REF:E2ERAIL:STATUT:LODR:2026 November 13, 2026

To,
National Stock Exchange of India Ltd. (“NSE Emerge”)
Exchange Plaza, 5th floor, Plot No. C/1,
G Block Bandra-Kurla Complex,
Bandra (E), Mumbai 400 051

Attn: Listing Compliance Dept.

Subject: Outcome of the Board Meeting held on November 13, 2026

Ref: NSE – E2ERAIL / ISIN - INE1CEJ01017

Dear Sir / Madam,

Pursuant to Regulation 33 and Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at their meeting held today, i.e., Friday, November 13, 2026 which commenced at 12.30 PM IST and concluded at 2.15 PM IST have considered and approved, subject to applicable provisions of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including amendments, if any, the unaudited financial results (both standalone and consolidated) of the Company for the half year ended September 30, 2026 along with Limited Review Report issued by the Statutory Auditors of Company with an unmodified opinion. Copies of the same are enclosed herewith.

This intimation shall also be available on the website of the Company at https://etoerail.com/announcement/.

Request you to kindly take the same on your record.

Thanking you,

Yours faithfully,
For E To E Transportation Infrastructure Limited

SRILAKSHMI SURENDRAN
Digitally signed by SRILAKSHMI SURENDRAN
Date: 2026.11.13 14:21:25 +05'30'

Srilakshmi Surendran
Company Secretary and Compliance Officer
Membership No. A26728

Encl.: a/a

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE HALF YEARLY UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED.

To
The Board of Directors,
E to E Transportation Infrastructure Limited
(Formerly Known as E to E Transportation Infrastructure Private Limited)

Introduction

1. We have reviewed the accompanying consolidated statement of unaudited financial results of **E to E Transportation Infrastructure Limited (Formerly Known as E to E Transportation Infrastructure Private Limited),** (hereinafter referred to as the "Holding Company") and its subsidiaries (the holding company and its subsidiaries together referred as "The Group") ,and its share of the net profit/(loss) after tax of its associates and joint venture for the half year ended on September 30, 2026("That date"), which include consolidated financial results, Statement of Consolidated Assets and Liabilities and Statement of cash flows for the half year ended on that date together with the relevant notes thereon ("The Statement") attached herewith being submitted by the holding company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015 as amended ("Listing Regulations").

Management responsibility

2. This Statement, which is the 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 the Accounting Standard -25 "Interim Financial reporting" prescribed under Section 133 of the Companies Act, 2013, read with relevant rules thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations"). Our responsibility is to issue a report on the Statement based on our review.

Scope of review

3. We conducted our review in accordance with 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for

financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Entities included in the statement:

Sr. No	Name of the entity	Relation with Parent company
1.	E to E Operations and Maintenance Private limited	Wholly owned Subsidiary
2.	E to E Transportation Training Services Private Limited	Wholly owned Subsidiary
3.	E to E Wireless & Network Solutions Private Limited	Wholly owned Subsidiary
4.	Nova Control Tecnologix Private Limited	Wholly owned Subsidiary
5.	E TO E RAIL Pte. Limited, Singapore	Wholly owned Subsidiary
6.	E TO E RAIL Private Limited, UK	Wholly owned subsidiary of E-TO-E RAIL Pte. Limited, Singapore
7.	M/s. ETIPL – PGIPL, JV	Associate
8.	M/s. ETIL -BBPL, JV	Associate
9.	M/s. RK-SKR-EtoE, JV	Associate
10.	M/s. JSR ETIL, JV	Associate

Conclusion

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying consolidated statement of unaudited financial result has been prepared in accordance with applicable accounting standard under section 133 of the Company Act, 2013 as amended read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure

Requirements) Regulation, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other matters

5. The consolidated financial results include the unaudited financial results of the following subsidiaries, which have not been reviewed by us:

(INR in Lakhs)

Name of the Subsidiary	Total assets	Total Revenue	Profit / (loss)after tax
E TO E RAIL Pte. Limited, Singapore	0	Nil	(6.47)
E TO E RAIL Private Limited, UK	Nil	Nil	(0.42)

This interim financial information is not reviewed by their auditors and are based solely on the management accounts, according to the information and explanations given to us by the Management, this interim financial information is not material to the group.

