

May 13, 2026

To,
The Manager-Corporate Relationship Dept.
BSE Limited,
Listing Department
P. J. Towers, 1st Floor,
Dalal Street, Fort, Mumbai 400 001

To,
The Manager – Corporate Compliance
National Stock Exchange of India Ltd,
Exchange Plaza,
Bandra Kurla Complex,
Bandra (E), Mumbai 400 051

Scrip Code: 532419

SYMBOL: SMARTLINK

Sub: Outcome of the Board Meeting

Dear Sir,

1. Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (“LODR Regulations”), we hereby inform you that the Board of Directors of the Company at its meeting held today i.e., on May 13, 2026 have inter alia, considered and approved the following matters:
 - a) Audited Financial Results (Standalone and Consolidated) for the quarter and year ended March 31, 2026. The copy of Audited Financial Results (Standalone and Consolidated) as adopted and approved by the Board of Directors and Auditor's report thereon are attached herewith for your ready reference as Annexure I.
 - b) Recommended a final dividend of ₹ 2.00/- per equity share (100 %) of face value of Rs. 2 each, for the financial year ended March 31, 2026. The said Dividend, if approved by the shareholders at the ensuing Annual General Meeting, shall be paid within 30 days from such approval, subject to deduction of tax at source as applicable.
 - c) Based on the recommendation of the Nomination and Remuneration Committee and subject to the approval of the members of the Company, the appointment of Ms. Arati Naik (DIN: 06965985) as a Wholetime Director designated as an Executive Director of the Company for a term of five consecutive years with effect from April 01, 2027 upto March 31, 2032. Refer Annexure II.
 - d) On the recommendation of the Audit Committee, have considered and approved the re-appointment of M/s Marathe Rao & Swarup, Chartered Accountants as internal auditors of the Company for the financial year 2026-27. Refer Annexure III.
 - e) Pursuant to the recommendation of the Audit Committee, approved the appointment of M S K A & Associates LLP (Formerly known as M S K A & Associates), Chartered Accountants, ICAI Firm Registration No. 105047W/W101187, as the Statutory Auditors of the Company, for a term of five years, commencing from the conclusion of the 33rd Annual General Meeting until the conclusion of the 38th Annual General Meeting, subject to approval of the Members. Refer Annexure IV.

SMARTLINK HOLDINGS LIMITED

Registered Office : L-7, Verna Industrial Estate, Verna, Salcete, Goa, 403722, India
Factory : Plot no. L-5 & L-5A, Verna Industrial Estate, Verna, Salcete, Goa, 403722, India
Land Phone : +91 832 2885400 | Fax : +91 832 2783395
investors@smartlinkholdings.com | www.smartlinkholdings.com

Corporate Office : CITIPOINT, 7th Floor, Unit No. B-702,
Andheri-Kurla Road, J. B. Nagar, Andheri (East),
Mumbai - 400059, India | Land Phone : +91 22 4961 7068

CIN : L26109GA1993PLC001341

2. The Company has Decided that the Record date will be Friday, July 10, 2026 for the purpose of determining the Members eligible to receive dividend as recommended by the Board and if declared by the Members.
3. Pursuant to Regulation 33(3)(d) of the LODR Regulations, we hereby declare that the Statutory Auditors of the Company have issued their audit reports with unmodified (i.e., unqualified) opinion on the Financial Statements (Standalone and Consolidated) for the year ended March 31, 2026.

The disclosure pursuant to Regulation 30 of the Listing Regulations read with SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026, dated January 30, 2026 is enclosed herewith as Annexures.

The Board meeting commenced at 12:45 hours and concluded at 13:50 hours.

Request you to kindly take note of the same and acknowledge the receipt.

Thanking You,

Yours Faithfully,

For **SMARTLINK HOLDINGS LIMITED**

EDLAN FERNANDES
COMPANY SECRETARY
M. No. ACS 53614

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Shridhar & Associates

Chartered Accountants

Independent Auditor's Report on the Standalone Annual Financial Results pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015

To the Board of Directors of Smartlink Holdings Limited

Opinion

We have audited the accompanying standalone annual financial results of Smartlink Holdings Limited (hereinafter referred to as 'the Company') for the year ended March 31, 2026 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Statement:

- (i) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (ii) give a true and fair view in conformity with the recognition and measurement principals laid down in the applicable accounting standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of net profit and other comprehensive income and other financial information of the Company for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results 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 ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Board of Directors' Responsibilities for the Standalone Financial Results

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of this Statement that give a true and fair view of the net profit and other comprehensive income in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended, issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Board of Directors of the Company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Company, as aforesaid.

