Name of the assessee	:	**LINGA AGRI TRADING AND MACHINERY PRIVATE LIMITED**
Address	:	No 46, KPN Colony, 1st Street Tirupur - 641601
P.A.N.	:	**AADCL5661J**
Asst. Year	:	2026-27
Status	:	Private Limited Company
Date of Incorporation	:	28-03-2018

STATEMENT OF TOTAL INCOME

	Rs. P.	Rs. P.
PROFITS AND GAINS FROM BUSINESS:		
Net Profit as per Profit and Loss Account	15,02,07,932.00	
Add: Inadmissible Expenses		
Book Depreciation	62,15,385.00	
Late Payment of PF U/s.36 (1) (va)	43,200.00	
Penalty on Late Payment of PF U/s.36 (1) (va)	786.00	
Non Payment of PF U/s.43B(b)	3,750.00	
Donations	47,79,370.00	
Interest on Income Tax	5,62,751.00	
Interest on TDS	1,39,106.00	
Late Fee on TDS	18,950.00	
Late Fee on GST	9,750.00	
	16,19,80,980.00	
Less: Admissible Expenses		
Depreciation as per Income Tax Act ,1961	51,22,027.00	
		15,68,58,953.00
GROSS TOTAL INCOME		15,68,58,953.00
Less: DEDUCTION UNDER CHAPTER - VI A :		
U/s 80 IAC :		
Deduction for Eligible Startups 100%		15,68,58,953.00
TOTAL INCOME		-

STATEMENT OF TAXES

A. Computation of Tax under at Normal Rates:

Tax Payable on the above total income @ 25%		-

B. Computation of Tax under Section 115JB:

Book Profit before tax	15,02,07,932.00	
Minimum Alternate Tax Payable @15%		2,25,31,190.00
		2,25,31,190.00

LINGA AGRI TRADING AND MACHINERY PRIVATE LIMITED

TAX DUE:		
Tax Payable (A) or (B) Whichever is higher		2,25,31,190.00
Add: Surcharge @ 12%		27,03,743.00
		2,52,34,933.00
Add: Education Cess @ 4%		10,09,397.00
		2,62,44,330.00
Add: Interest U/s.		
-234B	4,75,000.00	
-234C	12,09,875.00	
		16,84,875.00
Total Tax Payable		**2,79,29,205.00**
TAX PAID:		
Tax Deducted at Source (M/s.)		
Canara Bank SB	1,57,120.00	
Canara Bank TN 2	8,167.00	
Commission Of Municipal Administration	31,096.00	
Executive Officer Maraimalainagar Town Panchayat	35,188.00	
State Agricultural Marketing Board	85,228.00	
Thiruporur Town Panchayat	22,758.00	
Shri Shankarlal Sundarbai Shasun Jain College for Women	1,000.00	
Tambaram Municipality Commissioner	6,34,524.00	
Executive Officer,	16,610.00	
Kannampalayam Town Panchayat	70,723.00	
Othakkalmandaram Town Panchayat	19,800.00	
Town Panchayat Chettipalayam	19,163.00	
Assistant Executive Engineer	19,205.00	
Executive Officer Special Village Panchayat	35,600.00	
Small Industries Development Bank Of India	9,493.00	
Dindigul Corporation	1,92,570.00	
		13,58,245.00
Tax Collected at Source (M/s.)		
Mercedes-Benz India Private Limited	1,09,000.00	
Coimbatore Anamallais Agencies Private Limited	27,080.00	
		1,36,080.00
Advance Tax Paid on 12-12-2025		10,00,000.00
Selfassessment Tax Paid		2,54,34,880.00
Total Tax Paid		**2,79,29,205.00**

for and on behalf of the Board of Directors of
LINGA AGRI TRADING AND MACHINERY PRIVATE LIMITED

Govindaraj Samynathan
Managing Director
DIN: 08098238

Govindaraj Gowtham Sithaarth
Director
DIN: 08098237

Kulathupalayam Govindaraj Vignesh
Director
DIN: 08098239

LINGA AGRI TRADING AND MACHINERY PRIVATE LIMITED
CIN: U28299TZ2018PTC030272

Balance Sheet

(Amount in Lakhs)

Particulars	Note	As at March 31, 2026	As at March 31, 2025
Assets			
1. Non-current assets			
(a) Property, plant and equipment	2	280.44	89.42
(b) Capital work in progress	3	-	75.33
(c) Financial assets			
(i) Other financial assets	4	1,205.03	151.59
(d) Deferred tax Asset	5	318.81	54.46
Total Non-current assets (A)		**1,804.28**	**370.79**
2. Current assets			
(a) Inventories	6	1,984.87	835.93
(b) Financial assets			
(i) Trade receivables	7	3,622.51	1,404.06
(ii) Cash and cash equivalents	8	103.32	1.34
(c) Other current assets	9	2,904.04	684.03
Total Current assets (B)		**8,614.73**	**2,925.36**
Total Assets (A + B)		**10,419.02**	**3,296.15**
Equity and Liabilities			
1. Equity			
(a) Equity share capital	10	79.84	16.00
(b) Other equity	11	3,567.81	410.79
Total Equity (C)		**3,647.65**	**426.79**
2. Liabilities			
Non-current liabilities			
(a) Financial liabilities			
(i) Loans	12	1,130.85	89.19
(ii) Other Financial Liabilities		-	-
Total Non-current liabilities (D)		**1,130.85**	**89.19**
Current liabilities			
(a) Financial liabilities			
(i) Loans	13	3,404.04	2,143.99
(ii) Trade payables	14		
(1) Dues to MSME		-	-
(2) Dues to Others		1,627.32	441.96
(b) Other current liabilities	15	369.88	151.58
(c) Provisions	16	239.29	42.65
Total Current liabilities (E)		**5,640.52**	**2,780.18**
Total Liabilities (D+E)		**6,771.37**	**2,869.36**
Total Equity and Liabilities (C+D+E)		**10,419.02**	**3,296.15**

The notes referred to above form an integral part of the financial statements.

