Elin

YOUR PARTNER
BEYOND PRODUCTS

November 05, 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 November 05, 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 at their Meeting held today i.e., Thursday, November 05, 2026 have inter-alia, considered and approved the following matters:

1. The Un-audited Standalone & Consolidated Financial Results for the quarter and half year ended on September 30, 2026 as recommended by the Audit Committee.

A copy of the Un-audited Standalone & Consolidated Financial Results for the quarter and half year ended on September 30, 2026 along with Limited Review Report received from M/s. S. R. Batliboi & Co. LLP, Chartered Accountant, Statutory Auditors are enclosed herewith as an Annexure I as per Regulation 33 of the Listing Regulations.

2. Request for reclassification from 'promoter group' to 'public' category shareholder pursuant to Regulation 31A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and amendments thereto.

Further to our intimation dated November 03, 2026 and pursuant to Regulation 31A(8) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ,we hereby inform you that, the request letter dated November 02, 2026, received from Kamexim Private Limited seeking reclassification from the "Promoter Group" category to the "Public" category shareholder, was considered and approved by the Board of Directors of the Company at their meeting held on Thursday, November 05, 2026.

ELIN ELECTRONICS LIMITED

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A certified copy of the resolution passed by the Board of Directors in its meeting held on November 05, 2026, is enclosed as 'Annexure II'.

The meeting of the Board of Directors commenced at 11:25 A.M. and concluded at 2:57 P.M.

We request you to take the above information on record.

Thanking You

Yours faithfully,

For Elin Electronics Limited

Lata Rani Pawa

Digitally signed by Lata Rani Pawa
Date: 2026.11.05 15:48:45 +05'30'

ELIN ELECTRONICS LIMITED NEW DELHI

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

Annexure-I

S.R. BATLIBOI & CO. LLP
Chartered Accountants

67, Institutional Area
Sector 44, Gurugram - 122 003
Haryana, India

Tel: +91 124 681 6000

Independent Auditor's Review Report on the quarterly and year to date unaudited consolidated financial results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Elin Electronics Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of Elin Electronics Limited (the "Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group"), for the quarter ended September 30, 2026 and year to date from April 01, 2026 to September 30, 2026 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. The Holding Company's management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, 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 Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

4. The Statement includes the results of the following entities:
   A. Holding Company : Elin Electronics Limited
   B. Wholly Owned Subsidiary Company : Elin Appliances Private Limited

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S.R. Batliboi & Co. LLP
Chartered Accountants
ICAI Firm registration number: 301003E/E300005

