5th November, 2026

The Listing Department, **The Calcutta Stock Exchange Ltd.** 7, Lyons Range, Kolkata – 700001 Scrip Code- 022035	The Manager Department of Corporate Services, **BSE Limited** P. J. Towers, Dalal Street, Mumbai - 400001 Scrip Code- 531241	The Manager, Listing Department, **National Stock Exchange of India Ltd.** Exchange Plaza, Bandra Kurla Complex, Bandra (East), Mumbai - 400051 Symbol- LINC

Dear Sir / Madam,

Sub: Declaration of Un-audited Financial Results for the quarter and half year ended 30th September 2026

This is to inform that Board of Directors of the Company at its meeting held today i.e. Thursday, 5th November, 2026, inter-alia approved the following:

Pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, the Un-audited Financial Results (Standalone and Consolidated) for the quarter and half year ended 30th September, 2026.

A copy of Limited Review Report given by our Auditors, M/s. Singhi & Co., Chartered Accountants, on the Financial Results (Standalone and Consolidated) of the Company is also enclosed.

The meeting commenced at 3:30 P.M. and concluded at 5.35 P.M.

This is for your information and records.

Thanking You

Yours faithfully
For LINC LIMITED

DIPANKAR DE Digitally signed by DIPANKAR DE Date: 2026.11.05 18:35:43 +05'30'

DIPANKAR DE
Company Secretary

Singhi & Co.
Chartered Accountants

161, Sarat Bose Road
Kolkata-700 026, (India)
T +91(0)33-2419 6000/01/02
E kolkata@singhico.com
www.singhico.com

Limited Review Report on the Quarterly and Year-to-date Unaudited Standalone Financial Results of Linc Limited pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Review Report to,
The Board of Directors,
Linc Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of M/s. Linc Limited for the quarter and half year ended September 30, 2026 including the Statement of Assets and Liabilities as on that date and the Statement of Cash Flows for the half year ended on that date together with notes thereon (hereinafter referred to as 'the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Listing Regulation').

2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on November 5, 2026, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), 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. Our responsibility is to express conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of the Chartered Accountant of India. 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. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principle laid down in the applicable Indian Accounting Standards ('Ind AS') as prescribed under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Listing Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Singhi & Co.
Chartered Accountants
Firm Registration No.302049E

SINGHI & CO. * Chartered Accountants *

Ankit Dhelia.

(Ankit Dhelia)
Partner
Membership No. 069178
UDIN: 26069178CMCRCF9222

Place: Kolkata
Dated: November 5, 2026

Linc Limited

Regd. Off: Aurora Water Front, 18th Floor, GN-34/1, Saltlake, Sector-V, Kolkata - 700 091, Phone: 033-6826 2100

Corporate Identity Number: L36991WB1994PLC065583, E-mail: investors@linclimited.com, Website: www.linclimited.com

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year Ended September, 2026

(Rs. in Lakhs)