As per my report of even date

Mohammed Zafarullah
Chartered Accountant
M.No.:018823

26018823AIQUS2806

Coimbatore,
May 28, 2026.

for and on behalf of the Board of Directors of
Linga Agri Trading and Machinery Private Limited

Govindaraj Gowtham Sithaarth
Managing Director
DIN: 08098237

Govindaraj Samynathan
Director
DIN: 08098238

Kulathupalayam Govindaraj Vignesh
Director
DIN: 08098239

LINGA AGRI TRADING AND MACHINERY PRIVATE LIMITED
CIN: U28299TZ2018PTC030272
Statement of Profit and Loss

(Amount in Lakhs)

Sr. No	Particulars	Note	For the year ended March 31, 2026	For the year ended March 31, 2025
I.	**Income**			
	(a) Revenue from operations	17	8,447.72	1,927.06
	(b) Other income	18	3.19	0.91
	Total income (I)		**8,450.90**	**1,927.97**
II.	**Expenses**			
	(a) Cost of materials consumed	19	7,243.90	1,495.76
	(b) Changes in inventories	20	(841.06)	(221.51)
	(c) Employee benefits expense	21	35.64	30.35
	(d) Finance costs	22	107.80	72.49
	(e) Depreciation and amortization expenses	23	62.15	3.56
	(f) Other expenses	24	340.39	229.12
	Total expenses (II)		**6,948.83**	**1,609.76**
III.	**Profit before exceptional items and tax (I - II)**		**1,502.08**	**318.21**
IV.	Exceptional items		-	-
V.	**Profit before tax (III + IV)**		**1,502.08**	**318.21**
VI.	**Tax expenses**			
	(a) Current tax		262.44	53.12
	(b) Deferred tax		(264.35)	(52.11)
			(1.91)	1.00
VII.	**Profit for the period (V - VI)**		**1,503.99**	**317.21**
VIII.	**Other comprehensive income**			
	A. Items that will not be reclassified to profit or loss			
	- Re-measurements of the defined benefit plans		-	-
	- Income tax on the above item		-	-
	B. Items that will be reclassified to profit or loss		-	-
	Total other comprehensive income (VIII)		-	-
	Total comprehensive income for the period (VII + VIII)		**1,503.99**	**317.21**
	Earnings per equity share (Nominal value of share of Rs. 10 each)			
	1) Basic **(in Rs.)**	28	939.99	198.26
	2) Diluted **(in Rs.)**	28	217.95	198.26

The notes referred to above form an integral part of the financial statements.

As per my report of even date

for and on behalf of the Board of Directors of
Linga Agri Trading and Machinery Private Limited

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Managing Director
DIN: 08098237

Govindaraj Samynatha
Director
DIN: 08098238

Kulathupalayam Govindaraj Vignesh
Director
DIN: 08098239

Mohammed Zafarullah
Chartered Accountant
M.No.:018823
26018823AIQVSR2806
Coimbatore,
May 28, 2026.

LINGA AGRI TRADING AND MACHINERY PRIVATE LIMITED
CIN: U28299TZ2018PTC030272

Statement of Cash Flows

(Amount in Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
A.Cash flows from operating activities		
Profit before tax and exceptional item	1,502.08	318.21
Adjustments:		
Depreciation and amortisation	62.15	3.56
Interest income	(3.19)	(0.22)
Finance costs	107.80	72.49
Operating cash flow before working capital changes	**1,668.84**	**394.04**
Change in operating assets & liabilities :		
Inventories	(1,148.94)	(366.68)
Trade receivables	(2,218.45)	(814.94)
Other current assets	(2,220.01)	(476.89)
Other financial assets	(1,053.44)	(117.94)
Trade payables	1,185.36	344.22
Other current liabilities	218.30	24.10
Cash generated from operating activities	**(3,568.33)**	**(1,014.09)**
Taxes paid (Net)	(65.81)	(10.46)
Net cash generated from operating activities (A)	**(3,634.14)**	**(1,024.56)**
B.Cash flows from investing activities		
Purchase of property, plant and equipment	(253.18)	(88.52)
Capital Work in Progress	75.33	(75.33)
Interest income	3.19	0.22
Net cash generated from / (used in) investing activities (B)	**(174.66)**	**(163.63)**
C.Cash flows from financing activities		
Share Capital	63.84	-
Securities premium reserve	1,653.03	-
Finance costs	(107.80)	(72.49)
Proceeds from long term borrowings	1,041.66	74.50
Proceeds from short term borrowings	1,260.05	1,185.79
Net cash (used in) / generated from financing activities (C)	**3,910.79**	**1,187.80**
Net increase / (decrease) in cash and cash equivalents (A+B+C)	**101.98**	**(0.38)**
Cash and Bank balance at the beginning of the year	1.34	1.72
Less: Bank Balances not considered as Cash & Cash equivalents as per Ind AS 7	-	-
Cash and equivalents at the end of the year	**103.32**	**1.34**
Cash on hand	2.53	1.20
Balance with banks	100.79	0.14

The notes referred to above form an integral part of the financial statements.

As per my report of even date

Mohammed Zafarullah
Chartered Accountant
M.No.:018823
26018823GIGUSR2806
Coimbatore,
May 28, 2026.

for and on behalf of the Board of Directors of
Linga Agri Trading and Machinery Private Limited

Govindaraj Gowtham Sithaarth
Managing Director
DIN: 08098237

Govindaraj Samynathan
Director
DIN: 08098238

Kulathupalayam Govindaraj Vignesh
Director
DIN: 08098239

LINGA AGRI TRADING AND MACHINERY PRIVATE LIMITED
CIN: U28299TZ2018PTC030272

Statement of changes in equity

A. Equity share capital

Particulars	(Amount in Lakhs)
Balance as at 1st April 2024	16.00
Changes in Equity share capital during the year	-
Balance as at 31st March 2025	16.00
Changes in Equity share capital during the year	
a) Equity shares	-
b) Preference shares^	63.84
Balance as at 31st March 2026	79.84

^ 6,38,412 Complusorily covertible preference shares of Rs.10 each has been issued to existing shareholders on right basis

B. Other equity

(Amount in Lakhs)

Particulars	Reserves and Surplus			Items of Other Comprehensive Income (OCI)	Total
	Capital Reserve	Securities Premium	Retained Earnings	Remeasurement of post-employment benefit obligations	
Balance as at April 1,2024	-	20.40	73.18	-	93.58
Add: Profit for the year	-	-	317.21	-	317.21
Add: Other Comprehensive Income for the year (Net of taxes)	-	-	-	-	-
Less: Dividend	-	-	-	-	-
Balance as at March 31,2025	-	**20.40**	**390.39**	-	**410.79**
Add: Additions during the year	-	1,653.03	-	-	1,653.03
Add: Profit for the year	-		1,503.99	-	1,503.99
Add: Other Comprehensive Income for the year (Net of taxes)	-	-	-	-	-
Less: Dividend	-	-	-	-	-
Balance as at March 31, 2026	-	**1,673.43**	**1,894.38**	-	**3,567.81**

The notes referred to above form an integral part of the financial statements.

for and on behalf of the Board of Directors of
Linga Agri Trading and Machinery Private Limited

Govindaraj Gowtham Sithaarth
Managing Director
DIN: 08098237

Govindaraj Samynathan
Director
DIN: 08098238

Kulathupalayam Govindaraj Vignesh
Director
DIN: 08098239

Mohammed Zafarullah
Chartered Accountant
M.No.:018823
26018823G1QUSR2806
Coimbatore,
May 28, 2026.

LINGA AGRI TRADING AND MACHINERY PRIVATE LIMITED
Notes to the Financial Statements

Note 1:

A. Corporate Information

Linga Agri Trading And Machinery Private Limited (CIN : U28299TZ2018PTC030272) was incorporated under the Companies Act, 2013 on March 28, 2018 as private limited company with registered office in Tirupur. The Company is a manufacturer of all kinds of farm and agricultural machineries, implements, mechanical and scientific equipment, apparatuses, devices along with their spares and accessories.

