Elgi Rubber Company Limited

Super A Unit •Coimbatore Private Industrial Estate • Kuruchi • Coimbatore 641 021 • India • CIN : L25119TZ2006PLC013144, +91 98945 1000 • info@in.elgirubber.com • www.elgirubber.com.

Ref: ERCL/SEC/2026/AUG/03

12th August 2026

To,
The Manager – Listing,
National Stock Exchange of India Limited,
Exchange Plaza, Bandra Kurla Complex,
Bandra East, Mumbai – 400 051

Dear Sirs,

Sub : Submission of outcome of Board meeting pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Symbol : ELGIRUBCO

Pursuant to Regulation 30 of the Listing Regulations, we would like to inform that the Board of Directors of the Company, at their meeting held today, Wednesday, 12th August, 2026, has inter alia approved the following matters:

1. **Approval for reversal of the interest receivable from the overseas wholly owned subsidiaries recognized during the quarter ended June 30, 2026**

   Based on the recommendation of the Audit Committee, the Board of Directors has approved for reversal of the interest on the loans and advances, in aggregate amounting to Rs.16.60 million, receivable from the following overseas wholly-owned subsidiaries recognized during the quarter ended 30th June, 2026, as per the details given below, with an intention to reduce the interest burden and related costs in the respective wholly-owned subsidiaries and to further help in improving the financial position of the respective wholly-owned subsidiaries:

Sl. No.	Name of the wholly-owned subsidiary	Amount of reversal of the interest during the QY 30-06-2026 (Rs.)
1	Elgi Rubber Company LLC, USA	2.09 million
2	Borrachas e Equipamentos Elgi Ltda, Brasil	14.51 million

   The disclosure required under Regulation 30 read with Schedule III of the Listing Regulations and the SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, is given as **Annexure-A.**

2. **Approval of Unaudited Financial Results (Standalone and Consolidated) for the quarter ended 30th June, 2026**

   Pursuant to Regulation 33 of the Listing Regulations, we enclose herewith the unaudited financial results (standalone & consolidated) for the quarter ended 30th June, 2026 along with the Limited Review Report issued by the Statutory Auditors dated 12th August, 2026. Further, it is informed that the Statutory Auditors have expressed an unmodified opinion in this regard.

Pursuant to Regulation 47 of the Listing Regulations, the extract of the consolidated unaudited financial results for the quarter ended 30th June, 2026 along with the Quick Response (QR) code will be published in the prescribed format in English and Tamil language newspapers within the prescribed time. The above financial results will also be made available on the Company's website www.elgirubber.com

3. **Approval for voluntary winding up of a dormant non-material wholly-owned subsidiary in Kenya**

   Based on the recommendation of the Audit Committee, the Board of Directors has granted their approval to voluntarily initiate the winding up process of its wholly-owned subsidiary viz., Elgi Rubber Company Limited in Kenya, which is being under dormant status and being inoperative during the immediately preceding five financial years, subject to the requisite consents, permissions and approvals as may be required under applicable laws. It is further informed that Elgi Rubber Company Limited, Kenya is not a material subsidiary and its closure by way of voluntary winding up does not have any material impact on the business activities, revenue or financial position of the Company. The disclosure required under Regulation 30 read with Schedule III of the Listing Regulations and the SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, is given as **Annexure-B**.

4. **Approval for voluntary winding up of an inoperative non-material wholly-owned subsidiary in Australia**

   Based on the recommendation of the Audit Committee, the Board of Directors has granted their approval to voluntarily initiate the winding up process of its wholly-owned subsidiary viz., Pincott International Pty Limited in Australia, which is being inoperative during the immediately preceding six financial years, subject to the requisite consents, permissions and approvals as may be required under applicable laws. It is further informed that Pincott International Pty Limited, Australia is not a material subsidiary and its closure by way of voluntary winding up does not have any material impact on the on the business activities, revenue or financial position of the Company. The disclosure required under Regulation 30 read with Schedule III of the Listing Regulations and the SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, is given as **Annexure-C.**

The Board Meeting commenced at 11:30 AM (IST) and concluded at 3:45 PM (IST).

