

P.M. TELE LINNKS LTD.

Regd. Office Address:
1-7-241/11/D, S.D. Road,
Secunderabad - 500 003,
Telangana, INDIA.

Phone : 040-40176211, 66665929
Fax No : 040-27818967
E-mail : gp@suranamailindia.com
Website : www.pmtele.com
CIN No. : L27105TG1980PLC002644

Hyderabad, 8th September, 2026

To
The General Manager - Operations,
BSE Limited,
Phiroze Jeejeebhoy Towers,
25th Floor, Dalal Street,
Mumbai - 290 001.

Dear Sir/Ma'am,

Sub: Submission of 46th Annual Report of P.M. Telelinnks Limited for the financial year 2025-26 along with the Notice of AGM and Intimation regarding cutoff date for remote e-voting.

Scrip Code: 513403

Ref: Regulation 34 (1) of the Securities Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulation, 2015.

In Compliance with Regulation 34 of the SEBI (Listing Obligations & Disclosure Requirements) Regulation, 2015, we submit herewith 46th Annual Report of the company for the Financial Year 2025-26 along with Notice of the Annual General Meeting scheduled on Wednesday, 30th September, 2026 at 10.30 A.M. IST. We further wish to inform you that the company is providing e-voting facility to the shareholders to vote on the resolutions proposed to be passed at the 46th Annual General Meeting.

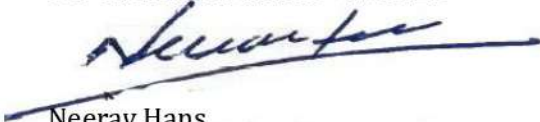
The e-voting will commence at 09:00 AM on 27th day of September, 2026 and ends at 5:00 PM on 29th September 2026. The company has fixed 23rd day of September 2026 as cut of date to reckon eligibility to vote on the e-voting platform.

A copy of notice calling 46th Annual General Meeting along with the Annual Report for the financial year 2025-26 is sent to the shareholder and is uploaded on the RTA's website

Kindly take the above information on records.

We shall be glad to furnish any further information/clarification in this regard.

For **P.M. TELELINNKS LIMITED**



Neerav Hans
Additional Director & Chairman
DIN: 00025034



**46th Annual Report
2025-26**

CORPORATE INFORMATION

CORPORATE IDENTIFICATION NUMBER:

CIN: L27105TG1980PLC002644

REGISTERED OFFICE

1-7-241/11/D, Ramalaya, 3rd Floor,
S.D. Road, Secunderabad,
Hyderabad – 500003,
Telangana, India.

WEBSITE - www.pmtele.com

EMAIL ID: cs.pmtel@gmail.com

SCRIP CODE: BSE - 513403

ISIN: INE092C01015

BOARD OF DIRECTORS

- | | | | |
|----|---------------------|---|---|
| 1. | Mr. Neerav Hans | - | Additional Director (Non-Executive Director, Chairman) |
| 2. | Mr. Hari om Parkash | - | Additional Director (Whole Time Director and Chief Executive Officer) |
| 3. | Mr. Kawal Singh | - | Additional Director (Non-Executive Independent Director) |
| 4. | Mr. Kritika Gupta | - | Additional Director (Non-Executive Independent Director) |

KEY MANAGERIAL PERSONNEL

- | | | | |
|----|---------------------|---|-------------------------|
| 1. | Mr. Niraj Agarwal | - | Chief Financial Officer |
| 2. | Mr. Hari om Parkash | - | Chief Executive Officer |

STATUTORY AUDITORS

M/S. Gupta Raj & Co,
Chartered Accountants
FRN: 001687N
Mayur Apartments,
Dadabhai Cross Rd. No.3,
Mumbai, 400056, Maharashtra

SECRETARIAL AUDITOR

Shri. N.V.S.S. Suryanarayna,
Flat 401, Oakland Ridge Apartments,
Raghavendra Nagar colony, HMDA layout, UPPAL
BHAGAYAT HYDERABAD 500039.

REGISTRAR AND SHARE TRANSFER AGENT

Aarthi Consultants Pvt. Ltd
1-2-285, Domalguda,
Hyderabad, Telangana- 500029
Phone: 040-27638111, 27634445
Email id: info@arthiconsultants.com
Website: www.arthiconsultants.com

BANKERS

ICICI Bank, Secunderabad

COMMITTEES OF THE BOARD

AUDIT COMMITTEE

S. No	Name	Category of Director	Designation
1.	Ms. Kritika Gupta	Non-Executive, Independent Director	Chairperson
2.	Mr. Kawal Singh	Non-Executive, Independent Director	Member
3.	Mr. Hari om Parkash	Executive Director	Member

NOMINATION AND REMUNERATION COMMITTEE

S. No	Name	Category of Director	Designation
1.	Ms. Kritika Gupta	Non-Executive, Independent Director	Chairperson
2.	Mr. Kawal Singh	Non-Executive, Independent Director	Member
3.	Mr. Neerav Hans	Non-Executive Director	Member

STAKEHOLDERS RELATIONSHIP COMMITTEE

S. No	Name	Category of Director	Designation
1.	Ms. Kritika Gupta	Non-Executive, Independent Director	Chairperson
2.	Mr. Kawal Singh	Non-Executive, Independent Director	Member
3.	Mr. Hari om Parkash	Executive Director	Member

IMPORTANT COMMUNICATION TO MEMBERS

The Ministry of Corporate Affairs has taken a “Green Initiative in the Corporate Governance” by allowing paperless compliances by the Companies and has issued circulars stating that service of the notice/documents including Annual Report can be sent by e-mail to its members. To support this green initiative of the Government in full measure, members who have not registered their e-mail addresses, so far, are requested to register their e-mail addresses, in respect of electronic holding with the Depository through their concerned Depository Participants. Members who hold shares in physical form are requested to register the same with the following addresses.

SHARE TRANSFER AGENTS & DEMAT REGISTRARS

Aarthi Consultants Private Limited
1-2-285, Domalguda,
Hyderabad, Telangana- 500029
Phones: 040-27638111/27634445/27642217
/66611921
Fax:040-27632184
E-Mail: info@arthiconsultants.com
Website: www.arthiconsultants.com

SEBI has made it mandatory for every participant in the Securities/Capital Market to furnish the details of Income Tax Permanent Account Number (PAN). Accordingly, all the shareholders holding shares in physical form are requested to submit their details of PAN along with photocopy of both sides of PAN card, duly attested to the Demat Registrar and Share Transfer Agent of the Company, M/s. Aarthi Consultants Private Limited as above.

NOTICE

Notice is hereby given that the Forty sixth Annual General Meeting (46th AGM) of P.M. Telelinnks Limited will be held on Wednesday, 30th September, 2026 at 10.30 A.M. at Plot no 132 & 133 IDA Mallapur, Hyderabad, Telangana-500076 to transact the following business:

ORDINARY BUSINESS:

ITEM NO. 1

TO RECEIVE, CONSIDER, APPROVE AND ADOPT THE AUDITED FINANCIAL STATEMENTS OF THE COMPANY FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026 ALONG WITH THE REPORTS OF THE BOARD OF DIRECTORS AND AUDITORS THEREON;

“RESOLVED THAT the Audited Financial Statements of the Company for the financial year ended March 31, 2026 together with the Board Reports and Auditors Reports thereon laid before this meeting, be and are hereby received, considered and adopted.”

SPECIAL BUSINESS:

ITEM NO. 2

TO REGULARIZE THE APPOINTMENT OF MR. NEERAV HANS (DIN: 00025034), AS DIRECTOR AND CHAIRMAN OF THE COMPANY:

To consider and if thought fit, pass the following resolution as an **ordinary resolution**.

RESOLVED THAT pursuant to the provisions of Sections 149, 152, 161 and other applicable provisions, if any, of the Companies Act, 2013 (“Act”), read with the rules made thereunder, and Regulation 17(1)(C) and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI LODR Regulations”), as amended from time to time, and the Articles of Association of the Company, Mr. Neerav Hans (DIN: 00025034), who was appointed as an Additional Director (Non-Executive Director) and chairman of the Company by the Board of Directors with effect from 29.07.2026, pursuant to Section 161 of the Act and who holds office up to the date of this General Meeting, and in respect of whom the Company has received a notice in writing under Section 160 of the Act proposing his candidature for the office of Director, be and is hereby appointed as a Director (Non-Executive Director) of the Company, liable to retire by rotation.

RESOLVED FURTHER THAT the Board of Directors of the Company and/or the Company Secretary be and are hereby authorised to do all such acts, deeds, matters and things as may be necessary, proper or expedient to give effect to this resolution.

ITEM NO: 3

TO REGULARIZE THE APPOINTMENT OF MR. HARI OM PARKASH (DIN: 03585967), AS WHOLE - TIME-DIRECTOR OF THE COMPANY:

To consider and if thought fit, pass the following resolution as an **ordinary resolution**.

“RESOLVED THAT pursuant to the provisions of Sections 149, 152, 161, 196, 197, 198 and other applicable provisions, if any, of the Companies Act, 2013 (“Act”), read with Schedule V to the Act and the rules made thereunder, Regulation 17(1)(C) and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI LODR Regulations”), as amended from time to time, and the Articles of Association of the Company, Mr. Hari Om Parkash (DIN: 03585967), who was appointed as an Additional Director (Whole-time Director) of the Company by the Board of Directors with effect from 29.07.2026, pursuant to Section 161 of the Act and who holds office up to the date of this General Meeting, be and is hereby appointed as a Director and Whole-time Director of the Company for a period of 5 years with effect from 29th July, 2026, on such terms and conditions, including remuneration, as set out in the explanatory statement annexed to the Notice convening this General Meeting.

RESOLVED FURTHER THAT the remuneration payable to Mr. Hari Om Parkash shall be subject to the provisions of Sections 197 and 198 of the Act, read with Schedule V thereto and the applicable provisions of the SEBI LODR Regulations.

RESOLVED FURTHER THAT the Board of Directors of the Company and/or the Company Secretary be and are hereby authorised to do all such acts, deeds, matters and things as may be necessary, proper or expedient to give effect to this resolution.”

ITEM NO. 4

TO DELIBERATE AND IF FOUND FIT APPROVE THE MATERIAL RELATED PARTY TRANSACTIONS:

To consider, and if thought fit, to pass, with or without modification(s), the following resolution as an **Ordinary Resolution**:

“RESOLVED THAT pursuant to the provisions of Section 188 and other applicable provisions, of the Companies Act, 2013 (“Act”), (including any statutory modifications and re-enactments thereof for the time being in the force), pursuant to the provisions of Regulation 23(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time (“Listing Regulations”) the applicable provisions of the Companies Act, 2013 (“Act”) read with rules made thereunder, other applicable laws / statutory provisions, if any, (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), the Company’s Policy on Materiality of Related Party Transactions and on Dealing with Related Party Transactions and basis the approval of the Audit Committee and recommendation of the Board of Directors of the Company, approval of the Members of the Company be and is hereby accorded to the Company to enter into and / or continue the related party transaction(s) / Contract(s) / arrangement(s) / agreement(s) (in terms of Regulation 2(1)(zc)(i) of the Listing Regulations) in terms of the explanatory statement to this resolution.

RESOLVED FURTHER THAT the Board of Directors of the Company (hereinafter referred to as 'Board' which term shall be deemed to include the Audit Committee of the Board and any duly constituted committee empowered to exercise its powers including powers conferred under this resolution) be and is hereby authorized to do all such acts, deeds, matters and things as it may deem fit in its absolute discretion and to take all such steps as may be required in this connection including finalizing and executing necessary contract(s), arrangement(s), agreement(s) and such other documents as may be required, seeking all necessary approvals to give effect to this resolution, for and on behalf of the Company, to delegate all or any of its powers conferred under this resolution to any Director or Key Managerial Personnel or any Officer / executive of the Company and to resolve all such issues, questions, difficulties or doubts whatsoever that may arise in this regard and all action(s) taken by the Company in connection with any matter referred to or contemplated in this resolution, be and are hereby approved, ratified and confirmed in all respects."

ITEM NO. 5

INCREASE OF AUTHORISED SHARE CAPITAL AND CONSEQUENTIAL AMENDMENT TO THE MEMORANDUM OF ASSOCIATION OF THE COMPANY:

To consider and, if thought fit, to pass the following resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to the provisions of Sections 13, 61, 64 and other applicable provisions, if any, of the Companies Act, 2013 and the rules made thereunder (including any statutory modification(s), amendment(s) or re-enactment(s) thereof for the time being in force), the Authorised Share Capital of the Company be and is hereby increased from ₹12,00,00,000/- (Rupees Twelve Crores Only) divided into 1,20,00,000 (One Crore Twenty Lakhs) Equity Shares of ₹10/- (Rupees Ten Only) each to ₹27,00,00,000/- (Rupees Twenty-Seven Crores Only) divided into 2,70,00,000 (Two Crores Seventy Lakhs) Equity Shares of ₹10/- (Rupees Ten Only) each.

RESOLVED FURTHER THAT pursuant to the provisions of Section 13 and other applicable provisions of the Companies Act, 2013 and the rules made thereunder, Clause V of the Memorandum of Association of the Company be and is hereby substituted with the following Clause V:

"V. The Authorised Share Capital of the Company is ₹27,00,00,000/- (Rupees Twenty-Seven Crores Only) divided into 2,70,00,000 (Two Crores Seventy Lakhs) Equity Shares of ₹10/- (Rupees Ten Only) each with the rights, privileges and conditions attaching thereto as may be determined by the regulations of the Company for the time being in force, with power to increase, consolidate, sub-divide, convert, cancel or otherwise alter the share capital from time to time in accordance with the provisions of the Companies Act, 2013 and the Articles of Association of the Company."

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorised to do all such acts, deeds, matters and things and to sign, execute and file all such forms, documents and returns with the Registrar of Companies and other statutory authorities as may be necessary, proper or expedient to give effect to this resolution."

ITEM NO. 6

TO REGULARIZE MS. KRITIKA GUPTA (DIN: 10192745) AS NON-EXECUTIVE INDEPENDENT DIRECTOR OF THE COMPANY.

To consider and if thought fit to pass with or without modification(s), the following resolution a **Special Resolution**:

“RESOLVED THAT Ms. Kritika Gupta (DIN: 10192745) who was appointed as an Additional Independent Director of the Company with effective from 29.07.2026 by the Board of Directors, based on the recommendation of the Nomination and Remuneration Committee and who holds office up to the date of this Annual General Meeting of the Company under Section 161(1) of the Companies Act, 2013 (‘the Act’) (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) and Articles of Association of the Company, who is eligible for appointment and in respect of whom the Company has received a notice in writing under Section 160(1) of the Act from a Member proposing his candidature for the office of Director, be and is hereby appointed as an Independent Director of the Company.

“RESOLVED FURTHER THAT pursuant to the provisions of Sections 149, 150, 152 and other applicable provisions, if any, of the Act (including any statutory modification or re-enactment thereof for the time being in force) read with Schedule IV to the Act and the Companies (Appointment and Qualification of Directors) Rules, 2014, as amended from time to time, the appointment of Ms. Kritika Gupta (DIN: 10192745), who had submitted a declaration that he met the criteria for independence as provided in Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI Listing Regulations and who is eligible for appointment as an Independent Director of the Company, is not liable to retire by rotation, for a term of five years, i.e., from 29.07.2026 to 28.07.2031 (both days inclusive), be and is hereby approved.”

“RESOLVED FURTHER THAT any Director of the Company and/or any authorized representative of the Company be and is hereby severally authorized to do all such acts, things and deeds as may be deemed necessary for giving effect to the above stated resolution.”

ITEM NO. 7

TO REGULARIZE MR. KAWAL SINGH (DIN: 09223449) AS NON-EXECUTIVE INDEPENDENT DIRECTOR OF THE COMPANY.

To consider and if thought fit to pass with or without modification(s), the following resolution a **Special Resolution**:

“RESOLVED THAT Mr. Kawal Singh (DIN: 09223449) who was appointed as an Additional Independent Director of the Company with effective from 29.07.2026 by the Board of Directors, based on the recommendation of the Nomination and Remuneration Committee and who holds office up to the date of this Annual General Meeting of the Company under Section 161(1) of the Companies Act, 2013 (‘the Act’) (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) and Articles of Association of the Company, who is eligible for appointment and in respect of whom the Company has received a notice in writing under Section 160(1) of the Act from a Member proposing his candidature for the office of Director, be and is hereby appointed as an Independent Director of the Company.

“RESOLVED FURTHER THAT pursuant to the provisions of Sections 149, 150, 152 and other applicable provisions, if any, of the Act (including any statutory modification or re-enactment thereof for the time being in force) read with Schedule IV to the Act and the Companies (Appointment and Qualification of Directors) Rules, 2014, as amended from time to time, the appointment of Mr. Kawal Singh (DIN: 09223449), who had submitted a declaration that he met the criteria for independence as provided in Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI Listing Regulations and who is eligible for appointment as an Independent Director of the Company, is not liable to retire by rotation, for a term of five years, i.e., from 29.07.2026 to 28.07.2031 (both days inclusive), be and is hereby approved.”

“RESOLVED FURTHER THAT any Director of the Company and/or any authorized representative of the Company be and is hereby severally authorized to do all such acts, things and deeds as may be deemed necessary for giving effect to the above stated resolution.”

ITEM NO. 8

TO CONSIDER AND APPROVE THE PROPOSED ISSUE OF EQUITY SHARES ON A PREFERENTIAL BASIS:

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

“RESOLVED THAT pursuant to Sections 23, 42, 62(1)(c) and other applicable provisions of the Companies Act, 2013 and the rules made thereunder, the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other applicable laws, rules, regulations and guidelines, and subject to such approvals, permissions and sanctions as may be required, the consent of the Members be and is hereby accorded to the Board of Directors of the Company to create, issue, offer and allot, in one or more tranches, up to 1,50,00,000 (One Crore Fifty Lakhs) Equity Shares of face value of ₹10/- each at an issue price of ₹10/- per Equity Share, aggregating up to ₹15,00,00,000/- (Rupees Fifteen Crores Only), on a preferential basis to the proposed non-promoter allottees, as set out below, on such terms and conditions as may be determined by the Board in accordance with applicable laws:

S. No	Name of the Proposed Allottee	Number of shares proposed to be allotted	Category
1.	Al Maha Investment Fund PCC	37,50,000	Non-Promoter
2.	Nova Global Opportunities Fund PCC	37,50,000	Non-Promoter
3.	Zeal Global Opportunities Fund	37,50,000	Non-Promoter
4.	Minerva Ventures Fund	37,50,000	Non-Promoter

RESOLVED FURTHER THAT the Equity Shares so issued and allotted shall be fully paid-up, rank pari passu with the existing Equity Shares of the Company in all respects from the date of allotment and shall be subject to the applicable lock-in requirements and other provisions of the SEBI ICDR Regulations.

RESOLVED FURTHER THAT the “Relevant Date” for determination of the issue price shall be 31st August, 2026, being the date falling 30 days prior to the date of this Annual General Meeting, in accordance with the SEBI ICDR Regulations.

RESOLVED FURTHER THAT the Board of Directors be and is hereby authorised to take all necessary steps, execute documents, make filings, appoint intermediaries and do all such acts, deeds and things as may be necessary or expedient to give effect to this resolution and to delegate any of the powers conferred herein to any Director(s), Company Secretary or Officer(s) of the Company.”

**By the order of the Board
For P.M. TELELINNKS LIMITED**

**Place: Hyderabad
Date: 05-09-2026**

**Sd/-
Neerav Hans
Additional Director & Chairman
DIN: 00025034**

NOTES

1. The relevant Explanatory Statement pursuant to section 102 of the Companies Act, 2013, in respect of Special Business is set out above is annexed hereto.
2. The relevant details of the Directors seeking re-appointment under the accompanying Notice, as required by Regulation 36 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is annexed herewith. The Directors have furnished the requisite declarations for their appointment/re-appointment.
3. Pursuant to the provisions of the Companies Act, 2013 a member entitled to attend and vote is at the AGM and is entitled to appoint a proxy to attend and vote on of him/ her behalf and the proxy need not be a member of the Company. Proxies in order to be effective must be received by the company not later than forty-eight (48) hours before the meeting. Proxies submitted on behalf of limited companies, societies, etc., must be supported by appropriate resolutions/authority, as applicable.

A person can act as proxy on behalf of Members not exceeding fifty (50) and holding in the aggregate not more than 10% of the total share capital of the Company. In case a proxy is proposed to be appointed by a Member holding more than 10% of the total share capital of the Company carrying voting rights, then such proxy shall not act as a proxy for any other person or shareholder.

4. During the period beginning 24 hours before the time fixed for the commencement of the meeting and ending with the conclusion of the meeting, a member would be entitled to inspect the proxies lodged at any time during the business hours of the Company, provided not less than three days' notice in writing is given to the Company.
5. Members are requested to bring their attendance slips duly completed and signed mentioning therein details of their DP ID and Client ID/ Folio No.
6. In case of joint holders attending the Meeting, only such joint holder who is higher in the order of names will be entitled to vote at the Meeting.
7. Relevant documents referred to in the accompanying Notice are open for inspection by the Members at the Company's Registered Office on all working days of the Company, during business hours up to the date of the Meeting.
8. All the members including Corporate Members intending to send their authorized representatives to attend the Meeting pursuant to Section 113 of the Companies Act, 2013 are requested to send to the Company, a certified copy of the relevant Board Resolution together with their respective specimen signatures authorizing their representative(s)/ authorization letter to attend and vote on their behalf at the Meeting.
9. Members seeking any information with regard to the Accounts are requested to write to the Company at an early date, so as to enable the Management to keep the information ready at the meeting.
10. Any director himself or any member intending to propose any person as a director other than a retiring director, has to give a notice as to his intention to propose him/ her as a candidate for that office not less than 14 (fourteen) days before the meeting along with deposit of Rs.1,00,000 (Rupees One Lakh).