Sl No.	Particulars	Quarter ended			Half year ended		Year Ended
		30.09.26	30.06.26	30.09.25	30.09.26	30.09.25	31.03.26
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	a. Revenue from Operations	14,844.10	13,564.65	13,563.05	28,408.75	26,993.45	53,207.47
	b. Other Income	138.43	50.22	236.86	188.65	363.53	878.52
	Total Income	**14,982.53**	**13,614.87**	**13,799.91**	**28,597.40**	**27,356.98**	**54,085.99**
2	Expenses						
	a. Cost of Material Consumed	3,596.38	2,947.01	2,455.78	6,543.39	5,473.67	10,487.37
	b. Purchase of Stock-in-Trade	7,230.63	6,896.37	5,889.72	14,127.00	11,571.49	22,786.71
	c. Changes in inventories of Finished goods, stock-in-trade and work in progress	(1,133.86)	(1,023.19)	(56.93)	(2,157.05)	(468.12)	(662.71)
	d. Employee Benefits Expense	2,267.86	2,078.11	2,074.10	4,345.97	4,107.47	8,139.20
	e. Finance Cost	56.43	46.74	45.34	103.17	95.77	210.31
	f. Depreciation and amortisation expense	403.10	364.70	370.16	767.80	734.81	1,466.41
	g. Other Expenses	2,110.19	1,621.61	1,672.40	3,731.80	3,507.91	6,731.13
	Total Expenses	**14,530.73**	**12,931.35**	**12,450.57**	**27,462.08**	**25,023.00**	**49,158.42**
3	**Profit / (Loss) before Exceptional Items and Tax (1-2)**	**451.80**	**683.52**	**1,349.34**	**1,135.32**	**2,333.98**	**4,927.57**
4	Exceptional Items	-	-	-	-	-	-
5	**Profit / (Loss) before Tax (3-4)**	**451.80**	**683.52**	**1,349.34**	**1,135.32**	**2,333.98**	**4,927.57**
6	Tax Expenses						
	a. Current Tax	128.50	191.00	367.00	319.50	637.00	1,248.50
	b. Income Tax for earlier years	-	-	-	-	-	0.67
	c. Deferred Tax	(9.19)	(17.78)	(34.05)	(26.97)	(52.16)	17.54
	Total Tax Expenses	119.31	173.22	332.95	292.53	584.84	1,266.71
7	**Profit / (Loss) for the period (5-6)**	**332.49**	**510.30**	**1,016.39**	**842.79**	**1,749.14**	**3,660.86**
8	Other Comprehensive Income (Net of tax)						
	a. Items that will not be reclassified subsequently to profit or loss (net of tax)	(5.32)	(5.33)	(7.19)	(10.65)	(14.37)	(21.30)
	b. Items that will be reclassified subsequently to profit or loss (net of tax)	-	-	-	-	-	-
9	**Total Comprehensive Income for the period (7+8)** [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	**327.17**	**504.97**	**1,009.20**	**832.14**	**1,734.77**	**3,639.56**
10	Paid up Equity Share Capital (Face Value - Rs.5/- each)	2,974.46	2,974.46	2,974.46	2,974.46	2,974.46	2,974.46
11	Other Equity						23,145.27
12	Earnings per Equity Share-not annualised (Amount in Rs.)						
	(a) Basic :	0.56	0.86	1.71	1.42	2.94	6.15
	(b) Diluted :	0.56	0.86	1.71	1.42	2.94	6.15

Notes:

1. The aforementioned results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 5th November, 2026. Limited Review of these results as required under Regulation 33 of the SEBI (Listing and other Disclosure Requirements) Regulations, 2015 has been completed by the Statutory Auditors.

2. The Statement of Standalone Assets and Liabilities as on 30th September, 2026 and Standalone Statement of Cash Flows for the half year ended 30th September, 2026, are annexed herewith.

3. These Standalone financial results have been prepared in accordance with Indian Accounting Standards (Ind AS), prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rule, 2015 and relevant amendments thereafter.

4. The company had received a demand order dated January 31, 2025 towards short payment of Goods & Services Tax ("GST") amounting to Rs.353.39 lakhs and Penalty amounting to Rs.353.39 lakhs plus applicable interest with respect to HSN classification of pen refills and other components. The company has contested this demand, filing an appeal against the order on March 23, 2025. Based on advice from taxation expert, the Company believes that it has strong case on merits and hence no provision has been made there against.

5. The Company's business activity falls within a single reportable operating segment i.e. "Writing Instruments and Stationery", hence has only one reportable operating segment as per IND AS 108-Operating Segments.

For and on behalf of the Board

SINGHI & CO. Chartered Accountants

LINC LIMITED Kolkata

Deepak Jalan
Managing Director

Place : Kolkata
Date : 5th November, 2026

Linc Limited

Regd. Off: Aurora Water Front, 18th Floor, GN-34/1, Saltlake, Sector-V, Kolkata - 700 091, Phone: 033-6826 2100
CIN:L36991WB1994PLC065583, E-mail: investors@linclimited.com, Website: www.linclimited.com

Statement of Standalone Assets & Liabilities

(Rs. in Lakhs)

