



YOUR PARTNER
BEYOND PRODUCTS

May 25, 2026

National Stock Exchange of India Limited
Exchange Plaza, 5th Floor,
Plot No. C/1, G Block,
Bandra - Kurla Complex
Bandra (E), Mumbai - 400 051

BSE Limited
Corporate Relationship Department,
2nd Floor, New Trading Wing,
Rotunda Building, P.J. Towers,
Dalal Street, Mumbai - 400 001

Symbol: ELIN

Scrip Code: 543725

ISIN: INE050401020

Dear Sir/Ma'am,

Sub: Outcome of the Board Meeting held on May 25, 2026.

Pursuant to the provisions of Regulation 30 and other applicable Regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as "the Listing Regulations"), we are pleased to inform you that the Board of Directors have, at their Meeting held today i.e., Monday, May 25, 2026, inter-alia, considered and approved the following matters:

1. The Audited Standalone & Consolidated Financial Results for the Quarter and Financial Year ended March 31, 2026 as recommended by the Audit Committee. Please find enclosed herewith the following:
 - A. A copy of the Audited Standalone & Consolidated Financial Results along with Auditors Report received from M/s. S. R. Batliboi & Co. LLP, Chartered Accountants, Statutory Auditors as per Regulation 33 of the Listing Regulations and the declaration confirming the unmodified opinion on the Audited Standalone and Consolidated Financial Results duly signed by the Chief Financial Officer (CFO) of the Company are enclosed herewith as an *Annexure-I*.
 - B. Statement under Regulation 32 of the Listing Regulations- Not Applicable
 - C. Format for disclosing outstanding default on loans and debt securities-Not Applicable.
 - D. Format for disclosure of related party transactions (applicable only for half yearly filings i.e., 2nd and 4th quarter) - Details of Related party Transactions are being submitted through XBRL.



ELIN ELECTRONICS LIMITED

CIN : L29304DL1982PLC428372

New Delhi

Registered & Corporate Office :
4771, Bharat Ram Road,
23 Daryaganj,
New Delhi-110002

☎ 011-43000400

Ghaziabad

C-142, 143, 144, 144/1, 144/2
Bulandshahar Road
Industrial Area, Site No. 1
Ghaziabad (U.P.) - 201009

☎ 0120-2701519

Goa

L-84, Verna Industrial
Estate Verna, Salcete
Goa-403722

☎ 08326690939

Baddi

Village-Belikhoh,
Tehsil-Nalagarh,
District:Solani,
Himachal Pradesh-174101

☎ 9816036987

Bhiwadi

C-2, C-3 & C5-C6
Elcina Manufacturing
Cluster SPL-1, Salarpur
Industrial Area Bhiwadi.
District: Alwar
Rajasthan-301019

- E. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along with annual audited financial results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) - Declaration on unmodified opinion of Statutory Auditor forms part of audited financial result.
2. Pursuant to Regulation 30 of the SEBI Listing Regulations, we wish to inform you that the Nomination and Remuneration Committee of the Board of Directors of the Company, have, at their Meeting held today i.e., Monday, May 25, 2026, approved the cancellation of stock options, as detailed below, granted to eligible employee under the following Schemes:

Name of Scheme	Total options cancelled
Elin Electronics Employee Stock Option Plan 2024' ('ESOP 2024'/' the Plan')	2,00,000

Further, pursuant to clause 3.4 of ESOP 2024, the cancelled options shall be added back to the option pool and will be available for future grants, in accordance with applicable law.

3. The Board upon the recommendation of Nomination and Remuneration Committee approved the Re-designation of Shri Kishore Sethia, from Director Operations*, (KMP) to President of the Company. He will also cease to be KMP w.e.f. May 25, 2026 and act as Senior Management Personnel of the Company.

*Not on the Board of the Company.

4. The Board upon the recommendation of Nomination and Remuneration Committee approved the re-appointment of the following Non-Executive Independent Directors for a period of five years subject to the approval of members at the ensuing Annual General Meeting of the Company.

S.NO	Name	DIN	Tenure
1	Dr. Shanti Lal Sarnot	01899198	30.09.2026 to 29.09.2031
2	Shri Ashis Chandra Guha	09352987	08.10.2026 to 07.10.2031

Dr. Shanti Lal Sarnot and Shri Ashis Chandra Guha are not debarred from holding the office of Director pursuant to any SEBI order or any other such authority.



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5. The Board upon the recommendation of Audit committee approved the re-appointment of M/s. Oswal Sunil & Company, Chartered Accountants, as Internal Auditors of the Company for the Financial Year 2026-27.
6. The Board upon the recommendation of Audit committee approved the re-appointment of M/s Bhavna Jaiswal & Associates, Cost Accountants, as the Cost Auditors of the Company for the Financial Year 2026-27.

Details required for items no. 3,4, 5 and 6 in terms of Regulation 30 of the SEBI (LODR) Regulations, 2015 read with SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026, are enclosed as an Annexure II & III respectively.

The date of the forthcoming Annual General Meeting will be intimated to the Stock Exchanges in due course.

The meeting of the Board of Directors commenced at 11:00 A.M. and concluded at 3: 10 P.M.

We request you to take the above information on record.