6. The consolidated financial results include the audited financial results of the following associate/joint venture, which have been considered in the preparation of the consolidated financial results but have not been audited by us:

(INR In Lakhs)

Name of the Associate/Joint Venture	Total assets	Total revenue	Profit / (loss) after tax)
ETIL PGIPL JV	298.99	33.76	(0.01)
BPPL ETIL JV	2,913.84	Nil	(0.40)
RK SKR E to E JV	Nil	Nil	Nil
JSR ETIL JV	115.87	Nil	(0.30)

These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these associates/joint ventures, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 4 above.

Our conclusion on the Statement is not modified in respect of the above matter

For R Singhwi & Associates,
Chartered Accountants,
Firm's Registration No. 003870S

G PAVAN KUMAR
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Date: 2026.11.13 13:59:41 +05'30'

R Singhwi & Associates
Bengaluru

CA G Pavan Kumar
Partner
Membership No. 228771
Place: Bangalore

Date: 13-11-2026

UDIN: 26228771WHKPOQ2935

E To E Transportation Infrastructure Limited

(Formerly known as E to E Transportation Infrastructure Private Limited)

CIN : L45201KA2010PLC052810

10th Floor, Sattva Galleria, Survey, Nos. 19/2 and 20/1, Bellary Road, Byatarayanapura, Bangalore, Karnataka, India, 560092

UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2026

(All Amounts are in Rs. In Lakhs unless otherwise stated)

Particulars	As at Sep 30,2026	As at March 31,2026
I .EQUITY AND LIABILITIES	**Unaudited**	**Audited**
(1) Shareholder's funds		
(a) Share capital	1,725.76	1,725.76
(b) Reserves and surplus	18,361.43	18,814.59
	20,087.19	**20,540.35**
(2) Non-current liabilities		
(a) Long Term borrowings	3,340.20	1,414.26
(b) Long-term provisions	163.27	136.27
	3,503.47	**1,550.53**
(3) Current liabilities		
(a) Short-term borrowings	19,634.80	14,943.71
(b) Trade payables		
(A) Total outstanding dues of Micro and Small Enterprises	1,396.26	2,292.66
(B) Total outstanding dues of Creditor other than Micro and Small Enterprises	10,261.71	14,918.72
(c) Other current liabilities	340.90	497.00
(d) Short-term provisions	298.10	825.75
	31,931.77	**33,477.84**
TOTAL	**55,522.42**	**55,568.72**
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible assets		
(i) Property, Plant and Equipment	794.10	389.25
(ii) Capital Work In progress	143.70	262.94
(iii) Intangible assets	526.17	143.92
(iv) ROU Assets	4.81	10.62
(iv) Intangible assets under development	839.72	779.01
(b) Non-current investments	1,176.09	86.62
(c) Deferred tax assets (net)	251.54	64.41
(d) Long-term loans and advances	265.42	306.22
(e) Other Non-current Assets	1,262.05	874.69
	5,263.60	**2,917.68**
(2) Current assets		
(a) Inventories	2,322.63	506.04
(b) Trade receivables	12,065.75	22,885.96
(c) Cash and Bank balances	10,522.05	10,792.63
(d) Short-term loans and advances	2,935.51	2,116.22
(e) Other current assets	22,412.87	16,350.18
	50,258.82	**52,651.03**
TOTAL	**55,522.42**	**55,568.72**

R Singhvi & Associates Bengaluru

For and on behalf of the board of directors of
E To E Transportation Infrastructure Limited

Sourajit Mukherjee

Sourajit Mukherjee
CEO & Whole- time Director
DIN:10200844

E to E Transportation Infrastructure Limited Bangalore

Place: Bengaluru
Date: 13-11-2026

E To E Transportation Infrastructure Limited
(Formerly known as E to E Transportation Infrastructure Private Limited)
CIN : L45201KA2010PLC052810
10th Floor, Sattva Galleria, Survey, Nos. 19/2 and 20/1, Bellary Road, Byatarayanapura, Bangalore, Karnataka, India, 560092
UNAUDITED CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2026
(All Amounts are in Rs. In Lakhs unless otherwise stated)