Particulars	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
ASSETS		
1. Non-Current Assets		
a) Property, plant and equipment	9,288.29	8,515.82
b) Capital Work - in - progress	4,365.42	3,392.01
c) Right-of-Use Assets	1,916.48	1,707.62
d) Intangible Assets	26.19	42.62
e) Investments in Subsidiaries and Joint ventures	2,190.45	1,532.42
f) Financial Assets		
i) Loans	407.93	402.28
ii) Other Financial Assets	176.17	121.15
g) Income Tax Assets (net)	279.67	245.45
h) Other Non - Current Assets	1,040.56	919.88
Total Non-Current Assets	**19,691.16**	**16,879.25**
2. Current Assets		
a) Inventories	12,889.66	9,615.59
b) Financial Assets		
i) Trade Receivables	5,315.65	4,941.94
ii) Cash & Cash Equivalents	14.76	1,244.46
iii) Bank Balances other than (ii) above	114.04	716.01
iv) Loans	400.00	540.00
v) Other Financial Assets	135.33	119.09
c) Other Current Assets	1,256.74	907.14
Total Current Assets	**20,126.18**	**18,084.23**
TOTAL ASSETS	**39,817.34**	**34,963.48**
EQUITY AND LIABILITIES		
Equity		
a) Equity Share Capital	2,974.46	2,974.46
b) Other Equity	23,085.07	23,145.27
Total Equity	**26,059.53**	**26,119.73**
Liabilities		
1. Non-Current Liabilities		
a) Financial Liabilities		
i) Lease Liabilites	1,990.25	1,830.19
b) Provisions	477.30	394.11
c) Deferred Tax Liabilities (Net)	220.55	251.11
Total Non-Current Liabilities	**2,688.10**	**2,475.41**
2. Current Liabilities		
a) Financial Liabilities		
i) Borrowings	1,781.80	-
ii) Lease Liabilites	265.56	162.82
iii)Trade Payables		
Total outstanding dues of micro enterprises and small enterprises	1,047.20	650.09
Total outstanding dues of creditors other than micro enterprises and small enterprises	6,058.60	4,411.97
iv) Other Financial Liabilities	1,085.69	622.58
b) Other Current Liabilities	822.01	512.03
c) Provisions	8.85	8.85
Total Current Liabilities	**11,069.71**	**6,368.34**
TOTAL EQUITY AND LIABILITIES	**39,817.34**	**34,963.48**

SINGHI & CO. Chartered Accountants

LINC LIMITED Kolkata

Linc Limited

CIN: L36991WB1994PLC065583

Standalone Statement of Cash Flows for the half year ended 30th September, 2026

(₹ in Lakhs)

Particulars	For the half year ended 30th September, 2026 (Unaudited)		For the half year ended 30th September, 2025 (Unaudited)	
A. Cash flow from operating activities :				
Net profit/(Loss) before tax		**1,135.32**		**2,333.98**
Adjustments for:				
Depreciation and amortization expense	767.80		734.81	
(Profit)/ Loss on sale of Property, Plant and Equipment (Net)	8.48		(3.35)	
Interest Income	(62.14)		(144.25)	
Unrealised loss/(gain) on foreign exchange fluctuation (Net)	(90.28)		(107.68)	
Sundry Balances Written off	41.35		-	
Liability no longer required, written back	(48.02)		(91.13)	
Provision for expected credit loss on Trade Receivables/Written back	3.02		21.04	
Finance cost	103.17	723.38	95.77	505.21
Operating profit before working capital changes		**1,858.70**		**2,839.19**
(Increase) / Decrease in Trade Receivables	(303.64)		268.77	
(Increase) / Decrease in Inventories	(3,274.06)		(27.81)	
(Increase) / Decrease in Other Non Current Assets	0.68		26.51	
(Increase) / Decrease in Other Financial Assets	(53.74)		8.02	
(Increase) / Decrease in Other Current Assets	(349.59)		182.69	
Increase / (Decrease) in Long Term Provisions	68.95		65.23	
Increase / (Decrease) in Trade Payables	2,064.51		(279.34)	
Increase / (Decrease) in Other Current Liabilities	309.98		(302.81)	
Increase / (Decrease) in Other Financial Liabilities	327.10		449.49	
Increase / (Decrease) in Short Term Provisions	-	(1,209.81)	-	390.75
Cash generated from operations		**648.89**		**3,229.94**
Less: Direct taxes paid/ (Refund)		**353.72**		**649.05**
Net Cash Generated From Operating Activities		**295.17**		**2,580.89**
B. Cash flow from investing activities :				
Purchase of Property, Plant and Equipment & Intangible Assets (including CWIP & Capital advances)	(2,447.74)		(2,041.00)	
Sale of Property, Plant and Equipment	10.58		196.73	
Payment towards Acquisition of Right of Use Assets	(17.11)		-	
Intercorporate loan granted	(1,310.00)		(2,000.00)	
Refund of Intercorporate loan	1,450.00		1,000.00	
Redemption of/(Investment) in Fixed Deposit (Net)	704.00		600.00	
Investment in Subsidiary & Joint Ventures (Including Share Application money)	(658.03)		(19.50)	
Interest Received	42.07	(2,226.23)	136.22	(2,127.55)
Net Cash Used in Investing Activities		**(2,226.23)**		**(2,127.55)**
C. Cash flow from financing activities :				
Proceeds /(Repayment) of Short term borrowings (Net)	1,781.81		-	
Payment of Lease Liabilities (including Interest thereon)	(178.80)		(139.85)	
Interest Paid	(9.31)		(14.77)	
Dividend Paid	(892.34)	701.36	(892.34)	(1,046.96)
Net Cash Used in Financing Activities		**701.36**		**(1,046.96)**
Net increase/(decrease) in cash and cash equivalents (A+B+C)		(1,229.70)		(593.62)
Total Cash and cash equivalents - Opening balance		**1,244.46**		**2,464.03**
Cash and cash equivalents - Closing balance		**14.76**		**1,870.41**
		14.76		**1,870.41**