B. Material Accounting Policy Information

These financial statements of the Company have been prepared in accordance with the Indian Accounting Standards (hereinafter referred to as the 'Ind AS') as notified by Ministry of Corporate Affairs ('MCA') under Section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015, as amended and other relevant provisions of the Act. The Company has uniformly applied the accounting policies during the periods presented.

Specific disclosure of material accounting policy infomation where Ind AS permits options is made hereunder:

The company has assessed the materiality of the accounting policy information, which involves exercising judgement and considering both quantitative and qualitative factors by taking into account not only the size and nature of the item or condition but also the characteristics of the transactions, events or conditions that could make the information more likely to impact the decisions of the users of the financial statements.

1.1Basis for preparation

The financial statements have been prepared on going concern basis in accordance with accounting principles generally accepted in India. The presentation of financial statement is based on Ind AS Schedule III of the Companies Act, 2013.

The financial statements have been prepared on the historical cost basis except for the following material items in the Balance sheet.

(i) Financial assets are measured either at fair value or at amortised cost depending on their classification;

(ii) Employee defined benefit assets/ liabilities are recognised as the net total of fair value of plan assets, adjusted for actuarial gains/losses and the present value of defined benefit obligations.

(iii) Right of use of assets are recognised at the present value of future lease payments and depreciated on a straight line basis based on the lease term of the asset.

Historical cost is generally based on fair value of the consideration given in exchange for goods and services.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Company takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair value for measurement and/or disclosure purposes in these financial statements is determined on such a basis, except for leasing transactions that are within the scope of Ind AS 116 and measurements that have some similarities to fair value but are not fair value, such as net realizable value in Ind AS 2 or value in use in Ind AS 36.

In addition, for financial reporting purposes, fair value measurements are categorized into Level 1, 2, or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:

Level 1 - inputs are quoted prices (unadjusted) in active markets for identical assets and liabilities that the entity can access at the measurement date.

Level 2 - inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly; and

Level 3 - inputs are unobservable inputs for the assets or liabilities.

The Company's Financial Statements are presented in Indian Rupees, which is rounded to the nearest lakhs except when otherwise stated.

1.2 Current and non-current classification

For the purpose of Current / Non-Current classification, the Company has reckoned its normal operating cycle as twelve months based on the nature of products/ activities of the company and the time between the acquisition of assets or inventories for processing and their realisation in cash and cash equivalents.

1.3 Key Accounting estimates and judgments

(i) Use of Estimates

The preparation of financial statements in conformity with Ind AS requires management to make judgments,estimates and assumptions that affect the application of the accounting policies and the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements,and the reported amounts of revenues and expenses during the year. Actual results could differ from those estimates.

(ii) Changes in estimates

The estimates and underlying assumptions are reviewed on an ongoing basis. The effect of change in an accounting estimate is recognized prospectively by including it in profit or loss (a) In the period of the change if the change affects only that period; or (b) the period of the change and future periods, if the change affects both.

However, the change in an accounting estimate that gives rise to changes in assets and liabilities, or relates to an item of equity, is recognized by adjusting the carrying amount of the related asset, liability or equity item in the period of the change.

(iii) Key sources of estimation uncertainty

Key assumption concerning the future, and other key sources of estimation uncertainty at the end of the reporting period that may have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year is as given below.

(a) Claims, Provisions and Contingent Liabilities

The Company has ongoing discussions/litigations with various tax and regulatory authorities and third parties. Where an outflow of funds is believed to be probable and a reliable estimate of the outcome of the dispute can be made based on management's assessment of specific circumstances of each dispute and relevant external advice, management provides for its best estimate of the liability. Such accruals are by nature complex and can take number of years to resolve and can involve estimation uncertainty. Information about such litigations if any, is provided in the Notes to the financial statements.

(b) Revenue Recognition

Revenue comprises sales and service income. Revenue is recognised to the extent it is probable that the economic benefits will flow to the Company and that the revenue can be reliably measured. The Company collects Goods and Service Tax (GST) as applicable on behalf of the government and therefore, these are not economic benefits flowing to the Company. Hence, they are excluded from revenue.

(c) Expected Credit Loss

The Company has used a practical expedient by computing the expected credit loss allowance for trade receivables based on a provision matrix considering the nature of receivables and the risk characteristics. The provision matrix takes into accounts historical credit loss experience and adjusted for forward looking information. The expected credit loss allowance is based on the ageing of the day of the receivables are due and the rates as given in the provision matrix.

1.4 Property, Plant and Equipment (PPE)

Items of Property, plant and equipment acquired or constructed are initially recognized at historical cost net of recoverable taxes, duties, trade discounts and rebates, less accumulated depreciation and impairment loss, if any. The historical cost of Property, plant and equipment comprises of its purchase price, borrowing costs and adjustment arising from exchange rate variations attributable to the assets, including any cost directly attributable to bringing the assets to their working condition for their intended use.

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. The Company identifies and determines cost of each component/part of the plant and equipment separately, if the component/part has a cost which is material to the total cost of the plant and equipment and has useful lives that is materially different from that of the remaining plant and equipment.

The carrying amount of any component accounted for as a separate asset is derecognized when replaced. All other repairs and maintenance are charged to the Statement of Profit and Loss during the year in which they are incurred. Gains and losses arising from derecognition of PPE are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the Statement of Profit and Loss when the asset is derecognized.

Depreciation methods, estimated useful lives and residual values

Depreciation on Property, Plant and Equipment's is provided on written down value method adopting the useful lives of the respective Property, Plant and Equipment's, and the residual value in accordance with schedule II to the Companies Act, 2013. In respect of additions during the year, depreciation is prorated to the number of days used.

Estimated useful lives of the assets are as follows:

Category of asset	Useful Life (in years)
Plant & Machinery	15
Office Equipments	5
Vehicles	8
Computer & Accessories	3

1.5 Impairment of Assets

At the Balance Sheet date an assessment is done in accordance with Ind AS 36, to determine whether there is any indication of impairment in the carrying amount of the company's assets. An asset is treated impaired when carrying cost of assets exceeds its recoverable value.

An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss, if any, recognized in prior accounting period is reversed if there has been any change in the estimate of recoverable amount.

1.6 Inventories

Inventories are valued at the lower of cost and net realizable value after providing for obsolescence if any.

Cost is determined as under:-

* Raw materials and components are valued using lower of cost calculated on weighted average basis and net reaslisable value.
* Work in progress and finished goods are valued at lower of cost and net realisable value, cost includes all appropriate allocable overheads and duty wherever applicable.
* Stores and spares are values at lower of cost on first in first out basis and net realisable value.

1.7 Financial Instruments

Financial Assets and financial liabilities are recognized when a Company entity becomes a party to the contractual provisions of the instruments.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognised immediately in Profit and Loss.

