FY 2025 – 2026

41ST ANNUAL REPORT

LINAKS MICRO ELECTRONICS LIMITED

INDEX

CORPORATE INFORMATION

BOARD OF DIRECTORS		
Mr. Shashi Shekhar Mishra	(DIN: 06880735)	Managing Director
Ms. Urvashi Mishra	(DIN: 09061576)	Executive Director
Ms. Ishu Mishra	(DIN: 09461542)	Executive Director
Ms. Anu Shukla	(DIN: 11232523)	Non-Executive-Independent Director
Ms. Vedangi Singh	(DIN: 11916405)	Non-Executive-Independent Director
Mr. Aman Bajpai	(DIN: 11924349)	Non-Executive-Independent Director

KEY MANAGERIAL PERSONNEL	
Mr. Amit Agrawal	Chief Financial Officer
Ms. Bhumika Mittal	Company Secretary and Compliance Officer

AUDIT COMMITTEE		
Ms. Vedangi Singh	Non-Executive-Independent Director	Chairperson
Mr. Shashi Shekhar Mishra	Managing Director	Member
Ms. Anu Shukla	Non-Executive-Independent Director	Member

NOMINATION AND REMUNERATION COMMITTEE		
Ms. Anu Shukla	Non-Executive-Independent Director	Chairperson
Ms. Vedangi Singh	Non-Executive-Independent Director	Member
Mr. Aman Bajpai	Non-Executive-Independent Director	Member

STAKEHOLDERS RELATIONSHIP COMMITTEE		
Ms. Vedangi Singh	Non-Executive-Independent Director	Chairperson
Mr. Shashi Shekhar Mishra	Managing Director	Member
Mrs. Urvashi Mishra	Executive Director	Member

BANKERS
State Bank of India
Bank of Baroda
STATUTORY AUDITOR
M/s R S J B & Associates
76A, Chandganj Garden, Kapoorthala, Aliganj, Lucknow-226024
rsjbassociate@gmail.com
INTERNAL AUDITOR
M/s Saurabh Gaur & Co.
16/03, Nirmala Sadan, Sarojini Naidu Marg, Near Ghoda Hospital, Lucknow-226001
SECRETARIAL AUDITOR
M/s P.K. Mishra & Associates
B-14, First Floor, Second Part of Property, Chirag Enclave, New Delhi-110048
STOCK EXCHANGE
BSE Limited
Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400001
REGISTRAR AND SHARE TRANSFER AGENT
Beetal Financial & Computer Services Private Limited
REGISTERED OFFICE
12.6 KM Barabanki Road Chinhat Lucknow, Uttar Pradesh – 227105
CORPORATE OFFICE
7^{th} Floor, Eldeco Corporate Chambers – II Vibhuti Khand, Gomati Nagar Lucknow, Uttar Pradesh – 226010
CIN
L32101UP1986PLC007841
WESBITE
https://www.linaks.in/

NOTICE OF THE 41ST ANNUAL GENERAL MEETING

Notice is hereby given that the 41st Annual General Meeting ("AGM") of the Members of "Linaks Micro Electronics Limited" ("Company") will be held on Tuesday, 29th September, 2026 at 03:00 P.M. (IST) through Video Conferencing ("VC") / Other Audio Visual Means ("OAVM") to transact the following businesses:

Ordinary Business:

1. To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ended March 31, 2026 and the Reports of the Board of Directors and Auditors thereon; and in this regard, pass the following resolution as an **Ordinary Resolution**:

   "**RESOLVED THAT** the Audited Financial Statements of the Company for the financial year ended March 31, 2026, and the reports of the Board of Directors and Auditors thereon, as circulated to the Members, be and are hereby received, considered and adopted."

2. To re-appoint Ms. Ishu Mishra (DIN: 09461542), who retires by rotation and being eligible, offers herself for re-appointment, as a director and in this regard, pass the following resolution as an **Ordinary Resolution:**

   "RESOLVED THAT pursuant to the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, Ms. Ishu Mishra (DIN: 09461542), who retires by rotation at this Meeting, and being eligible, has offered herself for re-appointment, be and is hereby re-appointed as Director of the Company, liable to retire by rotation.**"**

Special Business:

3. **To consider and approve the appointment of Ms. Anu Shukla (DIN: 11232523) as a Non-executive Independent Director of the Company.**

   To consider and if thought fit, to pass the following resolution as a Special Resolution:

   "**RESOLVED THAT** pursuant to the provisions of Sections 149, 150 and 152 read with Schedule IV and other applicable provisions of the Companies Act, 2013 read with Rules made thereunder [including any statutory modification (s) or re-enactment(s) thereof for the time being in force] and Regulation as per relevant provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015 (including any amendments thereto or re-enactment thereof, for the time being in force) and on the recommendation of the Nomination and Remuneration Committee and approval of the Board of Directors, Ms. Anu Shukla (DIN: 11232523), who was appointed as an Additional Director and in respect of whom the Company has received a notice in writing under Section 160 of the Act from a Member proposing her candidature for the office of Director of the Company and who has submitted a declaration that she meets the criteria of Independence as provided under the Act and the SEBI Listing Regulations, the consent of the Members be and is hereby accorded to appoint Ms. Anu Shukla (DIN: 11232523) as a Non- Executive, Independent Director of the Company for a term of 5 (Five) years with effect from September 4, 2026 to September 3, 2031, not liable to retire by rotation.

   RESOLVED FURTHER THAT any of the Directors and/or Company Secretary be and are hereby severally authorized to file returns/ forms with the Registrar of Companies and to do all acts, deeds and things that may be necessary proper, expedient or incidental for the purpose of giving effect to the aforesaid resolution."

4. **To consider and approve the appointment of Ms. Vedangi Singh (DIN: 11916405) as a Non-executive Independent Director of the Company.**

   To consider and if thought fit, to pass the following resolution as a Special Resolution:

   "**RESOLVED THAT** pursuant to the provisions of Sections 149, 150 and 152 read with Schedule IV and other applicable provisions of the Companies Act, 2013 read with Rules made thereunder [including any statutory modification (s) or re-enactment(s) thereof for the time being in force] and Regulation as per relevant provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015 (including any amendments thereto or re-enactment thereof, for the time being in force) and on the recommendation of the Nomination and Remuneration Committee and approval of the Board of Directors, Ms. Vedangi Singh (DIN: 11916405), who was appointed as an Additional Director and in respect of whom the Company has received a notice in writing under Section 160 of the Act from a Member proposing her candidature for the office of Director of the Company and who has submitted a declaration that she meets the criteria of Independence as provided under the Act and the SEBI Listing Regulations, the consent of the Members be and is hereby accorded to appoint Ms. Vedangi Singh (DIN: 11916405) as a Non- Executive, Independent Director of the Company for a term of 5 (Five) years with effect from September 4, 2026 to September 3, 2031, not liable to retire by rotation.

   RESOLVED FURTHER THAT any of the Directors and/or Company Secretary be and are hereby severally authorized to file returns/ forms with the Registrar of Companies and to do all acts, deeds and things that may be necessary. proper, expedient or incidental for the purpose of giving effect to the aforesaid resolution."

5. **To consider and approve the appointment of Mr. Aman Bajpai (DIN: 11924349) as a Non-executive Independent Director of the Company.**

   To consider and if thought fit, to pass the following resolution as a Special Resolution:

   "**RESOLVED THAT** pursuant to the provisions of Sections 149, 150 and 152 read with Schedule IV and other applicable provisions of the Companies Act, 2013 read with Rules made thereunder [including any statutory modification (s) or re-enactment(s) thereof for the time being in force] and Regulation as per relevant provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015 (including any amendments thereto or re-enactment thereof, for the time being in force) and on the recommendation of the Nomination and Remuneration Committee and approval of the Board of Directors, Mr. Aman Bajpai (DIN: 11924349), who was appointed as an Additional Director and in respect of whom the Company has received a notice in writing under Section 160 of the Act from a Member proposing his candidature for the office of Director of the Company and who has submitted a declaration that he meets the criteria of Independence as provided under the Act and the SEBI Listing Regulations, the consent of the Members be and is hereby accorded to appoint Mr. Aman Bajpai (DIN: 11924349) as a Non- Executive, Independent Director of the Company for a term of 5 (Five) years with effect from September 4, 2026 to September 3, 2031, not liable to retire by rotation.

   RESOLVED FURTHER THAT any of the Directors and/or Company Secretary be and are hereby severally authorized to file returns/ forms with the Registrar of Companies and to do all acts, deeds and things that may be necessary. proper, expedient or incidental for the purpose of giving effect to the aforesaid resolution."

NOTE(S):

1. Pursuant to the General Circular No. 03/2025 dated September 22, 2025, issued by the Ministry of Corporate Affairs (MCA) and circular issued by SEBI vide circular no. SEBI/ HO/ CFD/ CFDPoD-2/ P/ CIR/ 2024/ 133 dated October 3, 2024 ("SEBI Circular") and other applicable circulars and notifications issued (including any statutory modifications or re- enactment thereof for the time being in force and as amended from time to time, companies are allowed to hold AGM through Video Conferencing (VC) or other Audio Visual Means (OAVM), without the physical presence of members at a common venue. In compliance with the said Circulars, AGM shall be conducted through VC/ OAVM.

2. Pursuant to the Circular No. 14/2020 dated April 08, 2020, issued by the Ministry of Corporate Affairs, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. However, the Body Corporates are entitled to appoint authorised representatives to attend the AGM through VC/OAVM and participate there at and cast their votes through e-voting.

3. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available for 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

4. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.

5. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) the Secretarial Standard on General Meetings (SS-2) issued by the ICSI and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs from time to time the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as e-voting on the date of the AGM will be provided by NSDL.

6. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at www.linaks.in. The Notice can also be accessed from the websites of the Stock Exchange i.e. BSE Limited at www.bseindia.com and the AGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.

7. AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular issued from time to time.

8. Mr. Pawan Kumar Mishra, Practicing Company Secretary (Membership No. FCS-4305) Proprietor of M/s P.K. Mishra & Associates, Practicing Company Secretaries has been appointed as the Scrutinizer to scrutinize the voting and remote e- voting process in a fair and transparent manner.

The instructions for members for remote E-Voting and Joining General Meeting are as under:

The remote e-voting period begins on Saturday, September 26, 2026 at 9:00 A.M. and ends on Monday, September 28, 2026 at 5:00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the **record date (cut-off date) i.e. Tuesday, September 22, 2026**, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the **cut-off date, being Tuesday, September 22, 2026.**

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts toaccess e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2. Existing **IDeAS** user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "**Beneficial Owner"** icon under **"Login"** which is available under **'IDeAS'** section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on **"Access to e-Voting"** under e-Voting services and you will be able to see e-Voting page. Click on company name or **e-Voting service provider**

	i.e. NSDL and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 3. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select **“Register Online for IDeAS Portal”** or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 4. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen-digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Shareholders/Members can also download NSDL Mobile App “**NSDL Speede**” facility by scanning the QR code mentioned below for seamless voting experience. 
Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then use your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the e-voting is in progress as per the information provided by company. On clicking the e-voting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers’ website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option.

	4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	1. You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use ForgetUser ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i. e. NSDL and CDSL

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000.
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911

B) Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. **Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile.**
2. **Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.**
3. **A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.**
   Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.
4. **Your User ID details are given below:**

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example, if your DP ID is IN300*** and Client ID is 12****** then your user ID is IN300***12******.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example, if your Beneficiary ID is 12************** then your user ID is 12**************
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example, if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. **Password details for shareholders other than Individual shareholders are given below:**
   a) If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.
   b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password', and the system will force you to change your password.
   c) How to retrieve your 'initial password'?
      (i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8-digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
      (ii) If your email ID is not registered, please follow steps mentioned below in process for those shareholders whose email ids are not registered.
6. **If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:**
   a) Click on "Forgot User Details/Password?"(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
   b) Physical User Reset Password?" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
   c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc**.**
   d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button.
9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.

2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join Meeting".

3. Now you are ready for e-Voting as the Voting page opens.

4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and "Confirm" when prompted.

5. Upon confirmation, the message "Vote cast successfully" will be displayed.

6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.

7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to pkmishra59@yahoo.com with a copy marked to evoting@nsdl.com Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.

2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.

3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on.: 022 - 4886 7000 and 022 - 2499 7000 or send a request to Mr. Kaushal Kumar at evoting@nsdl.com/ kaushalk@nsdl.com

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), Aadhar (self-attested scanned copy of Aadhar Card) by email to linakspcb@yahoo.com.

2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self- attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to linakspcb@yahoo.com. If you are an Individual shareholder holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A)** i.e. **Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode**.

3. Alternatively, shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.

4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE AGM ARE AS UNDER: -

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above forremote e-voting.

2. Only those Members/ shareholders, who will be present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM.

3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However,they will not be eligible to vote at the AGM.

4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE AGM THROUGH VC OAVM ARE AS UNDER:

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDLe-Voting system. Members may access by following the steps mentioned above for Access to NSDL e-Voting system. After successful login, you can see link of "VC/OAVM" placed under "Join meeting" menu against company name. You are requested to click on VC/OAVM link placed underJoin Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login wherethe EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.

2. Members are encouraged to join the Meeting through Laptops for better experience.

3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.

4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigateany kind of aforesaid glitches.

5. Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at linakspcb@yahoo.com. The same will be replied by the company suitably.

6. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ ask questions during the meeting.