Thanking You

Yours faithfully,

For Elin Electronics Limited

Lata Rani Pawa
Company Secretary & Compliance Officer
M. No.: A30540
cs@elinindia.com



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New Delhi

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Bhiwadi

C-2, C-3 & C5-C6
Elcina Manufacturing
Cluster SPL-1, Salarpur
Industrial Area Bhiwadi.
District: Alwar
Rajasthan-301019

☎ 9816036987

Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
**The Board of Directors of
Elin Electronics Limited**

Report on the audit of the Standalone Financial Results**Opinion**

We have audited the accompanying statement of quarterly and year to date standalone financial results of Elin Electronics Limited (the "Company") for the quarter ended March 31, 2026 and for the year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

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

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net loss for the quarter ended March 31, 2026, net profit for the year ended March 31, 2026 and other comprehensive loss and other financial information of the Company for the quarter ended March 31, 2026 and for the year ended March 31, 2026.

Basis for Opinion

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

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net loss for the quarter ended March 31, 2026, net profit for the year ended March 31, 2026 and other comprehensive loss of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 the 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

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

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

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

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

We communicate with those charged with governance 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



S.R. BATLIBOI & Co. LLP

Chartered Accountants

matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the end of third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For S.R. Batliboi & Co. LLP

Chartered Accountants

ICAI Firm Registration Number: 301003E/E300005

Divya Mathur
per Divya Mathur

Partner

Membership No.: 506846

UDIN: 26506846FSLBPO6894



Gurugram

May 25, 2026

ELIN ELECTRONICS LIMITED

Regd. Office : 4771, Bharat Ram Road, 23, Daryaganj, New Delhi – 110 002, India

Tel. : 011-43000400, E-mail: cs@elinindia.com

Website: www.elinindia.com / Corporate Identity Number (CIN): L29304DL1982PLC428372

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026*(Rs. in Millions unless otherwise stated)*

Sl. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited (refer Note 7)	Un-Audited	Audited (refer Note 7)	Audited	Audited
I	INCOME					
	Revenue from operations	2,377.61	2,437.42	2,379.57	9,879.48	9,169.08
	Other operating income	73.86	61.12	62.50	281.12	280.39
	Other income	8.64	15.41	36.35	68.03	102.70
	Total Income	2,460.11	2,513.95	2,478.42	10,228.63	9,552.17
II	EXPENSES					
	Cost of materials consumed	1,754.19	1,814.04	1,649.89	7,295.26	6,584.87
	Purchases of stock-in trade	62.56	45.14	86.42	202.19	315.18
	Changes in inventories of finished goods, work-in progress and stock-in-trade	4.17	(13.75)	(1.70)	(90.19)	(65.14)
	Employee benefits expense	356.48	343.14	338.98	1,428.38	1,403.27
	Finance costs	19.43	14.17	18.23	67.71	62.28
	Depreciation & amortization expense	54.07	49.59	61.60	202.76	204.13
	Other expenses	227.63	196.15	206.30	833.91	774.75
	Total expenses	2,478.53	2,448.48	2,359.72	9,940.02	9,279.34
III	Profit/(Loss) before exceptional items and tax for the period / year (I - II)	(18.42)	65.47	118.70	288.61	272.83
IV	Exceptional items (Refer to Note 6)	-	7.42	-	7.42	-
V	Profit/(Loss) before tax (III-IV)	(18.42)	58.05	118.70	281.19	272.83
VI	Tax expense					
	Current tax expense	(5.90)	9.70	11.65	56.10	49.63
	Adjustment of tax relating to earlier period/year	(2.67)	-	-	(2.67)	-
	Deferred tax expense	0.24	4.39	19.17	14.48	21.48
	Total tax expenses	(8.33)	14.09	30.82	67.91	71.11
VII	Profit/(Loss) after tax for the period/year (V-VI)	(10.09)	43.96	87.88	213.28	201.72
VIII	Other comprehensive income					
	Items that will not be reclassified to profit or loss					
	Remeasurement gain / (loss) of defined employee benefit plans	(5.60)	(0.53)	(8.57)	(6.90)	(5.12)
	Tax expense on items that will not be reclassified to profit or loss	1.41	0.14	2.16	1.74	1.29
	Items that will be reclassified to profit or loss					
	Net change in fair values of investments in equity shares carried at fair value through OCI	-	-	-	(1.04)	-
	Tax expense on items that will be reclassified to profit or loss	-	-	-	0.26	-
	Other comprehensive income for the period/year	(4.19)	(0.39)	(6.41)	(5.94)	(3.83)
IX	Total comprehensive income for the period/year (VII+VIII)	(14.28)	43.57	81.47	207.34	197.89
X	Paid-up equity share capital (Face value of Rs. 5/- each)	248.55	248.30	248.30	248.55	248.30
XI	Other equity				4,465.28	4,251.92
XII	Earnings per Share (Face value of Rs. 5/- each) (not annualised)					
	Basic (Rs.)	(0.20)	0.89	1.77	4.29	4.06
	Diluted (Rs.)	(0.20)	0.88	1.77	4.29	4.06