De-recognition of financial assets

The Company derecognizes a financial asset when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and the transfer qualifies for de-recognition under Ind AS – 109. If the Company neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Company recognizes its retained interest in the asset and an associated liability for amounts it may have to pay. If the Company retains substantially all the risks and rewards of ownership of a transferred financial asset, the Company continues to recognize the financial asset and also recognizes a collateralized borrowing for the proceeds received.

On de-recognition of a financial asset in its entirety, the difference between the asset's carrying amount and the sum of the consideration received and receivable and the cumulative gain or loss that had been recognized in other comprehensive income and accumulated in equity is recognized in profit or loss if such gain or loss would have otherwise been recognized in profit or loss on disposal of that financial asset.

De-recognition of Financial Liabilities

The Company derecognizes financial liabilities when, and only when, the Company's obligations are discharged, cancelled or have expired. An exchange between with a lender of debt instruments with substantially different terms is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. Similarly, a substantial modification of the terms of an existing financial liability is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. The difference between the carrying amount of the financial liability derecognized and the consideration paid and payable is recognized in the Statement of Profit and Loss.

Cash and Cash Equivalents:

The Company considers all highly liquid financial instruments which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and Cash Equivalents consist of cash on hand, balances with banks which are unrestricted for withdrawal and usage.

1.8 Revenue recognition

(i) Sale of goods

Revenue comprises sales and service income. Revenue is recognised to the extent it is probable that the economic benefits will flow to the Company and that the revenue can be reliably measured. The Company collects Goods and Service Tax (GST) as applicable on behalf of the government and therefore, these are not economic benefits flowing to the Company. Hence, they are excluded from revenue.

(ii) Interest income

For all financial instruments measured at amortized cost, interest income is recorded using the effective interest rate, which is the rate that exactly discounts the estimated future cash receipts through the expected life of the financial instrument. Interest income is included in 'Other Income' in the Statement of Profit and Loss.

1.9 Employee Benefits

Employee benefits include provident fund and employee state insurance scheme.

The Company's contribution to provident fund and employee state insurance are considered as defined contribution plans and are charged as an expense based on the amount of contribution required to be made and when services are rendered by the employees.

Leave benefits:

Accumulated leave, which is expected to be utilized within next 12 months, is treated as short-term employee benefit. The company measures the expected cost of such absences as additional amount that it expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The company treats accumulated leave expected to be carried forward, as short term employee benefits for measurement purposes. Such short term compensated absences are provided for based on rules of the Company at current encashable rates for the unveiled balances of leave.

1.10 Provisions

A provision is recognised when the Company has a present obligation (legal or constructive) as a result of past event and it is probable that an outflow of resources embedded and that the company will be required to settle the obligation, in respect of which a reliable estimate can be made of the amount of obligation.

1.11 Taxes on Income

i. Current Tax:

Tax on Income for the current period is determined on the basis of taxable income and tax credit computed in accordance with the provisions of the Income Tax Act 1961, and based on the expected outcome of assessments/ appeals.

ii. Deferred Tax:

Deferred Tax is recognized on timing difference between accounting income and the taxable income for the year quantified using the tax rates and laws enacted or substantively enacted as on the balance sheet date. Deferred Tax assets are recognized and carried forward to the extent that there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.

Minimum Alternate Tax ("MAT") credit is recognized as an asset only when and to the extent there is convincing evidence that the company will pay normal income tax during the specified period. In the year in which the MAT credit becomes eligible to be recognized as an asset in accordance with the recommendations contained in the Guidance note issued by Institute of Chartered Accountants of India ("ICAI"), the said asset is created by way of credit to Statement of Profit and Loss. The company reviews the same at each Balance Sheet date and writes down the carrying amount of MAT credit entitlement to the extent there is no longer convincing evidence to the effect that company will pay normal income tax during the specified period.

1.12 Earnings Per Share

Basic Earnings Per Share are computed by dividing profit or loss attributable to equity shareholders of the Company by the weighted average number of equity shares outstanding during the year. The Company did not have any potentially dilutive securities in any of the years presented.

1.13 Provisions and contingencies

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes. Contingent assets are not recognised in the financial statements.

1.14 Segment reporting

The company is engaged in the business of machinery manufacturing activities. Hence, there is only one reportable segment.

1.15 Statement of Cash flows

Cash flows are reported using the indirect method, whereby profit / (loss) before tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are based on classification made in a manner considered most appropriate to Company's business.

LINGA AGRI TRADING AND MACHINERY PRIVATE LIMITED
Notes to the financial statements for the period ended March 31, 2026
(All amounts are in Lakhs unless otherwise stated)

Note 2: Property, Plant and Equipment (PPE)

The changes in the carrying value of property, plant and equipment for the period ended March 31, 2026 and March 31, 2025 were as follows:

Particulars	Office Equipments	Plant & Machinery	Computer & Accessories	Vehicles	Total
Gross carrying amount					
As at 1st April, 2024	**4.95**	**-**	**-**	**-**	**4.95**
Additions for the year	1.64	86.73	0.15	-	88.52
Disposals/ Adjustments for the year	-	-	-	-	-
As at 1st April, 2025	**6.59**	**86.73**	**0.15**	**-**	**93.47**
Additions for the period	11.40	117.91	2.92	120.94	253.18
Disposals/ Adjustments for the period	-	-	-	-	-
As at 31st March, 2026	**17.99**	**204.64**	**3.07**	**120.94**	**346.65**
					-
Accumulated depreciation					-
As at 1st April, 2024	**0.49**	**-**	**-**	**-**	**0.49**
Depreciation for the year	3.40	0.15	0.00	-	3.56
Depreciation withdrawn during the year	-	-	-	-	-
As at 1st April, 2025	**3.89**	**0.15**	**0.00**	**-**	**4.05**
Depreciation for the period	4.94	35.12	0.99	21.11	62.15
Depreciation withdrawn during the period	-	-	-	-	-
As at 31st March, 2026	**8.83**	**35.27**	**0.99**	**21.11**	**66.21**
					-
Net Carrying Value					-
As at March 31, 2025	2.70	86.57	0.15	-	89.42
As at 31st March, 2026	**9.16**	**169.37**	**2.08**	**99.84**	**280.44**

Notes :

(i) During the financial year 2025-26, the company has reclassified one of its machinery viz. VMC Milling Machine with a carrying cost of Rs.2,41,48,500.00 which was held as 'Property, Plant and Equipment' into 'stock-in-trade' (inventory) for sale in the ordinary course of business.

(ii) The company has not revalued any of its assets during the period.
(iii) The company has not created any charge on its property, plant and equipment.
(iv) The aggregate depreciation has been included under depreciation and amortization expense in the Statement of Profit and Loss.

