) Provisions	14.71	20.61
	(d) Current tax liabilities (net)	295.79	142.17
	Total current liabilities	**9,618.96**	**9,200.05**
	Total Equity and Liabilities	**40,685.59**	**37,954.75**

ELECTRONICS MART INDIA LTD. Hyderabad Ph:040 23230244 Punjagutta Main Road

Standalone Statement of Cash Flows for the half year ended 30 September 2026

(Amount in millions of ₹ unless otherwise stated)

Particulars	For the half year ended	
	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)
Cash flows from operating activities		
Profit before tax	**2,148.68**	**505.58**
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortisation expense	848.95	751.85
Bad debts written-off	-	0.05
Advances written-off	12.50	-
Loss of Stock due to fire accident	-	81.72
Property, plant and equipment written off	15.76	-
Gain on de-recognition of lease assets	(2.92)	(5.68)
Gain on account of sale of IQ retail stores	-	(76.65)
Interest expense	694.98	735.47
Interest income	(11.17)	(21.14)
Operating cash flows before changes in working capital	**3,706.78**	**1,971.20**
Adjustment for changes in working capital:		
Changes in loans	(2.38)	(3.21)
Changes in other assets	(230.65)	758.85
Changes in inventories	(1,159.42)	235.87
Changes in trade receivables	95.28	5.02
Changes in other financial assets	(94.29)	(42.93)
Changes in trade payables	1,773.39	201.33
Changes in financial liabilities	21.91	(55.24)
Changes in other current liabilities and provisions	159.16	(46.47)
	563.00	**1,053.22**
Cash generated from operations	**4,269.78**	**3,024.42**
Income taxes paid, net	(433.43)	(309.52)
Net cash generated from operating activities (A)	**3,836.35**	**2,714.90**
Cash flows from investing activities		
Purchase of property, plant and equipment, including intangible assets	(895.24)	(819.65)
Proceeds from sale of IQ retail stores	-	65.00
Payment towards right-of-use assets	(62.01)	(79.78)
Movement in other bank balances	(228.17)	(3.28)
Interest income received	8.08	2.70
Net cash used in investing activities (B)	**(1,177.34)**	**(835.01)**
Cash flows from financing activities		
Proceeds from long-term borrowings	-	287.26
Repayment of long-term borrowings	(176.51)	(184.05)
Proceeds from/ (Repayment of) short-term borrowings, net	(1,758.83)	(1,022.95)
Payment of lease liability	(279.10)	(232.18)
Interest paid	(702.97)	(782.13)
Net cash (used in)/ generated from financing activities (C)	**(2,917.41)**	**(1,934.05)**
Net decrease in cash and cash equivalents (A+B+C)	**(258.40)**	**(54.16)**
Cash and cash equivalents at the beginning of the year	479.85	296.05
Cash and cash equivalents at the end of the period	**221.45**	**241.89**
Components of cash and cash equivalents at end of the period		
Cash on hand	43.34	93.04
Balances with banks	178.11	148.85
Total cash and cash equivalents	**221.45**	**241.89**

ELECTRONICS MART INDIA LTD Hyderabad Ph:040 23230244 Punjagutta Main Road

Notes:

1 The unaudited standalone financial results for the quarter ended 30 September 2026 and year to date results for the period 1 April 2026 to 30 September 2026 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meetings held on 05 November 2026.

2 The Statutory Auditors of the Company have carried out a limited review of the unaudited standalone financial results for the quarter and half year ended 30 September 2026 and have issued an unmodified Review Report. The Review Report of the Statutory Auditors is being filed with the National Stock Exchange of India Limited ('NSE') and BSE Ltd ('BSE') and is also available on the Company's website.

3 These unaudited standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with the relevant rules issued thereunder, other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

4 The Company operates in a single reportable segment viz retail and wholesale sales of consumer durable and electronics products through its retail stores and online platforms. The Chief Operating Decision Maker ('CODM') reviews the results as a whole when making decisions about allocating resources and assessing performance of the Company.