Particulars	For the Half year ended			For the year ended
	Unaudited	Audited	Audited	Audited
	Sep 30,2026	March 31,2026	Sep 30,2025	March 31,2026
INCOME				
I. Revenue from operations (net)	16,111.08	26,898.91	11,099.72	37,998.63
II. Other income	304.74	230.73	178.48	409.21
III. Total Income (I+II)	**16,415.82**	**27,129.63**	**11,278.20**	**38,407.84**
IV. Expenses				
Purchase of stock-in-trade	12,343.89	17,630.97	7,972.82	25,603.79
Changes in inventories of Work in Progress and stock-in-trade	(1,816.58)	526.86	(850.61)	(323.75)
Employee benefits expense	1,722.47	1,545.75	1,479.48	3,025.23
Finance costs	1,379.89	830.93	984.93	1,815.86
Depreciation and amortisation expense	72.60	67.69	64.78	132.47
Other expenses	3,352.21	3,224.91	2,643.53	5,868.44
Total expenses	**17,054.47**	**23,827.11**	**12,294.94**	**36,122.04**
V. Profit /(loss)Before exceptional and extraordinary items and Tax (III-IV)	**(638.65)**	**3,302.52**	**(1,016.75)**	**2,285.80**
VI. Share of profit/(loss) from Association of Persons (AOP) business (net)	(0.34)	(44.51)	18.24	(26.26)
VII. Profit /(loss)Before extraordinary items and Tax (V+VI)	**(638.99)**	**3,258.01**	**(998.50)**	**2,259.54**
VIII. Exceptional items	-	-	-	-
IX. Profit/(loss) before extraordinary items and tax(VII-VIII)	**(638.99)**	**3,258.01**	**(998.50)**	**2,259.54**
X. Extraordinary items	-	-	-	-
XI. Profit/(loss) before tax (IX-X)	**(638.99)**	**3,258.01**	**(998.50)**	**2,259.54**
XII. Tax expenses				
Current Tax expenses /(Income)	1.17	594.82	2.12	596.94
Tax Relating to Prior Period expenses/(income)		0.09	(12.62)	(12.53)
Deferred Tax Expenses /(Income)	(187.14)	252.52	(257.43)	(4.91)
XIII.Profit (Loss) for the Period from continuing operation (XI-XII)	**(453.02)**	**2,410.58**	**(730.56)**	**1,680.04**
XIV profit/(Loss) from discontinuing operations	-	-	-	-
XV. Tax expense of discontinuing operations	-	-	-	-
XVI. Profit /(Loss) from discontinuing Operations (After tax) (XIV-XV)	-	-	-	-
XVII. Profit/(Loss) for the period (XIII+XVI)	**(453.02)**	**2,410.58**	**(730.56)**	**1,680.04**
Paid Up Equity Share Capital of Rs 10 Each	**1,725.76**	**1,725.76**	**1,241.76**	**1,725.76**
Reserves excluding Revaluation Reserves				**18,814.59**
Earnings/(loss) per equity share				
(1) Basic Earning per Share (Rs)	**(2.63)**	**17.71**	**(5.88)**	**12.34**
(2) Diluted Earning per share (Rs)	**(2.63)**	**17.71**	**(5.88)**	**12.34**

R. Singhvi & Associates Bengaluru

For and on behalf of the board of directors of
E To E Transportation Infrastructure Limited

Sourajit Mukherjee

Sourajit Mukherjee
CEO & Whole- time Director
DIN:10200844

E To E Transportation Infrastructure Limited Bangalore

Place: Bengaluru
Date: 13-11-2026

E To E Transportation Infrastructure Limited
(Formerly known as E to E Transportation Infrastructure Private Limited)
CIN : L45201KA2010PLC052810
10th Floor, Sattva Galleria, Survey, Nos. 19/2 and 20/1, Bellary Road, Byatarayanapura, Bangalore, Karnataka, India, 560092
UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2026
(All Amounts are in Rs. In Lakhs unless otherwise stated)

