Eppeltone®
Power Through Precision

Eppeltone Engineers Limited
CIN L31909DL2002PLC117025

(Formerly known as Eppeltone Engineers Pvt. Ltd.)
Registered Address: A57, Defence Colony, New Delhi -110024

November 11, 2026

To,
THE MANAGER,
Listing and Compliance Department
NSE Emerge
NSE LIMITED
Exchange Plaza, Plot No. C-1, G Block, Bandra Kurla Complex, Bandra East, Mumbai – 400051

Symbol Name: EEPL
ISIN: INE11HF01010
Sub: Outcome of the Board Meeting held on Wednesday, 11th November, 2026
Ref: Regulation 30 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Ma'am,
Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company, at its meeting held today i.e. Wednesday, November 11, 2026 which commenced at 10:45 A.M. and concluded at 11:45 A.M, has, approved and taken on record the following:

1. The Unaudited Standalone Financial Results of the Company for the Half year ended September 30, 2026, as reviewed and recommended by the Audit Committee.

2. The Unaudited Standalone Financial Results of the Company for the half year ended September 30, 2026 prepared in terms of Regulation 33 of the SEBI Listing Regulations together with the Limited Review Report of the Statutory Auditors along with the Statement of Assets and Liabilities and Cash Flow Statement for the half year ended September 30, 2026 are enclosed herewith. (Annexure-A)

3. The change in the registered office of the Company from **"A-57, DEFENCE COLONY, NEW DELHI- 110024"** to **"VASISTH HOUSE, PROPERTY NO. 7/2, KHASRA NO. 360/253 MIN, LAL DORA ABADI, VILLAGE KALU SARAI TEHSIL HAUZ KHAS, BEGUMPUR, NEW DELHI-110017"**, within local limits of Delhi, with effect from November 11, 2026.

The results are also being uploaded on the Company's website at www.eppeltone.in.

This is to further inform that, pursuant to the applicable provisions of SEBI Listing Regulations, read with NSE Master Circular No. NSE/CML/2025/25 dated April 30, 2025, a certificate from the Statutory Auditor certifying the utilisation of proceeds raised through the Public Issue is enclosed herewith as (Annexure — B).

Moreover, in terms of requirements of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, as amended, from time to time, the Trading Window for trading in Equity Shares of the Company by all the Designated Persons and their immediate relatives will be opened from Friday, November 13, 2026 onwards.

This is for your records and information.
Thanking You
Yours Faithfully
For and on behalf of Eppeltone Engineers Limited

Rohit Chowdhary
Digitally signed by Rohit Chowdhary
Date: 2026.11.11 11:55:19 +05'30'

(Rohit Chowdhary)
Managing Director
DIN No. 01995105
Add: A-57, Defence Colony
New Delhi-110024

ABHAY SHARMA AND COMPANY
CHARTERED ACCOUNTANTS

CA ABHAY SHARMA
M.Com.; F.C.A.

Independent Auditor's Review Report on Unaudited Financial Results 2026 of EPPELTONE ENGINEERS LIMITED ("the Company") for the Half-Year Ended 30 September 2026, Pursuant to Regulation 33 of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report to,
The Board of Directors
EPPELTONE ENGINEERS LIMITED

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ("Statement") of EPPELTONE ENGINEERS LIMITED ("the Company") for the Half-Year ended 30 September 2026 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (the "Regulation") as amended, including relevant circulars issued by the SEBI from time to time.

This Statement, which is the responsibility of the Management and approved by the Company's Board of Directors, has been prepared in accordance with the generally accepted accounting principles in India ("GAAP") and in compliance with the applicable Accounting Standard as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our review.

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 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 statements are free of material misstatements. 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.

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

recognition and measurement principles laid down in the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation , read with Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, Abhay Sharma & Co.
Chartered Accountants
Firm's Registration No. 018749C

ABHAY SHARMA
Digitally signed by ABHAY SHARMA
Date: 2026.11.11 11:22:28 +05'30'

CA Abhay Sharma
Partner
Membership No.: 533160
UDIN No.: **26533160VSJZTK1045**
Place: Bikaner
Date: 11.11.2026

Branch Office:
Chinar House, Behind Rajasthan Patrika Press, Amar Singh Pura, Bikaner (Raj.) 334001.
Mob. No. 91-8104354301
email – nice.abhay@gmail.com ; ca.sharmaabhay@gmail.com

EPPELTONE ENGINEERS LIMITED

(Formerly known as EPPELTONE ENGINEERS PRIVATE LIMITED)