Per Divya Mathur
Partner
Membership No.: 506846

UDIN:26506846AZVFDG3823
Place: Gurugram
Date: November 5, 2026

S.R. Batliboi & Co. LLP Gurugram

ELIN ELECTRONICS LIMITED

Regd. Office : 4721, Bharat Ram Road, 23, Daryaganj, New Delhi – 110 002, India

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

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

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

(Rs. in Millions unless otherwise stated)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	**INCOME**						
	Revenue from operations	4,033.11	3,548.02	3,663.96	7,581.13	6,551.58	12,591.39
	Other operating income	100.54	79.98	81.39	180.52	148.60	285.88
	Other income	4.34	24.82	17.68	29.16	47.61	75.58
	Total Income	**4,137.99**	**3,652.82**	**3,763.03**	**7,790.81**	**6,747.79**	**12,952.85**
II	**EXPENSES**						
	Cost of materials consumed	3,110.95	2,876.39	2,801.51	5,987.34	4,948.81	9,558.43
	Purchases of stock-in trade	119.54	76.32	72.05	195.86	106.40	222.07
	Changes in inventories of finished goods, work-in progress and stock-in-trade	(3.80)	(107.21)	(28.52)	(111.01)	(82.09)	(94.60)
	Employee benefits expense	492.33	490.99	450.78	983.32	879.70	1,696.59
	Finance costs	29.64	30.06	22.25	59.70	42.44	81.91
	Depreciation & amortization expense	77.35	72.15	60.30	149.50	118.89	243.67
	Other expenses	273.88	251.73	246.00	525.61	468.31	939.16
	Total expenses	**4,099.89**	**3,690.43**	**3,624.37**	**7,790.32**	**6,482.46**	**12,647.23**
III	**Profit/(Loss) before exceptional items and tax for the period / year (I - II)**	**38.10**	**(37.61)**	**138.66**	**0.49**	**265.33**	**305.62**
IV	**Exceptional items - income/(expenses) (Refer to Note 5)**	**2.58**	**(246.55)**	**-**	**(243.97)**	**-**	**(9.14)**
V	**Profit/(Loss) before tax (III-IV)**	**40.68**	**(284.16)**	**138.66**	**(243.48)**	**265.33**	**296.48**
VI	**Tax expense**						
	Current tax expense	1.20	-	32.60	1.20	57.90	56.10
	Adjustment of tax relating to earlier period/year	-	-	-	-	-	(4.66)
	Deferred tax expense	10.98	(70.02)	3.07	(59.04)	10.52	19.13
	Total tax expenses/(credit)	**12.18**	**(70.02)**	**35.67**	**(57.84)**	**68.42**	**70.57**
VII	**Profit/(Loss) after tax for the period/year (V-VI)**	**28.50**	**(214.14)**	**102.99**	**(185.64)**	**196.91**	**225.91**
VIII	**Other comprehensive income (OCI)**						
	Items that will not be reclassified to profit or loss						
	Remeasurement gain/(loss) of defined employee benefit plans	3.27	(2.75)	1.55	0.52	0.97	(11.01)
	Tax expense on items that will not be reclassified to profit or loss	(0.82)	0.69	(0.39)	(0.13)	(0.24)	2.77
	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	0.44	(0.03)	(0.96)	0.41	(0.96)	(0.96)
	Tax expense on items that will be reclassified to profit or loss	(0.11)	0.01	0.24	(0.10)	0.24	0.24
	Other comprehensive income/(loss) for the period/year	**2.78**	**(2.08)**	**0.44**	**0.70**	**0.01**	**(8.96)**
IX	**Total comprehensive income/(loss) for the period/year (VII+VIII)**	**31.28**	**(216.22)**	**103.43**	**(184.94)**	**196.92**	**216.95**
X	**Profit/(loss) attributable to:**						
	Owners of the parent	28.50	(214.14)	102.99	(185.64)	196.91	225.91
	Non-controlling interests	-	-	-	-	-	-
XI	**Other comprehensive income/(loss) attributable to:**						
	Owners of the parent	2.78	(2.08)	0.44	0.70	0.01	(8.96)
	Non-controlling interests	-	-	-	-	-	-
XII	**Total comprehensive income/(loss) attributable to:**						
	Owners of the parent	31.28	(216.22)	103.43	(184.94)	196.92	216.95
	Non-controlling interests	-	-	-	-	-	-
XIII	**Paid-up equity share capital (Face value of Rs. 5/- each)**	**243.77**	**243.77**	**243.52**	**243.77**	**243.52**	**243.77**
XIV	**Other equity**	N/A	N/A	N/A	N/A	N/A	5,321.24
XV	**Earnings per share (Face value of Rs. 5/- each) (not annualised)**						
	Basic (Rs.)	0.58	(4.39)	2.11	(3.81)	4.04	4.64
	Diluted (Rs.)	0.58	(4.39)	2.11	(3.81)	4.03	4.64

S.R. Batliboi & Co. LLP, Gurugram

for Identification

ELIN ELECTRONICS LIMITED

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 UNAUDITED CONSOLIDATED ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026

(Rs. in Millions unless otherwise stated)