S.R. Datilboi & Co. LLP, Gurugram

for Identification



ELIN ELECTRONICS LIMITED		
Regd. Office : 4771, Bharat Ram Road, 23, Daryaganj, New Delhi – 110 002, India		
Tel. : 011-43000400, E-mail: cs@elinindia.com		
Website: www.elinindia.com / Corporate Identity Number (CIN): L29304DL1982PLC428372		
STATEMENT OF AUDITED STANDALONE ASSETS AND LIABILITIES AS AT MARCH 31, 2026		
<i>(Rs. in Millions unless otherwise stated)</i>		
Particulars	As at March	As at March
	31, 2026	31, 2025
	Audited	Audited
Assets		
Non-current assets		
(a) Property, plant and equipment	2,114.13	2,060.31
(b) Capital work-in-progress	276.64	33.20
(c) Intangible assets	0.21	2.14
(d) Investment in subsidiary	20.00	20.00
(e) Financial assets		
(i) Investments	12.96	14.00
(ii) Other financial assets	23.40	25.75
(f) Other non-current assets	73.89	27.82
Total non current assets	2,521.23	2,183.22
Current assets		
(a) Inventories	1,230.17	1,076.78
(b) Financial assets		
(i) Investments	805.16	658.09
(ii) Trade receivables	1,474.30	1,582.82
(iii) Cash and cash equivalents	41.39	0.65
(iv) Bank balances other than (iii) above	14.39	310.12
(v) Other financial assets	10.74	35.11
(c) Current tax assets (net)	15.53	-
(d) Other current assets	76.44	70.59
Total current assets	3,668.12	3,734.16
Total assets	6,189.35	5,917.38
Equity and Liabilities		
Equity		
(a) Equity share capital	248.55	248.30
(b) Other equity	4,465.28	4,251.92
Total Equity	4,713.83	4,500.22
Liabilities		
Non-current liabilities		
(a) Financial liabilities		
(i) Lease liabilities	5.21	5.26
(b) Deferred tax liabilities (net)	125.17	109.34
Total non current Liabilities	130.38	114.60
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	70.39	113.01
(ii) Lease liabilities	0.07	0.06
(iii) Supplier's credit	60.82	-
(iv) Trade payables		
- total outstanding dues of micro enterprises and small enterprises	168.37	160.32
- total outstanding dues to other than micro enterprises and small enterprises	847.93	815.77
(v) Other financial liabilities	84.54	85.30
(b) Other current liabilities	88.77	93.39
(c) Provisions	24.25	28.48
(d) Current tax liabilities (net)	-	6.23
Total current liabilities	1,345.14	1,302.56
Total Liabilities	1,475.52	1,417.16
Total Equity and Liabilities	6,189.35	5,917.38

S.R. Dattbhai & Co. LLP, Gurugram

for Identification



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STATEMENT OF AUDITED STANDALONE CASH FLOW FOR THE YEAR ENDED MARCH 31, 2026*(Rs. in Millions unless otherwise stated)*

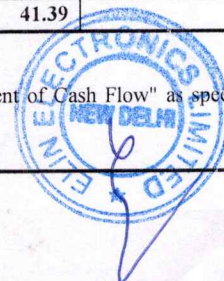
Particulars	March 31, 2026	March 31, 2025
	Audited	Audited
I. Cash flow from Operating Activities :		
Net Profit before tax	281.19	272.83
Adjustments for :		
Depreciation and amortization expense	202.76	204.13
(Gain) on disposal of property, plant and equipment (net)	2.27	(10.32)
Fair value (gain) on financial assets held at fair value through profit or loss	(36.21)	(53.58)
(Gain) on sale of current investments measured at FVTPL	(14.47)	-
Provision for doubtful debt (written back) / written off	2.42	1.06
Foreign exchange fluctuation (Gain) (Net)	1.14	(1.11)
Interest income	(16.83)	(36.97)
Share based payments	2.37	1.89
Finance costs	67.71	62.28
	211.16	167.38
Change in operating assets and liabilities :		
(Increase) in trade and other receivables	93.67	(151.68)
(Increase) in Inventories	(153.39)	(208.07)
Increase in trade and other payables	82.83	167.61
	23.11	(192.14)
Cash generated from operations	515.46	248.07
Income taxes paid (net)	(71.84)	(47.32)
Net cash generated from operating activities	443.62	200.75
II Cash flow from Investing activities		
Purchase of property, plant and equipment including capital work in progress and capital advance	(539.76)	(340.54)
Proceeds from sale of property, plant and equipment	5.72	28.74
Proceeds from sale of current Investment	649.71	-
Purchase of current Investment	(746.10)	-
Fixed deposits made during the year	(70.05)	(297.00)
Fixed deposits matured during the year	366.51	321.88
Interest received	37.56	41.13
Net Cash (used in) investing activities	(296.41)	(245.79)
III Cash flow from Financing Activities		
Proceeds /(Repayment) of borrowings	(42.62)	105.72
Interest on lease liabilities	(0.32)	(0.27)
Principal payment of lease liabilities	(0.04)	0.00
Proceeds from issue of Equity Share Capital under ESOP	0.25	-
Securities Premium received on issue of shares	3.65	-
Finance Costs paid	(67.39)	(61.84)
Net Cash generated from / (used in) financing activities	(106.47)	43.61
IV Net increase in cash & cash equivalents (I + II + III)	40.74	(1.43)
V Cash and cash equivalents at the beginning of the year	0.65	2.08
VI Cash and cash equivalents at end of the year	41.39	0.65

Notes:

- The Statement of Cash flow has been prepared under the indirect method as set-out in the Ind AS - 7 "Statement of Cash Flow" as specified in the Companies (Indian Accounting Standards) Rules, 2015.
- Figures in bracket indicate cash outflow.