5 Exceptional item:

a) On 29 May 2025, a fire incident occurred at one of the Company's godowns, resulting in significant damage to inventory valued at ₹81.72 million which was recognised as an exceptional item. The Company lodged an insurance claim for the full amount. During the quarter ended 30 September 2025, the Company received full and final settlement for ₹75.27 million against the claim, which was recognised as an exceptional item in the Statement of Profit and Loss.

b)The Company, during the quarter ended 30 September 2025, transferred its four "IQ" retail stores located in the states of Telangana and Andhra Pradesh, along with the related trademarks and certain immovable assets but excluding inventory, for a total consideration of ₹80 million. The gain on disposal of such assets of ₹76.65 million was recognized as an exceptional item in the Statement of Profit and Loss.

c) The Government of India has merged various existing labour laws into a unified framework comprising four labour codes, collectively referred to as the "New Labour Code". Accordingly, the Company had recognized a one-time impact of ₹ 42.63 millions in compliance with Ind AS 19, relating to changes in employee benefit obligations, and had presented this amount as an exceptional item in the Statement of Profit and Loss for the quarter and nine month ended December 31, 2025. During the quarter ended 31 March 2026, the Company had restructured the compensation to employees which resulted into a reversal of the impact of labour codes ₹ 40.87 millions which was accounted under exceptional item. The Company continues to monitor the developments pertaining to Labour Codes and will evaluate impact if any on the measurement of liability pertaining to employee benefits.

6 The EPES for quarters and half year are not annualized.

By Order of the Board
For **Electronics Mart India Limited**

Pavan Kumar Bajaj
Chairman & Managing Director
DIN: 07899635

Place : Hyderabad
Date : 05 November 2026

Walker Chandiok &Co LLP

Walker Chandiok & Co LLP

Unit No - 1, 10th Floor,
My Home Twitza, APIIC,
Hyderabad Knowledge City,
Raidurg (Panmaktha) Village,
Serilingampally Mandal,
Ranga Reddy District,
Hyderabad - 500 081
Telangana, India

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Independent Auditor's Review Report on Unaudited Consolidated Quarterly Financial Results and Year to Date 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
Electronics Mart India Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of Electronics Mart India Limited ('the Holding Company') and its subsidiaries i.e. Cloudnine Retail Private Limited and EMIL CSR Foundation (the Holding Company and its subsidiaries together referred to as 'the Group'), for the quarter ended 30 September 2026 and the consolidated year to date results for the period 01 April 2026 to 30 September 2026, 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) ('Listing Regulations').

2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's 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 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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 Listing Regulations, to the extent applicable.

4. 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 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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Walker Chandiok & Co LLP
Chartered Accountants
Firm Registration No: 001076N/N500013

HEMANT MAHESHWARI
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Date: 2026.11.05 13:09:02 +05'30'

Hemant Maheshwari
Partner
Membership No. 096537
UDIN: 26096537FGWHYY9595

Bengaluru
05 November 2026

Electronics Mart India Limited

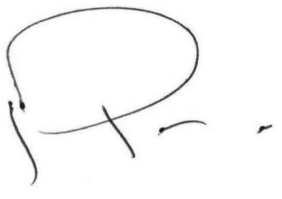
Regd.Office: D. No.: 6-1-91, Shop No. 10, Ground Floor, Next To Telephone Bhavan, Secretariat Road, Saifabad, Hyderabad, Telangana – 500 004
Corporate Office: M. No. 6-3-666/A1 To 7 - 3rd and 4th floor, Opp. NIMS Hospital, Panjagutta Main Road, Hyderabad, Telangana – 500 082
Corporate Identity Number:L52605TG2018PLC126593; Tel.Nos.040-2324 2512;
E-mail I.D: communications@bajajelectronics.in; Website:www.electronicsmartindia.com

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

(Amounts in millions of ₹ unless otherwise stated)

Sl. No.	Particulars	Quarter ended			Half Year ended		Year ended
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
1	Revenue from operations	18,997.38	24,189.50	15,909.74	43,186.88	33,303.64	71,832.62
2	Other income	18.37	19.50	16.70	37.87	29.31	81.88
	Total Income (1+2)	**19,015.75**	**24,209.00**	**15,926.44**	**43,224.75**	**33,332.95**	**71,914.50**
3	**Expenses**						
	(a) Purchases of stock-in-trade	20,038.07	17,208.29	15,611.92	37,246.36	28,215.15	61,566.12
	(b) Changes in inventories of stock-in-trade	(3,968.96)	2,809.54	(1,940.49)	(1,159.42)	317.59	(104.88)
	(c) Employee benefits expense	463.08	443.28	392.00	906.36	765.04	1,595.36
	(d) Finance costs	362.57	372.38	385.08	734.95	759.21	1,536.70
	(e) Depreciation and amortisation expense	433.09	415.86	383.71	848.95	751.98	1,561.63
	(f) Other expenses	1,159.92	1,338.95	1,029.87	2,498.87	2,088.93	4,393.93
	Total Expenses	**18,487.77**	**22,588.30**	**15,862.09**	**41,076.07**	**32,897.90**	**70,548.86**
4	**Profit before exceptional items and tax (1+2-3)**	**527.98**	**1,620.70**	**64.35**	**2,148.68**	**435.05**	**1,365.64**
5	**Add/(Less): Exceptional items (Refer Note 5)**	-	-	**151.92**	-	**70.20**	**68.44**
6	**Profit before tax (4-5)**	**527.98**	**1,620.70**	**216.27**	**2,148.68**	**505.25**	**1,434.08**
7	**Tax expense**						
	(a) Current tax	164.51	449.83	76.00	614.34	184.14	483.10
	(b) Deferred tax benefit	(38.05)	(35.50)	(21.15)	(73.55)	(56.48)	(120.40)
8	**Profit for the period (6-7)**	**401.52**	**1,206.37**	**161.42**	**1,607.89**	**377.59**	**1,071.38**
9	**Other Comprehensive income/(loss)**						
	-Remeasurement gain/(loss) on the defined benefit plans, net of income taxes	0.60	0.60	(0.67)	1.20	(1.33)	2.40
10	**Total Comprehensive Income for the period (8+9)**	**402.12**	**1,206.97**	**160.75**	**1,609.09**	**376.26**	**1,073.78**
11	Paid-up Equity Share Capital (Face value of ₹10/- each)	3,847.49	3,847.49	3,847.49	3,847.49	3,847.49	3,847.49
12	Other equity						12,413.86
13	Earnings per equity share (EPES) (Refer Note 6) (Face value of ₹10/- each)						
	- Basic (in absolute ₹ terms)	1.04	3.14	0.42	4.18	0.98	2.78
	- Diluted (in absolute ₹ terms)	1.04	3.14	0.42	4.18	0.98	2.78