Note: The above Cash Flow Statement has been prepared under "Indirect Method as set out in Accounting Standard (Ind As) 7 - Statement of Cash Flows.





Singhi & Co.
Chartered Accountants

161, Sarat Bose Road
Kolkata-700 026, (India)
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Limited Review Report on the Quarterly and Year-to-date Unaudited Consolidated Financial Results of Linc Limited pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Review Report to,
The Board of Directors,
Linc Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of M/s. Linc Limited ('the Parent') and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") which includes the Group's share of profit / (loss) in its joint ventures for the quarter and half year ended September 30, 2026 including the Statement of Assets and Liabilities as on that date and the Statement of Cash Flows for the half year ended together with notes thereon (hereinafter referred to as 'the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Listing Regulation').

2. This Statement, which is the responsibility of the Parent's Management and approved by the Board of Directors in their meeting held on November 5, 2026, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), 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. Our responsibility is to express conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity," issued by the Institute of Chartered Accountants of India. 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. We have not performed an audit and accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the financial results of the following entities:

Name of the Entity	Relationship
Linc Limited	Parent
Gelx Industries Limited (Kenya)	Subsidiary
Linc On Ecommerce Private Limited	Subsidiary
Morris Linc Private Limited	Subsidiary
Silka Linc Kirtasiye Ürünleri Sanayi Anonim Şirketi	Joint Venture
Uni Linc India Private Limited	Joint Venture

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the reports of other auditors in case of two (2) subsidiaries and one (1) joint ventures referred to in paragraph 6 & 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principle laid down in the applicable Indian Accounting Standards ('Ind AS') as prescribed under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Listing Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

SINGHI & CO. * Chartered Accountants *

Other Matters

6. The statement also includes the interim financial information of one subsidiary incorporated outside India whose interim financial information before consolidation adjustments reflect total assets and net assets amounting to Rs. 1743.87 lakhs and Rs.363.88 lakhs respectively as at September 30, 2026, total revenues of Rs. 396.09 lakhs and Rs. 680.19 lakhs, total net profit after tax of Rs. 111.88 lakhs and Rs. 104.15 lakhs and total comprehensive income of Rs. 120.06 lakhs and Rs. 99.03 lakhs for the quarter and half year ended September 30, 2026 respectively and net cash inflows of Rs. 4.88 lakhs for the half year ended on September 30, 2026, as considered in the consolidated unaudited financial results. These interim financial information for the quarter and half year ended September 30, 2026 has been reviewed by other auditors whose review reports with unmodified conclusion has been furnished to us by the Parent's management. The management of the Parent has converted these interim financial results/ information of such components located outside India from accounting principles generally accepted in their respective country to accounting principles in accordance with the recognition and measurement principle laid down in the applicable Indian Accounting Standards ('Ind AS'). Our conclusion on the interim financial information in so far as relates to the amounts included in respect of this subsidiary is based solely on reviewed financial information as per the respective local laws which has been converted into Ind AS by the Parent's management and duly certified by them.