S.R. Easibel & Co. LLP, Gurugram

for Identification



Notes :

1. The above audited standalone financial results of the Company for the quarter and year ended March 31, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on May 25, 2026.
2. These audited standalone financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) as notified by Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act 2013 read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 (as amended) and in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, SEBI Circular and other accounting principles generally accepted in India.
3. Details of utilisation of IPO proceeds upto March 31, 2026 is as under:

Particulars	Estimated net proceeds as per Prospectus	Net Proceeds	Utilized Amount	Unutilized as on March 31, 2026
Repayment/ prepayment, in full or part, of certain borrowings availed of by company	880.00	880.00	880.00	-
Funding capital expenditure towards upgrading and expanding our existing facilities at (i) Ghaziabad, Uttar Pradesh and (ii) Verna, Goa	375.89	375.89	375.89	-
General corporate purposes	395.63	395.63	395.63	-

4. The Company is engaged in single segment of manufacturing of Electronics Manufacturing Services as reviewed by the Chief Operating Decision Maker (CODM). Accordingly, the Company has only one reportable segment and disclosure as per Ind AS 108 "Operating Segment" are not applicable.
5. During the year ended March 31, 2026, due to resignation of one concerned employee, the employee stock option granted to him were cancelled to the extent of 2,00,000 unvested options. The cancellation of these stock options has been accounted for in accordance with Ind AS 102, Share Based Payment. As of March 31, 2026, there are zero options granted/outstanding under the ESOP 2024 plan. Accordingly apart from the cancellation, inline with ESOP Plan, the concern employee exercise the stock options vested to him for 50,000 shares. The revised diluted EPS for the financial year reflects the impact of these of these dilutive instruments issued, as computed in accordance with Ind AS 33, Earning Per Share. Pursuant to this issue/allotment, the Company's equity share capital is increased by Rs. 2,50,000 consisting of 50,000 shares of Rs. 5 each.
6. Exceptional item represent impact on account of new Labour Codes amounting to Rs.7.42 million. Effective November 21, 2025, the Government of India has consolidated multiple existing labour legislations into a unified framework comprising four Labour Codes (collectively referred to as the 'New Labour Codes'). These legislative changes have revised the definition of wages for the purpose of computation of employee benefits and expanded the scope and eligibility of certain employee related social security benefits. Based on a detailed assessment carried out by the Company and consistent with the FAQs on key accounting implications arising from the New Labour Codes issued by the Institute of Chartered Accountants of India, the Company has evaluated the incremental impact arising from the implementation of the new Labour Codes. Considering the materiality, regulatory-driven and non-recurring nature of this impact, the Company has recognised an incremental impact of Rs.7.42 million (consisting of gratuity and leave) as an exceptional item in the standalone financial results for the quarter ended December 31, 2025 and for the year ended March 31, 2026.
7. The figures of the last quarter are the balancing figures between audited figures in respect of the full financial year up to March 31, 2026 and the unaudited published year-to-date figures up to December 31, 2025, being the date of the end of the third quarter of the financial year which were subjected to limited review.

Place : New Delhi
Date : May 25, 2026

S.R. Batiloi & Co. LLP, Gurugram
for Identification



Kamal Sethia
Kamal Sethia
Managing Director
DIN: 00081116

Independent Auditor's Report on the Quarterly and Year to Date Audited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Elin Electronics Limited

Report on the audit of the Consolidated Financial Results**Opinion**

We have audited the accompanying statement of quarterly and year to date consolidated financial results of Elin Electronics Limited ("Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group"), for the quarter ended March 31, 2026 and for the year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations")

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

- i. includes the results of the following entities;
 - a. Elin Electronics Limited – Holding Company
 - b. Elin Appliances Private Limited – Subsidiary Company
- ii. are presented in accordance with the requirements of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net loss for the quarter ended March 31, 2026, consolidated net profit for the year ended March 31, 2026 and other comprehensive loss and other financial information of the Group for the quarter ended March 31, 2026 and for the year ended March 31, 2026.

Basis for Opinion

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

Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the consolidated net loss for the quarter ended March 31, 2026, consolidated net profit for the year ended March 31, 2026 and other comprehensive loss and other financial information of the Group in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The



respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of their respective companies and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of their respective companies 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 Group or to cease operations, or has no realistic alternative but to do so.

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

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

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

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

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



S.R. BATLIBOI & Co. LLP

Chartered Accountants

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group of which we are the independent auditors and whose financial information we have audited, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors.

We communicate with those charged with governance of the Holding Company and such other entity included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the Master Circular issued by the Securities Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

Other Matter

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the end of third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For S.R. Batliboi & Co. LLP

Chartered Accountants

ICAI Firm Registration Number: 301003E/E300005


per Divya Mathur

Partner

Membership No.: 506846

UDIN: 26506846OBZPSH5513

Gurugram

May 25, 2026



ELIN ELECTRONICS LIMITED

Regd. Office : 4771, Bharat Ram Road, 23, Daryaganj, New Delhi – 110 002, India

Tel. : 011-43000400, E-mail: cs@elinindia.com

Website: www.elinindia.com / Corporate Identity Number (CIN): L29304DL1982PLC428372

STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026*(Rs. in Millions unless otherwise stated)*