Kindly take the above on record.

Thanking you,

Yours faithfully,
For Elgi Rubber Company Limited

FAIZUR REHMAN ALLAUDEEN
Digitally signed by FAIZUR REHMAN ALLAUDEEN
Date: 2026.08.12 15:48:29 +05'30'

Faizur Rehman Allaudeen
Company Secretary
M. No. A70055

Encl: As above

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ANNEXURE-A

DISCLOSURE REQUIRED UNDER REGULATION 30 READ WITH SCHEDULE III OF THE LISTING REGULATIONS AND THE SEBI MASTER CIRCULAR NO. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 DATED JANUARY 30, 2026

a.	Details and reasons for restructuring	Based on the recommendation of the Audit Committee, the Board of Directors, at their meeting held on 12th August, 2026, has approved for reversal of the interest receivable on the loans and advances, in aggregate amounting to Rs.16.60 million, from the following overseas wholly-owned subsidiaries to the Company recognized during the QY 30th June 2026, with an intention to reduce the interest burden and related costs in the respective wholly-owned subsidiaries and to further help in improving the financial position of the respective wholly-owned subsidiaries, Elgi Rubber Company LLC, USA (Rs.2.09 mn) Borrachas e Equipamentos Elgi Ltda, Brasil (Rs.14.51 mn)
b.	Quantitative and/ or qualitative effect of restructuring	The reversal of the interest receivable on the loans and advances, in aggregate amounting to Rs.16.60 million, payable by Elgi Rubber Company LLC, USA and Borrachas e Equipamentos Elgi Ltda, Brasil; recognized during the quarter ended 30th June 2026 would reduce the interest burden and related costs in the respective wholly-owned subsidiaries and it would further help in improving the financial position of the respective wholly-owned subsidiaries.
c.	Details of benefit, if any, to the promoter / promoter group / group companies from such proposed restructuring	There is no benefit to the promoter/promoter group/group companies due to the above reversal of interest receivable from the wholly owned subsidiaries on the loans and advances recognized for the quarter ended 30th June 2026, as mentioned above.
d.	Brief details of change in shareholding pattern (if any) of all entities	There will be no change in shareholding pattern of the Company or its wholly owned subsidiaries or any other entity due to the above reversal of the interest in favour of the wholly owned subsidiaries.

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ANNEXURE-B

DISCLOSURE REQUIRED UNDER REGULATION 30 READ WITH SCHEDULE III OF THE LISTING REGULATIONS AND THE SEBI CIRCULAR NO. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 DATED JANUARY 30, 2026

a.	Amount and percentage of the turnover or revenue or income and net worth contributed by such unit or division or undertaking or subsidiary or associate company of the listed entity during the last financial year	Elgi Rubber Company Limited, Kenya, a dormant and inoperative non-material wholly owned subsidiary As on 31.03.2026: Turnover – Nil (0.00%) Net worth – INR 7.51 million (0.42%)
b.	Date on which the agreement for sale has been entered into	Not applicable
c.	Expected date of completion of sale/disposal	The voluntary winding up process of Elgi Rubber Company Limited, Kenya shall be subject to the due process and receipt of requisite approvals from the Regulatory Authority under the applicable laws for the time being in force in Kenya and it is expected to complete on or before 31st March, 2027.
d.	Consideration received from such sale/disposal	Proceeds out of voluntary winding up, if any, would be received by the Company following the completion of the winding up process under the applicable laws for the time being in force in Kenya.
e.	Brief details of buyers and whether any of the buyers belong to the promoter/ promoter group/group companies. If yes, details thereof	Not applicable
f.	Whether the transaction would fall within related party transactions? If yes, whether the same is done at "arm's length"	Not applicable
g.	Whether the sale, lease or disposal of the undertaking is outside Scheme of Arrangement? If yes, details of the same including compliance with regulation 37A of LODR Regulations	Voluntary winding up of a non-material wholly owned subsidiary and hence, the Regulation 37A is not applicable.
h.	Additionally, in case of a slump sale, indicative disclosures provided for amalgamation/merger, shall be disclosed by the listed entity with respect to such slump sale	Not applicable

