

General information about company									
Scrip code*	000000								
NSE Symbol*	ELGIRUBCO								
MSEI Symbol*	NOTLISTED								
ISIN*	INE819L01012								
Name of company	Elgi Rubber Company Limited								
Type of company	Main Board								
Class of security	Equity								
Date of start of financial year	01	04	2025						
Date of end of financial year	31	03	2026						
Date of board meeting when results were approved	13	11	2025						
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	03	11	2025						
Description of presentation currency	INR								
Level of rounding	Lakhs								
Reporting Type	Quarterly								
Reporting Quarter	Second quarter								
Nature of report standalone or consolidated	Standalone								
Whether results are audited or unaudited for the quarter ended	Unaudited	For Current Quarter Only							
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited								
Segment Reporting	Single segment								
Description of single segment	Rubber Industry								
Start date and time of board meeting	13-11-2025					17	00	HH:MM	
End date and time of board meeting	13-11-2025	18	30	HH:MM					
Whether cash flow statement is applicable on company	Yes								
Type of cash flow statement	Cash Flow Indirect								
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion								
Whether the company has any related party?	Yes								
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes								
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA								
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA								
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No								
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?									
(b) If answer to above question is No, please explain the reason for not complying.									
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes								
Latest Date on which RPT policy is updated	13-02-2025								
Indicate Company website link for updated RPT policy of the Company	https://www.elgirubber.com/wp-content/uploads/2025/03/Policy-on-Related-Party-Transactions.pdf								
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No								
No. of times funds raised during the quarter									
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No					Add Notes		<<< Notes mandatory, if Not Applicable	

Home

Validate

Amount in (Lakhs)

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	6059.66	11433.38
	Other income	248.88	1148.77
	Total income	6308.54	12582.15
2	Expenses		
(a)	Cost of materials consumed	3451.32	6639.89
(b)	Purchases of stock-in-trade	369.26	548.94
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-175.86	-705.58
(d)	Employee benefit expense	690.62	1316.97
(e)	Finance costs	394.60	814.22
(f)	Depreciation, depletion and amortisation expense	362.46	722.90
(g)	Other Expenses		
1	Other Expenses	1405.14	2669.97
2			
3			
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6			
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9			
10			
	Total other expenses	1405.14	2669.97

	Total expenses	6497.54	12007.31
3	Total profit before exceptional items and tax	-189.00	574.84
4	Exceptional items	52.54	52.54
5	Total profit before tax	-136.46	627.38
6	Tax expense		
7	Current tax	64.00	165.00
8	Deferred tax	-75.04	-16.13
9	Total tax expenses	-11.04	148.87
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	Net Profit Loss for the period from continuing operations	-125.42	478.51
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	Net profit (loss) from discontinued operation after tax	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	Total profit (loss) for period	-125.42	478.51
17	Other comprehensive income net of taxes	-2.36	-4.72
18	Total Comprehensive Income for the period	-127.78	473.79
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	Details of equity share capital		
	Paid-up equity share capital	500.50	500.50
	Face value of equity share capital	1.00	1.00
22	Reserves excluding revaluation reserve		
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	-0.25	0.96
	Diluted earnings (loss) per share from continuing operations	-0.25	0.96
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00

	Diluted earnings (loss) per share from discontinued operations	0.00	0.00	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	-0.25	0.96	
	Diluted earnings (loss) per share from continuing and discontinued operations	-0.25	0.96	
24	Debt equity ratio			Remarks
25	Debt service coverage ratio			Remarks
26	Interest service coverage ratio			Remarks
27	Disclosure of notes on financial results	Add Notes		

[Home](#)
[Validate](#)

Amount in (Lakhs)

Statement of Asset and Liabilities		
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
	Assets	
1	Non-current assets	
	Property, plant and equipment	9708.29
	Capital work-in-progress	1049.30
	Investment property	366.12
	Goodwill	0.00
	Other intangible assets	49.16
	Intangible assets under development	0.00
	Biological assets other than bearer plants	0.00
	Investments accounted for using equity method	0.00
	Non-current financial assets	
	Non-current investments	7840.65
	Trade receivables, non-current	0.00
	Loans, non-current	12836.34
	Other non-current financial assets	305.99
	Total non-current financial assets	20982.98
	Deferred tax assets (net)	1336.55
	Other non-current assets	2469.40
	Total non-current assets	35961.80
2	Current assets	
	Inventories	6024.63
	Current financial asset	