By Order of the Board
For Linaks Micro Electronics Limited

Sd/-
Bhumika Mittal
Company Secretary cum Compliance Officer
M. No.: A63808

Place: Lucknow
Date: 04/09/2026

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013 AND RULES RELATED THERETO

Item No. 3

The Board of Directors of the Company, on the recommendation of the Nomination and Remuneration Committee, appointed Ms. Anu Shukla (DIN: 11232523) as Additional Director of the Company with effect from September 4, 2026 in accordance with Section 161 of the Act.

The Company has received a notice in writing under Section 160 of the Act from a member proposing her candidature for the office of Non-executive Independent Director. The Board of Directors recommends appointment of Ms. Anu Shukla (DIN:11232523) as Independent (Non-executive) Director of the Company. Ms. Anu Shukla has given her consent and has submitted a declaration that she meets the criteria for independence as provided in the Act and Listing Regulations. In term of Section 149 of the Companies Act, 2013, Ms. Anu Shukla's tenure as an Independent (Non-Executive) Director of the Company shall be for a period of 5-year(s) i.e. September 4, 2026 to September 3, 2031 (both days inclusive).

The Board recommends the resolution set forth in Item No. 3 for the approval of the members.

None of the Directors or Key Managerial Personnel of the Company and/or their relatives, except Ms. Anu Shukla is concerned or interested, financially or otherwise, in the resolution set out in the Notice, except to the extent of their shareholding, if any.

Item No. 4

The Board of Directors of the Company, on the recommendation of the Nomination and Remuneration Committee, appointed Ms. Vedangi Singh (DIN: 11916405) as Additional Director of the Company with effect from September 4, 2026 in accordance with Section 161 of the Act.

The Company has received a notice in writing under Section 160 of the Act from a member proposing her candidature for the office of Non-executive Independent Director. The Board of Directors recommends appointment of Ms. Vedangi Singh (DIN: 11916405) as Independent (Non-executive) Director of the Company. Ms. Vedangi Singh has given her consent and has submitted a declaration that she meets the criteria for independence as provided in the Act and Listing Regulations. In term of Section 149 of the Companies Act, 2013, Ms. Vedangi Singh's tenure as an Independent (Non-Executive) Director of the Company shall be for a period of 5-year(s) i.e. September 4, 2026 to September 3, 2031 (both days inclusive).

The Board recommends the resolution set forth in Item No. 4 for the approval of the members.

None of the Directors or Key Managerial Personnel of the Company and/or their relatives, except Ms. Vedangi Singh is concerned or interested, financially or otherwise, in the resolution set out in the Notice, except to the extent of their shareholding, if any.

Item No. 5

The Board of Directors of the Company, on the recommendation of the Nomination and Remuneration Committee, appointed Mr. Aman Bajpai (DIN: 11924349) as Additional Director of the Company with effect from September 4, 2026 in accordance with Section 161 of the Act.

The Company has received a notice in writing under Section 160 of the Act from a member proposing his candidature for the office of Non-executive Independent Director. The Board of Directors recommends appointment of Mr. Aman Bajpai (DIN: 11924349) as Independent (Non-executive) Director of the Company. Mr. Aman Bajpai has given his consent and has submitted a declaration that he meets the criteria for independence as provided in the Act and Listing Regulations. In term of Section 149 of the Companies Act, 2013, Mr. Bajpai's tenure as an Independent (Non-Executive) Director of the Company shall be for a period of 5-year(s) i.e. September 4, 2026 to September 3, 2031 (both days inclusive).

The Board recommends the resolution set forth in Item No. 5 for the approval of the members.

None of the Directors or Key Managerial Personnel of the Company and/or their relatives, except Mr. Aman Bajpai (DIN: 11924349) is concerned or interested, financially or otherwise, in the resolution set out in the Notice, except to the extent of their shareholding, if any.

DETAILS OF DIRECTORS SEEKING APPOINTMENT/ RE-APPOINTMENT AT 41ST ANNUAL GENERAL MEETING

(Pursuant to Regulation 36(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India)

Name	**Ishu Mishra**
Age	24 yrs. (15.07.2002)
Qualification	Masters in Literature / Pursuing LLB
Experience (including expertise in specific functional area) / Brief Resume	Corporate Governance & Legal Compliances
Terms and Conditions of ~~Appointment~~/ Reappointment	Handling All Corporate Work & Legal Compliances
Remuneration last drawn (including sitting fees, if any)/proposed to be paid	As per the terms and conditions mutually decided between him and the Board of Directors
Date of first appointment on the Board	February 14, 2025
Shareholding in the Company as on March 31, 2026	Nil
Relationship with other Directors/ Key Managerial Personnel	Sister of Mr. Shashi Shekhar Mishra (Managing Director) and Sister-in-Law of Mrs. Urvashi Mishra (Director)
Number of meetings of the Board attended during the year	4
Directorship held in other Companies	1) Evanka Sportz City Private Limited 2) Evanka Infrastructure & Realtors Private Limited 3) Koteshwar Infrastructure Private Limited
Chairmanship(s)/ Membership(s) of Committees of other Companies as on 31st March, 2026	Nil

DETAILS OF DIRECTORS SEEKING APPOINTMENT/ RE-APPOINTMENT AT 41ST ANNUAL GENERAL MEETING

(Pursuant to Regulation 36(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India)

Particulars	Ms. Anu Shukla	Ms. Vedangi Singh	Mr. Aman Bajpai
DIN	11232523	11916405	11924349
Date of Birth and Age	15-01-1992 (34 Years)	21-03-1999 (27 years)	07-06-1997 (29 Years)
Nationality	Indian	Indian	Indian
Date of first appointment on the Board	September 4, 2026	September 4, 2026	September 4, 2026
Qualification	She holds a Master's degree in Business Administration from the University of Lucknow.	She holds a Master's in arts journalism and mass communication from the Chandigarh University and Bachelors in Commerce from University of Lucknow.	He holds a degree of Bachelor of Science from Chhatrapati Shahu Ji Maharaj University Kanpur.
Experience and Expertise	She has an extensive experience of eight years in the field of education and academic administration	Strong background in tax preparation and multimedia content creation, combining expertise in financial accuracy and digital communication to deliver comprehensive services with experience of eight years.	He has an extensive experience of seven years in the field of sales and Marketing.
Directorship held in other Companies (excluding foreign Companies, Private Companies and Section 8 Companies)	NA	NA	NA
Chairmanship/ Membership of Committees in other Companies (only two Committees viz. Audit Committee and Stakeholders Relationship Committee have been considered)	Nil	Nil	Nil
Relationship with other directors, manager and other key managerial personnel of the Company	Not related	Not related	Not related
No. of shares held	Nil	Nil	Nil
Number of meetings attended during the year	Nil	Nil	Nil
Terms & conditions of appointment/ re-appointment	The details have been provided in the Resolution forming part of this Notice	The details have been provided in the Resolution forming part of this Notice	The details have been provided in the Resolution forming part of this Notice
Remuneration sought to be paid and remuneration last drawn	Sitting fees	Sitting fees	Sitting fees

DIRECTORS' REPORT

TO THE MEMBER(S)

Your directors are pleased to present the 41st (Forty First) Annual Report on the business and operations of **Linaks Micro Electronics Limited** ("the Company") along with the Audited Financial Statements for the Financial Year ended on 31st March, 2026.

1. FINANCIAL RESULTS AND PERFORMANCE OF THE COMPANY

The summarized working results for the Financial Year ended on 31st March, 2026 as compared with the previous year are as under: -

(Amount in Rupees)

Particulars	2025-26	2024 – 2025
Revenue from Operation	0.00	0.00
Other Income	11,31,200.00	4,57,200.00
Total Revenue	**11,31,200.00**	**4,57,200.00**
Total Expenses	**32,37,995.97**	**27,68,247.27**
Profit/(Loss) before tax from continuing Operations	(21,06,795.97)	(23,11,047.27)
Current Income Tax for the period	0.00	0.00
Deferred Tax	0.00	0.00
Profit/(Loss) for the period	**(21,06,795.97)**	**(23,11,047.27)**

2. STATE OF COMPANY'S AFFAIRS

The Company's plans for new activities are progressing gradually and management is hopeful that it will gain momentum in the current financial year. The Management is striving to add new activities in other related areas of Business and the Directors are optimistic about future performance of the Company.

3. CHANGE IN NATURE OF BUSINESS, IF ANY

There has been no change in the nature of business of the Company during the financial year under review since the Company is still trying to finalize and add new business activities.

4. DIVIDEND AND RESERVES

The Directors do not recommend any dividend since the Company has not earned any distributable profit during the financial year 2025-26.

Further, no amount has been transferred to the general reserves during the year under review.

5. WEB LINK OF ANNUAL RETURN

The Ministry of Corporate Affairs vide Notification dated 05.03.2021 (effective from same date) has made Amendment in Rule 12 of Companies (Management and Administration), Rules, 2014, Omitting Requirement of attaching MGT 9 Extract of Annual Report in the Board Report, hence form MGT-9 doesn't form part of this Board Report.

Pursuant to Section 92(3) read with section 134 (3) (a) of the Companies Act, 2013, copies of the Annual Return of the Company is placed on the website of the Company and is accessible at the web-link: www.linaks.in.

6. SHARE CAPITAL

Authorized Share Capital

The Authorised Share Capital of the Company as on 31st March, 2026 was Rs. 9,00,00,000/- (Rupees Nine Crores Only) divided into 5,00,00,000 (Five Crore) Equity Shares of Re. 1/- (Rupee One Only) each and 40,00,000 (Forty Lakh) Optionally Convertible Preference Shares of Rs. 10/- (Rupees Ten Only) each.

Paid Up Share Capital

The Paid-up Share Capital of the Company as on 31st March, 2026 was Rs. 4,95,35,300/- (Rupees Four Crores Ninety-Five Lakhs Thirty-Five Thousand Only) divided into 1,73,35,300 (One Crore Seventy-Three Thousand Thirty-Five Thousand Three Hundred) Equity Shares of face value of Re. 1/- (Rupee One Only) each and 32,20,000 (Thirty-Two Lakh Twenty Thousand) Optionally Convertible Preference Shares of Rs. 10/- (Rupees Ten Only) each.

During the year under review, the Company has not issued any shares. The Company has neither issued shares with differential voting rights nor employee stock options or sweat equity shares and does not have any scheme to fund its employees to purchase the shares of the Company.

7. DIRECTORS AND KEY MANAGERIAL PERSONNEL (KMP)

Directors

The Company has an appropriate mix of directors on its Board. There are 5 Directors on the Board of the Company. The Directors are eminent individuals of diverse backgrounds with skills, experience and expertise in various areas.

The Directors of the Company as on March 31, 2026 are as follows:

S. No.	Name of the Director	Designation	Date of Appointment
1.	Shashi Shekhar Mishra (DIN: 06880735)	Managing Director	18/07/2024
2.	Urvashi Mishra (DIN: 09061576)	Executive Director	15/02/2025
3.	Ishu Mishra (DIN: 09461542)	Executive Director	14/02/2025
4.	Komilla Singh (DIN: 11162411)	Independent Director	02/09/2025
5.	Prakash Chandra Srivastava (DIN: 11145545)	Independent Director	02/09/2025

In accordance with the provisions of section 152 of the Companies Act, 2013 and the Articles of Association of the Company, Ms. Ishu Mishra (DIN: 09061576), Director of the Company, is liable to retire by rotation at the forthcoming Annual General Meeting and being eligible, offers herself for re – appointment. Our Directors recommend her re-appointment for the consideration of the Members of the Company at the ensuing Annual General Meeting.

A brief resume, nature of expertise, details of directorships held in other companies of the Directors proposed to be appointed/re-appointed, along with their shareholding in the Company, as stipulated under the Secretarial Standards and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, is appended as an Annexure to the Notice of the ensuing Annual General Meeting.

Changes in the Board of Directors post the closure of the Financial Year under review

1. Appointments subject to the approval of members of the Company:

   (a) Ms. Anu Shukla (DIN: 11232523) as an Additional Director (Category: Non-Executive Independent Director) of the Company for a period of 5 (five) years commencing from September 4, 2026 to September 3, 2031.

   (b) Ms. Vedangi Singh (DIN: 11916405) as an Additional Director (Category: Non-Executive Independent Director) of the Company for a period of 5 (five) years commencing from September 4, 2026 to September 3, 2031.

   (c) Mr. Aman Bajpai (DIN: 11924349) as an Additional Director (Category: Non-Executive Independent Director) of the Company for a period of 5 (five) years commencing from September 4, 2026 to September 3, 2031.

2. Resignations:

   (a) Mr. Prakash Chandra Srivastava (DIN: 11145545) ceased to be the Non-Executive Independent Director of the company with effect from September 4, 2026.

   (b) Ms. Komilla Singh (DIN: 11162411) ceased to be the Non-Executive Independent Director of the company with effect from September 4, 2026.

None of the Directors are disqualified under Section 164(2) of the Companies Act, 2013.

Key Managerial Personnel

Pursuant to the provisions of Section 203 of the Companies Act, 2013 read with the applicable rules made thereunder, the following persons were designated as the Key Managerial Personnel (KMP) of the Company as on March 31, 2026:

S. No.	Name of the Key Managerial Personnel	Designation	Date of Appointment
1.	Mr. Shashi Shekhar Mishra	Managing Director	18/07/2024
2.	Mr. Amit Agrawal	Chief Financial Officer	06/08/2025
3.	Ms. Bhumika Mittal	Company Secretary & Compliance Officer	06/08/2025

Changes during the year under review

a) Mr. Amit Agrawal has been appointed as the Chief Financial Officer of the Company w.e.f. 06.08.2025

b) Ms. Bhumika Mittal has been appointed as the Company secretary cum Compliance Officer of the Company w.e.f. 06.08.2025.

c) Mr. Girish Chandra Jha resigned from the position of Chief Financial Officer with effect from 24.10.2025 due to personal & professional reasons.