Particulars	For the Half year ended Sep 30,2026 Unaudited	For the Half year ended Sep 30,2025 Audited
A. CASH FLOWS FROM OPERATING ACTIVITIES		
Net Profit/(loss) before tax	**(638.99)**	**(998.50)**
Adjustments:		
Depreciation and amortisation expense	72.60	64.78
Interest expense	1,379.89	984.93
Interest (income)	(304.74)	(178.48)
Provisions		
- Warranty Expenses		
-CSR	18.47	14.50
-For Advances		
- Employee Benefits	9.00	5.46
- Gratuity	18.00	26.72
Foreign currency translation reserve and other adjustments	(0.15)	
Share of loss/(Profit) From Associates	0.34	18.24
Operating (loss)/Profit before working capital changes	**554.42**	**(62.35)**
Movements in working capital :		
Increase/(Decrease) in Trade payables	(5,553.42)	(2,010.00)
Increase/(Decrease) in Other liabilities	(702.22)	(511.42)
(Increase)/Decrease in Inventories	(1,816.58)	(850.61)
(Increase)/Decrease in Trade receivables	10,820.21	1,922.36
(Increase)/Decrease in advances	(778.50)	(628.41)
(Increase)/Decrease in Other assets	(6,200.77)	(1,774.43)
Cash used in operations	**(3,676.87)**	**(3,914.86)**
Less:Direct taxes (Paid)/Refund (net)	(250.45)	176.97
Net cash flow generated /(used) in operating activities (A)	**(3,927.33)**	**(3,737.89)**
B. CASH FLOWS FROM INVESTING ACTIVITIES		
(Purchase)/Sale of Property,plant,Equipment including intangible assets under development	(795.33)	(503.60)
Investment in Associate	(1,089.80)	0.83
Investments in Fixed Deposits	(906.09)	(239.62)
Interest received	304.74	178.48
Net cash flow generated /(used) in investing activities (B)	**(2,486.48)**	**(563.91)**
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Net Proceeds from long term borrowings	1,925.94	444.25
Net Proceeds from short-term borrowings	4,691.09	4,288.44
Interest (paid)	(1,379.89)	(984.93)
Proceeds from fresh Issue	-	
IPO expenses	-	
Net cash flow generated /(used) from financing activities (C)	**5,237.14**	**3,747.76**
Net increase / (decrease)in cash and cash equivalents (A + B + C)	**(1,176.66)**	**(554.04)**
Cash and cash equivalents at the beginning of the year	1,563.37	1,353.12
Cash and cash equivalents at the end of the year	**386.71**	**799.10**
Components of cash and cash equivalents		
Cash and cash equivalents at the end of the year	386.71	799.10
Total cash and cash equivalents	**386.71**	**799.10**

*The cash and cash equivalents balance does not include fixed deposits value of Rs.10,135.35(Sep-26), Rs.5,111.17(Sep-25)

The above Cash Flow Statement has been prepared under the indirect method set out in Accounting Standard - 3 on Cash Flow Statement prescribed by the Companies (Accounting Standards) Rules.

R Singhvi & Associates Bengaluru

For and on behalf of the board of directors of
E To E Transportation Infrastructure Limited

Sourajit Mukherjee

Sourajit Mukherjee
CEO & Whole- time Director
DIN:10200844

E To E Transportation Infrastructure Limited Bangalore

Place: Bengaluru
Date: 13-11-2026

E To E Transportation Infrastructure Limited
(Formerly known as E to E Transportation Infrastructure Private Limited)
CIN: L45201KA2010PLC052810
10th Floor, Sattva Galleria, Survey, Nos. 19/2 and 20/1, Bellary Road, Byatarayanapura, Bangalore, Karnataka, India, 560092

Explanatory notes to the Statement of Consolidated unaudited Financial Results for half year ended September 30, 2026

1) The unaudited Consolidated financial results for half year ended September 30th, 2026, which are published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulation") have been reviewed and recommended by the Audit Committee and were approved & taken on record by the Board of Directors at their respective meeting held on 13th November 2026.

2) The Statutory auditors of the company have carried out Limited Review of unaudited Consolidated financial results for the half year ended on September 30,2026

3) IND AS is currently not applicable to the company hence the financial results have been prepared in accordance with the Accounting Standards as notified under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 issued thereunder and other accounting principles generally accepted in India as amended from time to time.

