



Consolidated Statement of Assets and Liabilities as at March 31, 2026

(Rs. in Millions)

Particulars	As at	
	March 31, 2026	March 31, 2025
	(Audited)	(Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	3,115	2,734
Right of use assets	1,228	807
Capital work-in-progress	1,357	530
Investment properties	43	43
Goodwill	2,388	2,094
Other intangible assets	216	237
Investments accounted for using the equity method	196	205
Financial assets		
(i) Investments	227	250
(ii) Bank balances other than cash and cash equivalents	275	-
(iii) Deposits with financial institutions	690	-
(iv) Loans	63	61
(v) Other financial assets	150	62
Income tax assets (Net)	59	64
Deferred tax assets (Net)	438	346
Other non-current assets	108	211
Total non-current assets	10,553	7,644
Current Assets		
Inventories	7,107	6,085
Financial assets		
(i) Investments	1,223	351
(ii) Trade receivables	7,239	6,084
(iii) Cash and cash equivalents	1,635	1,203
(iv) Bank balances other than (iii) above	5,545	7,542
(v) Deposits with financial institutions	890	-
(vi) Loans	57	43
(vii) Other financial assets	210	342
Contract assets	78	107
Assets held for sale	-	13
Other current assets	918	1,001
Total current assets	24,902	22,771
Total assets	35,455	30,415
EQUITY AND LIABILITIES		
EQUITY		
Equity share capital	317	317
Other equity	22,002	18,339
Total equity	22,319	18,656
LIABILITIES		
Non-current liabilities		
Financial liabilities		
(i) Borrowings	-	71
(ii) Lease liabilities	892	626
(iii) Other financial liabilities	4	3
Provisions	206	192
Deferred tax liabilities (Net)	75	46
Total non-current liabilities	1,177	938
Current liabilities		
Financial liabilities		
(i) Borrowings	4,048	4,837
(ii) Lease liabilities	391	238
(iii) Trade payables		
(a) Total outstanding dues of micro and small enterprises	757	626
(b) Total outstanding dues of creditors other than micro and small enterprises	3,839	2,741
(iv) Other financial liabilities	1,335	991
Provisions	715	591
Current Tax Liabilities (Net)	78	35
Other current liabilities	796	762
Total current liabilities	11,959	10,821
Total liabilities	13,136	11,759
Total equity and liabilities	35,455	30,415

For and on behalf of the Board of Directors

R Arun Kumar Digitally signed by R Arun Kumar
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JAIRAM
VARADARAJ

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VARADARAJ
Date: 2026.05.27 16:37:00 +05'30'

Place: Bengaluru
Date: May 27, 2026

Jairam Varadaraj
Managing Director

ELGI EQUIPMENTS LIMITED

15, 16, Richmond Rd, adjacent to Citi Bank, Shanthala Nagar, Ashok Nagar, Bengaluru, Karnataka, 560 025.

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

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CIN NO: L29120TZ1960PLC000351



Standalone Statement of Assets and Liabilities as at March 31, 2026

(Rs. in Millions)

Particulars	As at	
	March 31, 2026	March 31, 2025
	(Audited)	(Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	2,295	1,950
Right of use assets	426	95
Capital work-in-progress	1,324	509
Investment properties	51	54
Goodwill	1	1
Other intangible assets	42	30
Financial assets		
(i) Investments	1,935	1,957
(ii) Bank balances other than cash and cash equivalents	275	-
(iii) Deposits with financial institutions	560	-
(iv) Loans	722	655
(v) Other financial assets	111	37
Income tax assets (Net)	1	43
Deferred tax assets (Net)	227	153
Other non-current assets	91	197
Total non-current assets	8,061	5,681
Current Assets		
Inventories	2,726	2,137
Financial assets		
(i) Investments	1,092	351
(ii) Trade receivables	6,408	4,604
(iii) Cash and cash equivalents	432	328
(iv) Bank balances other than (iii) above	4,918	6,872
(v) Deposits with financial institutions	600	-
(vi) Loans	48	36
(vii) Other financial assets	254	357
Contract assets	78	107
Other current assets	505	365
Total current assets	17,061	15,157
Total assets	25,122	20,838
EQUITY AND LIABILITIES		
EQUITY		
Equity share capital	317	317
Other equity	19,552	16,948
Total equity	19,869	17,265
LIABILITIES		
Non-current liabilities		
Financial liabilities		
(i) Lease liabilities	348	89
Provisions	102	92
Total non-current liabilities	450	181
Current liabilities		
Financial liabilities		
(i) Lease liabilities	66	8
(ii) Trade payables		
(a) Total outstanding dues of micro and small enterprises	622	521
(b) Total outstanding dues of creditors other than micro and small enterprises	2,408	1,582
(iii) Other financial liabilities	791	518
Provisions	601	485
Current tax liabilities (Net)	47	-
Other current liabilities	268	278
Total current liabilities	4,803	3,392
Total liabilities	5,253	3,573
Total equity and liabilities	25,122	20,838

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Place: Bengaluru
Date: May 27, 2026

For and on behalf of the Board of Directors

JAIRAM VARADARAJ
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Jairam Varadaraj
Managing Director

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