

General information about company	
Scrip code*	522074
NSE Symbol*	ELGIEQUIP
MSEI Symbol*	NOTLISTED
ISIN*	INE285A01027
Name of company	Elgi Equipments 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	12-11-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	05-11-2025
Description of presentation currency	INR
Level of rounding	Millions
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
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	Air Compressors
Start date and time of board meeting	12-11-2025 15:00
End date and time of board meeting	12-11-2025 17:00
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	Not applicable
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	28-05-2025
Indicate Company website link for updated RPT policy of the Company	<a href="https://www.elgi.com/in/elgi-policies/">https://www.elgi.com/in/elgi-policies/</a>
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
	There is no default on loans, further Company has not issued any debt securities

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	
<b>Part 1</b>	<b>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 zeros shall be inserted in the said column.</b>		
<b>1 Income</b>			
Revenue from operations	5682	10709	
Other income	244	465	
<b>Total income</b>	<b>5926</b>	<b>11174</b>	
<b>2 Expenses</b>			
(a) Cost of materials consumed	2420	4465	
(b) Purchases of stock-in-trade	641	1252	
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-131	-223	
(d) Employee benefit expense	682	1345	
(e) Finance costs	4	6	
(f) Depreciation, depletion and amortisation expense	100	190	
<b>(g) Other Expenses</b>			
1 Other expenses	986	1818	
<b>Total other expenses</b>	<b>986</b>	<b>1818</b>	
<b>Total expenses</b>	<b>4702</b>	<b>8853</b>	
<b>3 Total profit before exceptional items and tax</b>	<b>1224</b>	<b>2321</b>	
4 Exceptional items	0	0	
<b>5 Total profit before tax</b>	<b>1224</b>	<b>2321</b>	
<b>6 Tax expense</b>			
7 Current tax	336	628	
8 Deferred tax	-20	-30	
<b>9 Total tax expenses</b>	<b>316</b>	<b>598</b>	
10 Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
<b>11 Net Profit Loss for the period from continuing operations</b>	<b>908</b>	<b>1723</b>	
12 Profit (loss) from discontinued operations before tax	0	0	
13 Tax expense of discontinued operations	0	0	
<b>14 Net profit (loss) from discontinued operation after tax</b>	<b>0</b>	<b>0</b>	
15 Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
<b>16 Total profit (loss) for period</b>	<b>908</b>	<b>1723</b>	
17 <i>Other comprehensive income net of taxes</i>	-10	12	
<b>18 Total Comprehensive Income for the period</b>	<b>898</b>	<b>1735</b>	
<b>19 Total profit or loss, attributable to</b>			
Profit or loss, attributable to owners of parent			
Total profit or loss, attributable to non-controlling interests			
<b>20 Total Comprehensive income for the period attributable to</b>			
Comprehensive income for the period attributable to owners of parent			
Total comprehensive income for the period attributable to owners of parent non-controlling interests			
<b>21 Details of equity share capital</b>			
Paid-up equity share capital	317	317	
Face value of equity share capital	1	1	
22 Reserves excluding revaluation reserve			
<b>23 Earnings per share</b>			
<b>i Earnings per equity share for continuing operations</b>			
Basic earnings (loss) per share from continuing operations	2.88	5.46	
Diluted earnings (loss) per share from continuing operations	2.87	5.44	
<b>ii Earnings per equity share for discontinued operations</b>			
Basic earnings (loss) per share from discontinued operations	0	0	
Diluted earnings (loss) per share from discontinued operations	0	0	
<b>iii Earnings per equity share (for continuing and discontinued operations)</b>			
Basic earnings (loss) per share from continuing and discontinued operations	2.88	5.46	
Diluted earnings (loss) per share from continuing and discontinued operations	2.87	5.44	
24 Debt equity ratio			Textual Information( 1)
25 Debt service coverage ratio			Textual Information( 2)
26 Interest service coverage ratio			Textual Information( 3)
<b>27 Disclosure of notes on financial results</b>	<b>Textual Information(4)</b>		

**Text Block**

Textual Information(4)

1. The above Statement of Unaudited Standalone Financial Results for the quarter and half year ended September 30, 2025 including the Statement of Unaudited Standalone Assets and Liabilities as at September 30, 2025 and the Statement of Unaudited Standalone Cash Flows for the half year ended September 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 November 12, 2025. The statutory auditors of the Company have carried out a limited review of the Standalone Financial Results for the quarter and half year ended September 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"