7. The statement also includes the interim financial information / financial results of one subsidiary incorporated in India whose interim financial information / financial results before consolidation adjustments reflect total assets and net assets amounting to Rs. 1701.42 lakhs and Rs. 591.39 lakhs respectively as at September 30, 2026, total revenues of Rs. 1010.79 lakhs and Rs. 1766.26 lakhs, total net profit after tax of Rs. 141.98 lakhs and Rs. 246.88 lakhs and total comprehensive income of Rs. 141.98 lakhs and Rs. 246.88 lakhs for the quarter and half year ended September 30, 2026 respectively and net cash inflows of Rs. 22.47 lakhs for the half year ended on September 30, 2026, as considered in the consolidated unaudited financial results. The Statement also includes the Parent's share of profit/(loss) after tax of (-) Rs. 10.76 lakhs and (-) Rs. 12.25 lakhs (including deferred tax for earlier period) and other comprehensive income of Rs. Nil & Rs. Nil for the quarter and half year ended September 30, 2026 respectively, in respect of one joint venture incorporated in India. These interim financial information for the quarter and half year ended September 30, 2026 has been reviewed by other auditors whose review reports with unmodified conclusion has been furnished to us by the Parent's management.

8. The statement also includes the Parent Company's share of profit/(loss) after tax of (-) Rs.50.17 lakhs and (-) Rs.25.68 lakhs and other comprehensive income of Rs. 7.39 lakhs and (-) Rs. 10.21 lakhs for the quarter and half year ended September 30, 2026 respectively, in respect of one (1) joint venture, whose financial statements / financial information have been certified by the management and not been reviewed by their respective auditors. According to the information and explanations given to us by the management, these interim financial information / financial results are not material to the Group.

Our conclusion on the consolidated financial results is not modified in respect of the above matters mentioned in 6, 7 and 8 with respect to our reliance on the work done and the reports of the other auditors and the financial statements / information certified by the Management.

For Singhi & Co.
Chartered Accountants
Firm Registration No.302049E

Ankit Dhelia

(Ankit Dhelia)
Partner
Membership No. 069178
UDIN: 26069178PLSAFY1767

Place: Kolkata
Dated: November 5, 2026

Linc Limited

Regd. Off: Aurora Water Front, 18th Floor, GN-34/1, Saltlake, Sector-V, Kolkata - 700 091, Phone: 033-6826 2100

Corporate Identity Number: L36991WB1994PLC065583, E-mail: investors@linclimited.com, Website: www.linclimited.com

Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year Ended September, 2026

(Rs. in Lakhs)