Particulars	As at September 30, 2026	As at March 31, 2026
	Un-Audited	Audited
Assets		
Non-current assets		
(a) Property, plant and equipment	3,133.14	2,526.76
(b) Capital work-in-progress	26.29	277.36
(c) Intangible assets	0.21	0.21
(d) Financial assets		
(i) Investments	20.23	13.86
(ii) Other financial assets	25.04	23.97
(e) Other non-current assets	67.33	91.41
Total non current assets	3,272.24	2,933.57
Current assets		
(a) Inventories	2,005.13	1,603.67
(b) Financial assets		
(i) Investments	251.74	805.16
(ii) Trade receivables	2,676.82	2,065.82
(iii) Cash and cash equivalents	92.35	41.45
(iv) Bank balances other than (iii) above	0.11	14.39
(v) Other financial assets	13.41	12.06
(c) Current tax assets (net)	24.22	25.62
(d) Other current assets	244.11	156.36
Total current assets	5,307.89	4,724.53
Total assets	8,580.13	7,658.10
Equity and Liabilities		
Equity		
(a) Equity share capital	243.77	243.77
(b) Other equity	5,136.30	5,321.24
Total equity	5,380.07	5,565.01
Liabilities		
Non-current liabilities		
(a) Financial liabilities		
(i) Lease liabilities	5.33	5.21
(b) Deferred tax liabilities (net)	94.88	153.69
Total non current Liabilities	100.21	158.90
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	408.42	159.95
(ii) Lease liabilities	0.07	0.07
(iii) Supplier's credit	418.41	183.42
(iv) Trade payables		
- total outstanding dues of micro enterprises and small enterprises	404.81	274.46
- total outstanding dues to other than micro enterprises and small enterprises	1,513.41	1,103.09
(v) Other financial liabilities	133.36	93.91
(b) Other current liabilities	188.50	92.54
(c) Provisions	32.87	26.75
Total current liabilities	3,099.85	1,934.19
Total Liabilities	3,200.06	2,093.09
Total Equity and Liabilities	8,580.13	7,658.10

ELIN ELECTRONICS LIMITED NEW DELHI

S.R. Batliboi & 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 UNAUDITED CONSOLIDATED CASH FLOW FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

(Rs. in Millions unless otherwise stated)

Particulars	Half Year Ended September 30, 2026 Un-audited	Half Year Ended September 30, 2025 Un-audited
I Cash flow from operating activities :		
Net profit before tax	(243.48)	265.33
Adjustments for :		
Depreciation and amortization expense	149.50	118.89
(Gain) / loss on disposal of property, plant and equipment (net)	(0.36)	(1.12)
Fair value (gain) on financial assets held at fair value through profit or loss (FVTPL)	(7.83)	(27.59)
(Gain) on sale of current investments measured at FVTPL	(10.39)	(5.71)
Impairment allowance on doubtful debt (including bad debts written off)	0.71	(0.42)
Foreign exchange fluctuation (gain) / loss (net)	(1.23)	0.68
Dividend and interest income	(9.11)	(11.79)
Share based payments	-	6.17
Finance costs	59.70	42.44
	180.99	121.55
Change in operating assets and liabilities :		
(Increase) / decrease in trade and other receivable	(722.71)	(465.85)
(Increase) in inventories	(401.46)	(215.54)
Increase in trade and other payables	838.41	700.27
	(285.76)	18.88
Cash generated from operations	(348.25)	405.76
Income taxes paid (net)	0.20	(45.70)
Net cash generated/(used in) from operating activities	(348.05)	360.06
II Cash flow from investing activities		
Purchase of property, plant and equipment including capital work in progress and capital adv	(380.10)	(191.90)
Proceeds from sale of property, plant and equipment	1.15	2.20
Proceeds from sale of current investment	571.64	449.71
Purchase of current investment	(0.00)	(746.11)
Purchase of non current investment	(5.95)	-
Fixed deposits made during the period	-	(70.00)
Fixed deposits matured during the period	14.14	367.13
Dividends received	0.04	0.04
Interest received	9.26	32.40
Net Cash (used in) investing activities	210.18	(156.53)
III Cash flow from Financing Activities		
Proceeds /(re-payment) from borrowings	248.47	(86.84)
Interest on lease liabilities	(0.22)	(0.27)
Principal payment of lease liabilities	-	0.00
Finance costs paid	(59.48)	(42.22)
Net Cash generated from / (used in) financing activities	188.77	(129.33)
IV Net increase / (decrease) in cash & cash equivalents (I + II + III)	50.90	74.20
V Cash and cash equivalents at the beginning of the period	41.45	0.75
VI Cash and cash equivalents at end of the period	92.35	74.95

Notes:
1. 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.
2. Figures in bracket indicate cash outflow.