Regd. Office : A-57, Defence Colony, New Delhi -110024, India

CIN No. U31909DL2002PLC117025, Email : info@eppeltone.in, Website - www.Eppeltone.in

STATEMENT OF UNAUDITED FINANCIAL RESULTS
FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2026

Rs. in Lakhs, unless otherwise stated

Sl. NO	Particulars	Half year ended			Year ended
		Sept 30,2026	March 31,2026	Sept 30,2025	March 31,2026
		(Unaudited)	(Refer Note 4)	(Unaudited)	(Audited)
1	**Income**				
	a) Revenue from operations	5013.83	8846.70	4627.65	13474.34
	b) Other income	93.54	48.37	31.43	79.80
	TOTAL REVENUE	**5107.37**	**8895.07**	**4659.08**	**13554.14**
2	**Expenses:**				
	a) Cost of materials consumed	4424.33	4089.87	4282.27	8372.14
	b) Purchases of Traded goods	-	-	-	-
	c) Change in inventory of finished goods and work-in-progress	(1314.22)	1850.77	(1450.13)	400.65
	d) Employee benefits expense	376.44	330.73	295.55	626.28
	e) Finance cost	185.60	141.28	113.11	254.39
	f) Depreciation and amortization expenses	86.07	88.14	75.32	163.46
	g) Other expenses	636.98	1498.34	635.93	2134.27
	TOTAL EXPENSES	**4395.20**	**7999.12**	**3952.06**	**11951.18**
3	**Profit/(Loss) before exceptional and extra ordinary items and tax (1 -2)**	712.16	895.95	707.02	1602.96
4	Exceptional items	-	-	-	-
5	**Profit before extra ordinary items and tax (3-4)**	712.16	895.95	707.02	1602.96
6	Extraordinary items	-	-	-	-
7	**Profit before tax (5-6)**	712.16	895.95	707.02	1602.96
8	**Tax expense:**				
	(1) Current tax	160.00	262.00	73.00	335.00
	(2) Tax pertaining to earlier years	-	17.76	-	17.76
	(3) Deferred tax	8.21	4.24	8.37	12.61
9	**Profit from continuing operations (7-8)**	**543.95**	**611.94**	**625.65**	**1237.58**
	Profit from discontinuing operations				
	Tax expense of discontinuing operations				
10	**Profit from discontinuing operations(after tax)**		-	-	-
11	**Profit for the year (9+10)**	**543.95**	**611.94**	**625.65**	**1237.58**
12	**Earnings per equity share:**				
	Basic Earning per share	4.20	4.72	5.51	10.18
	Diluted Earning per share	4.20	4.72	5.51	10.18
	(Nominal Value per share Rs.10)				

Date: 11.11.2026

Place: Delhi

For Eppeltone Engineers Limited

Rohit Chowdhary

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Date: 2026.11.11 11:10:15 +05'30'

Rohit Chowdhary
Managing Director
DIN: 01995105

EPPELTONE ENGINEERS LIMITED

(Formerly known as EPPELTONE ENGINEERS PRIVATE LIMITED)

Regd. Office : A-57, Defence Colony, New Delhi -110024, India

CIN No. U31909DL2002PLC117025, Email : info@eppeltone.in, Website - www.Eppeltone.in

STATEMENT OF ASSETS & LIABILITIES

Rs. in Lakhs, unless otherwise stated

Particulars	As at Sept 30,2026	As at March 31,2026
	Unaudited	Audited
I. EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	1295.93	1295.93
(b) Reserves and surplus	8319.72	7775.76
2 Share application money pending allotment		
3 Non-current liabilities		
(a) Long term borrowing	3593.59	1648.38
(b) Deferred tax liability (Net)	104.29	96.10
(c) Long Term Provisions	118.21	142.36
4 Current liabilities		
(a) Short term borrowing	1771.93	2252.38
(b) Trade payables		
(i) total outstanding dues of micro enterprises and small enterprises	1450.10	1540.24
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	1834.36	3232.19
(c) Other current liabilities	241.87	332.97
(d) Short -term provisions	326.96	331.33
Total	**19056.97**	**18647.64**
II. ASSETS		
1 Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	3261.05	3180.17
(ii) Intangible assets	32.01	35.17
(iii) Intangible assets under development	753.45	456.28
(iv) Capital work in progress	415.24	184.70
(b) Long-term loans and advances	355.67	174.26
(c) Other non current assets	933.82	774.17
2 Current assets		
(a) Inventories	7076.24	5856.65
(b) Trade receivables	5057.02	6893.31
(c) Cash and Cash Equivalents	327.03	335.63
(d) Short-term loans and advances	529.89	502.16
(e) Other Current assets	315.54	255.14
Total	**19056.97**	**18647.64**