11. Details under Regulation 36 of SEBI (Listing Obligations and Disclosure Requirements) Regulations,

2015 in respect of the Directors seeking appointment/re-appointment at the Annual General Meeting form an integral part of the notice. The Directors have furnished the requisite declarations for their appointment/re-appointment

12. Members holding shares in dematerialized form (electronic form) are requested to intimate any changes in their respective addresses, bank mandates etc., directly to their respective Depository Participants.
13. The Ministry of Corporate Affairs has taken a "Green Initiative in the Corporate Governance" by allowing paperless compliances by the companies and has issued circulars stating that service of notice/documents including Annual Report can be sent by e-mail to its members. To support this green initiative of the Government in full measure, members are requested to register their e-mail addresses in respect of electronic holdings with the Depository through their concerned Depository Participants. Members who hold shares in physical form are requested to send their e-mail address to the following: info@aarthiconsultants.com.
14. The Notice of the AGM along with the Annual Report 2025-26 is being sent by electronic mode to those Members whose e-mail addresses are registered with the Company/ Depositories, unless any Member has requested for a physical copy of the same.
15. Members holding shares in physical mode and who have not updated their e-mail address with the Company are requested to update their e-mail address by writing to the Company's Registrar & Share Transfer Agent, Aarthi Consultants Pvt. Ltd., 1-2-285, Domalguda, Hyderabad, Telangana-500029 along with copy of the signed request letter mentioning the name and address of the Member, self-attested copy of the PAN card and self-attested copy of any document (e.g. Driving License, Election Identity Card, Passport etc.) in support of address of the Member. Members holding shares in dematerialized mode are requested to register / update their e-mail addresses with the relevant Depository Participants.
16. The route map of the venue of the Annual General Meeting is annexed herewith with the Notice.
17. 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) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs dated April 08, 2020, April 13, 2020 and May 05, 2020, January 13, 2021 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 Central Depository Services (India) Limited (CDSL) 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 venue voting on the date of the AGM will be provided by CDSL.
18. In line with Ministry of Corporate Affairs circular No. 17/2020 dated April 13, 2020, the Notice of the 46th AGM and the Annual Report for 2025-2026 will be available on the Company's website www.pmtele.com for download. The notice can also be accessed from the websites of the Stock Exchanges i.e., BSE Limited at www.bseindia.com respectively and the AGM Notice is also available on the website of CDSL i.e., www.evotingindia.com

19. Voting through electronic means:

In compliance with the provisions of section 108 of the Companies Act, 2013, the Companies (Management and Administration) Rules, 2014, amended by the Companies (Management and Administration) Amendment Rules, 2016 and Regulation 44 of the listing agreement, shareholders are provided with the facility to cast their vote electronically, through the Remote e-voting services

provided by Central Depository Services (India) Limited (CDSL), in respect of all resolutions set forth in this Notice.

20. The Company is also providing the facility for voting by way of physical ballot at the Annual General Meeting. Mr. N.V.S.S. Suryanarayana Rao, Practicing Company Secretary has been appointed as the Scrutinizer to scrutinize the remote e-voting process as well as the Ballot process at the 46th Annual General Meeting in a fair and transparent manner.
21. The facility for voting through ballot paper shall be made available at AGM and members attending the meeting and who have not cast their vote by remote e- voting shall be able to exercise their right at the meeting through the ballot paper.
22. Members who have cast their vote by remote e-voting prior to the AGM may also attend the AGM but shall not be entitled to cast their vote again.
23. A person whose name is recorded in the register of members or in the register of beneficial owners maintained by the depositories as on the cut-off date i.e., 23rd September, 2026.
24. Members as on 23rd September, 2026 shall only be entitled to avail the facility of remote e-voting.

25. The instructions for Remote E-Voting are as under:

- (i) The voting period begins at 9:00 A.M. on 27th September, 2026 and ends at 5:00 P.M. on 29th September, 2026. During these period shareholders of the Company holding shares either in physical form or in dematerialized form, as on the cut-off date, i.e., 23rd September, 2026 (End of Day) may cast their vote electronically. The Remote E-Voting module shall be disabled by CDSL for voting thereafter.
- (ii) Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

- (iii) In terms of SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 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 in order to access e-Voting facility.

Pursuant to above said SEBI Circular, Login method for e-Voting and joining virtual meetings for Individual shareholders holding securities in Demat mode CDSL/NSDL is given below:

Type of shareholders	Login Method
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 URL for users to login to Easi / Easiest are https://web.cdslindia.com/myeasi/home/login or visit www.cdslindia.com and click on Login icon and select New System Myeasi. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting 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 i.e. CDSL/NSDL/KARVY/LINKINTIME, 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 https://web.cdslindia.com/myeasi/Registration/EasiRegistration 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 or click on https://evoting.cdslindia.com/Evoting/EvotingLogin. 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 also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with NSDL	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting 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 name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2) If the user is 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

	3) 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 name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
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Individual Shareholders (holding securities in demat mode) login through their Depository Participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you 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 name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
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Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User 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. CDSL and NSDL

Login type	Helpdesk details
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 022-23058738 and 22-23058542-43.
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.co.in or call at toll free no.: 1800 1020 990 and 1800 22 44 30

- (iv) Login method for e-Voting and joining virtual meetings for Physical shareholders and shareholders other than individual holding in Demat form.
- (v) The shareholders should log on to the Remote E-Voting website www.evotingindia.com during the voting period.
- (vi) Click on the "Shareholders" tab.

(vii) Now select the "PM Telelinnks Limited "from the drop-down menu and click on "SUBMIT".

(viii) Now enter your User-ID

- a. For CDSL: 16 digits beneficiary ID,
- b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
- c. Members holding shares in Physical Form should enter Folio Number registered with the Company.

	For Members holding shares in Demat Form and Physical Form
PAN	Enter your 10-digit alpha-numeric PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) • Members who have not updated their PAN with the Company / Depository Participant are requested to use the first two letters of their name and the 8 digits of the sequence number in the PAN field. • In case the sequence number is less than 8 digits enter the applicable number of 0's before the number after the first two characters of the name in CAPITAL letters. Eg: If your name is Ramesh Kumar with sequence number 1 then enter RA00000001 in the PAN field.
Dividend Bank Details (or) DOB	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field as mentioned in instruction (iv).

(ix) Next enter the Image Verification as displayed and Click on Login

(x) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier voting of any company, then your existing password is to be used.

(xi) If you are a first-time user follow the steps given below:

- (xii) After entering these details appropriately, click on "SUBMIT" tab.
- (xiii) Members holding shares in physical form will then directly reach the Company selection screen. However, members holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
- (xiv) For Members holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this notice.
- (xv) Click on EVSN of PM Telelinnks Limited on which you choose to vote.
- (xvi) On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the resolution and option NO implies that you dissent to the resolution.
- (xvii) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.
- (xviii) After selecting the resolution, you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.
- (xix) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.
- (xx) You can also take a print of the voting done by you by clicking on "Click here to print" option on the Voting page.
- (xxi) If Demat account holder has forgotten the same password then enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.
- (xxii) Shareholders can also cast their vote using CDSL's mobile app m-Voting available for android based mobiles. The m-Voting app can be downloaded from Google Play Store. Apple and Windows phone users can download the app from the App Store and the Windows Phone Store respectively. Please follow the instructions as prompted by the mobile app while voting on your mobile.
- (xxiii) Note for Non – Individual Shareholders and Custodians:
 - a. Non-Individual shareholders (i.e., other than Individuals, HUF, NRI etc.) and Custodian are required to log on to www.evotingindia.com and register themselves as Corporates.
 - b. A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com

- c. After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
 - d. The list of accounts linked in the login should be mailed to helpdesk.evoting@cdslindia.com and on approval of the accounts they would be able to cast their vote.
 - e. A scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
26. In case you have any queries or issues regarding, you may refer the Frequently Asked Questions ("FAQ's") and e-voting manual available at www.evotingindia.co.in under help section or write an email to helpdesk.evoting@cdslindia.com
 27. The Scrutinizers shall within a period not exceeding three (3) working days from the conclusion of the e-voting period unblock the votes in the presence of at least two (2) witnesses not in the employment of the Company and make a Scrutinizer's Report of the votes casted in favour or against, if any, forthwith to the Chairman of the Company.
 28. The results shall be declared on or after the AGM of the Company. The results along with the Scrutinizer's Report shall be placed on the Company's website www.pmtele.com and on the website of Aarthi Consultants Private Limited. Within two (2) working days of passing of the resolutions at the AGM of the Company and be communicated to the Stock Exchanges.
 29. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in the securities market. Members holding shares in electronic form are, therefore, requested to submit their PAN to the Depository Participants with whom they maintain their demat accounts. Members holding shares in physical form should submit their PAN to the Company.
 30. In terms of Section 72 of the Companies Act, 2013, a member of the company may nominate a person on whom the shares held by him/her shall vest in the event of his/her death. Members desirous of availing this facility may submit nomination in prescribed Form-SH-13 to the company/RTA in case shares are held in physical form, and to their respective depository participant, if held in electronic form.
 - 31. PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.**
 1. For Physical shareholders- please provide necessary details like 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 Company/RTA email id.
 2. For Demat shareholders -, Please update your email id & mobile no. with your respective Depository Participant (DP)
 3. For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at 022- 23058738 and 022-23058542/43.

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call on 022-23058542/43.

**FORM FOR REGISTRATION OF EMAIL ADDRESS FOR RECEIVING DOCUMENTS /
NOTICES BY ELECTRONIC MODE**

To
M/s. Aarthi Consultants Private Limited.
H.No. 1-2-285, Domalguda
Hyderabad - 500029.

Company: P.M. TELELINNKS LIMITED

I agree to receive all documents / notices including the Annual Report from the Company in electronic mode. Please register my email address given below in your records for sending communication through email.

Name of Sole / First Holder : _____

DP ID / Client ID / Regd. Folio No : _____

PAN No. : _____

E-mail Address : _____

Date: _____

Place: _____

(Signature of Member)

BRIEF PROFILE OF MR. NEERAV HANS (DIN: 00025034)

(Information Pursuant to Regulation 36 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard-2 on “General Meeting” is given below)

Particulars	Details
Name of the Director	Mr. Neerav Hans
Date of Birth	14/06/1973
Date of Appointment	29/07/2026
Expertise in specific functional areas	Business Management
Qualifications	Graduate
List of other companies in which Directorship is held as on 31 st March, 2026	-
*Directorship/Chairmanship/Membership of the Committees of the Board of the Companies in which he/she is a director as on March 31, 2026	Apart from the current company, he is not a director in any other Listed Company
Equity Shares held in the Company	-
Details of remuneration sought to be paid	No remuneration is drawn by Mr. Neerav Hans
Disclosure of Inter-se relationship between Directors and KMP's	Mr. Neerav Hans and any of the other Directors or Key Managerial Personnel of the Company do not have any inter-se relationship
Listed Entity from which director has resigned in the past 3 years	-
Number of Meeting attended during the year	0 (Zero)
He does not hold any shares in the Company on a beneficial basis for any other person.	

*Directorships and Committee memberships in PM Telelinnks Limited are not included in the aforesaid disclosure. Also, directorships in Private Limited Companies, Foreign Companies and Section 8 companies and their Committee memberships are excluded. Membership and Chairmanship of Audit Committees, Nomination & Remuneration committee and Stake holders' relationship Committees of only public Companies have been included in the aforesaid table.

BRIEF PROFILE OF MR. HARI OM PARKASH (DIN: 03585967)

(Information Pursuant to Regulation 36 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard-2 on “General Meeting” is given below)

Particulars	Details
Name of the Director	Mr. Hari om parkash
Date of Birth	05/04/1966
Date of Appointment	29/07/2026
Expertise in specific functional areas	Business Management
Qualifications	Graduate
List of other companies in which Directorship is held as on 31 st March, 2026	-
*Directorship/Chairmanship/Membership of the Committees of the Board of the Companies in which he/she is a director as on March 31, 2026	Apart from the current company, he is not a director in any other Listed Company
Equity Shares held in the Company	-
Details of remuneration sought to be paid	No remuneration is drawn by Mr. Hari om parkash
Disclosure of Inter-se relationship between Directors and KMP's	Mr. Hari om parkash and any of the other Directors or Key Managerial Personnel of the Company do not have any inter-se relationship
Listed Entity from which director has resigned in the past 3 years	-
Number of Meeting attended during the year	0 (Zero)
He does not hold any shares in the Company on a beneficial basis for any other person.	

*Directorships and Committee memberships in PM Telelinnks Limited are not included in the aforesaid disclosure. Also, directorships in Private Limited Companies, Foreign Companies and Section 8 companies and their Committee memberships are excluded. Membership and Chairmanship of Audit Committees, Nomination & Remuneration committee and Stake holders' relationship Committees of only public Companies have been included in the aforesaid table.

BRIEF PROFILE OF MS. KRITIKA GUPTA (DIN: 10192745)
DIRECTOR SEEKING APPOINTMENT AS INDEPENDENT DIRECTOR
(Information Pursuant to Regulation 36 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard-2 on "General Meeting" is given below)

Particulars	Details
Name of the Director	Kritika Gupta
Date of Birth	07/04/1993
Date of Appointment	29/07/2026
Expertise in specific functional areas	Management of Business
Qualifications	Company secretary
List of other companies in which Directorship is held as on 31 st March, 2026	-
*Directorship/Chairmanship/Membership of the Committees of the Board of the Companies in which he/she is a director as on March 31, 2026	Apart from the current company, he is not a director in any other Listed Company
Equity Shares held in the Company	-
Details of remuneration sought to be paid	No remuneration is drawn
Disclosure of Inter-se relationship between Directors and KMP's	Ms. Kritika Gupta and any of the other Directors or Key Managerial Personnel of the Company do not have any inter-se relationship
Listed Entity from which director has resigned in the past 3 years	-
Number of Meeting attended during the year	<u>0</u>
She does not hold any shares in the Company on a beneficial basis for any other person.	

*Directorships and Committee memberships in PM Telelinnks Limited are not included in the aforesaid disclosure. Also, directorships in Private Limited Companies, Foreign Companies and Section 8 companies and their Committee memberships are excluded. Membership and Chairmanship of Audit Committees, Nomination & Remuneration committee and Stake holders' relationship Committees of only public Companies have been included in the aforesaid table.

BRIEF PROFILE OF MR. KAWAL SINGH (DIN: 09223449)
DIRECTOR SEEKING APPOINTMENT AS INDEPENDENT DIRECTOR
(Information Pursuant to Regulation 36 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard-2 on “General Meeting” is given below)

Particulars	Details
Name of the Director	Kawal Singh
Date of Birth	30/08/1993
Date of Appointment	29/07/2026
Expertise in specific functional areas	Management of Business
Qualifications	Company secretary
List of other companies in which Directorship is held as on 31 st March, 2026	-
*Directorship/Chairmanship/Membership of the Committees of the Board of the Companies in which he/she is a director as on March 31, 2026	Apart from the current company, he is not a director in any other Listed Company
Equity Shares held in the Company	-
Details of remuneration sought to be paid	No remuneration is drawn
Disclosure of Inter-se relationship between Directors and KMP's	Mr. Kawal Singh and any of the other Directors or Key Managerial Personnel of the Company do not have any inter-se relationship
Listed Entity from which director has resigned in the past 3 years	-
Number of Meeting attended during the year	0
He does not hold any shares in the Company on a beneficial basis for any other person.	

*Directorships and Committee memberships in PM Telelinnks Limited are not included in the aforesaid disclosure. Also, directorships in Private Limited Companies, Foreign Companies and Section 8 companies and their Committee memberships are excluded. Membership and Chairmanship of Audit Committees, Nomination & Remuneration committee and Stake holders' relationship Committees of only public Companies have been included in the aforesaid table.

EXPLANATORY STATEMENT

Pursuant to Section 102 (1) of the Companies Act, 2013 (“the Act”) read with section 110 of the Companies Act, 2013.

ITEM NO. 2:

To Regularize of Mr. Neerav Hans (DIN: 00025034) as Director of the Company.

The Board of Directors of the Company, at its meeting held on 29.07.2026, appointed Mr. Neerav Hans (DIN: 00025034) as an Additional Director (Non-Executive Director) of the Company with effect from 29.07.2026, pursuant to the provisions of Section 161 of the Companies Act, 2013 (“Act”) and the Articles of Association of the Company.

In terms of Section 161 of the Act, Mr. Neerav Hans holds office as an Additional Director up to the date of the ensuing General Meeting. The Company has received the requisite notice in writing under Section 160 of the Act proposing his candidature for appointment as a Director of the Company.

The Board, based on the recommendation of the Nomination and Remuneration Committee, is of the view that the appointment of Mr. Neerav Hans as a Non-Executive Director would be in the best interests of the Company and would strengthen the Board with his experience and expertise.

Mr. Neerav Hans has furnished the requisite consent to act as a director and the necessary declarations confirming his eligibility for appointment as a Director under the Act and the applicable SEBI LODR Regulations.

Accordingly, the Board recommends the resolution set out under Item No. 2 of the Notice for approval of the Members as an Ordinary Resolution.

Except Mr. Neerav Hans, none of the Directors, Key Managerial Personnel of the Company or their respective relatives is concerned or interested, financially or otherwise, in the resolution.

ITEM NO. 3:

To approve the appointment of Mr. Hari Om Parkash (DIN: 03585967) as Whole-time Director of the Company

The Board of Directors of the Company, at its meeting held on 29.07.2026, appointed Mr. Hari Om Parkash (DIN: 03585967) as an Additional Director (Whole-time Director) of the Company with effect from 29.07.2026, pursuant to Section 161 of the Act.

In terms of Section 161 of the Act, Mr. Hari Om Parkash holds office as an Additional Director up to the date of the ensuing General Meeting. The Company now proposes to appoint him as a Whole-time Director of the Company for a period of five years with effect from 29.07.2026, on the

terms and conditions including remuneration as set out in the resolution and the accompanying Notice.

The Board, based on the recommendation of the Nomination and Remuneration Committee, considered his qualifications, experience and contribution to the Company and is of the view that his appointment as Whole-time Director would be beneficial to the Company.

The proposed appointment and remuneration are subject to the applicable provisions of Sections 196, 197 and 198 of the Act, read with Schedule V thereto, and the applicable provisions of the SEBI LODR Regulations.

Mr. Hari Om Parkash has furnished the requisite consent and declarations confirming his eligibility for appointment as a Director and Whole-time Director of the Company.

The Board recommends the resolution set out under Item No. 3 of the Notice for approval of the Members as an Ordinary Resolution.

Except Mr. Hari Om Parkash, none of the Directors, Key Managerial Personnel of the Company or their respective relatives is concerned or interested, financially or otherwise, in the resolution.

ITEM NO. 4:

TO NOTE, CONSIDER, DELIBERATE AND APPROVE THE RELATED PARTY TRANSACTIONS OF THE COMPANY:

The Company, in the ordinary course of its business, enters into transactions with entities that qualify as Related Parties under the provisions of the Companies Act, 2013, and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations"). Section 188 of the Companies Act, 2013, read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014, and Regulation 23 of the Listing Regulations, mandates that any transaction with a Related Party that exceeds the prescribed thresholds requires prior approval of the shareholders.

For the financial year 2025-26, the Company anticipates entering into various contracts, arrangements, or transactions with Related Parties in the ordinary course of business. These transactions may include, but are not limited to, the sale, purchase, or supply of goods or materials, or any other transaction(s) as specified under Section 188(1) of the Act.

A material related party transaction is one whose value taken with that related party on standalone or aggregate basis exceeds 10% of the Turnover of the preceding Financial Year of the listed entity. Accordingly, the Board of Directors seeks approval from the shareholders for entering into these transactions.

None of the Directors, Key Managerial Personnel, or their relatives, except for those who are directly or indirectly interested in these transactions as related parties, are concerned or interested in the resolution.

The Board of Directors recommends the resolution set out at Item No. 4 of the Notice for approval by the shareholders as Ordinary Resolution.

ITEM NO. 5

INCREASE OF AUTHORISED SHARE CAPITAL AND CONSEQUENTIAL AMENDMENT TO THE MEMORANDUM OF ASSOCIATION OF THE COMPANY:

The Board of Directors of the Company, at its meeting held on Saturday, 05th September, 2026, accorded its in-principal approval for the increase in the Authorized share capital of the company from ₹12,00,00,000/- (Rupees Twelve Crores Only) divided into 1,20,00,000 (One Crore Twenty Lakhs) Equity Shares of ₹10/- (Rupees Ten Only) each to ₹27,00,00,000/- (Rupees Twenty-Seven Crores Only) divided into 2,70,00,000 (Two Crores Seventy Lakhs) Equity Shares of ₹10/- (Rupees Ten Only) each. and for making consequential amendment to Clause 5 of the Memorandum of Association of the company.

As per the provisions of the Companies Act, 2013 and the Articles of Association of the company, such increase in Authorized Share Capital and consequential amendment to Memorandum of Association require the approval of the members by way of an Ordinary Resolution of the company as stated above.

Documents referred to hereinabove if any are available for inspection at the registered office of the company during normal business hours on all working days.

None of the Directors of the Company and their respective relatives, is in any way concerned or interested, financially or otherwise, in the resolution.

Your Board recommends the Ordinary Resolution as set out in Item No.5 of the Notice for approval of the members.