	Current investments	0.00
	Trade receivables, current	5493.97
	Cash and cash equivalents	42.42
	Bank balance other than cash and cash equivalents	2291.88
	Loans, current	32.73
	Other current financial assets	3.35
	Total current financial assets	7864.35
	Current tax assets (net)	0.00
	Other current assets	1562.32
	Total current assets	15451.30
3	Non-current assets classified as held for sale	0.00
4	Regulatory deferral account debit balances and related deferred tax Assets	0.00
	Total assets	51413.10
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	500.50
	Other equity	30915.04
	Total equity attributable to owners of parent	31415.54
	Non controlling interest	
	Total equity	31415.54
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	6164.60
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0.00
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00
	Total Trade payable	0.00
	Other non-current financial liabilities	9.83
	Total non-current financial liabilities	6174.43

	Provisions, non-current	0.00
	Deferred tax liabilities (net)	0.00
	Deferred government grants, Non-current	0.00
	Other non-current liabilities	0.00
	Total non-current liabilities	6174.43
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	10983.16
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	568.79
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	870.41
	Total Trade payable	1439.20
	Other current financial liabilities	25.60
	Total current financial liabilities	12447.96
	Other current liabilities	1256.93
	Provisions, current	118.24
	Current tax liabilities (Net)	0.00
	Deferred government grants, Current	0.00
	Total current liabilities	13823.13
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.00
4	Regulatory deferral account credit balances and related deferred tax liability	0.00
	Total liabilities	19997.56
	Total equity and liabilities	51413.10
	Disclosure of notes on assets and liabilities	Add Notes

[Home](#)[Validate](#)

Amount in (Lakhs)

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results

Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1			
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3			
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12			
13			
14			
15			
	Total Segment Revenue		
	Less: Inter segment revenue		
	Revenue from operations		

2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1			
2			
3			
4			
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7			
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11			
12			
13			
14			
15			
	Total Profit before tax		
	i. Finance cost		
	ii. Other Unallocable Expenditure net off Unallocable income		
	Profit before tax		

3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1			
2			
3			
4			
5			
6			
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9			

10			
11			
12			
13			
14			
15			
	Total Segment Asset		
	Un-allocable Assets		
	Net Segment Asset		

4	Segment Liabilities		
	Segment Liabilities		
1			
2			
3			
4			
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11			
12			
13			
14			
15			
	Total Segment Liabilities		
	Un-allocable Liabilities		
	Net Segment Liabilities		
	Disclosure of notes on segments	Add Notes	

[Home](#)[Validate](#)

Amount in (Lakhs)

Other Comprehensive Income			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss	Add	Delete
1	Items that will not be reclassified to profit and loss	-3.16	-6.31
	Total Amount of items that will not be reclassified to profit and loss	-3.16	-6.31
2	Income tax relating to items that will not be reclassified to profit or loss	-0.80	-1.59
3	Amount of items that will be reclassified to profit and loss	Add	Delete
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	-2.36	-4.72

Home

Validate

Amount in (Lakhs)

Cash flow statement, indirect		
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	627.38
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	814.22
	Adjustments for decrease (increase) in inventories	-523.47
	Adjustments for decrease (increase) in trade receivables, current	-529.86
	Adjustments for decrease (increase) in trade receivables, non-current	0.00
	Adjustments for decrease (increase) in other current assets	90.67
	Adjustments for decrease (increase) in other non-current assets	-224.70
	Adjustments for other financial assets, non-current	-7.14
	Adjustments for other financial assets, current	-4.06
	Adjustments for other bank balances	0.00
	Adjustments for increase (decrease) in trade payables, current	-149.50
	Adjustments for increase (decrease) in trade payables, non-current	0.00
	Adjustments for increase (decrease) in other current liabilities	0.00
	Adjustments for increase (decrease) in other non-current liabilities	0.00
	Adjustments for depreciation and amortisation expense	705.44
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
	Adjustments for provisions, current	-76.20
	Adjustments for provisions, non-current	0.00