LINGA AGRI TRADING AND MACHINERY PRIVATE LIMITED
Notes to the financial statements for the period ended March 31, 2026
(All amounts are in Lakhs unless otherwise stated)

Note 3: Capital work in progress

The changes in capital work-in-progress for the period ended March 31, 2026 and March 31, 2025 are as follows:

Particulars	Others	Total
As at 1st April, 2024	75.33	75.33
As at 1st April, 2025	75.33	75.33
Additions for the period	-	-
Deletions for the period	(75.33)	(75.33)
As at 31st March, 2026	-	-

Capital Work-in-progress (CWIP) for ageing schedule - 2025-26

CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress	-	-	-	-	-
Projects temporarily suspended	-	-	-	-	-

Capital Work-in-progress (CWIP) for ageing schedule - 2024-25

CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress	75.33	-	-	-	75.33
Projects temporarily suspended	-	-	-	-	-

LINGA AGRI TRADING AND MACHINERY PRIVATE LIMITED
Notes to the financial statements for the period ended March 31, 2026
(All amounts are in Lakhs unless otherwise stated)

Note 4: Other Financial Assets

Sr. No	Particulars	As at March 31, 2026	As at March 31, 2025
	(Unsecured, Considered Good)		
(a)	Security Deposits	102.41	36.22
(b)	Earnest Money Deposit	190.09	108.15
(c)	Bank deposits with maturity of more than 12 months	912.53	7.22
		1,205.03	**151.59**

Note 5: Deferred Tax Asset

Sr. No	Particulars	As at March 31, 2026	As at March 31, 2025
	(Related to Fixed Assets)		
	Opening Balance	(1.06)	(0.06)
	Add: Additions / (Reversals) during the year	1.91	(1.00)
	MAT Credit Entitlements	317.96	55.52
		318.81	**54.46**

Note 6: Inventories

Sr. No	Particulars	As at March 31, 2026	As at March 31, 2025
	(valued at lower of cost and net realizable value)		
(a)	Raw materials	496.22	188.35
(b)	Work in progress	515.79	459.26
(c)	Finished Goods	972.86	188.33
		1,984.87	**835.93**

Note 7: Trade Receivables

	Particulars	As at March 31, 2026	As at March 31, 2025
	(Unsecured, Considered good)		
(a)	Receivable from Others	3,622.51	1,404.06
Less :	Expected credit loss	-	-
		3,622.51	**1,404.06**

Note 8: Cash and Cash Equivalents

Sr. No	Particulars	As at March 31, 2026	As at March 31, 2025
(a)	Cash in hand	2.53	1.20
(b)	*Balance with banks*		
	-In current accounts	100.79	0.14
		103.32	**1.34**

LINGA AGRI TRADING AND MACHINERY PRIVATE LIMITED
Notes to the financial statements for the period ended March 31, 2026
(All amounts are in Lakhs unless otherwise stated)

Note 9: Other Current Assets

Sr. No	Particulars	As at March 31, 2026	As at March 31, 2025
	(Unsecured, considered good)		
(a)	Balances from statutory authorities	214.90	5.84
(b)	Advance to suppliers	2,640.97	671.37
(c)	Advances for Expenses	48.17	0.48
(d)	Other advances	-	6.34
		2,904.04	**684.03**

LINGA AGRI TRADING AND MACHINERY PRIVATE LIMITED
Notes to the financial statements for the period ended March 31, 2026
(All amounts are in Lakhs unless otherwise stated)

Note 10: Share Capital

Sr. No	Particulars	As at March 31, 2026	As at March 31, 2025
a)	**Authorised**		
	(i) 12,00,000 equity shares of Rs. 10 each	120.00	20.00
	(Previous year 2,00,000 Equity shares of Rs.10 each)		
	(ii) 10,00,000 CCPS Share of Rs.10/- each	100.00	
		220.00	**20.00**
b)	**Issued , subscribed and paid up**		
	(i) 1,60,000 equity shares of Rs.10 each	16.00	16.00
	(ii) 6,38,412 convertible preference shares of Rs.10 each	63.84	-
		79.84	**16.00**

(a) **Rights, preference and restrictions attached to shares.**

The company has equity shares having a par value of Rs. 10 per share. The Equity share holders are entitled to one vote per share and the dividend as recommended by the Board from time to time. In the extent of liquidation of the company, the shareholders of equity shares will be entitled to receive remaining assets of the company after distribution of all preferential amounts.

During the period, the Company has issued 6,38,412 (Six Lakhs Thirty Eight Thousand Four Hundred and Twelve) Compulsorily Convertible Preference Shares (CCPS) of face value of Rs.10/- (Rupees Ten only) each, at an issue price of Rs.10/- (Rupees Ten only) per share, aggregating to Rs.63,84,120/- (Rupees Sixty-Three Lakhs Eighty Four Thousand One Hundred and Twenty only), on a rights basis to the existing shareholders of the Company.

(b) **(i) Details of equity shareholders holding more than 5% shares in the company**

Name of the shareholder	As at March 31, 2026		As at March 31, 2025	
	Number of shares	% of holding	Number of shares	% of holding
S. Govindaraj	10,400	6.50%	10,400.00	6.50%
G. Gowtham Sithaarth	21,458	13.41%	47,885.00	29.93%
K. G. Vignesh	48,000	30.00%	48,000.00	30.00%
Prime Industries Limited	80,001	50.00%	-	0.00%

(ii) Details of compulsorily convertible preference shares shareholders holding more than 5% shares in the company

Name of the shareholder	As at March 31, 2026		As at March 31, 2025	
	Number of shares	% of holding	Number of shares	% of holding
S. Govindaraj	1,20,000	18.80%	-	0.00%
G. Gowtham Sithaarth	1,20,000	18.80%	-	0.00%
K. G. Vignesh	1,20,000	18.80%	-	0.00%
Vijay Kumar Rai	1,19,635	18.74%	-	0.00%

(c) **(i) Reconciliation of equity shares outstanding at the beginning and at the end of the period**

Particulars	As at March 31, 2026		As at March 31, 2025	
	No. of shares	Amount in Rs.	No. of shares	Amount in Rs.
At the beginning of the period	1,60,000	16,00,000.00	1,60,000.00	16,00,000.00
Add : Shares issued during the year	-	-	-	-
Less : Shares bought back during the year	-	-	-	-
Outstanding at the end of the period	1,60,000	16,00,000.00	1,60,000.00	16,00,000.00

(ii) Reconciliation of preference shares outstanding at the beginning and at the end of the period

Particulars	As at March 31, 2026		As at March 31, 2025	
	No. of shares	Amount in Rs.	No. of shares	Amount in Rs.
At the beginning of the period	-	-	-	-
Add : Shares issued during the year	6,38,412	63,84,120.00	-	-
Less : Shares bought back during the year	-	-	-	-
Outstanding at the end of the period	6,38,412	63,84,120.00	-	-
Total	**7,98,412**	**79,84,120.00**	**1,60,000**	**16,00,000.00**

(d) **Disclosure of Shareholding of Promoters**

Name of the Promoter	No.of shares as on March 31, 2026	% of Total Shares as on March 31, 2026	No.of shares as on March 31, 2025	% of Total Shares as on March 31, 2025	% Increase / (decrease) during the year
S. Govindaraj	10,400	6.50%	10,400	6.50%	0.00%
G. Gowtham Sithaarth	21,458	13.41%	47,883	29.93%	-16.52%
K. G. Vignesh	48,000	30.00%	48,000	30.00%	0.00%
Prime Industries Limited	80,001	50.00%	-	0.00%	50.00%
Total	**1,59,859**	**99.91%**	**1,06,283**	**66.43%**	**33.49%**

(e) The company has not bought back any of its shares and has no stock option plans.