Shridhar & Associates

Chartered Accountants

In preparing the Statement, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors of the Company are responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Statement.

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 Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors 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 ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Company of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Shridhar & Associates
Chartered Accountants

Other Matters

1. The Statement include the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 “Interim Financial Reporting” which were subject to limited review by us.

For Shridhar and Associates
Chartered Accountants
ICAI Firm Registration No. 134427W

Abhishek Pachlangia
Partner
Membership No.: 120593
UDIN: 26120593AJSQMC2867

Place: Mumbai
Date: May 13, 2026.

SMARTLINK HOLDINGS LIMITED

CIN : L26109GA1993PLC001341

Registered Office : L-7, Verna Industrial Estate, Verna, Salcete, Goa - 403722

Website : www.smartlinkholdings.com

Statement of Audited Standalone Financial Results for the Quarter and Year ended March 31, 2026

(Rs. In Lakhs except earnings per share)

Sr. No.	Particulars	Quarter ended			Year ended	
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
		Refer Note 7		Refer Note 7		
1	Revenue from operations					
	a) Revenue from contracts with customer	5,297.36	2,518.95	2,945.12	12,546.81	9,696.51
	b) Other Income (refer note 5)	1,459.66	312.74	338.71	2,371.60	1,312.30
	Total Income	6,757.02	2,831.69	3,283.83	14,918.41	11,008.81
2	Expenses					
	a) Cost of material consumed	4,527.25	2,336.88	2,634.51	11,212.31	8,620.28
	b) Decrease/(Increase) in inventories of finished goods and work-in-progress	12.60	4.52	8.68	(48.54)	(49.02)
	c) Employee benefit expenses	478.77	348.34	288.67	1,426.96	1,074.24
	d) Finance costs	6.54	22.89	15.95	40.29	68.32
	e) Depreciation and amortization expense	88.52	87.51	74.98	337.28	292.34
	f) Other expenses	156.44	152.42	319.40	614.97	1,038.11
	Total expenses	5,270.12	2,952.56	3,342.19	13,583.27	11,044.27
3	Profit / (loss) before tax (1-2)	1,486.90	(120.87)	(58.36)	1,335.14	(35.46)
4	Tax expense					
	a) Current tax	-	-	-	-	-
	b) Deferred tax charge / (credit)	56.19	(39.06)	(232.46)	12.90	(287.76)
	c) Tax adjustments of earlier years	0.25	-	-	0.25	(1.38)
	Total tax expense / (credit)	56.44	(39.06)	(232.46)	13.15	(289.14)
5	Profit / (loss) for the period / year (3-4)	1,430.46	(81.81)	174.10	1,321.99	253.68
6	Other Comprehensive Income					
	Items that will not be reclassified to profit or loss					
	- Re-measurement gains / (losses) on defined benefit plans	12.16	18.18	(38.75)	18.34	(47.95)
	- Income tax relating to items that will not be reclassified to profit or loss	(3.06)	(4.58)	9.75	(4.62)	12.07
	Total Other Comprehensive income/(loss) for the period / year	9.10	13.60	(29.00)	13.72	(35.88)
7	Total Comprehensive income/(loss) for the period / year (5+6)	1,439.56	(68.21)	145.10	1,335.71	217.80
8	Paid up equity share capital (face value of Rs. 2/- each)	199.50	199.50	199.50	199.50	199.50
9	Reserves excluding revaluation reserve	-	-	-	21,147.30	19,811.59
10	Earning per share (Face value of Rs. 2/ each)					
	- Basic & Diluted (in Rs.)	14.34	(0.82)	1.75	13.25	2.54
	* Not annualised	*	*	*		

See accompanying notes to the standalone financial results.