	Adjustments for other financial liabilities, current	0.00
	Adjustments for other financial liabilities, non-current	0.00
	Adjustments for unrealised foreign exchange losses gains	-890.30
	Adjustments for dividend income	0.00
	Adjustments for interest income	0.00
	Adjustments for share-based payments	0.00
	Adjustments for fair value losses (gains)	-2.07
	Adjustments for undistributed profits of associates	0.00
	Other adjustments for which cash effects are investing or financing cash flow	0.00
	Other adjustments to reconcile profit (loss)	-52.54
	Other adjustments for non-cash items	0.00
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
	Total adjustments for reconcile profit (loss)	-849.51
	Net cash flows from (used in) operations	-222.13
	Dividends received	-42.90
	Interest paid	0.00
	Interest received	-100.54
	Income taxes paid (refund)	18.85
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) operating activities	-384.42
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0.00
	Cash flows used in obtaining control of subsidiaries or other businesses	0.00
	Other cash receipts from sales of equity or debt instruments of other entities	0.00
	Other cash payments to acquire equity or debt instruments of other entities	0.00
	Other cash receipts from sales of interests in joint ventures	0.00
	Other cash payments to acquire interests in joint ventures	0.00
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
	Proceeds from sales of property, plant and equipment	59.24
	Purchase of property, plant and equipment	669.50

	Proceeds from sales of investment property	0.00
	Purchase of investment property	0.00
	Proceeds from sales of intangible assets	0.00
	Purchase of intangible assets	0.00
	Proceeds from sales of intangible assets under development	0.00
	Purchase of intangible assets under development	0.00
	Proceeds from sales of goodwill	0.00
	Purchase of goodwill	0.00
	Proceeds from biological assets other than bearer plants	0.00
	Purchase of biological assets other than bearer plants	0.00
	Proceeds from government grants	0.00
	Proceeds from sales of other long-term assets	0.00
	Purchase of other long-term assets	0.00
	Cash advances and loans made to other parties	0.00
	Cash receipts from repayment of advances and loans made to other parties	0.00
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
	Dividends received	42.90
	Interest received	62.92
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	35.26
	Net cash flows from (used in) investing activities	-469.18
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0.00
	Payments from changes in ownership interests in subsidiaries	0.00
	Proceeds from issuing shares	0.00
	Proceeds from issuing other equity instruments	0.00
	Payments to acquire or redeem entity's shares	0.00
	Payments of other equity instruments	0.00
	Proceeds from exercise of stock options	0.00
	Proceeds from issuing debentures notes bonds etc	0.00
	Proceeds from borrowings	1658.14

	Repayments of borrowings	0.00
	Payments of lease liabilities	-1.60
	Dividends paid	-0.01
	Interest paid	808.32
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	-0.02
	Net cash flows from (used in) financing activities	851.41
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-2.19
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0.00
	Net increase (decrease) in cash and cash equivalents	-2.19
	Cash and cash equivalents cash flow statement at beginning of period	44.61
	Cash and cash equivalents cash flow statement at end of period	42.42

[Home](#)[Validate](#)

Details of Impact of Audit Qualification

Whether results are audited or unaudited	Unaudited	
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion	
Auditor's opinion		
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015:The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results	Yes	
Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
AddDelete		
1 Arun & Co	Yes	31-07-2027

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 3rd and 4th quarter)

Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken. In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments													Details of the loans, inter-corporate deposits, advances or investments												
In case monthly are due to either party as a result of the transaction													Details of other indebtedness					Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilized by the ultimate recipient of funds (if any)	Notes
Opening balance													Closing balance												
Nature of indebtedness (brief summary of debt) if any other etc.,																									

Notes:

- The details in this format are required to be provided for all transactions undertaken during the reporting period. However, opening and closing balances, including reconciliations, are disclosed for existing related party transactions and there is no new related party transaction during the reporting period.
- Where a transaction is undertaken between members of the consolidated entity between the listed entity and its subsidiary or between subsidiaries, it may be reported once.
- Loans taken and not for immediate proceeds the disclosure with respect to related party transactions involving loans, inter-corporate deposits, advances or investments made or given by the listed entity.
- For companies with financial year ending March 31, the information has to be provided for six months ended September 30 and six months ended March 31.
- Companies with financial year ending in other months, the six months period shall apply accordingly.
- Each type of related party transaction (e.g. sale of goods/services, purchase of goods/services or whether it involve a loan, inter-corporate deposit, advance or investment) with a single party shall be disclosed separately and there should be no clubbing or netting of transactions of same type.
- However, transactions with the same counterparty of the same type may be aggregated for the reporting period. For instance, sale transactions with the same party may be aggregated for the reporting period and purchase transactions may be disclosed in a similar manner. There should be no netting off for sale and purchase transactions. Similarly, loans advanced to and received from the same counterparty should be disclosed separately, without netting off.
- In case of a multi-year related party transaction:
- The aggregate value of such related party transactions approved by the audit committee shall be disclosed in the column "Value of the related party transaction as approved by the audit committee".
- The value of the related party transaction verified by the audit committee shall be disclosed in the column "Value of the related party transaction verified by the audit committee".
- The value of the related party transaction undertaken in the reporting period shall be reported in the column "Value of related party transaction during the reporting period".
- "Cost" refers to the cost of borrowed funds for the listed entity.

[Home](#)
[Validate](#)

***Validate General Information to open other sheets**

General information about company					
Scrip code*	000000				
NSE Symbol*	ELGIRUBCO				
MSEI Symbol*	NOTLISTED				
ISIN*	INE819L01012				
Name of company	Elgi Rubber Company Limited				
Type of company	Main Board				
Class of security	Equity				
Date of start of financial year	01	04	2025		
Date of end of financial year	31	03	2026		
Date of board meeting when results were approved	13	11	2025		
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	03	11	2025		
Description of presentation currency	INR				
Level of rounding	Lakhs				
Reporting Type	Quarterly				
Reporting Quarter	Second quarter				
Nature of report standalone or consolidated	Consolidated				
Whether results are audited or unaudited for the quarter ended	Unaudited				
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited				
Segment Reporting	Single segment				
Description of single segment	Rubber Industry				
Start date and time of board meeting	13-11-2025	17	00	HH:MM	
End date and time of board meeting	13-11-2025	18	30	HH:MM	
Whether cash flow statement is applicable on company	Yes				
Type of cash flow statement	Cash Flow Indirect				
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion				

Home

Validate

Amount in (Lakhs)

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory.		
	For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	9449.27	18007.09
	Other income	250.21	1178.67
	Total income	9699.48	19185.76
2	Expenses		
(a)	Cost of materials consumed	4221.63	8460.38
(b)	Purchases of stock-in-trade	402.39	1294.58
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-263.44	-1365.84
(d)	Employee benefit expense	1993.53	3507.37
(e)	Finance costs	653.59	1323.66
(f)	Depreciation, depletion and amortisation expense	416.74	827.96
(g)	Other Expenses		
1	Other Expenses	2921.38	5778.66
2			
3			
4			
5			
6			
7			
8			
9			
10			
	Total other expenses	2921.38	5778.66
	Total expenses	10345.82	19826.77
3	Total profit before exceptional items and tax	-646.34	-641.01
4	Exceptional items	52.54	52.54
5	Total profit before tax	-593.80	-588.47
6	Tax expense		
7	Current tax	82.25	180.12

8	Deferred tax	-75.03	-16.12	
9	Total tax expenses	7.22	164.00	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00	
11	Net Profit Loss for the period from continuing operations	-601.02	-752.47	
12	Profit (loss) from discontinued operations before tax	0.00	0.00	
13	Tax expense of discontinued operations	0.00	0.00	
14	Net profit (loss) from discontinued operation after tax	0.00	0.00	
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00	
16	Total profit (loss) for period	-601.02	-752.47	
17	Other comprehensive income net of taxes	-2.36	-4.72	
18	Total Comprehensive Income for the period	-603.38	-757.19	
19	Total profit or loss, attributable to			
	Profit or loss, attributable to owners of parent	-601.02	-752.47	
	Total profit or loss, attributable to non-controlling interests	0.00	0.00	
20	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent	-603.38	-757.19	
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0.00	0.00	
21	Details of equity share capital			
	Paid-up equity share capital	500.50	500.50	
	Face value of equity share capital	1.00	1.00	
22	Reserves excluding revaluation reserve			
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	-1.20	-1.50	
	Diluted earnings (loss) per share from continuing operations	-1.20	-1.50	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0.00	0.00	
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	-1.20	-1.50	
	Diluted earnings (loss) per share from continuing and discontinued operations	-1.20	-1.50	
24	Debt equity ratio			Remarks
25	Debt service coverage ratio			Remarks
26	Interest service coverage ratio			Remarks
27	Disclosure of notes on financial results	Add Notes		