Note 11: Other Equity

Sr. No	Particulars	As at March 31, 2026	As at March 31, 2025
a)	Securities premium reserve	1,673.43	20.40
b)	Retained earnings	1,894.38	390.39
c)	Other comprehensive income	-	-
		3,567.81	**410.79**

Notes

a. Securities premium is used to record premium received on issue of shares. The reserve is utilised in accordance with the provisions of the Companies Act, 2013.

b. Retained earnings represent the surplus / accumulated earnings of the company and are available for distribution to share holders.

Note 12: Long Term Borrowings

	Particulars	As at March 31, 2026	As at March 31, 2025
(a)	*Secured*		
	- Term Loan from banks	103.36	5.85
	Unsecured		
	- Term Loan from Corporate	956.73	83.33
	- Term Loan from banks	19.92	-
	- Term Loan from Others	50.83	-
		1,130.85	**89.19**

12.1)The term loan from HDFC Bank (Sanction Amount - Rs. 25 Lakhs) is repayable in 36 monthly installments beginning from November, 2023 and carries an interest rate of 17% per annum.

12.2)The Vehicle loan from Canara Bank (Sanction Amount - Rs. 114.00 Lakhs) is repayable in 84 monthly installments beginning from November, 2025 and carries an interest rate of 8.55% per annum.

12.3)The Vehicle loan from Canara Bank (Sanction Amount - Rs. 27.70 Lakhs) is repayable in 84 monthly installments beginning from October, 2025 and carries an interest rate of 8.55% per annum.

12.4)The term loan from Prime Industries Limited (Sanction Amount - Rs.250 Lakhs) is repayable in 18 months from April, 2025 and carries interest rate of 12% per annum.

12.5)The term loan from Prime Industries Limited (Sanction Amount - Rs.42 Lakhs) is repayable in 18 months from December, 2025 and carries interest rate of 12% per annum.

12.6)The term loan from Prime Industries Limited (Sanction Amount - Rs.650 Lakhs) is repayable in 18 months from February, 2026 and carries interest rate of 14% per annum.

12.7)The term loan from Kisetsu Saison Finance (India) Private Limited (Sanction Amount - Rs.60 Lakhs) is repayable in 24 months from March, 2026 and carries interest rate of 19.82% per annum.

12.8)The term loan from DMI Finance Private Limited (Sanction Amount - Rs.30.12 Lakhs) is repayable in 36 months from March, 2026 and carries interest rate of 19% per annum.

12.9)The term loan from Axis Bank (Sanction Amount - Rs.40 Lakhs) is repayable in 24 months from March, 2026 and carries interest rate of 16.50% per annum.

Note 13: Short Term Borrowings

Sr. No	Particulars	As at March 31, 2026	As at March 31, 2025
	Secured		
	- Working capital loan from Bank	1,551.08	110.72
	- Current maturity of long term borrowings	16.24	
	Unsecured		
	- Current maturity of long term borrowings	60.87	175.50
	- Loans from shareholders	1,775.85	1,787.57
	- Term Loan from Corporate	-	70.20
		3,404.04	**2,143.99**

13.1) The Cash credit from Canara Bank (Sanction Limit - Rs. 100 Lakhs) carries an interest rate of 10.25% and is repayable on demand and is primarily secured by Hypothecation of Stocks, Book debts and covered by CGTMSE. The loans have also been secured by personal guarantee of the promoters.

13.2) The Cash credit under Small Industries Development Bank of India(SIDBI) - City Union Bank(CUB) (Sanction Limit - Rs. 1500 Lakhs) carries an interest rate of 8.55% and is repayable on demand and is primarily secured by Hypothecation of Stocks, Book debts and covered by CGTMSE and further secured by colleteral deposit of Rs.750 Lakhs. The loans have also been secured by personal guarantee of the promoters.

13.3) The Loan from Shareholders(Outstanding Amount - Rs.1,775.85 Lakhs) is repayable on demand and carries interest rate of 12% per annum.

LINGA AGRI TRADING AND MACHINERY PRIVATE LIMITED
Notes to the financial statements for the period ended March 31, 2026
(All amounts are in Lakhs unless otherwise stated)

Note 14: Trade Payables

Sr. No	Particulars	As at March 31, 2026	As at March 31, 2025
(a)	Total outstanding dues of micro enterprises and small enterprises	-	-
(b)	Total outstanding dues of creditors other than micro and small enterprises	1,627.32	441.96
		1,627.32	**441.96**

Disclosure relating to Micro, Small and Medium Enterprises (MSMEs)

Sr. No	Particulars	As at March 31, 2026	As at March 31, 2025
(a)	The principal amount and the interest due thereon remaining unpaid to MSME	-	-
(b)	The amount of interest paid by the buyer in terms of section 16 of the Act, along with the amount of the payment made to the supplier beyond the appointed day during the year.	-	-
(c)	The amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under the Act.	-	-
(d)	The amount of interest accrued and remaining unpaid	-	-
(e)	The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Act.	-	-

Note : As defined under Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006) (the "Act"), the disclosure in respect of the amounts payable to such enterprises as at the end of the year has been made in the financial statements based on the information received and available with the Company.

Note 15: Other Current Liabilities

Sr. No	Particulars	As at March 31, 2026	As at March 31, 2025
(a)	Advances from customers	146.75	108.54
(b)	Statutory dues	190.34	19.60
(c)	Payable to Directors	20.75	17.05
(d)	Other Payables	12.04	6.37
		369.88	**151.58**

Note 16: Provisions

Sr. No	Particulars	As at March 31, 2026	As at March 31, 2025
(a)	Add: Provision for Taxation	262.44	53.12
(b)	Less: Tax Deducted at Source	13.16	10.46
	Less: Advance Tax Paid	10.00	-
		239.29	**42.65**

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Notes to the financial statements for the period ended March 31, 2026
(All amounts are in Lakhs unless otherwise stated)

Note 17: Revenue from operations

Sr. No	Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
(a)	*Sale of goods*		
	Revenue from sale of Machineries	8,420.53	1,921.45
(b)	*Sale of services*		
	Revenue from labour charges	-	1.30
(c)	*Other operating revenue*	27.19	4.31
		8,447.72	**1,927.06**

Note 18: Other income

Sr. No	Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
(a)	*Interest income*		
	from bank deposits	3.19	0.22
(b)	Other income	-	0.69
		3.19	**0.91**

Note 19: Cost of materials consumed

Sr. No	Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
(a)	Opening stock	188.35	43.18
	Add: Purchases	7,551.77	1,640.93
	Less: Closing stock	496.22	188.35
		7,243.90	**1,495.76**

Note 20: Changes in inventories of stock in trade

Sr. No	Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
(a)	Opening stock	647.59	426.08
(b)	Closing stock	1,488.65	647.59
	(increase) / decrease in inventories	**(841.06)**	**(221.51)**

(i) During the financial year 2025-26, the company has reclassified one of its machinery viz. VMC Milling Machine with a carrying cost of Rs.2,41,48,500.00 which was held as 'Property, Plant and Equipment' into 'stock-in-trade' (inventory) for sale in the ordinary course of business.