1 Standalone Balance Sheet

(Rs. In Lakhs)

Particulars		As at March 31, 2026 (Audited)	As at March 31, 2025 (Audited)
A) ASSETS			
I) Non-current assets			
a) Property, plant and equipment		1,534.20	1,388.19
b) Other intangible assets		-	-
c) Investment property		1,582.46	1,594.51
d) Capital work-in-progress		104.06	-
e) Financial assets			
(i) Investments		7,515.51	6,546.04
(ii) Other financial assets		55.46	131.84
f) Tax assets (net)		212.13	192.59
g) Other non-current assets		212.16	187.56
Total Non-current assets		11,215.98	10,040.73
II) Current assets			
a) Inventories		641.90	621.00
b) Financial assets			
(i) Investments		8,199.44	7,148.70
(ii) Trade receivables		4,306.45	1,913.81
(iii) Cash and cash equivalents		4.64	4.47
(iv) Bank balances other than cash and cash equivalents		401.94	320.52
(v) Loans		1.20	801.89
(vi) Other financial assets		495.49	440.15
c) Other current assets		197.60	193.15
Total Current Assets		14,248.66	11,443.69
TOTAL ASSETS		25,464.64	21,484.42
B EQUITY AND LIABILITIES			
I) EQUITY			
a) Equity share capital		199.50	199.50
b) Other equity		21,147.30	19,811.59
Total Equity		21,346.80	20,011.09
II) LIABILITIES			
Non-current liabilities			
a) Financial liabilities			
(i) Lease Liabilities		151.35	135.91
(ii) Other financial liabilities		51.45	46.52
b) Provisions		215.84	92.01
c) Deferred tax liabilities (net)		146.35	128.83
Total Non-current liabilities		564.99	403.27
Current liabilities			
a) Financial liabilities			
(i) Borrowings		-	0.24
(ii) Lease Liabilities		13.94	11.58
(iii) Trade payables			
(A) total outstanding dues of micro enterprises and small enterprises		40.48	20.59
(B) total outstanding dues of creditors other than micro enterprises and small enterprises		3,077.47	857.10
(iv) Other financial liabilities		362.74	129.37
b) Other current liabilities		38.45	44.89
c) Provisions		19.77	6.29
Total Current liabilities		3,552.85	1,070.06
TOTAL EQUITIES AND LIABILITIES		25,464.64	21,484.42

2 Statement of Standalone Cash flows

Particulars	For the Year Ended March 31, 2026 (Audited)	For the Year Ended March 31, 2025 (Audited)
Cash flow from operating activities		
Profit / (loss) before tax	1,335.14	(35.46)
Adjustments for:		
Depreciation and amortisation expense	337.28	292.34
Interest on income tax refund	(46.86)	(2.26)
Profit on Property, plant and equipment sold / written off (net)	(0.38)	-
Net gain on fair value changes	(350.67)	(427.67)
Interest income	(398.28)	(625.97)
Bad Debts Written off	0.28	-
Unrealised Foreign exchange difference (net)	11.48	(8.91)
Reversal of Impairment on Investment	(1,288.36)	-
Differential lease liability written back	(11.45)	-
Sundry balances written back	(0.05)	-
Finance costs	40.29	68.32
Guarantee commission	(8.03)	(14.63)
Operating Profit / (loss) before working capital changes	(379.61)	(754.24)
Changes in working capital		
(Increase) / Decrease in inventories	(20.90)	(222.16)
(Increase) / Decrease in trade receivables	(2,392.92)	(804.52)
(Increase) / Decrease in loans	800.69	(800.49)
(Increase) / Decrease in other financial assets	(48.48)	23.83
(Increase) / Decrease in Other Non Financial assets	(18.55)	52.98
Increase / (Decrease) in trade payables	2,229.06	(464.08)
Increase / (Decrease) in other financial liabilities	63.99	45.04
Increase / (Decrease) in non financial liabilities	(1.51)	(0.63)
Increase / (Decrease) in provisions	155.65	5.87
Cash generated from / (used in) operations	387.42	(2,918.40)
Net Income tax (paid) / refund	20.04	1.94
Net cash flows from / (used in) operating activities (A)	407.46	(2,916.46)
Cash flow from Investing activities		
Purchase of property, plant and equipment and investment property	(381.83)	(336.32)
Proceeds from Sale of property, plant and equipment and intangible assets	0.38	-
Purchase of Investment	(9,242.51)	(3,411.64)
Sale of Investment	8,785.66	6,309.63
Investment in term deposits (having original maturity of more than 3 months)	(326.64)	(1,232.61)
Redemption / maturity of term deposit (having original maturity of more than 3 months)	321.77	1,654.83
Interest received	471.50	679.66
Net cash flows from / (used in) investing activities (B)	(371.67)	3,663.55
Cash flow from Financing activities		
Interest payments	(21.71)	(53.12)
Repayment of long term borrowings	-	(217.07)
Proceeds from / (Repayment of) short term borrowings (net)	(0.24)	(504.81)
Cash Payment for the principal portion of lease payments	(13.94)	(11.58)
Net cash flows from / (used in) financing activities (C)	(35.89)	(786.58)
Net Increase / (Decrease) in cash and cash equivalents (A+B+C)	(0.10)	(39.49)
Cash and cash equivalents at the beginning of the year	4.47	43.90
Effect of exchange differences on restatement of foreign currency Cash and bank balance	0.27	0.06
Cash and cash equivalents at the end of the year	4.64	4.47
Cash and cash equivalents comprise		
Balances with banks		
On current accounts	2.13	2.23
Cash on hand	2.51	2.24
Total cash and cash equivalents at end of the year	4.64	4.47