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ANNEXURE-C

DISCLOSURE REQUIRED UNDER REGULATION 30 READ WITH SCHEDULE III OF THE LISTING REGULATIONS AND THE SEBI CIRCULAR NO. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 DATED JANUARY 30, 2026

a.	Amount and percentage of the turnover or revenue or income and net worth contributed by such unit or division or undertaking or subsidiary or associate company of the listed entity during the last financial year	Pincott International Pty Limited, Australia, an inoperative non-material wholly owned subsidiary As on 31.03.2026: Turnover – Nil (0.00%) Net worth – INR (60.76) million (-3.40%)
b.	Date on which the agreement for sale has been entered into	Not applicable
c.	Expected date of completion of sale/disposal	The voluntary winding up process of Pincott International Pty Limited, Australia shall be subject to the due process and receipt of requisite approvals from the Regulatory Authority under the applicable laws for the time being in force in Australia and it is expected to complete on or before 31st March, 2027.
d.	Consideration received from such sale/disposal	Proceeds out of voluntary winding up, if any, would be received by the Company following the completion of the winding up process under the applicable laws for the time being in force in Australia.
e.	Brief details of buyers and whether any of the buyers belong to the promoter/ promoter group/group companies. If yes, details thereof	Not applicable
f.	Whether the transaction would fall within related party transactions? If yes, whether the same is done at "arm's length"	Not applicable
g.	Whether the sale, lease or disposal of the undertaking is outside Scheme of Arrangement? If yes, details of the same including compliance with regulation 37A of LODR Regulations	Voluntary winding up of a non-material wholly owned subsidiary and hence, the Regulation 37A is not applicable.
h.	Additionally, in case of a slump sale, indicative disclosures provided for amalgamation/merger, shall be disclosed by the listed entity with respect to such slump sale	Not applicable

Independent Auditor's Review Report for the quarter ended Standalone Financial Results of the Elgi Rubber Company Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended:

To

The Board of Directors
Elgi Rubber Company Limited
Super A Unit, Coimbatore Private Industrial Estate
Kuruchi, Coimbatore – 641 021.

1. We have reviewed the accompanying statement of unaudited financial results of **Elgi Rubber Company Limited** (the "Company") for the quarter ended June 30, 2026 (referred as the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015"), as amended from time to time.

   The Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Further, the Management is also responsible to ensure that the accounting policies used in the preparation of this Statement are consistent and prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies. Our responsibility is to issue a report on the Statement based on our review.

2. We conducted our review of the statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India (ICAI). This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement.

3. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. 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 I would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ("Ind AS") specified under Section 133 of the companies act, 2013 as amended, read with the relevant rules issued thereunder and other recognised accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 read with SEBI circular dated July 5, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For ARUN & CO
Chartered Accountants
Firm Registration No.014464S

CA. A. Arun
Membership No. 227831
Partner

ARUN & CO. ★ TIRUNELVELI FRN:014464S ★ Chartered Accountants

UDIN: 26227831VANKDP5959

Place: Coimbatore
Date: August 12, 2026

Elgi Rubber Company Limited

CIN: L25119TZ2006PLC013144
Regd. Office: Super A Unit, Coimbatore Private Industrial Estate, Kuruchi, Coimbatore - 641021, Tamilnadu
Telephone No.: +91 98945 10000 E-mail Id: info@in.elgirubber.com Website: www.elgirubber.com

Statement of Standalone unaudited financial results for the quarter ended June 30, 2026

(Rupees in lakhs, except per share data)