[Home](#)[Validate](#)

Amount in (Lakhs)

Statement of Asset and Liabilities		
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Consolidated
	Assets	
1	Non-current assets	
	Property, plant and equipment	12944.76
	Capital work-in-progress	1049.30
	Investment property	366.12
	Goodwill	1303.47
	Other intangible assets	1467.41
	Intangible assets under development	0.00
	Biological assets other than bearer plants	0.00
	Investments accounted for using equity method	0.00
	Non-current financial assets	
	Non-current investments	3215.54
	Trade receivables, non-current	0.00
	Loans, non-current	0.00
	Other non-current financial assets	649.66
	Total non-current financial assets	3865.20
	Deferred tax assets (net)	2780.09
	Other non-current assets	273.65
	Total non-current assets	24050.00
2	Current assets	
	Inventories	13511.59
	Current financial asset	

	Current investments	0.00
	Trade receivables, current	7657.41
	Cash and cash equivalents	999.29
	Bank balance other than cash and cash equivalents	2599.59
	Loans, current	47.29
	Other current financial assets	0.00
	Total current financial assets	11303.58
	Current tax assets (net)	0.00
	Other current assets	5437.68
	Total current assets	30252.85
3	Non-current assets classified as held for sale	0.00
4	Regulatory deferral account debit balances and related deferred tax Assets	0.00
	Total assets	54302.85
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	500.50
	Other equity	16170.54
	Total equity attributable to owners of parent	16671.04
	Non controlling interest	0.00
	Total equity	16671.04
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	9490.88
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0.00
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00
	Total Trade payable	0.00
	Other non-current financial liabilities	9.83
	Total non-current financial liabilities	9500.71

	Provisions, non-current	0.00
	Deferred tax liabilities (net)	0.00
	Deferred government grants, Non-current	0.00
	Other non-current liabilities	0.00
	Total non-current liabilities	9500.71
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	21011.59
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	568.79
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	3496.45
	Total Trade payable	4065.24
	Other current financial liabilities	25.60
	Total current financial liabilities	25102.43
	Other current liabilities	2672.04
	Provisions, current	356.63
	Current tax liabilities (Net)	0.00
	Deferred government grants, Current	0.00
	Total current liabilities	28131.10
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.00
4	Regulatory deferral account credit balances and related deferred tax liability	0.00
	Total liabilities	37631.81
	Total equity and liabilities	54302.85
	Disclosure of notes on assets and liabilities	Add Notes

[Home](#)[Validate](#)

Amount in (Lakhs)

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results

Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
	Total Segment Revenue		
	Less: Inter segment revenue		
	Revenue from operations		

2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			

	Total Profit before tax		
	i. Finance cost		
	ii. Other Unallocable Expenditure net off Unallocable income		
	Profit before tax		

3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
	Total Segment Asset		
	Un-allocable Assets		
	Net Segment Asset		

4	Segment Liabilities		
	Segment Liabilities		
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
	Total Segment Liabilities		
	Un-allocable Liabilities		
	Net Segment Liabilities		
	Disclosure of notes on segments	Add Notes	

Home

Validate

Amount in (Lakhs)

Other Comprehensive Income			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss	Add	Delete
1	Item that will not be reclassified to profit or loss	-3.16	-6.31
	Total Amount of items that will not be reclassified to profit and loss	-3.16	-6.31
2	Income tax relating to items that will not be reclassified to profit or loss	-0.80	-1.59
3	Amount of items that will be reclassified to profit and loss	Add	Delete
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	-2.36	-4.72

Home

Validate

Amount in (Lakhs)