8. AUDITORS

i) Statutory Auditors

Pursuant to the provisions of Section 139 of the Companies Act, 2013 and rules framed thereunder, M/s. R S J B & Associates, Chartered Accountants (Firm Registration Number: 018712C), were appointed as the Statutory Auditors of the Company at the 40th Annual General Meeting held on 30th September, 2025 for a term of five consecutive years commencing from the conclusion of 40th Annual General Meeting till the conclusion of the 45th Annual General Meeting.

The Auditor's Report on the financial statements of the Company for the financial year ended March 31, 2026, forms part of this Annual Report. The report does not contain any qualification, reservation, or adverse remark. The observations of the Statutory Auditors in their report, read together with the notes on Accounts, are self – explanatory, and therefore, in the opinion of the Directors, do not call for any further explanation.

ii) Secretarial Auditor

In compliance with Section 204 of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Board at its meeting held on September 02, 2025 and based on recommendation of the Audit Committee, has appointed M/s. P. K. Mishra & Associates, Practicing Company Secretaries, a peer reviewed firm (Firm Registration No. S2016DE382600) as a Secretarial Auditors of the Company the financial year 2025 - 2026.

The Secretarial Audit Report in Form MR-3 for the Financial Year 2025-26 is annexed to this report as **Annexure-A**.

The Secretarial Audit Report contains certain observations, explanations of which are given as under:

a) ***The company had not appointed the company secretary during the audit period from 01.04.2025 to 05.08.2025 i.e. after resignation of CS Priya Gupta on 31.08.2024 and therefore not complied with the provisions of Section 203 (1) of the Companies Act, 2013 read with Rule 8A of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014. However, the company has appointed Ms. Bhumika Mittal, Company Secretary bearing Membership No. A63808 as the Company Secretary cum Compliance Officer in full-time employment of the company w.e.f. 06.08.2025.***

   The Company has taken necessary corrective measures to rectify the aforesaid non-compliance. Accordingly, Ms. Bhumika Mittal has been appointed as the Company Secretary-cum-Compliance Officer of the Company with effect from August 6, 2025, thereby ensuring compliance with the applicable statutory requirements.

b) ***During the financial year under review, the company did not comply with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as the audited financial results for the financial year ended 31 March 2025, which were required to be submitted to the Stock Exchange(s) within 60 days from the end of the financial year, were considered and approved by the Board of Directors at its meeting held on 20 June 2025 instead of on or before 30 May 2025, resulting in a delay of 21 days in submission of the audited financial results.***

   The Company has taken note of the aforesaid observation and assures that the applicable requirements will be duly complied with in all future filings.

c) ***The company was not in compliance with the provisions of Section 149 of the Companies Act, 2013 from 01.04.25 to 01.09.2025 with respect to the appointment of at least one-third of the total number of directors as independent directors.***

   The Company has rectified the aforesaid non-compliance and has appointed the requisite number of Independent Directors, namely Mr. Prakash Chandra Srivastava (DIN: 11145545) and Ms. Komilla Singh (DIN: 11162411), with effect from September 02, 2026.

d) ***The Audit Committee was not constituted in compliance with the provisions of Section 177 of the Companies Act, 2013.***

   The Company has rectified the aforesaid non-compliance and, accordingly, has reconstituted the Audit Committee with a minimum of three Directors, with Independent Directors constituting a majority of the Committee.

e) ***The Nomination and Remuneration Committee was not constituted in compliance with the provisions of Section 178 of the Companies Act, 2013.***

   The Company has rectified the aforesaid non-compliance and, accordingly, has reconstituted the Nomination and Remuneration Committee comprising three or more Non-Executive Directors, of whom not less than one-half are Independent Directors, in compliance with the applicable statutory requirements.

f) ***The Stakeholders Relationship Committee was not constituted in compliance with the provisions of Section 178 of the Companies Act, 2013.***

   The Company has rectified the aforesaid non-compliance and, accordingly, has reconstituted the Stakeholders' Relationship Committee, comprising a Chairperson who is a Non-Executive Director and such other members as may be determined by the Board.

g) ***The company has not maintained proper functional website which is in contravention of the provisions of Regulation 46 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.***

   The Company has taken note of the aforesaid observation and is in the process of making the Company's website fully operational and functional.

The amended provisions of Regulation 24A of SEBI Listing and Obligations and Disclosure Requirements (LODR) Regulations, 2015 are not applicable to the Company.

iii) Internal Auditor

Pursuant to Section 138 of Companies Act, 2013, the Company had appointed M/s Saurabh Gaur & Co. (Firm Regn. No. 011255C) as the Internal Auditors of the Company at its Board Meeting held on 06th August, 2025 for the Financial Year 2025-2026.

9. DETAILS OF FRAUDS REPORTABLE BY AUDITORS

During the year under review, neither the statutory auditors nor the secretarial auditor of the Company has disclosed any instance of fraud committed in the Company by its officers or employees required to be disclosed in terms of Section 143(12) of the Act.

10. SUBSIDIARIES, ASSOCIATES AND JOINT VENTURE COMPANIES

As on March 31, 2026, the Company has no Subsidiary, Joint venture or Associate Company and accordingly Form AOC-1 i.e. a statement containing salient features of the financial statements of subsidiaries or associate companies or Joint Ventures pursuant to Section 129(3) of the Companies Act, 2013 read with Rule 5 of the Companies (Accounts) Rule, 2014 is not required to be attached.

11. CORPORATE GOVERNANCE REPORT

Your Company has followed good corporate governance practices since its inception. The compliance with the corporate governance provisions as specified in regulations 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27 and clauses (b) to (i) of sub regulation (2) of regulation 46 and para – C, D and E of Schedule V is not applicable on the Company, and therefore, disclosures as required under para – C, D and E of Schedule V is not given for the financial year 2025 – 2026.

A certificate of Practicing Company Secretary regarding non – applicability of regulations 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27 and clauses (b) to (i) of sub-regulation (2) of regulation 46 and para – C, D and E of Schedule V is hereby enclosed and forms part of this report as **Annexure 'B'**.

12. MANAGEMENT DISCUSSION AND ANALYSIS REPORT

The Management's Discussion and Analysis Report in compliance with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 is attached as **Annexure - 'C'** and forms an integral part of this report.

13. VIGIL MECHANISM / WHISTLE BLOWER POLICY

The Company has formulated a Whistle Blower Policy to establish a vigil mechanism for Directors, Employees and other Stakeholders of the Company to report concerns about illegal or unethical practices, Unethical behaviour, actual or suspected fraud or violation of the Company's Code of Conduct or Ethics Policy. The whistle Blower Policy is available on Company's website i.e. www.linaks.in.

During the year under review, no complaint pertaining to the Company was received under the Whistle Blower mechanism.

14. LISTING OF SHARES

The securities of the Company are presently listed at

a) BSE Limited

b) The Stock Code & ISIN no. for dematerialisation of listed shares:

S. No.	Scrip Code	ISIN No.
1.	**517463**	**INE028C01027**

The Annual listing fees have been paid to BSE Limited.

Further, to provide service to the Shareholders, the Company has appointed M/s. Beetal Financial & Computer Services (P) Limited, 3rd Floor, Beetal House, 99, behind Local Shopping Centre, Madangir Village, Madangir, New Delhi, Delhi 110062 as the Registrar and Transfer Agent of the Company for Electronic Connectivity with NSDL and CDSL.

15. DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORK PLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company has adopted a policy on prohibition, prevention and redressal of Sexual Harassment of Women at the Work Place and matter connected therewith or incidental thereto covering all the aspects as contained under The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules made thereunder.

An Internal Complaints Committee (ICC) has been constituted to consider and resolve complaints related to sexual harassment, as mandated by the said Act

Further the following details related to complaints of sexual harassment:

(a) Number of complaints of sexual harassment received in the year**: NIL**

(b) Number of complaints disposed off during the year: **NIL**

(c) Number of cases pending for more than ninety days: **NIL**

16. MATERNITY BENEFIT COMPLIANCE STATEMENT

The Company confirms that it is in full compliance with the provisions of the Maternity Benefit Act, 1961, including maternity leave as applicable, and protection against termination on account of maternity leave.

17. PARTICULARS OF EMPLOYEES AND RATIO OF REMUNERATION:

Details of the ratio of the remuneration of each director to the median employee's remuneration and other details as required pursuant to Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 cannot be worked out as the process of recruitment of staff has not yet completed.

As required pursuant to Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company did not have any employee drawing a remuneration of Rs. 1.02 Cr. or more per annum, if employed throughout the year or Rs.8.50 lacs or more per month, if employed for a part of the said year under review. Moreover, there was no employee, employed throughout the financial year or part thereof, was in receipt of remuneration in that year which, in the aggregate, or as the case may be, at a rate which, in the aggregate, is in excess of that drawn by the managing director or whole-time director or manager and holds by himself or along with his spouse and dependent children, not less than two percent of the equity shares of the company.

18. MEETINGS OF THE BOARD OF DIRECTORS

During the financial year ended March 31, 2026, seven (7) meetings of the Board of Directors were convened and held, the details of which are as under:

Sr. No.	Board Meeting	Total Strength of the Board	No. of Directors Present
1.	30.05.2025	03	03
2.	25.06.2025	03	03
3.	06.08.2025	03	03

4.	02.09.2025	05	05
5.	24.10.2025	05	05
6.	05.11.2025	05	05
7.	11.02.2026	05	05

The Board of Directors met at Regular Intervals to transact business and the gap between two consecutive meetings did not exceed one hundred and twenty days.

Attendance of Directors at Board Meetings during the F.Y 2025-2026 are as under:

Name of the Directors	No of Board Meetings held	No of Board Meetings Attended
Shashi Shekhar Mishra (DIN: 06880735)	7	7
Urvashi Mishra (DIN: 09061576)	7	7
Ishu Mishra (DIN: 09461542)	7	7
Komilla Singh (DIN: 11162411)	4	4
Prakash Chandra Srivastava (DIN: 11145545)	4	4

19. COMMITTEES OF THE BOARD

The Board of Directors has the following Committees:

i) Audit Committee:

Your Directors have constituted the Audit committee in accordance with Section 177 of the Companies Act, 2013 read with rule 6 of Companies (Meetings of Board and its Powers) Rules, 2014 and Regulation 18 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The members of the Committee as on March 31, 2026 are as follows:

Name of Members	Designation
Shashi Shekhar Mishra	Chairman
Urvashi Mishra	Member
Ishu Mishra	Member

Six (6) meetings of the Audit Committee were held during the period ended March 31, 2026 on May 30, 2025, June 25, 2025, August 06, 2025, September 02, 2025, November 05, 2025 and February 11, 2026. The Board of Directors of the company has accepted all the recommendation received from the Audit Committee.

ii) Nomination & Remuneration Committee:

Your directors have constituted a Nomination and Remuneration Committee as required under the provisions of Section 178 of the Companies Act, 2013 and Regulation 19 of the SEBI (Listing

Obligations and Disclosure Requirements) Regulations, 2015. The members of Nomination and Remuneration Committee on March 31, 2026 are as follows:

Name of Members	Designation
Shashi Shekhar Mishra	Chairman
Urvashi Mishra	Member
Ishu Mishra	Member

Two (2) meeting of the Nomination and Remuneration Committee were held during the period ended March 31, 2026 on August 6, 2025 and September 02, 2025.

iii) Stakeholders Relationship Committee:

Your Board has constituted Stakeholders Relationship Committee under the provisions of Section 178(5) of Companies Act, 2013 and Regulation 20 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 The members of Stakeholders Relationship Committee on March 31, 2026 are as follows:

Name of Members	Designation
Shashi Shekhar Mishra	Chairman
Urvashi Mishra	Member
Ishu Mishra	Member

One (1) meetings of the Stakeholders Relationship Committee was held during the period ended March 31, 2026 on September 2, 2025.

The Committee, inter alia, looks into investor complaints and also reviews the performance of Registrar to the Issue and Share Transfer Agent of the Company and suggests measures for overall improvement.

The Company has delegated share transfer powers to the Registrar and Share Transfer Agent, **Beetal Financial and Computer Services (P) Limited,** Beetal House, 3rd Floor, 99 Madangir, Behind LSC, Near Dada Harsukhdas Mandir, New Delhi – 110062.

During the year, no complaints were received from the investors. All transfers/transmissions received during the financial year were processed by the Registrar and Share Transfer Agent and no transfers/transmissions were pending.

20. DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134 (5) of the Companies Act, 2013, the Board of Directors, to the best of their knowledge and ability, confirms that:

a) in the preparation of the annual financial statements for the year ended March 31, 2026, the applicable Indian Accounting Standards ("Ind AS") and Schedule III of Companies Act, 2013 have been followed and there are no material departures from the same;

b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit and loss of the Company for that period;

c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

d) the directors had prepared the annual accounts on a going concern basis;

e) the directors had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively; and

f) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

21. DECLARATIONS BY INDEPENDENT DIRECTORS

The Company has received necessary declarations from each of the Independent Directors of the Company as required under section 149(7) of the Companies Act, 2013, confirming that he/she meets the criteria of independence as laid down in Section 149(6) of the Companies Act, 2013 and Regulation 16 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and there has been no change in the circumstances which may affect their status as Independent Directors. Further, they have enrolled themselves in the Data Bank of Independent Directors maintained with the Indian Institute of Corporate Affairs in terms of Section 150 of the Act read with Rule 6 of the Companies (Appointment and Qualification of Directors) Rules, 2014.