Date: 11.11.2026

Place: Delhi

For Eppeltone Engineers Limited

Rohit Chowdhary Digitally signed by Rohit Chowdhary Date: 2026.11.11 11:10:45 +05'30'

Rohit Chowdhary
Managing Director
DIN: 01995105

EPPELTONE ENGINEERS LIMITED

(Formerly known as EPPELTONE ENGINEERS PRIVATE LIMITED)

Regd. Office : A-57, Defence Colony, New Delhi -110024, India

CIN No. U31909DL2002PLC117025, Email : info@eppeltone.in, Website - www.Eppeltone.in

CASH FLOW STATEMENT

Rs. in Lakhs, unless otherwise stated

Particulars	Half year ended	
	Sept 30,2026	**Sept 30,2025**
A. Cash flow from operating activities		
Net profit before tax and extraordinary item	712.16	707.02
Add/(Less) :		
Interest income	(30.87)	(17.83)
Net provision for bonus		
(Profit)/Loss on sale of asset	-	-
Net provision for warranty expenses (Long Term and Short Term Liability)	10.41	18.51
Net provision for gratuity (Long term and short term liability)	16.24	5.29
Net provision for Earned Leave (Long term and short term liability)	-	7.52
Less: Provisions paid for in current year	(58.80)	(13.12)
	649.14	**707.40**
Adjustments for non-cash items :		
Depreciation and amortization expense	86.07	75.32
Operating Profits before change in working capital	735.20	782.72
Adjustments for change in working capital:		
(Decrease) in Trade payable and others	(1487.97)	155.38
(Decrease) in Short Term Borrowings	(480.44)	144.18
(Decrease) in Other Current Liabilities	(91.10)	94.38
(Increase) in Inventories	(1219.59)	(1681.09)
Decrease in Trade and other receivables	1836.29	(1879.30)
(Increase) in Other asset	(220.05)	(581.28)
(Increase) in loans and advances	(209.14)	1015.66
Cash generated from operations	**(1136.80)**	**(1949.35)**
Direct taxes paid(net)	(156.38)	(165.01)
Net cash inflow from operating activities	**(1293.18)**	**(2114.36)**
B Cash flow from investing activities		
Net Purchase of fixed assets	(691.50)	(1497.33)
Interest income	30.87	17.83
Net Cash outflow from investing activities	**(660.63)**	**(1479.50)**
C Cash flow from financing activities		
Increase in Bank borrowing	1945.21	(164.62)
Proceeds from issue of share capital (net of issue expenses)	-	3834.00
Net cash inflow/(outflow) from financing activities	**1945.21**	**3669.38**
Net increase in cash and cash and cash equivalents	(8.59)	75.53
Cash and cash equivalents at the beginning of the year	335.63	365.74
Cash and cash equivalent at the end of the year	327.03	441.27

* The above statement of cash flow has been prepared under the 'Indirect Method'.

Date: 11.11.2026

Place: Delhi

For Eppeltone Engineers Limited

Rohit Chowdhary

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Date: 2026.11.11 11:11:33 +05'30'

Rohit Chowdhary
Managing Director
DIN: 01995105

Notes :-

1 The above Standalone Financial Results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 11th November,2026 and have been reviewed by statutory auditors of the company.

2 The above financial results have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standards notified under the Companies (Accounting Standards) Rules, 2021, as amended, as prescribed in Section 133 of the Companies Act, 2013 read with rules thereof and in accordance with regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

3 The Company is engaged in the business of manufacturing of electronic energy meters including smart meters and various power conditioning devices like high grade chargers, UPS systems, etc. to consumers from institutions, industries and electricity distribution utilities.The company is a single segment company therefore, Segment information is not applicable on above financials results

4 The figures for the half year ended March 31, 2026, as reported in the above financial results are the balancing figures between audited figures in respect of the full financial year and figures for half year ended September 30, 2025, compiled by management and approved by the Board of Directors, which have neither been audited nor reviewed by the statutory auditors.