SMARTLINK HOLDINGS LIMITED

NOTES TO THE AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

- 3 The above standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 13, 2026. The Statutory Auditors have expressed an unmodified audit opinion on these results.
- 4 The Company operates in one primary segment i.e. Networking/IT Products.
- 5 During the year Company has reversed impairment of its investment in subsidiary "Digisol Systems Limited" amounting to Rs.1,288.36 lakhs.
- 6 Pursuant to the notification by Ministry of Labour & Employment on November 21, 2025 of the Code on wages, 2019, the Industrial Relations Code 2020, the Code on Social Security 2020, and the Occupational Safety, Health and working conditions Code, 2020 (Collectively referred to as 'the Labour Codes'), the Company has recognised a provision towards past service cost on gratuity and compensated absences payable to employees amounting to Rs. 101.44 lakhs and Rs. 132.97 lakhs for the quarter and year ended March 31, 2026, respectively which is included under "Employee benefit expenses".
- 7 Figures of the last quarter of the year are the balancing figures between audited figures in respect of the financial years and unaudited published year to date figures upto third quarter of the respective financial years.
- 8 The Board of Directors has recommended a dividend of Rs. 2/- per equity share for the financial year ended 31st March 2026, will be paid subject to the approval of the shareholders in the ensuing Annual General Meeting of the Company.
- 9 The results for the quarter and year ended March 31, 2026, are available on the BSE Limited website (URL: www.bseindia.com), the National Stock Exchange of India Limited website (URL: www.nseindia.com) and on the Company's website (URL: <https://www.smartlinkholdings.com/investor-relations/>).

**For and on behalf of the Board of Directors
of SMARTLINK HOLDINGS LIMITED**

Place : Mumbai
Date : May 13, 2026

K.R.Naik
Executive Chairman
DIN : 00002013

Shridhar & Associates

Chartered Accountants

Independent Auditor’s Report on Consolidated Annual Financial Results pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015

To the Board of Directors of Smartlink Holdings Limited

Opinion

We have audited the accompanying consolidated annual financial results of Smartlink Holdings Limited (hereinafter referred to as the ‘Holding Company’) and its subsidiary (Holding Company and its subsidiary together referred to as “the Group”), for the year ended March 31, 2026, (‘the Statement’) attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (‘Listing Regulations’).

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of the other auditor on separate audited financial results of the subsidiary, the aforesaid Statement:

(i) include the annual financial results of the following entities

Sr. No	Name of the Entity	Relationship with the Holding Company
1	Digisol Systems Limited	Wholly Owned Subsidiary

(ii) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

(iii) give a true and fair view in conformity with the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 (“the Act”) read with Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Group for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor’s Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (‘the ICAI’) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Shridhar & Associates

Chartered Accountants

Board of Directors' Responsibilities for the Consolidated Financial Results

This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of this Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of each company.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

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 Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

Shridhar & Associates

Chartered Accountants

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors 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 ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial results of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent possible.