ITEM NO. 6:

TO APPOINT MS. KRITIKA GUPTA (DIN: 10192745) AS NON-EXECUTIVE INDEPENDENT DIRECTOR

The Board of Directors of the Company, at its meeting held on 29.07.2026, appointed Ms. Kritika Gupta (DIN: 10192745) as an Additional Independent Director of the Company with effect from 29.07.2026, based on the recommendation of the Nomination and Remuneration Committee.

In terms of Section 161(1) of the Act, Ms. Kritika Gupta holds office as an Additional Director up to the date of the ensuing General Meeting. The Company proposes to appoint her as an Independent Director for a term of five consecutive years commencing from 29.07.2026 to 28.07.2031, both days inclusive.

The Company has received the requisite consent, declarations and other necessary documents from Ms. Kritika Gupta confirming that she meets the criteria of independence prescribed under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI LODR Regulations and that she is eligible to be appointed as an Independent Director.

The Board, based on the recommendation of the Nomination and Remuneration Committee, is of the opinion that Ms. Kritika Gupta possesses the requisite skills, knowledge, experience and expertise and that her appointment as an Independent Director would be in the best interests of the Company.

In the opinion of the Board, Ms. Kritika Gupta fulfils the conditions specified in the Act and the rules made thereunder and the SEBI LODR Regulations for appointment as an Independent Director and she is independent of the management of the Company.

The terms and conditions of appointment of Ms. Kritika Gupta as an Independent Director shall be available for inspection by the Members at the registered office of the Company during business hours on all working days up to the date of the General Meeting and shall also be made available electronically upon request.

Ms. Kritika Gupta shall not be liable to retire by rotation during her tenure as an Independent Director.

The Board recommends the resolution set out under Item No. 6 of the Notice for approval of the Members as a **Special Resolution**.

Except Ms. Kritika Gupta, none of the Directors, Key Managerial Personnel or their respective relatives is concerned or interested, financially or otherwise, in the resolution.

ITEM NO. 7

TO APPOINT MR. KAWAL SINGH (DIN: 09223449) AS NON-EXECUTIVE INDEPENDENT DIRECTOR

The Board of Directors of the Company, at its meeting held on 29.07.2026, appointed Mr. Kawal Singh (DIN: 09223449) as an Additional Independent Director of the Company with effect from 29.07.2026, based on the recommendation of the Nomination and Remuneration Committee.

In terms of Section 161(1) of the Act, Mr. Kawal Singh holds office as an Additional Director up to the date of the ensuing General Meeting. The Company proposes to appoint him as an Independent Director for a term of five consecutive years commencing from 29.07.2026 to 28.07.2031, both days inclusive.

The Company has received the requisite consent, declarations and other necessary documents from Mr. Kawal Singh confirming that he meets the criteria of independence prescribed under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI LODR Regulations and that he is eligible to be appointed as an Independent Director.

The Board, based on the recommendation of the Nomination and Remuneration Committee, is of the opinion that Mr. Kawal Singh possesses the requisite skills, knowledge, experience and expertise and that his appointment as an Independent Director would be in the best interests of the Company.

In the opinion of the Board, Mr. Kawal Singh fulfils the conditions specified in the Act and the rules made thereunder and the SEBI LODR Regulations for appointment as an Independent Director and he is independent of the management of the Company.

The terms and conditions of appointment of Mr. Kawal Singh as an Independent Director shall be available for inspection by the Members at the registered office of the Company during business hours on all working days up to the date of the General Meeting and shall also be made available electronically upon request.

Mr. Kawal Singh shall not be liable to retire by rotation during his tenure as an Independent Director.

The Board recommends the resolution set out under Item No. 7 of the Notice for approval of the Members as a **Special Resolution**.

Except Mr. Kawal Singh, none of the Directors, Key Managerial Personnel or their respective relatives is concerned or interested, financially or otherwise, in the resolution.

ITEM NO. 8

TO CONSIDER AND APPROVE THE PROPOSED ISSUE OF EQUITY SHARES ON A PREFERENTIAL BASIS:

The Company proposes to issue and allot up to 1,50,00,000 (One Crore Fifty Lakhs) Equity Shares of face value of ₹10/- (Rupees Ten Only) each at an issue price of ₹10/- (Rupees Ten Only) per Equity Share, aggregating up to ₹15,00,00,000/- (Rupees Fifteen Crores Only), on a preferential basis to the proposed non-promoter allottees, subject to the approval of the Members and other applicable statutory and regulatory approvals.

The proposed Preferential Issue is being made in accordance with the applicable provisions of the Companies Act, 2013, the rules made thereunder, the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 and other applicable laws, rules and regulations.

The Equity Shares proposed to be issued shall be fully paid-up and shall rank pari passu with the existing Equity Shares of the Company in all respects from the date of allotment and shall be subject to the applicable lock-in requirements and other conditions prescribed under the SEBI ICDR Regulations.

The Board of Directors recommends the Special Resolution set out at Item No. 8 of the accompanying Notice for approval of the Members.

None of the Directors, Key Managerial Personnel of the Company or their respective relatives is concerned or interested, financially or otherwise, in the proposed resolution, except to the extent of their respective shareholding, if any, in the Company.

ISSUE OF SHARES ON PREFERENTIAL BASIS		
S. No	Particulars	Details
1	Type of Securities	Equity shares
2	Type of issuance	Preferential Issue of equity shares in accordance with Chapter V of SEBI (ICDR) Regulation, 2018 read with the Companies Act, 2013 and rules made thereunder.
3	Total number of securities proposed to be issued or the total amount for which the securities will be issued.	1,50,00,000 (One Crore Fifty Lakhs) equity shares of ₹10/- each, on a preferential basis to non-promoter proposed allottees.
	In case of preferential issue, the listed entity shall disclose the following additional details to the stock exchange(s):	
	i. names of the investors	As per table below
	ii post allotment of securities - outcome of the subscription,	As per table below
	iii. Issue price/ allotted price	Rs. 10/- per equity share of face value of Rs. 10/- each as determined in accordance with Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended.
	Number of investors	4
	v. in case of convertibles - intimation on conversion of securities or on lapse of the tenure of the instrument;	Not Applicable

Name of the Investors

Name of Investor	Category	Shares to be subscribed in preferential allotment
Al Maha Investment Fund PCC	Non- Promoter	37,50,000
Nova Global Opportunities Fund PCC	Non- Promoter	37,50,000

Zeal Global Opportunities Fund	Non- Promoter	37,50,000
Minerva Ventures Fund	Non- Promoter	37,50,000

Post allotment of securities- outcome of the subscription

Name of the Proposed Investor	Pre -Preferential Issue		Issue of Equity Shares (Present Issue)	Post- Preferential Issue	
	No. of equity shares	% of share holding		No. of equity shares	% of share holding
Al Maha Investment Fund PCC	-	-	37,50,000	37,50,000	14.96
Nova Global Opportunities Fund PCC	-	-	37,50,000	37,50,000	14.96
Zeal Global Opportunities Fund	-	-	37,50,000	37,50,000	14.96
Minerva Ventures Fund	-	-	37,50,000	37,50,000	14.96

**By the order of the Board
For P.M. TELELINNKS LIMITED**

**Place: Hyderabad
Date: 05-09-2026**

**Sd/-
Neerav Hans
Additional Director & Chairman
DIN: 00025034**

P M Telelinnks Limited
Registered Office: 1-7-241/11/D, Ramalaya, 3rd Floor, S.D.Road,
Secunderabad, Hyderabad- 500003, Telangana

Form No. MGT-11

Proxy form

[Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014]

Name of the Member(s)		
Registered Address		
E-mail Id	Folio No /Client ID	DP ID

I/We, being the member(s) of _____ shares of the above-named company. Hereby appoint

Name:	E-mail Id:
Address:	
Signature, or failing him	

Name:	E-mail Id:
Address:	
Signature, or failing him	

Name:	E-mail Id:
Address:	
Signature, or failing him	

as my/ our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 46th Annual General Meeting of the company, to be held on the Wednesday, the 30th day of September, 2026 at 10.30 A.M. at 1-7-241/11/D, Ramalaya, 3rd Floor S.D. Road, Secunderabad- 500003 and at any adjournment thereof in respect of such resolutions as are indicated below:

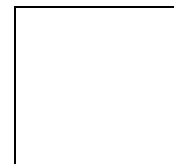
Resolution No.

Sl. No.	Resolution(S)	Vote	
		For	Against
1.	To receive, consider, approve and adopt the Audited Financial Statement of the Company for the financial year ended March 31, 2026 along with and the reports of the Board of Directors and Auditors thereon.		
2.	To regularize Mr. Neerav Hans (DIN: 00025034) as Director of the Company		
3.	To regularize Mr. Hari Om Parkash (DIN: 03585967) as Whole-time Director of the Company.		
4.	To deliberate and if found fit approve the material Related Party Transactions		
5.	Increase Of Authorised Share Capital and Consequential Amendment to The Memorandum of Association of The Company		

6.	To regularize Ms. Kritika Gupta (DIN: 10192745) as Non-Executive Independent Director		
7.	To regularize Mr. Kawal Singh (DIN: 09223449) as Non-Executive Independent Director		
8.	To Consider and approve the Proposed Issue of Equity Shares on a Preferential Basis		

* Applicable for investors holding shares in electronic form.

Signed this ____ day of ____ 2026



Signature of Shareholder
shareholder

Signature of Proxy holder

Signature of the

across Revenue Stamp

Note:

1) This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company not less than 48 hours before the commencement of the Meeting.

2) The proxy need not be a member of the company

P M Telelinnks Limited

**Registered Office: 1-7-241/11/D, Ramalaya, 3rd Floor S.D. Road,
Secunderabad, Hyderabad-500003, Telangana**

ATTENDANCE SLIP

46th Annual General Meeting on Wednesday, the 30th day of September, 2026 at 10.30 A.M at Plot no 132 & 133, IDA, Mallapur, Hyderabad, Telangana-500076

Full name of the members attending (In block capitals)	:	
Ledger Folio No./Client ID No.	:	
No. of shares held	:	
Name of Proxy	:	

(To be filled in, if the proxy attends instead of the member)

I hereby record my presence at the 46th Annual General Meeting of P M Telelinnks Limited held at Plot no 132 & 133, IDA, Mallapur, Hyderabad, Telangana-500076, on Wednesday, the 30th day of September, 2026 at 10.30 A.M

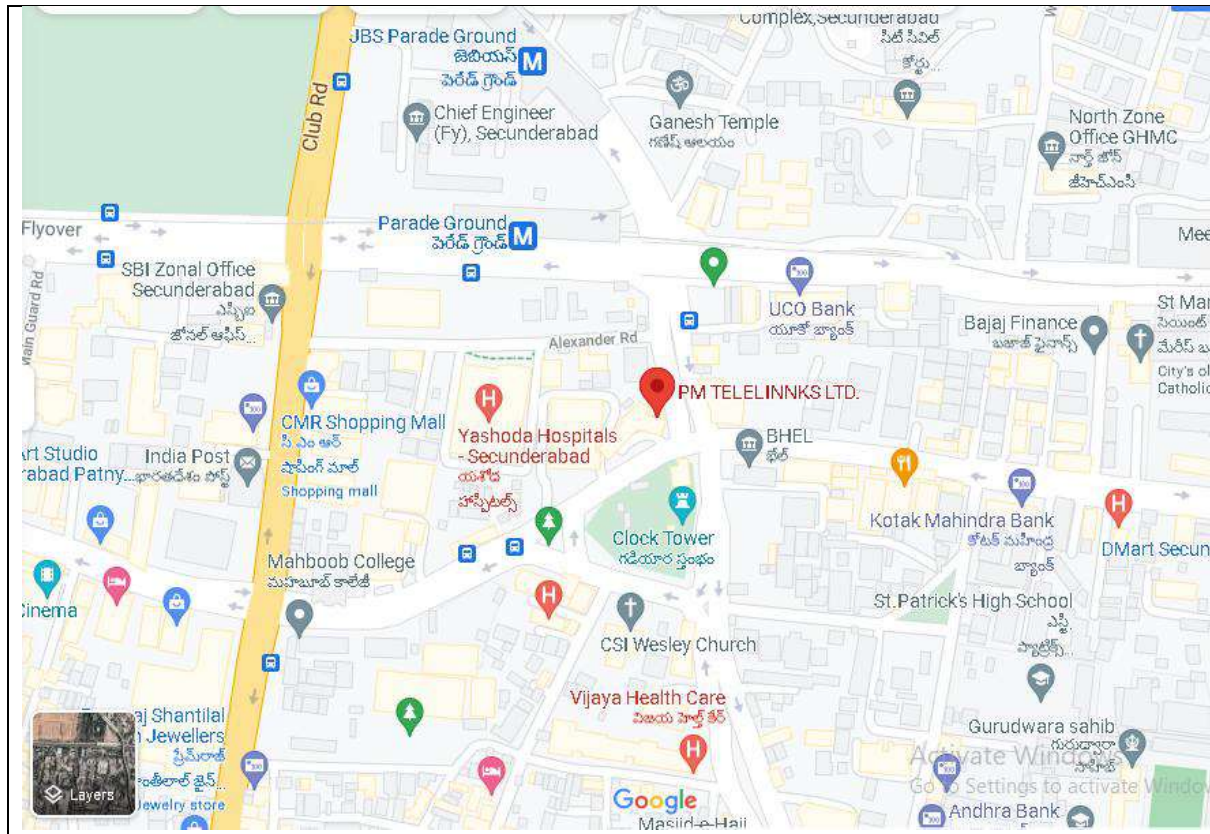
(Member's /Proxy's Signature)

Note:

- 1) Members are requested to bring their copies of the Annual Report to the meeting, since further copies will not be available.
- 2) The Proxy, to be effective should be deposited at the Registered Office of the Company not less than FORTY-EIGHT HOURS before the commencement of the meeting.
- 3) A Proxy need not be a member of the Company.
- 4) In the case of joint holders, the vote of the senior who tenders a vote, whether in person or by Proxy, shall be accepted to the exclusion of the vote of the other joint holders. Seniority shall be determined by the order in which the names stand in the Register of Members.
- 5) The submission by a member of this form of proxy will not preclude such member from attending in person and voting at the meeting.

No Gifts, Gift Coupons, Cash in lieu of Gifts will be given at the AGM to any member.

ROUTE MAP TO VENUE OF AGM



Directors' Report

Dear Shareholders,

Your directors have the pleasure in presenting the 46th Annual Report along with the Audited Financial Statements, Auditor's Report on the business and operations of your company for the financial year ended March 31st, 2026.

Financial Results

The financial performance of the Company for the financial year ended March 31, 2026 is summarized below:

(Rs. In Lakhs)		
Particulars	2025-26	2024-25
Revenue from operations	295.08	689.87
Other Income	-	0.39
Total Revenue	295.08	690.25
Total Expenditure	308.25	688.94
Profit/(Loss) before exceptional and extra-ordinary items and taxes	(13.16)	1.31
Exceptional Items	(374.24)	-
Tax Expense		
Current Tax	0.78	-
Deferred Tax		0.82
Profit/(Loss) after Tax	(388.18)	0.50
Earnings per equity shares in Rs.	(3.85)	0.0005

Review of Performance and state of the company's affairs

During the year under review, an acquisition was undertaken by the Company, which impacted its operations and financial performance. The revenue from operations was Rs. 295.08 (in Lakhs) as against Rs. 689.87 (in Lakhs) in the previous year, and other income in the current year is Nil as against the Rs. 0.39 (in lakhs) in previous year, while total revenue stood at Rs. 295.08 (in Lakhs) as against Rs. 690.25 (in Lakhs). The Company incurred a loss after tax of Rs. 388.18 (In lakhs) during the year under review as against a profit after tax of Rs. 0.50 (In Lakhs) in the previous year.

Completion of Acquisition and change in Promoters

During the year under review, the Company witnessed a change in its ownership and control pursuant to a Share Purchase Agreement dated 5 September 2025 ("SPA") executed amongst the members of the erstwhile promoter and promoter group, M/s. BSL Infrastructure Limited ("Acquirer") and the Company.

In terms of the SPA, the Acquirer agreed to acquire 48,38,733 equity shares of the Company of face value ₹10/- each, constituting 48.03% of the paid-up equity share capital and the voting rights of the Company, at a consideration of ₹6.20 per equity share, together with control over the Company.

The acquisition of the aforesaid shares was completed on 29 July 2026 in accordance with the applicable provisions of the SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 and the terms of the SPA. The Board of Directors, at its meeting held on 29 July 2026, took note of and recorded the transfer of the said equity shares in favour of the Acquirer.

Consequently, M/s. BSL Infrastructure Limited has acquired control over the Company and stands classified as the Promoter of the Company, and the erstwhile promoters have ceased to be the promoters of the Company with effect from 29th July 2026. The necessary intimations and disclosures in this regard have been made to the Stock Exchange(s) under Regulation 30 and Regulation 31A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and under Regulations 29 and 31 of the SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011, within the prescribed timelines.

Pursuant to the change in control, the Board of Directors of the Company was reconstituted, the details of which are set out elsewhere in this Report.

The Board believes that the change in ownership and control provides the Company with a stronger platform for its future growth and business prospects, and the Company remains committed to pursuing its business objectives with a focus on sustainable growth and long-term value creation for all its stakeholders.

Reconstitution of the Board of Directors

Pursuant to and consequent upon the completion of the acquisition and the change in control, the Board of Directors of the Company was reconstituted with effect from 29th July 2026.

The following Directors tendered their resignations from the Board of the Company, which were taken on record by the Board at its meeting held on 29th July, 2026:

S. No.	Name of the Director	Designation	DIN
1.	Mr. Ravi Surana Pukhraj	Managing Director & CEO	01777676
2.	Ms. Venkata Surya Sri Lakshmi Malapaka	Non-Executive Director	07169994
3.	Mr. Sripal Dadigala	Non-Executive Independent Director	10201747
4.	Mr. Patlolla Laxmi Kanth Reddy	Non-Executive Independent Director	08700773

The Board places on record its sincere appreciation for the valuable guidance, contribution and services rendered by the outgoing Directors during their respective tenures with the Company.

The Board, on the recommendation of the Nomination and Remuneration Committee, appointed the following persons as Additional Directors of the Company with effect from 29th July, 2026, to hold office up to the date of the ensuing Annual General Meeting:

S. No.	Name of the Director	Designation	DIN
1.	Mr. Neerav Hans	Additional Director (Non-Executive Director, Chairman)	00025034
2.	Mr. Hari om Parkash	Additional Director (Whole Time Director and Chief Executive Officer)	03585967
3.	Mr. Kawal Singh	Additional Director (Non-Executive Independent Director)	09223449
4.	Ms. Kritika Gupta	Additional Director (Non-Executive Independent Director)	10192745

The Company has received the requisite consents in Form DIR-2 and declarations under Section 164(2) of the Companies Act, 2013 from each of the aforesaid Directors, along with declarations of independence under Section 149(6) of the Companies Act, 2013 and Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 from the Independent Directors so appointed. Each of the Independent Directors has confirmed registration with the Independent Directors' databank maintained by the Indian Institute of Corporate Affairs in terms of Rule 6 of the Companies (Appointment and Qualification of Directors) Rules, 2014. The Company has also received confirmations that none of the Directors is debarred or disqualified from being appointed or continuing as a Director by the Securities and Exchange Board of India, the Ministry of Corporate Affairs or any other statutory authority.

Necessary resolutions seeking approval of the Members for the regularisation and appointment of the aforesaid Directors form part of the Notice convening the ensuing Annual General Meeting, and the brief profiles and other particulars as required under Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard-2 are annexed to the said Notice. The Committees of the Board were also re-constituted consequent to the aforesaid changes, the details of which are set out in the Report on Corporate Governance forming part of this Annual Report.

Change in Key Managerial Personnel

Consequent to the change in control, Mr. Ravi Surana Pukhraj, Chief Executive Officer, and Mr. Dipin Surana, Chief Financial Officer, resigned from their respective offices with effect from 29 July 2026.

The Board appointed Mr. Hari Om Parkash as Chief Executive Officer and Mr. Niraj Agarwal as Chief Financial Officer of the Company, with effect from 29 July 2026.

All the aforesaid changes were intimated to the Stock Exchange(s) under Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the requisite e-forms were filed with the Registrar of Companies within the prescribed timelines.

Outlook

The Board believes that the change in ownership and control provides the Company with a stronger platform for its future growth and business prospects, and the Company remains committed to pursuing its business objectives with a focus on sustainable growth and long-term value creation for all its stakeholders.

Dividend

In view of the planned business growth, your directors deem it proper to preserve the resources of the Company for its activities and therefore, do not propose any dividend for the Financial Year ended 31st March, 2026.

Reserves

During the Year under review, the company has not transferred any amount to reserves.

Share Capital

During the year under review, there has been no change in the Share Capital of the Company.

The Authorized Share Capital of the company is Rs. 12,00,00,000/- (Rupees Twelve Crores only) divided into 1,20,00,000 Equity Shares of Rs. 10./- (Rupees Ten only) each.

The Issued, Subscribed and Paid-up Capital of the Company as on 31st March, 2026 is Rs. 10,07,50,000 (Ten Crore Seven Lakhs Fifty thousand) divided into 10,075,000 Equity Shares of Rs. 10./- (Rupees Ten only) each. During the period under review there is no change in authorized and paid-up share capital of the Company.

The Company has not issued any shares with differential rights and hence no information as per provisions of Section 43(a) (ii) of the Companies Act, 2013 read with Rule 4(4) of the Companies (Share Capital and Debenture) Rules, 2014 is furnished.

Listing

The Securities Exchange Board of India (SEBI), on September 02nd 2015, has issued SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 with an aim to consolidate and streamline the provisions of listing agreement for different segments of capital market to ensure better enforceability. The said regulations were effective from December 1st, 2015. Accordingly, all listed entities were required to enter into the Listing Agreement within 6 months from the effective date. The Company entered into listing agreement with the BSE Limited.

