



LINAKS MICROELECTRONICS LTD.  
Regd.Off: 12.6 km Barabanki Road,  
Chinhat, Lucknow-227105.  
Phone: 0522-6549493 Fax: 0522-4076594  
EMAIL: [linakspcb@yahoo.com](mailto:linakspcb@yahoo.com)  
CIN: L32101UP1986PLC007841

The Listing Manager,  
The Stock Exchange, Mumbai,  
Phiroze Jeejeebhoy Towers,  
Fort, Dalal Street,  
MUMBAI-400 001

28.05.2024

Dear Sir,

**Sub: Regulation 33 of SEBI (LODR) – Uploading of Audited Financial Results for the Quarter and year ended 31.03.2024**

As required, we are uploading **Audited Financial Results for the Quarter and Year ended 31.03.2024** under Regulation 33 of SEBI (LODR) Regulations, 2015, duly mentioning date and time of Board Meeting.

**Board Meeting Date : 28.05.2024**

Board Meeting Commencement Time : **11.30 Hrs**  
Board Meeting Concluded Time : **12.45 Hrs**

Kindly place the above information on all your relevant records.

**Thanking you,**

Yours faithfully,  
**For Linaks Microelectronics Ltd.**

**ANIL KUMAR SINGH**  
**Managing Director**  
**DIN : 00225518**

**LINAKS MICROELECTRONICS LIMITED**  
**12.6 KM BARABANKI ROAD, CHINHAT, LUCKNOW-227105**  
**CIN: L32101UP1986PLC007841**

**PART I**

**Statement of Standalone audited Result for the Quarter and year ended ended 31.03.2024**

**Rs. In Thousand**

	3 Months	Preceding	Corresponding	Year to date	Year to date
	ended	3 month	3 month	figure for the	figure
	31.3.2024	ended	ended in the	current	for the previous
		31.12.2023	previous year	period ended	year ended
	Audited	Unaudited	Audited	Audited	Audited
1	2	3	2	4	5
<b>1. Income from operations</b>					
(a) Net Sales/Income from operations (Net of excise duty)	0.00	0.00	0.00	0.00	157.00
(b) Other Operating Income	450.00	455.00	450.00	1805.00	1136.00
<b>Total Income from operations (net)</b>	<b>450.00</b>	<b>455.00</b>	<b>450.00</b>	<b>1805.00</b>	<b>1293.00</b>
<b>2. Expenses</b>					
(a) Cost of material consumed	0.00	0.00	-8.00	0.00	118.00
(b) Changes in inventories of finished goods work in progress and stock in trade	0.00	0.00	0.00	0.00	44.00
(c) Employee benefits expense	150.00	149.00	159.00	596.00	742.00
(d) Finance Cost	0.00	0.00	0.00	0.00	0.00
(e) Depreciation and amortisation expense	340.00	341.00	98.00	1361.00	1359.00
(f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing <i>Professional Expenses</i> <i>Audit Fee</i> <i>Watch &amp; Ward</i> <i>Rent</i> <i>Loss on sale of Machinery/Car</i> <i>BSE Fees</i> <i>Repairs &amp; Maintenance</i> <i>Miscellaneous Expenses</i>	276.00	194.00	262.00	1214.00	1390.00
	71.00	23.00	58.00	145.00	0
	30.00	0.00	0.00	0.00	0.00
	79.00	79.00	79.00	317.00	316.00
	86.00	86.00	83.00	343.00	317.00
	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	325.00	300.00
	0.00	0.00	0.00	0.00	192.00
	10.00	6.00	42.00	84.00	266.00
<b>Total Expenses</b>	<b>766.00</b>	<b>684.00</b>	<b>511.00</b>	<b>3171.00</b>	<b>3653.00</b>
3. Profit before exceptional and extraordinary Items and tax	-316.00	-229.00	-61.00	-1366.00	-2360.00
4. Exceptional Items	0.00	0.00	0.00	0.00	0.00
5. Profit before extraordinary Items and tax	-316.00	-229.00	-61.00	-1366.00	-2360.00
6. Extraordinary Items	0.00	0.00	0.00	0.00	0.00
7. Profit before tax	-316.00	-229.00	-61.00	-1366.00	-2360.00
8. Tax Expenses					
Current Tax	0.00	0.00	0.00	0.00	0.00
Deferred Tax	0.00	0.00	0.00	0.00	0.00
9. Net Profit After Tax	-316.00	-229.00	-61.00	-1366.00	-2360.00
10. Other Comprehensive Income					
a) Item that will not be reclassified to the statement of Profit and loss account	0.00	0.00	0.00	0.00	0.00
b) Item that will be reclassified to the statement of Profit and loss account	0.00	0.00	0.00	0.00	0.00
Total other Comprehensive Income	0.00	0.00	0.00	0.00	0.00
11. Total other Comprehensive Income for the period (9+10)	-316.00	-229.00	-61.00	-1366.00	-2360.00
12. Paid up equity share capital ( Face value of the share Re. 1/- each.)	17335.00	17335.00	17335.00	17335.00	17335.00
12.i Earnings per share					
(a) Basic	-0.02	-0.01	0.00	-0.08	-0.14
(b) Diluted	-0.02	-0.01	0.00	-0.08	-0.14