Sl No	Particulars	Quarter ended			Year ended
		June 30, 2026 (unaudited)	March 31, 2026 (audited)	June 30, 2025 (unaudited)	March 31, 2026 (audited)
	Income				
1	Revenue from operations	5,843.37	5,947.95	5,373.72	23,627.06
2	Other Income (Net)	943.95	685.15	899.89	2,148.85
3	**Total Income (1+2)**	**6,787.32**	**6,633.10**	**6,273.61**	**25,775.91**
4	**Expenses**				
	Cost of materials consumed	3,185.50	3,190.17	3,188.57	12,986.30
	Purchase of stock-in-trade	49.92	54.83	179.68	983.12
	Changes in Inventories of Finished Goods, Stock-in-Trade & Work-in-progress	127.69	625.05	(529.72)	302.37
	Employee benefits expense	680.42	658.29	626.35	2,671.24
	Finance costs	513.05	413.16	419.62	1,656.65
	Depreciation and amortization expense	318.74	367.81	360.44	1,459.90
	Impairment of recievables from subsidiary under liquidation	-	-	-	2,527.27
	Other expenses	1,498.92	1,883.74	1,264.83	5,595.46
	Total Expenses	**6,374.24**	**7,193.05**	**5,509.77**	**28,182.31**
5	**Profit/ (loss) before exceptional items and tax (3-4)**	**413.08**	**(559.95)**	**763.84**	**(2,406.40)**
6	Exceptional items	-	-	-	-
	Gain on sale of Land & Building	4,325.52	-	-	52.54
	Statutory Impact of new Labour Codes	-	-	-	(21.65)
	Impairment of investment in subsidiary under liquidation	-	(20.09)	-	(3,658.47)
	Impairment/ECL on loans to subsidiary	(93.77)	(1,435.22)	-	(5,441.64)
7	**Profit before tax (5+6)**	**4,644.83**	**(2,015.26)**	**763.84**	**(11,475.62)**
8	**Tax expense**				
	Current tax	548.00	(144.00)	101.00	86.00
	Deferred tax	(226.14)	621.04	58.91	(67.07)
	Income Tax related to earlier year	-	-	-	-
	Total Tax Expenses	321.86	477.04	159.91	18.93
9	**Profit/ (loss) after tax for the period from continuing operations (7-8)**	**4,322.97**	**(2,492.30)**	**603.93**	**(11,494.55)**
10	**Profit / (Loss) from discontinued operations**	-	-	-	-
11	Tax expense of discontinued operations	-	-	-	-
12	**Profit / (Loss) from discontinued operations (after tax) (10-11)**	-	-	-	-
13	**Profit for the period (9+12)**	**4,322.97**	**(2,492.30)**	**603.93**	**(11,494.55)**
14	**Other comprehensive income, net of income tax**				
	a) (i) items that will not be reclassified to profit or loss	10.80	63.99	(3.15)	43.22
	(ii) income tax relating to items that will not be reclassified to profit or loss	(2.72)	(16.11)	0.79	(10.88)
	b) (i) items that will be reclassified to profit or loss	-	-	-	-
	(ii) income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	Total other comprehensive income, net of income tax	**8.08**	**47.88**	**(2.36)**	**32.34**
15	**Total comprehensive income for the period [Comprising Profit / (Loss) and Other Comprehensive Income] (13+14)**	**4,331.05**	**(2,444.42)**	**601.57**	**(11,462.21)**

ELGI RUBBER COMPANY LIMITED CBE-21

Sl No	Particulars	Quarter ended			Year ended
		June 30, 2026 (unaudited)	March 31, 2026 (audited)	June 30, 2025 (unaudited)	March 31, 2026 (audited)
16	Paid-up equity share capital	500.50	500.50	500.50	500.50
	Face value per share (Rs.)	1.00	1.00	1.00	1.00
17	Earning per share (Rs.) (not annualised) (for continuing operations)				
	- Basic	8.64	(4.98)	1.21	(22.97)
	- Diluted	8.64	(4.98)	1.21	(22.97)
18	Earning per share (Rs.) (not annualised) (for discontinuing operations)				
	- Basic	-	-	-	-
	- Diluted	-	-	-	-
19	Earning per share (Rs.) (not annualised) (for continuing and discontinuing operations)				
	- Basic	8.64	(4.98)	1.21	(22.97)
	- Diluted	8.64	(4.98)	1.21	(22.97)

Notes:

1. In accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the above unaudited standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on August 12, 2026 and subjected to limited review by the statutory auditors of the Company. The statutory auditors have expressed an unmodified opinion thereon.