Other Matters

1. The Statement include the audited Financial Results of one subsidiary, whose Financial Results reflect Group's share of total assets (before consolidation adjustment) of Rs. 12,051.31 lakhs as at March 31, 2026, Group's share of total revenue (before consolidation adjustment) of Rs. 8,211.46 lakhs and Rs. 23,590.47 lakhs and and total net profit after tax (before consolidation adjustment) of Rs. 549.58 lakhs and Rs. 1,295.22 lakhs and total comprehensive income (before consolidation adjustment) of Rs. 563.88 lakhs and Rs. 1,315.51 lakhs for quarter and for the year ended March 31, 2026 respectively, as considered in the Statement, which have been audited by their respective independent auditor. The independent auditor's reports on financial Results of these entities have been furnished to us and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph above.

Our opinion is not modified in respect of this matter.

Shridhar & Associates
Chartered Accountants

2. The Statement include the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 “Interim Financial Reporting” which were subject to limited review by us.

For Shridhar and Associates
Chartered Accountants
ICAI Firm Registration No. 134427W

Abhishek Pachlangia
Partner
Membership No.: 120593
UDIN: 26120593UKELZP7361

Place: Mumbai
Date: May 13, 2026.

SMARTLINK HOLDINGS LIMITED

CIN : L26109GA1993PLC001341

Registered Office : L-7, Verna Industrial Estate, Verna, Salcete, Goa - 403722

Website : www.smartlinkholdings.com

Statement of Consolidated Audited Financial Results for the Quarter and Year ended March 31, 2026						
(Rs. In lakhs except earnings per share)						
Sr. No.	Particulars	Quarter ended			Year ended	
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
		Refer Note 7		Refer Note 7		
1	Revenue from operations					
a)	Revenue from contracts with customer	9,935.37	6,270.18	6,543.45	26,934.75	21,452.63
b)	Other Income	189.40	308.50	306.78	1,058.73	1,191.01
	Total Income	10,124.77	6,578.68	6,850.23	27,993.48	22,643.64
2	Expenses					
a)	Cost of material consumed	4,507.03	2,318.30	2,541.99	11,108.70	8,335.49
b)	Purchase of stock-in-trade	4,048.76	2,342.19	2,597.03	10,630.96	9,631.01
c)	Decrease/(Increase) in inventories of finished goods, work-in-progress and stock-in-trade	(907.33)	434.69	217.80	(441.41)	(551.82)
d)	Employee benefit expenses	1,032.77	721.83	631.68	2,921.03	2,342.83
e)	Finance costs	22.68	35.31	32.71	77.75	154.13
f)	Depreciation and amortization expenses	106.25	106.03	93.75	410.86	373.13
g)	Other expenses	386.60	341.87	496.84	1,521.82	1,825.70
	Total expenses	9,196.76	6,300.22	6,611.80	26,229.71	22,110.47
3	Profit before tax (1-2)	928.01	278.46	238.43	1,763.77	533.17
4	Tax expense					
a)	Current tax	159.41	102.79	-	302.32	-
b)	Deferred tax charge / (credit)	81.56	(48.25)	(145.13)	146.65	(125.96)
c)	Tax adjustments of earlier years	0.25	-	-	0.25	(1.38)
	Total tax expense / (credit)	241.22	54.54	(145.13)	449.22	(127.34)
5	Profit for the period / year (3-4)	686.79	223.92	383.56	1,314.55	660.51
6	Other Comprehensive Income					
	A) Items that will not be reclassified to profit or loss					
	- Re-measurement gains / (losses) on defined benefit plans	31.28	33.68	(55.21)	45.46	(75.66)
	- Income tax relating to items that will not be reclassified to profit or loss	(7.87)	(8.48)	13.89	(11.44)	19.04
	Total Other Comprehensive income / (loss) for the period /year	23.41	25.20	(41.32)	34.02	(56.62)
7	Total Comprehensive income / (loss) for the period / year (5+6)	710.20	249.12	342.24	1,348.57	603.89
8	Profit/(Loss) for the period attributable to					
	Equity holders of the parent	686.79	223.92	383.56	1,314.55	660.51
	Non-controlling interest	-	-	-	-	-
	Other comprehensive income for the period attributable to					
	Equity holders of the parent	23.41	25.20	(41.32)	34.02	(56.62)
	Non-controlling interest	-	-	-	-	-
	Total comprehensive income for the period attributable to					
	Equity holders of the parent	710.20	249.12	342.24	1,348.57	603.89
	Non-controlling interest	-	-	-	-	-
9	Paid up equity share capital (face value of Rs. 2/- each)	199.50	199.50	199.50	199.50	199.50
10	Reserves excluding revaluation reserve	-	-	-	20,780.57	19,432.00
11	Earning per share (Face value of Rs. 2/ each)					
	- Basic & Diluted (in Rs.)	6.89	2.24	3.85	13.18	6.62
	* Not annualised	*	*	*		