Note 21: Employee benefits expense

Sr. No	Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
(a)	Salaries and wages	34.39	22.12
(b)	Contribution to provident fund	0.94	1.38
(c)	Staff welfare expenses	0.32	6.84
		35.64	**30.35**

Note 22: Finance costs

Sr. No	Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
(a)	Interest on Cash Credit	5.14	9.17
(b)	Interest on Term Loan	9.34	3.07
(c)	Interest on Unsecured Loans	93.32	60.25
		107.80	**72.49**

LINGA AGRI TRADING AND MACHINERY PRIVATE LIMITED
Notes to the financial statements for the period ended March 31, 2026
(All amounts are in Lakhs unless otherwise stated)

Note 23: Depreciation and amortization expense

Sr. No	Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
(a)	Depreciation on Property, Plant and Equipment (Refer Note.2)	62.15	3.56
		62.15	**3.56**

Note 24: Other expenses

Sr. No	Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
(a)	**Direct Expenses**		
	Freight Charges	3.91	1.65
	Labour Charges	10.96	58.96
	Electricity charges	1.12	1.05
(b)	**Selling and Distribution expenses**		
	Commission Paid	47.19	0.79
	Business Promotion	17.32	17.56
(c)	**Establishment and other expenses**		
	Professional & Consultancy Charges	128.15	83.27
	Audit fee		
	- For Audit	1.00	0.50
	- For Tax Matters	3.00	2.50
	Printing and Stationery	2.22	1.16
	Bank charges	27.89	1.73
	Insurance Expenses	3.22	0.64
	Telephone Charges	0.46	0.61
	Rates and taxes	12.20	5.67
	Rent paid	19.07	7.20
	Travelling and Conveyance Expenses	2.59	20.77
	Building Maintenance	-	0.66
	Office Maintenance	4.83	1.12
	Electrical Maintenance	1.07	0.73
	Vehicle Maintenance	1.71	0.86
	Machinery Maintenance	0.05	-
	Transportation Charges	0.06	10.68
	Subscription Charges	0.60	0.51
	Bad Debts Written off	-	2.06
	Donations	47.79	8.41
	Miscellaneous Expenses	3.97	0.01
		340.39	**229.12**

Note 25 : Disclosures on financial instruments

Financial assets and liabilities

The following table presents the carrying amounts and fair value of each category of financial assets and liabilities as at March 31, 2026.

Financial assets as at 31st March,2026

Sr. No	Particulars	Cash, and other financial assets at amortised cost	Total carrying value	Total fair value
(a)	Trade receivables	3,622.51	3,622.51	3,622.51
(b)	Cash and cash equivalents	103.32	103.32	103.32
(c)	Other financial assets - non-current	1,205.03	1,205.03	1,205.03
		4,930.86	**4,930.86**	**4,930.86**

Financial liabilities as at 31st March,2026

Sr. No	Particulars	Other financial liabilities (at amortised cost)	Total carrying value	Total fair value
(a)	Financial liabilities- current	3,404.04	3,404.04	3,404.04
(b)	Trade payables- non current	-	-	-
(c)	Trade payables- current	1,627.32	1,627.32	1,627.32
		5,031.35	**5,031.35**	**5,031.35**

The following table presents the carrying amounts and fair value of each category of financial assets and liabilities as at March 31, 2025.

Financial assets as at 31st March,2025

Sr. No	Particulars	Cash, and other financial assets at amortised cost	Total carrying value	Total fair value
(a)	Trade receivables	1,404.06	1,404.06	1,404.06
(b)	Cash and cash equivalents	1.34	1.34	1.34
(d)	Other financial assets - non-current	151.59	151.59	151.59
		1,556.99	**1,556.99**	**1,556.99**

Financial liabilities as at 31st March,2025

Sr. No	Particulars	Other financial liabilities (at amortised cost)	Total carrying value	Total fair value
(a)	Financial liabilities- current	2,143.99	2,143.99	2,143.99
(b)	Trade payables- non current	-	-	-
(c)	Trade payables- current	441.96	441.96	441.96
		2,585.95	**2,585.95**	**2,585.95**

Note 26 : Disclosures on financial instruments (Continued)

Credit risk

Credit risk is the risk of financial loss arising from counterparty failure to repay or service debt according to the contractual terms or obligations. Credit risk encompasses both the direct risk of default and the risk of deterioration of creditworthiness as well as concentration risks.

Financial instruments that are subject to concentrations of credit risk, principally consist of investments classified as fair value through profit and loss, trade receivables, loans and advances and derivative financial instruments. The Company strives to promptly identify and reduce concerns about collection due to a deterioration in the financial conditions and others of its main counterparties by regularly monitoring their situation based on their financial condition. None of the financial instruments of the Company result in material concentrations of credit risks.

Financial assets that are neither past due nor impaired

None of the Company's cash equivalents or other bank balances are past due or impaired. Regarding trade receivables that are neither impaired nor past due, there were no indications as at March 31, 2025 and March 31, 2025, that defaults in payment obligations will occur.

Credit quality of financial assets and impairment loss

The quality of financial assets can be assessed by way of ageing analysis of trade receivables discussed in "Note : 7 Trade Receivables".

Liquidity risk

Liquidity risk refers to the risk that the Company will encounter difficulty to meet its financial obligations. The objective of liquidity risk management is to maintain sufficient liquidity and ensure that funds are available for use as per requirements.

Financial liabilities as at 31st March,2026

Particulars	Due in 1st year	Due in 2nd to 5th year	Due after 5th year	Total
Trade payables	1,627.32	-	-	1,627.32
	1,627.32	**-**	**-**	**1,627.32**

Financial liabilities as at 31st March,2025

Particulars	Due in 1st year	Due in 2nd to 5th year	Due after 5th year	Total
Trade payables	441.96	-	-	441.96
	441.96	**-**	**-**	**441.96**

LINGA AGRI TRADING AND MACHINERY PRIVATE LIMITED
Notes to the financial statements for the period ended March 31, 2026
(All amounts are in Lakhs unless otherwise stated)

Note 27 : Related party disclosures

A. Name of the related parties and their relationship

Name	Relationship
Key Managerial personnel	
G Gowtham Sithaarth	Managing Director
Govindaraj S	Director
K G Vignesh	Director

Enterprises owned or significantly influenced by key management personnel ('KMP') or their relatives - (with whom transactions have been taken place)

Linga Govarthana Private Limited
Linga Lifewave Private Limited
Prime Industries Limited
M/s. Linga Architech
M/s. Linga Technologies
M/s. Linga Foundation