Sl. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited (refer Note 9)	Un-Audited	Audited (refer Note 9)	Audited	Audited
I	INCOME					
	Revenue from operations	3,166.63	2,873.18	3,093.70	12,591.39	11,518.28
	Other operating income	75.29	61.99	63.79	285.88	283.78
	Other income	11.12	16.85	112.38	75.58	183.44
	Total Income	3,253.04	2,952.02	3,269.87	12,952.85	11,985.50
II	EXPENSES					
	Cost of materials consumed	2,348.57	2,261.05	2,193.57	9,558.43	8,488.09
	Purchases of stock-in trade	66.44	49.23	91.41	222.07	323.09
	Changes in inventories of finished goods, work-in progress and stock-in-trade	92.39	(104.90)	28.99	(94.60)	(57.68)
	Employee benefits expense	418.64	398.25	407.84	1,696.59	1,664.37
	Finance costs	22.96	16.51	21.08	81.91	75.83
	Depreciation & amortization expense	64.83	59.95	73.55	243.67	246.12
	Other expenses	256.30	214.55	233.21	939.16	860.53
	Total expenses	3,270.13	2,894.64	3,049.65	12,647.23	11,600.35
III	Profit/(Loss) before exceptional items and tax for the period / year (I - II)	(17.09)	57.38	220.22	305.62	385.15
IV	Exceptional items (Refer to Note 8)	-	9.14	-	9.14	-
V	Profit/(Loss) before tax (III-IV)	(17.09)	48.24	220.22	296.48	385.15
VI	Tax expense					
	Current tax expense	(6.60)	4.80	24.53	56.10	69.05
	Adjustment of tax relating to earlier period/year	(4.66)	-	-	(4.66)	-
	Deferred tax expense	1.80	6.81	23.46	19.13	22.88
	Total tax expenses	(9.46)	11.61	47.99	70.57	91.93
VII	Profit/(Loss) after tax for the period/year (V-VI)	(7.63)	36.63	172.23	225.91	293.22
VIII	Other comprehensive income					
	Items that will not be reclassified to profit or loss					
	Remeasurement gain / (loss) of defined employee benefit plans	(11.51)	(0.47)	(12.23)	(11.01)	(2.31)
	Tax expense on items that will not be reclassified to profit or loss	2.89	0.12	3.08	2.77	0.58
	Items that will be reclassified to profit or loss					
	Net change in fair values of investments in equity shares carried at fair value through OCI	-	-	-	(0.96)	0.08
	Tax expense on items that will be reclassified to profit or loss	-	-	-	0.24	-
	Other comprehensive income for the period/year	(8.62)	(0.35)	(9.15)	(8.96)	(1.65)
IX	Total comprehensive income for the period/year (VII+VIII)	(16.25)	36.28	163.08	216.95	291.57
X	Profit attributable to:					
	Owners of the parent	(7.63)	36.63	172.23	225.91	293.22
	Non-controlling interests	-	-	-	-	-
XI	Other comprehensive income Attributable to:					
	Owners of the parent	(8.62)	(0.35)	(9.15)	(8.96)	(1.65)
	Non-controlling interests	-	-	-	-	-
XII	Total comprehensive income attributable to:					
	Owners of the parent	(16.25)	36.28	163.08	216.95	291.57
	Non-controlling interests	-	-	-	-	-
XIII	Paid-up equity share capital (Face value of Rs. 5/- each)	243.77	243.52	243.52	243.77	243.52
XIV	Other equity				5,321.24	5,098.26
XV	Earnings per Share (Face value of Rs. 5/- each) (not annualised)					
	Basic (Rs.)	(0.16)	0.75	3.59	4.64	6.11
	Diluted (Rs.)	(0.16)	0.75	3.59	4.64	6.11

S.R. Dattilboi & Co. LLP, Gurugram

for Identification



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Tel. : 011-43000400, E-mail: cs@elinindia.com

Website: www.elinindia.com / Corporate Identity Number (CIN): L29304DL1982PLC428372

STATEMENT OF AUDITED CONSOLIDATED ASSETS AND LIABILITIES AS AT MARCH 31, 2026*(Rs. in Millions unless otherwise stated)*

Particulars	As at March 31, 2026	As at March 31, 2025
	Audited	Audited
Assets		
Non-current assets		
(a) Property, plant and equipment	2,526.76	2,458.34
(b) Capital work-in-progress	277.36	33.20
(c) Intangible assets	0.21	2.14
(d) Financial assets		
(i) Investments	13.86	14.82
(ii) Other financial assets	23.97	26.32
(e) Other non-current assets	91.41	47.60
Total non current assets	2,933.57	2,582.42
Current assets		
(a) Inventories	1,603.67	1,279.33
(b) Financial assets		
(i) Investments	805.16	658.09
(ii) Trade receivables	2,065.82	2,265.33
(iii) Cash and cash equivalents	41.45	0.75
(iv) Bank balances other than (iii) above	14.39	310.12
(v) Other financial assets	12.06	35.92
(c) Current tax assets (net)	25.62	0.04
(d) Other current assets	156.36	133.60
Total current assets	4,724.53	4,683.18
Total assets	7,658.10	7,265.60
Equity and Liabilities		
Equity		
(a) Equity share capital	243.77	243.52
(b) Other equity	5,321.24	5,098.26
Total equity	5,565.01	5,341.78
Liabilities		
Non-current liabilities		
(a) Financial liabilities		
(i) Lease liabilities	5.21	5.26
(b) Deferred tax liabilities (net)	153.69	134.22
Total non current Liabilities	158.90	139.48
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	159.95	235.24
(ii) Lease liabilities	0.07	0.06
(iii) Supplier's credit	183.42	51.69
(iv) Trade payables		
- total outstanding dues of micro enterprises and small enterprises	274.46	244.93
- total outstanding dues to other than micro enterprises and small enterprises	1,103.09	1,001.64
(v) Other financial liabilities	93.91	96.43
(b) Other current liabilities	92.54	117.14
(c) Provisions	26.75	30.98
(d) Current tax liabilities (net)	-	6.23
Total current liabilities	1,934.19	1,784.34
Total Liabilities	2,093.09	1,923.82
Total Equity and Liabilities	7,658.10	7,265.60