5 The Company has issued 34,34,000 equity shares with a face value of Rs 10 each and at a premium of Rs 118 per share by way of initial public offer ("IPO") and got listed on Emerge Platform of NSE Limited on 24 June 2025. Accordingly, these Unaudited Financial Results for the six months ended 30 September 2026 are drawn up in accordance with the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

6 The Company has utilised proceeds from IPO as per the object clause of the prospectus dated 19 June 2025 as detailed below:

Rs. in Lakhs

Sr .No	Object as disclosed in the offer document	Amount disclosed in the offer document	Amount utilized till 30 September 2026	Amount unutilized till 30 September 2026
1	Working Capital Requirements of the Company	3000.00	3000.00	-
2	Funding Capital expenditure towards installation of additional machinery at the factory	500.00	324.53	175.47
3	General Corporate Purposes	436.38	436.38	-
4	Issue Expenses	459.14	552.74	15.75
	Total	**4395.52**	**4313.65**	**191.22**

7 The figures for the previous period have been regrouped /rearranged /reclassified wherever necessary .

For and on behalf of the board of Directors of
Eppeltone Engineers Limited

Rohit Chowdhary
Digitally signed by Rohit Chowdhary
Date: 2026.11.11 11:11:53 +05'30'

Rohit Chowdhary
Managing Director
DIN: 01995105

Date: 11.11.2026
Place: Delhi

ABHAY SHARMA AND COMPANY

CHARTERED ACCOUNTANTS

CA ABHAY SHARMA
M.Com.; F.C.A.; CCCAB; CCFAFD

Certificate of Utilization of IPO Proceeds

To,
The Board of Directors ,
M/s. Eppeltone Engineers Limited
A-57, Defence Colony,
New Delhi-110024,

Dear Sir,

Sub: Certificate of Utilization of Initial Public Offering (IPO) Proceeds amounting to Rs. 4,395.52 Lakhs.

At the request of Eppeltone Engineers Limited having Regd. Office at A-57, Defence Colony, New Delhi -110024, India , we have examined the books of accounts and relevant records and documents of the company produced before us for our verification in relation to utilization of fund raised by issue of 34,34,000 equity shares of face value Rs. 10 each on Initial Public Offering (IPO)at an issue price of Rs. 128/- per Equity share (including a premium of Rs. 118 per Equity Share) aggregating upto Rs. 4,395.52 Lakhs.

We certify that details of utilization of above proceeds raised by way of issue of Equity shares on Initial Public Offering (IPO) basis as on 30.09.2026 are as follows :

(Amount in Lakhs)

S. No.	Objects are disclosed in the offer Document	Amount Disclosed in the offer Document	Actual Utilized Amount	Unutilized Amount	Deviation (if any)	Remarks, if any
1.	Working Capital Requirement of the Company	3,000.00	3,000.00	-	-	-
2.	Capital Expenditure towards installation of additional machinery at the factory	500.00	324.53	175.47	-	The amount of ₹175.47 lakhs remains pending for utilisation as on date. The unutilised portion has been temporarily parked in Fixed Deposits in HDFC Bank amounting to Rs 5.70 lakhs bearing interest rate @ 6.60% and the balance amount is kept in HDFC Current Account No. 50200111688021

Branch Office :
Chinar House, Behind Rajasthan Patrika Press, Amar Singh Pura, Bikaner (Raj.) 334001.
Mob. No. 91-8104354301
email – nice.abhay@gmail.com ; ca.sharmaabhay@gmail.com

3.	General Corporate Purpose	436.38	436.38	-	-	-
4.	Issue Expenses	459.14	552.74	15.75	109.35	The actual amount incurred towards Issue Expenses aggregated to ₹552.74 lakhs. The excess expenditure of ₹93.60 lakhs over and above the estimated amount disclosed in the prospectus has been met out of the General Corporate Purpose (GCP) portion of the issue proceeds. In addition to the above, an estimate amount of ₹15.75 lakhs is yet to be paid, pertaining to Bankers to the Issue. The balance payable amount is kept in Escrow Account.
	TOTAL	**4,395.52**	**4313.65**	**191.22**	**109.35**	

The above details have been verified with the supporting documents, vouchers and entries in the books of account and are correctly prepared and This certificate is being issued at the request of the Company for submission to National Stock Exchange of India Limited in compliance with the requirements under Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

For Abhay Sharma & Co.,
Chartered Accountants
ICAI Firm Registration No.: 018749C

ABHAY SHARMA
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Date: 2026.11.11 11:23:40 +05'30'

Abhay Sharma
Partner
Membership No: 533160
Place: Bikaner
Date: 11.11.2026
UDIN: 26533160JVEHEE3811