S.R. Batliboi & Co. LLP, Gurugram

for Identification

ELIN ELECTRONICS LIMITED NEW DELHI

Notes :

1. The above Unaudited Consolidated Financial Results of the Company for the quarter and half year ended September 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on November 05, 2026.

2. These unaudited 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. The Group is engaged in single segment of manufacturing of Electronics Manufacturing Services as reviewed by the Chief Operating Decision Maker (CODM). Accordingly, the Group has only one reportable segment and disclosure as per Ind AS 108 "Operating Segment" are not applicable.

4. The Consolidated financial results for the quarter and half year ended September 30, 2026 includes the results of the following entities

   a. Elin Electronics Limited (Holding Company) b. Elin Appliances Private Limited (Wholly Owned Subsidiary Company)

5 (a) During the quarter ended 30 June 2026, a fire incident occurred at the Group's manufacturing facility located at Ghaziabad. The incident resulted in damage to certain inventories, property, plant and equipment and factory building.
The Group has carried out an initial assessment of the loss and has recognised a loss of Rs. 246.55 million in quarter ended 30 June 2026 in the consolidated financial results presented under Exceptional items. The affected assets and inventories are adequately insured and the Group is in process of lodging the insurance claim with the insurer. Pending final assessment and survey by the insurance company, no insurance recovery has been recognised in the consolidated financial results.

(b) 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 previous year ended March 31, 2026.

Kamal Sethia
Managing Director
DIN: 00081116

Place : New Delhi
Date : November 05, 2026

ELIN ELECTRONICS LIMITED NEW DELHI

S.R. Batliboi & Co. LLP, Gurugram

for Identification

S.R. BATLIBOI & CO. LLP
Chartered Accountants

67, Institutional Area
Sector 44, Gurugram - 122 003
Haryana, India

Tel: +91 124 681 6000

Independent Auditor's Review Report on the quarterly and year to date unaudited standalone financial results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Elin Electronics Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Elin Electronics Limited (the "Company") for the quarter ended September 30, 2026 and year to date from April 01, 2026 to September 30, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. The Company's management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, 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 Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted and procedure performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S.R. Batliboi & Co. LLP
Chartered Accountants
ICAI Firm registration number: 301003E/E300005