S.R. Batliboi & Co. LLP, Gurugram
for Identification



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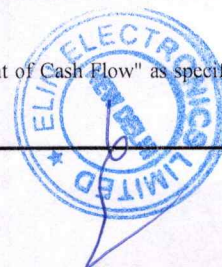
STATEMENT OF AUDITED CONSOLIDATED CASH FLOW FOR THE YEAR ENDED MARCH 31, 2026*(Rs. in Millions unless otherwise stated)*

Particulars	March 31, 2026	March 31, 2025
	Audited	Audited
I. Cash flow from operating activities :		
Net profit before tax	296.48	385.15
Adjustments for :		
Depreciation and amortization expense	243.67	246.12
(Gain) / loss on disposal of property, plant and equipment (net)	2.34	(10.32)
Fair value (gain) on financial assets held at fair value through profit or loss (FVTPL)	(36.21)	(53.94)
(Gain) on sale of current investments measured at FVTPL	(14.47)	(74.58)
Impairment allowance on doubtful debt (including bad debts written off)	2.30	1.17
Foreign exchange fluctuation (Gain) / Loss (Net)	2.15	(1.84)
Dividend and interest income	(23.70)	(41.88)
Share based payments	2.37	1.89
Finance costs	81.91	75.83
	260.36	142.45
Change in operating assets and liabilities :		
(Increase) / decrease in trade and other receivable	163.46	(255.21)
(Increase) in Inventories	(324.34)	(174.05)
Increase in trade and other payables	221.76	134.99
	60.88	(294.27)
Cash generated from operations	617.72	233.33
Income taxes paid (net)	(79.90)	(65.97)
Net cash generated from operating activities	537.82	167.36
II Cash flow from Investing activities		
Purchase of property, plant and equipment including capital work in progress and capital advance	(595.42)	(405.53)
Proceeds from sale of property, plant and equipment	7.00	28.75
Proceeds from sale of current investment	649.71	91.92
Purchase of current investment	(746.10)	-
Fixed deposits made during the year	(70.05)	(297.12)
Fixed deposits matured during the year	366.64	322.30
Dividends received	0.04	0.04
Interest received	44.40	45.99
Net Cash (used in) investing activities	(343.78)	(213.65)
III Cash flow from Financing Activities		
Proceeds /(Re-payment)from borrowings	(75.29)	120.48
Interest on lease liabilities	(0.32)	(0.27)
Principal payment of lease liabilities	(0.04)	0.00
Proceeds from issue of Equity Share Capital under ESOP	0.25	-
Securities Premium received on issue of shares	3.65	-
Finance Costs paid	(81.59)	(75.39)
Net Cash generated from / (used in) financing activities	(153.34)	44.82
IV Net increase / (decrease) in cash & cash equivalents (I + II + III)	40.70	(1.47)
V Cash and cash equivalents at the beginning of the period	0.75	2.22
VI Cash and cash equivalents at end of the period	41.45	0.75

Notes:

- The Statement of Cash flow has been prepared under the indirect method as set-out in the Ind AS - 7 "Statement of Cash Flow" as specified in the Companies (Indian Accounting Standards) Rules, 2015.
- Figures in bracket indicate cash outflow.

S.R. Batliboi & Co. LLP, Gurugram
for Identification



Notes :

1. The above audited consolidated financial Results of the Company for the quarter and year ended March 31, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on May 25, 2026.
2. These audited consolidated financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) as notified by Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act 2013 read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 (as amended) and in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, SEBI Circular and other accounting principles generally accepted in India.
3. Details of utilisation of IPO proceeds upto March 31, 2026 is as under:

Particulars	Estimated net proceeds as per Prospectus	Net Proceeds	Utilized Amount	Unutilized as on March 31, 2026
Repayment/ prepayment, in full or part, of certain borrowings availed of by company	880.00	880.00	880.00	-
Funding capital expenditure towards upgrading and expanding our existing facilities at (i) Ghaziabad, Uttar Pradesh and (ii) Verna, Goa	375.89	375.89	375.89	-
General corporate purposes	395.63	395.63	395.63	-