See accompanying notes to the consolidated financial Results.

1 Consolidated Balance Sheet

(Rs. In Lakhs)

Particulars		As at March 31, 2026 (Audited)	As at March 31, 2025 (Audited)
A) ASSETS			
I) Non-current assets			
a) Property, plant and equipment		1,693.07	1,597.67
b) Other Intangible assets		-	-
c) Investment property		1,545.52	1,558.22
d) Capital work-in-progress		104.06	-
e) Financial assets			
(i) Investments		3,016.56	3,337.66
(ii) Other financial assets		79.76	153.01
f) Tax assets (net)		212.13	201.53
g) Other non-current assets		522.64	346.23
h) Deferred tax assets (Net)		292.04	432.61
	Total Non-current assets	7,465.78	7,626.93
II) Current assets			
a) Inventories		3,382.82	2,969.03
b) Financial assets			
(i) Investments		8,406.52	7,148.70
(ii) Trade receivables		8,941.05	5,657.96
(iii) Cash and cash equivalents		60.40	71.36
(iv) Bank balance other than cash and cash equivalents		1,101.94	320.52
(v) Other financial assets		501.71	448.18
c) Other current assets		345.94	361.06
	Total Current Assets	22,740.38	16,976.81
	TOTAL ASSETS	30,206.16	24,603.74
B EQUITY AND LIABILITIES			
I) EQUITY			
a) Equity share capital		199.50	199.50
b) Other equity		20,780.57	19,432.00
	Total Equity	20,980.07	19,631.50
II) LIABILITIES			
Non-current liabilities			
a) Financial liabilities			
(i) Lease liabilities		128.13	163.12
(ii) Other financial liabilities		51.45	46.52
b) Provisions		460.73	278.46
c) Deferred tax liabilities (net)		146.35	128.83
	Total Non-current liabilities	786.66	616.93
Current liabilities			
a) Financial liabilities			
(i) Borrowings		-	117.25
(ii) Lease liabilities		122.46	106.92
(iii) Trade payables			
(A) total outstanding dues of micro enterprises and small enterprises		430.66	26.48
(B) total outstanding dues of creditors other than micro enterprises and small enterprises		6,892.63	3,560.05
(iv) Other financial liabilities		781.25	425.38
b) Other current liabilities		64.12	73.48
c) Provisions		133.68	45.75
d) Current tax Liability (net)		14.63	-
	Total Current liabilities	8,439.43	4,355.31
	TOTAL EQUITIES AND LIABILITIES	30,206.16	24,603.74

SMARTLINK HOLDINGS LIMITED
NOTES TO THE CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026
2 Consolidated Statement Of Cash flow

(Rs. In Lakhs)