2. These statements have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

3. Reversal of interest income recognised during the current quarter from two wholly owned subsidiaries, on account of uncertainty of its recoverability.

4. Exceptional items represents the following:
   4.1 Profit on sale of assets
   4.2 Impairment of loans to Elgi Rubber Company Holdings B.V., Netherlands (Wholly Owned Material Subsidiary) during the quarter ended June 30, 2026.

5. The company is engaged primarily in only one segment of providing solutions to the Rubber industry. Hence there are no reportable segments as per Ind AS 108 "Operating Segments".

6. The company has wholly owned subsidiaries and submission of consolidated financial results for June 30, 2026 is applicable. Further, the Company has no Associate / Joint Venture Company(ies) as on June 30, 2026.

7. The previous period figures have been regrouped / reclassified wherever necessary.

For Elgi Rubber Company Limited

ELGI RUBBER COMPANY LIMITED CBE-21

Sudarsan Varadaraj
Chairman & Managing Director
DIN : 00133533

Place: Coimbatore
Date : August 12, 2026

Independent Auditor's Review Report on the quarterly ended Unaudited Consolidated Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended

To

The Board of Directors
Elgi Rubber Company Limited
Super A Unit, Coimbatore Private Industrial Estate
Kuruchi, Coimbatore – 641 021.

1. We have reviewed the accompanying Unaudited Consolidated Unaudited Financial Results of **Elgi Rubber Company Limited** (the "Parent"), its subsidiaries (the parent and its subsidiaries hereinafter referred to as the "Group") (refer to Note 7 on the Statement) for the quarter ended June 30, 2026, which are included in the accompanying 'Statement of Consolidated Unaudited Financial results for the quarter ended June 30, 2026 (the "Statement"). The Statement is being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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. Accordingly, we do not express an audit opinion.

   We have 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 results of the following Subsidiaries:

   i. Elgi Rubber Company LLC, USA
   ii. Elgi Rubber Company Limited, Kenya
   iii. Elgi Rubber Company Limited, Sri Lanka
   iv. Treadsdirect Limited, Bangladesh
   v. Borrachas e Equipamentos Elgi Ltda, Brasil
   vi. Elgi Rubber Company Holdings B.V., The Netherlands and its subsidiary company viz. Elgi Rubber Company BV, The Netherlands, (Step down Subsidiary)
   vii. Pincott International Pty Limited, Australia

ARUN & CO. TIRUNELVELI FRN:014404S Chartered Accountants

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We draw attention that three foreign subsidiaries of the Group, have negative net worth as at June 30, 2026. These subsidiaries have incurred losses and are dependent on continued financial support from the Holding Company for meeting their obligations and continuing their operations. These events and conditions indicate the existence of a material uncertainty that may cast significant doubt on the ability of the aforesaid subsidiaries to continue as going concerns. Based on the Management's assessment, the Group continues to have adequate resources to meet its obligations as they fall due and to continue its operations for the foreseeable future. Accordingly, the consolidated financial results have been prepared on a going concern basis.

7. We did not review the interim financial results of six subsidiaries (including their relevant step-down subsidiary) included in the consolidated unaudited financial results, whose interim financial results reflect total revenues from operations of **Rs.1,798.92 lakhs**, total net loss after tax of **Rs.346.23 lakhs** and total comprehensive loss of **Rs.346.23 lakhs**, for the quarter ended June 30, 2026, as considered in the consolidated unaudited financial results. These interim financial results have been reviewed by other auditors in accordance with SRE 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India (ICAI), and their reports, in which they have issued an unmodified conclusion, have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries (including their relevant step-down subsidiaries), is based solely on the reports of the other auditor and the procedures performed by us as stated in paragraph 3 above.

   Our conclusion on the Statement is not modified with respect to the above matters.