**Notes:**

1. The company manufactures and deals in single segment -Printed Circuit Boards. Hence segment wise report is not prepared.
2. The Company has given factory on lease.
3. The audited financial results for quarter ended 31.03.2024 were reviewed by the audit committee and were taken on record and approved by the board of directors in their meeting held On 28.05.2024.
4. The audit of the audited Financial Results for the quarter ending on 31.03.2024, pursuant to regulation 33(c)(i) of the SEBI (Listing obligation and Disclosure Requirement) Regulation, 2015 has been carried out by the statutory Auditors.
5. Figures of the previous period have been regrouped and re-arranged wherever necessary to correspond with current period's classification/disclosure.
6. Company has given its land as security in Builders agreement with Clarion Township to SYNDICATE BANK (now CANARA Bank) and NCLT has passed order against the company appointing Corporate Insolvency Resolution Professional (CIRP) Vide its order 22.04.2022

S.R. Gupta & Co.  
Chartered Accountants (F.R. No. 001939C)

For and on behalf of the Board of Directors

(CA V.K. Gupta)  
PARTNER  
M. No. 014745  
Place: Lucknow  
Date: 28.05.2024

(A.K. Singh)  
Managing Director  
DIN: 00225518

  
(J.R. Singh)  
Director  
DIN: 08356669

**LINAKS MICROELECTRONICS LIMITED**  
**12.6 KM BARABANKI ROAD, CHINHAT, LUCKNOW-227105**  
**AUDITED FINANCIAL RESULTS FOR THE SIX MONTHS ENDED ON 31.03.2024**

Rs. (In Thousands)

Particulars	6 Months ended on 31.03.2024	Corresponding 6 months ended in the previous year 31.03.2023	Year to date figures for the period ended 31.03.2024	Year to date figures for the Previous year ended 31.03.2023
	Audited	Audited	Audited	Audited
1	2	4	5	6
1. a. Net Sales/Income from operations	0.00	0.00	0.00	157.00
b. Other Operating Income	905.00	825.00	1805.00	1136.00
<b>Total</b>	<b>905.00</b>	<b>825.00</b>	<b>1805.00</b>	<b>1293.00</b>
2. Expenditure				
a. increase/ decrease in stock in trade and work in progress	0.00	0.00	0.00	44.00
b. Consumption of raw materials	0.00	-8.00	0.00	118.00
c. Purchases of traded goods.				
d. Employees Cost	299.00	317.00	596.00	742.00
e. Finance Cost	0.00	0.00	0.00	0.00
e. Depreciation	681.00	502.00	1361.00	1359.00
f.(a) Other expenditure	470.00	568.00	1214.00	1390.00
(b) Repair & Maintenance				
g. Total	1450.00	1379.00	3171.00	3653.00
3. Profit before exceptional and extraordinary Items	-545.00	-554.00	-1366.00	-2360.00
4. Exceptional Items	0.00	0.00	0.00	0.00
5. Profit before extraordinary Items and tax	-545.00	-554.00	-1366.00	-2360.00
6. Extraordinary Items	0.00	0.00	0.00	0.00
7. Profit before tax	-545.00	-554.00	-1366.00	-2360.00
8. Tax Expenses				
current Tax	0.00	0.00	0.00	0.00
Deferred Tax	0.00	0.00	0.00	0.00
9. Net Profit After Tax	-545.00	-554.00	-1366.00	-2360.00
10. Other comprehensive Income				
(a) Items that will not be reclassified to the stat	0.00	0.00	0.00	0.00
and Loss	-545.00	-554.00	-1366.00	-2360.00
(b) Items that will be reclassified to the statement of Profit and Loss.	0.00	0.00	0.00	0.00
Total other comprehensive Income	0.00	0.00	0.00	0.00
11. Total Comprehensive Income for the period	-545.00	-554.00	-1366.00	-2360.00
12. Paid up equity share capital (Face value of the share Re. 1/- each.)	17335.00	17335.00	17335.00	17335.00
13.i Earnings per share				
(a) Basic	-0.03	-0.03	-0.08	-0.14
(b) Diluted	-0.03	-0.03	-0.08	-0.14