per Divya Mathur
Partner
Membership No.: 506846

UDIN:26506846OABWDT3722
Gurugram
November 5, 2026

S.R. Batliboi & Co. LLP Gurugram

ELIN ELECTRONICS LIMITED

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

Tel : 011-43000400 E-mail: rkc@elinindia.com

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

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

(Rs. in Millions unless otherwise stated)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	**INCOME**						
	Revenue from operations	2,795.86	2,673.57	2,724.32	5,469.43	5,064.45	9,879.48
	Other operating income	99.58	78.58	79.69	178.16	146.14	281.12
	Other income	3.75	22.05	16.27	25.80	43.98	68.03
	Total Income	**2,899.19**	**2,774.20**	**2,820.28**	**5,673.39**	**5,254.57**	**10,228.63**
II	**EXPENSES**						
	Cost of materials consumed	2,067.55	2,113.48	2,055.15	4,181.03	3,722.03	7,395.26
	Purchases of stock-in-trade	93.01	51.28	66.77	144.29	94.49	202.19
	Changes in inventories of finished goods, work-in progress and stock-in-trade	(3.62)	(87.80)	(72.78)	(91.42)	(80.61)	(90.19)
	Employee benefits expense	399.37	410.77	370.78	810.14	728.76	1,428.38
	Finance costs	19.19	21.02	16.22	40.21	34.11	67.71
	Depreciation & amortization expense	63.14	58.82	50.04	121.96	99.10	202.76
	Other expenses	242.38	224.33	211.81	466.71	410.13	833.91
	Total expenses	**2,881.02**	**2,791.90**	**2,697.99**	**5,672.92**	**5,013.01**	**9,940.02**
III	**Profit/(Loss) before exceptional items and tax for the period / year (I - II)**	**18.17**	**(17.70)**	**122.29**	**0.47**	**241.56**	**288.61**
IV	**Exceptional items - income/(expenses) (Refer to Note 4)**	**2.58**	**(246.55)**	**-**	**(243.97)**	**-**	**(7.42)**
V	**Profit/(Loss) before tax (III-IV)**	**20.75**	**(264.25)**	**122.29**	**(243.50)**	**241.56**	**281.19**
VI	**Tax expense**						
	Current tax expense	-	-	29.00	-	52.30	56.10
	Adjustment of tax relating to earlier period/year	-	-	-	-		(2.67)
	Deferred tax expense	6.70	(65.31)	2.57	(58.61)	9.85	14.48
	Total tax expenses/(credit)	**6.70**	**(65.31)**	**31.57**	**(58.61)**	**62.15**	**67.91**
VII	**Profit/(Loss) after tax for the period/year (V-VI)**	**14.05**	**(198.94)**	**90.72**	**(184.89)**	**179.41**	**213.28**
VIII	**Other comprehensive income (OCI)**						
	Items that will not be reclassified to profit or loss						
	Remeasurement gain (loss) of defined employee benefit plans	1.16	(1.73)	0.51	(0.57)	(0.77)	(6.90)
	Tax expense on items that will not be reclassified to profit or loss	(0.29)	0.43	(0.13)	0.14	0.19	1.74
	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	0.44	(0.14)	(1.04)	0.30	(1.04)	(1.04)
	Tax expense on items that will be reclassified to profit or loss	(0.11)	0.03	0.26	(0.08)	0.26	0.26
	Other comprehensive income/(loss) for the period/year	**1.20**	**(1.41)**	**(0.40)**	**(0.21)**	**(1.36)**	**(5.94)**
IX	**Total comprehensive income/(loss) for the period/year (VII+VIII)**	**15.25**	**(200.35)**	**90.32**	**(185.10)**	**178.05**	**207.34**
X	**Paid-up equity share capital** (Face value of Rs. 5/- each)	**248.55**	**248.55**	**248.30**	**248.55**	**248.30**	**248.55**
XI	**Other equity**	N/A	N/A	N/A	N/A	N/A	**4,465.28**
XII	**Earnings per share (Face value of Rs. 5/- each) (not annualised)**						
	Basic (Rs.)	0.28	(4.00)	1.83	(3.72)	3.61	4.29
	Diluted (Rs.)	0.28	(4.00)	1.82	(3.72)	3.60	4.29

S.R. Batliboi & Co. LLP, Gurugram

for Identification

ELIN ELECTRONICS LIMITED

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 UNAUDITED STANDALONE ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026

(Rs. in Millions unless otherwise stated)