The Company confirms that it has paid the Annual Listing Fees for the financial year 2025-26 to BSE, where the Company's Shares are listed.

Directors & Key Managerial Personnel:

The Board of Directors of your company is duly constituted. The Board comprises Four Directors, consisting of One Executive Director and Three Non-Executive Directors, of whom, two are Independent Directors.

The Board is efficient and the directors have requisite knowledge and exposure to provide requisite insights and direction to the Management of the Company.

The Directions given to the management are actually implemented and executed through the Whole Time Director.

With this structure, the management has ensured that the board is independent of the management in decision making and provides the requisite insights of the various external factors which the internal employees do not have access to.

Your directors believe that the Board must consciously create a culture of leadership to provide a long-term vision and policy approach to improve the quality of governance. The Board's actions and decisions are aligned with the Company's best interests.

The company has maintained an optimum combination of Executive and Non-Executive Directors.

The composition of the Board, Category, DIN of Directors are as follows:

S. No.	Name of the Director	Designation	DIN
1.	Mr. Ravi Surana Pukhraj	Managing Director & CEO	01777676
2.	Ms. Venkata Surya Sri Lakshmi Malapaka	Non-Executive Director	07169994
3.	Mr. Sripal Dadigala	Non-Executive Independent Director	10201747
4.	Mr. Patlolla Laxmi Kanth Reddy	Non-Executive Independent Director	08700773

Changes in the Board Composition after the closure of the financial Year:

Consequent to the change in control of the Company, certain changes were made in the composition of the Board.

S. No	Name of the Director	Designation	DIN
1.	Mr. Neerav Hans	Additional Director (Non-Executive Director, Chairman)	00025034
2.	Mr. Hari Om Parkash	Additional Director (Whole-time Director and Chief Executive Officer)	03585967
3.	Mr. Kawal Singh	Additional Director (Non-Executive Independent Director)	09223449
4.	Ms. Kritika Gupta	Additional Director (Non-Executive Independent Director)	10192745

During the year, Mr. Kadakia Amish Bharat, Independent Director of the Company, ceased to hold office with effect from 30th September, 2025. Further, Mr. Sripal Dadigala was appointed as the Independent Director of the Company with effect from 9th September, 2025.

Proposed Appointments

1. Appointment of Mr. Neerav Hans (DIN: 00025034) as Director of the Company.
2. Appointment of Mr. Hari Om Parkash (DIN: 03585967) as Whole-time Director of the Company.
3. To Appoint Ms. Kritika Gupta (DIN: 10192745) as Non-Executive Independent Director.
4. To Appoint Mr. Kawal Singh (DIN: 09223449) as Non-Executive Independent Director.

The following are the Key Managerial personnel of the Company as on 31.03.2026:

S. No	Name	Designation
1.	Mr. Surana Dipin	Chief Financial Officer
2.	Mr. Ravi Surana Pukhraj	Managing Director & Chief Executive Officer
3.	Ms. Gunjan Mittal	Company Secretary

Subsequent to the closure of the financial year, Ms. Gunjan Mittal, Company Secretary of the Company, was resigned with effect from 9th July, 2026.

The Key Managerial Personnel of the Company, as on the date of this report, subsequent to the aforesaid changes are as follows:

S. No	Name	Designation
1	Mr. Hari Om Parkash	Chief Executive Officer
2	Mr. Niraj Agarwal	Chief Financial Officer

Number of meetings of the board:

The Board has duly met 6 (Six) times during the period under review. The gap between any two Board Meetings is within the period prescribed by the Companies Act, 2013 and Listing Agreement. and the details of meetings are as follows:

S. No	Date of Board meeting
1	30/05/2025
2	14/08/2025
3	09/09/2025
4	20/09/2025
5	14/11/2025
6	14/02/2026

Meetings of the Members

The Last i.e. the 45th Annual General Meeting of the Company for the financial year 2024-2025 was held on 30/09/2025 at the Registered Office of the Company.

Particulars of the extra-ordinary general meeting of the company held during the year

There was no Extra Ordinary General Meeting held during the year under consideration.

Declarations by Independent Directors:

The Company has received declarations from the Independent Director under Section 149(6) of the Companies Act, 2013 confirming their independence vis-à-vis the Company.

Board evaluation and assessment:

The company believes formal evaluation of the board and of the individual directors, on an annual basis, is a potentially effective way to respond to the demand for greater board accountability and effectiveness. For the company, evaluation provides an ongoing means for directors to assess their individual and collective performance and effectiveness. In addition to greater board accountability, evaluation of board members helps in:

- a. More effective board process

- b. Better collaboration and communication
- c. Greater clarity with regard to members roles and responsibilities
- d. Improved chairman – managing directors and board relations

The evaluation process covers the following aspects

- Self-evaluation of directors
- Evaluation of the performance and effectiveness of the board
- Evaluation of the performance and effectiveness of the committees
- Feedback from the non-executive directors to the chairman
- Feedback on management support to the board.

Familiarisation Programme for Independent Directors

The Company shall through its Senior Managerial personnel familiarise the Independent Directors with the strategy, operations and functions of the Company. The Independent Directors will also be familiarised with their roles, rights and responsibilities and orientation on Statutory Compliances as a Board Member.

On appointment of the Independent Directors, they will be asked to get familiarised about the Company's operations and businesses. An Interaction with the key executives of the Company is also facilitated to make them more familiar with the operations carried by the company. Detailed presentations on the business of the company are also made to the Directors. Direct meetings with the Chairman and the Managing Director are further facilitated for the new appointee to familiarize him/her about the Company/its businesses and the group practices as the case may be and link is available at the website www.pmtele.com.

Appointment and Remuneration Policy

The Company's remuneration policy is driven by the success and performance of the individual employee and the Company. Through its compensation programme, the Company endeavours to attract, retain, develop and motivate a high-performance workforce. The Company follows a compensation mix of fixed pay, benefits and performance based variable pay. Individual performance pay is determined by business performance and the performance of the individuals measured through the annual appraisal process.

The Board on the recommendation of the Nomination & Remuneration Committee framed a policy for selection and appointment of Directors, Senior Management and their remuneration including criteria for determining qualifications, positive attributes and independence of a director. The Remuneration Policy is available on the website of the Company viz. www.pmtele.com.

Directors' Responsibility Statement

Pursuant to the requirement under section 134 (3) and (5) of the Companies Act 2013, with respect to Directors' Responsibility Statement, your board of directors to the best of their knowledge and ability confirm that:

- a. in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- b. such accounting policies have been selected and applied consistently and the Directors 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 as at 31st March, 2026 and of the profit/loss of the Company for that year;
- c. proper and sufficient care was taken 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 annual accounts of the Company have been prepared on a going concern basis;
- e. internal financial controls have been laid down to be followed by the Company and that such internal financial controls are adequate and were operating effectively;
- f. proper systems have been devised to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively;

Constitution and Composition of Committees

The Committees of the Board of Directors of the Company were constituted in accordance with the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations").

Pursuant to the change in control of the Company and the consequent changes in the composition of the Board of Directors, the Committees of the Board were also reconstituted. The composition of the Committees as on 31st March 2026 is set out below:

Audit Committee

The Audit Committee was constituted in accordance with Section 177 of the Companies Act, 2013 read with Regulation 18 of the SEBI LODR Regulations.

Composition as on 31st March 2026:

S. No.	Name	Category of Director	Designation
1.	Mr. Sripal Dadigala	Non-Executive, Independent Director	Chairman
2.	Mr. Patlolla Laxmi Kanth Reddy	Non-Executive, Independent Director	Member
3.	Mr. Ravi Surana Pukhraj	Executive Director	Member

Composition subsequent to change in control:

S. No.	Name	Category of Director	Designation
1.	Ms. Kritika Gupta	Non-Executive, Independent Director	Chairperson
2.	Mr. Kawal Singh	Non-Executive, Independent Director	Member
3.	Mr. Hari Om Parkash	Executive Director	Member

Nomination and Remuneration Committee

The Nomination and Remuneration Committee was constituted in accordance with Section 178 of the Companies Act, 2013 read with Regulation 19 of the SEBI LODR Regulations.

Composition as on 31st March 2026:

S.No.	Name	Category of Director	Designation
1.	Mr. Sripal Dadigala	Non-Executive, Independent Director	Chairman
2.	Mr. Patlolla Laxmi Kanth Reddy	Non-Executive, Independent Director	Member
3.	Ms. Venkata Surya Sri Lakshmi Malapaka	Non-Executive Director	Member

Composition subsequent to change in control

S. No.	Name	Category of Director	Designation
1.	Ms. Kritika Gupta	Non-Executive, Independent Director	Chairperson
2.	Mr. Kawal Singh	Non-Executive, Independent Director	Member
3.	Mr. Neerav Hans	Non-Executive Director	Member

Stakeholders Relationship Committee

The Stakeholders Relationship Committee was constituted in accordance with Section 178 of the Companies Act, 2013 read with Regulation 20 of the SEBI LODR Regulations.

Composition as on 31 March 2026

S.No.	Name	Category of Director	Designation
1.	Mr. Sripal Dadigala	Non-Executive, Independent Director	Chairman
2.	Mr. Patlolla Laxmi Kanth Reddy	Non-Executive, Independent Director	Member
3.	Mr. Ravi Surana Pukhraj	Executive Director	Member

Composition subsequent to change in control

S.No.	Name	Category of Director	Designation
1.	Ms. Kritika Gupta	Non-Executive, Independent Director	Chairperson
2.	Mr. Kawal Singh	Non-Executive, Independent Director	Member
3.	Mr. Hari Om Parkash	Executive Director	Member

The Committees were reconstituted pursuant to the change in control and consequent changes in the composition of the Board of Directors. The reconstituted Committees shall discharge their respective functions and responsibilities in accordance with the provisions of the Companies Act, 2013, the SEBI LODR Regulations and the terms of reference approved by the Board.

Corporate Governance

In pursuance of Regulation 15 to 27 read with Schedule V of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, entered into with the Stock Exchanges, Corporate Governance report shall be applicable to the company for the financial year ended 31st March, 2026.

However, in pursuance of Schedule V of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, a certificate from Mr. N.V.S.S. Suryanarayana, Practising Company Secretary, (Mem No. 5868 & Certificate of Practice Number 2886) in compliance with (i) of Point (10) of Para C of Schedule V of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 is annexed as **Annexure-II & III** and forms part of this Report.

Secretarial Audit Report

Pursuant to the provisions of Section 204 read with Section 134(3) of the Companies Act, 2013, the company is required to obtain Secretarial Audit Report from Practising Company Secretary. Mr. N.V.S.S. Suryanarayana, Practising Company Secretary (Mem No. 5868 & Certificate of Practice Number 2886) was appointed as secretarial auditor to issue Secretarial Audit Report for the financial year ended 31st March, 2026

Secretarial Audit Report issued by Mr. N.V.S.S. Suryanarayana, Practising company secretary in **Form MR-3 for the financial year 2025-26** forms part to this report as '**Annexure – IV**'.

Replies to Secretarial Auditor's Report

Secretarial Comments	Management's Reply
During the period from 01.04.2025 to 19.09.2025, the Company was not in compliance with the provisions of Section 203 of the Companies Act, 2013, as the office of Company Secretary remained vacant. The Company subsequently appointed a Company Secretary with effect from 20.09.2025.	The company has appointed Company secretary on 20.09.2025
Statutory registers maintained under the Companies Act, 2013 are not updated.	Companies are in process of updating the registers.
The Company has not maintained a functional website containing basic and mandatory information as required under SEBI (LODR) Regulations.	The company website was technically down and couldn't be updated with all the details due to technical issues.
SEBI asked for some clarifications and the company has provided the same.	Management has provided the appropriate clarifications.

Management Discussion & Analysis

The Management Discussion and Analysis Report highlighting the industry structure and developments, opportunities and threats, future outlook, risks and concerns etc. is annexed as **Annexure V**.

Statutory Auditors

M/s. Gupta Raj & Co. Chartered Accountant, Mumbai (Firm Registration No. 001687N) were appointed as Statutory Auditors of the Company, for a term of 5 (Five) consecutive years, at the 44th Annual General Meeting held on 30th September, 2024 to hold the office at P.M. Telelinnks Limited till the conclusion of 49th Annual General Meeting of the Company to be for the financial year 2028-29. They have confirmed that they are not disqualified from continuing as Auditors of the Company.

Reporting of frauds by auditors

During the year under review, neither the statutory auditors nor the secretarial auditor has reported to the audit committee, under Section 143 (12) of the Companies Act, 2013, any instance of fraud committed against the company by its officers or employees, the details of which would need to be mentioned in the Directors' Report.

Management Replies to Auditors Report:

With reference to observations made in Auditor's Report, the notes to account are self-explanatory and therefore do not call for any further comments.

Internal Audit Report

The Company has appointed the Internal Auditor for the Financial Year 2025-26.

Cost Audit Report

The provisions of Section 148 of the Companies Act, 2013 does not apply to the Company and hence, no cost auditors are appointed.

Business Responsibility and Sustainability Report (BRSR)

Clause (f) of sub regulation (2) of regulation 34 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended from time to time has mandated the inclusion of BRSR as part of the Annual Report for the top 1000 listed entities based on their market capitalization on Bombay Stock Exchange Ltd and National Stock Exchange of India Ltd as on the end of financial year. In view of the requirements specified, the company is not mandated for the providing the BRSR and hence do not form part of this Report.

Corporate Social Responsibility

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions shall not applicable to the company.

Particulars of Loans, Guarantees and Investments

There are no loans, guarantees, or investments to report under the provisions of Section 186 of the Companies Act, 2013.

Whistle Blower Policy/Vigil Mechanism

Pursuant to the provisions of section 177 of the Companies Act, 2013 and the rules framed there under and pursuant to the applicable provision of SEBI (Listing Obligations and disclosure Requirements) Regulations, 2015 the listing agreement entered with stock exchanges, the company has established a mechanism through which all stake holders can report the suspected frauds and genuine grievances to the appropriate authority.

The Whistle blower policy which has been approved by the board of directors of the company has been hosted on the website of the company viz www.pmtele.com.

Secretarial Standards

The Company has complied with all the applicable secretarial standards for the financial year 2025-26.

Prevention of Insider Trading

The Company has adopted a Code of Conduct for Prevention of Insider Trading with a view to regulate trading in securities by the Directors and designated employees of the Company. The Code requires pre-clearance for dealing in the Company's shares and prohibits the purchase or sale of Company shares by the Directors and the designated employees while in possession of unpublished price sensitive information in relation to the Company and during the period when the Trading Window is closed.

Members of the Board have confirmed compliance with the Code.

Risk Management Policy

Your Company has put in place a risk management policy based on globally recognized standards which enables the company to proactively take care of the internal and external risks of the company and ensures smooth business operations.

The company's risk management policy ensures that all its material risk exposures are properly covered, all compliance risks are covered and the company's business growth and financial stability are assured. Boards of Directors decide the policies to ensure the protection of company from any type of risks.

Disclosures Under Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013

The Company has in place an Anti-Sexual Harassment Policy in line with the requirements of The Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redressal) Act, 2013. Internal Complaints Committee (ICC) has been set up to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this policy.

The following is a summary of sexual harassment complaints received and disposed of during the period under review:

- No. of complaints received: - NIL
- No. of complaints disposed of: - NIL

Maternity Benefit Provided by the Company Under Maternity Benefit Act 1961

The Company declares that it has duly complied with the provisions of the Maternity Benefit Act, 1961. All eligible women employees have been extended the statutory benefits prescribed under the Act, including paid maternity leave, continuity of salary and service during the leave period, and post-maternity support such as nursing breaks and flexible return-to-work options, as applicable. The Company remains committed to fostering an inclusive and supportive work environment that upholds the rights and welfare of its women employees in accordance with applicable laws.

Particulars of Contracts or arrangements with related parties

All the related party transactions that were entered during the financial years were in the ordinary course of business of the company and were on arm length basis. There were no materially significant related party transactions entered by the company during the year with the promoters, directors, key managerial personnel or other persons which may have a potential conflict with the interest of the company.

Particulars of every contract or arrangements entered into by the Company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto shall be disclosed in **Form No. AOC-2** as '**Annexure I**' to this report.

Material changes and commitments, if any, affecting the financial position of the company

The acquisition of the Promoter shares was completed on 29th July 2026 in accordance with the applicable provisions of the SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 and the terms of the SPA. The Board of Directors, at its meeting held on 29 July 2026, took note of and recorded the transfer of the said equity shares in favour of the Acquirer.

Consequently, M/s. BSL Infrastructure Limited has acquired control over the Company and stands classified as the Promoter of the Company, and the erstwhile promoters have ceased to be the promoters of the Company with effect from 29th July 2026. The necessary intimations and disclosures in this regard have been made to the Stock Exchange(s) under Regulation 30 and Regulation 31A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and under Regulations 29 and 31 of the SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011, within the prescribed timelines.

Pursuant to the change in control, the Board of Directors of the Company was reconstituted, the details of which are set out elsewhere in this Report.

The Board believes that the change in ownership and control provides the Company with a stronger platform for its future growth and business prospects, and the Company remains committed to pursuing its business objectives with a focus on sustainable growth and long-term value creation for all its stakeholders.

Details of significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future

Public Deposits

The Company has not accepted any Deposits during the year and there are no outstanding or overdue deposits as on this date within the meaning of Section 73 of the Companies Act, 2013 as amended and in force.

Particulars of Employees

Details in respect of remuneration paid to employees as required under Section 197(12) of the Companies Act, 2013, read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, as amended, forms part of this report. In terms of Section 136 of the Companies Act, 2013 the same is open for inspection at the Registered Office of the Company.

Your Company is not paying any remuneration to its director. hence, the ratio of the remuneration of each Director to the median employee's remuneration and other details in terms of Section 197(12) of the Companies Act, 2013 read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, does not form part of this Report.

Details of Subsidiary, Joint Venture or Associate Companies

The Company does not have any Subsidiary, Joint Venture or an Associate Company as on 31.03.2026.

Annual Return

The Ministry of Corporate Affairs vide Companies (Amendment) Act, 2017 effective from 28th August, 2020, has dispensed the requirement to attach extract of Annual Return in form MGT-9 to the Board's report, provided every Company shall place a copy of Annual return on the website of the Company, if any and disclose the web-link of such Annual return in the Board's report.

The copy of Annual Return in Form MGT-7 as on March 31, 2026 will be available on the Company's website and can be accessed at the given web-link www.pmtele.com.

Particulars of Conservation of Energy, Technology Absorption and Foreign Exchange Earnings and Outgo

(A) Conservation of Energy

(i)	the steps taken or impact on conservation of energy	The Company has undertaken various measures to promote the efficient utilization and conservation of energy in its operations.
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(ii)	the steps taken by the company for utilizing alternate sources of energy	The Company shall take necessary steps to utilize alternate sources of energy.
(iii)	the capital investment on energy conservation equipment's	Nil

(B) Technology absorption

(i)	the efforts made towards technology absorption	The Company has neither absorbed nor adopted any new technology. The Company has also not made any innovation in technology other than the R&D.
(ii)	the benefits derived like product improvement, cost reduction, product development or import substitution	No benefits derived in the year under review.
(iii)	in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-	No new technology is imported
	(a) the details of technology imported	-
	(b) the year of import;	-
	(c) whether the technology been fully absorbed	-
	(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof	-
(iv)	the expenditure incurred on Research and Development	Nil

Foreign Exchange Earnings and Outgo

There were no foreign earnings and outgo during the financial year 2025-26.

Internal Audit & Internal Financial Control Systems

The Company has adequate Internal Financial Controls consistent with the nature of business and size of the operations, to effectively provide for safety of its assets, reliability of financial transactions with adequate checks and balances, adherence to applicable statutes, accounting policies, approval procedures and to ensure optimum use of available resources. These systems are reviewed and improved on a regular basis. It has a comprehensive budgetary control system to monitor revenue and expenditure against approved budget on an ongoing basis.

Statement in respect of Adequacy of Internal Financial Controls with reference to the Financial Statements:

The Directors have laid down Internal Financial Controls procedures to be followed by the Company which ensure compliance with various policies, practices and statutes in keeping with the organization's

pace of growth and increasing complexity of operations for orderly and efficient conduct of its business. The Board, from time to time, evaluated the adequacy and effectiveness of internal financial control of the Company with regard to: -

1. Systems have been laid to ensure that all transactions are executed in accordance with management's general and specific authorization. There are well-laid manuals for such general or specific authorization.
2. Systems and procedures exist to ensure that all transactions are recorded as necessary to permit preparation of Financial Statements in conformity with Generally Accepted Accounting Principles or any other criteria applicable to such statements, and to maintain accountability for aspects and the timely preparation of reliable financial information.
3. Access to assets is permitted only in accordance with management's general and specific authorization. No assets of the Company are allowed to be used for personal purposes, except in accordance with terms of employment or except as specifically permitted.
4. The existing assets of the Company are verified/checked at reasonable intervals and appropriate action is taken with respect to differences, if any.
5. Proper systems are in place for prevention and detection of frauds and errors and for ensuring adherence to the Company's policies.

Industrial Relations

The company enjoyed cordial relations with its employees during the year under review and the Board appreciates the employees across the cadres for their dedicated service to the Company, and looks forward to their continued support and higher level of productivity for achieving the targets set for the future.

Human Resources

Your Company treats its "human resources" as one of its most important assets.

Your Company continuously invests in attraction, retention and development of talent on an ongoing basis. Your Company thrust is on the promotion of talent internally through job rotation and job enlargement.