Notes:

- The company manufactures and deals in single segment -Printed Circuit Boards. Hence segment wise report is not prepared.
- The Company has given factory on lease.
- The audited financial results for quarter ended 31.03.2024 were reviewed by the audit committee and were taken on record and approved by the board of directors in their meeting held on 28.05.2024
- The audit of the audited Financial Results for the quarter ending on 31.03.2024, pursuant to regulation 33(c)(i) of the SEBI (Listing obligation and Disclosure Requirement) Regulation, 2015 has been carried out by the statutory Auditors.
- Figures of the previous period have been regrouped and re-arranged wherever necessary to correspond with current period's classification/disclosure.
- Company has given its land as security in Builders agreement with Clarion Township to SYNDICATE BANK (now CANARA Bank) and NCLT has passed order against the company appointing Corporate Insolvency Resolution Professional (CIRP) Vide its order 22.04.2022

**S.R. Gupta & Co.**  
Chartered Accountants (F.R. No. 001939C)

For and on behalf of the Board of Directors

(CA V.K. Gupta)  
PARTNER  
M. No. 014745  
Place: Lucknow  
Date: 28.05.2024

(A.K. Singh)  
Managing Director  
DIN: 00225518

  
(J.R. Singh)  
Director  
DIN: 08356669

LINAKS MICROELECTRONICS LIMITED  
12.6 KM BARABANKI ROAD, CHINHAT , LUCKNOW -227105  
CIN : L32101UP1986PLC007841  
Balance Sheet as at 31.03.2024

Particulars	As at 31st March 2024		As at 31st March 2023	
	Rupees (000)	Rupees (000)	Rupees (000)	Rupees (000)
<b>ASSETS</b>				
<b>Non Current Assets</b>				
a) Fixed Assets				
I) Tangible Assets	28289		29650	
II) Intangible Assets		28289		29650
<b>Current Assets</b>				
a) Inventories	2537		2537	
b) Trade receivable	146		146	
c) Cash & Bank balance	131		57	
d) Other current assets	631	3445	557	3297
		<b>31734</b>		<b>32947</b>
<b>LIABILITIES</b>				
Share Holder Funds				
a) Share Capital	49535		49535	
b) Reserves & Surpluservws	-258411	-208876	-257045	-207510
<b>Non Current Libalities</b>				
a) Long term borrowings	0		0	
b) Other Long term liabilities	238831		238789	
c) Long term provision	0	238831	0	238789
<b>Current Liabilities</b>				
a) Short Terms borrowings	0		0	
b) Trade Payable	607		575	
c) Other Current Liabilities	616		607	
d) Short term provisions	556	1779	486	1668
		<b>31734</b>		<b>32947</b>

S.R. Gupta & Co.  
Chartered Accountants (F.R. No. 001939C)