Particulars	As at September 30, 2026	As at March 31, 2026
	Un-Audited	Audited
Assets		
Non-current assets		
(a) Property, plant and equipment	2,709.96	2,114.13
(b) Capital work-in-progress	26.29	276.64
(c) Intangible assets	0.21	0.21
(d) Investment in subsidiary	20.00	20.00
(e) Financial assets		
(i) Investments	19.21	12.96
(ii) Other financial assets	24.47	23.40
(f) Other non-current assets	51.71	73.89
Total non current assets	2,851.85	2,521.23
Current assets		
(a) Inventories	1,473.55	1,230.17
(b) Financial assets		
(i) Investments	251.74	805.16
(ii) Trade receivables	1,930.76	1,474.30
(iii) Cash and cash equivalents	92.21	41.39
(iv) Bank balances other than (iii) above	0.11	14.39
(v) Other financial assets	12.68	10.74
(c) Current tax assets (net)	15.87	15.53
(d) Other current assets	161.17	76.44
Total current assets	3,938.09	3,668.12
Total assets	6,789.94	6,189.35
Equity and Liabilities		
Equity		
(a) Equity share capital	248.55	248.55
(b) Other equity	4,280.18	4,465.28
Total Equity	4,528.73	4,713.83
Liabilities		
Non-current liabilities		
(a) Financial liabilities		
(i) Lease liabilities	5.33	5.21
(b) Deferred tax liabilities (net)	66.49	125.17
Total non current Liabilities	71.82	130.38
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	202.64	70.39
(ii) Lease liabilities	0.07	0.07
(iii) Supplier's credit	302.81	60.82
(iv) Trade payables		
- total outstanding dues of micro enterprises and small enterprises	224.43	168.37
- total outstanding dues to other than micro enterprises and small enterprises	1,135.55	847.93
(v) Other financial liabilities	110.55	84.54
(b) Other current liabilities	182.97	88.77
(c) Provisions	30.37	24.25
Total current liabilities	2,189.39	1,345.14
Total Liabilities	2,261.21	1,475.52
Total Equity and Liabilities	6,789.94	6,189.35

S.R. Batliboi & Co. LLP, Gurugram

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STATEMENT OF UNAUDITED STANDALONE CASH FLOW FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

(Rs. in Millions unless otherwise stated)

	Particulars	Half Year Ended September 30, 2026	Half Year Ended September 30, 2025
		Un-Audited	Un-Audited
I.	**Cash flow from Operating Activities :**		
	Net Profit before tax	(243.50)	241.56
	Adjustments for :		
	Depreciation and amortization expense	121.96	99.10
	(Gain)/loss on disposal of property, plant and equipment (net)	(0.29)	(1.12)
	Fair value (gain)/loss on financial assets held at fair value through profit or loss	(7.83)	(27.39)
	(Gain)/loss on sale of current investments measured at FVTPL	(10.39)	(5.71)
	Provision for doubtful debt (written back)/written off	0.37	(0.42)
	Foreign exchange fluctuation (gain)/loss (net)	(0.71)	(0.49)
	Interest income	(6.40)	(8.49)
	Share based payments	-	6.17
	Finance costs	40.21	34.11
		136.92	95.76
	Change in operating assets and liabilities :		
	(Increase) in trade and other receivables	(566.69)	(427.90)
	(Increase) in inventories	(243.38)	(147.01)
	Increase in trade and other payables	632.86	463.30
		(177.21)	(111.61)
	Cash generated from operations	(283.79)	225.71
	Income taxes paid (net)	(0.35)	(39.61)
	Net cash generated from operating activities	(284.14)	186.10
II	**Cash flow from investing activities**		
	Purchase of property, plant and equipment including capital work in progress and capital advance	(344.62)	(160.91)
	Proceeds from sale of property, plant and equipment	1.04	2.17
	Proceeds from sale of current investment	571.64	449.71
	Purchase of current investment	-	(746.11)
	Purchase of non current investment	(5.95)	-
	Fixed deposits made during the period	-	(70.00)
	Fixed deposits matured during the period	14.14	367.01
	Interest received	6.66	29.12
	Net Cash (used in) investing activities	242.92	(129.01)
III	**Cash flow from Financing Activities**		
	Net proceeds/(repayment) of borrowings (short term)	132.25	35.39
	Interest on lease liabilities	(0.22)	(0.27)
	Principal payment of lease liabilities	-	0.00
	Finance costs paid	(39.99)	(33.89)
	Net Cash generated from / (used in) financing activities	92.04	1.23
IV	**Net increase in cash & cash equivalents (I + II + III)**	50.82	58.32
V	**Cash and cash equivalents at the beginning of the period**	41.39	0.65
VI	**Cash and cash equivalents at end of the period**	92.21	58.97

Notes:

1. 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.
2. Figures in bracket indicate cash outflow.