4. The Company is engaged in single segment of manufacturing of Electronics Manufacturing Services as reviewed by the Chief Operating Decision Maker (CODM). Accordingly, the Company has only one reportable segment and disclosure as per Ind AS 108 "Operating Segment" are not applicable.
5. During the year ended March 31, 2026, due to resignation of one concerned employee, the employee stock option granted to him were cancelled to the extent of 2,00,000 unvested options. The cancellation of these stock options has been accounted for in accordance with Ind AS 102, Share Based Payment. As of March 31, 2026, there are zero options granted/outstanding under the ESOP 2024 plan. Accordingly apart from the cancellation, inline with ESOP Plan, the concern employee exercise the stock options vested to him for 50,000 shares. The revised diluted EPS for the financial year reflects the impact of these of these dilutive instruments issued, as computed in accordance with Ind Ind AS 33, Earning Per Share.
Pursuant to this issue/allotment, the Company's equity share capital is increased by Rs. 2,50,000 consisting of 50,000 shares of Rs. 5 each.
6. The Consolidated financial results for the quarter and year ended March 31, 2026 includes the results of the following entities:
 - a. Elin Electronics Limited (Holding Company)
 - b. Elin Appliances Private Limited (Wholly Owned Subsidiary Company)
7. During the previous year ended of March 31, 2025, Elin Appliances Private Limited (EAPL), the Company's 100% subsidiary, disposed off a portion of its shareholding in Elin Electronics Ltd through open market transactions. These shares were acquired prior to EAPL becoming a subsidiary of the holding company. This transaction led to a reduction in the portion of shareholding subject to elimination during the consolidation of financial statements. Consequently, the sale resulted in an increase in the share capital of Elin Electronics Limited.
8. Exceptional item represent impact on account of new Labour Codes amounting to Rs. 9.14 million.
Effective 21st November 2025, the Government of India has consolidated multiple existing labour legislations into a unified framework comprising four Labour Codes (collectively referred to as the 'New Labour Codes'). These legislative changes have revised the definition of wages for the purpose of computation of employee benefits and expanded the scope and eligibility of certain employee related social security benefits. Based on a detailed assessment carried out by the Group and consistent with the FAQs on key accounting implications arising from the New Labour Codes issued by the Institute of Chartered Accountants of India, the Group has evaluated the incremental impact arising from the implementation of the new Labour Codes. Considering the materiality, regulatory-driven and non-recurring nature of this impact, the Group has recognised an incremental impact of Rs.9.14 million (consisting of gratuity and leave) as an exceptional item in the consolidated financial results for the quarter ended December 31, 2025 and for the year ended March 31, 2026.
9. The figures of the last quarter are the balancing figures between audited figures in respect of the full financial year up to March 31, 2026 and the unaudited published year-to-date figures up to December 31, 2025, being the date of the end of the third quarter of the financial year which were subjected to limited review.

Place : New Delhi
Date : May 25, 2026

S.R. Barilboi & Co. LLP, Gurugram
for identification



Kamal Sethia

Kamal Sethia
Managing Director
DIN: 00081116



YOUR PARTNER
BEYOND PRODUCTS

May 25, 2026

National Stock Exchange of India Limited
Exchange Plaza, 5th Floor,
Plot No. C/1, G Block,
Bandra - Kurla Complex
Bandra (E), Mumbai - 400 051

BSE Limited
Corporate Relationship Department,
2nd Floor, New Trading Wing,
Rotunda Building, P.J. Towers,
Dalal Street, Mumbai - 400 001

Symbol: ELIN

Scrip Code: 543725

ISIN: INE050401020

Dear Sir(s)/Ma'am,

Subject: Declaration in terms of Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In terms of the second proviso to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we declare that M/s. S, R. Batliboi & Co. LLP, Chartered Accountants, Statutory Auditors of the Company have provided the Audit Reports with Unmodified Opinion for the Audited Financial Results (Standalone and Consolidated) of the Company for the Financial Year ended 31st March, 2026.

We request you to take the above information on record.

Thanking You

Yours faithfully,

For Elin Electronics Limited


Raj Karan Chhajer
Chief Financial Officer
rkc@elinindia.com



ELIN ELECTRONICS LIMITED

CIN : L29304DL1982PLC428372

New Delhi

Registered & Corporate Office :
4771, Bharat Ram Road,
23 Daryaganj,
New Delhi-110002

☎ 011-43000400

Ghaziabad

C-142, 143, 144, 144/1, 144/2
Bulandshahar Road
Industrial Area, Site No. 1
Ghaziabad (U.P.) - 201009

☎ 0120-2701519

Goa

L-84, Verna Industrial
Estate Verna, Salcete
Goa-403722

☎ 08326690939

Baddi

Village-Belikhol,
Tehsil-Nalagarh,
District:Solani,
Himachal Pradesh-174101

☎ 9816036987

Bhiwadi

C-2, C-3 & C5-C6
Elcina Manufacturing
Cluster SPL-1, Salarpur
Industrial Area Bhiwadi.
District: Alwar
Rajasthan-301019

Annexure-II

Disclosure as per Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 read with SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026