4) During the year ended March 31,2026, the company has completed as Initial Public Offering (IPO) of 48,40,000 equity shares with a face value of Rs.10 each, at an issue price of Rs.174 (include a share premium of Rs. 164) per share. The company's shares were listed on the SME Platform of NSE limited ("NSE MSE") on 2nd January 2026. Details of utilisation of IPO proceeds are as follows:

Purpose for which funds were raised	Total Amount Raised	Amount utilized for the purpose till Mar-26	Amount Utilized for the Purpose in Q1 of FY 2026-27	Amount Utilized for any other purpose	Unutilized balance as at balance sheet date
To meet working capital requirements	70.00	64.21	5.79	-	-
General Corporate Purpose	4.13	4.13	-	-	-
Issue related expenses in relation to Issue	10.08	10.08	-	-	-

E To E Transportation Infrastructure Limited Bangalore

5) Earnings per share (EPS) are calculated on weighted average of the share capital outstanding during the period, half year/Period EPS is not annualised.

6) The figures for the Half year ended 31st March 2026 are the balancing figure between the audited figures of the full financial year and the published audited figure for the Half year ended 30th September 2025.

7) The Company has identified business segments as its primary segments, based on the dominant sources and nature of risks and returns. As the Company is exclusively engaged in railway-related works, no other reportable business segments exist. Accordingly, the Company operates in a single business segment. Therefore, the requirements of AS 17 'Segment Reporting' are not applicable.

8) List of entities Consolidated in the statement

Name of the company	**Status**
E to E Transportation Infrastructure limited	Parent
E to E Operations and Maintenance Private Limited	Wholly owned Subsidiary
E to E Transportation Training Services Private Limited	Wholly owned Subsidiary
E to E Wireless & Network Solutions Private Limited	Wholly owned Subsidiary
E to E Rail Pte. Limited-Singapore	Wholly owned Subsidiary
E to E Rail Private Limited-UK	Step down Subsidiary (Subsidiary of E-To-E rail Pte Limited)
NOVA CONTROL TECNOLOGIX PRIVATE LIMITED	Wholly owned Subsidiary
M/s ETIPL - PGIPL JV	Associate
M/s BPPL- ETIL JV	Associate
M/s RK-SKR-E to E JV	Associate
M/s JSR ETIL JV	Associate

E to E Transportation Infrastructure Limited Bangalore

9) Figures for the previous period have been regrouped/ reclassified wherever necessary to confirm to the figures of the current period's presentation.

10) There are no Investors complaints pending as on September 30, 2026

For E to E Transportation Infrastructure limited

(Formerly known as E to E Transportation Infrastructure Private Limited)

E to E Transportation Infrastructure Limited Bangalore

Sourajit Mukherjee

Sourajit Mukherjee
Chief executive office & Whole time Director
DIN:10200844

Place: Bangalore
Date: 13-11-2026.

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE HALF YEARLY UNAUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED.

To
The Board of Directors,
E to E Transportation Infrastructure Limited
(Formerly Known as E to E Transportation Infrastructure Private Limited)

Introduction

1. We have reviewed the accompanying statement of unaudited financial results of **E to E Transportation Infrastructure Limited (Formerly Known as E to E Transportation Infrastructure Private Limited),** (hereinafter referred to as the "Company") for the half year ended on September 30, 2026("That Date"),which include Standalone financial results, Statement of Standalone Assets and Liabilities and Statement of Cash flows for the half year ended on that date together with relevant notes thereon("The statement").

Management responsibility

2. This Statement, which is the 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 the Accounting Standard - 25 "Interim Financial reporting" prescribed under Section 133 of the Companies Act, 2013, read with relevant rules thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations"). Our responsibility is to issue a report on the Statement based on our review.