Details Of Application Made or Any Proceeding Pending Under the Insolvency and Bankruptcy Code, 2016 (31 Of 2016)

During the period under review, there was neither application made nor any proceeding initiated or pending under the Insolvency and Bankruptcy code, 2016

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

During the period under review, there was no one time settlement with Bank

General

Your directors state that no disclosure or reporting is required in respect of the following matters as there were no transactions on these matters during the year under review:

- Issue of equity shares with differential rights as to dividend, voting or otherwise.
- Issue of shares (including sweat equity shares) to employees of the company under any scheme save and except Employees' Stock Options Schemes referred to in this report.
- There has been no change in the nature of business of the company.
- There is no proceeding pending under the Insolvency and Bankruptcy Code, 2016.
- There was no instance of onetime settlement with any bank or financial institution

Personnel

Your directors place on records their appreciation for the services rendered by the employees. The relation between the management and the employees has been cordial throughout the year.

Acknowledgements

Your directors wish to express their appreciation of the support and co-operation of the Central and the State Government, bankers, financial institutions, business associates, employees, shareholders, customers, suppliers and alliance partners and seeks their continued patronage in future as well.

**For and on behalf of the Board of
P.M. TELELINNKS LIMITED**

**Place: Hyderabad
Date: 14.08.2026**

**Sd/-
Neerav Hans Additional Director
DIN: 00025034**

**Sd/-
Hari Om Parkash
Additional Director
DIN: 03585967**

Annexure-I
FORM NO. AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

1. **Details of contracts or arrangements or transactions not at arm's length basis:**
There was no such contract or arrangement or transaction entered during the year ended 31.03.2026 which was not at arm's length basis.
2. **Details of material contracts or arrangement or transactions at arm's length basis:**

S. No	Particulars	Information
a.	Name(s) of the related party and nature of relationship	Golkonda Engineering Enterprises Ltd- Entities where directors are interests
b.	Nature of contracts/arrangements/transactions	Sales
c.	Duration of the contract's/arrangements/transactions	Continuous
d.	Salient terms of the contracts or arrangements or transactions including the value, if any	Rs. 29,508.50 (In Thousand)
e.	Date(s) of approval by the Board, if any	30/05/2026
f.	Amount paid as advances, if any	-

**For and on behalf of the Board of
P.M. TELELINNKS LIMITED**

Place: Hyderabad
Date: 14.08.2026

Sd/-
Neerav Hans
Additional Director
DIN: 00025034

Sd/-
Hari Om Parkash
Additional Director
DIN: 03585967

Annexure –II
REPORT ON CORPORATE GOVERNANCE

[Pursuant to Schedule V of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015]

(1) COMPANY'S PHILOSOPHY

Good governance facilitates efficient, effective and entrepreneurial management that can deliver stakeholder value over long term. It is about commitment to values and ethical business conduct. It is a set of laws, regulations, processes and customs affecting the way a Company is directed, administered, controlled or managed. Good corporate governance underpins the success and integrity of the organizations, institutions and markets. It is one of the essential pillars for building an efficient and sustainable environment.

Corporate governance is based on the principles of integrity, fairness, equity, transparency, accountability and commitment to values. Good governance practices stem from the culture and mind-set of the organization. The effectiveness of corporate governance in the Company depends on regular review, preferably regular independent review.

P.M. Telelinnks Limited is engaged in the trading of iron and steel products, including TMT bars, rebars, tower parts, etc.. It is committed to achieve transparency and accountability by complying with Industry Standards and establishing healthy relationship with our stakeholders. The Company believes in following best practices to achieve sustainable growth of the Company and exceed our stakeholder's expectations.

Corporate governance is an integral part of the philosophy of the Company in its pursuit of excellence, growth and value creation. In addition to complying with the statutory requirements, effective governance systems and practices towards improving transparency, disclosures, internal control and promotion of ethics at workplace have been institutionalized. The Company recognizes that good governance is a continuing exercise and reiterates its commitment to pursue highest standards of corporate governance in the overall interest of its stakeholders.

This report shall reflect the compliance with the Regulation 34(3) read with Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as SEBI Listing Regulations) as given below:

(2) BOARD OF DIRECTORS

The Board of Directors of the Company currently consists of Four Directors. As on the end of the financial year 31.03.2026, The Company has a Non-Executive Chairman. The Executive Chairman and the Managing Director manage the day-to-day affairs of the Company. The Board has an optimum combination of Executive and Non-Executive directors.

(a) Composition and Category of directors as on March 31, 2026:

Category	No. of Directors
Promoter Director(s)	1
Executive Director(s)	0
Non - Executive Director(s)	1
Independent Director(s)	2
Nominee Director(s)	0
Total	4

The composition of the Board is in conformity with the Regulation 17 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Name of the Director	Category
Mr. Ravi Surana Pukhraj	Managing Director & CEO
Ms. Venkata Surya Sri Lakshmi Malapaka	Non-Executive Director
Mr. Sripal Dadigala	Non-Executive Independent Director
Mr. Patlolla Laxmi Kanth Reddy	Non-Executive Independent Director

(b) Attendance of each director at the Board meetings and at the General Meetings held during the year 2025-26

Director Name	Meetings held and Date						AGM
	BM 1	BM 2	BM-3	BM-4	BM-5	BM-6	AGM
Attendance	30-May-25	14-Aug-25	09-Sep-25	20-Sep-25	14-Nov-25	14-Feb-26	30-Sep-25
Mr. Ravi Surana Pukhraj	yes	yes	yes	yes	yes	yes	yes
Ms. Venkata Surya Sri Lakshmi Malapaka	yes	yes	yes	yes	yes	yes	yes

Mr. Sripal Dadigala	N. A	N. A	N. A	yes	yes	yes	yes
Mr. Patlolla Laxmi Kanth Reddy	yes	yes	yes	yes	yes	yes	yes
Mr. Kadakia Amish Bharat	yes	yes	yes	yes	N. A	N. A	N. A

(c) No. of Boards/Board Committees including P.M. TELELINNKS LIMITED in which the Directors are holding Directorship or are Member or Chairman as at March 31, 2026.

Name of the Director	Board		Committee	
	Chairman	Director	Chairman	Member
Mr. Ravi Surana Pukhraj	-	5	--	2
Ms. Venkata Surya Sri Lakshmi Malapaka	1	-	--	2
Mr. Sripal Dadigala	--	2	3	--
Mr. Patlolla Laxmi Kanth Reddy	--	2	--	3

#Excludes directorship and membership in private companies, foreign companies and membership in other committees (except Audit Committee and Stake holders' relationship Committee).

(d) Disclosure of relationships between directors inter-se:

None of the Directors are Related to any other Directors.

(e) Details about Familiarization programme:

The Directors are briefed on their specific responsibilities and duties that may arise from time to time. Any new Director who joins the Board is presented with a brief background of the Company and its operations and is informed of the important policies of the Company including the Code of Conduct for Directors and Senior Management Personnel and the Code of Conduct for Prevention of Insider Trading, Policy on Related Party Transactions, Policy on Remuneration, Policy on material subsidiaries, Whistle Blower Policy, Risk Management Policy, Corporate Social Responsibility Policy, etc.

The details of the familiarization program are placed on the Company's website at: <http://www.pmtele.com>

(f) Independent Directors Meeting

During financial year 2025-26, one meeting of the Independent Directors was held on 14-Feb-2026. The two Independent Directors of the Company attended the meeting. The Independent Directors, inter-alia, reviewed the performance of Non-Independent Directors, board as a whole and Chairman of the

Company, taking into account the views of executive directors and non-executive directors. The Board was briefed on the deliberations made at the Independent Directors Meeting.

(g) Board Evaluation

Pursuant to the provisions of the Companies Act, 2013 and SEBI (LODR) Regulations 2015, the Board has carried out the annual performance evaluation of its own performance, the Directors individually as well as the evaluation of the working of its Audit, Nomination and Remuneration and other Committees. Structured questionnaires were prepared after taking into consideration inputs received from the Directors, covering various aspects of the Board's functioning such as adequacy of the composition of the Board and its Committees, Board culture, execution and performance of specific duties, obligations and governance.

Audit Committee	Nomination and Remuneration committee	Stakeholder Relationship Committee
Mr. Sripal Dadigala	Mr. Sripal Dadigala	Mr. Sripal Dadigala
Mr. Laxmikanth Reddy Patlolla	Mr. Laxmikanth Reddy Patlolla	Mr. Laxmikanth Reddy Patlolla
Mr. Ravi Surana Pukhraj	Ms. Malapaka Venkata Surya Sri Lakshmi	Mr. Ravi Surana Pukhraj

AUDIT COMMITTEE

The Audit Committee was constituted in terms of Section 177 of the Companies Act, 2013 and as per the provisions of Regulation 18 of SEBI (LODR) Reg.2015. The Audit Committee consists of a combination of Non-Executive Independent Directors and Executive Director, which assists the Board in fulfilling its overall responsibilities.

Brief description of terms of reference

The terms of reference of the Audit Committee include the following:

1. Oversight of the company's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible;
2. Recommendation for appointment, remuneration and terms of appointment of auditors of the company;

3. Approval of payment to statutory auditors for any other services rendered by the statutory auditors;
4. Reviewing, with the management, the annual financial statements and auditor's report thereon before submission to the board for approval, with particular reference to:
 - a. Matters required to be included in the Director's Responsibility Statement to be included in the Board's report in terms of clause (c) of sub-section 3 of section 134 of the Companies Act, 2013
 - b. Changes, if any, in accounting policies and practices and reasons for the same
 - c. Major accounting entries involving estimates based on the exercise of judgment by management
 - d. Significant adjustments made in the financial statements arising out of audit findings
 - e. Compliance with listing and other legal requirements relating to financial statements
 - f. Disclosure of any related party transactions
 - g. Qualifications in the draft audit report
5. Reviewing, with the management, the quarterly financial statements before submission to the board for approval;
6. Review and monitor the auditor's independence and performance, and effectiveness of audit process;
7. Approval or any subsequent modification of transactions of the company with related parties;
8. Scrutiny of inter-corporate loans and investments;
9. Valuation of undertakings or assets of the company, wherever it is necessary;
10. Evaluation of internal financial controls and risk management systems;
11. Reviewing, with the management, performance of statutory and internal auditors, and adequacy of the internal control systems;
12. Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit;
13. Reviewing the findings of any internal investigations by the internal audit department into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the board;
14. Discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern;
15. To review the functioning of the Vigil mechanism;
16. Approval of appointment of CFO (i.e., the whole-time Finance Director or any other person heading the finance function or discharging that function) after assessing the qualifications, experience and background, etc. of the candidate;

17. Carrying out any other function as is mentioned in the terms of reference of the Audit Committee and as per the role of committee specified under Part C of Schedule II.

Explanation: The term "related party transactions" shall have the same meaning as provided in Regulation 23 of SEBI (LODR) Regulations, 2015.

Audit Committee Meetings (ACM) and attendance during the year 2025-26

S. No	Director Name	ACM and date			
		ACM 1	ACM 2	ACM 3	ACM 4
	Attendance	30-May 25	14-Aug 25	14-Nov 25	14-Feb 26
1	Mr. Amish Bharat Kadakia	yes	yes	N. A	N. A
2	Mr. Laxmikanth Reddy Patlolla	yes	yes	yes	Yes
3	Mr. Ravi Surana Pukhraj	yes	yes	yes	Yes
4	Mr. Sripal Dadigala	N. A	N. A	yes	Yes

NOMINATION AND REMUNERATION COMMITTEE

Brief description of terms of reference

1. To guide the Board in relation to appointment and removal of Directors, Key Managerial Personnel and Senior Management.
2. To evaluate the performance of the members of the Board and provide necessary report to the Board for further evaluation of the Board.
3. To recommend to the Board on Remuneration payable to the Directors, Key Managerial Personnel and Senior Management.
4. To provide to Key Managerial Personnel and Senior Management reward linked directly to their effort, performance, dedication and achievement relating to the Company's operations.
5. To retain, motivate and promote talent and to ensure long term sustainability of talented managerial persons and create competitive advantage.
6. To devise a policy on Board diversity
7. To develop a succession plan for the Board and to regularly review the plan;

Nomination and Remuneration Committee Meetings (NRCM) and Attendance during the year 2025-26:

S. No	Director Name	NRCM and Date		
		NRCM 1	NRCM 2	NRCM 3
	Attendance	30-May 25	09-Sep 25	20-Sep 25
1	Mr. Amish Bharat Kadakia	yes	yes	yes
2	Mr. Laxmikanth Reddy Patlolla	yes	yes	yes
3	Ms. Malapaka Venkata Surya Sri Lakshmi	yes	yes	yes

4	Mr. Sripal Dadigala	N. A	N. A	yes
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Remuneration Policy

The Company's remuneration policy is driven by the success and performance of the individual employee and the Company. The Company follows a compensation mix of fixed pay, benefits and performance-based variable pay

Details of remuneration to the directors (Rs. in Lakhs)

Particulars	Executive Directors			Non-executive Independent Directors			
Salary	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Commission	Nil	Nil	Nil	Nil	Nil	Nil	Nil
PF Contribution	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Sitting fees	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total	Nil	Nil	Nil	Nil	Nil	Nil	Nil

Directors are not paid any sitting fees for any Board / Committee meetings attended by them.

STAKEHOLDERS' RELATIONSHIP COMMITTEE

The Company has a Stakeholders Relationship Committee (SRC) of Directors to look into the Redressal of complaints of investors such as transfer or credit of shares, non-receipt of dividend/notices/annual reports, etc.

Stakeholder Relationship Committee Meetings (SHRCM) and Attendance during the year 2025-26:

S. No	Director Name	SHRCM and date
		SHRCM 1
	Attendance	30-May 25
1	Mr. Amish Bharat Kadakia	yes
2	Mr. Laxmikanth Reddy Patlolla	yes
3	Ms. Malapaka Venkata Surya Sri Lakshmi	yes
4	Mr. Sripal Dadigala	N.A

Name, designation and address of the Chairman:

Malapaka Venkata Surya Sri Lakshmi Non-Executive - Non-Independent Director DIN: 07169994
1-7-241/11/D, Ramalaya, 3rd Floor, S.D. Road, Secunderabad, Hyderabad, Telangana, India-500003

Investor Complaints

During the year the Company received no complaints from the investors.

Sl. No.	Description	Received	Resolved
1.	Non receipt of Electronic Credits	Nil	Nil
2.	Non receipt of Annual Reports	Nil	Nil
3.	Non receipt of Dividend Warrants	Nil	Nil
4.	Non receipt of Refund order	Nil	Nil
5.	SEBI	Nil	Nil
6.	Stock Exchanges	Nil	Nil
Total		Nil	Nil

GENERAL BODY MEETINGS.

Details of the last three Annual General Meetings were:

Financial Year	Location of the Meeting	Date of AGM	Time	Number of Special Resolutions passed	Details of Special Resolutions
2024-25	Plot no 132 & 133 IDA Mallapur, Hyderabad, Telangana-500076	30-Sep-2025	10.30 AM	3	1. To Re-Appointment of Ms. Patlolla Laxmi Kanth Reddy (DIN: 08700773) As an Independent Director of the Company. 2. To deliberate and if found fit approve the material Related Party Transactions with Golkonda

					Engineering Enterprises Ltd: 3.To Appoint Mr. Sripal Dadigala (DIN: 10201747) as Non-Executive Independent Director of the Company.
2023-24	Plot no 132 & 133 IDA Mallapur, Hyderabad, Telangana-500076	30-Sep-2024	10.30 AM	1	1. To deliberate and if found fit approve the material Related Party Transactions with Golkonda Engineering Enterprises Ltd.
2022-23	Plot no 132 & 133 IDA Mallapur, Hyderabad, Telangana-500076	30-Sep-2023	10:30 AM	NIL	NIL

DISCLOSURES

- i. There are no significant related party transactions with the Company's Promoters, Directors, the Management or relatives that may have potential conflict with the interest of the Company at large. Related party transactions have been disclosed in Notes to the Annual Accounts. The Company has framed a Policy on Related Party Transactions and the same is available on website of the Company.
- ii. The Company has complied with all the requirements of the Listing Agreement with the Stock Exchanges as well as the regulations and guidelines of SEBI. No other penalty or strictures have been imposed on the Company by the Stock Exchanges, SEBI or any other statutory authority, on any matter relating to the capital markets, during the last three years.
- iii. The Company has established a Vigil mechanism to provide an avenue to raise concerns. The mechanism provides for adequate safeguards against victimization of employees who avail of it. The policy also lays down the process to be followed for dealing with complaints and in exceptional

cases, also provides for direct appeal to the Chairperson of the Audit Committee. During the year, no employee was denied access to Chairman of the Audit Committee.

- iv. The information on Directors seeking appointment/ re-appointment is provided in the notes to the notice of the Annual General Meeting under the heading “Directors seeking Re-appointment at the ensuing Annual General Meeting”.
- v. The Company has complied with all the mandatory requirements of Compliance with Corporate Governance requirements specified in Regulation 17-27 and clauses (b) to (i) of Sub- regulation (2) of Regulation 46 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
- vi. **The shareholding of the Non –Executive Directors in the Company as on March 31, 2026 is as under:**

S. No	Name of the Director	Shares held
1.	Ms. Venkata Surya Sri Lakshmi Malapaka	NIL
2.	Mr. Sripal Dadigala	NIL
3.	Mr. Patlolla Laxmi Kanth Reddy	NIL

- vii. There were no pecuniary transactions with any of the Non-Executive Directors of the Company
- viii. Compliance certificate from practicing company secretary regarding compliance of conditions of corporate governance is annexed with the directors’ report as required under Schedule V Part E of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. **(Annexure- A)**
- ix. Declaration signed by the chief executive officer stating that the members of board of directors have affirmed compliance with the code of conduct of board of directors as required under Schedule V Part D of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. **(Annexure- B)**
- x. **Certificate from Company Secretary in Practice**
N.V.S.S. Suryanarayana Rao, Practicing Company Secretary, has issued a certificate as required under the Listing Regulations, confirming that none of the directors on the Board of the Company has been debarred or disqualified from being appointed or continuing as director of the Company by the SEBI / Ministry of Corporate Affairs or any such statutory authority. **(Annexure -C)**

Compliance with Accounting Standards

In the preparation of the financial statements, the Company has followed the Accounting Standards notified pursuant the relevant provision of the Companies Act, 2013 read with applicable Accounting Standards, issued by the Ministry of Corporate Affairs. The significant accounting policies which are consistently applied have been set out in the Notes to the Financial Statements.

MEANS OF COMMUNICATION

- a. The Company does not send the quarterly results to each household of shareholders. The quarterly, half yearly, and annual results are intimated to the stock exchanges.
- b. The Company posts all the vital information relating to the Company and its performance/results including the press releases on its web site www.pmtele.in for the benefit of the shareholders and public at large.
- c. The audited results for the financial year are approved by the Board and then communicated to the members through the Annual Report.
- d. SEBI Complaints Redressal System (SCORES): SEBI has initiated SCORES for processing the investor complaints in a centralized web-based redress system and online redressal of all the shareholders complaints. The company is in compliance with the SCORES and redressed the shareholders complaints well within the stipulated time.
- e. The Management Discussion and Analysis Report is attached and forms part of the Annual Report
- f. Reconciliation of share capital Audit: A qualified practicing company secretary carried out Secretarial Audit to reconcile the total admitted capital with National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL) and the total issued and listed capital. The Reconciliation of share capital Audit (Formerly Secretarial Audit Report) confirm that the total issued / Paid-up capital is in agreement with the total number of shares in physical form and the total number of Dematerialized shares held with NSDL and CDSL.
- g. As per the vigil mechanism applicable to the company, there is an ombudsman who is responsible for its implementation.
- h. A Dash board containing the risks identified if any, will be placed to the audit committee and measures taken by the management will be discussed to mitigate.