8. The consolidated unaudited financial results include the interim financial results of one subsidiary, whose total revenue from operations of **Rs. Nil lakhs**, total net loss after tax of **Rs 0.01 lakhs,** and total comprehensive loss of **Rs. 0.01 lakhs** for the quarter ended June 30, 2026, as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also include the Group's share of net loss after tax of **Rs. 0.01 lakhs** and total comprehensive loss of **Rs 0.01 lakhs** for the quarter ended June 30, 2026, as considered in the consolidated unaudited financial results, in respect of one subsidiary, based on their interim financial results which have not been reviewed by its auditor. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

For Arun & Co
Chartered Accountants
Firm Registration.No.014464S

CA A Arun
Partner
Membership No.227831

UDIN: 26227831FDCZUH4658

ARUN & CO. TIRUNELVELI FRN 014464S Chartered Accountants

Place: Coimbatore
Date: August 12, 2026

Elgi Rubber Company Limited

CIN: L25119TZ2006PLC013144

Regd. Office: Super A Unit, Coimbatore Private Industrial Estate, Kuruchi, Coimbatore - 641021, Tamilnadu

Telephone No.: +91 98945 10000 E-mail Id: info@in.elgirubber.com Website: www.elgirubber.com

Statement of Consolidated unaudited financial results for the quarter ended June 30, 2026

(Rupees in lakhs, except per share data)

Sl No	Particulars	Quarter ended			Year ended
		June 30, 2026 (unaudited)	March 31, 2026 (audited)	June 30, 2025 (unaudited)	March 31, 2026 (audited)
	Income				
1	Revenue from operations	7,009.26	8,633.53	8,557.82	36,649.90
2	Other Income (Net)	988.14	882.15	928.46	2,543.81
3	**Total Income (1+2)**	**7,997.40**	**9,515.69**	**9,486.28**	**39,193.71**
4	**Expenses**				
	Cost of materials consumed	3,062.46	4,177.63	4,238.75	19,115.53
	Purchase of stock-in-trade	537.21	(197.36)	892.19	1,384.07
	Changes in inventories of finished goods, stock-in-trade & work-in-progress	46.29	689.03	(1,102.40)	(264.60)
	Employee benefits expense	1,124.44	1,780.84	1,513.84	7,000.66
	Finance costs	779.54	695.89	670.07	3,192.18
	Depreciation and amortization expense	346.32	562.34	411.22	1,789.77
	Impairment of recievables from subsidiary under liquidation	-	1,766.96	-	1,766.96
	Other expenses	1,977.61	4,559.96	2,857.28	13,812.38
	Total Expenses	**7,873.87**	**14,035.27**	**9,480.95**	**47,796.93**
5	**Profit/ (loss) before exceptional items and tax (3-4)**	**123.53**	**(4,519.59)**	**5.33**	**(8,603.23)**
6	Exceptional items	-	-		-
	Gain on sale of Land & Building	4,325.52	135.79	-	188.33
	Loss on Disposal of Subsidiary	-	(2,053.52)	-	(2,053.52)
	FCTR on Disposal of Subsidiary	-	(361.87)	-	(361.87)
	Impairment on loan from Subsidiary under liquidation	-	(13,254.27)	-	(13,254.27)
	Statutory Impact of new Labour Codes	-	-	-	(21.65)
7	**Profit before tax (5+6)**	**4,449.05**	**(20,053.45)**	**5.33**	**(24,106.20)**
8	**Tax expense**				
	Current tax	548.00	(138.34)	97.87	116.01
	Deferred tax	(183.63)	489.67	58.91	(198.44)
	Income Tax related to earlier year	-	-	-	-
	Total Tax Expenses	364.37	351.34	156.78	(82.42)
9	**Profit/ (loss) after tax for the period from continuing operations (7-8)**	**4,084.68**	**(20,404.79)**	**(151.45)**	**(24,023.78)**
10	**Profit / (Loss) from discontinued operations**	-	-	-	-
11	Tax expense of discontinued operations	-	-	-	-
12	**Profit / (Loss) from discontinued operations (after tax) (10-11)**	-	-	-	-
13	**Profit/ (loss) for the period (9+12)**	**4,084.68**	**(20,404.79)**	**(151.45)**	**(24,023.78)**
14	**Other comprehensive income, net of income tax**				
	a) (i) items that will not be reclassified to profit or loss	10.80	63.99	(3.15)	43.22
	(ii) income tax relating to items that will not be reclassified to profit or loss	(2.72)	(16.11)	0.79	(10.88)
	b) (i) items that will be reclassified to profit or loss	-	-	-	-
	(ii) income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	Total other comprehensive income, net of income tax	**8.08**	**47.88**	**(2.36)**	**32.34**
15	**Total comprehensive income for the period (Comprising Profit/ Loss) and other Comprehensive Income for the period) (13+14)**	**4,092.76**	**(20,356.91)**	**(153.82)**	**(23,991.44)**