Particulars	For the Year Ended March 31, 2026 (Audited)	For the Year Ended March 31, 2025 (Audited)
Cash flow from operating activities		
Profit / (loss) before tax	1,763.77	533.17
Adjustments for:		
Depreciation and amortisation expense	410.86	373.13
Profit on property, plant and equipment sold / written off (net)	(0.47)	-
EIR impact of security deposits and rent amortization	(1.69)	(1.58)
Interest on income tax refund	(47.66)	(2.78)
Bad debts written off	2.81	-
Provision for doubtful debts made/(written back)	(7.46)	11.87
Interest income	(383.20)	(547.66)
Net gain on fair value changes	(357.75)	(427.66)
Unrealised Foreign exchange difference (net)	(3.24)	(11.68)
Differential lease liability written back	(11.45)	-
Sundry balances written off / (back) (net)	0.45	0.09
Finance costs	77.75	154.13
Provision for warranty (net)	7.08	30.29
Operating profit before working capital changes	1,449.80	111.32
Changes in working capital		
(Increase) / decrease in inventories	(413.79)	(724.94)
(Increase) / decrease in trade receivables	(3,264.63)	80.85
(Increase) / decrease in other financial assets	(45.70)	23.47
(Increase) / decrease in other non-financial assets	(150.79)	(28.99)
Increase / (decrease) in trade payables	3,725.88	(263.61)
Increase / (decrease) in other financial liabilities	177.18	162.38
Increase / (decrease) in other non-financial liabilities	(3.93)	2.89
Increase / (decrease) in provisions	308.57	13.55
Cash generated from / (used in) operations	1,782.59	(623.08)
Net income tax (paid) / refund	(257.91)	13.20
Net cash flows from / (used in) operating activities (A)	1,524.68	(609.88)
Cash flow from Investing activities		
Purchase of property, plant and equipment and investment property	(385.50)	(337.26)
Proceeds from Sale of property, plant and equipment and intangible assets	0.47	-
Purchase of investment	(9,842.53)	(3,416.64)
Sale of Investment	9,185.66	6,314.69
Investment in term deposits (having original maturity of more than 3 months)	(1,026.64)	(1,232.61)
Redemption / maturity of term deposit (having original maturity of more than 3 months)	321.77	1,654.83
Interest received	453.84	583.48
Net cash flow from / (used in) investing activities	(1,292.93)	3,566.49
Cash flow from financing activities		
Proceeds from / (repayment of) borrowings	(117.25)	(2,667.91)
Interest payments	(50.53)	(209.85)
Cash payment for the principal portion of lease payments	(75.24)	(51.70)
Net cash flows from / (used in) financing activities (C)	(243.02)	(2,929.46)
Net increase / (decrease) in cash and cash equivalents (A+B+C)	(11.27)	27.15
Cash and cash equivalents at the beginning of the period	71.36	44.26
Effect of exchange differences on restatement of foreign currency Cash and bank balance	0.31	(0.05)
Cash and cash equivalents at the end of the period	60.40	71.36
Cash and cash equivalents comprise		
Balances with banks		
On current accounts	57.52	68.37
In Exchange Earners Foreign Currency (EEFC) account	-	-
Cash on hand	2.88	2.99
Total cash and cash equivalents at end of the period	60.40	71.36

SMARTLINK HOLDINGS LIMITED**NOTES TO THE CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026**

3 The Consolidated Financial results include results of the following companies:

Name of the Company	% shareholding and voting power of Smartlink Holdings Limited	Consolidated as
Smartlink Holdings Limited	-	Holding Company
Digisol Systems Limited	100%	Subsidiary

Smartlink Holdings Limited along with subsidiary is together known as "the Group"

4 The above Consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on May 13, 2026. The statutory auditors have expressed an unmodified audit opinion on these results.

5 The group operates in one primary segment i.e. Networking/IT Products.

6 Pursuant to the notification by Ministry of Labour & Employment on November 21, 2025 of the Code on wages, 2019, the Industrial Relations Code 2020, the Code on Social Security 2020, and the Occupational Safety, Health and working conditions Code, 2020 (Collectively referred to as 'the Labour Codes'), the group has recognised a provision towards past service Cost on gratuity and Compensated absences payable to employees amounting to Rs. 215.36 lakhs and Rs. 297.11 lakhs for the quarter and year ended March 31, 2026, respectively which is included under "Employee benefit expenses".

7 Figures of the last quarter of the year are the balancing figures between audited figures in respect of the financial years and unaudited published year to date figures upto third quarter of the respective financial year.

8 The Board of Directors of the Parent Company has recommended a dividend of Rs. 2/- per equity share for the financial year ended 31st March 2026, will be paid subject to the approval of the shareholders in the ensuing Annual General Meeting of the Parent Company.

9 The results for Quarter and year ended March 31, 2026, are available on the BSE Limited website (URL: www.bseindia.com), the National Stock Exchange of India Limited website (URL: www.nseindia.com) and on the Company's website (URL: <https://www.smartlinkholdings.com/investor-relations/>).