MEASURES FOR PREVENTION OF INSIDER TRADING

In compliance with the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2016, the company framed a Code of Conduct for Prevention of Insider Trading and Code of Practices & Procedures for Fair Disclosure of Unpublished Price Sensitive Information for its directors and designated employees. The code lays down guidelines, which mandates the directors and designated employees on the procedures to be followed and disclosures to be made while dealing with

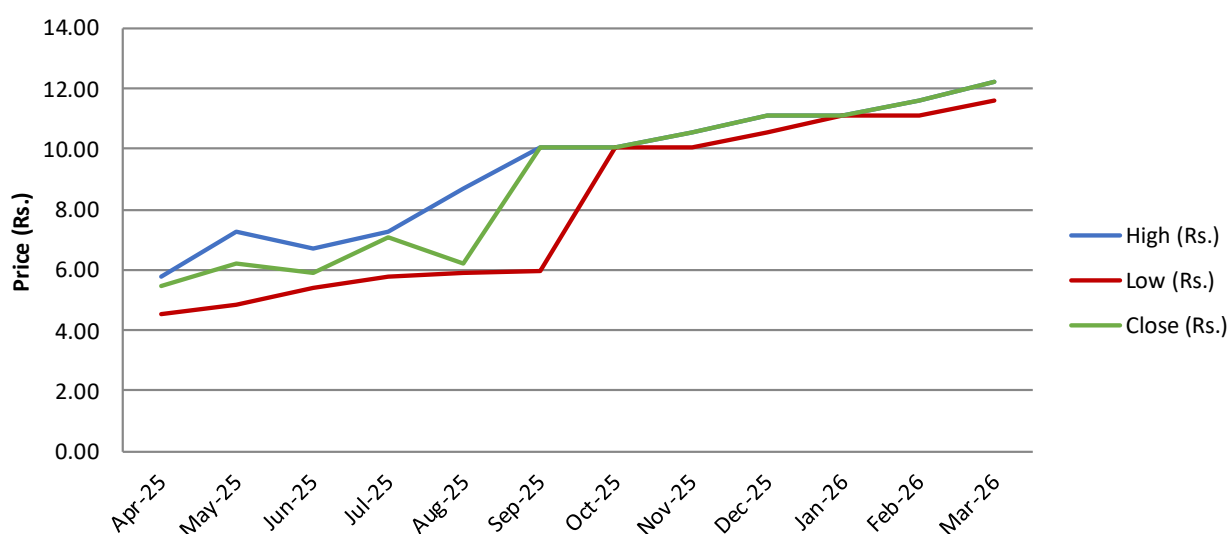
the shares of the company and also appraises the consequences for the violations Details of the code for prevention of insider trading is available at the company's website www.pmttele.com

GENERAL SHAREHOLDER' INFORMATION:

Date, Time & Venue of AGM	30-Sep-2026, 10:30AM
Financial Year	FY 2025-26
Listing on Stock Exchanges	BSE Limited Phiroze Jeejeebhoy Towers Dalal Street Mumbai- 400001 Phones: 91-22-22721233/4, 91-22-66545695 Fax: 91-22-22721919
Stock Code/Symbol	INE092C01015
Annual Listing fees to Stock Exchanges (BSE)	Paid
Dividend payment date	N.A.
Registrar and Transfer Agents	Aarthi Consultants Pvt. Ltd, 1-2-285, Domalguda, Hyderabad, Telangana,500029 Tel.: 040-27638111,27634445 Fax.: 040- 27632184 Email: info@aarthiconsultants.com Website: www.aarthiconsultants.com
Share Transfer System	All the transfers received are processed and approved by the Stakeholder Relationship Committee at its meetings
Distribution of Shareholding	As per the table mentioned below
Dematerialisation of shares and Liquidity	As on 31 st March, 2026, 98,23,040 Equity shares representing 97.50% of shareholding have been dematerialised. The balance 2,51,960 equity shares representing 2.50% were in physical form.
Outstanding GDRs/ ADRs/ Warrants or any Convertible Instruments, conversion date and likely impact on equity	As on March 31, 2026, there were no outstanding GDRs/ ADRs/ Warrants or any Convertible Instruments of the Company.

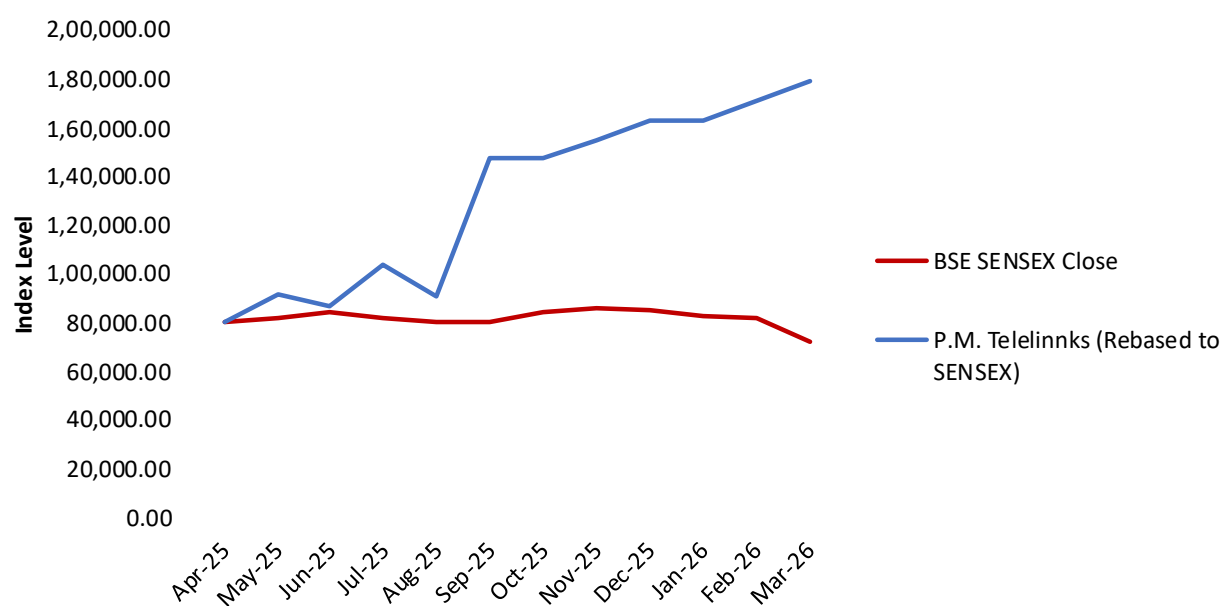
Commodity price risk or foreign exchange risk and hedging activities	Not Applicable			
Plant locations/offices	1-7-241/11/D, Ramalaya, 3rd Floor, S.D. Road, Secunderabad, Hyderabad – 500003, Telangana, India.			
Registered Office/ address for correspondence	1-7-241/11/D, Ramalaya, 3rd Floor, S.D. Road, Secunderabad, Hyderabad – 500003, Telangana, India.			
Market Price Data High, Low during each month in last financial year	BSE			
	Month	High	Low	Close
	April	5.80	4.51	5.47
	May	7.24	4.86	6.22
	June	6.73	5.42	5.90
	July	7.24	5.76	7.08
	August	8.69	5.90	6.19
	September	10.05	5.95	10.05
	October	10.05	10.05	10.05
	November	10.55	10.05	10.55
	December	11.07	10.55	11.07
	January	11.07	11.07	11.07
	February	11.62	11.07	11.62
	March	12.20	11.62	12.20

P.M. Telelinnks Limited



Performance in comparison to BSE Sensex

BSE SENSEX vs P.M. Telelinnks



SHAREHOLDING PATTERN AS ON 31st MARCH, 2026:

Category	HOLDERS	HOLDINGS	Percentage
PROMOTORS	10	4838733	48.03
MUTUAL FUNDS	0	0	0
BANKS	1	100	0.00
RESIDENT INDIVIDUAL	4328	44,98,793	44.65

NON-RESIDENT INDIANS (INDIVIDUALS)	13	8,663	0.09
CORPORATE BODIES	42	7,27,756	7.22
GENERAL PUBLIC AND OTHERS	4	955	0.01
Total	4398	1,00,75,000	100

COMPLIANCE WITH REGULATION MANDATORY REQUIREMENTS

The Company complied with all the applicable mandatory requirements of the listing agreement and is also submitting a quarterly compliance report duly certified by compliance officer of the company to the stock exchanges within the time frame prescribed under regulations. At present, other non-mandatory requirements have not been adopted by the Company.

Green Initiative for Paperless Communications:

The Ministry of Corporate Affairs (“MCA”) has taken a “Green Initiative in Corporate Governance” by allowing paperless compliances by Companies through electronic mode. In accordance with the recent circular bearing no.17/2011 and 18/2011 dated April 21, 2011 and April 29, 2011 issued by the Ministry of Corporate Affairs, Companies can now send various notices/documents to their shareholders through electronic mode to the registered e-mail addresses of the shareholders. This is a golden opportunity for every shareholder of the Company to contribute to the Corporate Social Responsibility initiative of the Company.

This move by the Ministry is a welcome move, since it will benefit the society at large through reduction in paper consumption and contribution towards a greener environment. Additionally, it will avoid loss in postal transit, save time, energy and costs.

Pursuant to the said circular, the company has forwarded e-mail communication to all shareholders whose email id were registered in the Depository records that the company intends to use the said e-mail id to send various Notices/ Correspondences etc.

By Understanding the underlying theme of the above circulars, to support this green initiative of the Government in full measure, the company is sending the documents like notice convening general meetings, financial statements, directors reports, auditor’s report etc to the email address registered with the depositories by the shareholders holding shares in electronic form and for shareholders holding shares in physical form, the physical copy to the address registered with the Registrar and Share transfer Agents of the Company.

In this regard, we request shareholders who have not registered their email addresses, so far to register their email addresses, in respect of electronic holding with depository through their concerned depository participants and Members who hold shares in physical form are requested to send the required details to the Registrar and Share Transfer Agent.

Registrar and Share Transfer Agent (RTA)

Aarthi Consultants Pvt. Ltd,

1-2-285, Domalguda, Hyderabad, Telangana, 500029

Tel.: 040-27638111, 27634445

Fax.: 040- 27632184

Email: info@arthiconsultants.com

Website: www.arthiconsultants.com

Depository Services:

For guidance on depository services, Shareholders may write to the Company or to the respective Depositories:

National Securities Depository Ltd.

Trade World, 4th Floor

Kamala Mills Compound,

Senapati Bapat Marg, Lower Parel,

Mumbai-400013.

Tel : 091-022-24994200

Fax: 091-022-24972993/24976351

Email: info@nsdl.co.in

Central Depository Services (India) Ltd.

Phiroze Jeejeebhoy Towers,

17th Floor, Dalal Street,

Mumbai - 400023.

Tel: 091-022-22723333

Fax : 091-022-22723199

Email: investors@cdslindia.com

Code of Conduct for Board of Directors and Senior Management

The code has been circulated to all the members of the Board and Senior Management and the compliance of the same has been affirmed by them. A Declaration signed by the Managing Director is furnished here under. A copy of the Code of Conduct applicable for the Board and Senior Management has been placed on the Web site of the company.

**For and on behalf of the Board of
P.M. TELELINNKS LIMITED**

Place: Hyderabad

Date: 14.08.2026

Sd/-

**Neerav Hans
Additional Director
DIN: 00025034**

Sd/-

**Hari Om Parkash
Additional Director
DIN: 03585967**

CERTIFICATE

TO
THE MEMBERS OF
P.M. Telelinnks Limited

I have examined the compliance of conditions of Corporate Governance P.M. Telelinnks Limited ("the Company"), for the year ended on March 31, 2026, as per Regulation 17-27 and clause (b) to (i) of Sub regulation (2) of Regulation 46 and para C and D of Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, for the period 1st April, 2025 to 31st March, 2026.

The compliance of conditions of Corporate Governance is the responsibility of the Management. Our examination was limited to procedures and implementation thereof, adopted by the Company for ensuring the compliance of the conditions of Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.

In our opinion and to the best of our information and according to the explanations given to us, by the Directors, Officers and the Management, I certify that the Company has complied with the conditions of Corporate Governance as stipulated in the Regulation 17-27 and clause (b) to (i) of Sub-regulation (2) of Regulation 46 and para C and D of Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

I further state that such compliance is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the Management has conducted the affairs of the Company.

This Certificate has been issued at the request of the Company to make disclosure in its Corporate Governance Report of the Financial Year ended 31st March, 2026.

Place: Hyderabad

Date: 14.08.2026

Sd/-

N.V.S.S. SURYANARAYANA RAO

Practicing Company Secretary

Membership Number: 5868

Certificate of Practice Number: 2886

Peer Review No. 1506/2021

UDIN: A005868H001130497

**DECLARATION REGARDING COMPLIANCE BY BOARD MEMBERS AND SENIOR MANAGEMENT
PERSONNEL WITH THE COMPANY'S CODE OF CONDUCT**

This is to confirm that the Company has adopted a Code of Conduct for its employees including the Managing Director and Executive Directors.

In addition, the Company has adopted a Code of Conduct for its Non-Executive Directors and Independent Directors. These Codes are available on the Company's website.

I confirm that the Company has in respect of the year ended March 31, 2026, received from the Senior Management Team of the Company and the Members of the Board a declaration of compliance with the Code of Conduct as applicable to them.

For the purpose of this declaration, Senior Management Team means the Chief Financial Officer, Global Head-HR, Global Business Unit Heads, Global Head-Legal and the Company Secretary as on March 31, 2026.

Place: Hyderabad
Date: 14.08.2026

Sd/-
Hari Om Parkash
Additional Director & CEO
DIN: 03585967

CERTIFICATE BY A COMPANY SECRETARY IN PRACTICE

[Pursuant to clause (i) of Point (10) of Para C of Schedule V of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015]

As submitted by the Directors of **P.M. Telelinnks Limited** ('the Company') bearing CIN: L27105TG1980PLC002644 and having its registered office at 1-7-241/11/D, Ramalaya, 3RD Floor S.D. Road, Secunderabad, Hyderabad-500003, Telangana, to the Board of Directors of the Company ('the Board') for the Financial Year ended 31st March, 2026. I have considered non-disqualification to include non-debarment by Regulatory / Statutory Authorities.

It is the responsibility of Directors to submit relevant documents with complete and accurate information in accordance with the provisions of the Act.

Based on our examination of relevant documents made available to me by the Company and such other verifications carried out by me as deemed necessary and to the extent possible, in our opinion and to the best of our information and knowledge and (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and according to the explanations provided by the Company, its officers and authorized representatives, I certify that none of the Directors on the Board of the Company, as listed hereunder have been debarred or disqualified from being appointed or continuing as Directors of the Company by Securities and Exchange Board of India/ Ministry of Corporate Affairs or any such statutory authority.

Sr. No	Name of Director	Director Identification Number (DIN)
1.	Mr. Ravi Surana Pukhraj	01777676
2.	Mr. Sripal Dadigala	10201747
3.	Ms. Venkata Surya Sri Lakshmi Malapaka	07169994
4.	Mr. Patlolla Laxmi Kanth Reddy	08700773

This Certificate has been issued at the request of the Company to make disclosure in its Corporate Governance Report of the Financial Year ended 31st March, 2026.

Place: Hyderabad

Date: 14.08.2026

Sd/-

N.V.S.S. SURYANARAYANA RAO

Practicing Company Secretary

Membership Number: 5868

Certificate of Practice Number: 2886

Peer Review No. 1506/2021

UDIN: A005868H001130475

Annexure-IV
FORM NO. MR-3
SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026

[Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies
(Appointment and Remuneration Personnel) Rules, 2014]

To,
The Members,
P.M. TELELINNKS LIMITED,
1-7-241/11/D, Ramalaya, 3rd Floor,
S.D. Road, Secunderabad,
Hyderabad 500003, Telangana.

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by P.M. TELELINNKS LIMITED, (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.

Based on my verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of Secretarial Audit, audit, I hereby report that in my opinion, the company has, during the audit period covering the financial year ended on 31.03.2026, ("Audit Period") 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 maintained by the Company for the financial year ended on March 31, 2026 according to the provisions of:

- I. The Companies Act, 2013 (the "Act") and the rules made there under and other applicable provisions of the Companies Act, 1956 which are still in force;
- 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 under that Act;
- 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; (*Not Applicable to the Company during the year under review*)
- V. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ("SEBI Act");
 1. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 2. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992;
 3. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009; (*Not Applicable to the Company during the year under review*)
 4. The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999; (*Not Applicable to the Company during the year under review*)
 5. The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; (*Not Applicable to the Company during the year under review*)

6. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
7. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; *(Not Applicable to the Company during the year under review)* and
8. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998; *(Not Applicable to the Company during the year under review)*
9. The Securities and Exchange Board of India (Listing and Obligations and Disclosure requirements) Regulations, 2015.

(i) Other laws applicable to the Company.

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

Secretarial Standard-1 and Secretarial Standard-2, with respect to Board and General Meetings respectively, issued by The Institute of Company Secretaries of India.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above subject to the following observations:

1. *During the period from 01.04.2025 to 19.09.2025, the Company was not in compliance with the provisions of Section 203 of the Companies Act, 2013, as the office of Company Secretary remained vacant. The Company subsequently appointed a Company Secretary with effect from 20.09.2025. Statutory registers maintained under the Companies Act, 2013 are not updated.*
2. *The Company has not maintained a functional website containing basic and mandatory information as required under SEBI (LODR) Regulations.*
3. *SEBI asked for some clarifications and the company has provided the same.*

I further report that:

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The change in the composition of the Board of Directors that took place during the period under review was carried out in compliance with the provisions of the Act.

Adequate notice is given to all Directors to schedule the Board Meetings 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.

All the decisions are carried out unanimously and are captured and recorded as part of the minutes.

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 and guidelines.

I further report the following events occurred during the audit period under review: Nil

Sd/-

NVSS Suryanarayana

Practicing Company Secretary

ACS Membership Number:

Certificate of Practice Number:

Peer review Certificate No. 1506/2021

UDIN: A005868H001130431

Place: Hyderabad

Date: 14/08/2026

Note: This report is to be read with my letter of even date which is annexed as 'Annexure-A' and forms an integral part of this report.

Annexure-A

To,
The Members,
P.M. TELELINNKS LIMITED,
1-7-241/11/D, Ramalaya, 3RD Floor,
S.D.Road, Secunderabad
Hyderabad 500003, Telangana.

My report of even date is to be read with this letter.

- 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 Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. I believe that the processes 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. Where ever required, I have obtained Management Representation about the compliance, laws, rules and regulations and happening of events etc.
- e. The compliance of the provisions of corporate and other applicable laws, rules, regulations, standards is the responsibility of 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.

Sd/-

NVSS Suryanarayana

Practicing Company Secretary

ACS Membership Number:

Certificate of Practice Number:

Peer review Certificate No. 1506/2021

UDIN: A005868H001130431

Place: Hyderabad

Date: 14/08/2026

Annexure-IV

MANAGEMENT DISCUSSIONS AND ANALYSIS REPORT

INTRODUCTION

As of April 2023, India was the world's second-largest producer of crude steel, with an output of 10.14 MT. In FY22, the production of crude steel and finished steel stood at 133.596 MT and 120.01 MT, respectively. The growth in the Indian steel sector has been driven by the domestic availability of raw materials such as iron ore and cost-effective labour. Consequently, the steel sector has been a major contributor to India's manufacturing output.

The Indian steel industry is modern, with state-of-the-art steel mills. It has always strived for continuous modernisation of older plants and up-gradation to higher energy efficiency levels.

The Indian steel industry is classified into three categories - major producers, main producers and secondary producers.

COMPANY PERSPECTIVE

The Company was incorporated as a Limited Company on 05.03.1980 and was engaged in the business of manufacturing of Cold Roll Steel. In 1997 the Company entered in to Pipes and Tubes of HR and CR steel. In 1999 the company expanded and added galvanizing of tubes and ventured in to different shapes of Tubes and also added Jointing Kits for Telecom Cables.

As at 31st March, 2026, the Company was engaged in the trading of iron and steel products, including TMT bars, rebars, tower parts, etc.

FINANCIAL PERFORMANCE:

Revenues

Company has recorded the revenue of Rs. 29,508.50 (in thousand) during 2025-26 as compared to Rs. 68,986.51 (in thousand) in 2024-25.

Other Incomes

Other income in FY 2025-26 is Rs. Nil as compared to Rs. 38.95(in thousand) for FY 2024-25.

Expenditure

The expenses for 2025-26 are Rs. 30,825.18 (in thousand), compared to Rs. 68,894.00 (in thousand) in 2023-24.

Profit before Tax

There is Loss before Tax of Rs. 38,740.81(in thousand) for FY 2025-26 when compared to 2024-25 of Rs. 131.46 (in thousand).

Profits after Tax

The Profit After Tax for 2025-26 of Rs. (38,818.58) thousand as against Profit After Tax of Rs 49.54 thousand in the previous year 2024-25.

Earnings per Share

The EPS for 2025-26 is Rs. (3.85)

RISK MANAGEMENT

Risks are inherent to our business as our operating environment is complex, highly regulated, and dynamic. To attain our strategic growth objectives, protect the interests of all our stakeholders and meeting legal requirements we have an established process of identifying, analysing, and responding appropriately to all business risks. We have a well-embedded Risk Management Framework to ensure that we are well-placed to manage any adverse effect posed by financial, operational, strategic or regulatory related risks.

Our framework adopts appropriate risk mitigation measures for identified risks across functions. The process ensures that new risks, which might arise, or the impact of existing risks which might have increased, are identified and a strategy is put in place for mitigating such risks. The major risks identified by the management are regulatory, competition, supply chain disruption, cyber and data security.

INTERNAL CONTROLS AND ADEQUACY

Your Company has a robust and reliable system of internal controls commensurate with the nature of the business, and the scale and complexity of operations. The Company has adopted policies and procedures covering all financial, operating and compliance functions. These controls have been designed to provide a reasonable assurance over:

1. Effectiveness and efficiency of operations
2. Safeguarding of assets from unauthorised use or losses
3. Compliance with applicable laws and regulations
4. Prevention and detection of frauds and errors
5. Accuracy and completeness of the accounting records
6. Timely preparation of reliable financial information

The current system of Internal Financial Controls (IFC) is aligned with the requirement of the Companies Act 2013, The Internal Audit team (IA) function of the Company functionally reports to the Chairperson of the Audit Committee, thereby maintaining its objectivity.

FORWARD-LOOKING STATEMENTS

Your directors are focusing to strengths its Domestic Market through expansion of its activities and will make the necessary investment when attractive opportunities arise.

OPPORTUNITIES & THREATS:

India continues to remain a key growth market for the global steel industry, supported by infrastructure development, urbanisation, manufacturing activity and government spending, providing opportunities for sustained growth in domestic steel demand. However, the industry continues to face challenges such as volatility in steel prices, fluctuations in raw material and energy costs, geopolitical uncertainties, changing trade policies and competitive pressures. The Company remains focused on improving

operational efficiencies, maintaining cost competitiveness and effectively managing these risks while leveraging emerging opportunities in the domestic steel market.

OUTLOOK:

Your company has been following the philosophy of providing the highest quality products and services at the lowest possible prices. Your Company's philosophy to provide high class quality products i.e., full value for money, to consumers would greatly benefit in the long run. Your company will continue to follow this philosophy in the new operations that it is likely to undertake.

HUMAN RESOURCES:

Your Company believes in creating an environment, wherein human resources derive a sense of purpose, passion and personal growth at work, leading to organizational performance. Towards realizing this, the company relies on the four pillars, namely, performance management, talent engagement, Capability development and maintaining cordial industrial relations. It also believes in review of its HR processes and systems on an ongoing basis to optimize costs, time and labour.