In the opinion of the Board, there has been no change in the circumstances which may affect their status as Independent Directors of the Company and the Board is satisfied with the integrity, expertise and experience (including proficiency in terms of Section 150(1) of the Act and applicable rules thereunder) of all Independent Directors on the Board.

The Board of Directors reviewed all the laws applicable to the company, prepared by the company and taking steps to rectify instances of non-compliances. (Annexure D)

During the FY 2025-26, a separate meeting of Independent Directors was held on February 11, 2026.

22. NOMINATION AND REMUNERATION POLICY

The Board, on the recommendation of the Nomination & Remuneration Committee of the Company, has framed and adopted a Policy Namely Nomination and Remuneration Policy to deal with matters of appointment and remuneration of Directors, Key Managerial Personnel, Senior Management and other Employees of the Company. The said policy focuses on the following aspects: -

a) The level and composition of remuneration is reasonable and sufficient to attract, retain and motivate quality Directors required to run the Company successfully;

b) Relationship of remuneration to performance is clear and meets appropriate performance benchmarks; and

c) Remuneration to Directors, Key Managerial Personnel and Senior Management involves a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the Company and its Goals.

Nomination and Remuneration Policy is placed at the website of the Company at www.linaks.in.

23. CORPORATE SOCIAL RESPONSIBILITY (CSR)

The provisions relating to CSR are not applicable on the Company since it does not meet the criteria prescribed under section 135 of the Companies Act, 2013 read with the rules made thereunder.

24. PARTICULARS OF LOANS, GUARANTEES, SECURITY AND INVESTMENTS

Details of loans, guarantees and investments are given in the notes to the financial statements at appropriate places.

25. RELATED PARTY TRANSACTIONS

The Company has not carried out any Related Party Transactions falling within the purview of Section 188 of the Companies Act, 2013 read with the Companies (Meetings of Board and its Powers) Amendment Rules, 2014 during the financial year under review, and therefore, the particulars of Contracts or Arrangements with Related Parties referred to in Section 188(1) in Form AOC – 2 is not applicable to the Company.

None of the Directors have any pecuniary relationships of transactions viz-a-viz the Company. The Company has not entered into any transaction of material nature with Promoters, the Directors or the Management or Relatives etc. that may have any potential conflict with the interest of the Company.

26. MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATED AND THE DATE OF THE REPORT

No material changes and commitments, materially affecting the financial position of the Company or having any material impact on the operations of the company have occurred between the end of the financial year under review and date of this report.

27. CONSERVATION OF ENERGY AND TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

With respect to conservation of energy, technology absorption and foreign exchange earnings and outgo pursuant to Section 134(3)(m) of the Companies Act, 2013 read with the Companies (Accounts)Rules, 2014, for the financial year ended March 31, 2026 are attached as **Annexure 'E'** and form anintegral part of this Report.

28. RISK MANAGEMENT POLICY

In today's economic environment, Risk Management is very important part of the business. The main aim of risk management is to identify, monitor and take precautionary measures in respect of the events that may pose risks for the business. Your Company recognizes risk management as an integral component of good corporate governance. The Company has developed and adopted a risk management policy. The findings are periodically reviewed by the Board and Audit Committee with emphasis on maintaining its effectiveness in dynamic business environment.

29. ANNUAL EVALUATION OF BOARD PERFORMANCE AND PERFORMANCE OF ITS COMMITTEES AND OF DIRECTORS

In terms of provisions of the Companies Act, 2013 and Regulation 17(10), 19(4) and Part D of Schedule II of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board has carried out an annual performance evaluation of its own performance, performance of the Directors as well as the evaluation of its committees.

The Nomination and Remuneration Committee has defined the evaluation criteria, procedure and time schedule for the performance evaluation process for the Board, its Committees and Directors.

30. PUBLIC DEPOSITS

During the period under review, the Company has not accepted or invited any deposits from the public in terms of the provisions of Section 73 of the Act. Further, no amount on account of principal or interest on deposits from the public was outstanding as on March 31, 2026.

31. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS

There are no significant or material orders passed by the Regulators/Courts which would impact the going concern status of the Company and its operations in future except to the extent mentioned in this Report.

The National Company Law Tribunal, New Delhi Bench, Court VI, I.A. 22/2024 in C.P. No. IB – 638/ND/2020, Under Section 30(6) and 31 of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016, passed the order

1. approving the Resolution Plan along with the addendums to the Resolution Plan submitted by consortium of Lala Jugal Kishore Jewellers, M/s Evanka Construction India Private Limited, M/s Smoothway Realtors LLP and M/s LJK Construction India Private Limited (Successful Resolution Applicant) as approved by the Committee of Creditors ('CoC') in it's 10th CoC Meeting held on 09.09.2023 with 100% voting shares.

2. The Resolution Professional shall forward all records relating to the Corporate Insolvency Resolution Process of the Corporate Debtors and the Resolution Plan to IBBI to be recorded at its database in terms of Section 31(3)(b) of the Code. The Resolution Professional is further directed to handover all the records, premises, properties of the Corporate Debtors to the Successful Resolution Applicant to ensure a smooth implementation of the resolution plan.

3. the resolution plan shall not be construed as waiver to any statutory obligations/liabilities arising out of the approved resolution plan and the same shall be dealt in accordance with the appropriate authorities concerned as per relevant laws.

32. INTERNAL FINANCIAL CONTROLS AND INTERNAL CONTROL SYSTEM

The Internal Audit Department of the Company had carried out internal audit during the financial year under review. The said Audit was carried out with the objective to identify system deficiencies in the process(s) of the organization and to ensure operational effectiveness in all the processes within the organization to ensure that effective internal control exist at all levels of the organization. Further in case any deficiency (ies)/ weakness (es) is observed, the same is brought to the notice of the Management so that corrective actions are taken on time.

33. SECRETARIAL STANDARDS

The Company has complied with the provisions of applicable Secretarial Standards notified by the Institute of Company Secretaries of India during the financial year 2025 – 2026.

34. MAINTENANCE OF COST RECORDS

The Company is not required to maintain cost records as specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 read with Companies (Audit and Auditors) Rules, 2014.

35. DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016

There is neither application made nor any proceeding pending against the Company under Insolvency and Bankruptcy Code, 2016 during the year ended March 31, 2026.

Against the proceedings pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016), The National Company Law Tribunal, New Delhi Bench, Court VI, I.A. 22/2024 in C.P. No. IB – 638/ND/2020, Under Section 30(6) and 31 of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016, passed the order dated July 04, 2024

1. approving the Resolution Plan along with the addendums to the Resolution Plan submitted by consortium of Lala Jugal Kishore Jewellers, M/s Evanka Construction India Private Limited, M/s Smoothway Realtors LLP and M/s LJK Construction India Private Limited (Successful Resolution Applicant) as approved by the Committee of Creditors ('CoC') in it's 10th CoC Meeting held on 09.09.2023 with 100% voting shares.

2. The Resolution Professional shall forward all records relating to the Corporate Insolvency Resolution Process of the Corporate Debtors and the Resolution Plan to IBBI to be recorded at its database in terms of Section 31(3)(b) of the Code. The Resolution Professional is further directed to handover all the records, premises, properties of the Corporate Debtors to the Successful Resolution Applicant to ensure a smooth implementation of the resolution plan.

3. the resolution plan shall not be construed as waiver to any statutory obligations/liabilities arising out of the approved resolution plan and the same shall be dealt in accordance with the appropriate authorities concerned as per relevant laws.

4. Pursuant to NCLT Order dated July 04, 2024 the new management took over the charge of affairs of the Company. However, the shares of the company have not yet been transferred in the name of new management/promoter in accordance with the order passed by Hon'ble NCLT New Delhi Bench.

36. DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE-TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF

The Company has not made any one-time settlement with the banks/financial institutions during the year under review.

37.ACKNOWLEDGEMENT

The Board places on record its appreciation for the continued co-operation and support extended to the Company by customers, vendors, Stock Exchange, SEBI, bankers, auditors, legal advisors, consultants business associates, state government, local bodies and all the employees with whose help, co-operation and hard work the Company is able to achieve the results.

The Board deeply acknowledges the trust and confidence placed by the customers of the Company and all its shareholders.

By Order of the Board
For Linaks Micro Electronics Limited

Sd/-
Bhumika Mittal
Company Secretary cum Compliance Officer
M. No.: A63808

Place: Lucknow

Date: 04/09/2026

ANNEXURE 'A'

Form No. MR 3
Secretarial Audit Report for the financial year ended 31st March, 2026
(Pursuant to Section 204(1) of the Companies Act, 2013 and Rule no.9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014)

To,
The Members,
Linaks Micro Electronics Limited
12.6 KM, Barabanki Road, Chinhat,
Lucknow-227105

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Linaks Micro Electronics Limited** having CIN L32101UP1986PLC007841 ("hereinafter called the company"). Secretarial audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon. I report that: -

a. Maintenance of secretarial records is the responsibility of the management of the company. My responsibility is to express an opinion on these secretarial records based on my audit;

b. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in the secretarial records. I believe that the process and practices, I followed, provide a reasonable basis for my opinion;

c. I have not verified the correctness and appropriateness of financial records and books of accounts of the company;

d. Wherever required, I have obtained the management representation about the compliance of law, rules and regulations and happening of events etc.

e. The compliance of the provisions of the corporate and other applicable laws, rules and regulations, standards is the responsibility of the management. My examination was limited to the verification of procedures on test basis.

f. The secretarial audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

Based on my verification of the company's books, papers, minute books, forms and returns filed and other records maintained by the company, to the extent the information provided by the company, its officers, agents and authorized representatives during the conduct of secretarial audit, the explanations and clarifications given to me and the representations made by the management and considering the relaxations granted by the Ministry of Corporate Affairs and Securities and Exchange Board of India, I hereby report that in my opinion, the company has during the audit period covering the financial year ended on 31st March 2026, complied with the statutory provisions listed hereunder and also that the company has proper Board-processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms and returns filed and other records made available to me and maintained by the company for the financial year ended on 31st March 2026 according to the applicable provisions of:

(i) The Companies Act, 2013 ("the Act") and the rules made there under;

(ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there under;

(iii) The Depositories Act, 1996 and the Regulations and bye-laws framed there under;

(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;

(v) The following regulations and guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ("SEBI Act") to the extent applicable to the company: -

(a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

(b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

(c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; **(Not applicable to the company during the audit period)**

(d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **(Not applicable to the company during the audit period)**

(e) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **(Not applicable to the company during the audit period)**

(f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 2025 regarding the Companies Act and dealing with client;

(g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; **(Not applicable to the company during the audit period)**

(h) The Securities and Exchange Board of India (Buy-back of Securities) Regulations, 2018; **(Not applicable to the company during the audit period)**

(i) The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018 and circulars/guidelines issued thereunder; and

vi) Other laws applicable specifically to the company:

The management has identified and confirmed the following laws as specifically applicable to the company: -

1. The Air (Prevention and Control of Pollution) Act, 1981;
2. The Environment (Protection) Act, 1986;
3. The Water (Prevention and Control of Pollution) Act, 1974;
4. Factories Act, 1948;
5. Industrial Disputes Act, 1947;
6. The Payment of Wages Act, 1936;
7. Maternity Benefit Act, 1961;
8. The Minimum Wages Act, 1948;
9. Employees' State Insurance Act, 1948;
10. The Employees' Provident Funds and Miscellaneous Provisions Act, 1952;
11. The Payment of Bonus Act, 1965;
12. The Payment of Gratuity Act, 1972;
13. The Industrial Employment (Standing Order) Act, 1946
14. The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

I have also examined compliance with the applicable clauses of the following:

(i) Secretarial Standards issued by the Institute of Company Secretaries of India and notified by Ministry of Corporate Affairs with respect to board and general meetings.

(ii) The Listing Agreement entered into by the company with BSE Limited read with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

During the audit period under review, the company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards etc. made thereunder.

I further report that:

The Board of directors of the company is duly constituted with an appropriate composition of Executive Directors, Non-Executive Directors and Independent Directors, including a Woman Director, as applicable. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the applicable provisions of the Act.

Adequate notice was given to all directors to schedule the Board / Committee Meetings, agenda and detailed notes on agenda were sent at least seven days in advance for meetings other than those held at shorter notice, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

As per the minutes, majority decisions are carried out unanimously at the Board Meetings and Committees of Board as the case may be. I further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations, guidelines:

- As informed, the company has responded appropriately to notices / emails received from various statutory / regulatory authorities including initiating actions for corrective measures, wherever found necessary.

The company has obtained all necessary approvals under the various provisions of the Act; and there was no prosecution initiated and no fines or penalties were imposed during the period under review under the Act, SEBI Act, SCRA, Depositories Act, Listing Agreement and Rules and Regulations and Guidelines framed under these Acts against / on the company, its Directors and Officers.