See accompanying notes to the consolidated financial results.





Statement of Consolidated Assets and Liabilities

(Amount in millions of ₹ unless otherwise stated)

Sl. No.	Particulars	As at	
		30.09.2026 (Unaudited)	31.03.2026 (Audited)
A	**ASSETS**		
1	**Non - current assets**		
	(a) Property, plant and equipment	10,159.76	9,938.17
	(b) Right-of-use assets	10,126.53	9,354.41
	(c) Capital work-in-progress	160.27	193.24
	(d) Intangible assets	19.20	22.74
	(e) Financial Assets		
	i) Other financial assets	950.66	684.62
	(f) Deferred tax assets (net)	595.92	522.37
	(g) Non-current tax assets (net)	37.68	64.99
	(h) Other non-current assets	766.94	395.64
	Total non-current assets	22,816.96	21,176.18
2	**Current assets**		
	(a) Inventories	13,566.14	12,406.72
	(b) Financial assets		
	i) Trade receivables	457.89	553.17
	ii) Cash and cash equivalents	239.34	497.47
	iii) Loans	21.45	19.07
	vi) Other financial assets	64.59	5.09
	(c) Other current assets	3,535.34	3,313.15
	Total current assets	17,884.75	16,794.67
	Total Assets	**40,701.71**	**37,970.85**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity Share Capital	3,847.49	3,847.49
	(b) Other equity	14,022.95	12,413.86
	Total Equity	**17,870.44**	**16,261.35**
2	**Non - current liabilities**		
	(a) Financial liabilities		
	i) Borrowings	1,808.65	1,985.16
	ii) Lease liabilities	11,370.84	10,485.26
	(b) Provisions	15.03	21.26
	Total non-current liabilities	13,194.52	12,491.68
3	**Current liabilities**		
	(a) Financial liabilities		
	i) Borrowings	5,167.23	6,926.06
	ii) Lease liabilities	664.15	573.37
	iii) Trade Payables		
	(a) total outstanding dues of micro and small enterprises	25.46	19.88
	(b) total outstanding dues other than (iii) (a) above	2,408.50	640.65
	iv) Other financial liabilities	356.23	360.46
	(b) Other current liabilities	704.68	534.62
	(c) Provisions	14.71	20.61
	(d) Current tax liabilities (net)	295.79	142.17
	Total current liabilities	9,636.75	9,217.82
	Total Equity and Liabilities	**40,701.71**	**37,970.85**





Consolidated Statement of Cash Flows for the the half year ended 30 September 2026

(Amount in millions of ₹ unless otherwise stated)