B. Related party transactions

Name	Nature of transaction	Transaction		Outstanding Balances	
		For the year ended March 31, 2026	For the year ended March 31, 2025	As at March 31, 2026	As at March 31, 2025
K G Vignesh	Remuneration Paid	-	3.20	-	-
Linga Technologies	Purchases	1,604.56	500.38	1,274.41	116.95
Linga Technologies	Sales	-	144.18		
Linga Life Wave Private Limited	Purchases	742.60	69.37	1,186.73	283.87
	Sales	-	197.55		
Linga Govarthana Pvt Ltd	Sales	-	0.15	37.98	26.34
Linga Architech		-		141.85	141.85
Prime Industries Limited	Interest	46.88	-		-
	Loan	692.00	-	(942.00)	(250.00)
	Purchases	67.24		(79.33)	
Linga Foundation	Donation	48.79	-	-	-

Notes:
(i) Outstanding balances represents (payables) / receivables.
(ii) The related party has been identified as per Section 203 of Companies Act, 2013 and Ind AS 24 - Related Party Disclosures.
(iii) The remuneration to key management personnel does not include the provision made for Gratuity as they are determined on an actuarial basis for the company as a whole.
(iv) The transaction values are gross amounts exclusive of taxes.

Note 28 : Earnings per share (EPS)

Sr. No	Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
1)	**Basic earnings per share**		
a)	Net profit attributable to equity shareholders	1,503.99	317.21
b)	Weighted average number of equity shares for calculation of basic per share	1.60	1.60
	Number of equity shares at closing	1.60	1.60
	Weighted average number of equity shares	1.60	1.60
c)	Profit per share basic [a/b*10] (in Rs.)	**939.99**	**198.26**

Sr. No	Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
2)	**Diluted earnings per share**		
a)	Net profit attributable to shareholders	1,503.99	317.21
b)	Weighted average number of equity shares for calculation of diluted per share	6.90	1.60
	Number of equity shares at closing	6.90	1.60
	Weighted average number of equity shares	6.90	1.60
c)	Profit per share diluted [a/b*10] (in Rs.)	**217.95**	**198.26**

Note 29 : Employee Benefits

A. Defined contribution plan

The Company makes Provident Fund and Employee State Insurance Scheme contributions which are defined contribution plans, for qualifying employees. Under the Schemes, the Company is required to contribute a specified percentage of the payroll costs to fund the benefits. The Company recognised Rs.94,200/- (Year ended 31 March, 2025 - Rs.1,38,300/-) for Provident Fund contributions in the Statement of Profit and Loss. The contributions payable to these plans by the Company are at rates specified in the rules of the schemes.

Note 30 : Corporate Social Responsibility (CSR) expenditure

The Company has not exceeded the threshold limits prescribed under Section 135 of the Companies Act, 2013.

LINGA AGRI TRADING AND MACHINERY PRIVATE LIMITED
Notes to the financial statements for the period ended March 31, 2026
(All amounts are in Lakhs unless otherwise stated)

Note 31 : Financial Ratios

S.no.	Ratio	Formula	Unit of Measure	FY 2025-26	FY 2024-25	% change YoY	Reason for Variance (>25 %)
1	Current Ratio	Current Ratio = Current Assets / Current Liabilities	Times	**1.53**	1.05	45.15%	Due to increase in Trade Receivables and Inventory
2	Debt-Equity Ratio	Debt-Equity Ratio = Total Debt/Shareholders' Equity	Percentage	**1.24**	5.23	-76.24%	Increase in loans obtained during the period results in decrease in ratio
3	Debt Service Coverage Ratio	Debt Service Coverage Ratio = Earnings available for debt service (PBT + exceptional items + Non-cash operating expenses + Interest)/Debt Service Interest + Principal Repayments	Percentage	**9.04**	1.59	468.77%	Increase in Net profit results in increase in ratio
4	Return on Equity	Return on Equity = Net Profit after taxes - Preference dividend / Shareholder's Equity	Percentage	**41.23**	74.33	-44.53%	Due to isssue of new shares
5	Inventory Turnover Ratio	Inventory Turnover Ratio = Net Sales / Average Inventory	Times	**5.99**	2.95	102.84%	Increase in inventory results in increase in ratio
6	Trade Receivables Turnover Ratio	Trade Receivables Turnover Ratio = Net Credit Sales / Average Accounts Recievables	Times	**3.36**	1.93	73.83%	Due to Increase in Turnover
7	Trade Payable Turnover Ratio	Trade Payable Turnover Ratio = Net Credit Purchases / Average Accounts Payables	Times	**7.30**	6.08	20.03%	No significant Variance
8	Net Capital Turnover Ratio	Net Capital Turnover Ratio = Net Sales / Working Capital	Times	**5.42**	16.83	-67.82%	Increase in inventory results in decrease in ratio
9	Net Profit Ratio	Net Profit Ratio = Net Profit / Net Sales	Percentage	**17.80**	16.46	8.16%	No significant Variance
10	Return on Capital Employed	Return on Capital Employed = Earnings before interest and taxes / Capital Employed	Percentage	**19.67**	14.69	33.95%	Due to decrease in Earnings

Notes :
1 Return on Investment Ratio is not applicable as the company does not have any investments.

Note 32: Other Statutory Information

(i) Benami property:
The company does not have any Benami property where any proceedings have been initiated or pending under the Benami Transactions (Prohibition) Act, 1988 during the year.

(ii) Borrowings :
The company has obtained borrowings from Banks or Financial Institutions on the basis of security of current assets during the year.

(iii) Wilful Defaulter :

The company has not been declared as a wilful defaulter by any Bank or Financial Institution during the year.

(iv) Relationship with Struck off Companies :
The company did not have any transaction with the companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of the Companies Act, 1956.

(v) Registration of Charges :
There are no charges or satisfaction yet to be registered with ROC beyond the statutory period.

(vi) Layers of Companies :

The company does not hold any subsidiaries. Hence, compliance with the number of layers prescribed under Section 2(87) of the Companies Act, 2013 read with Companies (Restriction on number of Layers) Rules, 2017 is not applicable.

(vii) Scheme of arrangements :
No scheme of arrangements has been approved by the Competent Authority in terms of Section 230 to 237 of the Companies Act, 2013.

(viii) Utilisation of Borrowed funds and share premium :

(A) The company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall: (a) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or (b) Provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.

(B) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall: (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or (b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(ix) Undisclosed Income :

The Company does not have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.)

(x) Crypto / Virtual Currency :
The company has not traded or invested in Crypto/Virtual Currency during the year.

Note 33: Corresponding figures for the previous year presented have been regrouped / rearranged wherever necessary to conform to the current year presentation.

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for and on behalf of the Board of Directors of
Linga Agri Trading and Machinery Private Limited

Govindaraj Gowtham Sithaarth
Managing Director
DIN: 08098237

Govindaraj Samynathan
Director
DIN: 08098238

Mohammed Zafarullah
Chartered Accountant
M.No.:018823

26018823 91QVSR2806
Coimbatore,
May 28, 2026.

Kulathupalayam Govindaraj Vignesh
Director
DIN: 08098239