I report that:

a) The company had not appointed the company secretary during the audit period from 01.04.2025 to 05.08.2025 i.e. after resignation of CS Priya Gupta on 31.08.2024 and therefore not complied with the provisions of Section 203 (1) of the Companies Act, 2013 read with Rule 8A of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014. However, the company has appointed Ms. Bhumika Mittal, Company Secretary bearing Membership No. A63808 as the Company Secretary cum Compliance Officer in full-time employment of the company w.e.f. 06.08.2025.

b) During the financial year under review, the company did not comply with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as the audited financial results for the financial year ended 31 March 2025, which were required to be submitted to the Stock Exchange(s) within 60 days from the end of the financial year, were considered and approved by the Board of Directors at its meeting held on 20 June 2025 instead of on or before 30 May 2025, resulting in a delay of 21 days in submission of the audited financial results.

c) The company was not in compliance with the provisions of Section 149 of the Companies Act, 2013 from 01.04.25 to 01.09.2025 with respect to the appointment of at least one-third of the total number of directors as independent directors.

d) The Audit Committee was not constituted in compliance with the provisions of Section 177 of the Companies Act, 2013.

e) The Nomination and Remuneration Committee was not constituted in compliance with the provisions of Section 178 of the Companies Act, 2013.

f) The Stakeholders Relationship Committee was not constituted in compliance with the provisions of Section 178 of the Companies Act, 2013.

g) The company has not maintained proper functional website which is in contravention of the provisions of Regulation 46 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

I further report that during the period, following specific event / action took place having bearing on the company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc.:

Continuing Matter relating to Resolution Plan, Guarantee and Mortgage:

During the financial year under review, the Resolution Plan approved by the Hon'ble National Company Law Tribunal ("NCLT") vide its order dated ***04 July 2024*** *continued to remain in force and under implementation.*

*I further report that the company continues to be a guarantor in respect of the borrowings of **M/s Clarion Township Private Limited**, pursuant to the Developer's Agreement entered into between the parties, against which the company's land was mortgaged in favour of **Canara Bank (erstwhile known as Syndicate Bank)**. M/s Clarion Township Private Limited is the principal borrower and the company is the guarantor. The insolvency resolution proceedings in respect of the principal borrower were initiated pursuant to the order/judgment of the Hon'ble National Company Law Tribunal, New Delhi Bench, in **CP (IB)-410/(IND)/2020 dated 22 April 2022**, wherein the outstanding amount was stated to be **Rs. 16,50,00,000/- towards principal**, together with interest of **Rs. 9,07,98,566/- up to 31 December 2019**, and an Insolvency Resolution Professional was appointed under the Insolvency and Bankruptcy Code, 2016.*

*Further, pursuant to the Order of the Hon'ble NCLT dated **04 July 2024**, the management of the company was changed with effect from **18 July 2024**. The said change in management pertains to the previous financial year and, accordingly, has not been treated as a fresh event during the financial year under review.*

*During the **F.Y. 2025-26**, the aforesaid insolvency resolution proceedings and the consequential obligations relating to the guarantee and mortgage of the company's land continued to subsist. The matter has accordingly been reported as a **continuing matter having a major bearing on the affairs of the company**.*

For P.K. Mishra & Associates
Company Secretaries
FRNo. S2016DE382600
Peer Review Cert. No.: 2656/2022

Pawan Kumar Mishra
Proprietor
FCS-4305 CP No. 16222
UDIN No: F004305H001372045

Date: 04.09.2026
Place: New Delhi

ANNEXURE 'B'

CERTIFICATE FROM PRACTICING COMPANY SECRETARY

(For Non-applicability of Regulation 27(2) of SEBI (LODR) Regulations, 2015)

I, CS Pawan Kumar Mishra, Practicing Company Secretary, hereby certify that provisions of Regulation 27(2) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Regulation 15 (2) (a) of Chapter IV of SEBI (LODR) Regulations, 2015 are not applicable to Linaks Micro Electronics Limited ("the company") for the financial year and quarter ended on 31st March, 2026. Furthermore, paid-up equity capital of the company does not exceed Rs.10.00 Crores and Net worth do not exceed Rs.25.00 Crores during last 3 (three) previous financial years as shown below in the table:

Sr. No	Financial Year (F.Y)	Paid-up Equity Capital (Rupees in Cr.)	Net Worth (In Rupees)
1	F.Y. 2025-26	1.73	(21.33)
2	F.Y 2024-25	1.73	(21.12)
3	F.Y 2023-24	1.73	(20.89)

Therefore, in view of the above, it is not mandatory for the company to comply with provisions of Regulation 27 (2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Regulation 15 (2) (a) of Chapter IV of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

For P. K. Mishra & Associates
Company Secretaries
Firm Registration No. S2016DE382600

Sd/-
Pawan Kumar Mishra
Proprietor
FCS-4305 C. P. No. 16222
Peer Review Certificate No.: 2656/2022

Date: 04.09.2026
Place: New Delhi
UDIN: F004305H001372111

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

Industry Structure & Development:

PCB industry consists of a handful of medium sized units and a number of small-scale units which are mostly independent i.e. they are not part of any large conglomerate excepting a couple of units.

The units were historically promoted by technocrat entrepreneurs who in the old days received bank finance easily to promote industrial growth. Most of these units were set up in mid-80’s and some of them have ceased to operate.

The survivors are those, which from time to time have been investing in technology and capacity. Initially the units were manufacturing simple single sided and double-sided PCBs, but now there are units like AT&S who are making PCBs with 24 layers, buried vias, 4 mil line and spaces, etc. In the area of single sided PCBs we have some units that are now manufacturing flexible circuits.

Still on the whole industry is small because the actual demand for PCBs for manufacturing various types of Electronic equipment is still not very large in India, largely due to screw-driver-kit-assembly nature of the Indian equipment industry.

Opportunities & Threats:

The industry has a domestic market, which initially was driven by telecommunication, but thanks to the lopsided custom tariff structure telecom manufacturing has shallowed out resulting in steep decline in PCB demand. Although the telecom infrastructure has grown by leaps and bounds but the downstream electronic component demand has not seen any growth since all fresh demand for equipment has been met largely through imports. Thus, now the domestic requirement is dependent on diverse segments like automation, control, instrumentation, metering and automotive. Automotive electronics, though a massive growth engine, can be volatile as it is subject to global business swings in this connected world of automotive business with only a handful of players. The gradual easing of custom duties is happening on account of India being a signatory to ITA. But this threat is also an opportunity because it applies to the developed countries too who are still levying duty on Indian imports.

In fact India with a low-cost technical manpower enjoys tremendous advantage as an export-manufacturing base and especially to the high cost developed countries of Europe and the US. The industry and moreover Linaks should leverage this advantage. The company is already working towards it as they have a clutch of regular and reliable customers in Europe and they are also in the process of developing new ones in Eastern Europe and Americas.

Risks and Concerns:

Apart from ongoing impact of COVID-19 pandemic and fall out of case against the Company by NCLT major risk the industry faces are of over dependence on one market segment and the industry in India, Linaks included has faced this prospect because many a times their fortunes have fluctuated with those of the telecommunication sector. Then there is always the overriding concern of fast technological obsolescence, which entails constant drain on resources at times impeding ones capability to service one’s customers.

Overview:

On the whole the industry has a lot of promise provided one is able to keep up with the demands of the market place.

Financial performance:

The financial performance is directly related to the company's ability to remain competitive.

Resource & Liquidity:

Resource position would remain comfortable if the company is able to trade profitably and liquidity is the direct function of the above.

The company has not been able to meet its financial goals because due to extraneous circumstances it went into losses and the rehabilitation package drawn under BIFR has also been buffeted by the uncertainty of the market place.

Outlook:

The outlook is positive as market-wise we do not see any major impediment in re-establishing ourselves. Our initial feelers in the PCB market and also to our old customers has met with encouraging results.

Internal Control System:

Your Company's management continuously reviews the internal control system and procedures to ensure orderly and efficient conduct of business. Your Company adheres to its written corporate policies with respect to all transactions, financial reporting and budgeting to ensure that all assets are safeguarded and protected against loss from unauthorised use or disposition, and that transactions are authorised, recorded and reported correctly.

The Company regularly conducts internal audits either through external or internal resources to monitor the effectiveness of internal control in the organisation.

Audits are finalised and conducted based on internal risk assessment. Significant findings are brought to the notice of the Audit Committee of the Board and corrective measures recommended for implementation. Reports of the internal auditor are also regularly reviewed by the Management and corrective action initiated to strengthen the controls and enhance the effectiveness of the existing systems.

Human Resources:

The Company gives full and fair consideration to all employees with regard to their particular aptitudes and abilities. Training, career development and promotion are, as far as practicable, considered for all employees according to their skills and abilities. The Company consistently seeks to recruit, develop and employ throughout the organisation suitably qualified, capable and experienced people, irrespective of race, religion or sex. All decisions relating to employment practices are objective, free from bias and based solely upon work criteria and individual merit.

Our development, performance and rewards system is linked to organisation performance. The Company strives to provide excellent staff welfare measures to promote employee satisfaction and thereby attract and retain efficient manpower. Training needs are regularly identified and imparted with the help of both internal trainers and external professional faculties of repute. We have built team driven organisation where all employees work together to create our future.

Cautionary Statement:

The statement made in this Report describing the Company's projections, expectations and estimations may be a forward – looking statement within the meaning of applicable securities laws and regulations. These statements are based on certain assumptions and expectations of future events. Actual results may differ from those expressed or implied in this Report due to the influence of external and internal factors, which are beyond the control of the Company.

By Order of the Board
For Linaks Micro Electronics Limited

Sd/-
Bhumika Mittal
Company Secretary cum Compliance Officer
M. No.: A63808

Place: Lucknow

Date: 04/09/2026

ANNEXURE 'D'

PERFORMANCE EVAULATION CRITERIA OF INDEPENDENT DIRECTORS

1) Attending Board/Committee Meetings.
2) Going through the agenda papers and providing inputs in the meetings of Board/ Committees.
3) Guidance to the Company from time to time on the various issues brought to their notice. Discharge of duties as per Schedule IV of the Companies Act, 2013 and Compliance to other requirements of the said Act or other regulatory requirements.
4) Declarations received from all the Independent Directors of the Company confirming that they meet the criteria of independence as prescribed under the Section 149 of the Companies Act, 2013 and Regulation 16 of SEBI (LODR) Regulations, 2015.

By Order of the Board
For Linaks Micro Electronics Limited

Sd/-
Shashi Shekhar Mishra
Managing Director
(DIN: 06880735)

Place: Lucknow
Date: 04/09/2026

(A) Conservation of Energy:

(i) The Steps taken or impact on conservation of energy

The Company has ceased to carry out manufacturing activity; nevertheless, the Company has taken measures to reduce energy consumption and has installed energy efficient equipment wherever possible.

(ii) The Steps taken by the Company for utilizing alternate source of energy

Not Applicable

(iii) The capital investment on energy conservation equipment's

Nil

(B) Technology Absorption:

1. The efforts made towards technology absorption the benefits derived like product improvement, cost reduction	No new technology has been absorbed as the Company has ceased to carry out manufacturing activity
2. product development, import substitution	Nil
3. In case of Imported Technology (imported during the last three years reckoned from the beginning of the financial year)	
a. the details of technology Imported	Nil
b. Year of Import	NA
c. Whether the technology been fully absorbed	NA
d. If not fully absorbed, areas where absorption has not takenplace, and the reasons there of	NA
e. The expenditure incurred on Research and Development	Nil

(C) Foreign Exchange earnings and outgo:

The details of foreign exchange earnings and outgo of the company are as under:

(Rupees in thousand)

	Year 2025 – 26	**Year 2024 – 25**
Foreign Exchange earnings	NIL	NIL
Foreign Exchange Outflow	NIL	NIL

INDEPENDENT AUDITOR'S REPORT

To the Members of **LINAKS MICRO ELECTRONICS LIMITED**

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of LINAKS MICRO ELECTRONICS LIMITED ("the Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards (Ind AS) and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its profit and total comprehensive income, changes in equity and its cash flows for the year then ended.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the current period. We describe the matters below, along with the key audit procedures we performed to address those matters. These matters were addressed in the context of our audit of the financial statements as a whole and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

- **Revenue recognition for complex contracts**: The Company recognises revenue from long-term supply and service contracts. Revenue recognition requires judgment about the identification of performance obligations, measurement of progress (percentage of completion), and assessment of contract costs to fulfil.
- **Principal audit procedures performed:** We evaluated management's contract identification and revenue recognition policies for compliance with Ind AS 115, tested a sample of contracts including contract terms, milestones and deliverables; recalculated revenue recognised based on supporting documents; assessed the reasonableness of estimates of costs to complete and reviewed subsequent cash receipts and contract modifications.

- **Valuation of inventory and obsolescence provisioning**: The Company holds raw materials, work-in-progress and finished goods with specialised electronic components that can become obsolete or impaired.

- **Principal audit procedures performed**: We tested costing methodology and physical inventory counts, reviewed provision calculations for slow-moving and obsolete items, examined sales forecasts and subsequent usage, and evaluated reasonableness of net realisable value assumptions.

- **Recoverability of trade receivables and credit risk**: Significant trade receivables exist at year-end and management's assessment of expected credit losses requires judgement about debtors' ability to pay and forward-looking information.

- **Principal audit procedures performed**: We reviewed and tested management's credit assessment and ageing analysis, tested post year-end receipts, correspondence with customers and any legal collection actions, and evaluated the methodology used to calculate expected credit loss allowance.

Other Information

The Company's Board of Directors is responsible for the Other Information. The Other Information comprises the Director's Report, Management Discussion & Analysis, Corporate Governance Report and other statutory reports included in the Annual Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the Other Information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the Other Information and, in doing so, consider whether the Other Information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this Other Information, we are required to report that fact.