ELIN ELECTRONICS LIMITED

S.R. Batliboi & Co. LLP, Gurugram

for Identification

Notes :

1. The above unaudited standalone financial results of the Company for the quarter and half year ended September 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on November 05, 2026.

2. These unaudited 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. 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.

4 (a) During the quarter ended 30 June 2026, a fire incident occurred at the Company's manufacturing facility located at Ghaziabad. The incident resulted in damage to certain inventories, property, plant and equipment and factory building.
The Company has carried out an initial assessment of the loss and has recognised a loss of Rs. 246.55 million in quarter ended 30 June 2026 in the standalone financial results presented under Exceptional items. The affected assets and inventories are adequately insured and the Company is in process of lodging the insurance claim with the insurer. Pending final assessment and survey by the insurance company, no insurance recovery has been recognised in the standalone financial results.

(b) 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 previous year ended March 31, 2026.

ELIN ELECTRONICS LIMITED NEW DELHI

Kamal Sethia
Managing Director
DIN: 00081116

Place: New Delhi
Date: November 05, 2026

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

Elin

YOUR PARTNER
BEYOND PRODUCTS

Annexure-II

CERTIFIED TRUE COPY OF EXTRACT OF MINUTES OF MEETING OF THE BOARD OF DIRECTORS OF ELIN ELECTRONICS LIMITED HELD ON NOVEMBER 05, 2026.

APPLICATION RECEIVED FROM KAMEXIM PRIVATE LIMITED FOR RECLASSIFICATION OF THEIR STATUS FROM "PROMOTER AND PROMOTER GROUP" SHAREHOLDER CATEGORY TO "PUBLIC" SHAREHOLDER CATEGORY:

The Board was apprised that the Company had received request letter from Kamexim Private Limited member of promoter group of the Company for reclassification to "Public" category in terms of the Regulation 31A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations").

The request is pursuant to change in shareholding of Mrs. Kamla Dugar in Kamexim Private Limited (member of Promoter group in Elin Electronics Ltd). Mrs. Kamla Dugar, member of Promoter group sold her stake from 70.59% to 0% in Kamexim Private Limited to Mr. Pradipta Chandra Bahera and Mr. Suman Sourav. Therefore, Kamexim Private Limited does not fall under definition of Promoter group as specified in 2(pp)(iv) of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018.

As on the date of the request letter dated November 02, 2026, Kamexim Private Limited being member of Promoter Group holding no equity shares in the company (representing 0% of the paid-up capital of the Company) requested reclassification from the 'promoter group' category to 'Public' category in accordance with the provisions of Regulation 31A of SEBI Listing Regulations.

Kamexim Private Limited referred to as the 'Outgoing Promoter'. Copy of the request letter received from the Outgoing Promoter was placed before the meeting.

The Board noted that shareholder approval is not required for this Reclassification pursuant to proviso (a) to Regulation 31A (3)(a)(vi) of SEBI Listing Regulations.

Accordingly, the Board analyzed the request letter received from the Outgoing Promoter vis-à-vis the requirements under Regulation 31A of SEBI Listing Regulations and noted the following:

a) Outgoing Promoter has confirmed that it satisfies all the conditions specified under sub-clause (i) to (vii) of clause (b) of sub-regulation (3) of Regulation 31A of SEBI Listing Regulations and has also confirmed that it shall continue to comply with the conditions prescribed under Regulation 31A of SEBI Listing Regulations post re-classification from 'Promoter/ Promoter Group' to 'Public' category at all times.
b) As on date, the Total Promoters/ Promoter Group holding in the Company is at 32.97%.

c) In the event, the reclassification is approved by the Board of Directors and the Stock Exchanges, the total Promoters/ Promoter Group shareholding will remain same as outgoing promoter group has no shareholding in the company.