Sl No.	Particulars	Quarter ended			Half Year Ended	Half Year Ended	Year Ended
		30.09.26 (Unaudited)	30.06.26 (Unaudited)	30.09.25 (Unaudited)	30.09.26 (UnAudited)	30.09.25 (Unaudited)	31.03.26 (Audited)
1	a. Revenue from Operations	15,412.46	13,894.81	13,907.32	29,307.27	27,604.85	54,300.55
	b. Other Income	122.46	45.26	229.47	167.72	350.88	829.70
	Total Income	**15,534.92**	**13,940.07**	**14,136.79**	**29,474.99**	**27,955.73**	**55,130.25**
2	Expenses						
	a. Cost of Material Consumed	3,719.63	3,031.19	2,624.57	6,750.82	5,755.88	11,049.51
	b. Purchase of Stock-in-Trade	7,168.34	6,885.92	5,889.72	14,054.26	11,571.49	22,860.40
	c. Changes in inventories of Finished goods, stock-in-trade and work in progress	(1,228.35)	(1,152.96)	(62.76)	(2,381.31)	(481.20)	(1,067.05)
	d. Employee Benefits Expense	2,382.34	2,195.69	2,159.69	4,578.03	4,266.60	8,509.67
	e. Finance Cost	81.21	75.94	74.48	157.15	148.55	317.66
	f. Depreciation and amortisation expense	424.43	385.08	378.00	809.51	750.39	1,509.76
	g. Other Expenses	2,239.03	1,725.92	1,728.77	3,964.95	3,610.87	6,999.32
	Total Expenses	**14,786.63**	**13,146.78**	**12,792.47**	**27,933.41**	**25,622.58**	**50,179.27**
3	**Profit / (Loss) before Exceptional Items and Tax (1-2)**	**748.29**	**793.29**	**1,344.32**	**1,541.58**	**2,333.15**	**4,950.98**
4	Exceptional Items	-	-	-	-	-	-
5	**Profit / (Loss) before Tax (3-4)**	**748.29**	**793.29**	**1,344.32**	**1,541.58**	**2,333.15**	**4,950.98**
6	Tax Expenses						
	a. Current Tax	177.48	229.16	367.00	406.64	637.00	1,268.16
	b. Income Tax for earlier years	-	-	-	-	-	0.67
	c. Deferred Tax	(10.51)	(17.47)	(34.05)	(27.98)	(52.16)	15.02
	Total Tax Expenses	**166.97**	**211.69**	**332.95**	**378.66**	**584.84**	**1,283.85**
7	**Profit / (Loss) for the period before share of Joint Venture (5-6)**	**581.32**	**581.60**	**1,011.37**	**1,162.92**	**1,748.31**	**3,667.13**
8	Share of Profit / (Loss) of Joint Ventures	(60.94)	23.00	(167.75)	(37.94)	(197.64)	(375.78)
9	**Profit / (Loss) for the period (7+8)**	**520.38**	**604.60**	**843.62**	**1,124.98**	**1,550.67**	**3,291.35**
10	**Profit / (Loss) for the period attributable to:**						
	- Owners of the Parent	418.65	580.82	846.17	999.47	1,550.90	3,274.28
	- Non- Controlling Interest	101.73	23.78	(2.55)	125.51	(0.23)	17.07
11	**Other Comprehensive Income (Net of tax)**						
	a. Items that will not be reclassified subsequently to profit or loss (net of tax)	(5.32)	(5.33)	(7.19)	(10.65)	(14.37)	(21.30)
	b. Items that will be reclassified subsequently to profit or loss (net of tax)	8.18	(13.30)	(8.49)	(5.12)	(6.85)	(5.70)
	c. Share of Other Comprehensive Income of Joint Ventures	7.39	(17.60)	(7.38)	(10.21)	(33.67)	(37.16)
	Other Comprehensive Income (Net of tax)	**10.25**	**(36.23)**	**(23.06)**	**(25.98)**	**(54.89)**	**(64.16)**
	Other Comprehensive Income attributable to:						
	- Owners of the Parent	10.25	(36.23)	(23.06)	(25.98)	(54.89)	(64.16)
	- Non- Controlling Interest	-	-	-	-	-	-
12	**Total Comprehensive Income for the period (9+11)** [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	**530.63**	**568.37**	**820.56**	**1,099.00**	**1,495.78**	**3,227.19**
	Total Comprehensive Income attributable to:						
	- Owners of the Parent	428.90	544.59	823.11	973.49	1,496.01	3,210.12
	- Non- Controlling Interest	101.73	23.78	(2.55)	125.51	(0.23)	17.07
13	**Paid up Equity Share Capital (Face Value - Rs.5/- each)**	**2,974.46**	**2,974.46**	**2,974.46**	**2,974.46**	**2,974.46**	**2,974.46**
14	Other Equity						22,799.45
15	Earnings per Equity Share-not annualised (Amount in Rs.)						
	(a) Basic :	0.70	0.98	1.42	1.68	2.60	5.50
	(b) Diluted :	0.70	0.98	1.42	1.68	2.60	5.50

Notes:

1. The aforementioned consolidated financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 5th November, 2026. Limited Review of these results as required under Regulation 33 of the SEBI (Listing and other Disclosure Requirements) Regulations, 2015 has been completed by the Statutory Auditors.

2. The Statement of Consolidated Assets and Liabilities as on 30th September, 2026 and Consolidated Statement of Cash Flows for the half year ended 30th September, 2026, are annexed herewith.

3. These consolidated financial results have been prepared in accordance with Indian Accounting Standards (Ind AS), prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rule, 2015 and relevant amendments thereafter.