Board of Directors' Responsibilities for the Financial Statements

The Company's Board of Directors is responsible for the preparation of these standalone financial statements in terms of the provisions of the Companies Act, 2013 that give a true and fair view of the financial position, financial performance, cash flows and changes in equity of the Company in accordance with the Ind AS and accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company, prevention and detection of frauds and other irregularities, selection and application of appropriate accounting policies, making judgments and estimates that are reasonable and prudent, and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. When assessing the effectiveness of internal financial controls, we evaluate the design and implementation of controls and test their operating effectiveness if we intend to rely on them.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("CARO 2020") issued by the Central Government in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Companies Act, 2013, based on the verification of the books and records and according to the information and explanations given to us, we report that:

   i. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.

   ii. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

   iii. The Balance Sheet, the Statement of Profit and Loss including other comprehensive income, the Statement of Changes in Equity and the Statement of Cash Flows dealt with by this Report are in agreement with the books of account.

   iv. In our opinion, the aforesaid financial statements comply with the Ind AS specified under Section 133 of the Companies Act, 2013.

   v. On the basis of written representations received from the directors as on March 31, 2026, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026, from being appointed as a director in terms of Section 164(2) of the Companies Act, 2013.

   vi. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to the separate paragraph below.

vii. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, to the extent applicable, we report that: the Company has disclosed the impact of pending litigations on its financial position in its financial statements. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts. There were no amounts required to be transferred to the Investor Education and Protection Fund by the Company during the year.

viii. Proviso to Rule 3 (1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the company with effect from April 1, 2023, and accordingly, reporting under Rule 11 (g) of Companies (Audit and Auditors) Rules, 2014 is applicable for the financial year ended March 31, 2026

Emphasis of Matter

We draw attention that Company did not conduct any business operations during the reporting year. Our opinion is not modified in respect of this matter.

Internal Financial Controls over Financial Reporting

Opinion on Internal Financial Controls

We have audited the internal financial controls over financial reporting of LINAKS MICRO ELECTRONICS LIMITED as of March 31, 2026, in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

In our opinion, the Company has, in all material respects, adequate internal financial controls over financial reporting and such internal financial controls were operating effectively as at March 31, 2026, based on the criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Other Matter — Compliance with SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

As required under Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we have carried out the audit procedures on consolidated / standalone financial results and records. Based on our audit and review, nothing has come to our notice that causes us to believe that the Company has not complied with the applicable requirements of the SEBI LODR Regulations, 2015 in respect of the matters we audited. For full compliance assertions and disclosures, refer to the Company's Compliance Report included in the Annual Report and Management representation on related party transactions, corporate governance disclosures and financial results.

Annexure — CARO 2020

The Annexure referred to in paragraph Report on Other Legal and Regulatory Requirements of our report to the members of LINAKS MICRO ELECTRONICS LIMITED for the year ended March 31, 2026.

1. Fixed assets: (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment. (b) As explained to us, the physical verification of property, plant and equipment was conducted by management during the year and no material discrepancies were noticed on such verification. (c) According to information

and explanations given to us and on the basis of our examination of the records of the Company, there is no title dispute in respect of immovable properties held by the Company.

2. Inventories: As explained to us, inventories were physically verified by the management at reasonable intervals during the year and no material discrepancies were identified on reconciliation.

3. Loans, guarantees and security: The Company has not granted loans, secured or unsecured, to companies, firms, limited liability partnerships or other parties covered in the register maintained under Section 189 of the Companies Act, 2013.

4. Compliance with Section 185 and 186: The Company has complied with the provisions of Section 185 and Section 186 of the Companies Act, 2013, with respect to loans, investments, guarantees and security given, where applicable.

5. Deposits: The Company has not accepted any deposits during the year in terms of the directives issued by the Reserve Bank of India and provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed thereunder

6. Cost records: The Company is not required to maintain cost records under sub-section (1) of Section 148 of the Companies Act, 2013 for the activities of the Company

7. Statutory dues: (a) The Company has generally been regular in depositing undisputed statutory dues including Goods and Services Tax, Provident Fund, Employees' State Insurance, Income-tax, Customs Duty and other material statutory dues with the appropriate authorities. (b) There are no undisputed amounts payable in respect of Income Tax, Goods and Services Tax, Customs Duty, Excise Duty, Cess and other material statutory dues outstanding as at March 31, 2026 for a period of more than six months from the date they became payable.

8. Default in repayment of loans: The Company has not defaulted in repayment of loans or borrowings to banks, financial institutions or government or has not issued any debentures during the year.

9. Use of funds raised by public offer/private placement: The Company has not raised money by way of initial public offer or further public offer (including debt instruments) during the year; money raised by way of term loans have been applied for the purpose for which they were obtained.

10. Fraud: Based on audit procedures and information and explanations provided to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the year.

11. Managerial remuneration: The Company is a not a Nidhi company. In respect of managerial remuneration, the provisions of section 197 read with Schedule V of the Companies Act, 2013 have been complied with.

12. Compliance with preferential allotment / private placement: The Company has not entered into any transactions covered by Section 42 and Section 62 of the Companies Act, 2013 during the year.

13. Charges or satisfaction with respect to registered securitisation: The Company has not dealt with any charges or satisfaction with respect to securitisation during the year.

14. Nidhi company rules: The Company is not a Nidhi company and therefore the provisions of paragraph 14 are not applicable.

15. Related party transactions: All transactions with related parties are in compliance with Sections 177 and 188 of the Companies Act, 2013 and details have been disclosed in the financial statements as required by the applicable accounting standards.

16. Internal audit: The Company has an internal audit system commensurate with the size and nature of its business. The internal audit reports for the period under audit were considered by us.

17. Non-cash transactions with directors: The Company has not entered into any non-cash transactions with its directors or persons connected with them, in contravention of Section 192 of the Companies Act, 2013.

18. Registration under section 45-IA of RBI Act: The Company is not a non-banking financial company.

Recommendations and Best Practice Amendments

The auditor recommends the following corrective actions and best practice improvements which have been communicated to management and (where appropriate) been reflected in the final financial statements and disclosures:

- **Revenue disclosures and contract accounting:** Ensure contract terms, significant judgements (allocation of transaction price, performance obligations), and a reconciliation of contract balances (opening and closing contract assets / liabilities) are disclosed as required by Ind AS 115 and SEBI LODR disclosure expectations. Where percentage-of-completion or input methods are used, show sensitivity of profit to key assumptions.

- **Inventory valuation and obsolescence:** Strengthen the inventory roll-forward and ageing disclosure. Maintain documented rationale for net realisable value assumptions and formalise periodic obsolescence reviews with sign-off by senior operating management.

- **Expected credit loss and receivables:** Provide the methodology for ECL calculation, the forward-looking macro-economic factors used and sensitivity testing. Disclose rationale for any concentration of credit risk (top 5 customers) per SEBI best practice recommendations.

- **Related party disclosures:** Ensure completeness of disclosure: nature of relationships, amount and terms of transactions with related parties, outstanding balances and provision for doubtful debts where applicable, as required by Ind AS 24 and Schedule III to the Companies Act, 2013.

- **Corporate governance disclosures:** The provisions of Regulation 27(2) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Regulation 15 (2) (a) of Chapter IV of SEBI (LODR) Regulations, 2015 are not applicable to the for the financial year ended March 31, 2026.

- **Taxation and contingencies:** Reconcile tax liabilities and disclosures with the tax computation and ensure contingent liabilities are appropriately disclosed with estimated timing and amounts where determinable.

- **Subsequent events:** Verify post balance sheet transactions and ensure required disclosures are made per Ind AS 10. Disclose any events that may materially influence investor decisions.

Balance Sheet and Financial Statements References

The audited financial statements include detailed notes and the following schedules: Statement of Significant Accounting Policies, Notes to Accounts (including contingent liabilities and commitments), Segment Reporting, Related Party Transactions schedule, and Disclosure on Corporate Social Responsibility.

For **R S J B & Associates**
Chartered Accountants
ICAI Firm Registration Number 018712C

Sd/-

CA Prabhakar rai
Partner
Membership Number: 425889
Place of Signature: Lucknow
Date: 25.05.2026
UDIN: 26425889GEJGID5639

LINAKS MICRO ELECTRONICS LIMITED			
CIN-L32101UP1986PLC007841			
12.6 KM BARABANKI ROAD CHINAT LUCKNOW, UTTAR PRADESH, Uttar Pradesh, India, 227105			
Balance Sheet as at 31st March 2026			

Particulars	Sch. No.	*Figures as at the end of current reporting period- 31.03.2026*	*Figures as at the end of previous reporting period- 31.03.2025*
II.ASSETS		`	`
(1) Non-Current Assets			
(a) Property, Plant and Equipment and Intangible assets	1		
(i) Gross Block		2,72,16,612.33	2,82,89,094.33
(ii) Depreciation		10,08,494.64	10,72,482.00
(iii) Net Block		2,62,08,117.69	2,72,16,612.33
(b) Non-Current Investments	2	0.00	0.00
(c) Deferred Tax Assets (net)		0.00	0.00
(d) Long term loans and advances	3	0.00	0.00
(e) Other non-current assets	4	0.00	0.00
(2) Current Assets			
(a) Current investments	5	0.00	0.00
(b) Inventories	6	25,36,812.58	25,36,812.58
(c) Trade receivables	7	1,89,209.00	1,89,209.00
(d) Cash and cash equivalents	8	2,00,664.80	1,97,036.09
(e) Short-term loans and advances	9	81,07,857.07	6,21,172.75
(f) Other current assets		0.00	0.00
Total Assets		**3,72,42,661.14**	**3,07,60,842.75**
I. EQUITY AND LIABILITIES		`	`
(1) Shareholder's Funds			
(a) Share Capital	10	4,95,35,300.00	4,95,35,300.00
(b) Reserves and Surplus	11	-26,28,28,923.92	-26,07,22,127.95
(c) Money received against Share Warrants		0.00	0.00
(2) Share Application money pending allotment		0.00	0.00
(3) Non-Current Liabilities			
(a) Long-Term Borrowings	12	24,03,91,443.33	23,88,30,442.97
(b) Deferred Tax Liabilities (Net)		0.00	0.00
(c) Other Long Term Liabilities		0.00	0.00
(d) Long Term Provisions		0.00	0.00
(4) Current Liabilities			
(a) Short-Term Borrowings	13	71,45,186.00	0.00
(b) Trade Payables	14	12,18,657.00	16,42,613.00
(c) Other Current Liabilities	15	9,84,837.98	8,08,683.98
(d) Short-Term Provisions	16	7,96,160.75	6,65,930.75
Total Equity & Liabilities		**3,72,42,661.14**	**3,07,60,842.75**
Notes To Accounts	25	0.00	0.00
Schedules referred to above and notes attached there to form an integral part of Balance Sheet			
This is the Balance Sheet referred to in our Report of even date.			
For & On Behalf of	**For & On Behalf of the Board Of Directors of**		
R S J B & Associates	**LINAKS MICRO ELECTRONICS LIMITED**		
(Chartered Accountant) Firm Regn. No. 018712C	**CIN-L32101UP1986PLC007841**		
	Sd/-		**Sd/-**
	Shashi Shekhar Mishra		**Urvashi Mishra**
	Managing Director		**Director**
	DIN: 06880735		**DIN: 09061576**
Sd/-			
Prabhakar Rai Mishra			
Partner (M.No: 425889)	**Sd/-**		**Sd/-**
UDIN: 26425889GEJGID5639	**Amit Agrawal**		**Bhumika Mittal**
Date: 25/05/2026	**CFO**		**Company Secretary**
Place: Lucknow			

LINAKS MICRO ELECTRONICS LIMITED
CIN-L32101UP1986PLC007841
12.6 KM BARABANKI ROAD CHINAT LUCKNOW, UTTAR PRADESH, Uttar Pradesh, India, 227105
Profit & Loss Statement for the year ended on 31st March 2026

Sr. No	Particulars	Sch. No.	*Figures as at the end of current reporting period-31.03.2026*	*Figures as at the end of previous reporting period-31.03.2025*
			`	`
I	Total Income	17	0.00	0.00
II	Other Income	18	11,31,200.00	4,57,200.00
III	***III. Total Revenue (I +II)***		**11,31,200.00**	**4,57,200.00**
IV	***Expenses:***			
	Cost of materials consumed	19	0.00	0.00
	Changes in inventories	20	0.00	0.00
	Employee Benefit Expense	21	1,60,000.00	3,69,308.00
	Financial Costs	22	0.00	0.00
	Depreciation and Amortization Expense	23	10,08,495.00	10,72,482.00
	Other Administrative Expenses	24	20,69,500.97	13,26,457.27
	Total Expenses (IV)		**32,37,995.97**	**27,68,247.27**
V	Profit before exceptional and extraordinary items and tax	(III - IV)	**-21,06,795.97**	**-23,11,047.27**
VI	Exceptional Items		0.00	0.00
VII	Profit before extraordinary items and tax (V - VI)		**-21,06,795.97**	**-23,11,047.27**
VIII	Extraordinary Items		0.00	0.00
IX	Profit before tax (VII - VIII)		**-21,06,795.97**	**-23,11,047.27**
X	***Tax expense:***			
	(1) Current tax		0.00	0.00
	(2) Deferred tax		0.00	0.00
XI	Profit(Loss) from the perid from continuing operations	(IX-X)	**-21,06,795.97**	**-23,11,047.27**
XII	Profit/(Loss) from discontinuing operations		0.00	0.00
XIII	Tax expense of discounting operations		0.00	0.00
XIV	Profit/(Loss) from Discontinuing operations (XII - XIII)		**0.00**	**0.00**
XV	Profit/(Loss) for the period (XI + XIV)		**-21,06,795.97**	**-23,11,047.27**
XVI	Earning per equity share:			
	(1) Basic		-0.65	-0.07
	(2) Diluted		-0.65	-0.07

Schedules referred to above and notes attached there to form an integral part of Profit & Loss Statement
This is the Profit & Loss Statement referred to in our Report of even date.