For and on behalf of the Board of Directors

(CA V.K. Gupta)  
PARTNER  
M. No.014745  
Place: Lucknow  
Date:28.05.2024

(A.K.Singh)  
Managing Director  
DIN:00225518

  
(J.R. Singh)  
Director  
DIN:08356669

**Linaks Micro Electronics Ltd.**

**12.6 KM Barabanki Road, Chinhat Lucknow**

Statement of Profit and Loss for the period ending on 31.03.2024


Particulars	(Rs. In 000)		(Rs. In 000)	
	As at 31 March 2024		As at 31 March 2023	
	Current Year		Previous Year	
Income	Rupees	Rupees	Rupees	Rupees
i. Revenue from operation		0		157
ii. Other Income		1805		1136
iii. Total Revenue (i+ii)		1805		1293
iv. <b>Expenditure</b>				
Cost of material consumed		0		118
Changes in inventories of finished goods and work in process		0		44
Employee Benefit Expenses		596		742
Finance Costs		0		0
Depreciation and Amortisation Expenses		1361		1359
Other Expenses		1214		1390
<b>Total Expenses</b>		<b>3171</b>		<b>3653</b>
v. Profit before exceptional and Extraordinary items and tax (iii-iv)		-1366		-2360
vi. Exceptional Items		0		0
vii. Profit before extraordinary items and tax (iii-iv)		-1366		-2360
viii. Extraordinary items-Account written off		0		0
ix. Profit before tax		-1366		-2360
x. Tax Expenses				
Current Tax		0		0
Deferred Tax		0		0
xi. Profit/Loss for the period from continuing operation (ix-x)		-1366		-2360
xii. Profit/Loss from discontinuing operation		0		0
xiii. Tax expenses of discontinuing operation		0		0
xiv. Profit/(loss) from discontinuing operation after tax (xii-xiii)		0.00		0.00
xv. Profit/(loss) for the period (xi+xiv)		-1366.00		-2360.00
xvi. Earning per equity Share				
(i) Basic		-0.8		-0.14
(ii) Diluted		-0.8		-0.14

**S.R. Gupta & Co.**  
Chartered Accountants (F.R. No. 001939C)

**(CA V.K. Gupta)**  
PARTNER  
M. No.014745  
Place: Lucknow  
Date: 28.05.2024

For and on behalf of the Board of Directors

**(A.K.Singh)**  
Managing Director  
DIN:00225518


  
**(J.R. Singh)**  
Director  
DIN:08356669

**Linaks Micro Electronics Ltd.**  
**CASH FLOW STATEMENT FOR FY 2023-2024**

<b>A. CASH FLOW OPERATING ACTIVITIES: As at</b>	<b>31.03.24</b>	<b>31.03.23</b>
	(Rs, in 000)	(Rs. In 000)
Net profit before tax and extraordinary Items	-1366	-2360
Items Adjustment for:		
1. Depreciation & impairment loss on Plant & Mach	1361	1359
2. Loss on Sale of Assets	0	0
2. Other Long Term Liabilities	41	-243
3. Other Current Assets	-74	28
4. Interest/Dividend	0	0
5. Other Curent Liabilities	0	266
Operating profit before working capital	-38	-950
Change adjustment for:		
1. Trade and other receivables	0	699
2. Inventories	0	150
3. Trade and other payables -	42	-59
4. Short Term Provisions	70	160
Cash generated from operations	74	0
<b>Interest Received</b>	0	0
Direct taxes paid		
CASH FLOW BEFORE EXTRAORDINARY ITEM:	74	0
1. Extra ordinary items( creditors written off)		
Decrease in Share capital		
Increase in reserves		
2. Expenses pertaining to previous year		
2. Net Cash from operating activities	74	0
<b>B. CASH FROM INVESTMENT ACTIVITIES</b>		
Purchase of fixed assets	0	-35
Sale of Assets	0	34
Net Cash used in investing activities		
Total	74	-1
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from Unsecured Loans		
Repayment of finance/lease liabilities	0	0
Increase in Cash credit borrowings		
Waiver of loans		
payment of unsecured Loans		
NET CASH USED IN FINANCING ACTIVITIES	0	0
Net increase in cash and cash equivalent	74	-1
Cash and cash Equivalents as at-1.04.2023 (Opening Balance)	57	58
Cash and cash Equivalents as at 31.03.2024		
Closing Balance	131	57

PLACE : Lucknow  
Date:28.05.2024

ANIL K. SINGH  
Managing Director  
DIN:00225518

  
J.R. Singh  
DIRECTOR  
DIN:08356669

**AUDITORS' REPORT**

We have checked the attached cash flow statement of Linaks Microelectronics Ltd. for the year ended March 31, 2024 the books & records maintained by the company in the ordinary course of business and have found in accordance therewith.

**For S.R. Gupta & Co.**  
**Chartered Accountants**

**(CA V. K. Gupta)**  
**PARTNER M. No. 078449**  
**Lucknow**  
**Date:28.05.2024**

**Auditor's Report on Quarterly Financial Result and year to date Result of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.**

To,

The Board of Directors,

Linaks Microelectronics Ltd.,

We have audited the quarterly financial results of Linaks Microelectronics Ltd., for the quarter ended 31st March, 2024 and year to date result for the period 1<sup>st</sup> April, 2023 to 31 March, 2024 attached here with being submitted by the company pursuant to the requirement of the SEBI (Listing and Disclosure requirement) Regulation, 2015. These quarterly results, as well as, year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the Company's Management. Our responsibility is to express an opinion on these financial results based on our audit of such interim Financial Statements, which have been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standards (AS) 25, Interim Financial Reporting, prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued there under and other Accounting Principles Generally accepted in india.