Particulars	For the half year ended	
	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)
Cash flows from operating activities		
Profit before tax	2,148.68	505.25
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortisation expense	848.95	751.98
Bad debts written-off	-	0.05
Advances written-off	12.50	-
Loss of Stock due to fire accident	-	81.72
PPE written off	15.76	-
Gain on de-recognition of lease assets	(2.92)	(5.68)
Gain on account of sale of IQ retail stores	-	(76.65)
Interest expense	694.98	735.47
Interest income	(11.17)	(21.23)
Operating cash flows before changes in working capital	**3,706.78**	**1,970.91**
Adjustment for changes in working capital:		
Changes in loans	(2.38)	(3.21)
Changes in other assets	(230.43)	759.30
Changes in inventories	(1,159.42)	235.87
Changes in trade receivables	95.28	5.02
Changes in other financial assets	(94.28)	(42.93)
Changes in trade payables	1,773.44	201.37
Changes in financial liabilities	21.91	(55.24)
Changes in other current liabilities and provisions	159.91	(45.56)
	564.03	**1,054.62**
Cash generated from operations	**4,270.81**	**3,025.53**
Income taxes paid	(433.43)	(309.52)
Net cash generated from operating activities (A)	**3,837.38**	**2,716.01**
Cash flows from investing activities		
Purchase of property, plant and equipment, including intangible assets	(895.24)	(819.65)
Proceeds from sale of IQ retail stores	-	65.00
Payment towards right-of-use assets	(62.01)	(79.78)
Movement in other bank balances	(228.89)	(3.28)
Interest income received	8.04	2.70
Net cash used in investing activities (B)	**(1,178.10)**	**(835.01)**
Cash flows from financing activities		
Repayment of long-term borrowings	(176.51)	(184.05)
Proceeds from long-term borrowings	-	287.26
Proceeds from/ (Repayment of) short-term borrowings, net	(1,758.83)	(1,022.95)
Payment of lease liability	(279.10)	(232.18)
Interest paid	(702.97)	(782.13)
Net cash (used in)/generated from financing activities (C)	**(2,917.41)**	**(1,934.05)**
Net decrease in cash and cash equivalents (A+B+C)	**(258.13)**	**(53.05)**
Cash and cash equivalents at the beginning of the year	497.47	305.31
Cash and cash equivalents at the end of the period	**239.34**	**252.26**
Components of cash and cash equivalents at the end of the period		
Cash on hand	43.34	93.04
Balances with banks	179.97	150.72
Deposits with maturity less than 3 months	16.03	8.50
Total cash and cash equivalents	**239.34**	**252.26**

ELECTRONICS MART INDIA LTD Hyderabad Ph:040 23230244

Notes:

1 The unaudited consolidated financial results for the quarter ended 30 September 2026 and year to date results for the period 1 April 2026 to 30 September 2026 were reviewed by the Audit Committee and approved by the Board of Directors of the Holding Company at their meeting held on 05 November 2026.

2 The Statutory Auditors of the Holding Company have carried out a limited review of the unaudited consolidated financial results for the quarter and half year ended 30 September 2026 and have issued an unmodified Review Report. The Review Report of the Statutory Auditors is being filed with the National Stock Exchange of India Limited ('NSE') and BSE Ltd ('BSE') and is also available on the Holding Company's website.

3 These unaudited consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with the relevant rules issued thereunder, other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

4 The Group operates in a single reportable segment viz retail and wholesale sales of consumer durable and electronics products through its retail stores and online platforms. The Chief Operating Decision Maker ('CODM') reviews the results as a whole when making decisions about allocating resources and assessing performance of the Group.

5 Exceptional item:

On 29 May 2025, a fire incident occurred at one of the Holding Company's godowns, resulting in significant damage to inventory valued at ₹81.72 million which was recognised as an exceptional item. The Holding Company lodged an insurance claim for the full amount. During the quarter ended 30 September 2025, the Holding Company received full and final settlement for ₹75.27 million against the claim, which was recognised as an exceptional item in the Statement of Profit and Loss.

b)The Holding Company, during the quarter ended 30 September 2025, transferred its four "IQ" retail stores located in the states of Telangana and Andhra Pradesh, along with the related trademarks and certain immovable assets but excluding inventory, for a total consideration of ₹80 million. The gain on disposal of such assets of ₹76.65 million was recognized as an exceptional item in the Statement of Profit and Loss.

c) The Government of India has merged various existing labour laws into a unified framework comprising four labour codes, collectively referred to as the "New Labour Code". Accordingly, the Holding Company had recognized a one-time impact of ₹ 42.63 millions in compliance with Ind AS 19, relating to changes in employee benefit obligations, and had presented this amount as an exceptional item in the Statement of Profit and Loss for the quarter and nine month ended December 31, 2025. During the quarter ended 31 March 2026, the Holding Company had restructured the compensation to employees which resulted into a reversal of the impact of labour codes ₹ 40.87 millions which was accounted under exceptional item. The Holding Company continues to monitor the developments pertaining to Labour Codes and will evaluate impact if any on the measurement of liability pertaining to employee benefits.

6 EPES for quarters and half year are not annualised.



By Order of the Board
For **Electronics Mart India Limited**

Pavan Kumar Bajaj
Chairman & Managing Director
DIN: 07899635

Place : Hyderabad
Date : 05 November 2026