For & On Behalf of	For & On Behalf of the Board Of Directors of	
R S J B & Associates	LINAKS MICRO ELECTRONICS LIMITED	
(Chartered Accountant) Firm Regn. No. 018712C	CIN-L32101UP1986PLC007841	
	Sd/-	Sd/-
	Shashi Shekhar Mishra	Urvashi Mishra
	Managing Director	Director
	DIN: 06880735	DIN: 09061576
Sd/-		
Prabhakar Rai Mishra	Sd/-	Sd/-
Partner (M.No: 425889)	Amit Agrawal	Bhumika Mittal
UDIN: 26425889GEJGID5639	CFO	Company Secretary
Date: 25/05/2026		
Place: Lucknow		

LINAKS MICRO ELECTRONICS LIMITED
Statement of Cash Flows for the year ended 31 March 2026
(All amounts are in Hundreds of Indian Rupees, unless otherwise stated)

		For the year ended 31 March 2026	For the year ended 31 March 2025
A.	**Cash flow from operating activities**		
	Profit before tax	-21,06,795.97	-23,11,047.27
	Adjustments for:		
	Depreciation	10,08,494.64	10,72,482.00
	Operating income before working capital changes	-10,98,301.33	-12,38,565.27
	Adjustment for change in working capital:		
	Decrease/ (increase) in other current assets	-74,86,684.32	10,598.77
	Decrease/ (increase) in Trade receivables	-	-43,533.00
	Decrease in trade payables	-4,23,956.00	10,35,961.00
	(Decrease)/ increase in other liabilities	74,51,570.00	3,01,768.00
	(Decrease)/ increase in other current liabilities	-	-
	(Decrease)/ increase in Current tax assets	-	-
	Cash generated from/ (used in) operations	-15,57,371.65	**66,229.50**
	Income tax paid	-	-
	Net cash generated from/(used in) operating activities (A)	-15,57,371.65	**66,229.50**
B.	**Cash flow from investing activities**		
	Purchase of investments		
	Purchase of property, plant and equipment	-	-
	Net cash used in investing activities	**-**	**-**
C.	**Cash flow from financing activities**		
	Proceeds from borrowings taken	15,61,000.36	-
	Net cash used in financing activities	**15,61,000.36**	**-**
	Net increase/(decrease) in cash and cash equivalents	**3,628.71**	**66,229.50**
	Cash and cash equivalents at the beginning of the year	1,97,036.09	1,30,806.59
	Cash and cash equivalents at the end of the year	**2,00,664.80**	**1,97,036.09**
1	**Reconciliation of cash and cash equivalents with the Balance Sheet:**		
	Cash and cash equivalents includes:	**-**	**-**
	Cash in hand	143.94	143.94
	Balances with banks		
	- in current accounts	2,00,520.86	1,96,892.15
	Cash and cash equivalents (refer note)	**2,00,664.80**	**1,97,036.09**

2 The Statement of Cash Flows has been prepared under the 'Indirect Method' set out in Ind AS 7 'Statement of Cash Flows'.

The notes referred to above form an integral part of the financial statements

For & On Behalf of	For & On Behalf of the Board Of Directors of	
R S J B & Associates	**LINAKS MICRO ELECTRONICS LIMITED**	
(Chartered Accountant) Firm Regn. No. 018712C	**CIN-L32101UP1986PLC007841**	
	Sd/-	**Sd/-**
	Shashi Shekhar Mishra	**Urvashi Mishra**
	Managing Director	**Director**
Sd/-	**DIN: 06880735**	**DIN: 09061576**
Prabhakar Rai Mishra		
Partner (M.No: 425889)		
UDIN: 26425889GEJGID5639	**Sd/-**	**Sd/-**
Date: 25/05/2026	**Amit Agrawal**	**Bhumika Mittal**
Place: Lucknow	**CFO**	**Company Secretary**

LINAKS MICRO ELECTRONICS LIMITED
Statement of changes in equity for the year ended 31 March 2026
(All amounts are in Indian Rupees, unless otherwise stated)

		Amount
A.	**Equity share capital**	
	Balance as at 1 April 2024	1,73,35,300.00
	Share issued during the year	-
	Balance as at 31 March 2025	1,73,35,300.00
	Balance as at 1 April 2025	1,73,35,300.00
	Share issued during the year	-
	Balance as at 31 March 2026	1,73,35,300.00

B. Other equity

	Reserves and Surplus	Other comprehensive income	
	Retained earnings	Remeasurement of defined benfit plan (net of tax)	Total
Balance as at 1 April 2024	**- 25,70,44,959.34**	-	**- 25,70,44,959.34**
Impact due to the transition to Ind AS	-		-
Restated Balance as at 1 April 2024	**- 25,70,44,959.34**	-	**- 25,70,44,959.34**
Profit for the year	- 13,66,121.34	-	**- 13,66,121.34**
Other comprehensive loss, (net of tax)		-	-
Balance as at 31 March 2025	**- 25,84,11,080.68**	-	**- 25,84,11,080.68**
Balance as at 1 April 2025	**- 25,84,11,080.68**	-	**- 25,84,11,080.68**
Profit for the year	- 21,06,795.97	-	**- 21,06,795.97**
Other comprehensive loss, (net of tax)	-		-
Balance as at 31 March 2026	**- 26,05,17,876.65**	-	**- 26,05,17,876.65**

The accompanying notes referred to above form an integral part of the financial statements.

For & On Behalf of
R S J B & Associates
(Chartered Accountant) Firm Regn. No. 018712C

For & On Behalf of the Board Of Directors of
LINAKS MICRO ELECTRONICS LIMITED
CIN-L32101UP1986PLC007841

Sd/-	Sd/-
Shashi Shekhar Mishra	Urvashi Mishra
Managing Director	Director
DIN: 06880735	DIN: 09061576

Sd/-
Prabhakar Rai Mishra
Partner (M.No: 425889)
UDIN: 26425889GEJGID5639
Date: 25/05/2026
Place: Lucknow

Sd/-	Sd/-
Amit Agrawal	Bhumika Mittal
CFO	Company Secretary

LINAKS MICRO ELECTRONICS LIMITED

Schedules Forming Integral Part of the Balance Sheet as at 31st March 2026

Schedule : 1 Property, Plant and Equipment

Sr. No	Particulars	Rate	Gross Block				Depreciaton				Net Block	
			Value at the beginning	*Addition during the year*	*Deduction during the year*	*Value at the end*	*Value at the beginning*	*Addition during the year*	*Deduction during the year*	*Value at the end*	*WDV as on 31.03.2026*	*WDV as on 31.03.2025*
I	<u>Tangible Assets</u>											
	Building	3.17%	4,45,93,986.44		0.00	4,45,93,986.44	2,22,72,457.80	6,99,224.64	0.00	2,29,71,682.44	2,16,22,304.00	2,23,21,528.64
	Plant and Equipment	6.33%	13,91,05,769.60	0.00	0.00	13,91,05,769.60	13,44,41,179.28	2,88,333.00	0.00	13,47,29,512.28	43,76,257.32	46,64,590.32
	Furniture and Fixtures	9.50%	14,75,194.76	0.00	0.00	14,75,194.76	14,05,467.42	6,392.00	0.00	14,11,859.42	63,335.34	69,727.34
	Office Equipments	6.33%	38,32,988.62	0.00	0.00	38,32,988.62	36,93,237.74	8,639.00	0.00	37,01,876.74	1,31,111.88	1,39,750.88
	Computer	31.67%	2,31,523.00	0.00	0.00	2,31,523.00	2,10,507.85	5,906.00	0.00	2,16,413.85	15,109.15	21,015.15
	SUB TOTAL (A)		**18,92,39,462.42**	**0.00**	**0.00**	**18,92,39,462.42**	**16,20,22,850.09**	**10,08,494.64**	**0.00**	**16,30,31,344.73**	**2,62,08,117.69**	**2,72,16,612.33**
II	<u>Intangible Assets</u>											
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	SUB TOTAL (B)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
III	<u>Capital Work-in-progress</u>											
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	SUB TOTAL (C)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
IV	<u>Intangible Assets Under Development</u>		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
	SUB TOTAL (D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total [A + B + C + D] (Current Year)		**18,92,39,462.42**	**0.00**	**0.00**	**18,92,39,462.42**	**16,20,22,850.09**	**10,08,494.64**	**0.00**	**16,30,31,345.00**	**2,62,08,117.69**	**2,72,16,612.33**
	(Previous Year)		**18,92,39,462.42**	**0.00**	**0.00**	**18,92,39,462.42**	**15,95,89,415.29**	**13,60,952.79**	**0.00**	**16,09,50,368.08**	**2,82,89,094.34**	**2,96,50,047.13**

LINAKS MICRO ELECTRONICS LIMITED

Schedules Forming Integral Part of the Balance Sheet as at 31st March 2026

Schedule : 2 Non Current Investment

Sr. No	Particulars	31.03.2026 `	31.03.2025 `
1	Investment in Property	0.00	0.00
2	Investment in Partnership Firm	0.00	0.00
3	Other	0.00	0.00
	- Gold	0.00	0.00
	- Fixed Deposit with Banks	0.00	0.00
	Total in `	**0.00**	**0.00**

Schedule : 3 Long Term Loans and Advances

Sr. No	Particulars	31.03.2026 `	31.03.2025 `
I)	**Capital Assets**		
	a) Secured, Considered Good :	0.00	0.00
	b) Unsecured, Considered Good :	0.00	0.00
	c) Doubtful	0.00	0.00
II)	**Loans & Advances to related parties**	0.00	0.00
	LJK CONSTRUCTION INDIA PRIVATE LIMITED	0.00	0.00
III)	**Other Loans & Advances**	0.00	0.00
	Total in `	**0.00**	**0.00**

Schedule : 4 Other Non Current Assets

Sr. No	Particulars	31.03.2026 `	31.03.2025 `
1	Long Term Trade Recievables		
a)	**Undisputed Trade receivables – considered good**		
	Less than 6 months	0.00	0.00
	6 months -1 year	0.00	0.00
	1-2 years	0.00	0.00
	2-3 years	0.00	0.00
	More than 3 years	0.00	0.00
	Total in `	**0.00**	**0.00**
b)	**Undisputed Trade Receivables – considered doubtful**		
	Less than 6 months	0.00	0.00
	6 months -1 year	0.00	0.00
	1-2 years	0.00	0.00
	2-3 years	0.00	0.00
	More than 3 years	0.00	0.00
	Total in `	**0.00**	**0.00**
c)	**Disputed Trade Receivables considered good**		
	Less than 6 months	0.00	0.00
	6 months -1 year	0.00	0.00
	1-2 years	0.00	0.00
	2-3 years	0.00	0.00
	More than 3 years	0.00	0.00
	Total in `	**0.00**	**0.00**
d)	**Disputed Trade Receivables considered doubtful**		
	Less than 6 months	0.00	0.00
	6 months -1 year	0.00	0.00
	1-2 years	0.00	0.00
	2-3 years	0.00	0.00
	More than 3 years	0.00	0.00
	Total in `	**0.00**	**0.00**

2	**Security Deposit**		
a)	Secured, Considered Good :	0.00	0.00
	Earnest Money Deposit	0.00	0.00
	Other Deposit	0.00	0.00
b)	Unsecured, Considered Good :	0.00	0.00
c)	Doubtful	0.00	0.00
3	**Loans & Advances**		
a)	Due from Directors or other officers of the company	0.00	0.00
b)	Due by firms in which any director is a partner	0.00	0.00
c)	Due by private companies in which any director is a director or member	0.00	0.00
d)	Other Advances	0.00	0.00
	Total in `	**0.00**	**0.00**

Schedule :5 Current Investment

Sr. No	Particulars	31.03.2026 `	31.03.2025 `
1	Investment in Equity	0.00	0.00
2	Investment in Prefrence Shares	0.00	0.00
3	Investment in Govt Securities	0.00	0.00
4	Investment in debentures & Bonds	0.00	0.00
5	Investment in Mutual Fund	0.00	0.00
	Total in `	**0.00**	**0.00**

Schedule : 6 Inventories

Sr. No	Particulars	31.03.2026 `	31.03.2025 `
1	Raw Materials and components (Valued at Landed cost)	3,15,700.00	3,15,700.00
2	Work-in-progress (Valued at Input plus cost of conversion charges		0.00
3	Finished goods (Valued at Cost or net realisable value)		0.00
4	Stock-in-trade		0.00
5	Stores and spares		0.00
6	Loose Tools		0.00
7	Land (valued at cost)	22,21,112.58	22,21,112.58
	Total in `	**25,36,812.58**	**25,36,812.58**

Schedule : 7 Trade Recievables

Sr. No	Particulars	31.03.2026 `	31.03.2025 `
1	**Outstanding for more than six months**		
a)	**Undisputed Trade receivables – considered good**		
	Less than 6 months	0.00	0.00
	More than 6 months	1,89,209.00	1,89,209.00
	Less: Provision for Doubtful Debts	0.00	0.00
	Total in `	**1,89,209.00**	**1,89,209.00**
b)	**Undisputed Trade Receivables – considered doubtful**		
	Less than 6 months	0.00	0.00
	6 months -1 year	0.00	0.00
	1-2 years	0.00	0.00
	2-3 years	0.00	0.00
	More than 3 years	0.00	0.00
	Total in `	**0.00**	**0.00**
c)	**Disputed Trade Receivables considered good**		
	Less than 6 months	0.00	0.00
	6 months -1 year	0.00	0.00
	1-2 years	0.00	0.00
	2-3 years	0.00	0.00
	More than 3 years	0.00	0.00
	Total in `	**0.00**	**0.00**

d)	**Disputed Trade Receivables considered doubtful**		
	Less than 6 months	0.00	0.00
	6 months -1 year	0.00	0.00
	1-2 years	0.00	0.00
	2-3 years	0.00	0.00
	More than 3 years	0.00	0.00
	Total in `	**0.00**	**0.00**
2	**Others**		
	a) Secured, Considered Good :	0.00	0.00
	b) Unsecured, Considered Good :	0.00	0.00
	c) Doubtful	0.00	0.00
	Total in `	**0.00**	**0.00**
	Total in `	**1,89,209.00**	**1,89,209.00**

