



Statement of Unaudited Standalone Assets and Liabilities as at September 30, 2025

(Rs. in Millions)

Particulars	As at	
	September 30, 2025	March 31, 2025
	(Unaudited)	(Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	2,138	1,950
Right of use assets	124	95
Capital work-in-progress	751	509
Investment properties	53	54
Goodwill	1	1
Other intangible assets	35	30
Financial assets		
(i) Investments	1,975	1,957
(ii) Loans	694	655
(iii) Bank balances other than cash and cash equivalents	275	-
(iv) Deposits with financial institutions	560	-
(v) Other financial assets	46	37
Income tax assets (Net)	-	43
Deferred tax assets (Net)	181	153
Other non-current assets	172	197
Total non-current assets	7,005	5,681
Current Assets		
Inventories	2,368	2,137
Financial assets		
(i) Investments	441	351
(ii) Trade receivables	5,135	4,604
(iii) Cash and cash equivalents	362	328
(iv) Bank balances other than (iii) above	5,828	6,872
(v) Loans	40	36
(vi) Other financial assets	541	357
Contract assets	87	107
Other current assets	311	365
Total current assets	15,113	15,157
Total assets	22,118	20,838
EQUITY AND LIABILITIES		
EQUITY		
Equity share capital	317	317
Other equity	18,025	16,948
Total equity	18,342	17,265
LIABILITIES		
Non-current liabilities		
Financial liabilities		
(i) Lease liabilities	111	89
Provisions	98	92
Total non-current liabilities	209	181
Current liabilities		
Financial liabilities		
(i) Lease liabilities	17	8
(ii) Trade payables		
(a) Total outstanding dues of micro and small enterprises	692	521
(b) Total outstanding dues of creditors other than micro and small enterprises	1,622	1,582
(iii) Other financial liabilities	468	518
Provisions	432	485
Current tax liabilities (Net)	146	-
Other current liabilities	190	278
Total current liabilities	3,567	3,392
Total liabilities	3,776	3,573
Total equity and liabilities	22,118	20,838

R Arun Kumar
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For and on behalf of the Board of Directors

VARADARAJ JAIRAM
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Place: Bengaluru
Date: November 12, 2025

Jairam Varadaraj
Managing Director

ELGI EQUIPMENTS LIMITED

Registered Office : Elgi Industrial Complex III, Trichy Road, Singanallur, Coimbatore - 641005, Tamilnadu, India

T +91 422 2589 555, E investor@elgi.com, W www.elgi.com, TOLL-FREE NO: 1800-425-3544 | 1800-203-3544

CIN : L29120TZ1960PLC000351



Statement of Unaudited Consolidated Assets and Liabilities as at September 30, 2025

(Rs. in Millions)

Particulars	As at	
	September 30, 2025	March 31, 2025
	(Unaudited)	(Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	2,895	2,734
Right of use assets	960	807
Capital work-in-progress	768	530
Investment properties	42	43
Goodwill	2,240	2,094
Other intangible assets	228	237
Investments accounted for using the equity method	198	205
Financial assets		
(i) Investments	268	250
(ii) Loans	76	61
(iii) Bank balances other than cash and cash equivalents	275	-
(iv) Deposits with financial institutions	690	-
(v) Other financial assets	72	62
Income tax assets (Net)	29	64
Deferred tax assets (Net)	349	346
Other non-current assets	185	211
Total non-current assets	9,275	7,644
Current Assets		
Inventories	6,438	6,085
Financial assets		
(i) Investments	487	351
(ii) Trade receivables	6,070	6,084
(iii) Cash and cash equivalents	1,656	1,203
(iv) Bank balances other than (iii) above	6,460	7,542
(v) Loans	48	43
(vi) Other financial assets	529	342
Contract assets	87	107
Assets held for sale	42	13
Income tax assets (Net)	32	-
Other current assets	645	1,001
Total current assets	22,494	22,771
Total assets	31,769	30,415
EQUITY AND LIABILITIES		
EQUITY		
Equity share capital	317	317
Other equity	19,763	18,339
Total equity	20,080	18,656
LIABILITIES		
Non-current liabilities		
Financial liabilities		
(i) Borrowings	41	71
(ii) Lease liabilities	713	626
(iii) Other financial liabilities	3	3
Provisions	209	192
Deferred tax liabilities (Net)	97	46
Total non-current liabilities	1,063	938
Current liabilities		
Financial liabilities		
(i) Borrowings	4,211	4,837
(ii) Lease liabilities	311	238
(iii) Trade payables		
(a) Total outstanding dues of micro and small enterprises	794	626
(b) Total outstanding dues of creditors other than micro and small enterprises	2,939	2,741
(iv) Other financial liabilities	933	991
Provisions	532	591
Current Tax Liabilities (Net)	188	35
Other current liabilities	718	762
Total current liabilities	10,626	10,821
Total liabilities	11,689	11,759
Total equity and liabilities	31,769	30,415

For and on behalf of the Board of Directors

R Arun
Kumar

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VARADARAJ
AJ JAIRAM

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Place: Bengaluru

Date: November 12, 2025

Jairam Varadaraj
Managing Director

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