Scope of review

3. We conducted our review in accordance with 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and

consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial result has been prepared in accordance with applicable accounting standard under section 133 of the Company Act, 2013 as amended read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement

For R Singhwi & Associates,
Chartered Accountants,
Firm's Registration No. 003870S

G PAVAN KUMAR
Digitally signed by G PAVAN KUMAR
Date: 2026.11.13 13:58:50 +05'30'

R Singhwi & Associates Bengaluru

CA G Pavan Kumar
Partner
Membership No. 228771
Place: Bangalore

Date: 13-11-2026
UDIN: 26228771SPRLXV8182

E To E Transportation Infrastructure Limited
(Formerly Known as E to E Transportation Infrastructure Private Limited)
CIN : L45201KA2010PLC052810
10th Floor, Sattva Galleria, Survey, Nos. 19/2 and 20/1, Bellary Road, Byatarayanapura, Bangalore,
UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2026
(All Amounts are in Rs. In Lakhs unless otherwise stated)

Particulars	As at Sep 30,2026 Unaudited	As at March 31,2026 Audited
I .EQUITY AND LIABILITIES		
(1) Shareholder's funds		
(a) Share capital	1,725.76	1,725.76
(b) Reserves and surplus	18,327.36	18,763.52
	20,053.12	**20,489.28**
(2) Non-current liabilities		
(a) Long Term borrowings	1,682.00	242.83
(b) Long-Term provisions	136.33	109.33
	1,818.33	**352.16**
(3) Current liabilities		
(a) Short-Term borrowings	19,593.00	14,915.14
(b) Trade payables		
(A) Total outstanding dues of Micro and Small Enterprises	1,396.26	2,292.66
(B) Total outstanding dues of Creditor other than Micro and Small Enterprises	10,237.51	14,901.85
(c) Other current liabilities	302.94	465.79
(d) Short-term provisions	239.56	773.77
	31,769.27	**33,349.21**
Total	**53,640.71**	**54,190.65**
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible assets		
(i) Property, Plant and Equipment	550.53	389.26
(ii) Intangible assets	526.18	143.93
(iil) ROU Assets	4.81	10.62
(iv) Intangible assets under development	48.99	310.51
(b) Non-current investments	1,306.70	217.67
(c) Deferred tax assets (net)	237.51	51.70
(d) Long-term loans and advances	1,227.37	1,000.92
(e) Other Non-current Assets	1,232.17	799.19
	5,134.25	**2,923.80**
(2) Current assets		
(a) Inventories	2,307.62	491.03
(b) Trade receivables	12,018.60	22,830.54
(c) Cash and Bank balances	9,861.57	10,235.17
(d) Short-term loans and advances	1,915.11	1,360.83
(e) Other current assets	22,403.56	16,349.28
	48,506.45	**51,266.85**
Total	**53,640.71**	**54,190.65**

R Singhvi & Associates Bengaluru

For and on behalf of the board of directors of
E to E Transportation Infrastructure Limited

Sourajit Mukherjee

Sourajit Mukherjee
CEO &Whole- time Director
DIN:10200844

E To E Transportation Infrastructure Limited Bangalore

Place: Bengaluru
Date: 13-11-2026

E To E Transportation Infrastructure Limited

(Formerly Known as E to E Transportation Infrastructure Private Limited)

CIN : L45201KA2010PLC052810

10th Floor, Sattva Galleria, Survey, Nos. 19/2 and 20/1, Bellary Road, Byatarayanapura, Bangalore, Karnataka, India, 560092

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

(All Amounts are in Rs. In Lakhs unless otherwise stated)