For and on behalf of the Board of Directors
of SMARTLINK HOLDINGS LIMITED

K. R. Naik
Executive Chairman
DIN : 00002013

Place : Mumbai
Date : May 13, 2026

ANNEXURE II

Name of Director	Arati Naik
Reason for Change	Appointment of Ms. Arati Naik as a Wholetime Director designated as an Executive Director of the Company for a term of five consecutive years with effect from April 01, 2027 upto March 31, 2032, subject to the approval of members of the Company.
Date of Appointment/Re-appointment and Term	
Brief Resume	Ms. Arati Naik is an Executive Director of the Company. She is a Graduate in Computer Science and Post-Graduate in Business & Information Systems from The University of Bolton, UK and alumni of IIM Bangalore, having done an executive general management program.
Disclosure of relationship between Director inter-se	Daughter of Mr. K. R. Naik, Executive Chairman and sister of Dr. Lakshana Sharma, Non-Executive, Non-Independent Director of the Company.
Information as required under Circular No. LIST/COMP/14/2018-19 and NSE/CML/2018/02 dated June 20, 2018 issued by the BSE & NSE, respectively.	Ms. Arati Naik is not debarred from holding office of a Director by virtue of any SEBI Order or any other such authority.

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 investors@smartlinkholdings.com | www.smartlinkholdings.com

Corporate Office : CITIPOINT, 7th Floor, Unit No. B-702, Andheri-Kurla Road, J. B. Nagar, Andheri (East), Mumbai - 400059, India | Land Phone : +91 22 4961 7068

Sr. No.	Details of event(s) that need to be provided	Information of such event(s)
1	Name of the Auditors	M/s Marathe Rao & Swarup
2	Reasons for Change	Re- appointment
3	Date of reappointment	May 13, 2026
4	Term of appointment	For the Financial year 2026-27
5	Brief profile (in case of Appointment)	Marathe Rao & Swarup (Firm Ref No 131340W) is a Goa based Chartered Accountancy firm having its Registered office at T-6, Third Floor, Opp Fire Station, Ponda – Goa. The firm was constituted as a proprietorship firm under the name “Kirti Marathe & Co” in year 2010 and was converted into a Partnership Firm in year 2013.

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Sl. No.	Particulars	Details of Appointment
1	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	<p>Shridhar & Associates, ICAI Firm Registration Number: 134427W, will continue as the Statutory Auditors of the Company until the conclusion of the 33rd Annual General Meeting, marking the completion of their First term. Shridhar & Associates have conveyed their unwillingness to continue as statutory auditors of the Company for the second term of 5 years.</p> <p>M S K A & Associates LLP (Formerly known as M S K A & Associates), ICAI Firm Registration Number: 105047W/W101187 have been appointed as the Statutory Auditors of the Company, subject to approval of the Members.</p>
2	Date of appointment/ reappointment/ cessation (as applicable) & Term of appointment/ re-appointment;	Based on the recommendation of the Audit Committee of Directors, the Board of Directors at its meeting held today approved the appointment of M S K A & Associates LLP (Formerly known as M S K A & Associates), ICAI Firm Registration No. 105047W/W101187, as the Statutory Auditors of the Company for a term of five years i.e. from the conclusion of the 33 rd Annual General Meeting until the conclusion of the 38 th Annual General Meeting, subject to approval of the Members.
3	Brief profile (in case of appointment)	<p>M S K A & Associates LLP (formerly known as M S K A & Associates) established in 1978, is an Indian limited liability partnership firm registered with the Institute of Chartered Accountants of India (ICAI) and the PCAOB (US Public Company Accountancy Oversight Board) having offices across 12 cities in India at Mumbai, Gurugram, Chandigarh, Kolkata, Ahmedabad, Chennai, Goa, Pune, Bengaluru, Kochi, Hyderabad and Coimbatore. The audit firm has a valid peer review certificate.</p> <p>The Firm primarily provides audit and assurance services, tax and advisory services, to its clients. The Firm's Audit and Assurance</p>

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		practice has significant experience across various industries, markets and geographies.
4	Disclosure of relationships between directors (in case of appointment of a Director)	Not applicable

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