S.no	Details of event that needs to be provided	Details	Details	Details
1	Name of Directors	Shri Kishore Sethia	Dr. Shanti Lal Sarnot	Shri Ashis Chandra Guha
2	DIN	N.A.	01899198	09352987
3	Reason for change viz. appointment, reappointment, resignation, removal, death or otherwise;	Re-designation of Shri Kishore Sethia, from Director Operations*, (KMP) to President of the Company with effect from May 25, 2026. * Not on the Board of the Company	Re-appointment w.e.f September 30, 2026 for a period of five years subject to the approval of members at the ensuing Annual General Meeting of the Company	Re-appointment w.e.f October 08, 2026 for a period of five years subject to the approval of members at the ensuing Annual General Meeting of the Company
4	Date of appointment/re-appointment/cessation (as applicable) & term of Appointment	Date of Re-appointment- May 25, 2026 Term of Re-appointment- N.A.	Date of Re-appointment- September 30, 2026 Term of Re-appointment 30.09.2026 to 29.09.2031	Date of Re-appointment- October 08, 2026 Term of Re-appointment 08.10.2026 to 07.10.2031
5	Brief Profile	Shri Kishore Sethia, was the Director (Operations) of the Company. He has been associated with the Company since 1992. He holds a bachelor's degree in commerce from University of Delhi. He has approximately 44	Shri S.L. Sarnot has been appointed as an Independent Director on the Board of the Company (ELIN ELECTRONICS LIMITED) w.e.f. 30/09/2021. He is M.Sc. (Physics) & Ph.D. (Electronics) from IIT Delhi. He is the member of Nomination and Remuneration	Shri Ashis Chandra Guha has been appointed as an Independent Director on the Board of the Company (ELIN ELECTRONICS LIMITED) w.e.f. 08/10/2021. He holds a bachelor's degree in mechanical engineering from Jadavpur University. He was previously

ELIN ELECTRONICS LIMITED

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Baddi

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☎ 9816036987

Bhiwadi

C-2, C-3 & C5-C6
Eicina Manufacturing
Cluster SPL-1, Salarpur
Industrial Area Bhiwadi,
District: Alwar
Rajasthan-301019



		<p>years of experience in electronic manufacturing services sector.</p>	<p>Committee & Audit Committee of the Company. He is retired as Director General (STQC), Department of Information Technology, Govt. of India. Prior to this, he was Senior Director In charge (Electronic Components and Materials). He has also been on the Board of Haryana State Electronics Development Corporation (HARTRON) for about 7 years. He has over 37 years' experience working with central government on policy, fiscal, financial and administrative matters.</p> <p>In addition to above, Advisor to various companies in the electronics and component and manufacturing sector with extensive exposure to national / international technology companies, manufacturing units, industry associations and training</p>	<p>associated with Signify (China) Investment Co., Ltd (formerly known as Philips Lighting (China) Investment Co., Ltd. He has several years of experience in planning and control in lighting industry.</p>
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Baddi

Village-Belikhol,
Tehil-Nalagarh,
District:Solani,
Himachal Pradesh-174101

☎ 9816036987

Bhiwadi

C-2, C-3 & C5-C6
Elcina Manufacturing
Cluster SPL-1, Salarpur
Industrial Area Bhiwadi.
District: Alwar
Rajasthan-301019

			<p>organizations. Proven mentor to SME sector companies with experience in advising companies on achieving operational efficiencies, identifying new growth opportunities and improving overall bottom line. He also has 3 years research experience at IIT Delhi and have published over 20 research papers in international journals. Also, acted as Member Secretary/Member of a number of high level study committees, task force etc. setup by the Department of Information Technology as other ministries.</p>	
6	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable	None	None



ELIN ELECTRONICS LIMITED

CIN : L29304DL1982PLC428372

New Delhi

Registered & Corporate Office :
4771, Bharat Ram Road,
23 Daryaganj,
New Delhi-110002

☎ 011-43000400

Ghaziabad

C-142, 143, 144, 144/1, 144/2
Bulandshahr Road
Industrial Area, Site No. 1
Ghaziabad (U.P.) - 201009

☎ 0120-2701519

Goa

L-84, Verna Industrial
Estate Verna, Salcete
Goa-403722

☎ 08326690939

Baddi

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Annexure-III

Disclosure as per Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 read with SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026

Sr. No.	Details of event that needs to be provided	Details	Details
1	Name of Auditor	M/s. Oswal Sunil & Company, Chartered Accountants	M/s Bhavna Jaiswal & Associates, Cost Accountants
2	Reason for change viz. appointment, reappointment, resignation, removal, death or otherwise;	Re-appointment as an Internal Auditor of the Company for the Financial Year 2026-27 on May 25, 2026	Re-appointment as the Cost Auditors of the Company for the Financial Year 2026-27 on May 25, 2026
3	Date of appointment/re-appointment cessation (as applicable) & term of Appointment	May 25, 2026	
4	Brief Profile (in case of appointment)	The firm is in practice for the last 25 years and has gained in-depth experience in providing wide range of professional, consulting and business advisory services to clients in diverse industries. The firm is a professionally	Bhavna Jaiswal (FCMA 25970), a Fellow Member of the Institute of Cost Accountants of India is a proprietor of Bhavna Jaiswal & Associates is one of the renowned Practicing Cost Accountants Firm. The firm was founded in September 2006 in Delhi. Our Firm provides professional services to our clients utilizing a team of professionals including consultants in various fields. It provide professional services in the area of cost accounting, cost audit, internal audit, Cost Consultancy, Cost Records, Cost Certifications, Business Advisory,

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Goa

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Estate Verna, Salcete
Goa-403722

☎ 08326690939

Baddi

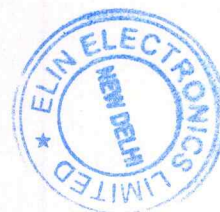
Village-Belikhol,
Tehsil-Nalagarh,
District:Solan,
Himachal Pradesh-174101

☎ 9816036987

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		managed, service oriented and knowledge based Chartered Accountant firm having experience of seniors with drive and energy of youngsters to provide quality service to the clients.	Stock Audit, management audit, operational audit etc.
5	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable	Not Applicable



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