4. The Group's business activity falls within a single reportable operating segment i.e. "Writing Instruments and Stationery", hence has only one reportable operating segment as per IND AS 108-Operating Segments.

5. The Holding company had received a demand order dated January 31, 2025 towards short payment of Goods & Services Tax ("GST") amounting to Rs.353.39 lakhs and Penalty amounting to Rs.353.39 lakhs plus applicable interest with respect to HSN classification of pen refills and other components. The company has contested this demand, filing an appeal against the order on March 23, 2025. Based on advice from taxation expert, the Holding Company believes that it has strong case on merits and hence no provision has been made there against.

6. 'The Consolidated Financial Results includes the financial results/financial information of the Holding Company and following entities:
   - Gelx Industries Limited, Kenya (Subsidiary)
   - Linc On Ecommerce Pvt. Ltd. (Subsidiary) (w.e.f 8th July 2025)
   - Morris Linc Pvt. Ltd. (Joint Venture till 3rd November 2025 and Subsidiary w.e.f 4th November 2025)
   - Silka Linc Kirtasiye Urunleri Sanayi Anonim Sirketi,Turkiye (Joint Venture)
   - Uni Linc India Pvt Ltd. (Joint Venture)

SINGHI & CO. Chartered Accountants

LINC LIMITED Kolkata

For and on behalf of the Board

Deepak Jalan
Managing Director

Place : Kolkata
Date : 5th November, 2026

Linc Limited

Regd. Off: Aurora Water Front, 18th Floor, GN-34/1, Saltlake, Sector-V, Kolkata - 700 091, Phone: 033-6826 2100

CIN:L36991WB1994PLC065583, E-mail: investors@linclimited.com, Website: www.linclimited.com

Statement of Consolidated Assets & Liabilities

(Rs. in Lakhs)

Particulars	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
ASSETS		
1. Non-Current Assets		
a) Property, plant and equipment	9,684.45	8,904.10
b) Capital Work - in - progress	5,520.11	3,392.01
c) Right-of-Use Assets	2,071.27	1,739.20
d) Intangible Assets	26.29	42.71
e) Intangible Assets Under Development	4.15	-
f) Investments in Joint ventures	927.65	975.79
g) Financial Assets		
i) Other Financial Assets	188.24	127.02
h) Deferred Tax Assets	390.54	378.09
i) Income Tax Assets (Net)	279.67	245.45
j) Other Non - Current Assets	1,063.81	1,465.57
Total Non-Current Assets	**20,156.18**	**17,269.94**
2. Current Assets		
a) Inventories	14,133.90	10,493.18
b) Financial Assets		
i) Trade Receivables	5,520.80	5,029.72
ii) Cash & Cash Equivalents	129.88	1,329.33
iii) Bank Balances other than (ii) above	114.04	716.01
iv) Other Financial Assets	58.60	60.50
c) Other Current Assets	1,653.49	1,033.02
Total Current Assets	**21,610.71**	**18,661.76**
TOTAL ASSETS	**41,766.89**	**35,931.70**
EQUITY AND LIABILITIES		
Equity		
a) Equity Share Capital	2,974.46	2,974.46
b) Other Equity	22,880.64	22,799.45
Equity attributable to the owners of the Company	25,855.10	25,773.91
Non-controlling Interests	943.76	205.41
Total Equity	**26,798.86**	**25,979.32**
Liabilities		
1. Non-Current Liabilities		
a) Financial Liabilities		
i) Lease Liabilites	2,096.66	1,850.28
b) Provisions	479.63	395.66
c) Deferred Tax Liabilities	220.55	251.11
Total Non-Current Liabilities	**2,796.84**	**2,497.05**
2. Current Liabilities		
a) Financial Liabilities		
i) Borrowings	2,367.01	642.94
ii) Lease Liabilites	322.04	176.12
iii)Trade Payables		
Total outstanding dues of micro enterprises and small enterprises	1,059.17	787.80
Total outstanding dues of creditors other than micro enterprises and small enterprises	6,258.85	4,633.62
iv) Other Financial Liabilities	1,165.21	683.26
b) Other Current Liabilities	925.58	520.29
c) Income Tax Liabilities (Net)	64.48	2.45
d) Provisions	8.85	8.85
Total Current Liabilities	**12,171.19**	**7,455.33**
Total Liabilities	**14,968.03**	**9,952.38**
TOTAL EQUITY AND LIABILITIES	**41,766.89**	**35,931.70**