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
<b>Assets</b>		
<b>1 Non-current assets</b>		
Property, plant and equipment		2262
Capital work-in-progress		751
Investment property		53
Goodwill		1
Other intangible assets		35
Intangible assets under development		0
Biological assets other than bearer plants		0
Investments accounted for using equity method		0
<b>Non-current financial assets</b>		
Non-current investments		1975
Trade receivables, non-current		0
Loans, non-current		694
Other non-current financial assets		881
<b>Total non-current financial assets</b>		<b>3550</b>
Deferred tax assets (net)		181
Other non-current assets		172
<b>Total non-current assets</b>		<b>7005</b>
<b>2 Current assets</b>		
Inventories		2368
<b>Current financial asset</b>		
Current investments		441
Trade receivables, current		5222
Cash and cash equivalents		362
Bank balance other than cash and cash equivalents		5828
Loans, current		40
Other current financial assets		541
<b>Total current financial assets</b>		<b>12434</b>
Current tax assets (net)		0
Other current assets		311
<b>Total current assets</b>		<b>15113</b>
<b>3 Non-current assets classified as held for sale</b>		
<b>4 Regulatory deferral account debit balances and related deferred tax Assets</b>		
<b>Total assets</b>		<b>22118</b>
	<b>Total current assets</b>	15113
<b>3 Non-current assets classified as held for sale</b>		
<b>4 Regulatory deferral account debit balances and related deferred tax Assets</b>		
	<b>Total assets</b>	22118
<b>Equity and liabilities</b>		
<b>1 Equity</b>		
<b>Equity attributable to owners of parent</b>		
Equity share capital		317
Other equity		18025
<b>Total equity attributable to owners of parent</b>		<b>18342</b>
Non controlling interest		
<b>Total equity</b>		<b>18342</b>
<b>2 Liabilities</b>		
<b>Non-current liabilities</b>		
<b>Non-current financial liabilities</b>		
Borrowings, non-current		0
<b>Trade Payables, non-current</b>		
(A) Total outstanding dues of micro enterprises and small enterprises		
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		
<b>Total Trade payable</b>		
Other non-current financial liabilities		111
<b>Total non-current financial liabilities</b>		<b>111</b>
Provisions, non-current		98
Deferred tax liabilities (net)		
Deferred government grants, Non-current		
Other non-current liabilities		
<b>Total non-current liabilities</b>		<b>209</b>
<b>Current liabilities</b>		
<b>Current financial liabilities</b>		
Borrowings, current		0
<b>Trade Payables, current</b>		
(A) Total outstanding dues of micro enterprises and small enterprises		692
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		1622
<b>Total Trade payable</b>		<b>2314</b>
Other current financial liabilities		485
<b>Total current financial liabilities</b>		<b>2799</b>
Other current liabilities		190
Provisions, current		432
Current tax liabilities (Net)		146
Deferred government grants, Current		
<b>Total current liabilities</b>		<b>3567</b>
<b>3 Liabilities directly associated with assets in disposal group classified as held for sale</b>		
<b>4 Regulatory deferral account credit balances and related deferred tax liability</b>		
<b>Total liabilities</b>		<b>3776</b>
<b>Total equity and liabilities</b>		<b>22118</b>
<b>Disclosure of notes on assets and liabilities</b>		<b>Textual Information(1)</b>

<b>Other Comprehensive Income</b>			
	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		
1	Items that will not be reclassified to profit or loss	-10.00	12.00
	Total Amount of items that will not be reclassified to profit and loss	-10.00	12.00
2	Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
3	Amount of items that will be reclassified to profit and loss		
	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	-10.00	12.00

Cash flow statement, indirect		
Particulars	Date of start of reporting period	Half Year ended (dd-mm-yyyy)
	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
<b>Part I</b> Blue color marked fields are non-mandatory.		
<b>1</b>	<b>Statement of cash flows</b>	
	Cash flows from used in operating activities	
	Profit before tax	2321
<b>2</b>	<b>Adjustments for reconcile profit (loss)</b>	
	Adjustments for finance costs	6
	Adjustments for decrease (increase) in inventories	-231
	Adjustments for decrease (increase) in trade receivables, current	-374
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	54
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	-74
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	202
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-88
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	190
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	-49
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	-188
	Adjustments for unrealised foreign exchange losses gains	-38
	Adjustments for dividend income	360
	Adjustments for interest income	0
	Adjustments for share-based payments	24
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	-17
	Other adjustments to reconcile profit (loss)	-42
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	<b>Total adjustments for reconcile profit (loss)</b>	<b>-985</b>
	<b>Net cash flows from (used in) operations</b>	<b>1336</b>
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	438
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) operating activities</b>	<b>898</b>
<b>3</b>	<b>Cash flows from used in investing activities</b>	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	1
	Purchase of property, plant and equipment	556
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	77
	Cash advances and loans made to other parties	19
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	35
	Interest received	201
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	259
	<b>Net cash flows from (used in) investing activities</b>	<b>-156</b>
<b>4</b>	<b>Cash flows from used in financing activities</b>	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	0
	Repayments of borrowings	0
	Payments of lease liabilities	7
	Dividends paid	695
	Interest paid	6
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) financing activities</b>	<b>-708</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>34</b>
<b>5</b>	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	0
	<b>Net increase (decrease) in cash and cash equivalents</b>	<b>34</b>

Cash and cash equivalents cash flow statement at beginning of period	328
Cash and cash equivalents cash flow statement at end of period	362