Particulars	For the Half year ended			For the year ended
	Unaudited	Audited	Audited	Audited
	Sep 30,2026	March 31,2026	Sep 30,2025	March 31,2026
INCOME				
I. Revenue from operations (net)	15,975.93	26,689.30	10,905.88	37,595.19
II. Other income	329.11	242.98	178.39	421.37
III. Total Income (I+II)	**16,305.04**	**26,932.28**	**11,084.27**	**38,016.56**
IV. Expenses:				
Purchase of stock-in-trade	12,343.89	17,630.67	7,968.92	25,599.59
Changes in inventories of Work in Progress and stock-in-trade	(1,816.58)	526.86	(850.61)	(323.75)
Employee benefits expense	1,620.03	1,401.79	1,358.81	2,760.59
Finance costs	1,413.19	831.12	984.12	1,815.24
Depreciation and amortisation expense	72.60	67.69	64.78	132.47
Other expenses	3,293.91	3,122.67	2,572.75	5,695.41
Total expenses	**16,927.04**	**23,580.80**	**12,098.77**	**35,679.55**
V. Profit /(Loss)Before exceptional and extraordinary items and Tax (III-IV)	**(621.99)**	**3,351.48**	**(1,014.50)**	**2,337.01**
VI. Less:Exceptional items	-	-	-	-
VII. Profit /(Loss)Before extraordinary items and Tax (V-VI)	**(621.99)**	**3,351.48**	**(1,014.50)**	**2,337.01**
VIII.Less: Extraordinary items	-	-	-	-
IX. Profit/(loss) before tax (VII-VIII)	**(621.99)**	**3,351.48**	**(1,014.50)**	**2,337.01**
X. Tax expenses/(income)				
Current Tax expenses /(Income)	-	592.36	-	592.36
Tax Relating to Prior Period/(Income)	-	0.01	(12.62)	(12.61)
Deferred Tax Expenses/(Income)	(185.82)	265.24	(257.43)	7.80
XI. Profit (Loss) for the Period (IX-X) from continuing operation	**(436.18)**	**2,493.87**	**(744.45)**	**1,749.46**
XII profit/(Loss) from discontinuing operations	-	-	-	-
XIII Tax expense of discontinuing operations	-	-	-	-
XIV. Profit /(Loss) from discontinuing Operations (After tax) (XII-XIII)	-	-	-	-
XV. Profit/(Loss) for the period (XI+XIV)	**(436.18)**	**2,493.87**	**(744.45)**	**1,749.46**
Paid Up Equity Share Capital of Rs 10 Each	**1,725.76**	**1,725.76**	**1,241.76**	**1,725.76**
Reserves excluding Revaluation Reserves				**18,763.52**
Earnings/(loss) per equity share				
(1) Basic Earning per share(Rs)	**(2.53)**	**18.32**	**(6.00)**	**12.85**
(2) Diluted Earning per share(Rs)	**(2.53)**	**18.32**	**(6.00)**	**12.85**

R Singhvi & Associates Bengaluru

For and on behalf of the board of directors of
E to E Transportation Infrastructure Limited

Sourajit Mukherjee

Sourajit Mukherjee
CEO &Whole- time Director
DIN:10200844

E to E Transportation Infrastructure Limited Bangalore

Place: Bengaluru
Date: 13-11-2026

E To E Transportation Infrastructure Limited
(Formerly Known as E to E Transportation Infrastructure Private Limited)
CIN : L45201KA2010PLC052810
10th Floor, Sattva Galleria, Survey, Nos. 19/2 and 20/1, Bellary Road, Byatarayanapura, Bangalore, Karnataka, India, 560092
UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2026
(All Amounts are in Rs. In Lakhs unless otherwise stated)

Particulars	For the Half year ended Sep 30,2026 Unaudited	For the Half year ended Sep 30,2025 Audited
A. CASH FLOWS FROM OPERATING ACTIVITIES		
Net Profit/(loss) before tax	**(621.99)**	**(1,014.50)**
Adjustments:		
Depreciation and amortisation expense	72.60	64.78
Interest expense	1,413.19	984.12
Interest (income)	(329.11)	(178.39)
Provisions		
- Warranty Expenses	-	
- Leave Encashment	9.00	5.45
- for CSR	18.47	14.50
- Gratuity	18.00	25.77
Operating (loss)/Profit before working capital changes	**580.15**	**(98.27)**
Movements in working capital :		
Increase/(Decrease) in Trade payables	**(5,560.75)**	(2,022.61)
Increase/(Decrease) in Other liabilities	(465.08)	(524.96)
(Increase)/Decrease in Inventories	(1,816.58)	(850.61)
(Increase)/Decrease in Trade receivables	10,811.94	1,946.92
(Increase)/Decrease in advances	(780.73)	(862.72)
(Increase)/Decrease in Other assets	(6,487.26)	(1,386.00)
Cash used in operations	**(3,718.32)**	**(3,798.25)**
Less:Direct taxes (Paid)/Refund (net)	(250.45)	(176.97)
Net cash flow generated /(used) in operating activities (A)	**(3,968.77)**	**(3,975.22)**
B. CASH FLOWS FROM INVESTING ACTIVITIES		
(Purchase)/Sale of Property,Plant,Equipment including intangible assets under development and CWP	(348.80)	(196.97)
Investment in Associate	(1,089.02)	9.07
Investments in Fixed Deposits	(776.96)	(114.62)
Interest received	329.11	178.39
Net cash flow generated /(used) in investing activities (B)	**(1,885.68)**	**(124.12)**
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Net Proceeds received /(repaid) from long term borrowings	1,439.17	(55.75)
Net Proceeds received /(repaid) from short-term borrowings	4,677.87	4,288.44
Interest (Paid)	(1,413.19)	(984.12)
Proceeds from fresh issue of Shares		-
Less: IPO expenses		
Net cash flow generated /(used) from financing activities (C)	**4,703.86**	**3,248.57**
Net increase /(decrease)in cash and cash equivalents (A + B + C)	**(1,150.56)**	**(850.75)**
Cash and cash equivalents at the beginning of the year	1,462.69	1,280.26
Cash and cash equivalents at the end of the year*	**312.13**	**429.51**
Components of cash and cash equivalents		
Cash and cash equivalents at the end of the year	312.13	429.51
Total cash and cash equivalents	**312.13**	**429.51**

