

Statement of Unaudited Standalone Financial Results for the quarter ended June 30, 2025

(Rs. in Millions, except per equity share data)

S. No	Particulars	Quarter ended			Year ended
		June 30, 2025	March 31, 2025	June 30, 2024	March 31, 2025
		(Unaudited)	(Refer note 5)	(Unaudited)	(Audited)
1	Income				
	(a) Revenue from operations	5,027	5,802	4,720	20,809
	(b) Other income	221	171	132	696
	Total income	5,248	5,973	4,852	21,505
2	Expenses				
	(a) Cost of materials consumed	2,045	2,410	2,191	9,127
	(b) Purchases of stock-in-trade	611	598	492	2,097
	(c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	(92)	160	(217)	(233)
	(d) Employee benefits expense	663	574	581	2,315
	(e) Finance costs	2	2	12	22
	(f) Depreciation and amortisation expense	90	89	91	359
	(g) Other expenses	832	812	731	3,142
	Total expenses	4,151	4,645	3,879	16,829
3	Profit before tax (1 - 2)	1,097	1,328	973	4,676
4	Tax expense:				
	Current tax	292	344	254	1,209
	Deferred tax	(10)	(8)	(9)	(34)
5	Net Profit for the period (3 - 4)	815	992	728	3,501
6	Other comprehensive income, net of income tax				
	A. Items that will not be reclassified to profit or loss	22	(145)	41	(31)
	B. Items that will be reclassified to profit or loss	-	-	-	-
	Total other comprehensive income, net of income tax	22	(145)	41	(31)
7	Total comprehensive income for the period (5+6)	837	847	769	3,470
8	Paid-up equity share capital (Face value Re. 1/- each)	317	317	317	317
9	Weighted average number of shares outstanding for				
	(a) Basic EPS	316	316	316	316
	(b) Diluted EPS	317	316	316	316
10	Earnings per share (of Re. 1/- each) (not annualised except for year end earnings):				
	(a) Basic	2.58	3.14	2.30	11.09
	(b) Diluted	2.57	3.14	2.30	11.07
11	Reserves excluding Revaluation reserve				16,948

Initialed For
Identification
Purpose Only

For and on behalf of the Board of Directors

Place: Coimbatore
Date: August 12, 2025




Jairam Varadaraj
Managing Director

ELGI EQUIPMENTS LIMITED

Registered Office: Elgi industrial Complex III, Trichy Road, Singanallur, Coimbatore - 641005, Tamilnadu, India
T +91422 2589 555, E enquiry@elgi.com, W www.elgi.com, TOLL-FREE NO: 1800-425-3544 | 1800-203-3544
CIN NO: L29120TZ1960PLC000351

Notes:

1	The above Statement of Unaudited Standalone Financial Results for the quarter ended June 30, 2025 (hereinafter referred to as 'Standalone Financial Results') were reviewed by the Audit Committee and approved by the Board of Directors of Elgi Equipments Limited ("the Company") at its meeting held on August 12, 2025. The statutory auditors of the Company have carried out a limited review of the Standalone Financial Results for the quarter ended June 30, 2025.
2	The Standalone Financial Results 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	The business activities reflected in the Standalone Financial Results comprise of manufacturing and sale of compressors. Accordingly, there is no other reportable segment as per Ind AS 108 Operating Segments.
4	The Standalone Financial Results include the results of the following entities: Joint operations 1. L.G. Balakrishnan & Bros 2. Elgi Services Trust 1. Elgi Equipments Limited Employees Stock Option Trust
5	The figures of the quarter ended March 31, 2025, are balancing figures between the audited figures in respect of the full financial year and the unaudited published year-to-date figures up to the third quarter of that financial year which were subjected to limited review by the statutory auditors of the Company.

Initialed For
Identification
Purpose Only

For and on behalf of the Board of Directors

Place: Coimbatore
Date: August 12, 2025




Jairam Varadaraj
Managing Director

ELGI EQUIPMENTS LIMITED

Registered Office: Elgi industrial Complex III, Trichy Road, Singanallur, Coimbatore - 641005, Tamilnadu, India
T +91422 2589 555, E enquiry@elgi.com, W www.elgi.com, TOLL-FREE NO: 1800-425-3544 | 1800-203-3544
CIN NO: L29120TZ1960PLC000351

Price Waterhouse Chartered Accountants LLP

Independent Auditors' Report on Review of Unaudited Standalone Financial Results

To
The Board of Directors
Elgi Equipments Limited
Elgi Industrial Complex III
Trichy Road, Singanallur
Coimbatore – 641 005

1. We have reviewed the unaudited standalone financial results of Elgi Equipments Limited (the "Company") [in which are included results of a trust and two jointly controlled entities (representing joint operations consolidated on a proportionate basis)] for the quarter ended June 30, 2025, which are included in the accompanying 'Statement of Unaudited Standalone Financial Results for the quarter ended June 30, 2025' (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015"), which has been initialled by us for identification purposes.
2. This Statement, which is the responsibility of the Company's Management and approved by the 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 be 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 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, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



Price Waterhouse Chartered Accountants LLP, 7th & 10th Floor, Menon Eternity, 165, St. Mary's Road, Alwarpet
Chennai - 600018
T: +91 (44) 42285278

Registered office and Head office: 11-A, Vishnu Digamber Marg, Sucheta Bhawan, New Delhi - 110002

Price Waterhouse (a Partnership Firm) converted into Price Waterhouse Chartered Accountants LLP (a Limited Liability Partnership with LLP identity no: LLPIN AAC-5001) with effect from July 25, 2014. Post its conversion to Price Waterhouse Chartered Accountants LLP, its ICAI registration number is 012754N/N500016 (ICAI registration number before conversion was 012754N)

Price Waterhouse Chartered Accountants LLP

5. The Statement includes the interim financial results of a trust and two joint operations which have not been reviewed/audited by their auditors, whose interim financial results reflect total revenue of Rs. Nil million, total net loss after tax of Rs. 0.47 million, and total comprehensive loss of Rs. 0.47 million for the quarter ended June 30, 2025 as considered in the Statement. According to the information and explanations given to us by the Management, these interim financial results are not material to the Company.

Our conclusion on the Statement is not modified in respect of this matter.

For **Price Waterhouse Chartered Accountants LLP**
Firm Registration Number: 012754N / N500016



Arun Kumar R

Partner

Membership Number: 211867

UDIN: 25211867BMOPSL6170

Place: Coimbatore

Date: August 12, 2025 .