ELGI RUBBER COMPANY LIMITED CBE-21

Sl No	Particulars	Quarter ended			Year ended
		June 30, 2026 (unaudited)	March 31, 2026 (audited)	June 30, 2025 (unaudited)	March 31, 2026 (audited)
16	Paid-up equity share capital	500.50	500.50	500.50	500.50
	Face value per share (Rs.)	1.00	1.00	1.00	1.00
17	Earning per share (Rs.) (not annualised) (for continuing operations)				
	- Basic	8.16	(40.77)	(0.30)	(48.00)
	- Diluted	8.16	(40.77)	(0.30)	(48.00)
18	Earning per share (Rs.) (not annualised) (for discontinued operations)				
	- Basic	-	-	-	-
	- Diluted	-	-	-	-
19	Earning per share (Rs.) (not annualised) (for continuing and discontinued operations)				
	- Basic	8.16	(40.77)	(0.30)	(48.00)
	- Diluted	8.16	(40.77)	(0.30)	(48.00)

Notes:

1 In accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the above unaudited consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on August 12, 2026 and subjected to limited review by the statutory auditors of the Company. The statutory auditors have expressed an unmodified opinion thereon.

2 These statements have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

3 Exceptional items includes Profit on sale of assets

4 The company is engaged primarily in only one segment of providing solutions to the Rubber industry. Hence there are no reportable segments as per Ind AS 108 "Operating Segments".

5 The above Statements includes the results of the following wholly owned subsidiaries:

- i. Elgi Rubber Company LLC, USA
- ii. Elgi Rubber Company Limited, Kenya
- iii. Elgi Rubber Company Limited, Sri Lanka
- iv. Treadsdirect Limited, Bangladesh
- v. Borrachas e Equipamentos Elgi Ltda, Brasil
- vi. Elgi Rubber Company Holdings B.V., The Netherlands
  - a. Elgi Rubber Company B.V., The Netherlands (step down wholly owned subsidiary)
- vii. Pincott International Pty Limited, Australia

6 The previous period figures have been regrouped / reclassified wherever necessary.

For Elgi Rubber Company Limited

ELGI RUBBER COMPANY LIMITED CBE-21

Sudarsan Varadaraj
Chairman & Managing Director
DIN : 00133533

Place: Coimbatore
Date : August 12, 2026

Elgi Rubber Company Limited
Super A Unit • Coimbatore Private Industrial Estate • Kuruchi • Coimbatore 641 021 • India • CIN: L25119TZ2006PLC013144,
+91 (422) 432 1000 • info@in.elgirubber.com • www.elgirubber.com

Declaration under Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

I, S R Venkatachalam, Chief Financial Officer of the Company, hereby declare and confirm that M/s. Arun & Co (FRN: 014464S), Chartered Accountants, the Statutory Auditors of the Company have expressed an unmodified opinion on the unaudited Financial Results (Standalone and Consolidated) for the quarter ended 30th June 2026.

For Elgi Rubber Company Limited

S R Venkatachalam
Chief Financial Officer

ELGI RUBBER COMPANY LIMITED CBE-21

Date : 12-08-2026
Place : Coimbatore