*The cash and cash equivalents balance does not include fixed deposits value of Rs.9,449.45(Sep-26), Rs.5,225.79(Sep-25)

The above Cash Flow Statement has been prepared under the indirect method set out in Accounting Standard - 3 on Cash Flow Statement prescribed by the Companies (Accounting Standards) Rules.

R Singhvi & Associates Bengaluru

For and on behalf of the board of directors of
E to E Transportation Infrastructure Limited

Sourajit Mukherjee

Sourajit Mukherjee
CEO&Whole- time Director
DIN:10200844

E to E Transportation Infrastructure Limited Bangalore

Place: Bengaluru
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Explanatory notes to the Statement of standalone unaudited Financial Results for half year ended September 30, 2026

1) The unaudited standalone financial results for half year ended September 30th, 2026, which are published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulation") have been reviewed and recommended by the Audit Committee and were approved & taken on record by the Board of Directors at their respective meeting held on 13th November 2026.

2) The Statutory auditors of the company have carried out Limited Review of Unaudited standalone financial results for the half year ended on September 30,2026.

3) IND AS is currently not applicable to the company hence the financial results have been prepared in accordance with the Accounting Standards as notified under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 issued thereunder and other accounting principles generally accepted in India as amended from time to time.

4) During the year ended March 31,2026, the company has completed as Initial Public Offering (IPO) of 48,40,000 equity shares with a face value of Rs.10 each, at an issue price of Rs.174 (include a share premium of Rs. 164) per share. The company's shares were listed on the SME Platform of NSE limited ("NSE MSE") on 2nd January 2026. Details of utilisation of IPO proceeds are as follows:

Purpose for which funds were raised	**Total Amount Raised**	**Amount utilized for the purpose till Mar-26**	**Amount Utilized for the Purpose in Q1 of FY 2026-27**	**Amount Utilized for any other purpose**	**Unutilized balance as at balance sheet date**
To meet working capital requirements	70.00	64.21	5.79	-	-
General Corporate Purpose	4.13	4.13	-	-	-
Issue related expenses in relation to Issue	10.08	10.08	-	-	-

E To E Transportation Infrastructure Limited Bangalore

5) Earnings per shares (EPS) are calculated on weighted average of the share capital outstanding during the period, half year/Period EPS is not annualised.

6) The figures for the Half year ended 31st March 2026 are the balancing figure between the audited figures of the full financial year and the published audited figure for the Half year ended 30th September 2025.

7) The Company has identified business segments as its primary segments, based on the dominant sources and nature of risks and returns. As the Company is exclusively engaged in railway-related works, no other reportable business segments exist. Accordingly, the Company operates in a single business segment. Therefore, the requirements of AS 17 'Segment Reporting' are not applicable.

8) Figures for the previous period have been regrouped/ reclassified wherever necessary to confirm to the figures of the current period's presentation.

9) There are no Investors complaints pending as on September 30, 2026.

For E to E Transportation Infrastructure limited

(Formerly known as E to E Transportation Infrastructure Private Limited)

E to E Transportation Infrastructure Limited Bangalore

Sourajit Mukherjee

Sourajit Mukherjee
Chief executive office & Whole time Director
DIN:10200844

Place: Bangalore
Date: 13-11-2026.