

Home

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*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	12	02	2026	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	03	02	2026	
Description of presentation currency	INR			
Level of rounding	Lakhs			
Reporting Type	Quarterly			
Reporting Quarter	Third 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	12-02-2026	11	30	HH:MM
End date and time of board meeting	12-02-2026	15	45	HH:MM
Whether cash flow statement is applicable on company				
Type of cash flow statement				
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion			
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	<input type="button" value="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		01-10-2025	01-04-2025
Date of end of reporting period		31-12-2025	31-12-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
Part I	<p style="text-align: center;">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.</p>		
1	Income		
	Revenue from operations	6245.73	17679.11
	Other income	314.93	1463.70
	Total income	6560.66	19142.81
2	Expenses		
(a)	Cost of materials consumed	3156.24	9796.13
(b)	Purchases of stock-in-trade	379.35	928.29
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	382.90	-322.68
(d)	Employee benefit expense	695.98	2012.95
(e)	Finance costs	429.27	1243.49
(f)	Depreciation, depletion and amortisation expense	369.19	1092.09
(g)	Other Expenses		
1	Impairment of receivables from foreign subsidiary	2527.27	2527.27
2	Other expenses	1041.75	3711.72
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	Total other expenses	3569.02	6238.99

	Total expenses	8981.95	20989.26
3	Total profit before exceptional items and tax	-2421.29	-1846.45
4	Exceptional items	-7666.45	-7613.91
5	Total profit before tax	-10087.74	-9460.36
6	Tax expense		
7	Current tax	65.00	230.00
8	Deferred tax	-671.98	-688.11
9	Total tax expenses	-606.98	-458.11
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	-9480.76	-9002.25
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	-9480.76	-9002.25
17	Other comprehensive income net of taxes	-10.82	-15.54
18	Total Comprehensive Income for the period	-9491.58	-9017.79
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	-18.94	-17.99
	Diluted earnings (loss) per share from continuing operations	-18.94	-17.99
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	-18.94	-17.99	
	Diluted earnings (loss) per share from continuing and discontinued operations	-18.94	-17.99	
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)

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		01-10-2025	01-04-2025
Date of end of reporting period		31-12-2025	31-12-2025
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)		
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	Total Segment Revenue		
	Less: Inter segment revenue		
	Revenue from operations		

2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
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	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		
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	Total Segment Asset		
	Un-allocable Assets		
	Net Segment Asset		

4	Segment Liabilities		
	Segment Liabilities		
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	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		01-10-2025	01-04-2025
Date of end of reporting period		31-12-2025	31-12-2025
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	<input type="button" value="Add"/>	<input type="button" value="Delete"/>
1	Items that will not be reclassified to profit or loss	-14.46	-20.77
Total Amount of items that will not be reclassified to profit and loss		-14.46	-20.77
2	Income tax relating to items that will not be reclassified to profit or loss	-3.64	-5.23
3	Amount of items that will be reclassified to profit and loss	<input type="button" value="Add"/>	<input type="button" value="Delete"/>
1	Items that will be reclassified to profit or loss	0.00	0.00
Total Amount of items that will be reclassified to profit and loss		0.00	0.00
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	<u>Total Other comprehensive income</u>	-10.82	-15.54

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
<p style="text-align: center;"><input type="button" value="Add"/> <input type="button" value="Delete"/></p>		
1	Arun & Co.	Yes 31-07-2027

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

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MSEI Symbol*	NOTLISTED			
ISIN*	INE819L01012			
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Whether cash flow statement is applicable on company				
Type of cash flow statement				
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion			

Home

Validate

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Financial Results – Ind-AS			
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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	10009.28	28016.37
	Other income	482.99	1661.66
	Total income	10492.27	29678.03
2	Expenses		
(a)	Cost of materials consumed	6477.52	14937.90
(b)	Purchases of stock-in-trade	286.85	1581.43
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	412.21	-953.63
(d)	Employee benefit expense	1712.45	5219.82
(e)	Finance costs	1172.63	2496.29
(f)	Depreciation, depletion and amortisation expense	399.47	1227.43
(g)	Other Expenses		
1	Other Expenses	3473.76	9252.42
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	Total other expenses	3473.76	9252.42

	Total expenses	13934.89	33761.66
3	Total profit before exceptional items and tax	-3442.62	-4083.63
4	Exceptional items	-21.65	30.88
5	Total profit before tax	-3464.27	-4052.75
6	Tax expense		
7	Current tax	74.23	254.35
8	Deferred tax	-671.99	-688.11
9	Total tax expenses	-597.76	-433.76
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	-2866.51	-3618.99
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	-2866.51	-3618.99
17	Other comprehensive income net of taxes	-10.82	-15.54
18	Total Comprehensive Income for the period	-2877.33	-3634.53
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	-2866.51	-3618.99
	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	-2877.33	-3634.53
	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	-5.73	-7.23
	Diluted earnings (loss) per share from continuing operations	-5.73	-7.23
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	-5.73	-7.23	
	Diluted earnings (loss) per share from continuing and discontinued operations	-5.73	-7.23	
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

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		Total Segment Asset	
		Un-allocable Assets	
		Net Segment Asset	

4	Segment Liabilities		
	Segment Liabilities		
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		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		01-10-2025	01-04-2025
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Nature of report standalone or consolidated		Consolidated	Consolidated
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5	<u>Total Other comprehensive income</u>	-10.82	-15.54

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
<p><input type="button" value="Add"/> <input type="button" value="Delete"/></p>		
1	Arun & Co	Yes 31-07-2027