Cash flow statement, indirect		
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Consolidated
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	-588.47
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	1323.66
	Adjustments for decrease (increase) in inventories	-1365.10
	Adjustments for decrease (increase) in trade receivables, current	-727.50
	Adjustments for decrease (increase) in trade receivables, non-current	0.00
	Adjustments for decrease (increase) in other current assets	-515.41
	Adjustments for decrease (increase) in other non-current assets	-4.68
	Adjustments for other financial assets, non-current	-128.76
	Adjustments for other financial assets, current	-2.50
	Adjustments for other bank balances	0.00
	Adjustments for increase (decrease) in trade payables, current	-427.01
	Adjustments for increase (decrease) in trade payables, non-current	0.00
	Adjustments for increase (decrease) in other current liabilities	0.00
	Adjustments for increase (decrease) in other non-current liabilities	0.00
	Adjustments for depreciation and amortisation expense	827.96
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
	Adjustments for provisions, current	324.12
	Adjustments for provisions, non-current	0.00

	Adjustments for other financial liabilities, current	0.00
	Adjustments for other financial liabilities, non-current	0.00
	Adjustments for unrealised foreign exchange losses gains	-104.74
	Adjustments for dividend income	0.00
	Adjustments for interest income	0.00
	Adjustments for share-based payments	0.00
	Adjustments for fair value losses (gains)	-2.07
	Adjustments for undistributed profits of associates	0.00
	Other adjustments for which cash effects are investing or financing cash flow	0.00
	Other adjustments to reconcile profit (loss)	-52.54
	Other adjustments for non-cash items	-0.04
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
	Total adjustments for reconcile profit (loss)	-854.61
	Net cash flows from (used in) operations	-1443.08
	Dividends received	-14.71
	Interest paid	0.00
	Interest received	-111.57
	Income taxes paid (refund)	-36.27
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) operating activities	-1533.09
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0.00
	Cash flows used in obtaining control of subsidiaries or other businesses	0.00
	Other cash receipts from sales of equity or debt instruments of other entities	0.00
	Other cash payments to acquire equity or debt instruments of other entities	0.00
	Other cash receipts from sales of interests in joint ventures	0.00
	Other cash payments to acquire interests in joint ventures	0.00
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
	Proceeds from sales of property, plant and equipment	59.24
	Purchase of property, plant and equipment	698.60

	Proceeds from sales of investment property	0.00
	Purchase of investment property	0.00
	Proceeds from sales of intangible assets	0.00
	Purchase of intangible assets	0.00
	Proceeds from sales of intangible assets under development	0.00
	Purchase of intangible assets under development	0.00
	Proceeds from sales of goodwill	0.00
	Purchase of goodwill	0.00
	Proceeds from biological assets other than bearer plants	0.00
	Purchase of biological assets other than bearer plants	0.00
	Proceeds from government grants	0.00
	Proceeds from sales of other long-term assets	0.00
	Purchase of other long-term assets	0.00
	Cash advances and loans made to other parties	0.00
	Cash receipts from repayment of advances and loans made to other parties	0.00
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
	Dividends received	14.71
	Interest received	81.35
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	-308.03
	Net cash flows from (used in) investing activities	-851.33
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0.00
	Payments from changes in ownership interests in subsidiaries	0.00
	Proceeds from issuing shares	0.00
	Proceeds from issuing other equity instruments	0.00
	Payments to acquire or redeem entity's shares	0.00
	Payments of other equity instruments	0.00
	Proceeds from exercise of stock options	0.00
	Proceeds from issuing debentures notes bonds etc	0.00
	Proceeds from borrowings	0.00

	Repayments of borrowings	-3559.60
	Payments of lease liabilities	-1.60
	Dividends paid	0.00
	Interest paid	1266.75
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.01
	Net cash flows from (used in) financing activities	2294.46
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-89.96
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0.00
	Net increase (decrease) in cash and cash equivalents	-89.96
	Cash and cash equivalents cash flow statement at beginning of period	1089.25
	Cash and cash equivalents cash flow statement at end of period	999.29

[Home](#)[Validate](#)

Details of Impact of Audit Qualification

Whether results are audited or unaudited	Unaudited	
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion	
Auditor's opinion		
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Consolidated results	Yes	
Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
AddDelete		
1Arun & Co	Yes	31-07-2027