CAUTIONARY STATEMENT

Statements in the Management Discussion and Analysis describing the Company's objective, projections, estimates, expectations may be forward-looking statements. Actual results may differ materially from those expressed or implied due to various risks and uncertainties. Important factors that could make a difference to the Company's operations include global and Indian demand-supply conditions, finished goods prices, changes in government regulations and policies, tax regimes, economic conditions within India and the countries within which the Company conducts business and other such factors. The Company does not undertake to update these statements.

CERTIFICATE BY CEO AND CFO

We, Ravi Surana Pukhraj, Chief Executive Officer and Surana Dipin, Chief Financial Officer of P. M. Telelinnks Limited certify that:

- A. We have reviewed financial statements and the cash flow statement for the year ended March 31, 2026 and that to the best of our knowledge and belief:
- i) these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
 - ii) these statements together present a true and fair view of the company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.
- B. There are, to the best of our knowledge and belief, no transactions entered into by the company during the year which are fraudulent, illegal or violative of the company's code of conduct.
- C. We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of internal control systems of the company pertaining to financial reporting and we have disclosed to the auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.
- D. We have indicated to the auditors and the Audit committee
- i. Significant changes in internal control over financial reporting during the year;
 - ii. Significant changes in accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and
 - iii. Instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the company's internal control system over financial reporting.

**For and on behalf of the Board of
P.M. TELELINNKS LIMITED**

**Place: Hyderabad
Date: 14.08.2026**

**Sd/-
Neerav Hans
Additional Director
DIN: 00025034**

**Sd/-
Hari Om Parkash
Additional Director
DIN: 03585967**

GUPTA RAJ & CO. CHARTERED ACCOUNTANTS

MUMBAI: 2-C, MAYUR APARTMENTS, DADABHAI CROSS RD. NO.3, VILE PARLE (WEST), MUMBAI 400056,
PH. NO. 022-31210901/31210902.

DELHI: 101, KD BLOCK, PITAMPURA, NEAR KOHAT ENCLAVE, NEW DELHI 110034, PH. NO. 011-41045200.

INDEPENDENT AUDITOR'S REPORT

**TO THE MEMBERS OF
P.M. TELELINNKS LIMITED.**

Report on the audit of Ind AS Financial Statements

Opinion

We have audited the accompanying Ind AS financial statements of P.M. TELELINNKS LIMITED ("the Company"), which comprise the balance sheet as at 31 March 2026, and the statement of Profit and Loss (including other comprehensive income), statement of changes in equity and statement of cash flows for the year 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 Ind AS financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and profit, total comprehensive income, changes in equity and its cash flows for the year ended on that date.

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 together with the ethical requirements that are relevant to our audit of the Ind AS financial statements under the provisions of the Companies Act, 2013 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 we have obtained is sufficient and appropriate to provide a basis for our unmodified opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. 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

We have determined that there are no key audit matters to communicate in our report.

Other information

The Company's management and Board of Directors is responsible for the other information. The other information comprises the information included in the Company's 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. We have nothing to report in this regard.

Responsibilities of Management and those charged with governance for the standalone Ind AS financial statements

The Company's Board of Directors is responsible for the matters stated in section 134 (5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Ind AS financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, changes in equity and cash flows of the Company in accordance with accounting principles generally accepted in India, including Indian Accounting Standards (Ind AS) prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. This responsibility also includes 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 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 Ind AS financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Ind AS financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditors' Responsibility for the Audit of the Ind AS Financial Statements

Our objectives are to obtain reasonable assurance about whether the Ind AS 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. 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 Ind AS financial statements.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the standalone Ind AS financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the standalone Ind AS financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the standalone Ind AS financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the standalone Ind AS financial statements.

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 Ind AS financial statements, 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system 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 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. 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 Ind AS financial statements 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 Ind AS financial statements, including the disclosures, and whether the Ind AS financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Standalone Ind AS financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other Legal and Regulatory Requirements:

1. As required by the Companies (Auditor's Report) Order, 2020, ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 and on the basis of such checks of the books and records of the Company as we considered appropriate and according to the information and explanation given to us, we give in "Annexure 1", a statement on the matters specified in paragraphs 3 & 4 of the Order, to the extent applicable.

2. As required by section 143(3) of the Act, we report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) 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.
- c) The Balance Sheet, the Statement of Profit and Loss including other comprehensive income, the Cash Flow Statement and the statement of changes in equity dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid Ind AS Financial Statements comply with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Act, read with relevant rules issued thereunder.
- e) On the basis of the written representations received from the directors as on 31st March, 2026, taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026, from being appointed as a director in terms of Section 164(2) of the Act.
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, we give our separate Report in "Annexure 2".
- g) 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, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has no pending litigations with any government department which would impact its financial position except for Income Tax dues as mentioned in note no. 25 of the financial statements.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(c) Based on such audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material misstatement.

- v. The company has not declared or paid any dividend during the year.

**FOR GUPTA RAJ & CO.
CHARTERED ACCOUNTANTS
FIRM NO. 001687N**

**PLACE: MUMBAI
DATE: 30/05/2026
UDIN: 26112353MNXLTT7494**

**Sd/-
NIKUL JALAN
PARTNER
Membership No.112353**

Annexure 1 to the Independent Auditors' Report

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

i. In respect of its Property, Plant and Equipment:

- (a) The company has maintained proper records showing full particulars, including quantitative details and situation of the fixed assets.
- (b) The fixed assets are physically verified by the management according to a phased program designed to cover all the items over a period, which in our opinion is reasonable having regard to the size of the company and the nature of its assets. Pursuant to the program, a portion of the fixed assets have been physically verified by the management during the year and no material discrepancies were noticed on such physical verification.
- (c) Based on our examination of records and according to the information and explanations given to us, the title deeds of all the immovable properties disclosed in the financial statements are held in the name of the company.
- (d) Based on our examination of records and according to the information and explanations given to us, the Company has not revalued any of its Property, Plant and Equipment during the year.
- (e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2026 for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

ii. In respect of Inventories:

- a) The company do not hold any inventory at the year end. As informed by the management the company had required control over the inventory & its operation during the year, however since there is no inventory, paragraph 3(ii)(a) of the Order is not applicable to the Company.
- b) The Company has not been sanctioned working capital limits in excess of Rs. 5 crore, in aggregate, at any points of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.

iii. In our opinion and according to information and explanations given to us, the Company has not granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Act. Accordingly, paragraph 3(iii) of the Order is not applicable to the Company.

iv. As per the information and explanation given to us in no loans, investments, guarantees and securities, has been given by the Company to any other entity and thus paragraph 3(iv) of the Order is not applicable to the Company.

v. In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from the public within the provisions of Sections 73 to 76 of the Act and the rules framed there under. Therefore, the provisions of clause (v) of paragraph 3 of the Order are not applicable to the Company.

vi. As per the information and explanations given to us, in respect of the class of industry in which the Company falls, the maintenance of cost records has not been prescribed by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013. Therefore, the provisions of clause (vi) of paragraph 3 of the Order are not applicable to the Company.

vii. In respect of statutory dues:

- (a) The company is generally regular in depositing with appropriate authorities, undisputed statutory dues including provident fund, employees' state insurance, income tax, sales tax, service tax, duty of customs, duty of excise, Goods and Service Tax, cess and any other statutory dues applicable to it with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of above dues were in arrears, as at 31 March, 2026 for a period of more than six months from the date they became payable.
- (b) According to the information and explanations given to us, there are no dues of income tax, goods and service tax, duty of customs, duty of excise which have not been deposited with the appropriate authorities on account of any dispute except for statutory dues as mentioned in note no. 25 of the financial statements.

viii. According to the information and explanation given to us, the company has not surrendered or disclosed any transaction, previously unrecorded in the books of account, in the tax assessments under the Income Tax Act, 1961, as income during the year. Accordingly, reporting under clause 3(viii) of the order does not arise.

ix.

- a) According to the information and explanation given to us, the Company has not taken any loan from government or has no dues to debenture holders and thus company has not defaulted in any repayment of dues to bank / financial institutions. Accordingly reporting under clause 3(ix)(a) of the order does not arise.
- b) According to the information and explanations given to us, the company has not been declared wilful defaulter by any bank or financial institution or government or any government authority. Accordingly, reporting under clause 3(ix)(b) of the order does not arise.
- c) In our opinion and according to the information and explanations given to us, the Company has not taken any term loans during the year. Accordingly, reporting under clause 3(ix)(c) of the order does not arise.
- d) Based on our examination of records of the Company and according to the information and explanations given to us, the Company did not raise any funds during the year. Accordingly, reporting under clause 3(ix)(d) of the order does not arise.
- e) Based on our examination of records of the Company and according to the information and explanations given to us, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries or associate companies. Accordingly, reporting under clause 3(ix)(e) of the order does not arise.
- f) According to the information and explanations given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries companies. Accordingly, reporting under clause 3(ix)(f) of the order does not arise.

x.

- a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instrument) or term loans hence reporting under clause 3(x)(a) of the CARO, 2020 is not applicable to Company.
- b) In our opinion and according to the information and explanations given to us, the Company has not made any preferential allotment or private placement of shares/ fully or partly or optionally

convertible debentures during the year. Accordingly, reporting under clause 3(x)(b) of the CARO, 2020 is not applicable to Company.

xi.

- a) During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of fraud by the Company or any fraud on the Company by its officers or employees, noticed or reported during the year, nor have we been informed of any such instance by the management.
- b) During the year, no report under sub-section (12) of section 143 of the Companies Act, 2013 has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government
- c) During the year, no whistle blower complaints has been received by the company while determining the nature, timing and extent of audit procedures.

xii. In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause (xii) of paragraph 3 of the Order are not applicable to the Company.

xiii. As per the information and explanation given to us, all transactions entered into by the Company with the related parties are in compliance with Sections 177 and 188 of Act, where applicable and the details have been disclosed in the Financial Statements etc., as required by the applicable accounting standards.

xiv. Internal audit.

- a) In our opinion and based on our examination, the Company has an adequate internal audit system commensurate with the size and the nature of its business.
- b) As per section 138 of the Companies Act, 2013 read with Rule 13 of the Companies (Accounts) Rules, 2014, Listed companies are mandatorily required to appoint Internal Auditor however the company has not appointed Internal Auditor for the period which is noncompliance to provisions of the Companies Act.

xv. The Company has not entered into any non-cash transactions with directors or persons connected with him. Therefore, the provisions of clause (xv)(a), (b) and (c) of paragraph 3 of the Order are not applicable to the Company.

xvi.

- a) As per the information and explanation given to us, the Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934.
- b) As informed by the management, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.

xvii. Based on our examination of the records and according to the information and explanation given to us, the Company has not incurred cash losses during the financial year and in the immediately preceding financial year.

xviii. There has been no resignation of the statutory auditors of the Company during the year. Accordingly reporting under clause xviii of paragraph 3 of the order is not applicable.

xix. On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the

assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xx.

a) The company is not covered under section 135 of the Companies Act, 2013 and thus not required to spend amount towards Corporate Social Responsibility (CSR). Accordingly, reporting under clause xx(a) and (b) of paragraph 3 of the Order is not applicable to the company.

**FOR GUPTA RAJ & CO.
CHARTERED ACCOUNTANTS
FIRM NO. 001687N**

**PLACE: MUMBAI
DATE: 30/05/2026
UDIN: 26112353MNXLTT7494**

**Sd/-
NIKUL JALAN
PARTNER
Membership No.112353**

Annexure 2 to the Independent Auditors' Report

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the Internal Financial Controls over financial reporting of P.M. TELELINNKS LIMITED ("the Company") as of 31st March, 2026 in conjunction with our audit of the Ind AS financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting 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 ("ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing specified under section 143(10) of the Act to the extent applicable to an audit of internal financial controls, both issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized

acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March, 2026, based on the internal control over financial reporting 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 ICAI. Our opinion is not modified in respect of this matter.

**FOR GUPTA RAJ & CO.
CHARTERED ACCOUNTANTS
FIRM NO. 001687N**

**PLACE: MUMBAI
DATE: 30/05/2026
UDIN: 25112353BMIXYQ5435**

**Sd/-
NIKUL JALAN
PARTNER
Membership No.112353**

P.M.Telelinnks Limited
CIN: L27105TG1980PLC002644
Balance Sheet as at 31st March, 2026

Particulars	Notes	As at March 31, 2026	As at March 31, 2025
		` in Thousand	` in Thousand
I. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment	2	1,056.01	1,056.01
(b) Deferred tax assets (Net)	3	1,206.79	1,284.57
Total non current assets		2,262.80	2,340.58
(2) Current Assets			
(a) Inventories	4	-	-
(b) Financial Assets			
(i) Trade receivables	5	44,066.31	104,578.45
(ii) Cash and cash equivalents	6	238.48	234.74
(c) Other current assets	7	1,242.14	270.96
Total Current assets		45,546.92	105,084.14
TOTAL ASSETS		47,809.73	107,424.72
II. EQUITY AND LIABILITIES			
(1) Equity			
(a) Equity share capital	8	100,750.00	100,750.00
(b) Other Equity	9	(53,249.55)	(14,430.98)
Total Equity		47,500.45	86,319.02
(2) Non current Liabilities		-	-
Total Non Current Liabilities		-	-
(3) Current Liabilities			
(a) Financial Liabilities			
(i) Trade payables			
Dues of Micro Enterprise and Small Enterprise	10	-	-
Dues of Creditor other than Micro Enterprise and Small Enterprise		205.45	21,037.85
(ii) Others	11	103.83	67.85
(b) Current Tax Liabilities (net)	12	-	-
Total Current Liabilities		309.28	21,105.69
TOTAL EQUITY AND LIABILITIES		47,809.73	107,424.72

As per our Report Of Even Date
For Gupta Raj and Co.
Chartered Accountants
Firm Reg No : 001687N

For Board & Directors
P.M.Telelinnks Limited
CIN: L27105TG1980PLC002644

Sd/-
RAVI SURANA

MANAGING DIRECTOR
(DIN - 01777676)

Sd/-
VENKATA SURYA SRI LAKSHMI
CHAIRPERSON
(DIN - 07169994)

Sd/-
KADAKIA AMISH BHARAT
DIRECTOR
(DIN - 06995671)

Sd/-
CA Nikul Jalan
Partner
Membership No. 112353
Place : Mumbai
Date : 30/05/2026

Sd/-
DIPIN SURANA
CFO

Place : Secunderabad
Date : 30/05/2026

P.M.Telelinnks Limited CIN: L27105TG1980PLC002644 Statement of Profit and Loss for the year ended 31st March, 2026			
Particulars	Notes	For the Year ended March 31, 2026	For the Year ended March 31, 2025
		` in Thousand	` in Thousand
Revenue			
I. Revenue from Operations (Gross)			
Sale of Goods	13	29,508.50	68,986.51
II. Other income	14	-	38.95
III. Total Income (I+II)		29,508.50	69,025.46
IV. Expenses			
Purchase of stock-in-trade (Traded goods)	15	28,461.75	67,209.12
Change in inventories during the year	16	-	-
Employee Benefits Expenses	17	704.03	697.10
Depreciation and Amortization Expenses	2	-	-
Other Expenses	18	1,659.41	987.78
Total Expenses (IV)		30,825.18	68,894.00
V. Profit/(loss) before exceptional items and Tax		(1,316.68)	131.46
VI. Exceptional Items		(37,424.12)	-
VII. Profit/(Loss) before Tax		(38,740.81)	131.46
VIII. Tax expense:			
1. Current Tax		-	-
2. Deferred Tax	3	77.77	81.92
IX. Profit/(Loss) from Continuing operations		(38,818.58)	49.54
X. Profit/ (loss) from Discontinued operations		-	-
XI. Profit/ (loss) for the period		(38,818.58)	49.54
XII. Other Comprehensive Income			
A) Items that will not be reclassified to Profit or Loss		-	-
B) Items that will be reclassified to Profit or Loss		-	-
Other Comprehensive Income for the year		-	-
XIII. Total Comprehensive Income for the period		(38,818.58)	49.54
XIV. Earnings per equity share	19		
Basic			
Continuing operation		(3.85)	0.00
Discontinuing operation		-	-
Diluted			
Continuing operation		(3.85)	0.00
Discontinuing operation		-	-
Notes to Balance Sheet and Statement of Profit and Loss	1-29		
As per our report Of Even Date For Gupta Raj and Co. Chartered Accountants Firm Reg No : 001687N For Board & Directors P.M.Telelinnks Limited CIN: L27105TG1980PLC002644 Sd/- CA Nikul Jalan Partner Membership No. 112353 Place : Mumbai Date : 30/05/2026 Sd/- MANAGING DIRECTOR (DIN - 01777676) Sd/- DIPIN SURANA CFO Place : Secunderabad Date : 30/05/2026 Sd/- RAVI SURANA Sd/- VENKATA SURYA SRI LAKSHMI CHAIRPERSON (DIN - 07169994) Sd/- KADAKIA AMISH BHARAT DIRECTOR (DIN - 06995671)			

P.M.Telelinnks Limited
CIN: L27105TG1980PLC002644
Cash Flow Statement for the year ended 31st March, 2026

Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
	in Thousand	in Thousand
CASH FLOWS FROM OPERATING ACTIVITIES	(1,316.68)	131.46
Profit before tax		
Prior Period Adjustment		(40.00)
<u>Adjustments to reconcile profit before tax to cash provided by operating activities:</u>		
Depreciation and amortisation expense	-	-
Operating Profit before working capital changes & payment of taxes	(1,316.68)	91.46
Changes in assets and liabilities		
(Increase) / Decrease in Inventory		-
(Increase) / Decrease Trade receivables	23,088.01	16,445.92
(Increase) / Decrease in Other Current Assets	(971.18)	(64.98)
Increase / (Decrease) Trade payables	(20,796.42)	(16,187.75)
Increase / (Decrease) Other Financial Liabilities		(54.51)
Increase / (Decrease) Other Current liabilities	-	(180.10)
Cash Generated From Operations	3.74	50.04
Income taxes paid	-	-
MAT Credit Adjustment	-	-
NET CASH GENERATED BY OPERATING ACTIVITIES	3.74	50.04
CASH FLOWS FROM INVESTING ACTIVITIES		
Payment towards capital expenditure (Net)	-	-
Sale of Land	-	-
NET CASH FLOW/(USED IN) INVESTING ACTIVITIES	-	-
CASH FLOWS FROM FINANCING ACTIVITIES		
Unsecured Loans to others	-	-
NET CASH USED IN FINANCING ACTIVITIES	-	-
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	3.74	50.04
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	234.74	184.70
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	238.48	234.74

Note:

a) The Cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard - 7 ('Ind AS 7') on Cash Flow Statement prescribed in Companies (Indian Accounting Standard) Rules, 2015, notified under section 133 of the Companies Act, 2013.

b) Disclosure under para 44A as set out in Ind AS 7 on Statement of Cash Flows under The Companies (Indian Accounting Standard) Rules, 2017 (as amended) is given as below.

Particulars	As at 1st April, 2025	Cash Flow changes	Non Cash Changes	As at 31st March, 2026
Non Current Borrowings	-	-	-	-
Current Borrowings	-	-	-	-

As per our report Of Even Date
For Gupta Raj and Co.
Chartered Accountants
Firm Reg No : 001687N

For Board & Directors
P.M.Telelinnks Limited
CIN: L27105TG1980PLC002644

Sd/- RAVI SURANA MANAGING DIRECTOR (DIN - 01777676) Sd/- CA Nikul Jalan Partner Membership No. 112353 Place : Mumbai Date : 30/05/2026	Sd/- VENKATA SURYA SRI LAKSHMI CHAIRPERSON (DIN - 07169994) Sd/- DIPIN SURANA CFO Place : Secunderabad Date : 30/05/2026	Sd/- KADAKIA AMISH BHARAT DIRECTOR (DIN - 06995671)
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Statement of Changes in Equity (SOCIE) for the year ended 31st March, 2026

(a) Equity share capital

For the year 2025-26

in Thousand

Balance as at 1st April 2025	Changes in Equity Share Capital during 2025-26	Balance as at 31st March 2026
100,750.00	-	100,750.00

For the year 2024-25

Balance as at 1st April 2024	Changes in Equity Share Capital during 2024-25	Balance as at 31st March 2025
100,750.00	-	100,750.00

(b) Other equity

in Thousand

Particulars	Reserves & Surplus		
	Capital Reserve	Retained Earnings	Total
Balance at March 31, 2024	77,114.35	(91,554.87)	(14,440.52)
Profit for the year	-	49.54	49.54
Adjustment on Account of MAT Credit	-	-	-
Prior Period Tax Adjustment	-	(40.00)	(40.00)
Balance at March 31, 2025	77,114.35	(91,545.33)	(14,430.98)
	-	(38,818.58)	(38,818.58)
Profit for the year	-		
Prior Period Tax Adjustment	-		-
Balance at March 31, 2026	77,114.35	(130,363.91)	(53,249.55)

As per our Report Of Even Date

For Gupta Raj and Co.