We conduct our audit in accordance with the Accounting Standards generally accepted in india. Those standards require that we plan and perform to obtain reasonable assurance whether the financial result are free of material misstatements. An Audit includes examining, on test basis, evidence supporting the amounts disclosed on financial results. An audit also includes assessing the accounting principles used and significant estimated made by management. We believe that our audits provide a reasonable basis of our opinion. In our opinion and to the best of our information and according to explanations gives to us, these quarterly and year to date financial results:

1. Have been presented in accordance with the requirement of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirement) Regulations, 2015 and
2. Gives a true and fair view of the loss and other financial information for the quarter ended 31<sup>st</sup> March, 2024, as well as, year to date result for the period from 1<sup>st</sup> April, 2023 to 31<sup>st</sup> March, 2024.

For S.R. Gupta & Co.  
Chartered Accountants,  
F.R. No.001939C

Dated: 28.05.2024

(CA Vinod Gupta)  
Partner  
M. No.014745




## **LINAKS MICROELECTRONICS LTD., LUCKNOW**

### Statement on Impact of Audit Qualifications (for audit report with modified opinions submitted along with Annual Audited Financial Results (Standalone))

Sl. No.	Particulars	Amount figures (as reported before Adjusting for qualifications) (RS. in Thousand)	Adjusted Figures (Audited figures After adjusting for Qualifications) (RS. in Thousand)
1.	Turnover/total Income as at 31.03.2024	Rs. 1805	Rs. 1805
2.	Total Expenditure	Rs. 3171	Rs. 3171
3.	Net Profit/(Loss)	Rs.-1366	Rs.-1366
4.	Earnings Per share	Rs. - 0.08	Rs. - 0.08
5.	Total Assets	Rs.31734	Rs.31734
6.	Total Liabilities ((excluding share capital & Reserves)	Rs. 240610	Rs. 240610
7.	Net Worth( 5-6)	Rs. -208876	Rs. -208876
8.	Any other financial Items as felt appropriate By the management.		

II. Audit qualification (each audit qualification separately)

1. Details of audit qualifications Nil.
2. Type of audit qualifications: Qualified Opinion/Disclosure of opinion/adverse opinion NIL.
3. Frequency of qualification/Whether appeared first time/repetitive/since how long continuing NIL.
4. For the audit qualification(s) where the impact quantified by the auditor, management's views. NIL
5. For audit qualifications where the impact is not quantified by the auditor. NIL
  - (i) Managements estimation on the audit qualification NIL
  - (ii) If management is unable to assess the impact, reason for the same. NIL
  - (iii) Auditors' comment on (i) or (ii) above. NIL

Signatories	For Linaks Microelectronics Ltd.	
CEO/Managing Director	ANIL KUMAR SINGH, M.D.	
CFO	GIRISH CHANDRA JHA	
Audit Committee Chairman	J.R. SINGH, DIRECTOR	
Statutory Auditor	CA V.K. Gupta	



Date: 28.05.2024

Place: Lucknow



## FORM A

### FORMAT OF COVERING LETTER OF THE AUDIT REPORT TO BE FILED WITH THE STOCK EXCHANGES

1.	<b>Name of the Company</b>	<b>LINAKS MICROELECTRONICS LIMITED</b>
2.	<b>Annual Financial Statement for the year ended</b>	<b>31<sup>st</sup> March, 2024</b>
3.	<b>Type of observation</b>	<b>No qualification</b>
4.	<b>Frequency of observation</b>	<b>Whether appeared first time/repetitive/since how long period</b>  <b>NIL</b>
5.	<b>To be signed by</b>	
	<b>CEO/Managing Director</b>	ANIL KUMAR SINGH, M.D. 
	<b>CFO</b>	GIRISH CHANDRA JHA 
	<b>Auditor of the Company</b>	CA V.K.GUPTA
	<b>Audit Committee Chairman</b>	J.R. SINGH, DIRECTOR 