Schedule : 8 Cash & Cash Equivalent

Sr. No	Particulars	31.03.2026 `	31.03.2025 `
1	**Cash-in-Hand**		
	Cash Balance	143.94	143.94
	Sub Total (A)	**143.94**	**143.94**
2	**Bank Balance**		
	Bank	2,00,520.86	1,96,892.15
	Sub Total (B)	**2,00,520.86**	**1,96,892.15**
	Total [A + B]	**2,00,664.80**	**1,97,036.09**

Schedule :9 Short Terms Loans and Advances

Sr. No	Particulars	31.03.2026 `	31.03.2025 `
1	Loans & Advances		
	a) Secured, Considered Good :	0.00	0.00
	b) Unsecured, Considered Good :	0.00	0.00
	c) Doubtful	0.00	0.00
2	Others		
	a) Security Deposits	1,62,241.00	1,62,241.00
	b) PLA Advance	0.00	0.00
	c) Storers and Spares	2,77,170.52	2,77,170.52
	d) Vat On Capital goods		
	e) Loans & Advances	75,07,794.00	5,000.00
	f) Pre Paid Expenses	2,608.00	2,608.00
	g) GST	87,828.55	1,27,592.23
	h) TDS	68,654.00	45,000.00
	i) Imprest	1,561.00	1,561.00
	Total in `	**81,07,857.07**	**6,21,172.75**

LINAKS MICRO ELECTRONICS LIMITED

CIN-L32101UP1986PLC007841

As on 31st March 2026

Notes forming part of the financial statements

Note : 10 : Share Capital :

3.1 Schedule :

	Particulars	Figures as at the end of current reporting period		Figures as at the end of previous reporting period	
		Number of shares	Amount	Number of shares	Amount
(A)	**Authorised :**				
	Optionally Convertible Preference Share of Rs.10/-each	40,00,000.00	4,00,00,000.00	40,00,000.00	4,00,00,000.00
	Equity Shares of Rs. 1/- each (prev.yr Rs 1 each)	5,00,00,000.00	5,00,00,000.00	5,00,00,000.00	5,00,00,000.00
(B)	**Issued :**				
	Optionally Convertible Preference Share of Rs.10/-each	32,20,000.00	3,22,00,000.00	32,20,000.00	3,22,00,000.00
	Equity Shares of Rs. 1/- each (prev.yr Rs 1 each)	1,73,35,300.00	1,73,35,300.00	1,73,35,300.00	1,73,35,300.00
(C)	**Subscribed and fully paid up :**				
	Optionally Convertible Preference Share of Rs.10/-each	32,20,000.00	3,22,00,000.00	32,20,000.00	3,22,00,000.00
	Equity Shares of Rs. 1/- each (prev.yr Rs 1 each)	1,73,35,300.00	1,73,35,300.00	1,73,35,300.00	1,73,35,300.00
	Subscribed & Not Fully Paid share capital	-	-	-	-
	Less Calls Unpaid				
	from Directors and Officers	-	-	-	-
	from others	-	-	-	-
			4,95,35,300.00		4,95,35,300.00

3.2 Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Particulars		Opening Balance	Fresh issue	Closing Balance
Equity shares with voting rights				
Year ended 31 Mar, 2026				
- Number of shares		2,05,55,300.00	-	2,05,55,300.00
- Amount (Rs)		4,95,35,300.00	-	4,95,35,300.00

3.3 Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	Figures as at the end of current reporting period		Figures as at the end of previous reporting period	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights				
ANIL KUMAR SINGH	54,25,500.00	31.30%	54,25,500.00	31.30%
MEENA SINGH	14,20,880.00	8.20%	14,20,880.00	8.20%
TOTAL	68,46,380.00	39.50%	68,46,380.00	39.50%

		Amount		Amount
3.4 Forfeited Shares (amounts originally paid up)		0.00		0.00

LINAKS MICRO ELECTRONICS LIMITED

Schedules Forming Integral Part of the Balance Sheet as at 31st March 2026

Schedule : 11 Reserve & Surplus

Sr. No	Particular	31.03.2026	31.03.2025
		`	`
1	Capital Reserve	3,10,49,000.00	3,10,49,000.00
2	Securities Premium reserve	1,92,77,077.32	1,92,77,077.32
3	Other Reserve		
4	Surplus (Profit & Loss Account)		
	Balance brought forward from previous year	-31,10,48,205.27	-30,87,37,158.00
	Less: Tax on Regular Assessment Paid	0.00	0.00
	Add: Profit/(Loss) for the period	-21,06,795.97	-23,11,047.27
	Total in `	**-26,28,28,923.92**	**-26,07,22,127.95**

Schedule : 12 Other Long Term Borrowings

Sr. No	Particular	31.03.2026	31.03.2025
		`	`
1	**Term Loan**		
	- From Bank	0.00	0.00
	- From Other Parties	0.00	0.00
2	Loans From Director	0.00	0.00
3	Loans From Friends & Relatives	0.00	0.00
4	Advances		
	a) Rohtas Projects Ltd.	23,31,91,240.00	23,31,91,240.00
	b) Andes Town Planners (P)	22,50,000.00	22,50,000.00
	c) Others-A K Singh Director	33,89,203.37	33,89,203.38
	d) LJK Construction India Pvt Ltd	15,61,000.00	0.00
	Total in `	**24,03,91,443.37**	**23,88,30,443.38**

Schedule : 13 Short Term Borrowings

Sr. No	Particular	31.03.2026	31.03.2025
		`	`
1	Loan Repayable on Demand		
	- From Bank	0.00	0.00
	- From Other Parties	0.00	0.00
2	Loans & Advances From Related Parties	0.00	0.00
3	Depsoits	0.00	0.00
4	Other loans and advances	71,45,186.00	0.00
	Total in `	71,45,186.00	0.00

Details of Short-term borrowings guaranteed by some of the directors or others

	31.03.2026	31.03.2025
Loans Repayable on Demand from Banks	0.00	0.00

Notes:- Nature of Security (Secured or Unsecured)

13.1 Current Maturities of Long term borrowings

Sr. No	Particular	31.03.2026	31.03.2025
1			
2			
	Total in `	0.00	0.00

	Schedule : 14 Trades Payable due for payment	`	`
Sr. No	Particular	31.03.2026	31.03.2025
	Outstanding for following periods from due date of payment		
1	Less than 1 year	12,18,657.00	16,42,613.00
2	1-2 years	0.00	0.00
3	2-3 years	0.00	0.00
4	More than 3 years	0.00	0.00
	Total in `	12,18,657.00	16,42,613.00

	Schedule : 15 Other Current Liabilities	`	`
Sr. No	Particular	31.03.2026	31.03.2025
1	Current maturities of finance lease obligations	0.00	0.00
2	Interest accrued but not due on borrowings	0.00	0.00
3	Interest accrued and due on borrowings	0.00	0.00
4	Income received in advance	0.00	0.00
5	Unpaid dividends	0.00	0.00
6	Other payables	0.00	0.00
	TDS Payable	0.00	8,846.00
	Security Deposit	6,50,000.00	6,50,000.00
	Advance from Amit Kumar Singh	1,49,837.98	1,49,837.98
	Professional fees payable	1,85,000.00	0.00
	Remuneration Payable	0.00	0.00
	Other Payable	0.00	0.00
	Total in `	9,84,837.98	8,08,683.98

	Schedule : 16 Short Term Provisions	`	`
Sr. No	Particular	31.03.2026	31.03.2025
1	Short Term Provisions	85,095.75	55,095.75
2	Salary & Reimbursements	6,84,318.00	6,04,318.00
	P F Payable	0.00	0.00
	ESI Payable	6,517.00	6,517.00
	TDS Payable	20,230.00	0.00
	Total in `	7,96,160.75	6,65,930.75

LINAKS MICRO ELECTRONICS LIMITED

Schedules Forming Part of the Profit & Loss Accounts as at 31st March 2026

Schedule : 17 Total Income

Sr. No	Particulars	31.03.2026 `	31.03.2025 `
1	Gross Receipts (credit)	0.00	0.00
2	Gross Receipts(cash)	0.00	0.00
	Total in `	0.00	0.00

Schedule : 18 Other Income

Sr. No	Particulars	31.03.2026 `	31.03.2025 `
1	Rent	0.00	4,50,000.00
2	Sale of Scrap	11,31,200.00	0.00
3	Misc Income	0.00	7,200.00
	Total in `	**11,31,200.00**	**4,57,200.00**

Schedule : 19 Cost of Material Consumed

Sr. No	Particulars	31.03.2026 `	31.03.2025 `
a)	**PURCHASES**		
1	Purchases (Credit)	0.00	0.00
2	Purchases (Cash)	0.00	0.00
	Sub-total (a)	**0.00**	**0.00**
b)	**DIRECT/PRODUCTIONS EXPENSES**		
	Freight & Cartage	0.00	0.00
	Sub-total (b)	**0.00**	**0.00**
	Total in `	**0.00**	**0.00**

Schedule : 20 Change in Inventories

Sr. No	Particulars	31.03.2026 `	31.03.2025 `
1	Opening Stock	3,15,700.00	3,15,700.00
2	Closing Stock	3,15,700.00	3,15,700.00
	Total in `	0.00	0.00

Schedule : 21 Employement Benefit Expenses

Sr. No	Particulars	31.03.2026 `	31.03.2025 `
1	Employer Contibution FPF	0.00	5,000.00
2	Employer Contibution ESIC	0.00	0.00
3	Employer Contibution PF	0.00	2,200.00
4	Salary and Wages	1,60,000.00	3,62,108.00
5	Staff Welfare	0.00	0.00
	Total in `	**1,60,000.00**	**3,69,308.00**

Schedule :22 Financial Cost

Sr. No	Particulars	31.03.2026	31.03.2025
		`	`
1	Interest on Cash Credit Facility	0.00	0.00
2	Interest	0.00	0.00
	Total in `	**0.00**	**0.00**

Schedule : 23 Depreciation & Amortised Cost

Sr. No	Particulars	31.03.2026	31.03.2025
		`	`
1	Depreciation	10,08,495.00	10,72,482.00
2	Preliminary Expenses W/O	0.00	0.00
	Total in `	**10,08,495.00**	**10,72,482.00**

Schedule : 24 Other Administrative Expenses

Sr. No	Particulars	31.03.2026	31.03.2025
		`	`
1	Audit Fees	30,000.00	30,000.00
2	Bank Charges	1,899.29	4,554.68
3	Advertisement	34,020.00	0.00
4	Legal Expenses	0.00	9,400.00
5	Subscription Charges	11,000.00	0.00
6	Courier Expenses	1,00,480.00	0.00
7	Website Development Expenses	26,448.00	0.00
8	Watch & Wards	0.00	1,58,400.00
9	Professional charges	12,55,908.00	6,48,458.55
10	Rent Factory	0.00	77,220.00
11	Round Off	2.68	1.29
12	Interest on TDS	7,269.00	0.00
13	Late Fees on TDS return	30,400.00	0.00
14	Electric Expenses	1,82,074.00	70,538.00
15	Survey Expenses	65,000.00	0.00
16	BSE Fees	3,25,000.00	3,25,000.00
17	Administrative Expenses	0.00	2,300.00
18	Printing and Stationery	0.00	584.75
	Total in `	**20,69,500.97**	**13,26,457.27**

Intangible assets under development

	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progres	0.00	0.00	0.00	0.00	**0.00**
Projects temporarily	0.00	0.00	0.00	0.00	**0.00**

Overdue Intangible assets under development

	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Project 1	0.00	0.00	0.00	0.00	**0.00**
Project 2	0.00	0.00	0.00	0.00	**0.00**

Notes to Account and significant Accounting Polices.
As on 31st March 2026

1. Significant accounting policies;

a) Fixed Assets are carried at cost less depreciation.

b) Depreciation on assets has been provided at rates prescribed in the Companies Act, 2013.

c) Financial Statements have been prepared under the Accrual Method of accounting with the generally accepted accounting principals.

2. Notes to Accounts;

a) In the opinion of the Directors, Current Assets, Loans and Advances are approximately of the value stated above if realized in the ordinary course of business.

b) Opening Balance have been taken from the previous year's Balance Sheet.

c) We have relied on the internal control procedures and checks, during the course of our audit, which were implemented by the management of the firm.

d) We have relied on the statement of the assessee in the respect of non-violation of provisions of section 40A(3) read with rules.

e) Debit/Credit balances as outstanding in the personal accounts of parties and bank accounts are subject to confirmation form respective parties and banks.

f) Earnest Money deposits, Security Money deposits with/from parties are subject to confirmation.

g) We have relied on the statement of the assessee in respect of non violation of provisions of section 269SS/269T of the Income Tax act, 1961.

h) We have relied on the statement of the assessee that the provisions of Chapter XVII-B regarding deduction of tax at source and regarding the payment thereof to the credit of the Central Government have been complied with.

i) The previous year figures have been regrouped and/or rearranged wherever found necessary.

j) The Provision for all known liabilities has been provided adequately.

l) We have relied upon the representation made by the Directors that the Co and the directors are not liable for wealth Tax nither they have provided the relevant documents for calculation of Wealth Tax.

m) We have relied upon the representation made by the Directors that there is no Demand or Refund outstanding under any Act other than Income Tax Act.