Chartered Accountants

Firm Reg No : 001687N

For Board & Directors

P.M.Telinnks Limited

CIN: L27105TG1980PLC002644

Sd/-

CA Nikul Jalan

Partner

Membership No. 112353

Place : Mumbai

Date : 30/05/2026

Sd/-

RAVI SURANA

MANAGING DIRECTOR

(DIN - 01777676)

Sd/-

VENKATA SURYA SRI

LAKSHMI

CHAIRPERSON

(DIN - 07169994)

Sd/-

KADAKIA AMISH

BHARAT

DIRECTOR

(DIN - 06995671)

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Sd/-

DIPIN SURANA

CFO

Place : Secunderabad

Date : 30/05/2026

P.M.Telelinnks Limited

Notes to financial statements for the year ended 31 March 2026

Note 2 : Property, plant and equipment

Following are the changes in the carrying value of property, plant and equipment for the year ended March 31, 2026:

Description	Factory Building	Computers & Accessoires	Total
Cost as at April 1, 2025	1,054.44	1.58	1,056.01
Additions	-	-	-
Deletions	-	-	-
Cost as at March 31, 2025 (A)	1,054.44	1.58	1,056.01
Accumulated depreciation as at April 1, 2025	-	-	-
Depreciation for the current period	-	-	-
Deletions	-	-	-
Accumulated depreciation as at March 31, 2026 (B)	-	-	-
Net carrying amount as at March 31, 2026 (A) - (B)	1,054.44	1.58	1,056.01

Following are the changes in the carrying value of property, plant and equipment for the year ended March 31, 2025:

Description	Factory Building	Computers & Accessoires	Total
Cost as at April 1, 2024	1,054.44	31.53	1,085.97
Additions	-	-	-
Deletions	-	-	-
Cost as at March 31, 2024 (A)	1,054.44	31.53	1,085.97
Accumulated depreciation as at April 1, 2024	-	29.95	29.95
Depreciation for the year	-	-	-
Deletions	-	-	-
Accumulated depreciation as at March 31, 2025 (B)	-	29.95	29.95
Net carrying amount as at March 31, 2025 (A) - (B)	1,054.44	1.58	1,056.01

1) The Valuation of Fixed Assets has been taken, valued and certified by the managing director of the company

P.M.Telelinnks Limited

Notes to financial statements for the year ended 31 March 2026

Particulars	As at March 31, 2026 ` in Thousand	As at March 31, 2025 ` in Thousand
Note 3 :		
Deferred Tax Asset/(Liability)		
(b) WDV As Per Companies Act	1,056.01	1,056.01
(b) WDV As Per Income Tax Act	5,850.97	6,159.98
(c) Difference (b-a)	4,794.96	5,103.96
Deferred Tax Assets	1,206.79	1,284.57
Total Deferred Tax Asset	1,206.79	1,284.57
Add/Less: Opening Deferred Tax (Liability)/Asset	1,284.57	1,366.48
Recognized in P & L	(77.77)	(81.92)
Net Deferred Tax Assets/(liability)	1,206.79	1,284.57

Note 4:		
Inventory		
Stock in Trade	-	-
	-	-

1) The Company has sold all the goods purchased in the current financial year and do not hold any Stock in trade at the year end.
The Company values the Stock in trade at Cost or NRV which ever is lesser, if any.

Note 5 :		
Trade Receivables		
Unsecured, considered good	44,066.31	104,578.45
Considered Doubtful	-	-
Less: Provision for doubtful debts	-	-
	44,066.31	104,578.45

Trade Receivable Ageing schedule:
AS AT MARCH 2026

Particulars	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables – considered good	44,066.31	-	-	-	-	44,066.31
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
Receivables Total	44,066.31				-	44,066.31

AS AT MARCH 2025

Particulars	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables – considered good	96,902.85		-	-	7,675.60	104,578.44
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
Receivables Total	96,902.85				7,675.60	104,578.44

(i) Balance of Debtors are subject to Confirmation and/ or reconciliation/ consequential adjustments if any.

(ii) In the opinion of the management outstanding balances receivable for more than 3 years are good and shall be received in near future and hence no provision for the same has been made till date.

(iii) Above balances with Trade receivables include balances with related party (Kindly refer note no. 23 for more details)

Note 6 : Cash and cash equivalents

Cash on hand	151.61	151.61
Balance with banks		
- Current accounts	86.87	83.13
	238.48	234.74

Note 7 : Other current assets

Duties and Taxes	191.62	32.28
Advances for goods	519.20	238.68
Appeal Deposit Fees FY 2020-21	531.32	-
	1,242.14	270.96

P.M.Telelinnks Limited

Notes to financial statements for the year ended 31 March 2026

Particulars	As at March 31, 2026 in Thousand	As at March 31, 2025 in Thousand
Note 9 : Other Equity		
Capital Reserve Account	77,114.35	77,114.35
Retained Earnings	(130,363.90)	(91,545.33)
	(53,249.55)	(14,430.98)

Notes: Nature and purpose of reserve

(i) Retained earnings

Retained earnings are the profits that the Company has earned till date, less any transfers to general reserve, dividends or other distributions paid to shareholders

Note 10 : Trade Payables

Trade payables to micro enterprise and small enterprise	-	-
Trade payables to other than micro enterprise and small enterprise	205.45	21,037.85
	205.45	21,037.85

Trade Payable ageing schedule:

AS AT MARCH 2026

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-
(ii) Others	15.45	-	-	190.00	205.45
(iii) Disputed Dues - MSME	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-
Payables Total	15.45			190.00	21,043.24

AS AT MARCH 2025

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-
(ii) Others	20,847.85	-	-	190.00	21,037.85
(iii) Disputed Dues - MSME	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-
Payables Total	20,847.85			190.00	21,037.85

Note 11 : Other Financial liabilities

Creditors for Expenses	-	-
Duties and Taxes Payable	-	-
Other Payables	103.83	67.85
	103.83	67.85

Note 12 : Current Tax Liabilities

Income Tax Provision	-	-
	-	-

Note 8 : Share capital**a. Details of authorised, issued and subscribed share capital**

(` in Thousand)

Particulars	31-Mar-26	31-Mar-25
Authorised Capital		
12,000,000 Equity shares of Rs 10 each	120,000	120,000
Issued, Subscribed and fully Paid up		
10,075,000 Equity shares of Rs 10 each	100,750	100,750
	100,750	100,750

b. Reconciliation of number of shares at the beginning and at the end of the year

Particulars	31-Mar-26		31-Mar-25	
	No. of shares	` in Thousand	No. of shares	` in Thousand
Shares outstanding at the beginning of the year	10,075,000	100,750.00	10,075,000	100,750.00
Add: Shares issued during the year	-	-	-	-
Shares outstanding at the end of the year	10,075,000	100,750.00	10,075,000	100,750.00

c. Particulars of shareholders holding more than 5% of shares held

Name of Shareholder	31-Mar-26		31-Mar-25		% change during the year
	No. of shares	Percentage	No. of shares	Percentage	
Gulab Chand Pukhraj Surana*	1126075	11.18%	1126075	11.18%	0.0%
Dipin Surana	664416	6.59%	664416	6.59%	0.0%
Meena Surana*	623159	6.19%	623159	6.19%	0.0%
Ravi Pukhraj Surana	145400	1.44%	145400	1.44%	0.0%
Priyanka Surana	539600	5.36%	539600	5.36%	0.0%
Pranali Surana	594850	5.90%	594850	5.90%	0.0%
Jaishika Surana	500000	4.96%	500000	4.96%	0.0%
Kaveri India Limited	136000	1.35%	136000	1.35%	0.0%
Surana Securities Ltd	465000	4.62%	465000	4.62%	0.0%
Total	4,794,500.00	47.59%	4,794,500.00	47.59%	0.0%

* Gulab Chand Pukhraj Surana and Meena Surana have passed away in FY 2022-23 .The Company is in the process of transferring the shares of Gulab Chand Pukhraj Surana and Meena Surana to their legal heirs.

d. The company has only one class of shares referred to as equity shares having a par value of Rs 10/- each. Each holder of equity shares is entitled to one vote per share.**e. Promoters/ Prmoter group share holding at March, 2026**

Shares held by promoters/ promoter group at the end of the year			
Promoter/ Promoter group name	No. of Shares	%of total shares	% Change during the year
Gulab Chand Pukhraj Surana*	1,126,075	11.18%	-
Dipin Surana	664,416	6.59%	-
Meena Surana*	623,159	6.19%	-
Ravi Pukhraj Surana	145,400	1.44%	-
Priyanka Surana	539,600	5.36%	-
Pranali Surana	594,850	5.90%	-
Jaishika Surana	500,000	4.96%	-
Kaveri India Limited	136,000	1.35%	-
Surana Securities Ltd	465,000	4.62%	-
Total	4,794,500.00	47.59%	-

P.M.Telinnks Limited*Notes to financial statements for the year ended 31 March 2026*

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
	` in Thousand	` in Thousand
Note 13 : Revenue from Operations		
Sales of products	29,508.50	68,986.51
Less : Trade discount, Returns, Rebate etc.,	-	-
	29,508.50	68,986.51
Note 14 Other Income		
Sundry Balance written off		38.95
Discount Received	-	-
	-	38.95
Note 15 : Purchase of stock-in-trade (Traded goods)		
Purchase of goods	28,461.75	67,209.12
	28,461.75	67,209.12
Note 16		
Changes in inventories of finished goods, work-in-progress and stock-in-trade		
Particulars		
Opening Inventory		
Stock-in-trade	-	-
Closing Inventory		
Stock-in-trade	-	-
Changes in inventory	-	-
1) The Company has sold all the goods purchased in the current financial year and do not hold any Stock in trade at the year end as well as at the start of the year.		
Note 17 :Employee benefit expense		
Salaries, wages and bonus	704.03	697.10
Staff welfare expenses	-	-
	704.03	697.10
Note 18 : Other Expenses		
Audit Fee	80.00	80.00
Bank charges		12.18
Bombay Stock Exchange Fee	1,112.00	535.25
CDSL Fees	72.40	70.13
Interest charges	1.90	21.70
GST Audit		137.08
NSDL Charges	53.10	53.10
Professional Charges	337.01	78.34
Professional Tax	-	-
Travelling Exp.	-	-
Licenses,Registrations & Renewals Fee	3.00	-
Printing & Stationery	-	-
	1,659.41	987.78
Note 18 (1): Payment to Auditors		
Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Audit Fees		
Statutory Audit Fees	80.00	80.00
	80.00	80.00

P.M.Telelinnks Limited*Notes to financial statements for the year ended 31 March 2026***Note 19 : Earnings per share (EPS)**

Basic EPS amounts are calculated by dividing the profit for the year attributable to equity holders of the parent by the weighted average number of Equity shares outstanding during the year.

Diluted EPS amounts are calculated by dividing the profit attributable to equity holders of the parent (after adjusting profit impact of dilutive potential equity shares, if any) by the aggregate of weighted average number of Equity shares outstanding during the year and the weighted average number of Equity shares that would be issued on conversion of all the dilutive potential Equity shares into Equity shares.

Particulars	(Figures in Thousand)	
	March 31, 2026	March 31, 2025
i. Profit attributable to equity holders (Rs in lakhs)		
Profit attributable to equity holders of the parent for basic and diluted EPS	(38,818.58)	49.54
	(38,818.58)	49.54
ii. Weighted average number of ordinary shares		
Issued ordinary shares	10,075.00	10,075.00
Add/(Less): Effect of shares issued/ (bought back)	-	-
Weighted average number of shares at March 31 for basic and diluted EPS	10,075.00	10,075.00
iii. Basic and diluted earnings per share (in Rs) from Continuing operation	(3.85)	0.00

Note 20 Financial instruments – Fair values and risk management**(a) Financial Risk Management**

The Company's business activities are exposed to financial risks, namely Credit risk, Liquidity risk. The Company's Senior Management has the overall responsibility for establishing and governing the Company's risk management framework. The Company has constituted a Risk Management Committee, which is responsible for developing and monitoring the Company's risk management policies. The committee reports regularly to the Board of Directors on its activities.

The Company's risk management policies are established to identify and analyse the risks faced by the Company, to set appropriate risk limits and controls and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Company's activities.

The audit committee oversees how Management monitors compliance with the Company's risk management policies and procedures, and reviews the adequacy of the risk management framework in relation to the risks faced by the Company.

The audit committee is assisted in its oversight role by internal audit. Internal audit undertakes both regular and adhoc reviews of risk management controls and procedures, the results of which are reported the audit committee

i. Credit risk

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Company's receivables from customers and investment securities. Credit risk is managed through credit approvals, establishing credit limits and continuously monitoring the creditworthiness of customers to which the Company grants credit terms in the normal course of business. The Company establishes, if require an allowance for doubtful debts and impairment that represents its estimate of incurred losses in respect of trade and other receivables and investments.

ii. Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Company's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation.

Management monitors rolling forecasts of the Company's liquidity position on the basis of expected cash flows. This monitoring includes financial ratios and takes into account the accessibility of cash and cash equivalents

(b) Financial assets and liabilities

The following table shows the carrying amounts and fair values of financial assets and financial liabilities, including their levels as on 31st March 2026 are presented

March 31, 2026	Carrying amount (Rs. In Thousand)					Fair value (Rs. In Thousand)			
	Note No.	FVTPL	FVTOCI	Amortised Cost	Total	Level 1	Level 2	Level 3	Total
Non-Current Financial assets									
Investments in subsidiaries		-	-	-	-	-	-	-	-
Other non-current financial assets		-	-	-	-	-	-	-	-
Current Financial assets									
Trade receivables	5	-	-	44,066.31	44,066.31	-	-	-	-
Cash and cash equivalents	6	-	-	238.48	238.48	-	-	-	-
Other bank balances		-	-	-	-	-	-	-	-
Loans		-	-	-	-	-	-	-	-
		-	-	44,304.79	44,304.79	-	-	-	-
Non-Current Financial liabilities									
Borrowings		-	-	-	-	-	-	-	-
Current Financial liabilities									
Borrowings		-	-	-	-	-	-	-	-
Trade payables	10	-	-	205.45	205.45	-	-	-	-
Other current financial liabilities	11	-	-	103.83	103.83	-	-	-	-
		-	-	309.28	309.28	-	-	-	-

The following table shows the carrying amounts and fair values of financial assets and financial liabilities, including their levels as on 31st March 2025 are presented below .

March 31, 2024	Carrying amount (Rs. In Thousand)					Fair value (Rs. In Thousand)			
	Note No.	FVTPL	FVTOCI	Amortised Cost	Total	Level 1	Level 2	Level 3	Total
Non-Current Financial assets									
Investments in subsidiaries		-	-	-	-	-	-	-	-
Other non-current financial assets		-	-	-	-	-	-	-	-
Current Financial assets									
Trade receivables	5	-	-	104,578.45	104,578.45	-	-	-	-
Cash and cash equivalents	6	-	-	234.74	234.74	-	-	-	-
Other bank balances		-	-	-	-	-	-	-	-
Loans		-	-	-	-	-	-	-	-
		-	-	104,813.18	104,813.18	-	-	-	-
Non-Current Financial liabilities									
Borrowings		-	-	-	-	-	-	-	-
Current Financial liabilities									
Borrowings		-	-	-	-	-	-	-	-
Trade payables	10	-	-	21,037.85	21,037.85	-	-	-	-
Other current financial liabilities	11	-	-	67.85	67.85	-	-	-	-
		-	-	21,105.69	21,105.69	-	-	-	-

Note 21 : Capital Management

For the purpose of the Company's capital management, capital includes issued capital and other equity reserves. The primary objective of the Company's Capital Management is to maximise shareholders value. The Company manages its capital structure and makes adjustments in the light of changes in economic environment and the requirements of the financial covenants.

The Company monitors capital using Adjusted net debt to equity ratio. For this purpose, adjusted net debt is defined as total debt less cash and bank balances

Particular	As at 31st March 2026	As at 31st March 2025
Non- Current borrowing	-	-
Current borrowings	-	-
Current maturity of long term debt	-	-
Gross debt	-	-
Less : Cash and cash equivalents	238.48	234.74
Less : Other bank balances	-	-
Adjusted net debt	(238.48)	(234.74)
Total Equity	47,500.45	86,319.02
Adjusted Net debt to Equity ratio	(0.01)	(0.00)

P.M.Telelinnks Limited

Notes to financial statements for the year ended 31 March 2026

Note 22 : Related party Disclosure**1. Relationships****Name of Related Party****Relationship**

Ravi Surana	Managing Director
Malapaka Venkata Surya Sri Lakshmi	Non Executive - Independent Director - Chairperson
Dipin Surana	Chief Financial Officer
Kadakia Amish Bharat	Non Executive - Independent Director
Patlolla Laxmi Kanth Reddy	Non Executive - Independent Director
Pooja Kothari	Company Secretary and Compliance Officer
PM Telecom	Director having control/ significant influence
Shah Sons Pvt Ltd	Director having control/ significant influence
Surana Securities Limited	Director having control/ significant influence
Kaveri (India) Limited	Director having control/ significant influence
Golkonda Engineering Enterprises Ltd	Director having control/ significant influence

Note: Related Party Relationships are as identified by the management and relied upon by the auditors.

<u>Nature Of Transaction</u>	<u>Relationship</u>	<u>Name of Related Party</u>	<u>` in Thousand Amount</u>
Sales	Other Related Party	Golkonda Engineering Enterprises Ltd	29,508.50 (P.Y. Rs. 68,986.51 /-)
Loan Taken	Other Related Party	Golkonda Engineering Enterprises Ltd	NIL
Loan Repaid	Other Related Party	Golkonda Engineering Enterprises Ltd	NIL

<u>Related Party Balance at the year end:</u>	<u>Transaction</u>	<u>As at 31st March 2026</u>	<u>` in Thousand As at 31st March 2025</u>
Golkonda Engineering Enterprises Ltd	Trade Receivable	44,066.31	96,902.85

Note 23 :- Segment Reporting

During the year the company was operational only in trading activity. Hence Segment Reporting is not applicable.

Note 24 The company has no outstanding dues to small scale industrial undertakings as on 31st March, 2026 as per information given by the management. Further in view of the Management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act is not expected to be material. These facts have been relied upon by the auditors.

Note 25 Contingent Liability

Income tax demand for FY 2016-2017 of Rs. 10,10,210/- was raised by the income tax department. The company has filed an appeal against the said demand since the demand is untenable. The company is of the opinion that the demand is unjustified and shall not materialise, thus no provision towards the said demand is made by the company.

Note 26 Events After the Reporting Period

During the financial year, a Share Purchase Agreement (SPA) was executed on September 5, 2025, between the Company's promoter group and the Acquirer, M/s BSL Infrastructure Limited. Under the SPA, the promoters agreed to sell their entire controlling stake of 48,38,733 equity shares (48.03% of the paid-up capital) at INR 6.20 per share. This transaction triggered a mandatory Open Offer under Regulations 3(1) and 4 of the SEBI (SAST) Regulations, 2011. Subsequent to the financial year-end, the procedural and regulatory requirements concerning the Open Offer and takeover process remain underway. As of the date of approval of these financial statements, the final transfer of shares and the definitive handover of management control to the Acquirer are pending closing formalities. The existing management continues to handle operations, and this pending transaction has no impact on the financial position or performance of the Company for the year ended March 31, 2026.

Note 27. Financial Performance ratios:

<u>Ratios</u>	<u>Numerator</u>	<u>Denominator</u>	<u>31st March 2026</u>	<u>31st March 2025</u>	<u>% Change</u>	<u>Reason for Change where % change is more than 25%</u>
Current ratio	Current assets	Current liabilities	147.27	4.98	2857.81%	Due to increase in Trade receivables (current assets) alongwith decrease in Trade payables and other current liabilities
Return on Equity Ratio	Profit after Tax	Closing Shareholder's Equity	(81.72)	0.06	-81.78%	Due to significant loss in current year on account of writeoff of balance of Debtor parties.

Trade Receivables turnover ratio	Revenue from operation	Closing current trade receivables	0.67	0.66	1.51%	Due to decrease in Sales during the year and Trade receivables balance at year end as compared to last year
Trade payables turnover ratio	Cost of Goods sold	Closing trade payable	138.53	3.19	4236.40%	Due to decrease in Purchases during the year and Trade payables balance at year end as compared to last year
Net capital turnover ratio	Revenue from operation	Closing Working Capital	0.65	0.82	-20.59%	Due to decrease in Sales as compared to last year
Net profit ratio	Profit after Tax	Revenue from operation	(131.55)	0.07	-131.62	Due to significant loss in current year on account of writeoff of balance of Debtor parties.
Return on Capital employed	Profit before Interest and Tax	Closing Capital employed	(81.56)	0.15	-81.71	Due to significant loss in current year on account of writeoff of balance of Debtor parties.

Note 28 Other Disclosures:

- a) The Company do not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
- b) Transaction with struck off companies: The Company does not have any transactions with companies struck- off under Section 248 of the Companies Act, 2013.
- c) The Company do not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- d) The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.
- e) The Company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
- (i) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or;
- (ii) Provide any guarantee, security or the like to or on behalf of the Ultimate beneficiaries.
- f) The Company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
- (i) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or;
- (ii) Provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- g) The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017.
- h) The Company do not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).
- i) The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post- employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified. The company will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective.
- j) The Company is not declared wilful defaulter by any bank or financial institution or lender during the year.

Note 29 Previous year's figures have been regrouped / rearranged wherever necessary, so as to make them comparable with those of the current year.

As per our report Of Even Date
For Gupta Raj and Co.
Chartered Accountants
Firm reg No : 001687N

For Board & Directors
P.M.Telelinnks Limited
CIN: L27105TG1980PLC002644

Sd/-
CA Nikul Jalan
Partner
Membership No. 112353
Place : Mumbai
Date : 30/05/2026

Sd/-
RAVI SURANA

MANAGING DIRECTOR
(DIN - 01777676)

Sd/-
VENKATA SURYA
SRI LAKSHMI
CHAIRPERSON
(DIN - 07169994)

Sd/-
KADAKIA AMISH
BHARAT
DIRECTOR
(DIN - 06995671)

Sd/-
DIPIN SURANA
CFO

Place : Secunderabad
Date : 30/05/2026