SINGHI & CO. Chartered Accountants

LINC LIMITED Kolkata

Linc Limited

CIN: L36991WB1994PLC065583

Consolidated Statement of Cash Flows for the half year ended 30th September, 2026

(₹ in Lakhs)

Particulars	For the half year ended 30th September, 2026 (Unaudited)		For the half year ended 30th September, 2025 (Unaudited)	
A. Cash flow from operating activities :				
Net profit/(Loss) before tax		**1,541.58**		**2,333.15**
Adjustments for:				
Depreciation and amortization expense	809.51		750.39	
(Profit)/ Loss on sale of Property, Plant and Equipment (Net)	8.48		(3.35)	
Interest Income	(27.65)		(126.61)	
Unrealised loss/(gain) on foreign exchange fluctuation (Net)	(90.28)		(86.05)	
Sundry Balances Written off	41.35		-	
Liability no longer required, written back	(48.02)		(91.13)	
Provision for expected credit loss on Trade Receivables/Written back	3.02		21.04	
Finance cost	157.15		148.55	
Gain on Modification of Right of use assets	(4.25)	849.31		612.84
Operating profit before working capital changes		**2,390.89**		**2,945.99**
(Increase) / Decrease in Trade Receivables	(421.03)		260.41	
(Increase) / Decrease in Inventories	(3,640.72)		(120.68)	
(Increase) / Decrease in Other Non Current Assets	(1.14)		26.51	
(Increase) / Decrease in Other Financial Assets	(58.46)		(6.03)	
(Increase) / Decrease in Other Current Assets	(620.47)		319.41	
Increase / (Decrease) in Long Term Provisions	69.73		65.23	
Increase / (Decrease) in Trade Payables	1,961.86		(234.75)	
Increase / (Decrease) in Other Current Liabilities	405.29		(411.42)	
Increase / (Decrease) in Other Financial Liabilities	334.58		428.92	
Increase / (Decrease) in Short Term Provisions	-	(1,970.36)	-	327.60
Cash generated from operations		**420.53**		**3,273.59**
Less: Direct taxes paid/ (Refund)		**378.82**		**649.05**
Net Cash Generated From Operating Activities		**41.71**		**2,624.54**
B. Cash flow from investing activities :				
Purchase of Property, Plant and Equipment & Intangible Assets (including CWIP & Capital advances)	(3,168.15)		(2,043.91)	
Sale of Property, Plant and Equipment	11.27		196.73	
Payment towards Acquisition of Right of Use Assets	(17.11)		-	
Intercorporate loan granted	(500.00)		(2,000.00)	
Refund of Intercorporate loan	500.00		1,000.00	
Redemption of/(Investment) in Fixed Deposit (Net)	704.00		600.00	
Interest Received	26.80	(2,443.19)	124.79	(2,122.39)
Net Cash Used in Investing Activities		**(2,443.19)**		**(2,122.39)**
C. Cash flow from financing activities :				
Proceeds /(Repayment) of Short term borrowings (Net)	1,724.07		16.02	
Proceeds from issue of Equity shares of Subsidiary Company	612.82		10.50	
Payment of Lease Liabilities (including Interest thereon)	(198.82)		(139.85)	
Interest Paid	(43.70)		(45.50)	
Dividend Paid	(892.34)	1,202.03	(892.34)	(1,051.17)
Net Cash Used in Financing Activities		**1,202.03**		**(1,051.17)**
Net increase/(decrease) in cash and cash equivalents (A+B+C)		(1,199.45)		(549.02)
Total Cash and cash equivalents - Opening balance		**1,329.33**		**2,504.62**
		129.88		**1,955.60**
Cash and cash equivalents - Closing balance		**129.88**		**1,955.60**

Note: The above Cash Flow Statement has been prepared under "Indirect Method as set out in Accounting Standard (Ind As) 7 - Statement of Cash Flows

SINGHI & CO. Chartered Accountants

LINC LIMITED Kolkata