In view of the rationale provided by the outgoing promoter and on the confirmation that it satisfy all the requirements mentioned under Regulation 31A of SEBI Listing Regulations, the Board was of the view that the request made by the outgoing promoter for reclassification to "Public" category be accepted and approved subject to approval of the Stock Exchanges/ other regulatory authorities, if any.

The Board was informed that none of the director(s) is interested in this proposal.

Accordingly, the Board considered the matter and passed the following resolution:

"**RESOLVED THAT** The Board be and is hereby noted that Mrs. Kamla Dugar (a member of Promoter group in Elin Electronics Ltd) sold her stake from 70.59% to 0% in Kamexim Private Limited, part of Promoter group to Mr. Pradipta Chandra Bahera and Mr. Suman Sourav and accordingly Kamexim Private Limited does not fall under definition of Promoter group as specified in 2(pp)(iv) of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018.

RESOLVED FURTHER THAT the Board of Directors hereby takes on record the Request Letter dated November 02, 2026 received from Kamexim Private Limited ("Outgoing Promoter Group") forming part of 'Promoter and Promoter Group' of Elin Electronics Limited ("the Company") for reclassification of their status from "Promoter Group" category to "Public" category.

RESOLVED FURTHER THAT pursuant to Regulation 31A and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), including any statutory modification(s) or re-enactment thereof, for the time being in force, and subject to necessary approvals from the stock exchanges where the shares of the Company are listed, the consent of the Board of Directors be and is hereby accorded to proceed with the process of reclassification of status of Kamexim Private Limited ("Outgoing Promoter Group") from "Promoter Group" category to "Public" category.

RESOLVED FURTHER THAT the Board of Directors hereby takes note that as required under the provisions of Regulation 31A(3)(b) of SEBI Listing Regulations, the Outgoing Promoter group and any person related to it :

a. Do not hold more than ten percent of the total voting rights in the company ;

b. Do not exercise control over the affairs of your company directly or indirectly;

ELIN ELECTRONICS LIMITED NEW DELHI

c. Do not have any special rights with respect to your company through formal or informal arrangements including through any shareholder agreements;

d. Not being represented on the board of directors (including by way of nominee directorship) of your company and shall not be represented on Board for a period of at least three years from the date of approval of reclassification;

e. Do not act as key managerial personnel in your company and shall not act as key managerial person for a period of at least three years from the date of approval of reclassification;

f. Not a 'wilful defaulter(s)' as per the Reserve Bank of India Guidelines;

g. Not a fugitive economic offender.

RESOLVED FURTHER THAT the Board of Directors hereby takes note that shareholder approval is not required for this Reclassification pursuant to proviso (a) to Regulation 31A(3)(a)(vi) of SEBI Listing Regulations.

RESOLVED FURTHER THAT pursuant to provisions of 31A(3)(c) of SEBI Listing Regulations, the Board of Directors hereby confirms that:

i. The Company is and post reclassification will be compliant with the requirement for minimum public shareholding as required under Regulation 38 of SEBI Listing Regulations.
ii. Trading in Company's shares has not been suspended by stock exchanges.
iii. The Company does not have any outstanding dues to the Board, the stock exchanges or depositories.

RESOLVED FURTHER THAT the Board of Directors or the Company Secretary or the Chief Financial Officer of the Company be and is hereby authorized, severally and or jointly, as the case may be, to do all such things and take all such steps and actions including signing certified true copy of the resolution, making of application(s), furnishing of affidavit(s), declaration(s), indemnities, document(s) etc. on behalf of the Company that may be required to be submitted to stock exchanges or any other regulatory authority and to complete all requisite formalities as may be necessary in this regard."

For Elin Electronics Limited

ELIN ELECTRONICS LIMITED NEW DELHI

Ms. Lata Rani Pawa
Company Secretary and Compliance Officer
M. No.- A30540